

# RSU #22 FY20 BUDGET PRESENTATION



May 8, 2019

# **BUDGET PROCESS**

# BUDGET REVIEW PROCESS

- Budget Committee's Review Process
- RSU #22 Administration presents budget recommendations to the Budget Committee, with time for questions and discussion
- The first meeting on the budget was held on October 30th; nine meetings were then scheduled between November and today, May 8<sup>th</sup>
- The Budget Committee is hosting the public forum next month (6/4/2019) in HA's library.
- All Budget Committee meetings are noticed, open to the public and videotaped. All Board members have been encouraged to attend
- <http://www.maine.gov/doe/eps/> for ED 279

# BUDGET MEETINGS

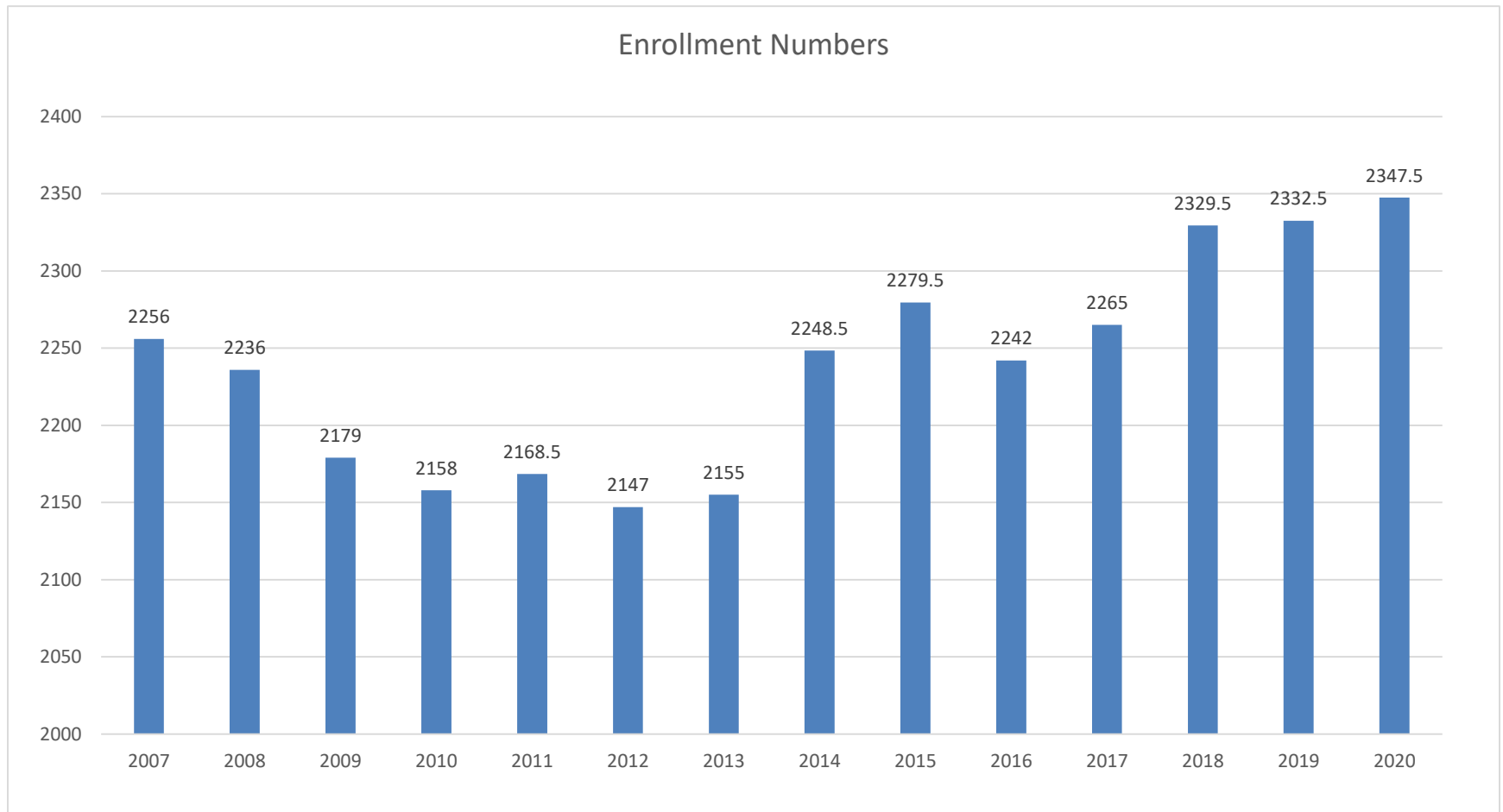
Date	Meeting
Tuesday January 22nd	Articles 9, 10, 11
Tuesday February 12th	Article 4
Tuesday March 5th	Articles 1 & 2
Tuesday March 6th	Town Manager Meeting
Tuesday March 26th	Articles 6 & 7
Tuesday April 9th	Article 5
Wednesday April 30th	Article 8
Wednesday May 8th	Overall Budget Presentation
Wednesday May 15th	Board Meeting: Ratification
Tuesday June 4 <sup>th</sup>	Public Budget Forum
Thursday June 6 <sup>th</sup>	District Budget Meeting
Tuesday June 11th	Budget Validation Referendum

# ENROLLMENT

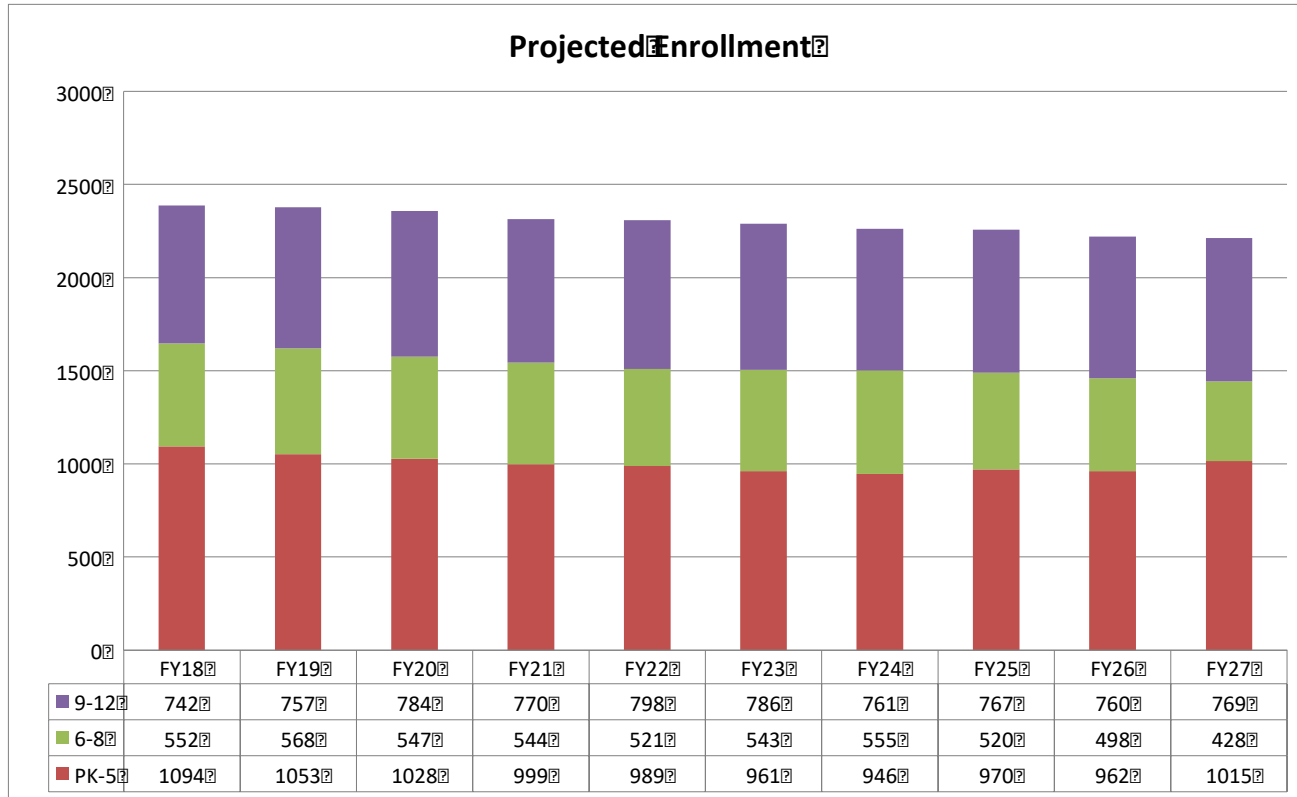
Enrollment Total FY 20 RSU #22	Increase/Decrease
2347.5 per ED 279	+ 15.5 Students
<b>2411.5 total</b>	Includes 64 tuition, home-school, Superintendent Agreement students

Enrollment by RSU #22 Town	Increase/Decrease
Hampden 1303.5	+ 13 students
Winterport 598	- 3 students
Newburgh 264.5	+ 4.5 students
Frankfort 181.5	+ .5 students
Students through Tuition, Home School, Superintendent Agreement	64

# RSU #22 ENROLLMENT NUMBERS 2007-2020



## Projected District Enrollment - 10 years



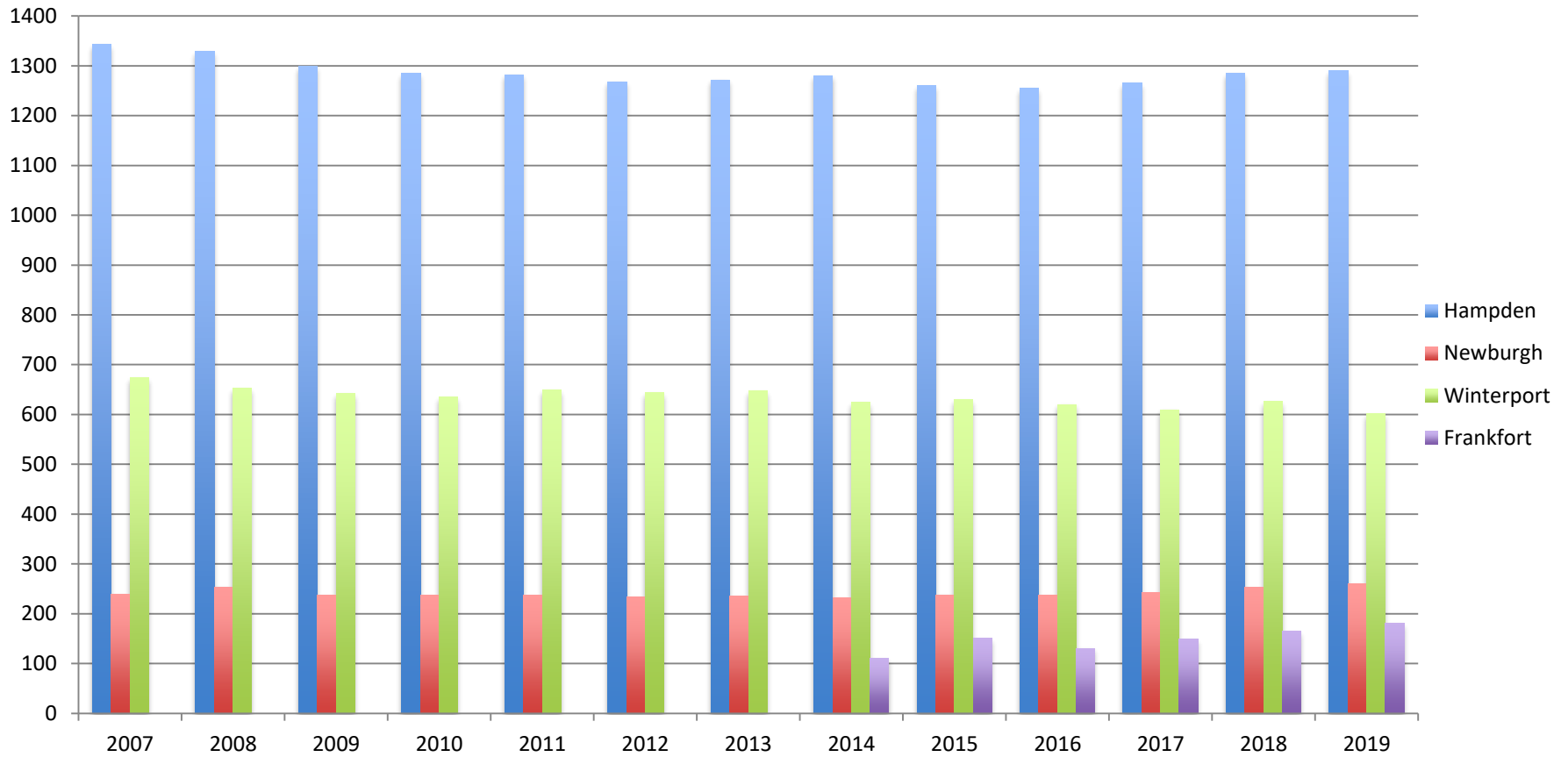
Totals:            2388        2378        2359        2313        2308        2290        2262        2257        2220        2212

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

\*\*No Tuition Students Included in Projections



# ENROLLMENT BY TOWN



# REVENUE CHANGE

# REVENUE CHANGE DRIVERS

Revenue	FY19	FY20	Change
State Allocation	\$18,923,671.79	\$19,690,033.63	\$766,361.84
State Agency Client Funds	\$150,000	\$75,000	-\$75,000
Local Earned Revenue	\$446,368.24	\$470,723.12	\$24,354.88
Unallocated Fund Balance	\$440,000	\$500,000	\$60,000



# REVENUE CHANGE DISCUSSION:

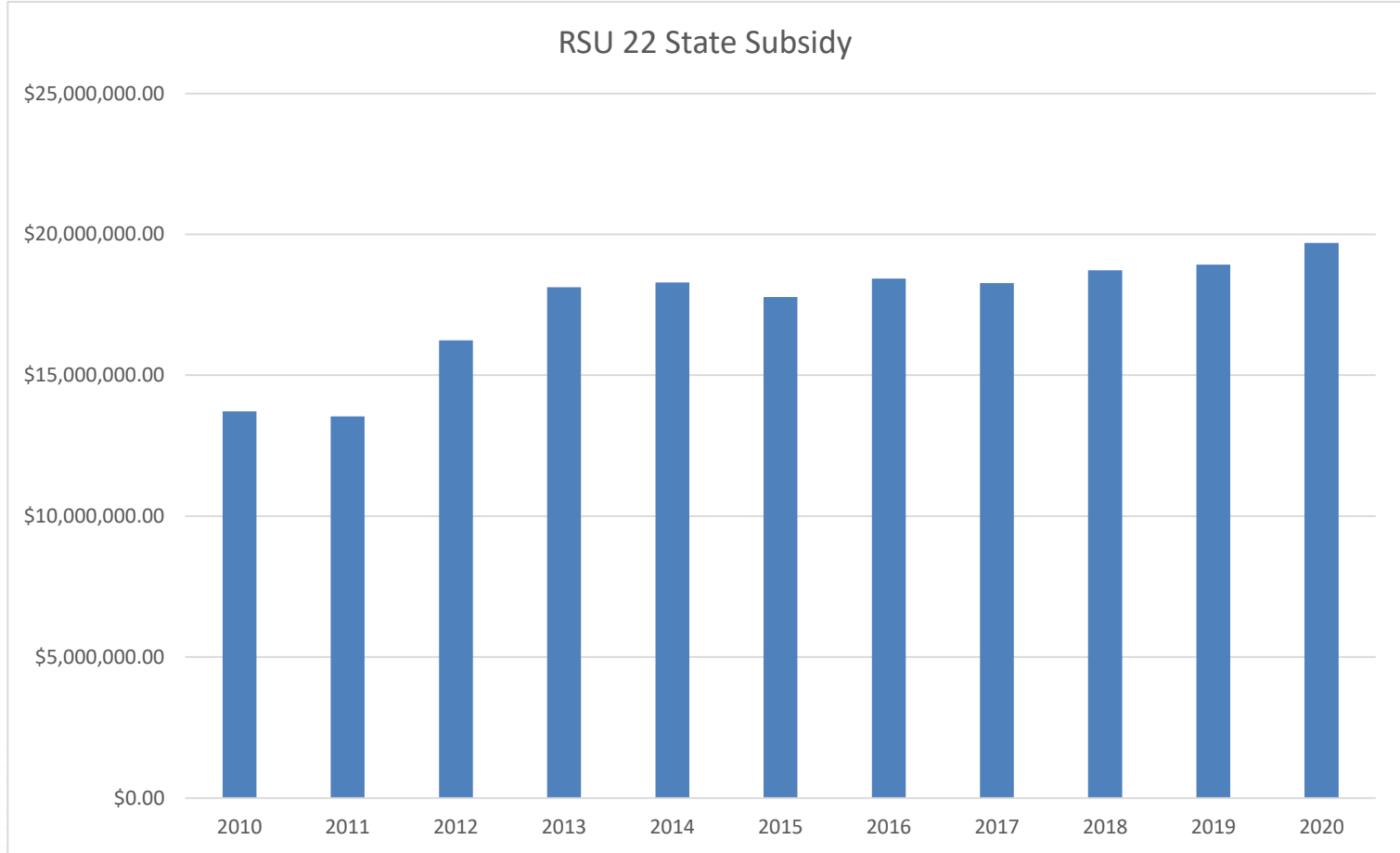
## *SUMMARY OF REVENUE CHANGE*

Revenue Change	Amount
State    \$19,690,033.63	+\$766,361.84
State Agency Client    \$75,000	-\$75,000.00
Earned Revenue	<u>\$24,354.88</u>
Net increase of A,B,C	<b>\$715,716.72</b>

Due to the valuation increase of \$14.5M in real estate value and decreased mil rate of 8.28, a decrease of \$127,000 to local required support was realized. Additional local support of \$520,057.93 is sought to close the budget gap.

# STATE SUBSIDY RSU #22

## 2010-2020



# **BUDGET SUMMARY**

# Budget Comparison FY19 to FY20

Item	Amount
FY 2019 Budget Amount	\$31,936,061.13
FY 2020 Budget Amount	\$33,231,835.78
% increase over FY	4.06%



	<u>FY19 Proposed</u>	<u>FY20 Proposed</u>	<u>\$ inc/(dec)</u>	<u>% inc/(dec)</u>
<u>Expenditures:</u>	31,936,061.13	33,231,835.78	1,295,774.65	4.06%
<u>Total Expenses:</u>	31,936,061.13	33,231,835.78	1,295,774.65	4.06%

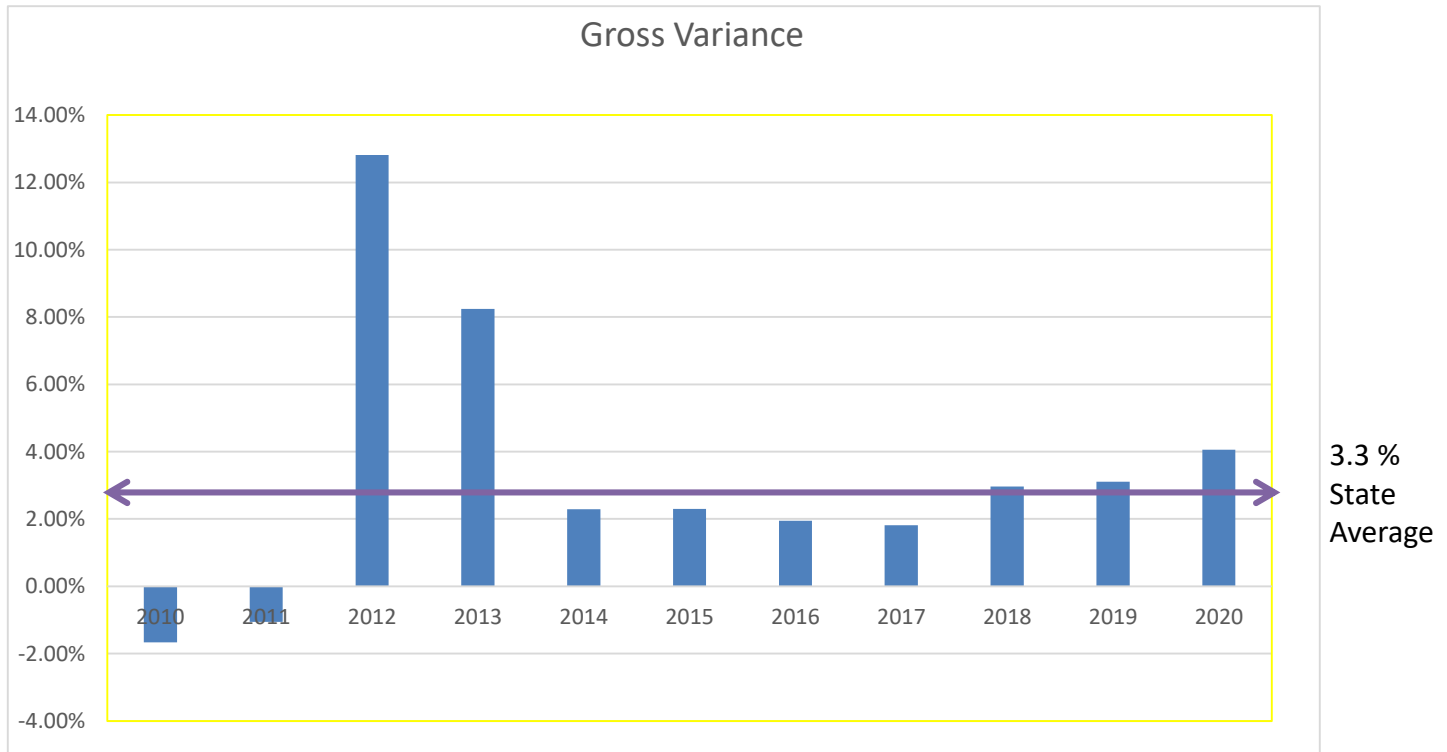
(Revenue cont'd next slide)



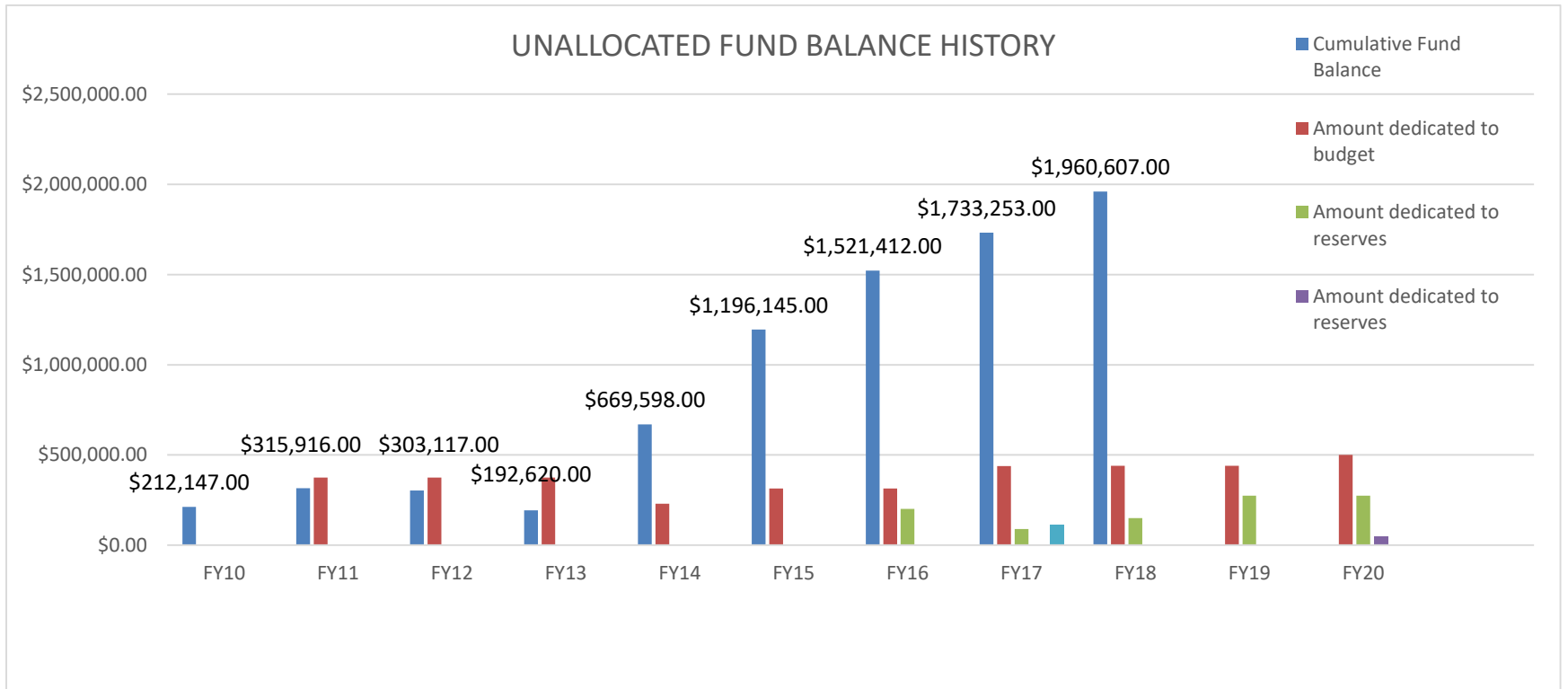
<u>Revenues:</u>				
State Allocation	18,923,671.79	19,690,033.63	766,361.84	4.05%
SAC	<u>150,000.00</u>	<u>75,000.00</u>	(75,000.00)	-50.00%
Total State	19,073,671.79	19,765,033.63	691,361.84	3.62%
Local Earned Revenue				
Rental Fees	3,000.00	3,000.00	0.00	
Gate Receipts	10,000.00	10,000.00	0.00	
Athletic Part. Fee	30,000.00	26,000.00	(4,000.00)	
E-rate	0.00	34,040.44	34,040.44	
IRS interest reimburse.	47,268.24	36,353.68	(10,914.56)	
Expense reimburse (NB, VHS, Fuel	37,800.00	33,000.00	(4,800.00)	
Miscellaneous (Coke, MSMA)	13,300.00	17,329.00	4,029.00	
MaineCare	20,000.00	10,000.00	(10,000.00)	
Tuition	<u>285,000.00</u>	<u>301,000.00</u>	<u>16,000.00</u>	
Total Local Revenue:	446,368.24	470,723.12	24,354.88	5.46%
Prior Year Balance	440,000.00	500,000.00	60,000.00	13.64%
<u>Assessment:</u>				
Local Allocation	9,166,972.00	9,039,552.00	(127,420.00)	-1.39%
Non-State Debt Service	487,239.92	585,476.93	98,237.01	20.16%
Local w/o State participation	<u>2,321,809.18</u>	<u>2,871,050.10</u>	<u>549,240.92</u>	23.66%
Total Local Share:	11,976,021.10	12,496,079.03	520,057.93	4.34% net increase
<u>Total Revenues:</u>	31,936,061.13	33,231,835.78	1,295,774.65	4.06%

# Gross Budget Variances 2010-2020

**\*2012 & 2013 include new HA debt service**



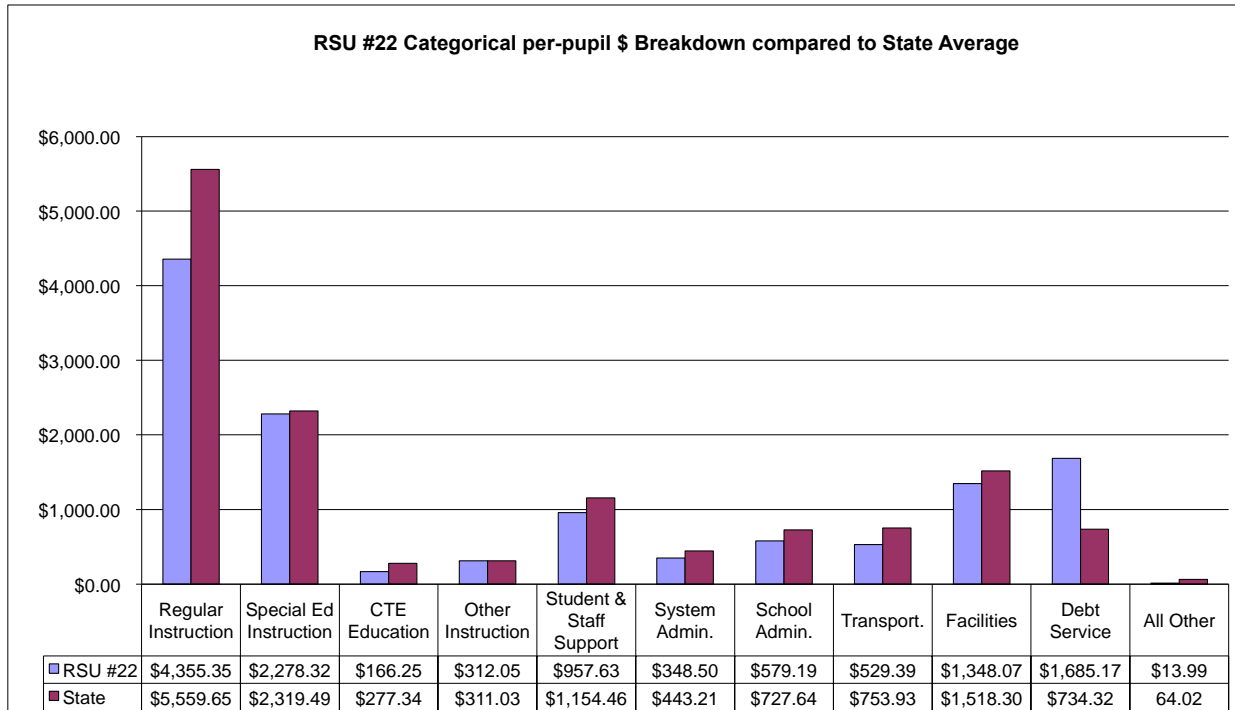
# UNALLOCATED FUND BALANCE HISTORY



**FY18 Breakdown by Per-Pupil Amount Expended**

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

Category	RSU #22	State
Regular Instruction	\$4,355.35	\$5,559.65
Special Ed Instruction	\$2,278.32	\$2,319.49
CTE Education	\$166.25	\$277.34
Other Instruction	\$312.05	\$311.03
Student & Staff Support	\$957.63	\$1,154.46
System Admin.	\$348.50	\$443.21
School Admin.	\$579.19	\$727.64
Transport.	\$529.39	\$753.93
Facilities	\$1,348.07	\$1,518.30
Debt Service	\$1,685.17	\$734.32
All Other	\$13.99	64.02



# ARTICLES

# ARTICLES 1-11 OVERVIEW

## RSU #22 Total FY20 Proposed Budget

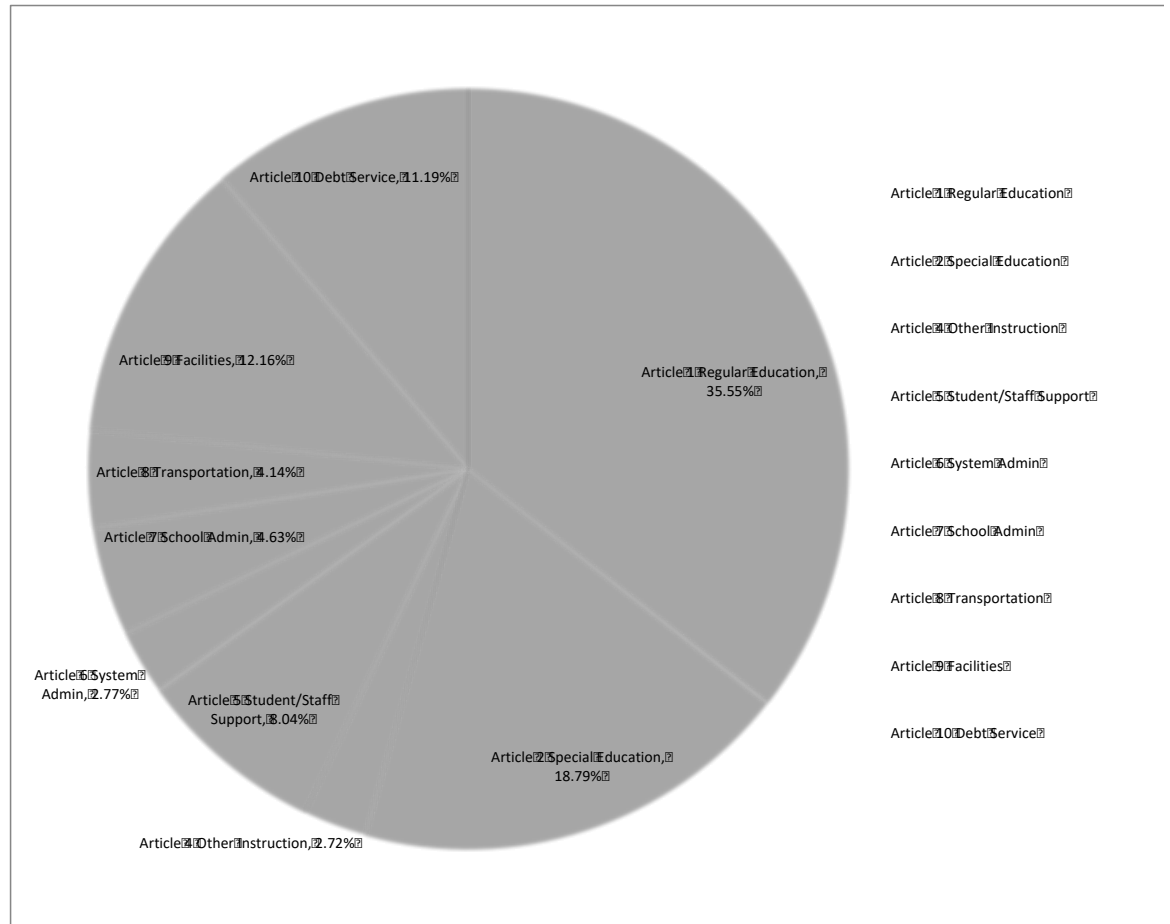
	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	<b>Incr/(Decr)</b>	<b>% Incr/(Decr)</b>	<b>% of Total</b>
Article 1 - Regular Education	\$11,354,647.85	\$11,813,945.79	\$459,297.94	4.05%	35.55%
Article 2 - Special Education	\$5,990,097.15	\$6,245,438.90	\$255,341.75	4.26%	18.79%
Article 3 - Former CTE Article	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Article 4 - Other Instruction	\$809,674.19	\$902,696.91	\$93,022.72	11.49%	2.72%
Article 5 - Student/Staff Support	\$2,576,283.38	\$2,672,729.83	\$96,446.45	3.74%	8.04%
Article 6 - System Administration	\$841,537.21	\$920,576.11	\$79,038.90	9.39%	2.77%
Article 7 - School Administration	\$1,436,933.57	\$1,540,278.76	\$103,345.19	7.19%	4.63%
Article 8 - Transportation	\$1,382,785.53	\$1,375,602.70	<b>(\$7,182.83)</b>	-0.52%	4.14%
Article 9 - Maintenance	\$3,766,378.10	\$4,042,106.88	\$275,728.78	7.32%	12.16%
Article 10 - Debt Service	\$3,777,724.15	\$3,718,459.90	<b>(\$59,264.25)</b>	-1.57%	11.19%
Article 11 - Other	\$0.00	\$0.00	\$0.00	0.00%	0.00%
	<b>\$31,936,061.13</b>	<b>\$33,231,835.78</b>	<b>\$1,295,774.65</b>		<b>100.00%</b>

# RSU #22

## FY20 Budget Articles

### % Of Budget

Article 1 Regular Education	35.55%
Article 2 Special Education	18.79%
Article 4 Other Instruction	2.72%
Article 5 Student/Staff Support	8.04%
Article 6 System Admin	2.77%
Article 7 School Admin	4.63%
Article 8 Transportation	4.14%
Article 9 Facilities	12.16%
Article 10 Debt Service	11.19%



# ARTICLE 1 HIGHLIGHTS

RSU #22 Budget Report by Article  
Presented March 5, 2019

	FY19 Budget	FY20 Proposed	\$ Variance	% Variance	% of Total Variance
	\$11,354,647.85	\$11,975,682.71	\$621,034.86	5.47%	
	Revised 3.19.19	\$4,000.00			
	Revised 4.19.19	\$11,354,647.85	\$308,722.30	2.72%	
	Revised 4.30.19	\$11,354,647.85	\$459,297.94	4.05%	
Article 1: Regular Education					
The costs to education our regular education students PreK to grade 12.					
Elementary Education	\$4,950,043.62	\$5,143,322.92	\$193,279.30	3.90%	
Secondary Education	\$3,552,527.33	\$3,420,949.64	(\$131,577.69)	-3.70%	Decrease in sub lines, decrease in ed tech, decrease in ed tech benefits, dues/fees
Virtual High School (VHS)	\$36,481.65	\$36,471.50	(\$10.15)	-0.03%	
K-2 Education	\$2,175,698.90	\$2,358,969.41	\$183,270.51	8.42%	
Pre-K Education	\$331,749.64	\$357,501.89	\$25,752.25	7.76%	
English Language Learner (ELL)	\$24,273.83	\$25,221.86	\$948.03	3.91%	
Alternative Education	\$133,350.10	\$139,153.08	\$5,802.98	4.35%	
Gifted & Talented	\$150,522.78	\$181,779.85	\$31,257.07	20.77%	
* Increase in all salary lines in Article 1	\$8,104,532.24	\$8,356,548.37	\$252,016.13		
* Decrease in all benefits lines in Article 1	\$2,563,297.54	\$2,526,800.46	-\$36,497.08		
* Tuition reimbursement, PreK - 8	\$89,100.00	\$126,905.76	\$37,805.76		
* Tuition reimbursement, 9 - 12	\$36,600.00	\$41,738.37	\$5,138.37		
* Instructional supplies PreK-8	\$104,684.21	\$102,408.82	(\$2,275.39)		
* Instructional supplies 9 - 12	\$61,193.00	\$58,389.00	(\$2,804.00)		
* Instructional supplies, music K - 8	\$5,460.00	\$5,460.00	\$0.00		
* Instructional supplies, music 9 - 12 (Chorus/band)	\$10,480.00	\$10,800.00	\$320.00		
* Field Trips, PreK - 8	\$4,764.00	\$8,272.00	\$3,508.00		
* Field Trips, 9 - 12	\$2,000.00	\$1,300.00	(\$700.00)		
* Books & Periodicals, PreK - 8	\$29,557.41	\$84,585.76	\$55,028.35		
* Books & Periodicals, 9 - 12	\$24,908.00	\$28,870.00	\$3,962.00		
* Dues & Fees, PreK - 8	\$15,111.00	\$30,836.00	\$15,725.00		Blue Ribbon
* Dues & Fees, 9 - 12	\$67,566.00	\$42,876.00	(\$24,690.00)		NEASC not needed
* Transferred student computing costs from Article 5 (HA, RB, WG)	\$0.00	\$150,575.64	\$150,575.64		



# ARTICLE 2 HIGHLIGHTS

RSU #22 Budget Report by Article  
Presented: March 5, 2019

	FY19 Budget	FY20 Proposed	\$ Variance	% Variance	% of Total Variance
Article 2: Special Education	\$5,990,097.15	\$6,315,833.41	\$325,736.26	5.44%	
	\$5,990,097.15	\$6,245,438.90	\$255,341.75	4.26%	
The costs to education our special education students PreK to grade 12.					
Resource Classroom	\$2,254,243.43	\$2,728,057.34	\$473,813.91		
Self Contained Classroom	\$2,245,095.84	\$2,029,919.90	(\$215,175.94)		
Hospital/Homebound	\$16,328.57	\$25,000.00	\$8,671.43		
Social Work	\$80,110.07	\$73,329.39	(\$6,780.68)		
Student Psych Services	\$197,201.99	\$216,054.47	\$18,852.48		
Speech/Language Services	\$441,472.44	\$451,296.83	\$9,824.39		Increases in salary/benefits
Student OT Services	\$168,728.77	\$200,649.47	\$31,920.70		Increases in salary/benefits
Student Audiology Services	\$0.00	\$200.00	\$200.00		
Student PT Services	\$76,000.00	\$76,000.00	\$0.00		
Student Adaptive PE Services	\$22,203.99	\$22,641.89	\$437.90		Increases in salary/benefits
Special Ed Administration	\$488,712.05	\$492,684.12	\$3,972.07		
* Increase in all salary lines in Article 2	\$4,154,807.43	\$4,463,554.88	\$308,747.45		
* Decrease in Admin benefits line	\$1,404,237.15	\$1,382,329.15	-\$21,908.00		
* Increase in contracted services Psych	\$111,240.00	\$124,577.20	\$13,337.20		
* Increase in contracted services hospitalization	\$16,328.57	\$25,000.00	\$8,671.43		
* Tuition Reimbursement	\$16,000.00	\$30,568.00	\$14,568.00		

\* The list above is selective of accounts within Article 2 and is not inclusive of all accounts within Article 2

# 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: February 12, 2019

	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	<b>Incr/(Decr)</b>	<b>% Incr/(Decr)</b>
	\$809,674.19	\$886,572.69	\$76,898.50	9.50%
	<b>Revised 3/19/19</b>	\$809,674.19	\$892,656.02	10.25%
	<b>Revised 4/19/19</b>	\$809,674.19	\$902,696.91	11.49%
<b>Article 4: Other Instruction</b>				
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	\$53,223.27	\$63,019.83	\$9,796.56	
Graduation	\$4,000.00	\$4,750.00	\$750.00	
Elementary Extra-Curricular	\$160,727.53	\$170,249.03	\$9,521.50	
Secondary Co-Curricular	\$108,948.46	\$130,444.72	\$21,496.26	
Secondary Extra-Curricular	\$479,571.83	\$531,030.23	\$51,458.40	
			\$0.00	
* Increase in stipends and associated benefits for coach/advisor positions	\$441,255.86	\$466,884.22	\$25,628.36	
* Increase in transportation	\$70,178.53	\$94,215.38	\$24,036.85	
* Increase in officials associated benefits and trainer @ HA	\$71,435.94	\$106,396.40	\$34,960.46	
* Budget for Board voted support of special opportunities for co-curricular events	\$0.00	\$6,000.00	\$6,000.00	

# ARTICLE 5 HIGHLIGHTS

RSU #22 Budget Report by Article  
Presented: April 9, 2019

	FY19 Budget	FY20 Proposed	\$ Variance	% Variance
	\$2,576,283.38	\$2,802,163.29	\$225,879.91	8.77%
Updated 4/19/19	\$2,576,283.38	\$2,823,305.47	\$247,022.09	9.59%
Updated 4/30/19	\$2,576,283.38	\$2,672,729.83	\$96,446.45	3.74%
<b>Article 5: Student &amp; Staff Support</b>				
The costs for other educational services - guidance, nurses, technology, intervention, improvement of instruction, assessment and library - for our students PreK to grade 12.				
* Increase in salary/benefits lines <b>Guidance</b>	\$626,241.61	\$642,417.42	\$16,175.81	
* Increase in salary/benefits lines <b>Health Services</b>	\$414,374.92	\$434,605.29	\$20,230.37	
* Decrease in salary/benefits lines <b>Technology</b>	\$342,810.67	\$337,103.95	(\$5,706.72)	
* Increase in software repairs & maintenance	\$52,000.00	\$73,000.00	\$21,000.00	
* Increase in technology leases	\$153,608.13	\$174,945.00	\$21,336.87	
* Decrease in technology printing	\$25,341.51	\$10,000.00	(\$15,341.51)	
* Increase in Tech, Smith	\$3,000.00	\$63,000.00	\$60,000.00	
* Increase Tech related hardware, non-cap, HA	\$15,000.00	\$75,000.00	\$60,000.00	
* Transferred student computing costs to Article 1 per DOE	\$153,608.13	\$24,369.36	(\$129,238.77)	
* Increase in salary lines <b>504</b>	\$33,429.63	\$41,290.79	\$7,861.16	
* Decrease in salary/benefits lines <b>Intervention</b>	\$25,055.16	\$22,514.06	(\$2,541.10)	
* Increase in software maintenance & support	\$10,000.00	\$19,600.00	\$9,600.00	
* Increase in salary/benefits lines <b>Improvement of Instruction</b> - includes Math Coach	\$185,727.18	\$240,305.70	\$54,578.52	
* Decrease in salary/benefits lines <b>Instructional Staff Training</b> - 3 year average for substitutes salaries/benefits	\$44,147.18	\$40,137.49	(\$4,009.69)	
* Decrease in salary/benefits lines <b>Library</b>	\$266,179.97	\$270,165.11	\$3,985.14	
* Decrease in salary/benefits lines <b>Assessment</b>	\$75,501.54	\$66,136.13	(\$9,365.41)	
* Increase in contracted services	\$22,000.00	\$27,000.00	\$5,000.00	

# ARTICLE 6 HIGHLIGHTS

RSU #22 Budget Report by Article

Presented: March 26, 2019

	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	<b>\$ Variance</b>	<b>% Variance</b>
	\$841,537.21	\$919,987.05	\$78,449.84	9.32%
Updated 4/19/19	\$841,537.21	\$920,576.11	\$79,038.90	9.39%

Article 6: System Administration

District leadership and associated costs.

Board of Directors	\$97,822.91	\$110,544.80	\$12,721.89	13.01%
Staff Negotiations	\$15,000.00	\$30,000.00	\$15,000.00	100.00%
Executive Administration	\$408,948.12	\$447,409.01	\$38,460.89	9.40%
Central Office Fiscal	\$319,766.18	\$332,622.30	\$12,856.12	4.02%
Legal Services (non-negotiation)	\$38,466.15	\$50,000.00	\$11,533.85	
Legal Services (staff negotiation)	\$15,000.00	\$30,000.00	\$15,000.00	
Salaries, Supt & Asst Supt	\$207,350.73	\$227,391.67	\$20,040.94	
Salaries, Central Office	\$89,656.62	\$93,562.24	\$3,905.62	
Postage, Central Office	\$1,800.00	\$7,155.58	\$5,355.58	
Printing, Central Office	\$1,980.72	\$5,506.58	\$3,525.86	
Salaries, Business Office Staff	\$167,205.83	\$176,176.26	\$8,970.43	

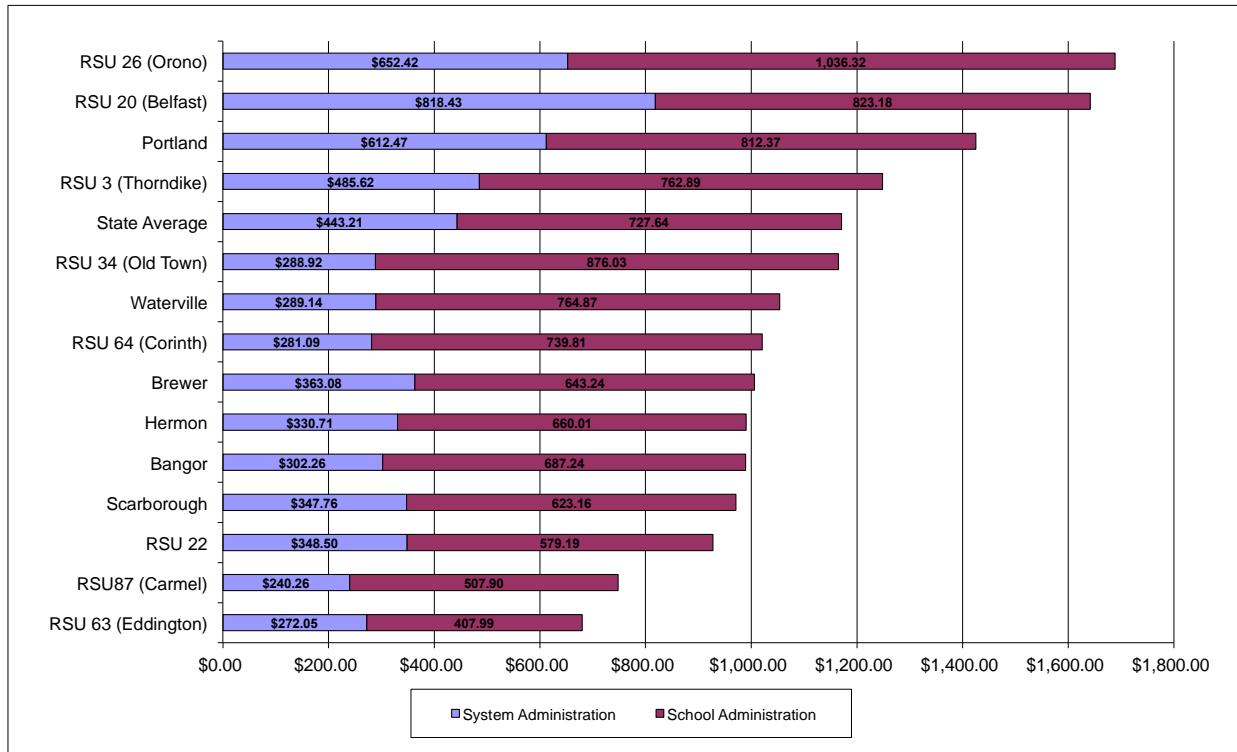
**Administrative Cost Comparisons**

**FY18 Actual Expenditures**

**5/8/19**

(based on per-pupil breakdown calculated by DOE)

<u>Unit</u>	<u>System Administration</u>	<u>School Administration</u>	<u>Total</u>
RSU 63 (Eddington)	\$272.05	407.99	680.04
RSU87 (Carmel)	\$240.26	507.90	748.16
<b>RSU 22</b>	\$348.50	579.19	927.69
Scarborough	\$347.76	623.16	970.92
Bangor	\$302.26	687.24	989.50
Hermon	\$330.71	660.01	990.72
Brewer	\$363.08	643.24	1,006.32
RSU 64 (Corinth)	\$281.09	739.81	1,020.90
Waterville	\$289.14	764.87	1,054.01
RSU 34 (Old Town)	\$288.92	876.03	1,164.95
<b>State Average</b>	\$443.21	727.64	1,170.85
RSU 3 (Thorndike)	\$485.62	762.89	1,248.51
Portland	\$612.47	812.37	1,424.84
RSU 20 (Belfast)	\$818.43	823.18	1,641.61
RSU 26 (Orono)	\$652.42	1,036.32	1,688.74



# ARTICLE 7 HIGHLIGHTS

RSU #22 Budget Report by Article  
Presented March 26, 2019

	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	<b>\$ Variance</b>	<b>% Variance</b>	<b>% of Total Variance</b>
	\$1,436,933.57	\$1,587,383.80	\$150,450.23	10.47%	
<b>Revised 4/26/19</b>	\$1,436,933.57	\$1,540,278.76	\$103,345.19	7.19%	

## Article 7: School Administration

School leadership (Office of the Principal) and associated costs.

* Increase in salaries Principals	\$713,814.79	\$751,245.08	\$37,430.29	
* Proposed Dean of Students shared at middle schools	\$0.00	\$72,500.00	\$72,500.00	
* Increase in admin assistants' salaries	\$385,265.06	\$392,292.55	\$7,027.49	
* Benefits proposed Dean of Students (shared)	\$0.00	\$24,268.92	\$24,268.92	
* Decrease in benefits Principals s and admin assistants	\$133,579.47	\$94,409.69	(\$39,169.78)	
* Increase in software Support & Maint.	\$21,184.01	\$34,478.07	\$13,294.06	
* Decrease in principal's office supplies	\$10,095.64	\$5,292.95	(\$4,802.69)	

Corrected principal's benefits (reduced)

Corrected principal's supplies Smith School to instruction

# ARTICLE 8 HIGHLIGHTS

RSU #22 Budget Report by Article

Presented: April 30, 2019

<b>FY19 Budget</b>	<b>FY20 Proposed</b>	<b>\$ Variance</b>	<b>% Variance</b>
\$1,382,785.53	\$1,375,602.70	-\$7,182.83	-0.52%

Article 8: Student Transportation

The costs to transport students to and from school each day.

* Transportation for tuition students by staff	\$23,465.53	\$11,282.70	-\$12,182.83
* Purchase used van for fleet	\$5,000.00	\$10,000.00	\$5,000.00





# ARTICLE 9 HIGHLIGHTS

RSU #22 Budget Report by Article  
Presented: January 22, 2019

	FY19 Budget	FY20 Proposed	\$ Incr/(Decr)	% Incr/(Decr)
	\$3,766,378.10	\$3,841,187.88	\$74,809.78	1.99%
Revised 3/19/19	\$3,766,378.10	\$3,974,735.74	\$208,357.64	5.53%
Revised 4/26/19	\$3,766,378.10	\$4,042,106.88	\$275,728.78	7.32%

## Article 9: Maintenance

The costs to maintain and care for the district buildings.

Operation of buildings	\$1,060,820.05	\$1,117,980.10	\$57,160.05	5.39%
Care of buildings	\$1,211,341.30	\$1,271,458.36	\$60,117.06	4.96%
Maintenance of buildings	\$842,313.64	\$953,227.01	\$110,913.37	13.17%
Capital Renewal and Renovation	\$624,403.11	\$659,590.57	\$35,187.46	5.64%
Architect and Engineering	\$27,500.00	\$39,850.84	\$12,350.84	44.91%
* Increase in property insurance	\$101,292.09	\$111,420.95	\$10,128.86	
* Increase in fuel costs	\$210,067.83	\$248,926.51	\$38,858.68	
* Increase in negotiated salaries - custodial and maintenance	\$811,310.60	\$905,639.18	\$94,328.58	
* Custodial supplies, all buildings	\$72,026.21	\$84,095.36	\$12,069.15	
* Benefits - custodial and maintenance	\$350,666.79	\$326,267.31	-\$24,399.48	
* Equipment, Non-Cap, all buildings	\$16,200.00	\$25,000.00	\$8,800.00	
* Contracted services, Maintenance	\$477,929.97	\$560,924.69	\$82,994.72	
* Repair & Maintenance, Vehicles	\$18,750.00	\$25,312.50	\$6,562.50	
* Principal, Repair Bond	\$339,501.65	\$418,812.66	\$79,311.01	
* Interest, Repair Bond	\$146,251.46	\$102,127.91	-\$44,123.55	
* Capital Outlay, Planning & Study	\$27,500.00	\$39,850.84	\$12,350.84	

# CAPITAL RESERVE

RSU 22

Reserve Fund Balances

- Capital Reserve Account    \$611,326.15  
(Includes voter authorized \$275,000 for FY 18-19)
- Field Reserve Account    \$73,550.89

# ARTICLE 10 HIGHLIGHTS

RSU #22 Budget Report by Article

Presented: January 22, 2019

	FY19 Budget	FY20 Proposed	\$Incr/(Decr)	% Incr/(Decr)
	\$3,777,724.15	\$3,717,945.39	-\$59,778.76	-1.58%
Revised 3.19.19	\$3,777,724.15	\$3,718,459.90	-\$59,264.25	-1.57%

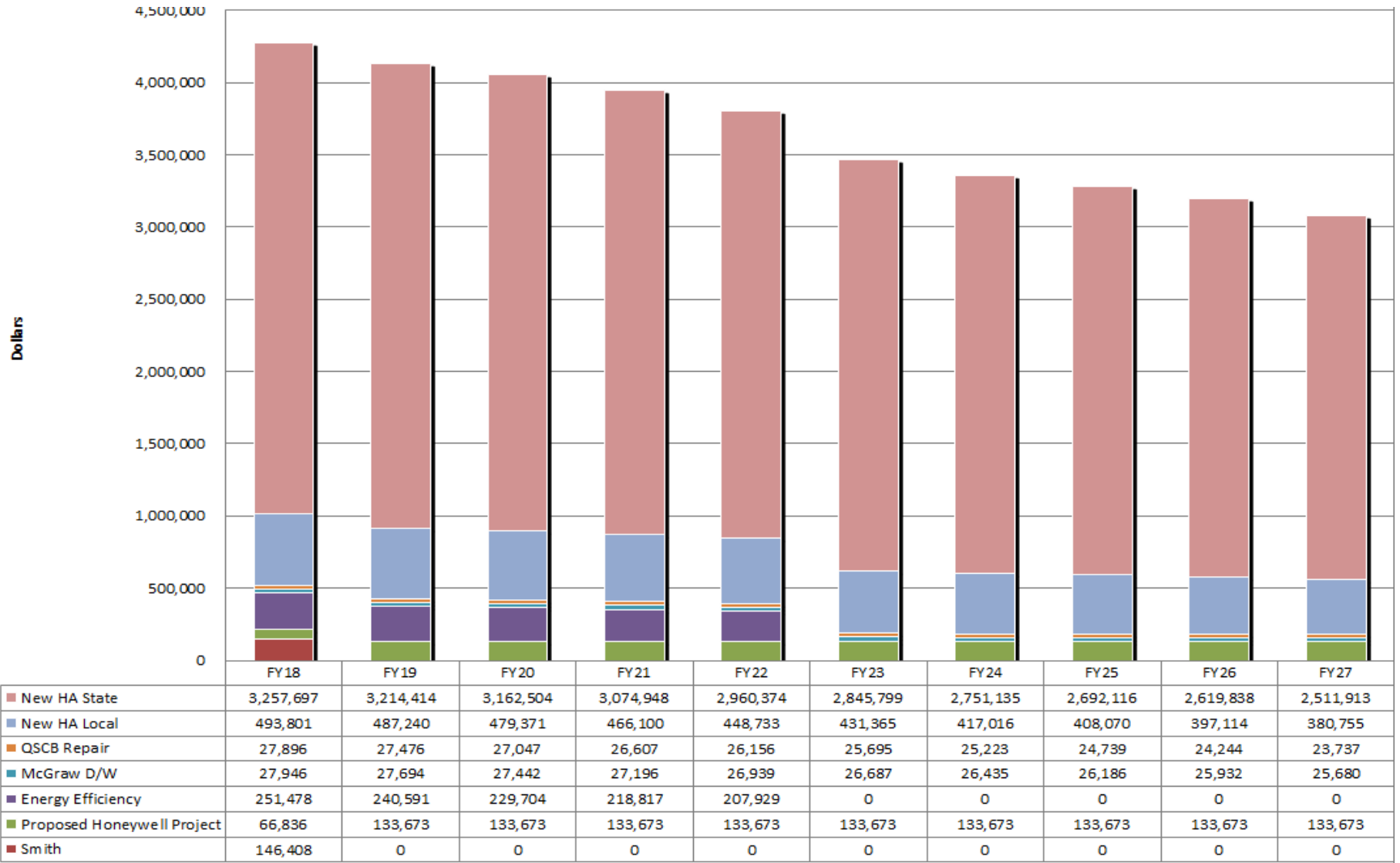
Article 10: Debt Service

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

- \* Includes Frankfort Debt Service
- \* Includes new Hampden Academy

Revised 3.19.19: Updated the P&I on HA and Frankfort Debt Service based on the preliminary ED-279.

# ARTICLE 10 DEBT SERVICE PROJECTIONS



# ARTICLE 11 HIGHLIGHTS

RSU #22 Budget Report by Article

Article 11: Other (School Nutrition support)



\* Support of School Nutrition Program

# ARTICLE 17 HIGHLIGHTS

RSU #22 Budget Report by Article  
Presented: April 30, 2019

<b>FY19 Budget</b>	<b>FY20 Proposed</b>	<b>\$ Variance</b>	<b>% Variance</b>
\$72,000.00	\$70,600.00	-\$1,400.00	-1.94%

Article 17: Adult Education

The cost to provide educational and recreational opportunities to adults in the district.



# LOCAL ASSESSMENT

# VALUATIONS BY TOWNS

Town	17-18 Valuation	18-19 Valuation	19-20 Valuation	Increase	% Increase
Hampden	\$608,450,000	\$623,850,000	\$634,066,667	\$10,216,667	1.6%
Winterport	\$252,583,333	\$266,025,000	\$266,983,333	\$958,333	.4%
Newburgh	\$101,566,667	\$103,600,000	\$105,016,667	\$1,416,667	1.4%
Frankfort	\$79,416,667	\$83,725,000	\$85,666,667	\$1,941,667	2.3%

Total RSU #22 Valuation Change: \$14.5 million coupled with a mil rate decrease of 0.23 resulted in a \$520,037 local impact over FY 18. See Link to ED 279s <http://www.maine.gov/doe/eps/>



**2019-2020 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>FY20 % COST</u>	<u>COMPARISON FY19 %</u>
HAMPDEN	58.08%	55.53%	46.46%	11.11%		57.57%	57.74%
NEWBURGH	9.62%	11.27%	7.70%	2.25%		9.95%	9.98%
WINTERPORT	24.45%	25.47%	19.56%	5.09%		24.66%	24.77%
FRANKFORT	<u>7.85%</u>	<u>7.73%</u>	6.28%	1.55%		7.82%	<u>7.51%</u>
<b>TOTAL</b>	100.00%	100.00%	80.00%	20.00%		<b>100.00%</b>	100.00%

**2019-2020 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	\$5,250,072.00	\$337,050.57	\$1,652,821.86	\$7,239,944.42
NEWBURGH	\$869,538.00	\$58,248.34	\$285,637.02	\$1,213,423.35
WINTERPORT	\$2,210,622.00	\$144,371.45	\$707,965.86	\$3,062,959.32
FRANKFORT	<u>\$709,320.00</u>	<u>\$45,806.57</u>	<u>\$224,625.37</u>	<u>\$979,751.94</u>
<b>TOTAL</b>	\$9,039,552.00	\$585,476.93	\$2,871,050.10	\$12,496,079.03
				\$12,496,079.03
	\$9,039,552.00	\$585,476.93	\$2,871,050.10	\$12,496,079.03
	\$0.00	\$0.00	\$0.00	\$0.00

# LOCAL FUNDING SUPPORT BY TOWN

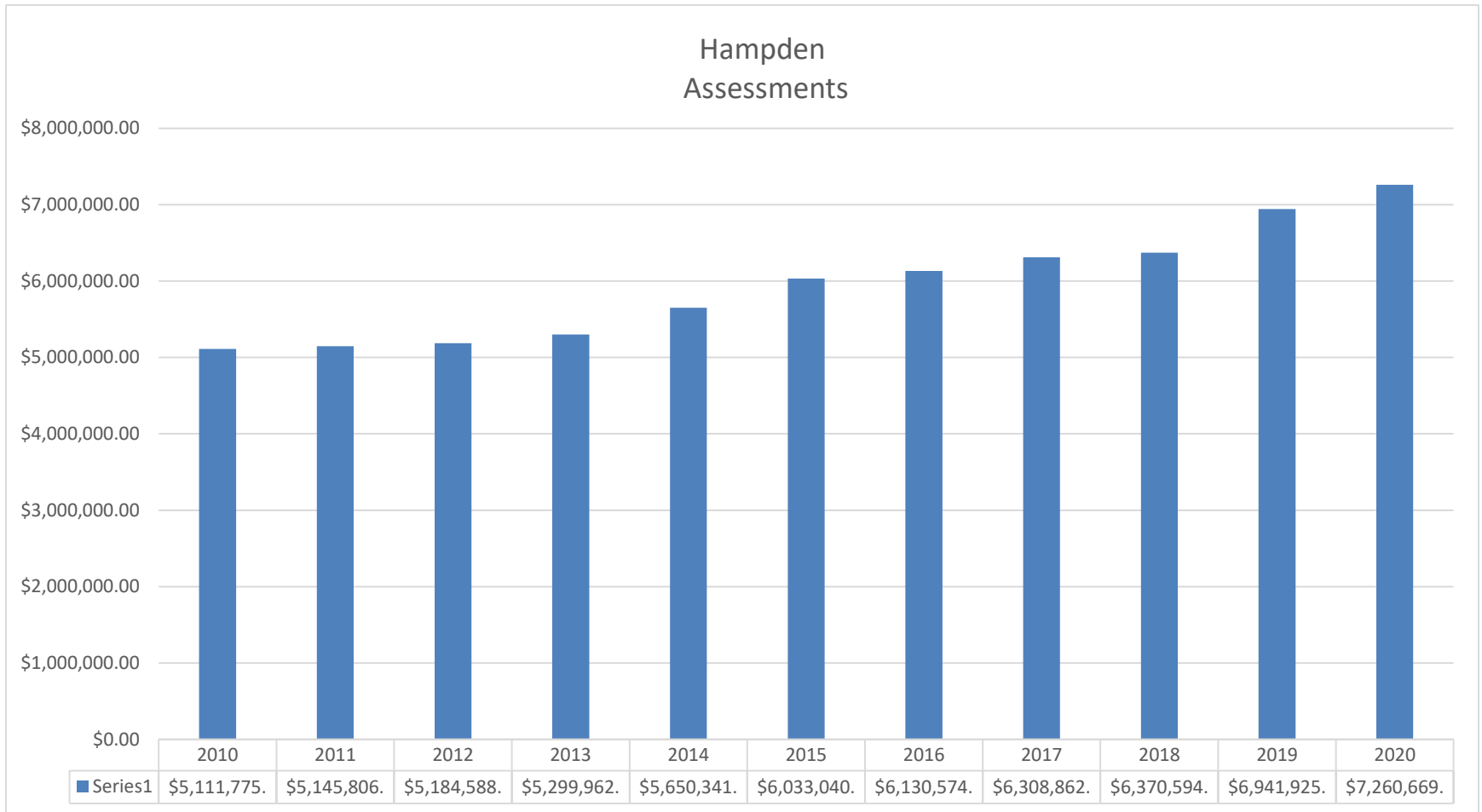
## CHANGES IN TOWN ASSESSMENTS

## TABLE 6

<u>TOWN</u>	<u>2019 ASSESSMENT</u>	<u>2020 ASSESSMENT</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
HAMPDEN	\$6,921,262.45	\$7,239,944.42	318,681.97	4.60%
NEWBURGH	\$1,160,388.87	\$1,213,423.35	53,034.48	4.57%
WINTERPORT	\$2,963,608.17	\$3,062,959.32	99,351.15	3.35%
FRANKFORT	<u>\$930,761.61</u>	<u>\$979,751.94</u>	<u>48,990.33</u>	<u>5.26%</u>
TOTAL	\$11,976,021.10	\$12,496,079.03	\$520,057.94	4.34%

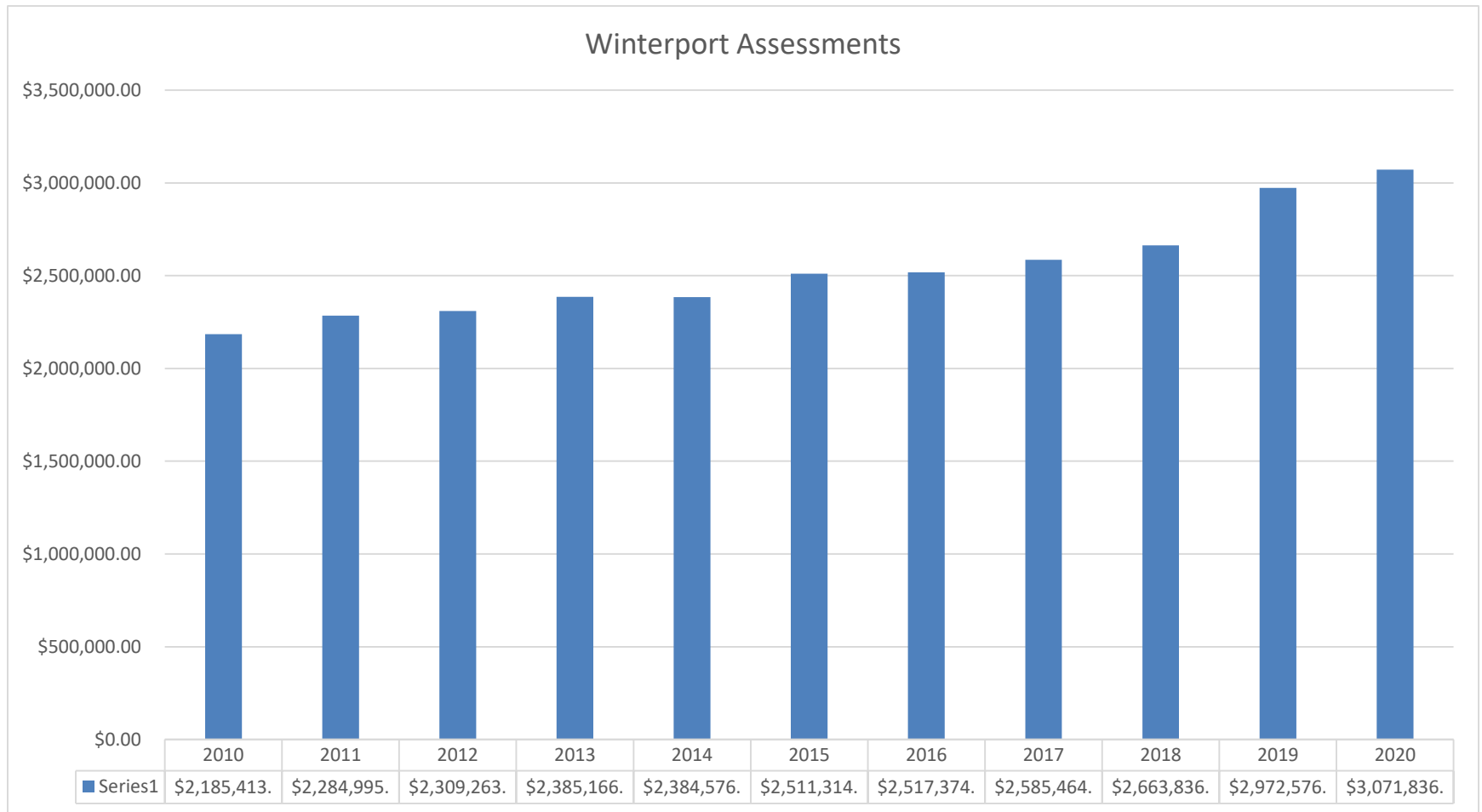
# HAMPDEN ASSESSMENTS

## 2010-2020



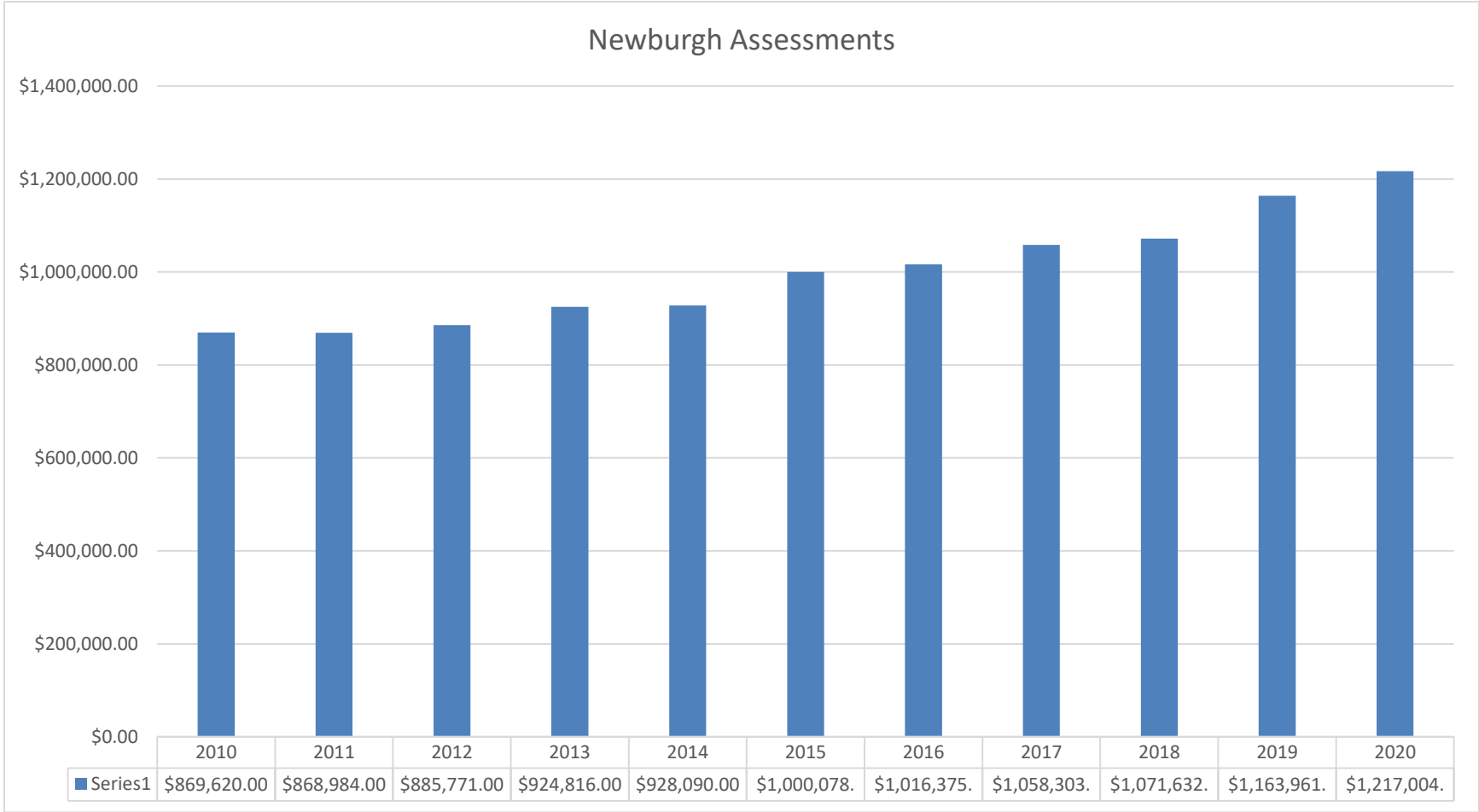
# WINTERPORT ASSESSMENTS

## 2010-2020



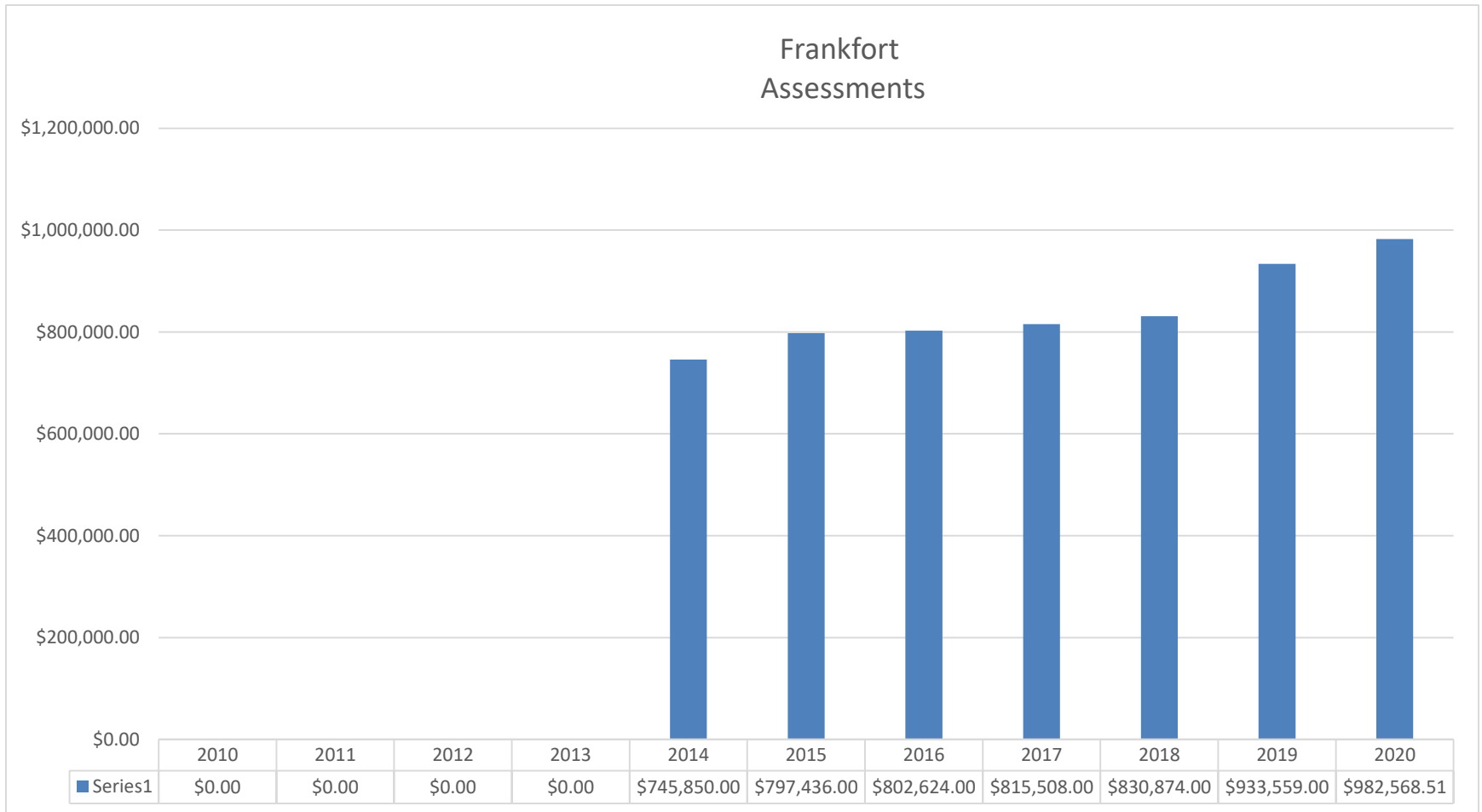
# NEWBURGH ASSESSMENTS

## 2010-2020



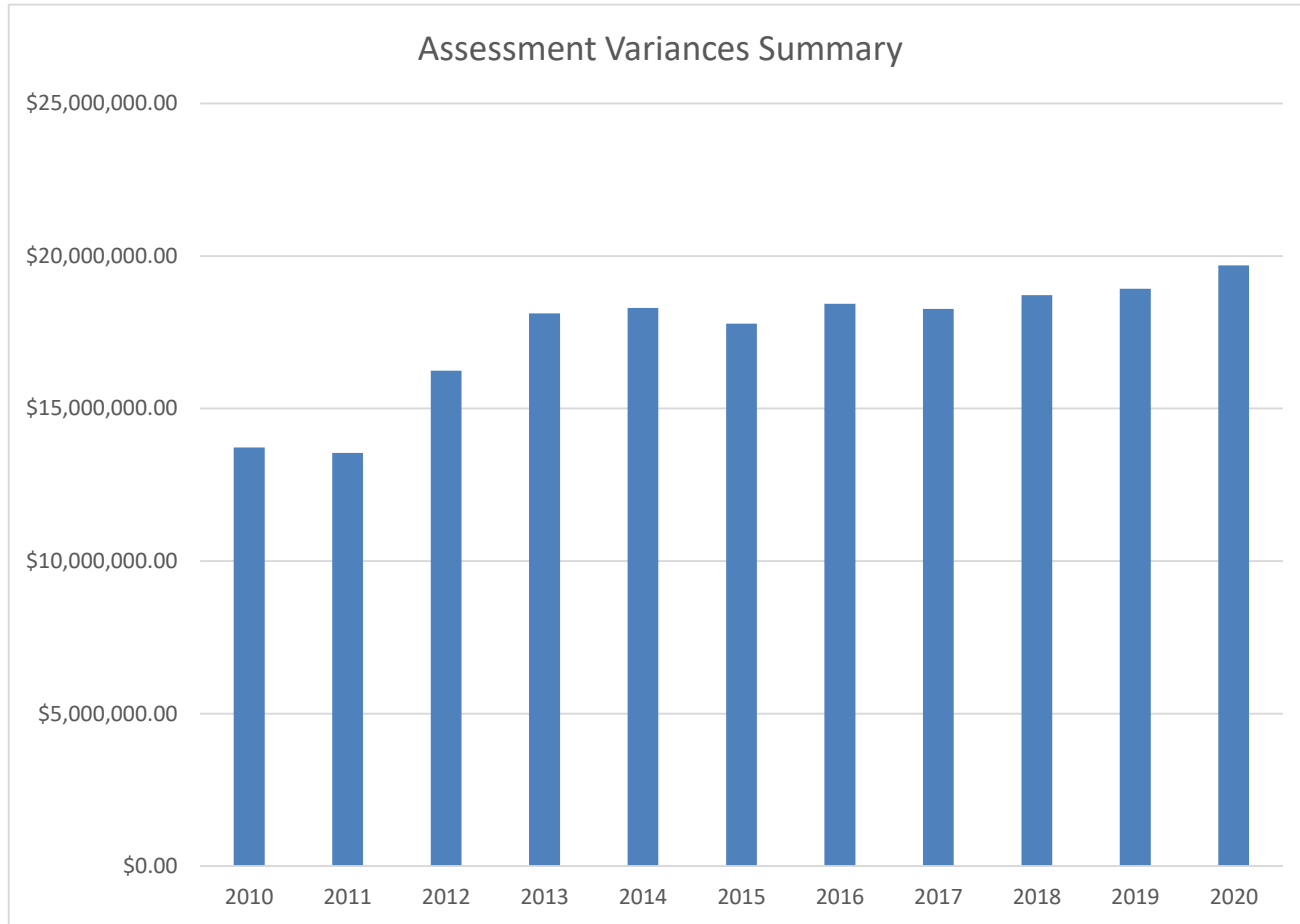
# FRANKFORT ASSESSMENTS

## 2014-2020



# DISTRICT SUMMARY OF LOCAL ASSESSMENT VARIANCES 2010-2020

**\*2014 IS FIRST YEAR WITH FRANKFORT**



# COMPARISON: ABOVE EPS SUPPORT BY TOWN

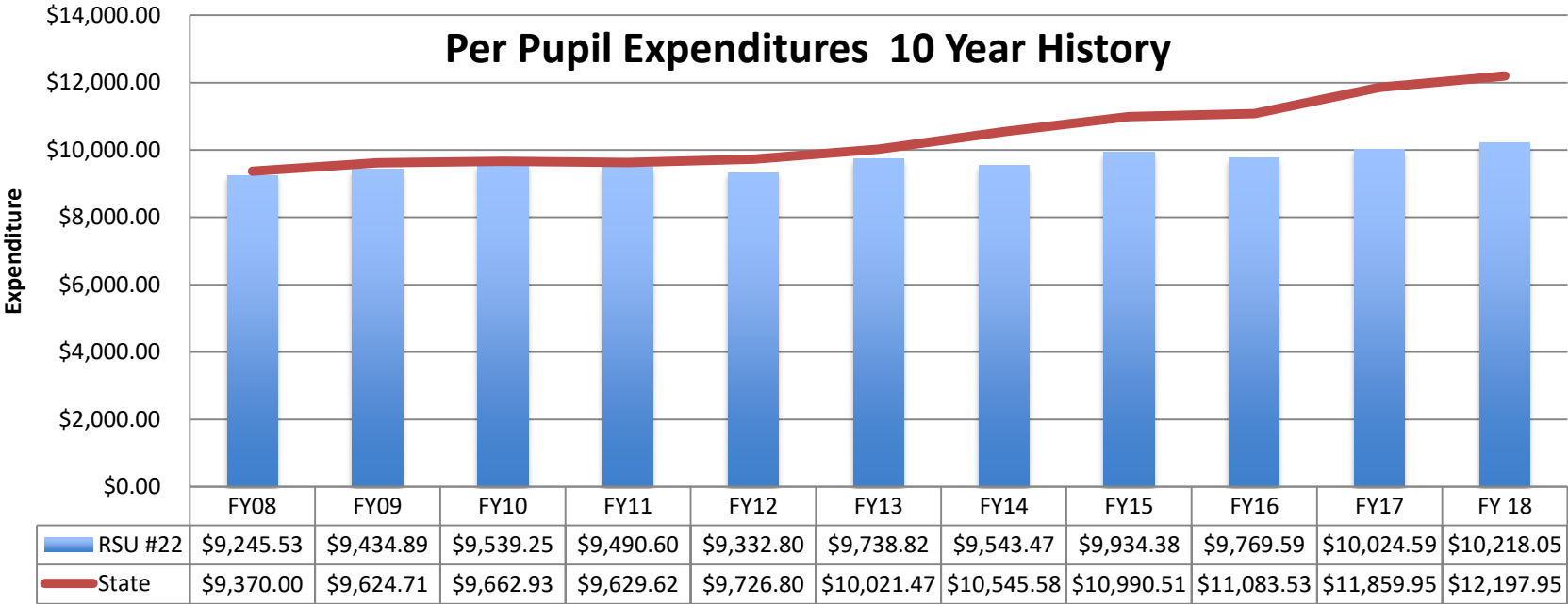
## 2011-2017

### % Above EPS - data analysis

Unit	2011		2012		2013		2014		2015		2016		2017	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
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%	3,349,970	9%
Brewer	-51,296	0%	-516,261	-3%	-248,936	-2%	749,606	5%	547,978	3%	507,289	3%	682,180	4%
Cape Elizabeth	2,929,861	18%	2,967,579	19%	3,447,928	21%	4,151,807	25%			4,793,743	27%	5,843,912	34%
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%	6,595,172	24%
Hermon	0	0%	-97,448	-1%	20,000	0%	150,251	2%	-113,316	-1%	41,458	0%	83,549	1%
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%	13,500,686	17%
Scarborough	-1,490,154	-5%	-2,525,600	-8%	-118,991	0%	1,590,712	5%	1,865,608	5%	2,648,935	8%	3,536,644	10%
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%	4,779,686	29%
RSU 79 / SAD1 (Presque Isle)	1,374,220	7%	798,471	4%	476,796	3%	1,094,253	6%	515,823	3%	620,055	3%	770,685	4%
RSU3 (Thorndike)	870,198	5%	187,809	1%	312,560	2%	427,561	2%	342,239	2%	843,006	5%	1,152,787	6%
RSU22	1,176,796	6%	564,524	2%	463,011	2%	524,483	2%	980,955	4%	999,931	4%	1,208,167	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%	7,728,337	31%
RSU63 (Eddington)	380,801	4%	179,622	2%	345,943	4%	757,683	9%	656,995	7%	506,296	6%	661,775	8%
RSU64 (Corinth)	192,443	2%	168,559	2%	317,798	3%	467,763	4%	507,203	4%	666,639	6%	848,761	7%
RSU19 (Newport)	-471,179	-2%	-431,737	-2%	-242,101	-1%	-288,834	-1%	-246,697	-1%	145,812	1%	1,185,484	5%
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%	1,399,393	10%
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%	1,473,621	16%
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%	1,133,030	16.63%



# PER PUPIL COSTS STATE VS. RSU #22



# NEXT 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 Expenditure of Capital Reserve Funds
  - Article 19 Authorize Transfer To and From Athletic Facility Capital Reserve Fund
  - Article 20 Authorize Transfer To and From Technology Reserve Fund
  - Article 21 Authorize the Career and Technical Education (CTE) Budget
  - Article 22 Authorize the Adult Education Budget for CTE
- 
- Budget Validation Referendum – Tuesday, June 11<sup>th</sup> at Polling Sites  
8:00 a.m. to 8:00 p.m.