



**RSU 22 Budget
Development
School Year 2023**



Introduction

Regional School Unit 22

Rob Frank, Budget Committee Chair

Budget Committee Members

Jayne Dyer, Jessica Hamilton, Allan Gordon,

Regan Nickels, Superintendent

Trish Hayes, District Accountant



*Finding Funding
Solutions to
Responsibly Support
RSU 22 Students;
The Power of And...*



1. Budget Workshop Schedule

March - June 2022

Budget Workshop Schedule



Thursdays 4:30-6:00 p.m. HA Library

March 3	Articles 8, 10 and 11
March 17	Article 4, 5
March 31	Articles 6,9 and Adult Education
April 14	Articles 1 and 2
April 28	Article 7
May 5	Article Updates
May 11	Final Budget Presentation to Board
May 18	Board Ratification of Budget
June 2	District Budget Meeting HA Gymnasium 7:00 p.m.
June 14	Budget Referendum Validation Vote Polling Sites Districtwide 8:00-8:00

ED 279 report



Essential Programs and Services are defined as the programs and resources that are essential for students to have an equitable opportunity to achieve Maine's Learning Results. The EPS formula determines both the state and local share of funding needed for each School Administrative Unit (SAU) to have Essential Programs and Services. The funding formula is designed to respond to student needs and is based on years of research and information gleaned from high performing cost effective school units.

Major ED 279 Funding Summary Factors



Enrollment

Number of attending students in RSU 22 is down again this year at **2,258**. (-91.5)

Attending pupils includes all students.

Subsidizable pupils includes students residing in our four towns.

State Share

The State of Maine contributes a **70.86%** share this year toward RSU 22's essential program and services (EPS) allocation.

Buffering of pupil loss by a boost to reimbursement ratios.

Valuation

The 3 year average property values for each of our four towns.

The mil rate has been **reduced to 7.10** (.16 reduction)



Current Operations

FY 22 \$35,209,158.01

Active School Budget

Preliminary ED 279 Figures



Funding Level
\$20, 914,373.39

Increase of
\$135,007.73 over
FY 22



Student Enrollment
2258.5

Decrease of 91.5
students from FY 22 (2
year average)
(approximately down 20
more students than last
year)



Local Share 29.14%

1.4% increase in EPS state
contribution over last year

Budget Categories as Defined by State Statute



Article 1 Regular Instruction:

Regular Instruction Programs
PK-2 Instruction Programs
Alternative Education
English as a 2nd Language
Gifted and Talented

Article 2 Special Education

Instruction:
Special Education Programs and
Administration

Article 4 Other instruction

**(including summer school and
extracurricular instruction):**
Co-curricular
Extra-curricular
Summer School
Post Secondary Enrollment

Article 5 Student and Staff

Support:

Guidance Services
Health Services
Instructional Technology
Other Student Support Services
Improvement of Instruction
Instructional Staff Training
Library Services
Student Assessment

Article 6 System

Administration:

System Administration including
Board of Directors, Superintendent,
Business Office and Central Office

Article 7 School Administration:

School Administration including Principal
Offices and related building expenditures

Article 9 **Facilities Maintenance**

COMPARISON ORIGINAL PROPOSED FY 23 ARTICLES



RSU #22 Total FY23 Proposed Budget					
Revision date: 5/4/22					
Amounts Proposed through April 28, 2022					
	FY22 Budget	FY23 Proposed	Incr/(Decr)	% Incr/(Decr)	% of Total
Article 1 - Regular Education	\$12,828,845.34	\$13,412,793.57	\$583,948.23	4.55%	36.62%
Article 2 - Special Education	\$7,129,414.03	\$7,447,783.98	\$318,369.95	4.47%	20.34%
Article 3 - Former CTE Article	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Article 4 - Other Instruction	\$982,249.58	\$1,034,294.15	\$52,044.57	5.30%	2.82%
Article 5 - Student/Staff Support	\$2,973,653.41	\$3,429,129.51	\$455,476.10	15.32%	9.36%
Article 6 - System Administration	\$917,405.48	\$1,046,774.03	\$129,368.55	14.10%	2.86%
Article 7 - School Administration	\$1,603,888.97	\$1,661,252.98	\$57,364.01	3.58%	4.54%
Article 8 - Transportation	\$1,436,279.07	\$1,564,813.37	\$128,534.30	8.95%	4.27%
Article 9 - Maintenance	\$3,855,422.94	\$4,224,031.47	\$368,608.53	9.56%	11.53%
Article 10 - Debt Service	\$3,481,999.19	\$2,802,433.44	(\$679,565.75)	-19.52%	7.65%
Article 11 - Other	\$0.00	\$0.00	\$0.00	0.00%	0.00%
	\$35,209,158.01	\$36,623,306.50	\$1,414,148.49		100.00%

ORIGINAL FY 23 BUDGET DRAFT 1: OVERALL

	FY22 Budget	FY23 Proposed	\$ inc/(dec)	% inc/(dec)	
Expenditures:	35,209,158.01	36,623,306.50	1,414,148.49	4.02%	
Total Expenses:	35,209,158.01	36,623,306.50	1,414,148.49	4.02%	
Revenues:					
State Allocation	20,779,365.66	20,914,373.39	135,007.73	0.65%	
SAC	75,000.00	25,000.00	(50,000.00)	-66.67%	
Total State	20,854,365.66	20,939,373.39	85,007.73	0.41%	
Local Earned Revenue					
Rental Fees	1,000.00	1,000.00	0.00	0.00%	
Gate Receipts	10,000.00	10,000.00	0.00	0.00%	
Athletic Part. Fee	25,000.00	25,000.00	0.00	0.00%	
E-rate	75,000.00	111,512.50	36,512.50	0.00%	
IRS interest reimburse	14,467.25	0.00	(14,467.25)	-100.00%	
Expense reimburse (NB, VHS, Fuel tax)	15,000.00	21,000.00	6,000.00	40.00%	
Miscellaneous (MSMA)	12,000.00		(12,000.00)	-100.00%	
Shared (anticipated) Social Worker position	38,237.41	46,426.33	8,188.93	0.00%	
MaineCare	10,000.00	10,000.00	0.00	0.00%	
Tuition	381,479.56	399,662.12	18,182.56	4.77%	
Total Local Revenue:	582,184.21	624,600.95	42,416.74	7.29%	
Prior Year Balance	650,000.00	650,000.00	0.00	0.00%	
Assessment:					
Local Allocation	9,090,661.66	8,541,418.34	(549,243.32)	-6.04%	
Non-State Debt Service	493,888.07	493,888.07	0.00	0.00%	
Local w/o State participation	3,538,058.41	5,374,025.75	1,835,967.34	51.89%	
Total Local Share:	13,122,608.14	14,409,332.16	1,286,724.02	9.81%	net increase
Total Revenues:	35,209,158.01	36,623,306.50	1,414,148.49	4.02%	

UNALLOCATED FUND BALANCE DEDICATION

RSU 22 FY'23 Unallocated Fund Balance Proposal Revised 5.4.22

Last approved RSU 22 Budget		\$35,209,158
June 30 th , 2021 Audited General Fund Balance		\$6,450,622
9% of the previous fiscal year's budget (allowable carryforward unallocated fund balance for 2022-23)		(\$3,168,824)
		\$3,281,798
FY 22 Capital Reserve Dedication	\$250,000	
FY 22 Athletic Facility Reserve Dedication	\$150,000	
FY 22 Technology Reserve Dedication	\$250,000	
FY 22 Fuel Reserve Dedication	\$100,000	
Total Dedications	\$750,000	(\$750,000)
		\$2,531,798
Adult Education Fund Balance		(\$120,000)
		\$2,411,798
School Revolving Renovation Fund one-time payment		(\$256,000)
Total Fund Balance Remaining		\$2,155,798
FY 22 State Subsidy share offset dedicated to return for local tax reduction		(\$736,458)
		\$1,419,340
FY 23 Proposed Reserve Fund Dedications		
Capital Reserve	\$375,000	

School Athletic Reserve	\$150,000	
Technology Reserve	\$50,000	
Fuel Reserve	\$50,000	
Total FY 23 Dedications	\$625,000	(\$625,000)
		\$794,340
Undesignated Fund Balance Dedication to FY 23 Budget	Consistent with FY 22	(\$650,000) scenario
Remaining Unallocated Fund Balance for 3-year plan expenditure		\$144,340

Unallocated Fund Balance in perspective with RSU 22 monthly payroll needs

9% Allowable Unallocated Fund Balance		\$3,168,824
1 month of RSU 22 payroll	\$926,927.30 x 2 checks	(\$1,853,854)
1 month Health Insurance		(\$398,000)
1-month Dental Insurance		(\$20,000)
Remaining Unallocated Fund Balance for Month 2 of payroll		\$896,970
		28% of payroll for month 2



FY 23 CREDIT TO TOWNS

\$736,458.66

The Governor increased the state share of subsidy in July of 2021 *after* RSU 22's budget was completed. This above amount of offset will be credited to the RSU 22 towns in the FY 23 budget.

ORIGINAL FY 23 BUDGET DRAFT 1: CREDIT TO TOWNS

2022-2023 LOCAL COST			TABLE 5			
TOWN	LOCAL EPS COMMITMENT	LOCAL ONLY DEBT SERVICE	OTHER LOCAL SHARE	CREDIT DUE FROM FY22	ADJ OTHER LOC SHARE	= TOTAL FROM TAXES FY23
HAMPDEN	\$4,994,850.00	\$286,670.18	\$3,119,275.45	(\$429,717.33)	\$2,689,558.12	\$7,971,078.30
NEWBURGH	\$854,248.34	\$50,209.92	\$546,337.04	(\$72,149.33)	\$474,187.71	\$1,378,645.97
WINTERPORT	\$2,035,451.66	\$119,116.34	\$1,296,112.08	(\$176,565.33)	\$1,119,546.75	\$3,274,114.76
FRANKFORT	\$656,868.34	\$37,891.64	\$412,301.18	(\$58,026.67)	\$354,274.51	\$1,049,034.48
TOTAL	\$8,541,418.34	\$493,888.07	\$5,374,025.75	(\$736,458.66) #	\$4,637,567.09	\$13,672,873.51

Budget Revision Process in RSU 22



The process includes the following steps:

- Principals and Directors met to review enrollments, position & program requests and proposed cuts
- Positions discussed by Administrative Team
- Priority budget lenses applied
- Article by article and request by request considerations



ESSER Funding



CRF and ESSER funds have been allocated to RSU 22 to address COVID related costs of learning loss, PPE, distance learning, health and substitute costs, management services, training, operations, capital facilities improvements and food service.

\$1,863,645.61 CRF 1

\$1,952,362.94 CRF 2

\$268,059.13 ESSER 1

\$1,108,387.35 ESSER 2

\$2,490,043.59 ARP/ESSER 3

\$7,151.79 ARP Homeless

Total= \$7,689,650.41

RESULTING REVISIONS

- Enrollment declines supported reductions through attrition or transfers (no loss of jobs)
- Responsive use of federal ESSER funding
- Revisions to new requests due to using alternative products or configurations to get the job done



RESULTING FY23 BUDGET REVISION

\$36,131,708.98

FY 23 Proposed School Budget

Increase of \$922,550.97



RESULTING FY23 ARTICLE REVISIONS

RSU #22 Total FY23 Proposed Budget					
Revision date: 5/4/22					
				Incr/(Decr) FY22 vs Version #6	% Over/ (Under) FY22
		Revised on May 4, 2022			
	FY22 Budget	Version #6	Variance		
Article 1 - Regular Education	\$12,828,845.34	\$13,147,060.99	(\$265,732.58)	\$318,215.65	2.48%
Article 2 - Special Education	\$7,129,414.03	\$7,423,297.75	(\$24,486.23)	\$293,883.72	4.12%
Article 3 - Former CTE Article	\$0.00		\$0.00	\$0.00	
Article 4 - Other Instruction	\$982,249.58	\$1,044,687.49	\$10,393.34	\$62,437.91	6.36%
Article 5 - Student/Staff Support	\$2,973,653.41	\$3,221,712.05	(\$207,417.46)	\$248,058.64	8.34%
Article 6 - System Administration	\$917,405.48	\$1,071,118.47	\$24,344.44	\$153,712.99	16.76%
Article 7 - School Administration	\$1,603,888.97	\$1,657,072.05	(\$4,180.93)	\$53,183.08	3.32%
Article 8 - Transportation	\$1,436,279.07	\$1,564,813.37	\$0.00	\$128,534.30	8.95%
Article 9 - Maintenance	\$3,855,422.94	\$4,199,513.37	(\$24,518.10)	\$344,090.43	8.92%
Article 10 - Debt Service	\$3,481,999.19	\$2,802,433.44	\$0.00	(\$679,565.75)	-19.52%
Article 11 - Other	\$0.00		\$0.00	\$0.00	
	\$35,209,158.01	\$36,131,708.98	(\$491,597.52)	\$922,550.97	



Thank you for participating

Any questions?

You can find me at:

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