

2020-21

Five Town CSD Requested Budget

Five Town CSD Mission

A learning community that fosters intellectual and creative excellence while building strong character.



Budgeting Filters



What is in the best interest of our students?



What is needed for continual improvement?



How are we prioritizing quality instruction?



What is needed to move forward on our Strategic Plan?



What is fiscally responsible to our taxpayers?

Overview

This budget was developed before COVID-19 struck the US. We made some last-minute adjustments to try to anticipate the unknown impact of the pandemic and will make other expense adjustments if we face revenue shortfalls.

For now, we are presenting a budget with a total taxpayer decrease of -1.53%. The impact to each town will vary and is shown later in the presentation.



| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | Projected 2020 |
|-------|------|------|------|------|------|------|------|------|------|------|-------------------|
| CHRHS | 666 | 644 | 658 | 686 | 660 | 678 | 699 | 692 | 690 | 715 | 724 |

10-year October Enrollments

| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2020 | 10 Yr Ave |
|---------------------------------|------|------|------|------|------|-------|------|-------|------|-------|-----------|
| Change to Expense Budget | 1.34 | .70 | 2.15 | 3.12 | 2.43 | 2.62 | 2.63 | -1.24 | 2.89 | 3.06 | 1.97 |
| Change to Taxpayer | 1.96 | 1.40 | 2.81 | 5.69 | 2.13 | -4.51 | 3.70 | 1.03 | 1.81 | -1.53 | 1.45 |

10-year Budget increases (%)

Regular Instruction

(teacher salaries, health benefits, supplies, PD, contracted services)

| 2019-20 Budget | 2020-21 Requested Budget | \$ Change | % Change |
|--------------------|--------------------------|-------------------|---------------|
| \$5,228,135 | \$5,186,044 | (\$42,092) | -0.81% |

- Add additional Rising Tide Teacher due to need
- Will not fund the NuVu partnership
- 504 Instruction moved to Student and Staff Support
- Wage increases per contracts for teachers and all hourly workers (mostly between 2 – 2.25%, plus step increases)
- Administrator salaries flat
- Health insurance increases budgeted at 8%, came in at 5.6%

Special Education

(teacher and administrator salaries, health benefits, supplies, PD, contracted services, tuition, contingency)

| 2019-20 Budget | 2020-21 Requested Budget | \$ Change | % Change |
|--------------------|--------------------------|------------------|---------------|
| \$1,228,889 | \$1,438,086 | \$209,198 | 17.02% |

- Increase Private Tuition \$50,000
- Increases in Wages and Health
- Increase Extended School Year
- Added Legal line (subsidy supported) of \$10,000

MCST Program Assessment

(our share of MCST cost
that state does not cover)

| 2019-20 Budget | 2020-21 Requested Budget | \$ Change | % Change |
|-------------------|--------------------------------|-----------------|---------------|
| \$67,036 | \$87,432 | \$20,396 | 30.43% |

Other Instruction

(co-curricular, athletics)

| 2019-20 Budget | 2020-21 Requested Budget | \$ Change | % Change |
|------------------|--------------------------|-----------------|--------------|
| \$571,805 | \$615,311 | \$43,507 | 7.61% |

- Supporting 1/2 time AD secretarial support
- Final \$10,000 addition of ice time to have \$30K in local budget
- Increases in stipends, wages
- Increase in supply cost due to under budgeting

Student and Staff Support

(tech, library, counseling, health, instructional training)

| 2019-20 Budget | 2020-21 Requested Budget | \$ Change | % Change |
|--------------------|--------------------------|-----------------|--------------|
| \$1,148,984 | \$1,167,095 | \$18,111 | 1.58% |

- 504 Instruction moved from 9-12 Instruction
- Maintaining plan for hardware and software upgrades

System Administration

| 2019-20 Budget | 2020-21 Requested Budget | \$ Change | % Change |
|------------------|--------------------------|------------------|---------------|
| \$502,713 | \$468,765 | -\$33,948 | -6.75% |

- Combined Communications/Exec Asst position
- Health insurance changes
- Moved \$10,000 Legal Fees to Special Education Administration

School Administration

| 2019-20 Budget | 2020-21 Requested Budget | \$ Change | % Change |
|-------------------|--------------------------------|----------------|--------------|
| \$521,874 | \$524,951 | \$3,077 | 0.59% |

- Budgeted \$11,000 for NEASC Accreditation

Transportation

| 2019-20 Budget | 2020-21 Requested Budget | \$ Change | % Change |
|-------------------|--------------------------------|-----------------|--------------|
| \$448,935 | \$475,989 | \$27,054 | 6.03% |

- Transportation Contract agreement – No Increase
- Added Van Driver

Operations and Maintenance

| 2019-20 Budget | 2020-21 Requested Budget | \$ Change | % Change |
|--------------------|--------------------------------|------------------|--------------|
| \$1,382,961 | \$1,490,704 | \$107,743 | 7.79% |

- Decreased electricity costs due to solar project – 6 months
- Increase in contracted repairs for secondary egress - \$137,500- unlikely to happen if district experiences shortfalls
- Adding \$75,000 to Capital Reserve (same as last year) - unlikely to happen if district experiences shortfalls
- Asking to spend \$250,000 from Capital Reserve – unlikely to happen if district experiences shortfalls

Debts and Other Commitments

| 2019-20 Budget | 2020-21 Requested Budget | \$ Change | % Change |
|--------------------|--------------------------|------------------|---------------|
| \$1,724,234 | \$1,695,664 | -\$28,570 | -1.66% |

- Decrease in MCST Debt service
- High School Debt service
 - Only paying principal now
 - State subsidizes the entire principal amount we pay
 - Will be paid off in November 2021
 - Both the payment and the revenue will disappear after 2021-22 budget

Other Costs

(board contingency, food service subsidy)

| 2019-2020 Budget | 2020-21 Requested Budget | Budget Change | % Change |
|------------------|--------------------------|-----------------|---------------|
| \$82,000 | \$152,605 | \$70,605 | 86.10% |

- Increase in food service subsidy by \$10K
- Increase in contingency line by 60K

| Article | 2019-20 Budget | 2020-21 Requested | \$ Change | % Change |
|-------------------------|---------------------|----------------------|------------------|--------------|
| Regular Instruction | \$5,228,135 | \$5,186,044 | -\$42,092 | -0.81% |
| Special Education | \$1,228,889 | \$1,438,086 | \$209,198 | 17.02% |
| MCST Program Assessment | \$67,036 | \$87,432 | \$20,396 | 30.43% |
| Other Instruction | \$571,805 | \$615,311 | \$43,507 | 7.61% |
| Student/Staff Support | \$1,148,984 | \$1,167,095 | \$18,111 | 1.58% |
| System Administration | \$502,713 | \$468,765 | -\$33,948 | -6.75% |
| School Administration | \$521,874 | \$524,951 | \$3,077 | 0.59% |
| Transportation | \$448,935 | \$475,989 | \$27,054 | 6.03% |
| Facilities/Maintenance | \$1,382,961 | \$1,490,704 | \$107,743 | 7.79% |
| Debt | \$1,724,234 | \$1,695,664 | -\$28,570 | -1.66% |
| All Other Costs | \$82,000 | \$152,605 | \$70,605 | 86.10% |
| Total | \$12,907,566 | \$13,302,646 | \$395,080 | 3.06% |

Total Expense Budget

Revenues

| | 2019-20 Budget | 2020-21 Requested | \$ Change | % Change |
|-------------------------------------|--------------------|----------------------|------------------|---------------|
| Tuition | \$475,062 | \$598,522 | \$123,460 | 26.61% |
| Interest on Investments | \$6,800 | \$15,000 | \$8,200 | 120.59% |
| Athletic/Activity Receipts | \$13,000 | \$13,000 | \$0 | 0% |
| Rentals | \$16,000 | \$16,000 | \$0 | 0% |
| HAL Revenue | \$3,000 | \$3,000 | \$0 | 0% |
| Miscellaneous Revenue | \$7,200 | \$3,000 | -\$4,200 | -58.33% |
| State Subsidy | \$1,563,735 | \$1,701,951 | \$138,216 | 8.84% |
| State Agency Clients | \$0.0 | \$0.0 | \$0.0 | 0% |
| National Board Salary Supplement | \$30,000 | \$0.0 | -\$30,000 | -100.00% |
| Balance Forward | \$0.0 | \$325,000 | \$325,000 | 100% |
| Total Revenues | \$2,114,797 | \$2,675,473 | \$560,676 | 26.51% |

Taxpayer Impact

| 2019-20 Budget | Dollars | Percent |
|----------------------------------|-------------------|---------------|
| Increase in Expenses | \$395,080 | 3.06% |
| Increase in Revenues | \$560,676 | 26.51% |
| Overall Taxpayer Increase | -\$165,596 | -1.53% |

| Appleton | |
|----------------------------------|------------|
| Increase (Decrease) | \$(33,549) |
| Estimated Cost per 100,000 | \$(0.28) |
| Median Single Family (\$162,000) | \$(.17) |
| Hope | |
| Increase (Decrease) | \$(72,624) |
| Estimated Cost per 100,000 | \$(20.64) |
| Median Single Family (\$190,950) | \$(10.86) |

| Camden | |
|----------------------------------|------------|
| Increase (Decrease) | \$(45,541) |
| Estimated Cost per 100,000 | \$(3.38) |
| Median Single Family (\$307,750) | \$(1.09) |
| Rockport | |
| Increase (Decrease) | \$31,628 |
| Estimated Cost per 100,000 | \$3.27 |
| Median Single Family (\$268,400) | \$8.78 |

| Lincolntonville | |
|----------------------------------|------------|
| Increase (Decrease) | \$(45,510) |
| Estimated Cost per 100,000 | \$(10.92) |
| Median Single Family (\$184,850) | \$(5.91) |

Other Budget information

- **Level of Fund Balance**

- FYE 2019 Budgetary Balance: \$1,559,882
- FYE 2019 Unassigned Balance: \$332,836

- **Level of Capital Reserve**

- Projected FYE 2020: \$620,871

Capital Reserve Warrant Article

Approval at the May Budget Meeting

- **Article 19** – In addition to amounts in Articles 1 through XVIII, shall the School board be authorized to transfer up to \$75,000 from unexpended balances at the end of the 2020 fiscal year to the Capital Reserve Fund and expend up to \$350,000 from said reserve fund for the capital items set forth below and for other unexpected or emergency school facility capital needs.

| <u>School</u> | <u>Capital Improvement or Equipment</u> | <u>Estimated Cost</u> |
|---------------|---|-----------------------|
| CHRHS | Lecture Hall Renovation | \$250,000 |

Adult Education Expenses

| | 2019-20 Budget | 2020-21 Requested | \$ Change | % Change |
|-----------------------|-------------------|----------------------|------------------|---------------|
| Expense | | | | |
| Administration | \$216,657 | \$224,011 | \$7,354 | 3.39% |
| Other | \$84,636 | \$90,983 | \$6,347 | 7.50% |
| Enrichment | \$35,190 | \$0 | -\$35,190 | -100% |
| Vocational Education | \$35,376 | \$34,850 | -\$526 | -1.49% |
| Adult Education HiSET | \$35,102 | \$35,107 | \$5 | .01% |
| Total Expense | \$407,961 | \$384,951 | -\$22,010 | -5.40% |

Adult Education Revenue

| | 2019-20 Budget | 2020-21 Requested | \$ Change | % Change |
|----------------------|----------------|-------------------|-----------|----------|
| Revenues | | | | |
| Appleton | \$10,972 | \$10,433 | -\$538 | -4.91% |
| Camden | \$85,063 | \$85,422 | \$359 | .42% |
| Hope | \$17,681 | \$16,425 | -\$1,256 | -7.11% |
| Lincolnton | \$34,577 | \$34,150 | -\$426 | -1.23% |
| Rockport | \$76,088 | \$77,950 | \$1,862 | 2.45% |
| State Subsidy | \$97,737 | \$76,970 | -\$20,767 | -21.25% |
| Other Revenue | \$85,251 | \$83,601 | -\$1,650 | -1.94% |
| | | | | |
| Total Revenue | \$407,369 | \$384,951 | -\$22,418 | -5.41% |
| Total Expense | \$406,961 | \$384,951 | -\$22,010 | -5.40% |

- College Transitions is now recorded outside of the General Fund as a Grant
- Adult Ed Enrichment is now recorded outside of the General Fund

Next steps:

Subject to change due to
Coronavirus – will keep
you updated!



Public Hearing to review
2020-21 budget
scheduled for Thursday,
July 2



Vote on School
Budget on Tuesday,
July 14th.