

2016-17 RSU#22 District Budget



RSU #22 Board of Directors Strategic Plan 2015 - 2018



Goal #1: Student Learning and Outcomes: To improve individual student engagement and achievement

Vision goal a: Develop and implement rigorous, proficiency based curricula that are guaranteed, viable and measurable

Vision goal b: Develop a system of learning experiences that are engaging and ensure customized, proficiency-based learning

Vision goal c: Align instructional practices to student-centered, proficiency-based instruction within the framework of Marzano's Art and Science of Teaching

* Continue to provide complex reasoning and art and science teaching training

Vision goal d: Create and utilize students' education experiences in the larger community

* Continual work on school within a school concept in regards to gifted & talented curriculum

Vision goal e: Implement effective supervision - evaluation system congruent with LD 1858

RSU #22 Board of Directors Strategic Plan



Goal #2 **Stewardship and Development of Resources:** To provide adequate resources to support our mission (human, capital, fiscal, and time)

Vision goal a: To develop a succession plan to support administrative and leadership turnover to ensure continuity of successes and progress toward the district's mission and vision

- * Conduct formal faculty exit surveys
- * Attract and retain quality personnel

Vision goal b: To improve fiscal resources to sustain and increase educational opportunities for the RSU #22 student body and community

- * Market/expand Performing Arts Center
- * Redesign Weatherbee/McGraw physical plant (schematic design/plan)

Vision goal c: To expand and maximize use of technology resources for the purpose of improving educational and communication outreach opportunities within and beyond RSU #22

- * Consider having secondary students teach others on how to create websites, marketing, etc.

RSU #22 Board of Directors Strategic Plan



Goal #3 Governance and Policy: To provide effective governance to achieve our mission Vision goal: To alter the traditions of educational provisions and policy through Input, negotiations and governance
* Need to resolve/complete teacher contract negotiations

Goal #4 Communications and Public Relations: To communicate with and engage residents of Hampden, Newburgh, Winterport and Frankfort

Vision goal a: Effectively implement education mandates

Vision goal b: Evaluate, align, and execute RSU #22 mission and vision statements

Vision goal c: Maintain community involvement and provide opportunity for feedback, questions and answers

Vision goal d: Maintain and expand various partnerships to support initiatives, professional development, excellence in education, etc.

*Expand virtual on-line classes

Goal #5 Research and Development: To discover and create new knowledge of identifying and enabling development of valuable new products, processes and services

* Continued exploration of alternative educational options for K-12

Overview: Gross Budget Increase is 1.8%

Local Budget Increase is 2.8%



Projected District Enrollment - 10 years

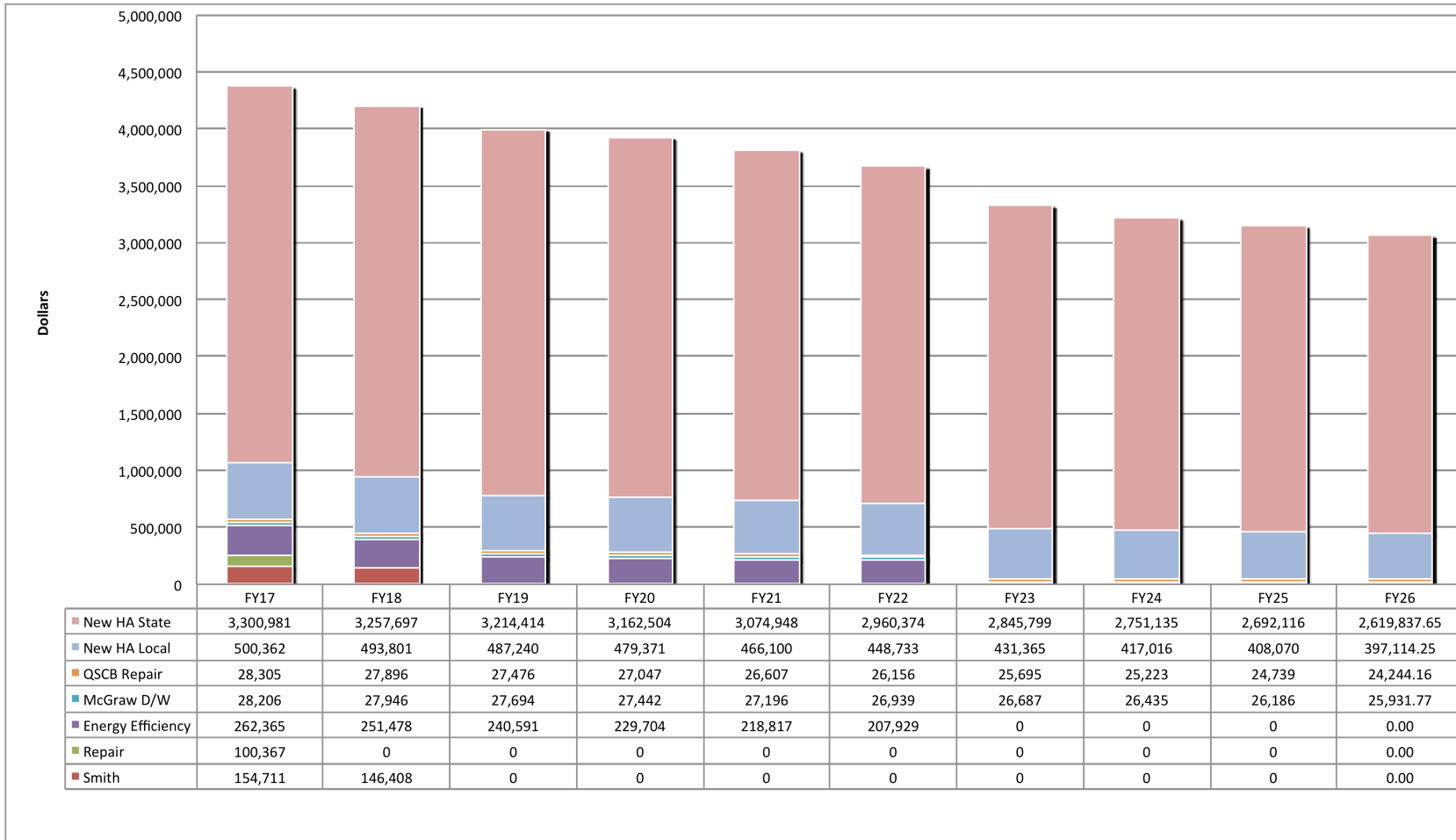


Totals: 2320 2352 2343 2333 2311 2307 2286 2250 2244 2210

*Projected enrollments based on Planning Decisions Inc., "Best Fit Model Enrollment Projections" completed January 2016

**No tuition students included in projections

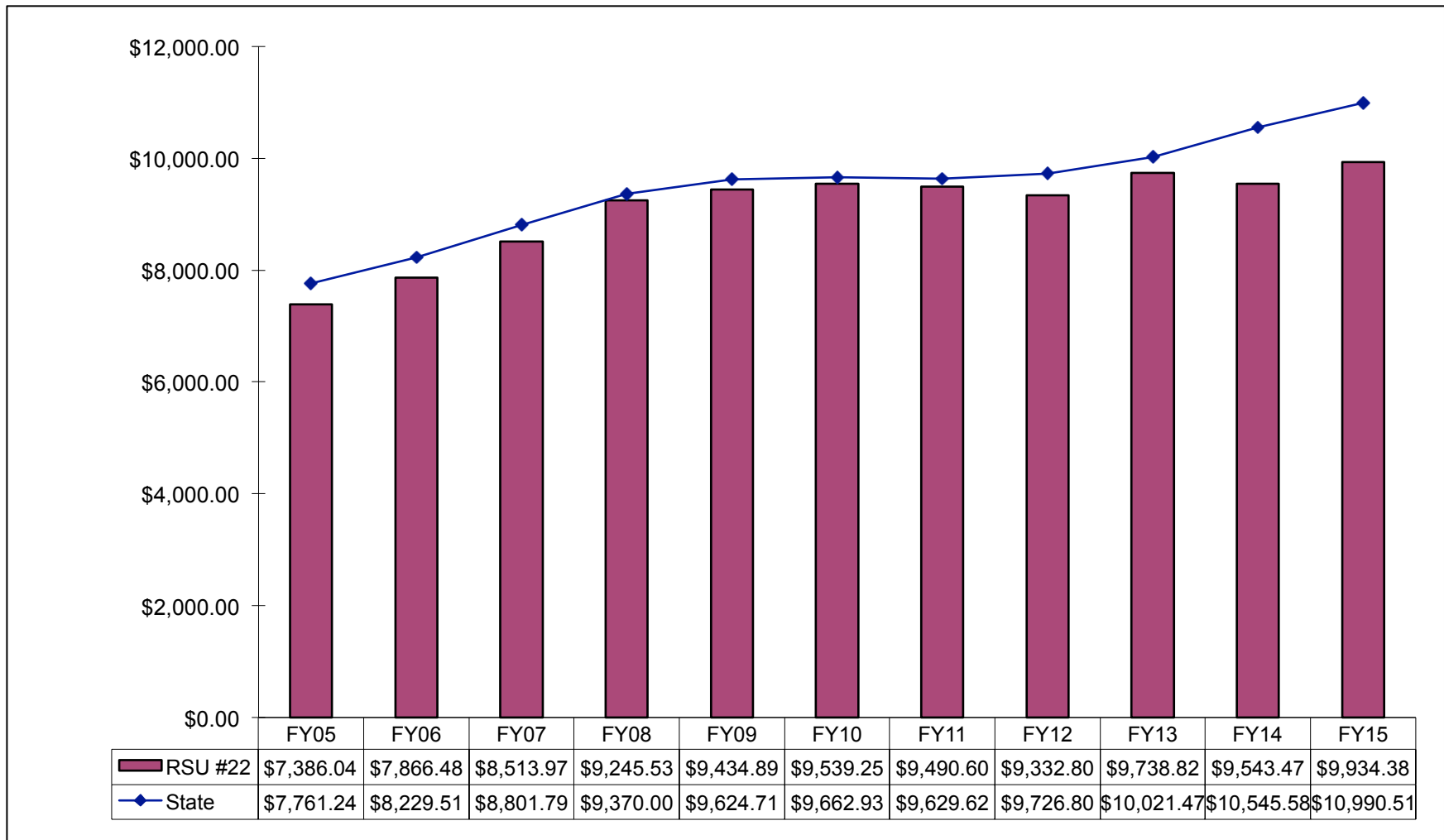
10-year Debt Service Projection



State / Local Breakdown:

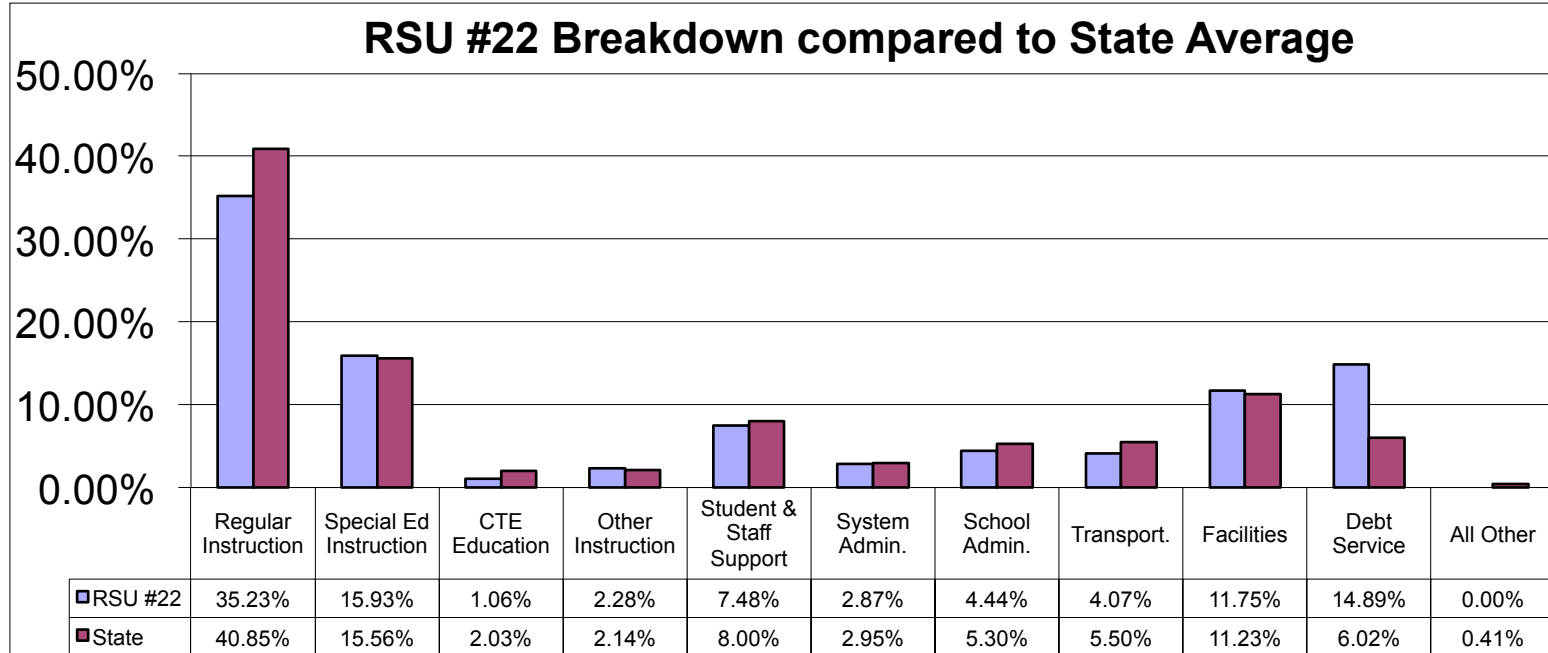
State reimbursed	3,455,692	3,404,106	3,214,414	3,162,504	3,074,948	2,960,374	2,845,799	2,751,135	2,692,116	2,619,838
Local Cost	919,605	801,120	783,001	763,564	738,719	709,757	483,748	468,675	458,996	447,290
Totals	4,375,297	4,205,226	3,997,415	3,926,068	3,813,668	3,670,131	3,329,547	3,219,810	3,151,112	3,067,128

RSU #22 and State Per Pupil Costs



FY15 Breakdown by Percentage Expended

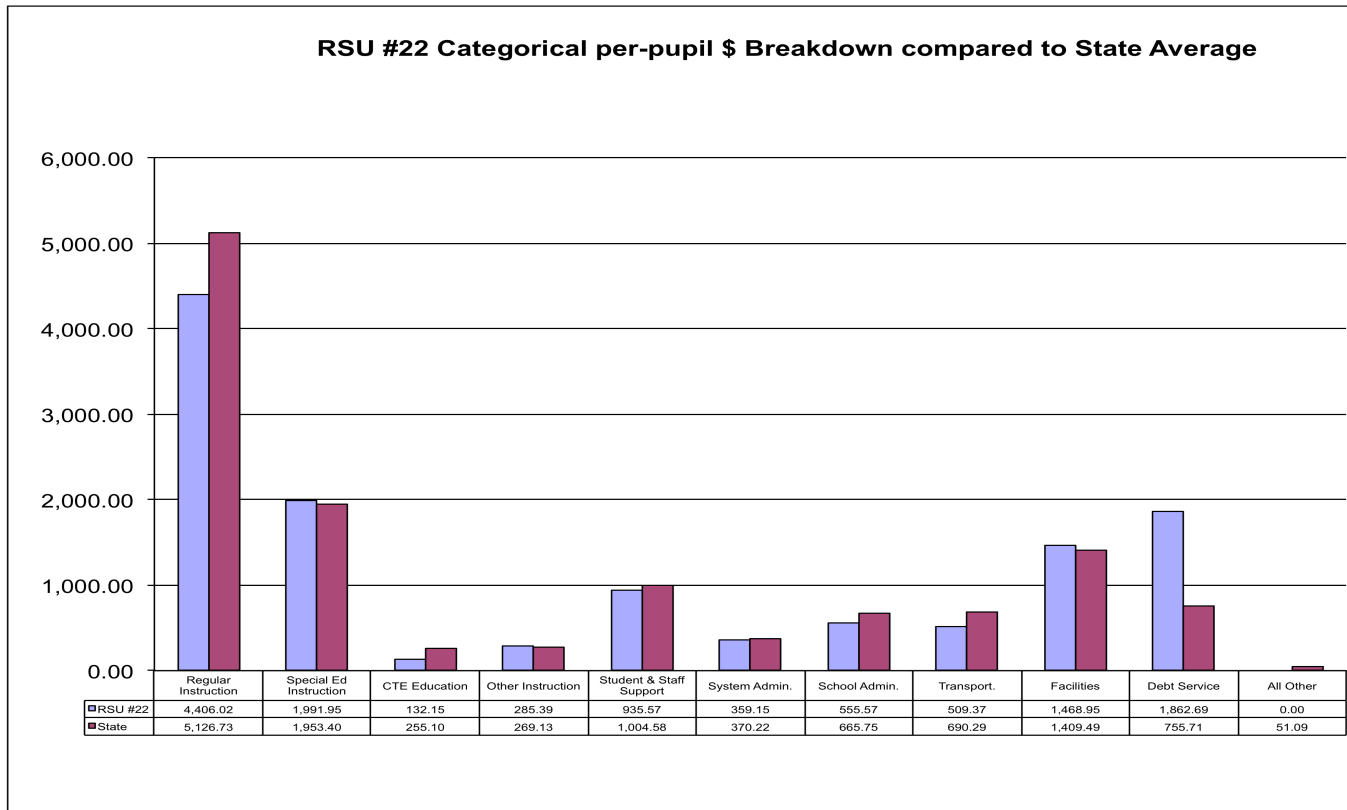
<u>Category</u>	<u>RSU #22</u>	<u>State</u>
Regular Instruction	35.23%	40.85%
Special Ed Instruction	15.93%	15.56%
CTE Education	1.06%	2.03%
Other Instruction	2.28%	2.14%
Student & Staff Support	7.48%	8.00%
System Admin.	2.87%	2.95%
School Admin.	4.44%	5.30%
Transport.	4.07%	5.50%
Facilities	11.75%	11.23%
Debt Service	14.89%	6.02%
All Other	0.00%	0.41%



FY15 Breakdown by Per-Pupil Amount Expended

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

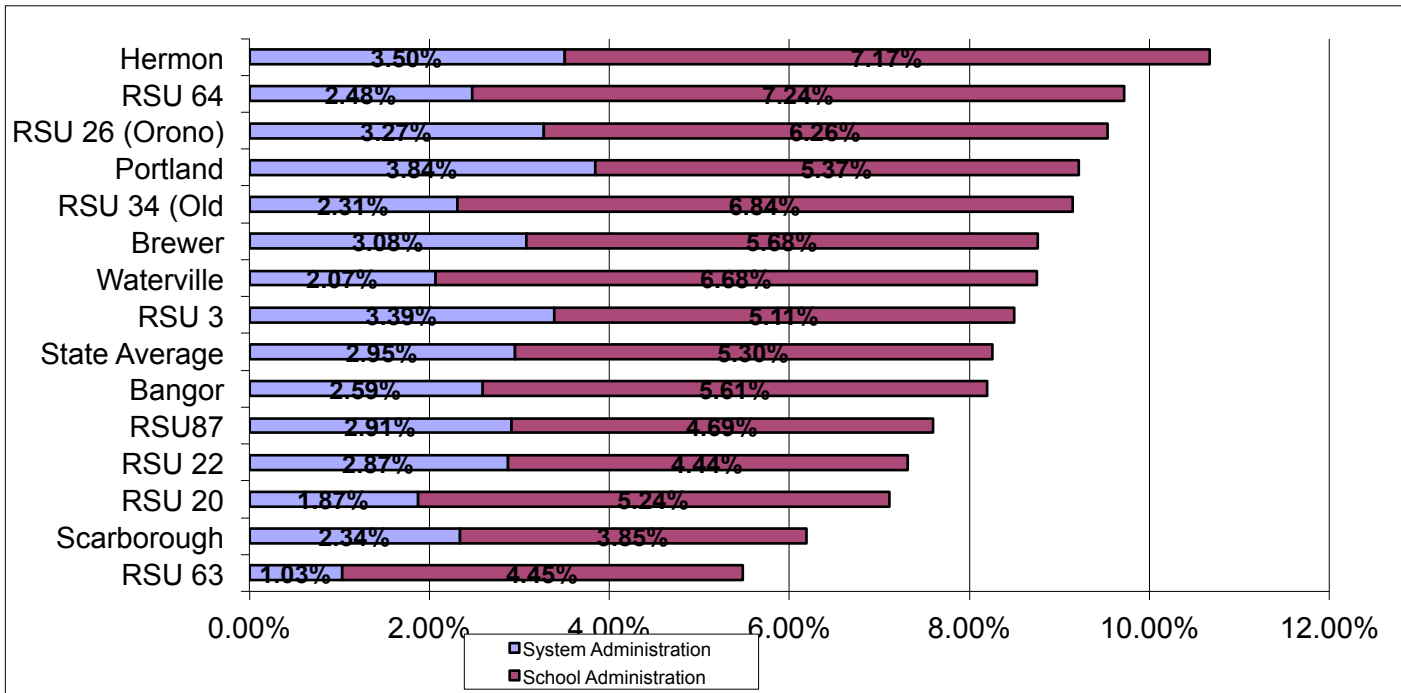
<u>Category</u>	<u>RSU #22</u>	<u>State</u>
Regular Instruction	4,406.02	5,126.73
Special Ed Instruction	1,991.95	1,953.40
CTE Education	132.15	255.10
Other Instruction	285.39	269.13
Student & Staff Support	935.57	1,004.58
System Admin.	359.15	370.22
School Admin.	555.57	665.75
Transport.	509.37	690.29
Facilities	1,468.95	1,409.49
Debt Service	1,862.69	755.71
All Other	0.00	51.09



Administrative Cost Comparisons

FY15 Actual Expenditures

<u>Unit</u>	<u>System Administration</u>	<u>School Administration</u>	<u>Total</u>
RSU 63 (Eddington)	1.03%	4.45%	5.48%
Scarborough	2.34%	3.85%	6.19%
RSU 20 (Belfast)	1.87%	5.24%	7.11%
RSU 22	2.87%	4.44%	7.31%
RSU87 (Carmel)	2.91%	4.69%	7.60%
Bangor	2.59%	5.61%	8.20%
State Average	2.95%	5.30%	8.25%
RSU 3 (Thorndike)	3.39%	5.11%	8.50%
Waterville	2.07%	6.68%	8.75%
Brewer	3.08%	5.68%	8.76%
RSU 34 (Old Town)	2.31%	6.84%	9.15%
Portland	3.84%	5.37%	9.21%
RSU 26 (Orono)	3.27%	6.26%	9.53%
RSU 64 (Corinth)	2.48%	7.24%	9.72%
Hermon	3.50%	7.17%	10.67%

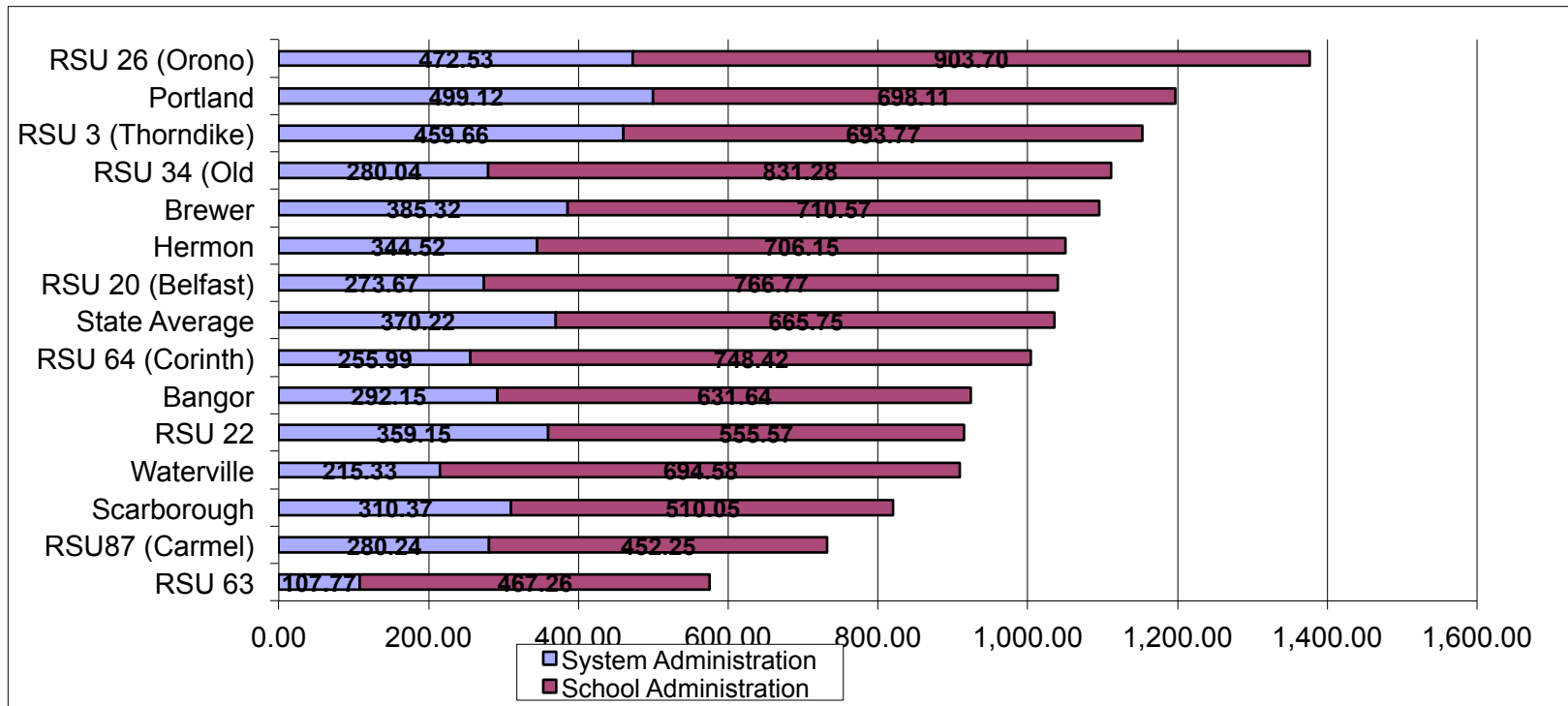


Administrative Cost Comparisons

(based on per-pupil breakdown calculated by DOE)

FY15 Actual Expenditures

Unit	System Administration	School Administration	Total
RSU 63 (Eddington)	107.77	467.26	575.03
RSU87 (Carmel)	280.24	452.25	732.49
Scarborough	310.37	510.05	820.42
Waterville	215.33	694.58	909.91
RSU 22	359.15	555.57	914.72
Bangor	292.15	631.64	923.79
RSU 64 (Corinth)	255.99	748.42	1,004.41
State Average	370.22	665.75	1,035.97
RSU 20 (Belfast)	273.67	766.77	1,040.44
Hermon	344.52	706.15	1,050.67
Brewer	385.32	710.57	1,095.89
RSU 34 (Old Town)	280.04	831.28	1,111.32
RSU 3 (Thorndike)	459.66	693.77	1,153.43
Portland	499.12	698.11	1,197.23
RSU 26 (Orono)	472.53	903.70	1,376.23



SUMMARY OF PROPOSED EXPENDITURES AND ANTICIPATED REVENUE

	APPROVED FY16	PROPOSED FY17	\$ VARIANCE	% VARIANCE
Article 1 - Regular Instruction	10,551,066.37	10,543,490.40	-7,575.97	-0.07%
Article 2 - Special Education Instruction	4,657,841.61	5,192,694.45	534,852.84	11.48%
Article 3 - CTE Instruction	315,465.55	385,175.00	69,709.45	22.10%
Article 4 - Other Instruction	706,184.72	731,513.20	25,328.48	3.59%
Article 5 - Student & Staff Support	2,413,550.15	2,362,974.91	-50,575.24	-2.10%
Article 6 - System Administration	758,443.91	765,781.12	7,337.21	0.97%
Article 7 - School Administration	1,317,510.95	1,289,809.76	-27,701.19	-2.10%
Article 8 - Transportation	1,243,329.81	1,273,213.21	29,883.40	2.40%
Article 9 - Operations & Maintenance	3,508,917.20	3,509,371.59	454.39	0.01%
Article 10 - Debt Service	4,076,471.58	4,027,212.25	-49,259.33	-1.21%
EXPENDITURES	29,548,781.85	30,081,235.89	532,454.04	1.80%
REVENUES				
State Allocation (FY16 as approved by RSU22 June 9, 2015)	<u>18,191,530.59</u>	18,269,597.93	78,067.34	
<p><i>NOTE: Final FY16 State subsidy approved by legislature in early July 2015 was higher than the amount adopted by the District in early June. Thus, the ACTUAL State subsidy of \$18,446,709.76 is \$255,179.17 higher than the District approved number above). The comparison between the ACTUAL subsidy received and the proposed subsidy for FY17 represents a loss of \$177,111.83. The comparison above represents the FY16 DISTRICT APPROVED subsidy amount vs. the FY17 State proposed subsidy at this time.</i></p>				
State Agency Client Reimbursement	<u>175,000.00</u>	<u>155,000.00</u>	<u>-20,000.00</u>	
Total State Share:	18,366,530.59	18,424,597.93	58,067.34	0.32%
Local Earned Revenue				
Rental Fees	1,500.00	1,500.00	0.00	
Gate Receipts	10,000.00	10,000.00	0.00	
Athletic Participation Fee	30,000.00	30,000.00	0.00	
E-rate	10,000.00	10,000.00	0.00	
IRS interest reimburse.	85,916.81	74,239.02	-11,677.79	
Expense reimburse (NB, VHS)	29,850.00	29,850.00	0.00	
Other Fees & Revenue	0.00	59,875.00	59,875.00	
Tuition	<u>264,000.00</u>	<u>264,000.00</u>	0.00	
Total Local Earned Revenue:	431,266.81	479,464.02	48,197.21	11.18%
Prior Year Balance	314,037.50	439,037.50	125,000.00	39.80%
<p><i>NOTE: Part of the additional \$255,179.17 received in FY16 from the State (see explanation above) will be carried forward and used to assist funding of the FY17 proposed budget.</i></p>				
Assessment:				
Local Allocation	8,655,677.34	8,503,211.67	-152,465.67	
Non-State Debt Service	506,922.73	500,361.79	-6,560.94	
Local w/o State participation	<u>1,274,346.88</u>	<u>1,734,562.98</u>	<u>460,216.10</u>	
Total Local Share:	10,436,946.95	10,738,136.44	301,189.49	2.89%
Total Revenues:	29,548,781.85	30,081,235.89	532,454.04	1.80%

Breakdown of RSU22 fund balance:

	1,162,473.00	<u>6/30/15 Audited fund balance</u>
LESS:	<u>-314,037.50</u>	Approved use of fund balance for FY16
	848,435.50	Remaining Balance to be used towards future budgets
LESS:	<u>-50,000.00</u>	Use of fund balance to fund A&E expenses
	798,435.50	Available for FY17 and beyond
	-314,037.50	Proposed to match FY16 usage for FY17
	<u>-125,000.00</u>	Additional to be used towards FY17 budget
LESS:	<u>-439,037.50</u>	Total fund balance to use for FY17
	<u>359,398.00</u>	<u>Known remaining balance to be used towards future budgets</u>
PLUS:	<u>?</u>	balance from FY16 activity - to be determined

RSU#22 Auditors recommend the District set a fund balance goal of 10% of the budget.

Major Factors - Increases, Decreases & Reductions - FY17 Proposed Budget:

Salaries & Benefit increases for existing staff and per contracts	271,120.61
Special Education personnel	416,480.22
Addition of 1 Classroom teacher - MG - added during FY16	61,013.84
Co-Curricular stipends added during FY16	18,998.13
Addition of middle school "B" teams	17,076.43
Addition of .2 Guidance Counselor - MG	11,081.96
Anticipated personnel & student needs	90,000.00
Net NON-Payroll variance in building and department budgets	<u>190,577.38</u>

Subtotal Additions: 1,076,348.57

Expenditure Reductions:

(8) Potential retirees / replacements	152,135.45
Vacant co-curricular positions	13,134.53
Restructure Tech Department	41,702.73
Marketing Liaison	24,963.72
Reduction to fuel lines due to price decreases	50,000.00
Admin Support - Ed Tech	16,316.60
HA - 17.5 hr/wk study hall monitor	9,454.34
Tibbetts \$ support HA Library	30,000.00
Salary Adjustments	143,661.20
Contracted Services Reductions	30,208.48
HA Co-curricular Reductions	13,924.74
Curriculum reductions	<u>18,392.74</u>

Subtotal Reductions: 543,894.53

Total: 532,454.04

TABLE 1

PROPORTION OF STATE VALUATION AND STUDENT COUNTS OF DISTRICT TOWNS

<u>TOWN</u>	<u>3YR Avg. (13,14,15) Valuation for FY17</u>	<u>%</u>	<u>Pupil Count for FY17</u>	<u>%</u>
HAMPDEN	601,450,000.00	58.71%	1265.0	55.85%
NEWBURGH	100,300,000.00	9.79%	242.0	10.68%
WINTERPORT	244,700,000.00	23.88%	609.5	26.91%
FRANKFORT	<u>78,033,333.00</u>	<u>7.62%</u>	<u>148.5</u>	6.56%
TOTAL	1,024,483,333.00	100.00%	2265	100.00%

TABLE 2

CHANGES IN VALUATION AND PUPIL COUNT

<u>TOWN</u>	<u>3YR Avg. (12,13,14) Valuation for FY16</u>	<u>3YR Avg. (13,14,15) Valuation for FY17</u>	<u>% CHANGE</u>
HAMPDEN	598,783,333.00	601,450,000.00	0.45%
NEWBURGH	98,816,667.00	100,300,000.00	1.50%
WINTERPORT	244,166,667.00	244,700,000.00	0.22%
FRANKFORT	<u>78,950,000.00</u>	<u>78,033,333.00</u>	-1.16%
TOTAL	1,020,716,667.00	1,024,483,333.00	0.37%
STATE	156,842,383,333.00	155,709,783,333.00	-0.72%

	<u>Pupil Count for FY16</u>	<u>Pupil Count for FY17</u>	<u>% CHANGE</u>
HAMPDEN	1255	1265.0	0.80%
NEWBURGH	236.5	242.0	2.33%
WINTERPORT	620	609.5	-1.69%
FRANKFORT	<u>130.5</u>	<u>148.5</u>	<u>13.79%</u>
TOTAL	2242.0	2265.0	1.03%

2016-2017 COST SHARING UNDER DISTRICT FORMULA

TABLE 4

<u>TOWN</u>	<u>% VALUATION</u>	<u>% PUPILS</u>	<u>VALUATION 80%</u>	<u>PUPILS 20%</u>	=	<u>FY17 % COST</u>	<u>COMPARISON FY16 %</u>
HAMPDEN	58.71%	55.85%	46.97%	11.17%		58.14%	58.13%
NEWBURGH	9.79%	10.68%	7.83%	2.14%		9.97%	9.85%
WINTERPORT	23.88%	26.91%	19.10%	5.38%		24.48%	24.67%
FRANKFORT	<u>7.62%</u>	<u>6.56%</u>	<u>6.10%</u>	<u>1.31%</u>		7.41%	<u>7.35%</u>
TOTAL	100.00%	100.00%	80.00%	20.00%		100.00%	100.00%

2016-2017 LOCAL COST

TABLE 5

<u>TOWN</u>	<u>LOCAL EPS COMMITMENT</u>	<u>LOCAL ONLY DEBT SERVICE</u>	<u>OTHER LOCAL SHARE</u>	= <u>TOTAL FROM TAXES</u>
HAMPDEN	4,992,035.00	290,910.34	1,008,474.92	6,291,420.26
NEWBURGH	832,490.00	49,886.07	172,935.93	1,055,312.00
WINTERPORT	2,031,010.00	122,488.57	424,621.01	2,578,119.58
FRANKFORT	<u>647,676.67</u>	<u>37,076.81</u>	<u>128,531.12</u>	<u>813,284.60</u>
TOTAL	8,503,211.67	500,361.79	1,734,562.98	10,738,136.44

CHANGES IN TOWN ASSESSMENTS

TABLE 6

<u>TOWN</u>	<u>2016 ASSESSMENT</u>	<u>2017 ASSESSMENT</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
HAMPDEN	6,113,134.68	6,291,420.26	178,285.58	2.92%
NEWBURGH	1,013,420.40	1,055,312.00	41,891.60	4.13%
WINTERPORT	2,509,972.55	2,578,119.58	68,147.03	2.72%
FRANKFORT	<u>800,419.32</u>	<u>813,284.60</u>	<u>12,865.28</u>	1.61%
TOTAL	10,436,946.95	10,738,136.44	301,189.49	2.89%

FY17 Proposed Adult Education Budget - Separate Warrant Article

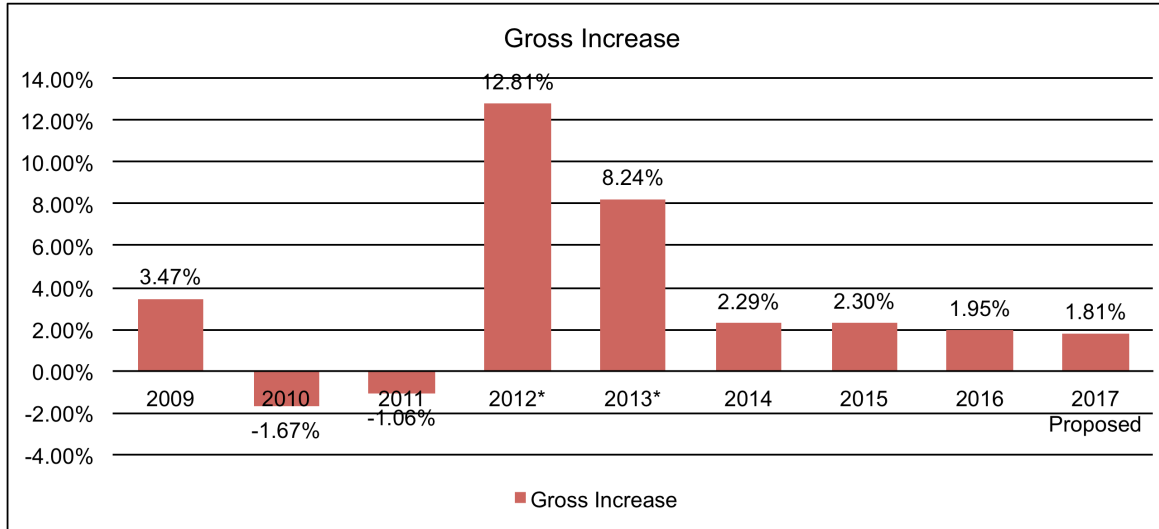
	<u>FY16</u>	<u>FY17 Proposed</u>	<u>\$ inc/(dec)</u>	<u>% inc/(dec)</u>
<u>Expenditures:</u>	<u>65,000.00</u>	<u>67,500.00</u>	<u>2,500.00</u>	3.85%
<u>Revenue:</u>				
State	13,000.00	13,000.00	0.00	0.00%
Registrations	12,000.00	12,500.00	500.00	4.17%
Carryover	10,000.00	12,000.00	2,000.00	20.00%
Local	<u>30,000.00</u>	<u>30,000.00</u>	<u>0.00</u>	0.00%
Total Revenue:	65,000.00	67,500.00	2,500.00	

<u>Allocations:</u>	<u>Cost Share</u>	<u>FY17 Adult Ed. Split</u>	<u>Comparison: FY16 Split</u>	<u>Variance</u>
Hampden	58.14%	17,442.00	17,439.00	3.00
Newburgh	9.97%	2,991.00	2,955.00	36.00
Winterport	24.48%	7,344.00	7,401.00	-57.00
Frankfort	7.41%	<u>2,223.00</u>	<u>2,205.00</u>	<u>18.00</u>
		30,000.00	30,000.00	0.00

<u>Allocations Including Adult Education:</u>	
Hampden	6,308,862.26
Newburgh	1,058,303.00
Winterport	2,585,463.58
Frankfort	<u>815,507.60</u>
Total	10,768,136.44

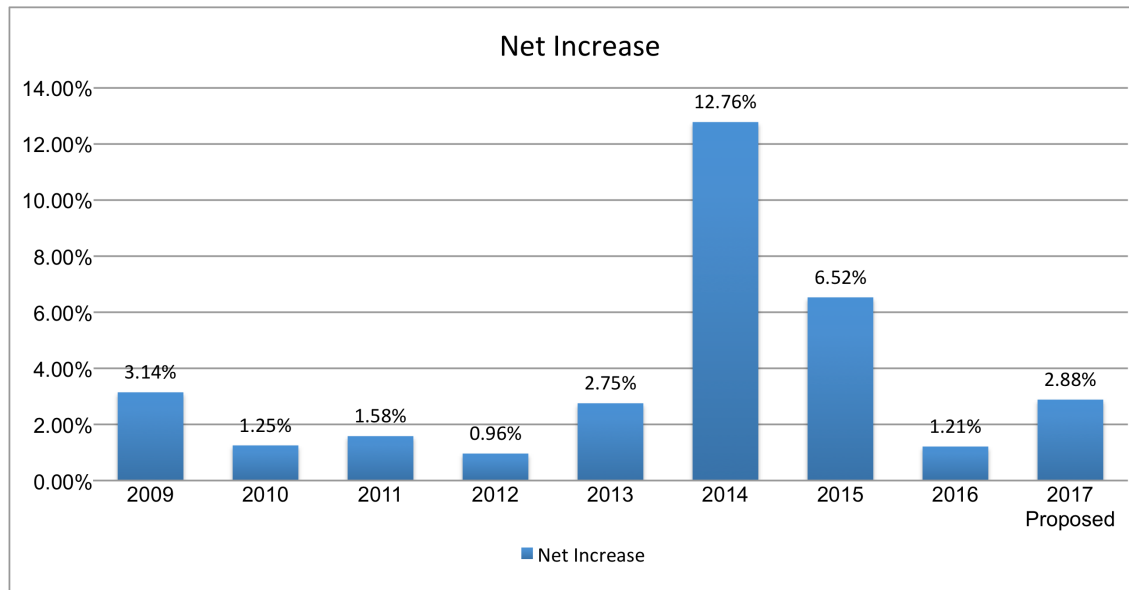
GROSS BUDGET VARIANCES (FY 2009 - 2017 Proposed)

*2012 & 2013 include new HA debt service



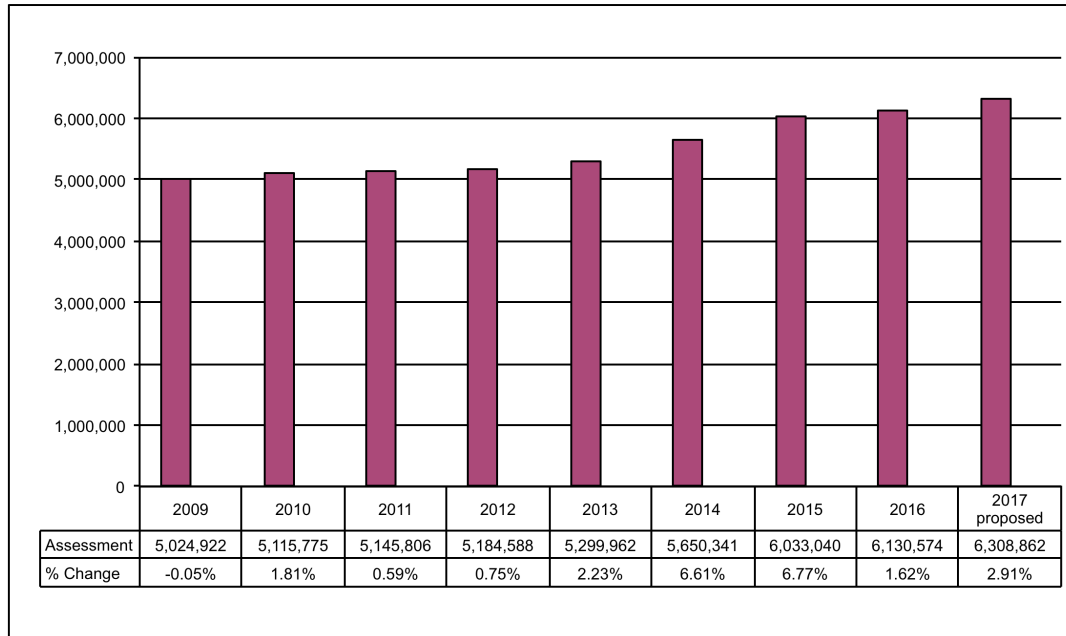
LOCAL ASSESSMENT VARIANCES (FY2009 - 2017 Proposed)

*2014 is first year with Frankfort



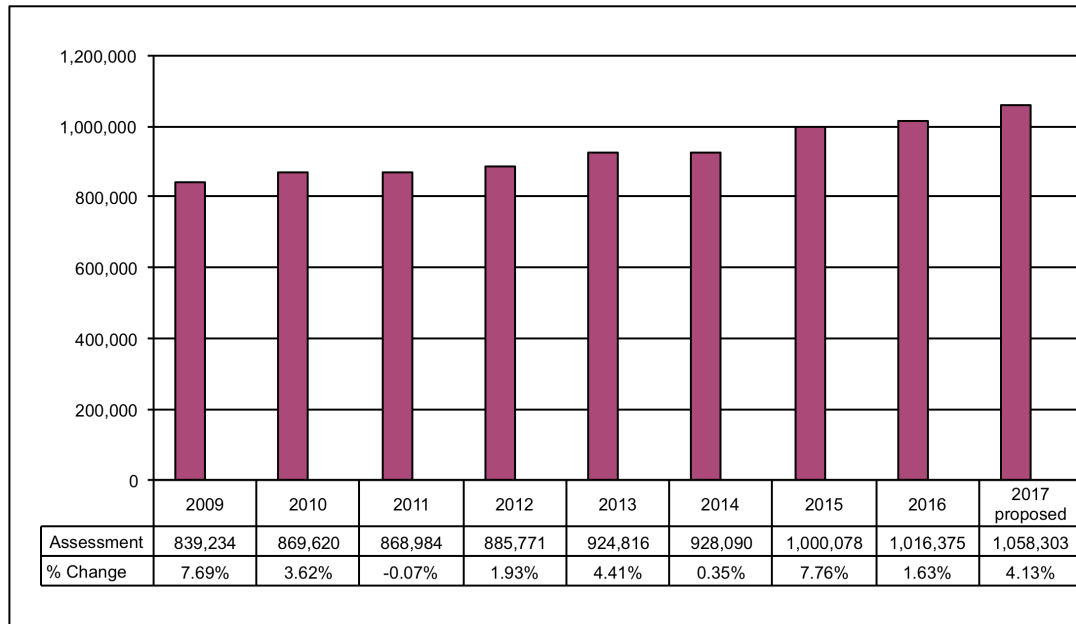
HAMPDEN - 9 YEAR ASSESSMENT

average variance: 2.58%

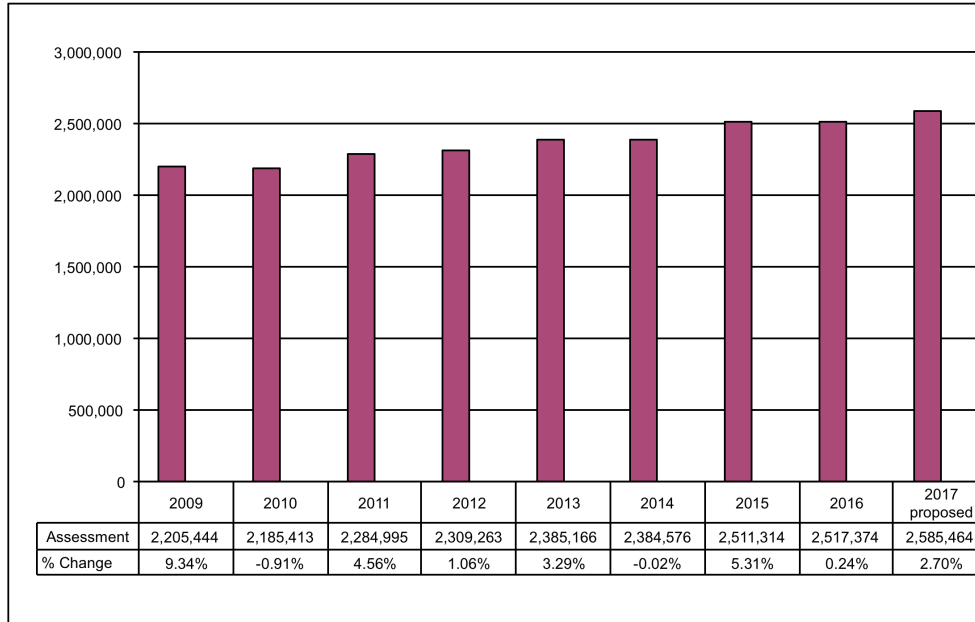


NEWBURGH - 9 YEAR ASSESSMENT

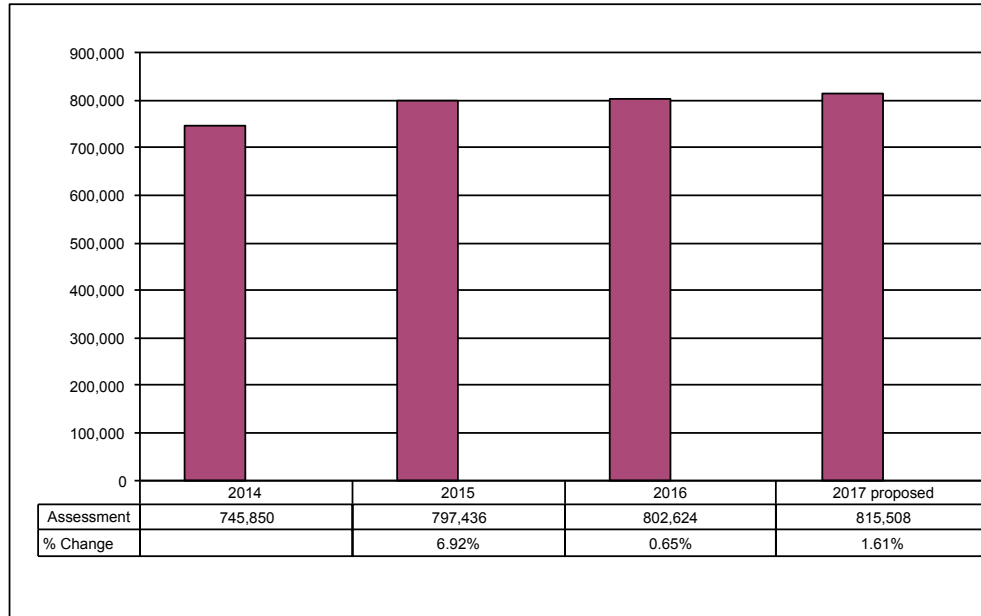
average variance: 3.49%



WINTERPORT - 9 YEAR ASSESSMENT average variance: 2.84%



FRANKFORT - 3 YEAR ASSESSMENT average variance: 3.06%



% Above EPS - data analysis

Unit	2011		2012		2013		2014		2015		2016	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
Bangor	3,524,921	10%	1,968,928	6%	1,589,768	4%	2,666,347	7%	3,552,363	10%	3,477,234	9%
Brewer	-51,296	0%	-516,261	-3%	-248,936	-2%	749,606	5%	547,978	3%	507,289	3%
Cape Elizabeth	2,929,861	18%	2,967,579	19%	3,447,928	21%	4,151,807	25%			4,793,743	27%
Falmouth	3,034,825	14%	3,298,494	15%	3,621,042	15%	5,215,703	21%	4,458,664	17%	5,785,333	22%
Hermon	0	0%	-97,448	-1%	20,000	0%	150,251	2%	-113,316	-1%	41,458	0%
Portland	4,023,560	5%	5,567,546	7%	8,770,214	11%	11,606,279	15%	12,677,433	16%	11,663,580	14%
Scarborough	-1,490,154	-5%	-2,525,600	-8%	-118,991	0%	1,590,712	5%	1,865,608	5%	2,648,935	8%
Yarmouth	3,545,994	26%	3,214,418	23%	4,330,521	31%	4,922,851	34%	4,096,778	27%	4,469,939	28%
SAD1 (Presque Isle)	1,374,220	7%	798,471	4%	476,796	3%	1,094,253	6%	515,823	3%	620,055	3%
RSU3 (Thorndike)	870,198	5%	187,809	1%	312,560	2%	427,561	2%	342,239	2%	843,006	5%
RSU22	1,176,796	6%	564,524	2%	463,011	2%	524,483	2%	980,955	4%	999,931	4%
SAD51 (Cumberland)	3,216,178	14%	2,962,849	13%	4,614,782	20%	5,252,817	22%	5,693,746	23%	7,233,574	30%
RSU63 (Eddington)	380,801	4%	179,622	2%	345,943	4%	757,683	9%	656,995	7%	506,296	6%
RSU64 (Corinth)	192,443	2%	168,559	2%	317,798	3%	467,763	4%	507,203	4%	666,639	6%
RSU19 (Newport)	-471,179	-2%	-431,737	-2%	-242,101	-1%	-288,834	-1%	-246,697	-1%	145,812	1%
RSU20 (Belfast)	2,335,368	8%	1,481,929	5%	2,662,090	9%	4,377,573	16%	-609,282	-2%		
RSU34 (Old Town)	2,341,544	19%	1,770,797	14%	1,693,091	13%	1,709,760	13%	1,846,419	13%	1,244,945	9%
RSU67 (Lincoln)	1,768,967	19%	1,433,738	15%	1,333,979	14%	1,207,701	13%	1,276,809	13%	1,363,863	14%
State	1,322,520	16.65%	455,454	17.10%	656,993	21.91%	883,416	22.46%	894,528	21.14%	1,031,526	19.82%