

RSU #22 FY23 BUDGET WORKSHOP PRESENTATION

May 11, 2022



BUDGET PROCESS

BUDGET REVIEW PROCESS

- Budget Committee's Review Process
- RSU #22 Administration presents budget recommendations to the Budget Committee article by article, with time for questions and discussion
- The first meeting on the budget was held on March 3rd; six meetings were then scheduled between March and today's Budget Update, May 11th
- The District Budget Meeting process is scheduled for Thursday June 2nd, 2022 at 7:00 p.m. in the Hampden Academy gymnasium.
- All Budget Committee meetings are noticed, open to the public and recorded. All Board members have been encouraged to attend.
- <http://www.maine.gov/doe/eps/> for ED 279

FY 23 BUDGET MEETINGS

Date	Meeting
Thursday March 3rd	Articles 8, 9, 10, 11
Thursday March 17th	Articles 4 & 5
Thursday March 31st	Article 6, 9 and Adult Education
Thursday April 14th	Articles 1 & 2
Thursday April 28th	Article 7
Thursday May 5th	Articles Update
Wednesday May 11 th Wednesday May 18th	Overall Budget Presentation Board Meeting: Ratification
Thursday June 2nd	District Budget Meeting
Tuesday June 14th	Budget Validation Referendum

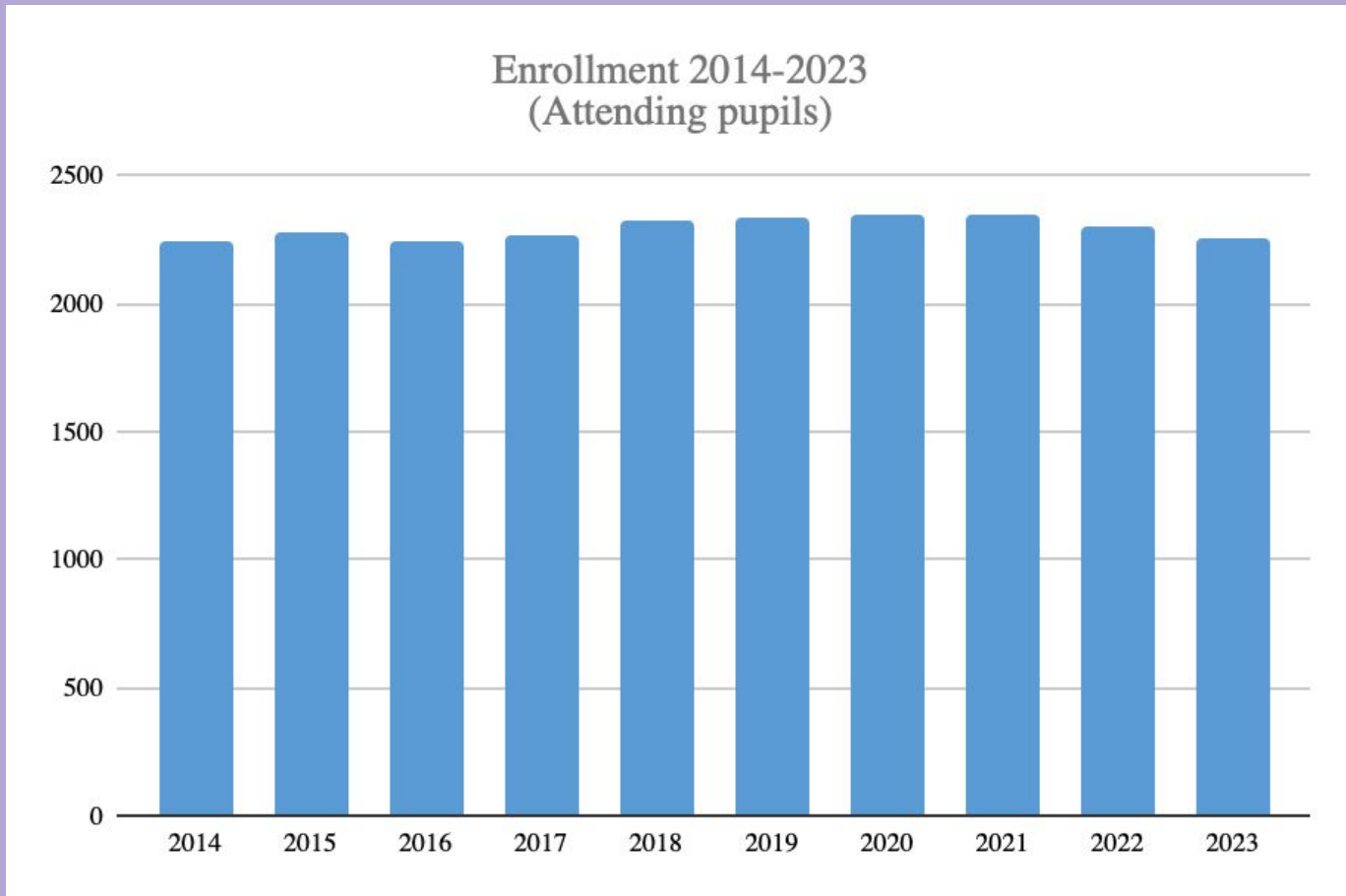
ENROLLMENT

Enrollment Total FY 22 RSU #22	Increase/Decrease
2258.5 per ED 279	- 91.5 Students
2344.5 total	Adjusted for 164 home-school and 22 Superintendent Agreements and 64 tuition students

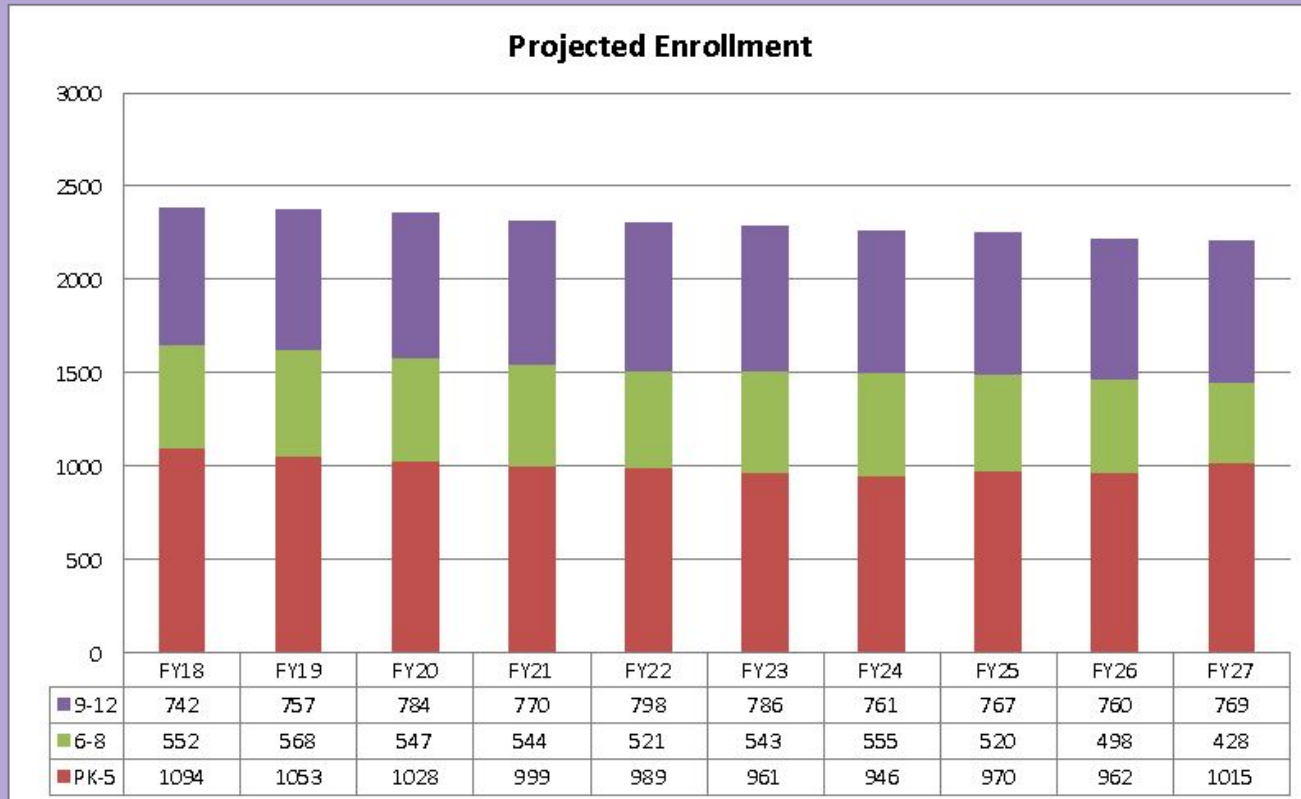
Enrollment by RSU #22 Town	Increase/Decrease
Hampden 1230	-52 students
Winterport 552	-30.5 student
Newburgh 26.5	-6 students
Frankfort 166	-1.5 students
Students through Tuition, Superintendent Agreement and Home School	64+22 +164



RSU #22 ENROLLMENT NUMBERS 2007-2022



Projected District Enrollment - 10 years

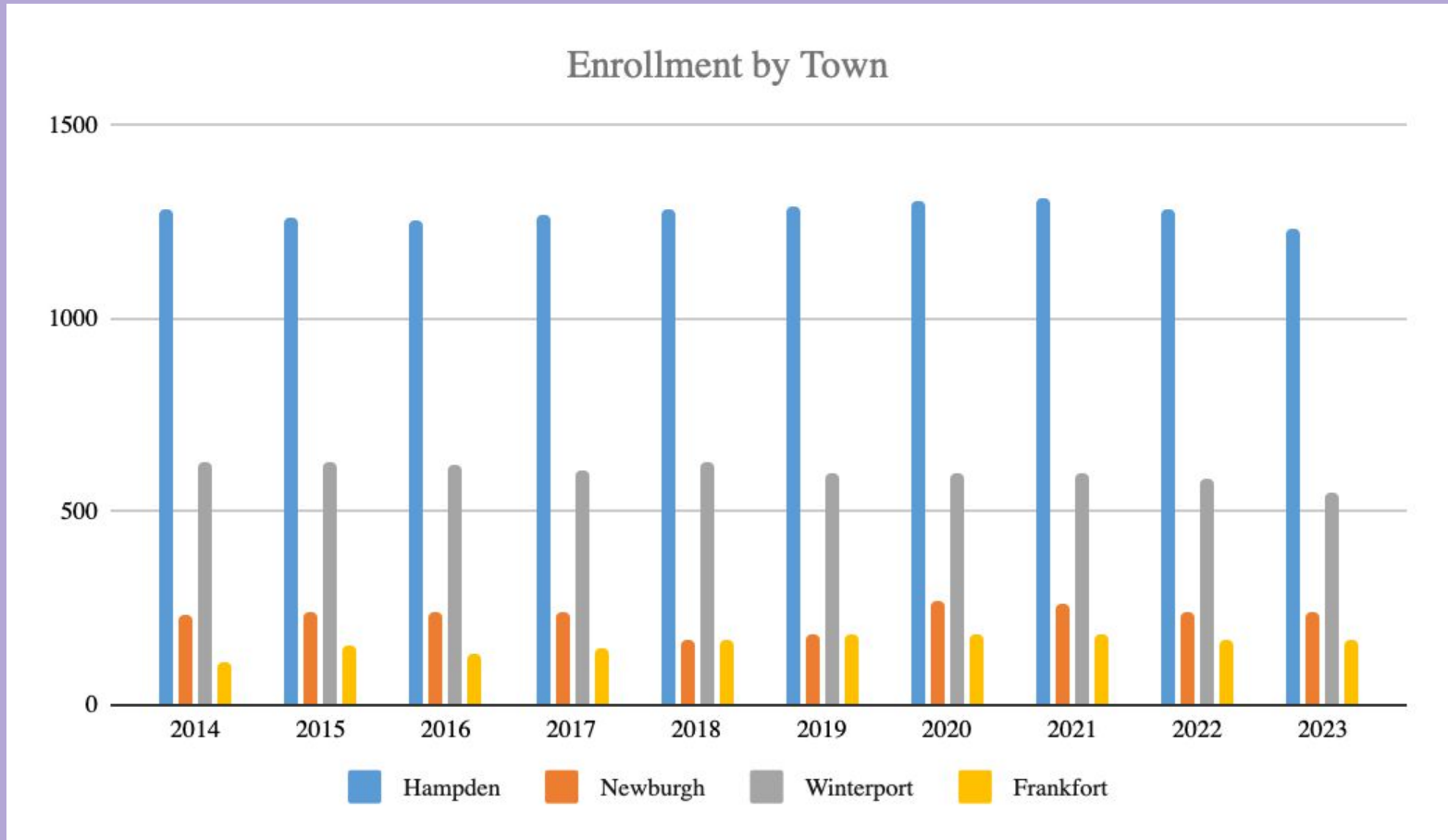


Totals: 2388 2378 2359 2313 2308 2290 2262 2257 2220 2212

*Projected enrollments based on January/2017 update of Planning Decisions Inc., "Best Fit Model Enrollment Projections"

**No tuition students included in projections

RSU 22 ENROLLMENT BY TOWN



REVENUE CHANGE

REVENUE CHANGE DRIVERS

Revenue	FY 22	FY 23	Change
State Allocation	\$20,779,365.66	\$20,914,373.39	\$135,007.73
E-Rate Funds	\$75,000	\$111,512.50	\$36,512.50
Local Earned Revenue	\$582,184.21	\$635,478.68	\$53,294.47
Unallocated Fund Balance	\$650,000	\$650,000	\$0

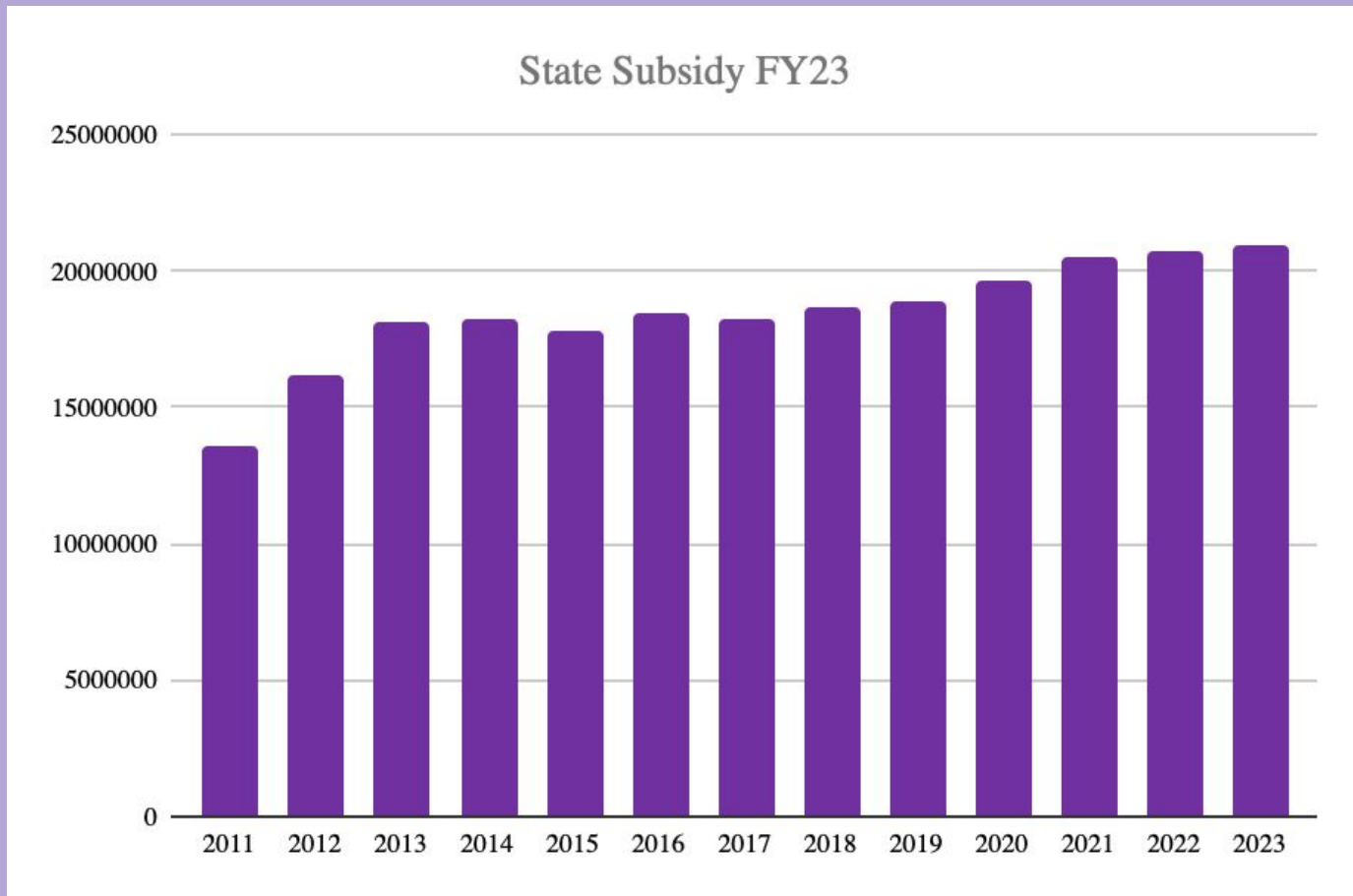


REVENUE CHANGE DISCUSSION: *SUMMARY OF REVENUE CHANGE*

Revenue Change	Amount
State \$20,914,373.39	+\$135,007.73
Use of Fund Balance \$650,000	\$0
Earned Revenue \$635,478.68	\$53,294.47
State Cost Share Increase Credit to Towns	\$736,458.66
Net increase of A,B,C	\$924,760.86

Due to the valuation increase of \$52.3M in real estate value and decreased mil rate of 7.10, an increase of \$549,243 to local required support was realized. Additional local support of \$547,033 is sought to close the budget gap.

RSU #22 STATE SUBSIDY 2011-2022



BUDGET SUMMARY

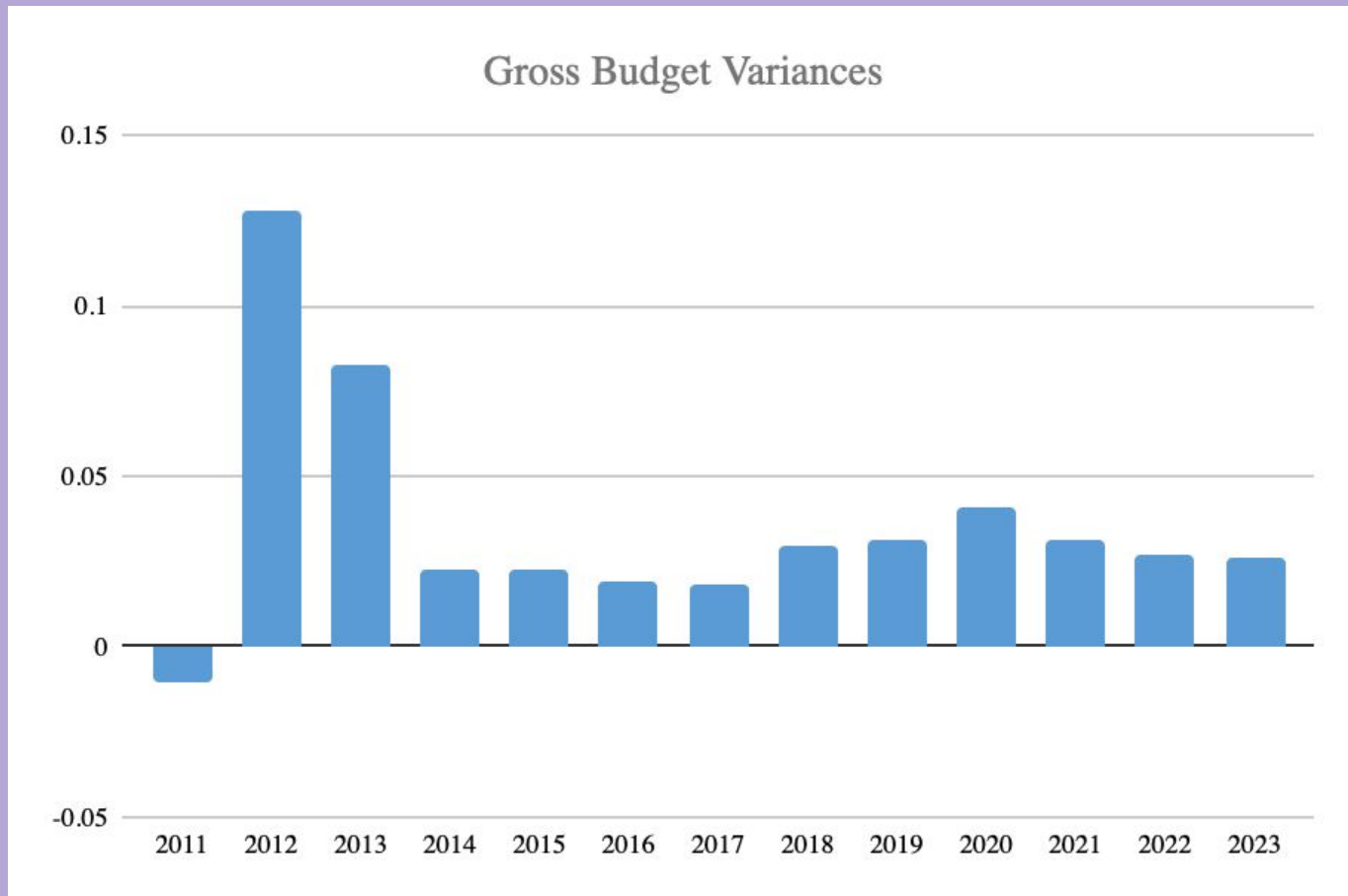
Budget Comparison FY22 to FY23

Item	Amount
FY 2022 Budget Amount	\$35,209,158.01
FY 2023 Budget Amount	\$36,131,708.98
% increase over FY22	2.62%



Gross Budget Variances 2011-2023

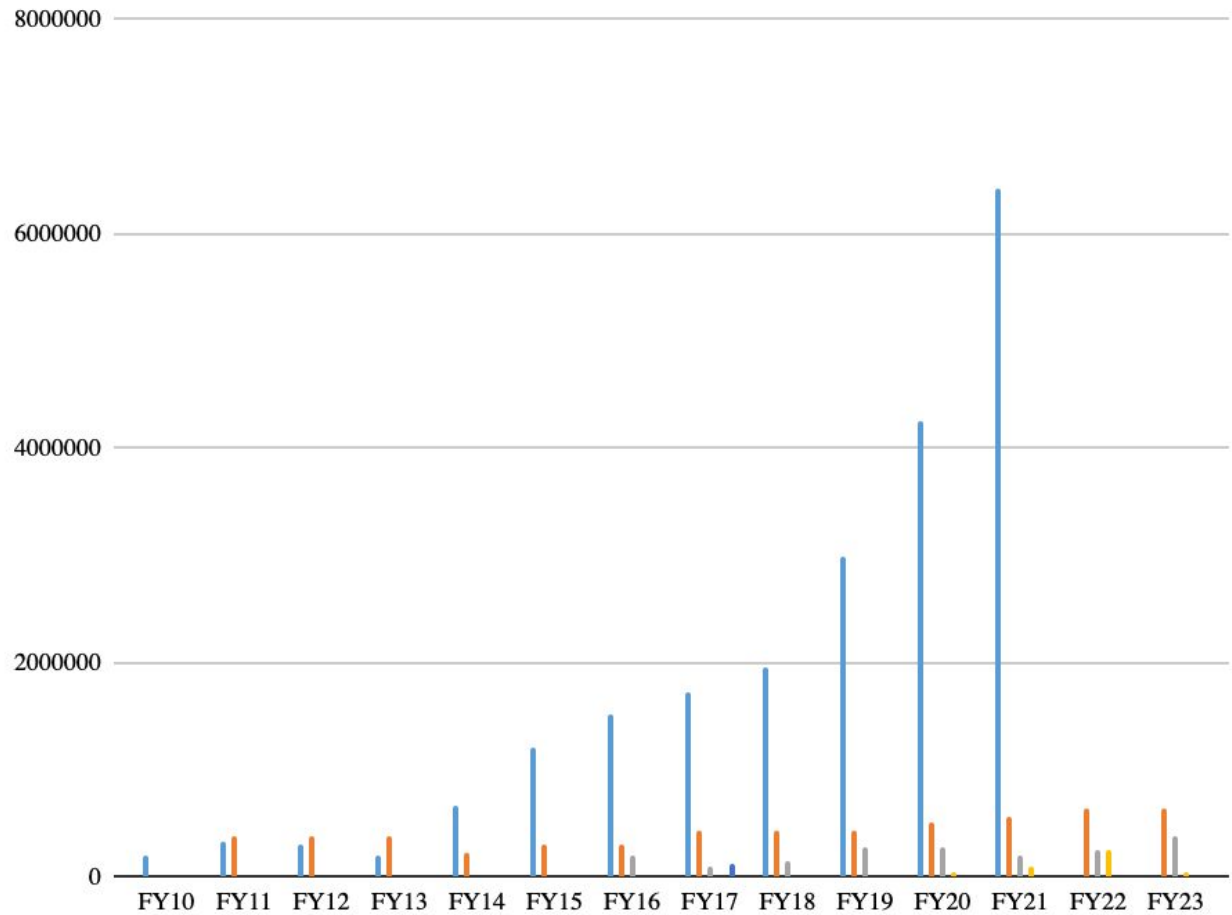
*2012 & 2013 include new HA debt service



UNALLOCATED FUND BALANCE HISTORY

UNALLOCATED FUND BALANCE HISTORY

- Cumulative Fund Balance
- Amount dedicated to budget
- Amount dedicated to reserves
- Amount dedicated to reserves
- Amount dedicated to establish support accrual



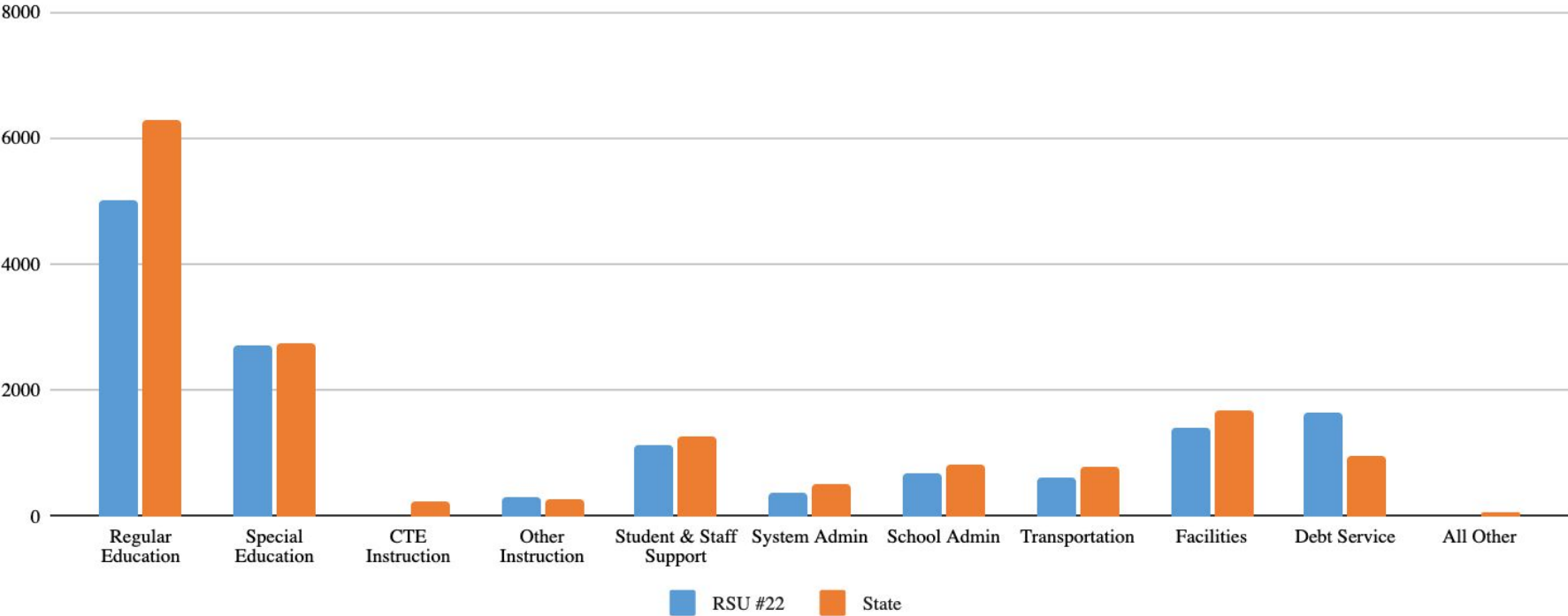
FY21 Breakdown by Per-Pupil Amount Expended

(based on resident per-pupil breakdown calculated by DOE)

<u>Category</u>	<u>RSU #22</u>	<u>State</u>
Regular Education	\$5,009.84	\$6,281.61
Special Education	\$2,708.02	\$2,731.68
CTE Instruction	\$0.00	\$230.22
Other Instruction	\$316.97	\$282.47
Student & Staff Support	\$1,143.68	\$1,280.50
System Admin	\$368.29	\$509.39
School Admin	\$685.02	\$831.79
Transportation	\$598.86	\$801.57
Facilities	\$1,400.05	\$1,667.58
Debt Service	\$1,632.83	\$969.09
All Other	\$0.00	\$61.71
	\$13,863.56	\$15,647.61

Categorical Per Pupil Breakdown Comparison

RSU #22 Categorical per-pupil \$ breakdown compared to State average



ARTICLES

ARTICLES 1-11 OVERVIEW

RSU #22 Total FY23 Proposed Budget

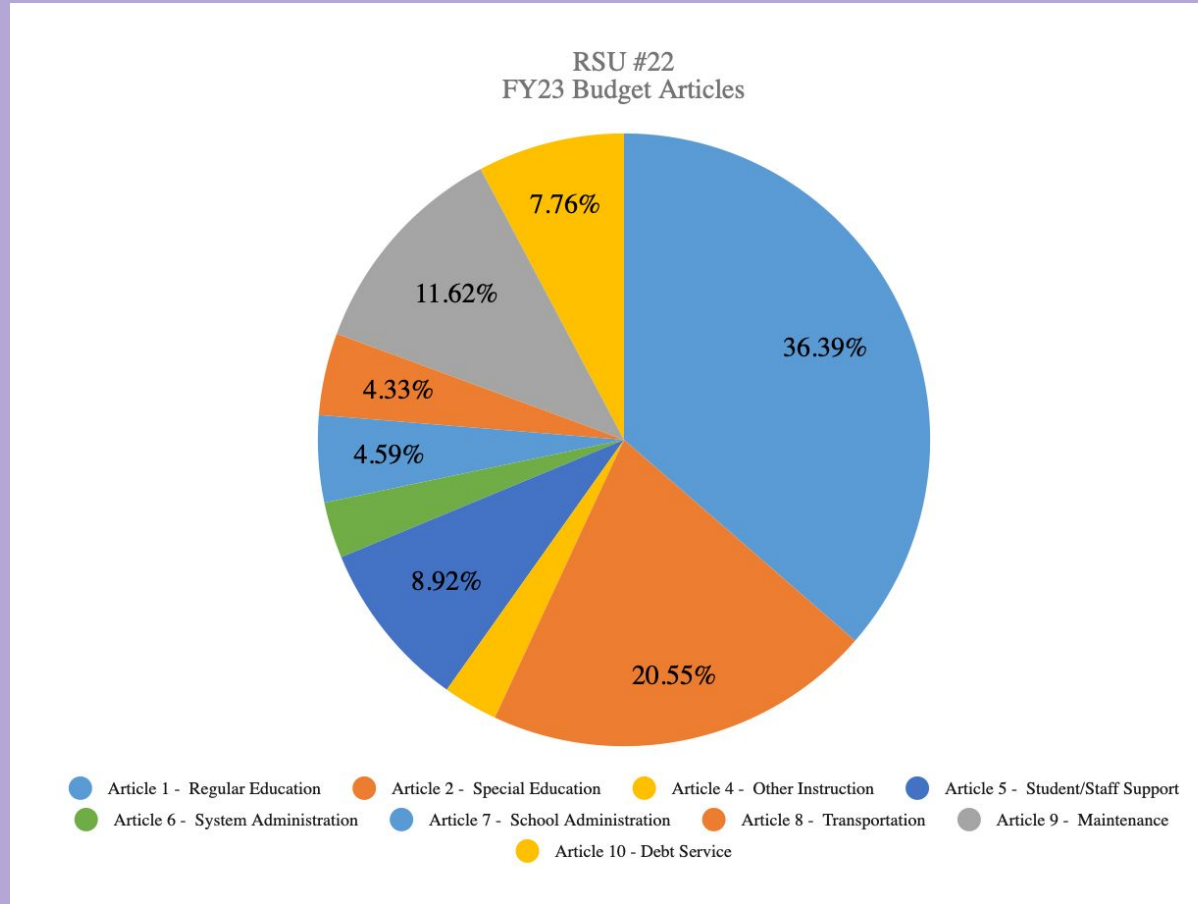
	FY22 Budget	FY23 Proposed	Incr/Decr	% Increase
Article 1 - Regular Education	\$12,828,845.34	\$13,147,060.99	\$318,215.65	2.48%
Article 2 - Special Education	\$7,129,414.03	\$7,423,297.75	\$293,883.72	4.12%
Article 3 - Former CTE Article	\$0.00		\$0.00	
Article 4 - Other Instruction	\$982,249.58	\$1,044,687.49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



RSU #23 Total FY23 Proposed Budget

	% of Total
Article 1 - Regular Education	36.39%
Article 2 - Special Education	20.55%
Article 3 - Former CTE Article	0.00%
Article 4 - Other Instruction	2.89%
Article 5 - Student/Staff Support	8.92%
Article 6 - System Administration	2.96%
Article 7 - School Administration	4.59%
Article 8 - Transportation	4.33%
Article 9 - Maintenance	11.62%
Article 10 - Debt Service	7.76%
Article 11 - Other	0.00%

RSU #22 Total FY 23 Proposed Budget



ARTICLE 1 HIGHLIGHTS

RSU #22 Budget Report by Article
Presented April 14, 2022

Article 1: Regular Education	FY22 Budget	FY23 Proposed	\$ Variance	% Variance	% of Total Variance
The cost of regular education in grades Pre-K to 12.	\$12,828,845.34	\$13,412,793.57	\$583,948.23	4.55%	
Elementary Education	\$5,583,190.11	\$5,800,402.14	\$217,212.03		
Secondary Education	\$4,021,128.59	\$4,101,295.29	\$80,166.70		
Virtual High School (VHS)	\$36,047.20	\$45,047.20	\$9,000.00		
K-2 Education	\$2,271,256.54	\$2,449,255.18	\$177,998.64		
Pre-K Education	\$438,283.22	\$539,935.79	\$101,652.57		
English Language Learner (ELL)	\$14,265.40	\$15,492.73	\$1,227.33		
Alternative Education	\$153,276.35	\$172,966.03	\$19,689.68		
Gifted & Talented	\$311,397.93	\$288,399.21	(\$22,998.72)		

Elementary Education

Increase in teacher salaries	\$150,968.99	Increase per negotiated agreement
Decrease in Ed Tech salaries	(\$18,931.73)	Ed Tech moved to Newburgh Pre-K program
Increase in tutor salaries	\$15,000.00	Inclusion of position
Decrease in salaries substitutes	(\$8,730.74)	Based on three year average plus increase
Increase in benefits to teachers	\$14,925.53	Change in personal benefits
Decrease in ed tech benefits	(\$22,012.51)	Change in personal benefits
Increase in tuition reimbursement	\$17,009.40	Based on three year average
Increase in copier service/supply agreement	\$29,745.03	New account to track usage
Decrease in technology lease	(\$24,263.74)	Lease paid off in FY22
New software accounts	\$31,762.65	New account per DOE regulations
Decrease in copier lease	(\$9,278.79)	Lease cost only - service/supply listed above
Increase in E-books	\$12,800.00	New account per DOE regulations
Increase in equipment, non-cap	\$6,300.00	Purchase of furniture
Increase in books/periodicals	\$16,028.58	Increase to include the workbooks that go

RSU #22 Budget Report by Article
Presented April 14, 2022

Secondary Education

Increase in teacher salaries	\$167,890.67	Increase per negotiated agreement
Decrease in teacher benefits	(\$18,954.51)	change in personal benefits
Increase in contracted services	\$5,796.85	Increase in JMG contract cost
Increase in copier service/supply agreement	\$12,450.60	New account to track usage
Decrease in technology lease	(\$76,835.17)	Lease paid off in FY22
Decrease in copier lease	(\$10,897.53)	Lease cost only - service/supply listed above
Increase in supplies	\$7,459.50	Tech ed and science increases
Decrease in copier paper	(\$5,382.35)	Based on estimated usage
Decrease in textbook replacement	(\$5,204.00)	
Decrease in dues and fees	(\$7,747.00)	

Virtual High School (VHS)

Increase in on-line learning fees	\$9,000.00	To allow for other learning
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K-2 Education

Increase in teachers salaries	\$76,928.08	Increase per negotiated agreement
Increase in ed tech salaries	\$31,906.00	
Increase in teacher benefits	\$20,588.31	Change in personal benefits
Increase in ed tech benefits	\$11,090.98	Change in personal benefits
Increase in copier service/supply agreement	\$15,683.41	New account to track usage
New software accounts	\$24,894.00	New account per DOE regulations
Increase in books/periodicals	\$5,634.13	Increase to include the workbooks that go

Pre-K Education

Increase in teacher salaries	\$61,508.61	Increase per negotiated agreement and
		Change in personal benefits and increased
Increase in teacher benefits	\$26,939.11	staffing dur to expanded Pre-K program
Increase in ed tech benefits	\$14,084.47	Increased staffing dur to expanded Pre-K
Decrease in copier lease	(\$5,756.29)	Lease cost only - service/supply listed

Alternative Ed

RSU #22 Budget Report by Article
Presented April 14, 2022

ARTICLE 2 HIGHLIGHTS

RSU #22 Budget Report by Article
Presented: April 14, 2022

FY22 Budget	FY23 Proposed	\$ Variance	% Variance	% of Total Variance
\$7,129,414.03	\$7,447,783.98	\$318,369.95	4.47%	

Article 2: Special Education

The costs to education our special education students PreK to grade 12.

Resource Classroom	\$2,920,004.69	\$3,035,316.48	\$115,311.79
Self Contained Classroom	\$2,558,906.38	\$2,696,936.30	\$138,029.92
Hospital/Homebound	\$31,500.00	\$27,000.00	(\$4,500.00)
Social Work	\$147,035.97	\$166,341.26	\$19,305.29
Student Psych Services	\$233,823.93	\$242,925.03	\$9,101.10
Speech/Language Services	\$486,963.52	\$535,834.42	\$48,870.90
Student OT Services	\$183,288.31	\$190,717.17	\$7,428.86
Student Audiology Services	\$87,158.34	\$71,163.48	(\$15,994.86)
Student PT Services	\$72,500.00	\$72,500.00	\$0.00
Student Adaptive PE Services	\$51,437.07	\$53,619.90	\$2,182.83
Special Ed Administration	\$356,795.82	\$355,429.94	(\$1,365.88)

Resource Classroom

Increase in resource room teacher salaries	\$9,732.46	Increase per negotiated agreement
Increase in resource room ed tech salaries	\$94,138.79	
Decrease in resource room teacher benefits	(\$10,970.59)	Change in personal benefits
Increase in resource room ed tech benefits	\$8,695.28	Change in personal benefits
Increase in tuition reimbursement	\$8,200.00	Based on three year average

Self Contained Classroom

Increase in self contained teacher salaries	\$66,714.97	Increase per negotiated agreement
Decrease in self contained ed tech salaries	(\$62,835.57)	
Decrease in sub salaries	(\$9,620.12)	Based on three year average
Increase in self contained teacher benefits	\$14,244.60	Change in personal benefits
Decrease in self contained ed tech benefits	(\$39,549.32)	Change in personal benefits
Decrease in self contained ed tech retirement	(\$8,614.98)	Due to decreased salaries

RSU #22 Budget Report by Article
Presented: April 14, 2022

Increase in out of district placement tuition

\$180,000.00 Greater than usual need for FY23

Social Work

Increase in social work salaries	\$22,215.13	Increase per negotiated agreement
Decrease in social work benefits	(\$6,418.00)	Change in personal benefits

Student Psych Services

Increase in psych salaries	\$6,287.89	Increase per negotiated agreement
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Speech/Language Services

Increase in speech/language salaries	\$36,895.43	Increase per negotiated agreement
Increase in speech/language benefits	\$10,582.40	Change in personal benefits

Student OT Services

Increase in OT salaries	\$7,093.77	Increase per negotiated agreement
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Student Audiology Services

Increase in audiology salary	\$9,778.14	Increase per negotiated agreement
Decrease in audiology benefits	(\$23,522.96)	Change in personal benefits

ARTICLE 3 HIGHLIGHT

CTE FLOW THROUGH

- Reminder: CTE Funding no longer flows through RSU #22
\$0 recommended
- The amount now goes directly to United Technologies Center
- The only CTE related expense is \$50,000 of transportation costs. These costs were formerly part of Article 3 CTE and are now carried in Article 8: Transportation

ARTICLE 4 HIGHLIGHTS

RSU #22 Budget Report by Article
Presented: March 17, 2022

	FY22 Budget	FY23 Proposed	Incr/(Decr)	% Incr/(Decr)
	\$982,249.58	\$1,034,294.15	\$52,044.57	5.30%

Article 4: Other Instruction

The costs of Co - and Extra - Curricular programs at the middle and high school levels

Summer School	\$3,203.10	\$3,203.10	\$0.00
Elementary Co-Curricular	\$73,037.00	\$76,968.60	\$3,931.60
Secondary Co-Curricular	\$134,803.60	\$121,792.42	-\$13,011.18
Graduation	\$4,750.00	\$8,800.00	\$4,050.00
Elementary Extra-Curricular	\$183,939.73	\$188,514.05	\$4,574.32
Secondary Extra-Curricular	\$582,516.15	\$635,015.98	\$52,499.83

Secondary Co-Curricular

Adjusted salary postings to correct account lines.

Secondary Extra-Curricular

Increase in negotiated ERP value for stipends and the inclusion of LaCrosse coaches, increases in officials/mileage, equipment and transportation due to possible inclusion of LaCrosse.

ARTICLE 5 HIGHLIGHTS

RSU #22 Budget Report by Article
Presented: March 17, 2022

FY22 Budget	FY23 Proposed	\$ Variance	% Variance
\$2,973,653.41	\$3,429,129.51	\$455,476.10	15.32%

Article 5: Student & Staff Support

The costs for other educational services - guidance, nurses, technology, intervention, improvement of instruction, assessment and library - for our students PreK to grade 12.

Student Guidance Services	\$746,737.27	\$808,847.05	\$62,109.78
Student Health Services	\$452,266.56	\$536,857.04	\$84,590.48
Instruction Related Technology	\$827,601.58	\$955,431.50	\$127,829.92
Section 504	\$0.00	\$0.00	\$0.00
Other Student Support	\$60,060.00	\$94,500.00	\$34,440.00
Intervention	\$55,583.55	\$58,069.82	\$2,486.27
Improvement of Instruction	\$298,920.70	\$396,687.56	\$97,766.86
Staff Training	\$98,043.15	\$99,442.77	\$1,399.62
Library Services	\$333,225.28	\$390,786.63	\$57,561.35
Assessment	\$101,215.32	\$88,507.14	(\$12,708.18)

Guidance

Increase in negotiated salaries
Increase in Due/Fees for the purchase of Naviance College & Career Readiness Technology

Health Services

Increase in negotiated salaries, addition of .5 FTE nurse at McGraw, .2 FTE nurse at Reeds Brook, increase Wellness Coordinator to .1 FTE, increase in health clerk hours, increase health benefits to full-time nursing staff.

Technology

Increase in negotiated salaries, E-Rate projects at McGraw, Smith and Weatherbee. Reduction of summer technician, reduction in printer maintenance account and tech related supplies/maint district.

Other Student Support

Increased contracted services with EMMC/Northern Light to meet the social, emotional, and mental health needs of students.

Improvement of Instruction

Increases in negotiated salaries for instructional coaches, added a .5 FTE instructional coach and benefits, increase in curriculum supplies, decrease in dues/fees.

Library Services

Increases in negotiated salaries, changes in employee health insurance coverage, slight decrease in database costs

Assessment

Significant decrease in NWEA fees due to the State paying the majority of the testing fees cost.

ARTICLE 6 HIGHLIGHTS

RSU #22 Budget Report by Article
Presented: March 31, 2022

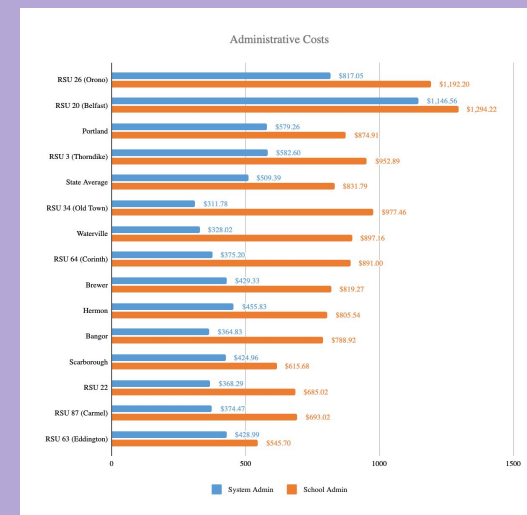
FY22 Budget	FY23 Proposed	\$ Variance	% Variance	% of Total Variance
\$917,405.48	\$1,046,774.03	\$129,368.55	14.10%	

Article 6: System Administration
District leadership and associated costs.

Board of Directors	\$128,576.43	\$150,276.41	\$21,699.98	16.88%
Staff Negotiations	\$30,000.00	\$30,000.00	\$0.00	0.00%
Executive Administration	\$499,213.97	\$518,285.38	\$19,071.41	3.82%
Central Office Fiscal	\$259,615.08	\$348,212.24	\$88,597.16	34.13%

Board of Directors	FY22 Budget	FY23 Proposed	\$ Variance	Explanation
Contracted Services, BOD	\$9,500.00	\$4,800.00	(\$4,700.00)	Streaming meetings in house rather than contracted
Legal Services, BOD	\$50,000.00	\$65,000.00	\$15,000.00	Increased legal need
Insurance, Board Liability	\$12,386.08	\$20,575.80	\$8,189.72	15% increase estimated on actual FY22 cost
Executive Administration				
Salaries, Supt Office	\$245,527.94	\$264,169.68	\$18,641.74	Increased Asst Supt salary % to CO, \$5,000 National Board Cert for Superintendent and Asst Superintendent
Salary, Communications Specialist	\$0.00	\$8,456.00	\$8,456.00	New position for FY23
Benefits, Central Office Staff	\$53,521.35	\$31,291.07	(\$22,230.28)	New employee (FY22) didn't take insurance
Contracted Services, CO	\$3,500.00	\$14,651.00	\$11,151.00	E-Rate contractor
Copier Lease, CO	\$6,610.07	\$413.70	(\$6,196.37)	Broke out copier costs and service/supply
Central Office Fiscal				
Salaries, Business Office Staff	\$187,565.23	\$246,143.89	\$58,578.66	Includes salary increases and NEW grant manager position
Benefits, Business Office Staff	\$48,832.34	\$78,235.80	\$29,403.46	Estimated health insurance increase and NEW grant manager position benefits

Administrative Cost Comparisons by Unit	FY20 Actual Expenditures		
(Based on per-pupil breakdown calculated by DOE)			<u>Total</u>
RSU 63 (Eddington)	\$428.99	\$545.70	\$974.69
RSU 87 (Carmel)	\$374.47	\$693.02	\$1,067.49
RSU 22	\$368.29	\$685.02	\$1,053.31
Scarborough	\$424.96	\$615.68	\$1,040.64
Bangor	\$364.83	\$788.92	\$1,153.75
Hermon	\$455.83	\$805.54	\$1,261.37
Brewer	\$429.33	\$819.27	\$1,248.60
RSU 64 (Corinth)	\$375.20	\$891.00	\$1,266.20
Waterville	\$328.02	\$897.16	\$1,225.18
RSU 34 (Old Town)	\$311.78	\$977.46	\$1,289.24
State Average	\$509.39	\$831.79	\$1,341.18
RSU 3 (Thorndike)	\$582.60	\$952.89	\$1,535.49
Portland	\$579.26	\$874.91	\$2,009.25
RSU 20 (Belfast)	\$1,146.56	\$1,294.22	\$2,440.78



ARTICLE 7 HIGHLIGHTS

RSU #22 Budget Report by Article
Presented April 28, 2022

	FY22 Budget	FY23 Proposed	\$ Variance	% Variance	% of Total Variance
	\$1,603,888.97	\$1,661,252.98	\$57,364.01	3.58%	
Article 7: School Administration					
School leadership (Office of the Principal) and associated costs.					
Decrease in salaries Principals	\$860,552.01	\$829,794.39	(\$30,757.62)		Changes in personnel due to resignations & transfers after the budget was prepared
Increase in admin assts salaries	\$399,655.91	\$405,669.58	\$6,013.67		Salary increases based on changes in personnel
Increase in benefits Principals	\$74,774.32	\$94,522.15	\$19,747.83		Changes in benefit levels based on new personnel
Increase in benefits clerical/admin assistants	\$119,066.35	\$178,705.49	\$59,639.14		Changes in benefit levels based on new personnel
Increase in professional credits - admin	\$15,125.00	\$25,417.25	\$10,292.25		Based on current course enrollment
Decrease in telephone costs	\$49,534.10	\$36,888.95	(\$12,645.15)		Upgrades to phone systems were completed in FY22
Increase in dues & fees	\$10,875.00	\$15,875.00	\$5,000.00		Increase in local and national dues for principals

ARTICLE 8 HIGHLIGHTS

RSU #22 Budget Report by Article
Presented: March 3, 2022

	FY22 Budget	FY23 Proposed	\$ Variance	% Variance
Article 8: Student Transportation	\$1,436,279.07	\$1,564,813.37	\$128,534.30	8.95%
The costs to transport students to and from school each day.				
Salaries, Transportation	\$6,506.33	\$7,099.20	\$592.87	
Benefits, Transportation	\$152.24	\$158.32	\$6.08	
Repair & Maintenance, Autos	\$30,375.00	\$30,375.00	\$0.00	
Auto Insurance	\$18,917.50	\$24,212.65	\$5,295.15	
Student Transportation	\$1,188,109.00	\$1,165,048.50	(\$23,060.50)	
Transportation by other SAUs		\$17,087.50	\$17,087.50	
Transportation to UTC		\$60,000.00	\$60,000.00	
Gas/Diesel	\$162,044.00	\$210,657.20	\$48,613.20	
Vehicle Purchase	\$15,000.00	\$25,000.00	\$10,000.00	
Dues/Fees	\$175.00	\$175.00	\$0.00	
Special Education, Out of District Transportation	\$15,000.00	\$25,000.00	\$10,000.00	

ARTICLE 9 HIGHLIGHTS

RSU #22 Budget Report by Article
Presented: March 31, 2022

	FY22 Budget	FY23 Proposed	\$ Incr/(Decr)	% Incr/(Decr)	% of Total Variance
	\$3,855,422.94	\$4,224,031.47	\$368,608.53	9.56%	

Article 9: Maintenance

The costs to maintain and care for the district buildings.

Operation of buildings	\$1,156,284.76	\$1,347,167.10	\$190,882.34	16.51%
Care of buildings	\$1,160,450.36	\$1,401,540.50	\$241,090.14	20.78%
Maintenance of buildings	\$961,799.65	\$970,088.96	\$8,289.31	0.86%
Capital Renewal and Renovation	\$531,888.17	\$460,234.91	(\$71,653.26)	-13.47%
Architect and Engineering	\$45,000.00	\$45,000.00	\$0.00	0.00%

Operation of buildings	FY22 Budget	FY23 Proposed	\$ Incr/(Decr)	Explanation
Property insurance	\$123,174.69	\$137,134.05	\$13,959.36	15% increase over actual FY22 costs projected
Electricity	\$478,658.98	\$540,000.00	\$61,341.02	13.41% increase over FY22 budget projected
Fuel (heating)	\$253,922.96	\$330,099.85	\$76,176.89	30% increase over FY22 budget
Care of buildings:				
Salaries, Custodial	\$644,665.84	\$753,390.78	\$108,724.94	Shifting from contracted cleaning to employees
Salaries, Custodial Subs	\$26,202.96	\$61,415.76	\$35,212.80	Based on three year average
Benefits, Custodial	\$229,701.24	\$343,859.94	\$114,158.70	Shifting from contracted cleaning to employees
Contracted Services, Custodial, HA	\$28,500.00	\$0.00	(\$28,500.00)	District staff will cover
Equipment Replacement, HA	\$5,000.00	\$10,297.93	\$5,297.93	Replace 17 yr old walk-behind
Maintenance of buildings:				
Salaries, Maintenance	\$189,238.63	\$147,369.32	(\$41,869.31)	FY22 included director and replacement
Benefits, Maintenance	\$62,047.65	\$47,999.39	(\$14,048.26)	FY22 included director and replacement
Contracted Services, Maintenance	\$397,444.94	\$424,162.86	\$26,717.92	Adjusted for anticipated increases
Repair & Maintenance, Vehicles	\$0.00	\$12,500.00	\$12,500.00	Not student transportation vehicles
Equipment Replacement, Maintenance	\$23,000.00	\$50,000.00	\$27,000.00	Purchase salt spreaders, bailer, sm utility trailer, uniforms
Capital Renewal and Renovation				
Principal Payment, Repair Bond	\$424,789.92	\$353,136.66	(\$71,653.26)	2011 Honeywell project paid off; added \$125,000 for Reeds Brook SRRF project

CAPITAL RESERVES

- **Capital Reserve Account** \$363,820.89
(Includes voter authorized \$250,000 for FY 21-22)

Recommend \$375,000 as dedication toward RBMS project

- **Athletic Facility Capital Reserve Account** \$232,144.47
(Includes voter authorized \$150,000 for FY 21-22)

Recommend \$150,000 as dedication toward turf replacement

TECHNOLOGY RESERVE

Technology Reserve Account \$350,000.00

Initiated for upcoming ADS Accounting Software replacement and for future PK-12 student and staff technology replacement including hardware, software and networks.

- Recommend a dedication of \$50,000 in FY 23

FUEL COST STABILIZATION RESERVE

Fuel Cost Stabilization Reserve Account \$100,000

Recommended transfer of \$50,000 for FY 23

Initiated to allow the district to respond to fluctuations in the fuel market for propane, oil and diesel.

ARTICLE 10 HIGHLIGHTS

RSU #22 Budget Report by Article
Presented: March 3, 2022

	FY22 Budget	FY23 Proposed	\$Incr/(Decr)	% Incr/ (Decr)
	\$3,481,999.19	\$2,802,433.44	(\$679,565.75)	-19.52%

Article 10: Debt Service

Principal and Interest for new Hampden Academy and Frankfort debt service flow-through.

State Portion:

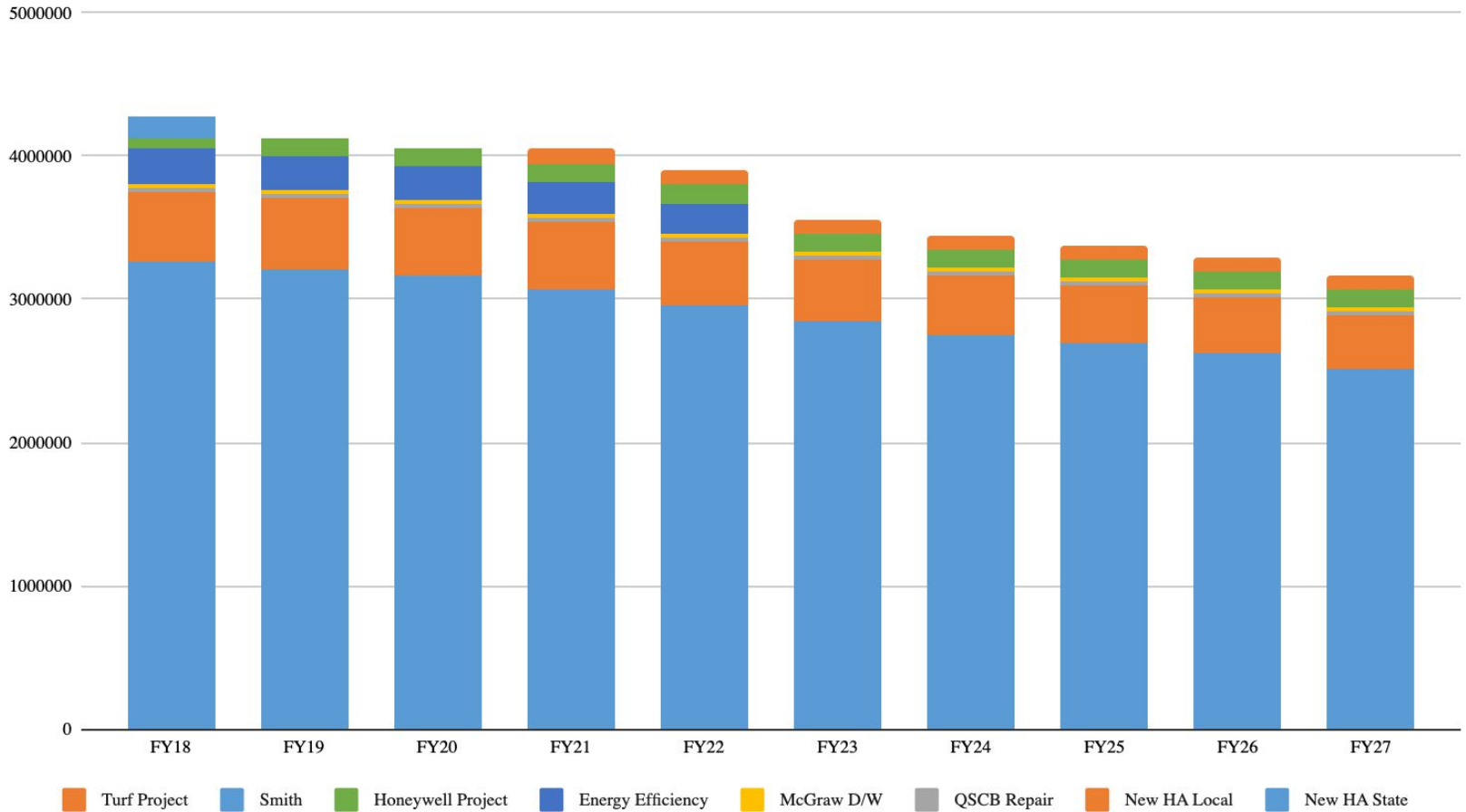
* Includes Frankfort Debt Service	\$72,892.68	\$70,458.85	(\$2,433.83)
* Includes new Hampden Academy	\$2,960,373.89	\$2,300,609.16	(\$659,764.73)

Budget Amounts:

* Debt Service, Principal	\$2,410,767.31	\$2,411,821.81	\$1,054.50
* Debt Service, Interest	\$1,071,231.88	\$390,611.63	(\$680,620.25)

ARTICLE 10 DEBT SERVICE PROJECTIONS

DEBT SERVICE PROJECTIONS



ARTICLE 11 HIGHLIGHTS

RSU #22 Budget Report by Article
Presented: March 3, 2022

FY22 Budget	FY23 Proposed	\$ Incr/(Decr)	% Incr/(Decr)
\$0.00	\$0.00	\$0.00	0.00%

Article 11: All Other Expenditures, Including School Lunch

ARTICLE 17 HIGHLIGHTS

RSU #22 Budget Report by Article
Presented: March 31, 2022

FY22 Budget	FY23 Proposed	\$ Variance	% Variance
\$75,080.00	\$79,665.21	\$4,585.21	6.11%

Article 15: Adult Education

The cost to provide educational and recreational opportunities to adults in the district, in cooperation with RSU 26 and RSU 34.

The increase is due to salary and benefit increases.



LOCAL ASSESSMENT

VALUATIONS BY TOWNS

Town	19-20 Valuation	20-21 Valuation	21-22 Valuation	22-23 Valuation	Valuation Increase	% Valuation Increase
Hampden	\$634,066,667	\$650,050,000	\$671,433,333	\$703,500,000	\$32,066,667	4.8%
Winterport	\$266,983,333	\$269,400,000	\$275,883,333	\$286,683,333	\$10,800,000	3.9%
Newburgh	\$105,016,667	\$107,683,333	\$112,733,333	\$120,316,667	\$7,583,334	6.7%
Frankfort	\$85,666,667	\$88,200,000	\$90,666,667	\$92,516,667	1,850,000	2%
				Total	\$52,300,001	

Due to the valuation increase of \$52.3M in real estate value and decreased mil rate of 7.10, an increase of \$549,243 to local required support was realized. Additional local support of \$547,033 is sought to close the budget gap.

LOCAL FUNDING SUPPORT BY TOWN

2022-2023 COST SHARING UNDER DISTRICT FORMULA						TABLE 4	
	%	%	VALUATION	PUPILS		FY23 %	COMPARISON
<u>TOWN</u>	<u>VALUATION</u>	<u>PUPILS</u>	<u>80%</u>	<u>20%</u>	=	<u>COST</u>	<u>FY22 %</u>
HAMPDEN	58.48%	56.31%	46.78%	11.26%		58.04%	57.95%
NEWBURGH	10.00%	10.83%	8.00%	2.17%		10.17%	9.97%
WINTERPORT	23.83%	25.27%	19.06%	5.05%		24.12%	24.30%
FRANKFORT	<u>7.69%</u>	<u>7.60%</u>	6.15%	1.52%		7.67%	<u>7.78%</u>
TOTAL	100.00%	100.00%	80.00%	20.00%		100.00%	100.00%
2022-2023 LOCAL COST						TABLE 5	
<u>TOWN</u>	<u>LOCAL EPS</u>	<u>LOCAL ONLY</u>	<u>OTHER LOCAL</u>	<u>CREDIT DUE</u>	<u>ADJ OTHER LOC</u>	<u>= TOTAL FROM</u>	
	<u>COMMITMENT</u>	<u>DEBT SERVICE</u>	<u>SHARE</u>	<u>FROMFY22</u>	<u>SHARE</u>	<u>TAXESFY23</u>	
HAMPDEN	\$4,994,850.00	\$286,670.18	\$2,798,599.19	(\$429,717.33)	\$2,368,881.86	\$7,650,402.04	
NEWBURGH	\$854,248.34	\$50,209.92	\$490,171.01	(\$72,149.33)	\$418,021.68	\$1,322,479.94	
WINTERPORT	\$2,035,451.66	\$119,116.34	\$1,162,865.63	(\$176,565.33)	\$986,300.30	\$3,140,868.31	
FRANKFORT	<u>\$656,868.34</u>	<u>\$37,891.64</u>	\$369,914.67	(\$58,026.67)	<u>\$311,888.00</u>	<u>\$1,006,647.97</u>	
TOTAL	\$8,541,418.34	\$493,888.07	\$4,821,550.50	(\$736,458.66)	\$4,085,091.84	\$13,120,398.26	

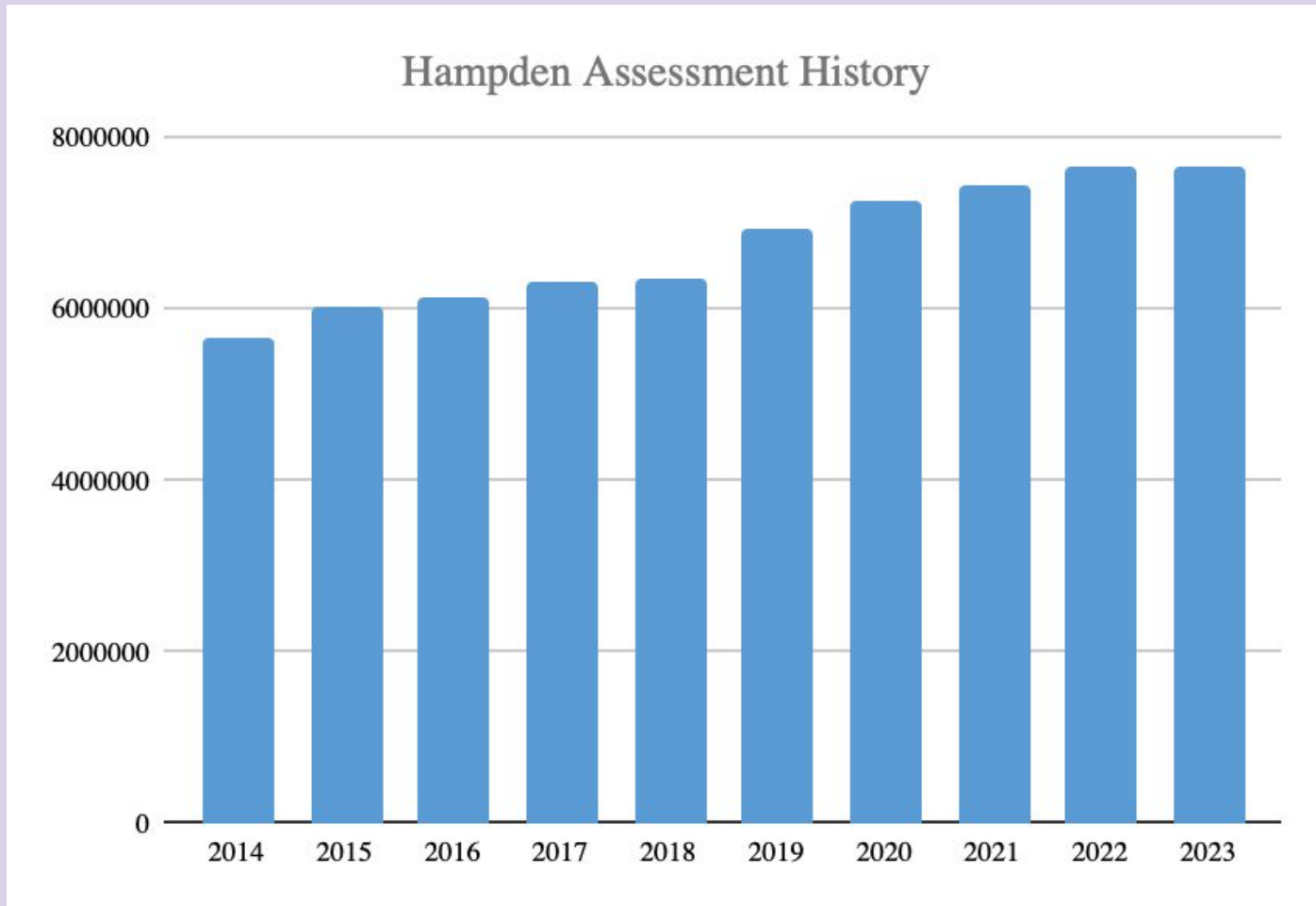
LOCAL FUNDING SUPPORT BY TOWN

CHANGES IN TOWN ASSESSMENTS

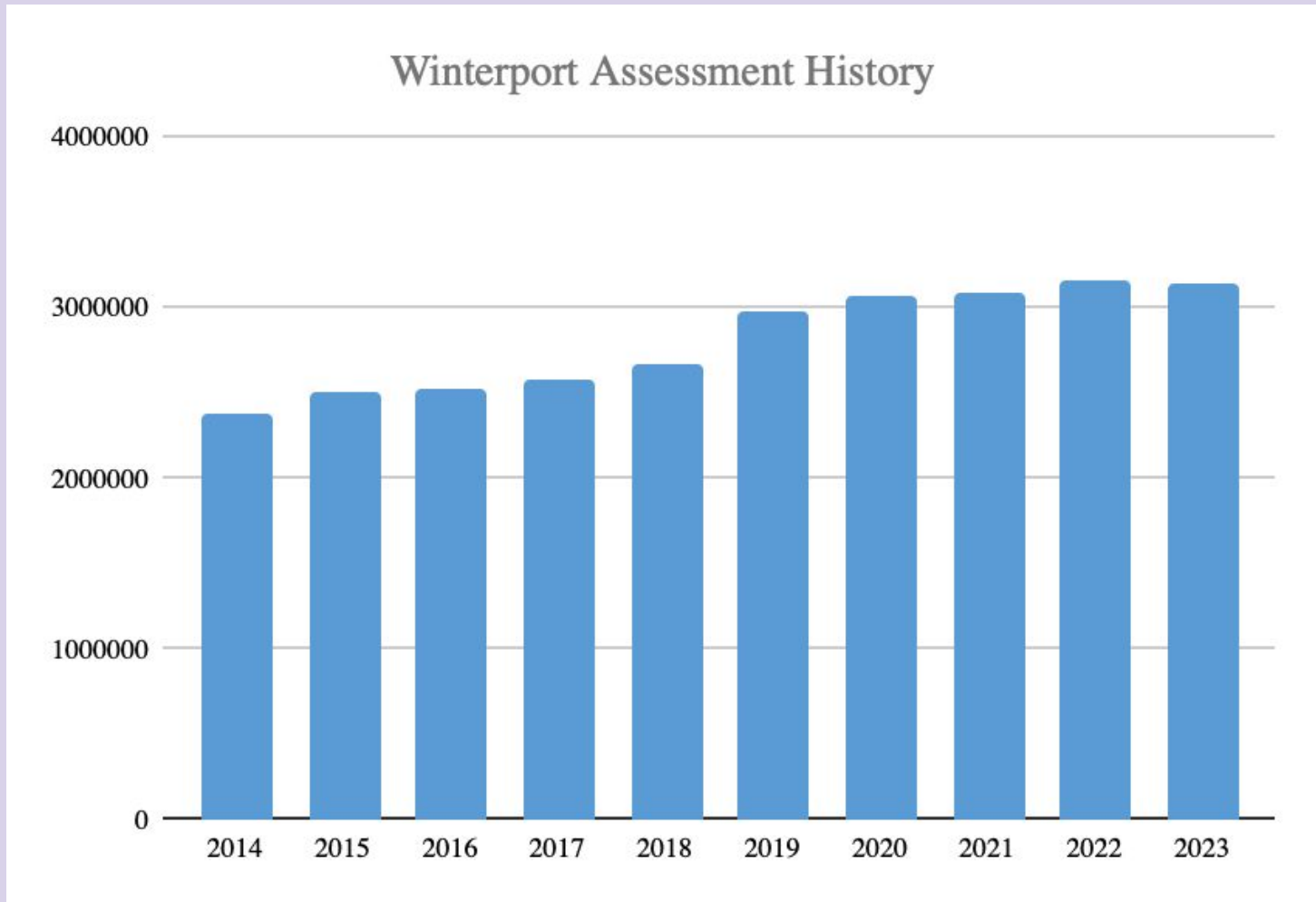
TABLE 6

<u>TOWN</u>	2022	2023	<u>\$ CHANGE</u>	<u>% CHANGE</u>
	<u>ASSESSMENT</u>	<u>ASSESSMENT</u>		
HAMPDEN	\$7,640,921.91	\$7,650,402.04	\$9,480.13	0.12%
NEWBURGH	\$1,292,569.18	\$1,322,479.94	\$29,910.76	2.31%
WINTERPORT	\$3,159,319.39	\$3,140,868.31	(\$18,451.08)	-0.58%
FRANKFORT	<u>\$1,029,797.66</u>	\$1,006,647.97	<u>(\$23,149.69)</u>	<u>-2.25%</u>
TOTAL	\$13,122,608.14	\$13,120,398.26	-\$2,209.87	-0.02%

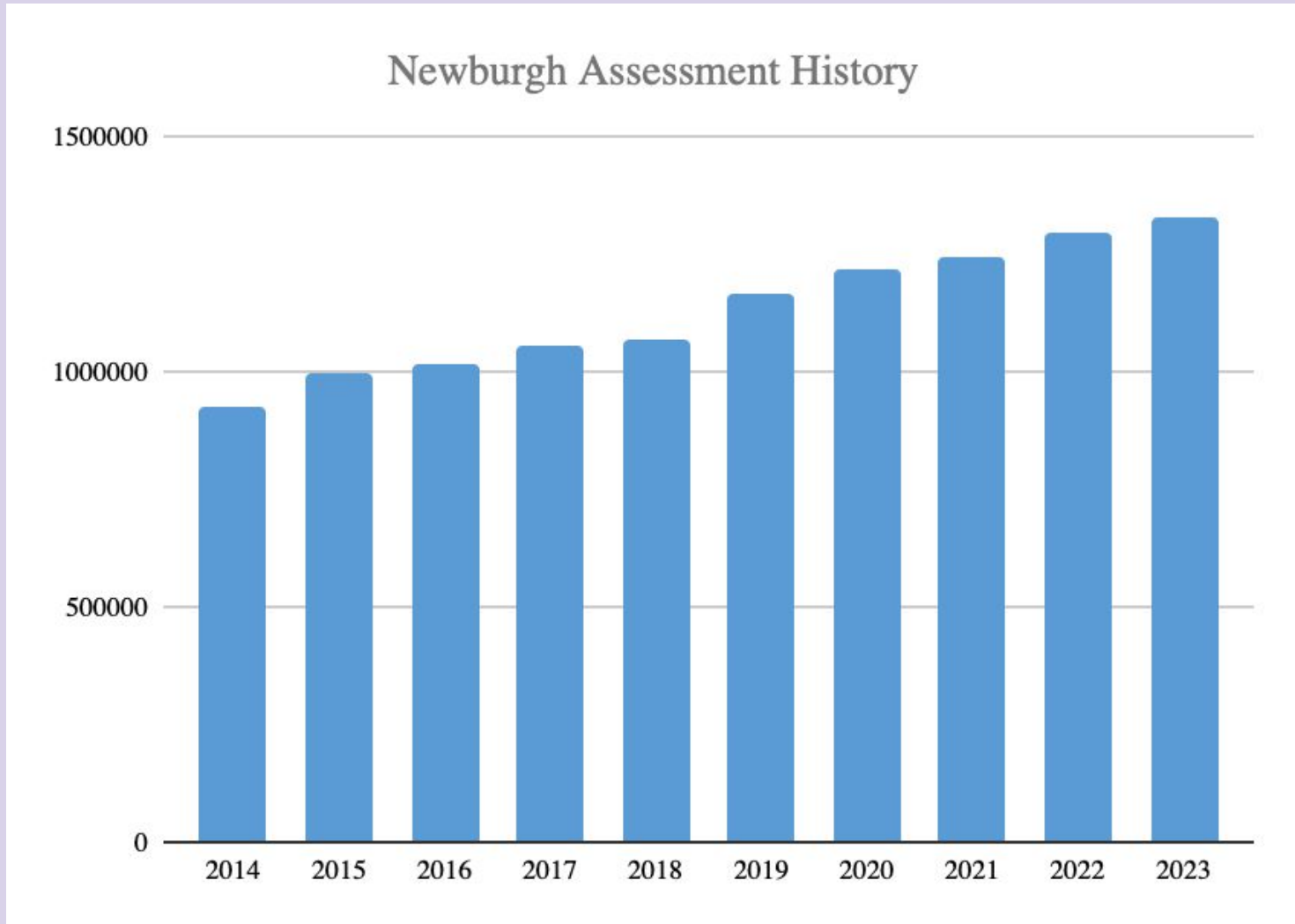
HAMPDEN ASSESSMENTS 2014-2023



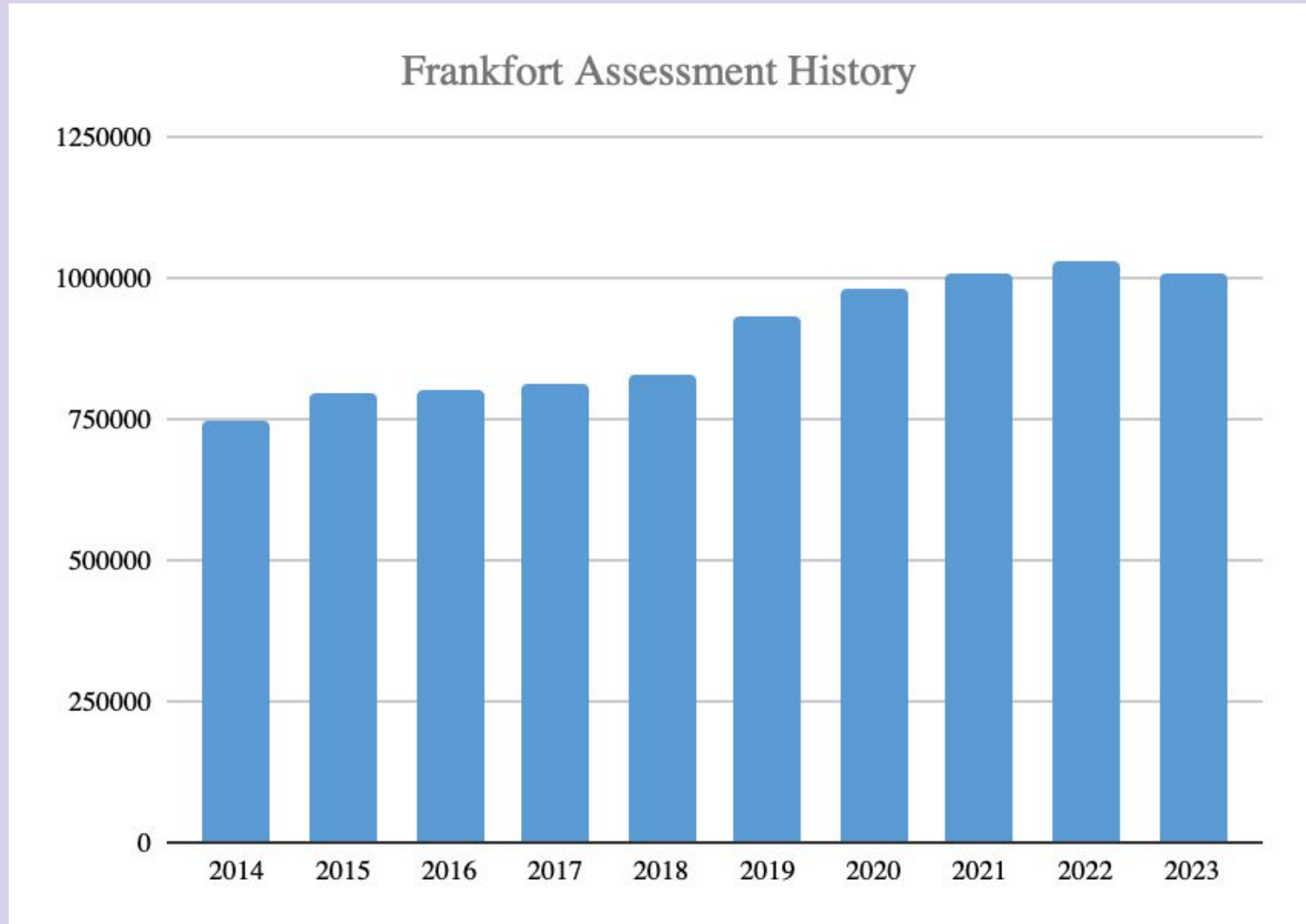
WINTERPORT ASSESSMENTS 2014-2023



NEWBURGH ASSESSMENTS 2014-2023

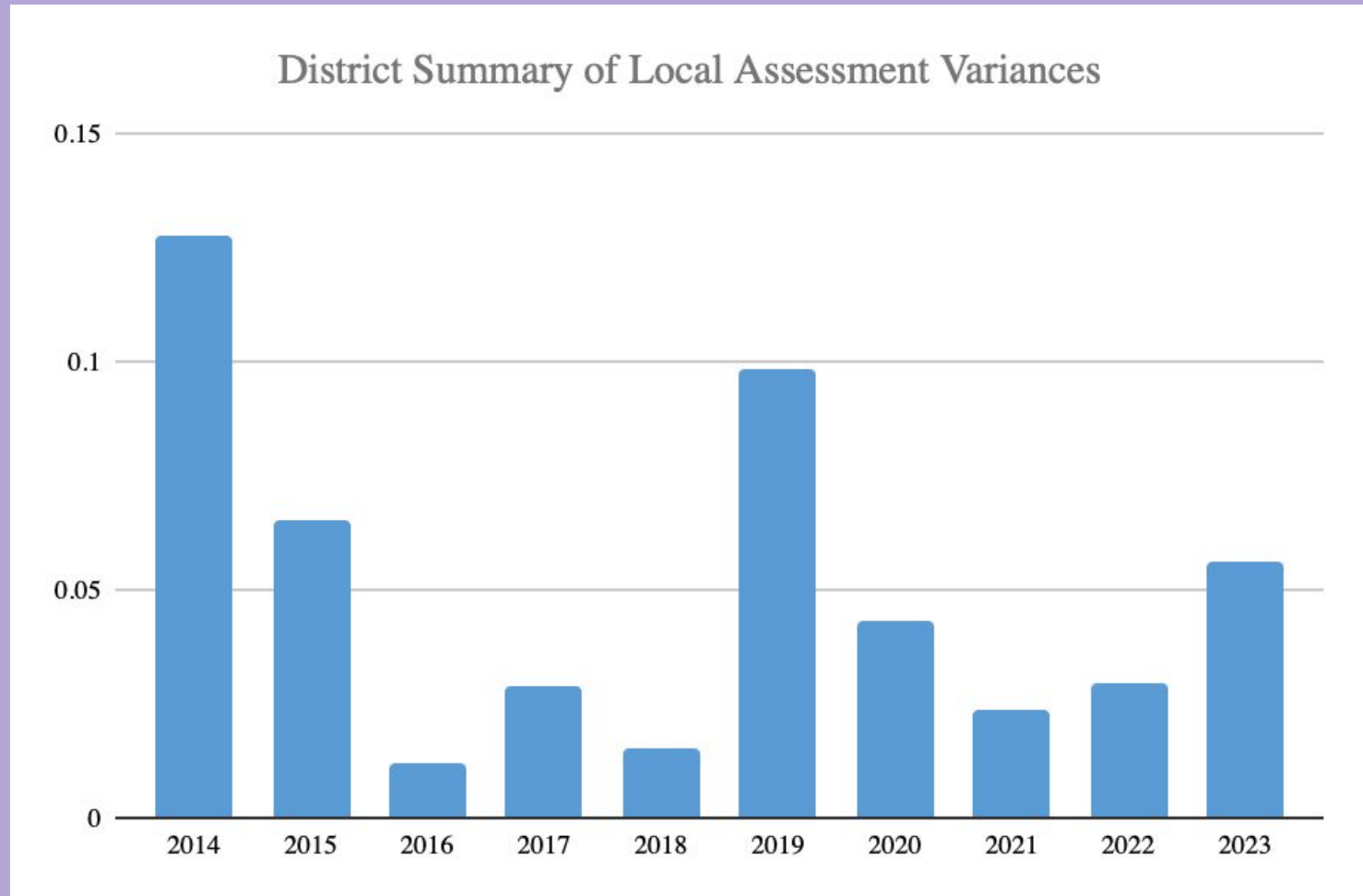


FRANKFORT ASSESSMENTS 2014-2023



DISTRICT SUMMARY OF LOCAL ASSESSMENT VARIANCES 2014-2023

***2014 IS FIRST YEAR WITH FRANKFORT**



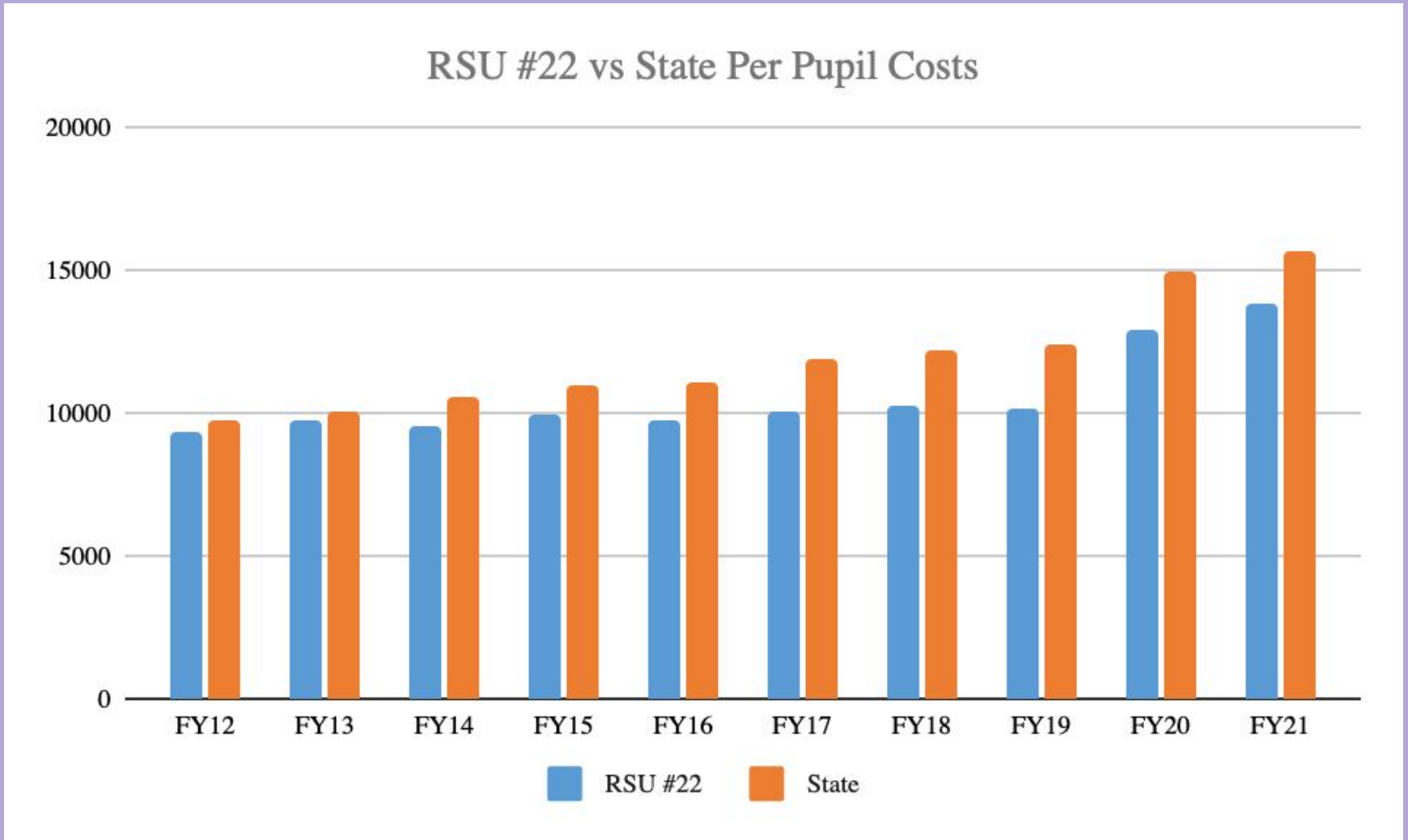
COMPARISON: ABOVE EPS SUPPORT BY TOWN

Comparison: Above EPS Support by Town 2011 -2020

% Above EPS - data analysis

Unit	2018		2019		2020	
	\$	%	\$	%	\$	%
Bangor	(888,844.85)	-2%	3,244,248.00	8%	4,686,565.00	12%
Brewer	1,261,365.45	8%	1,367,572.00	8%	1,694,670.12	10%
Cape Elizabeth	6,478,712.22	38%	7,502,343.58	45%	8,416,956.00	48%
Falmouth	8,031,225.55	30%	8,503,095.00	31%	9,919,802.00	36%
Hermon	(216,097.13)	-2%	388,762.00	4%	603,651.00	6%
Portland	14,855,128.13	18%	15,857,742.00	19%	20,413,552.00	24%
Scarborough	5,764,779.88	17%	8,496,087.66	26%	11,050,269.00	32%
Yarmouth			5,777,745.00	33%	6,297,412.00	35%
RSU 79/SAD1 (Presque Isle)	1,259,889.14	7%	1,861,010.99	10%	1,913,324.00	18%
RSU 3 (Thorndike)	(314,163.81)	-2%	1,517,250.06	9%	1,962,537.71	11%
RSU 22	1,338,895.73	5%	2,354,125.18	8%	2,977,155.60	11%
SAD 51 (Cumberland)	9,012,823.92	37%	10,512,194.10	43%	10,616,960.17	42%
RSU 63 (Eddington)	812,192.07	10%	881,978.67	10%	1,521,445.58	18%
RSU 64 (Corinth)	(237,221.16)	-2%	1,176,917.79	9%	1,195,417.92	10%
RSU 19 (Newport)	2,438,133.38	11%	2,508,820.76	10%		
RSU 34 (Old Town)	1,664,405.07	12%	1,309,553.49	9%	1,706,546.54	11%
RSU 67 (Lincoln)	1,700,059.85	18%	1,961,686.21	22%	2,212,267.04	25%

PER PUPIL COSTS STATE VS. RSU #22



BUDGET MEETING APPROVAL STEPS

- Approve Articles 1-11 for RSU #22 Cost Center Categories
- Approve Articles 12, 13 and 14 Raise Funds for Proposed Budget
- Article 15 Summary of Proposed Budget
- Article 16 Adult Education Program and Local Share
- Article 17 Authorize Expenditure of Grants and Other Receipts
- Article 18 Authorize Transfer To and Expend From Capital Reserve Fund
- Article 19 Authorize Transfer To and Expend From Athletic Facility Capital Reserve Fund
- Article 20 Authorize Transfer To and From Technology Reserve Fund
- Article 21 Authorize Transfer To Fuel Cost Stabilization Fund
- Article 22 Authorize Disposition of Any Additional State Subsidy
- Article 23 Authorize the Career and Technical Education (CTE) Budget
- Article 24 Authorize the Adult Education Budget for CTE
- Article 25 Establishes and Funds a Career and Technical (CTE) Region Capital Reserve Fund
- Budget Validation Referendum – Tuesday, July 14th at Polling Sites

QUESTIONS?

THANK YOU FOR ATTENDING!