

A student in a blue and white plaid shirt is seated and playing a saxophone. He is looking at sheet music on a stand. In the background, other students are visible, including one with a tuba and another with a saxophone. The setting is a music room with a brick wall.

Five Town CSD 2021-22 Requested Budget

Revised 4/5/21

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 do we need to maintain a safe environment?



What have we learned and how can we best allocate resources?



How does this budget impact our long term planning?



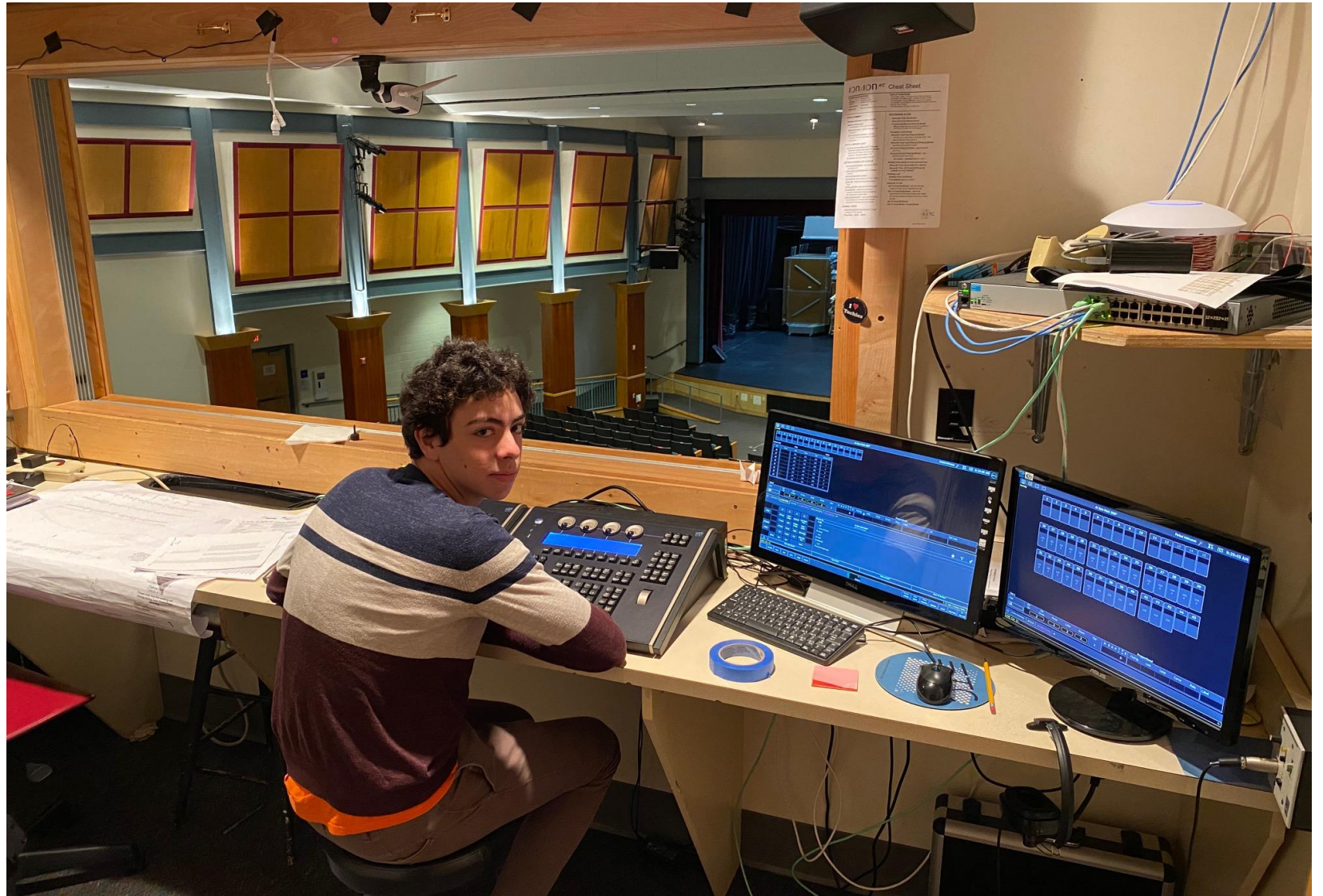
What is fiscally responsible to our taxpayers?

EXPENSE

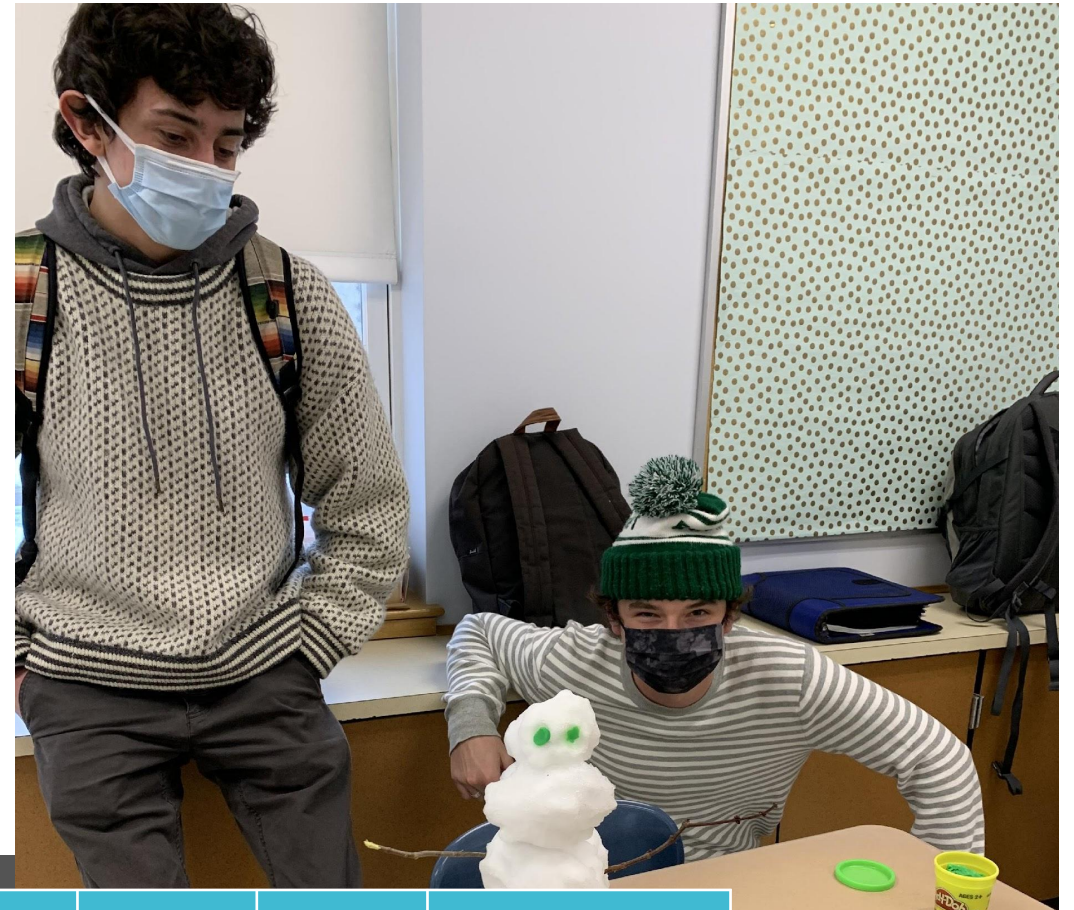
- Expense Budget Increase: **1.78%**

TAX

- Overall Taxpayer Impact: **1.89%**



10-year October Enrollments



2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Projected 2021
644	658	686	660	678	699	692	690	715	714	710

Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	10 Yr Ave
Change to Expense Budget	.70	2.15	3.12	2.43	2.62	2.63	1.24	2.89	2.48	1.78	2.20
Impact to Taxpayer	1.40	2.81	5.69	2.13	-4.51	3.70	1.03	4.02	0.78	1.89	1.89

10-year Budget increases (%)

Regular Instruction

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

2020-21 Budget	2021-22 Requested Budget	\$ Change	% Change
\$5,153,256	\$5,272,852	\$119,596	2.32%

- Ed Tech position moved from Special Ed (diff. cost center) to Zenith (this cost center)
- Wage increases per contracts or placeholder
- Health increase came in at 0%, budgeting a buffer of 2% for potential changes

Special Education

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

2020-21 Budget	2021-22 Requested Budget	\$ Change	% Change
\$1,438,086	\$1,457,436	\$19,349	1.35%

- Decreased Private Tuition \$57K
- Moved \$45K from LE to regular budget for Speech and Language
- Increased wages
- Added \$7K Field Trip line
- \$10K increase for teacher health election change

MCST Program Assessment

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

2020-21 Budget	2021-22 Requested Budget	\$ Change	% Change
\$87,432	\$55,036	(\$32,395)	(37.05)%

- MCST costs have decreased, their subsidy increased, and our share declined slightly, from 35.9% to 35.39%.

Other Instruction

(co-curricular, athletics)

2020-21 Budget	2020-21 Requested Budget	\$ Change	% Change
\$615,311	\$632,722	\$17,411	2.83%

- Increases in stipends, wages

Student and Staff Support

(tech, library, counseling, health, curriculum, instructional training, IT, 504)

2020-21 Budget	2021-22 Requested Budget	\$ Change	% Change
\$1,167,095	\$1,180,576	\$13,481	1.16%

- Salary adjustment and increases
- Will continue to pay for 2 Social Workers with Federal Funds for the next two years.

System Administration

2020-21 Budget	2021-22 Requested Budget	\$ Change	% Change
\$468,765	\$482,402	\$13,637	2.91%

- Higher office lease cost
- Wage increases

School Administration

2020-21 Budget	2021-22 Requested Budget	\$ Change	% Change
\$524,951	\$554,895	\$29,943	5.70%

- Increase in PD
- Salary increases

Transportation

2020-21 Budget	2021-22 Requested Budget	\$ Change	% Change
\$475,989	\$466,470	(\$9,519)	(2.00)%

- Includes a new Administrative offset to pay for half of transportation coordinator role
- Paid off bus leases
- Eliminated redundant expense

Facilities

(Operations and Maintenance and Auditorium)

2019-20 Budget	2020-21 Requested Budget	\$ Change	% Change
\$1,523,492	\$1,681,088	\$157,596	10.34%

- Increase in Zenith rental to SAD (\$12K+)
- Increase in wages and supplies
- Significant increase in Equipment for share of MET/Zenith furniture
- Decreased electricity costs due to solar projects
- Decrease in Contracted Repairs
- Contributing \$90,000 to Capital Reserve (\$75K last year)

Debts and Other Commitment S

2020-21 Budget	2021-22 Requested Budget	\$ Change	% Change
\$1,695,664	\$1,663,353	(\$32,311)	(1.91)%

- Decrease in CTE Debt service
- High School Debt service
 - State subsidy for entire amount
 - Will be paid off in November 2021

Other Costs

(board contingency, food service subsidy)

2020-21 Budget	2021-22 Requested Budget	Budget Change	% Change
\$152,605	\$92,605	(\$60,000)	(39.32)%

- Decreased board contingency line

Article	2020-21 Budget	2021-22 Requested	\$ Change	% Change
Regular Instruction	\$5,153,256	\$5,272,852	\$119,596	2.32%
Special Education	\$1,438,086	\$1,457,436	\$19,349	1.35%
MCST Program Assessment	\$87,432	\$55,036	(\$32,395)	(37.05%)
Other Instruction	\$615,311	\$632,722	\$17,411	2.83%
Student/Staff Support	\$1,167,095	\$1,180,576	\$13,481	1.16%
System Administration	\$468,765	\$482,402	\$13,637	2.91%
School Administration	\$524,951	\$554,895	\$29,943	5.70%
Transportation	\$475,989	\$466,470	(\$9,519)	(2.00%)
Facilities/Maintenance	\$1,523,492	\$1,681,088	\$157,596	10.34%
Debt	\$1,695,664	\$1,663,353	(\$32,311)	(1.91%)
Other Costs	\$152,605	\$92,605	(\$60,000)	(39.32%)
Total	\$13,302,646	\$13,539,433	\$236,787	1.78%

Total Expense Budget

Non-Assessment Revenue Sources

	2019-20 Budget	2020-21 Requested	\$ Change	% Change
Tuition - Parents	\$11,093	\$11,000	-\$93	-0.84%
Tuition - Districts	\$587,429	\$588,402	\$973	0.21%
Interest on Investments	\$15,000	\$15,000	\$0	0%
Athletic/Activity Receipts	\$13,000	\$8,000	-\$5,000	-38.46%
Rentals	\$16,000	\$8,000	-\$8,000	-50.00%
HAL Revenue	\$3,000	\$0	-\$3,000	-100%
Miscellaneous Revenue	\$3,000	\$3,000	\$0	0%
State Subsidy	\$1,701,951	\$1,753,434	\$51,483	3.02%
Carry Forward (Fund Balance)	\$325,000	\$325,000	\$0	0%
Total Revenues	\$2,675,473	\$2,711,836	\$36,363	1.36%

Total Assessment Revenues

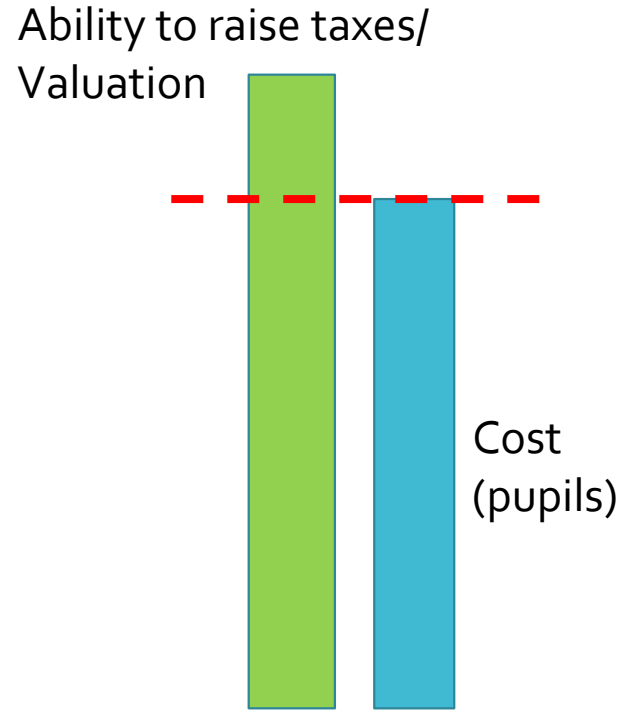
ASSESSMENT REVENUE (Taxpayers)		Town splits based on
ED 279 Adjusted Local Contribution	\$6,932,009	% provided in ED 279
Debt Service (CTE) – Add'l Local	\$721,843	% provided in ED 279
Other Add'l Local	\$3,173,745	% provided in ED 279
TOTAL	\$10,827,597	

TOTAL REVENUES (Assess +Non Assess)	\$13,539,433
TOTAL EXPENSES	\$13,539,433

Taxpayer Revenue changes

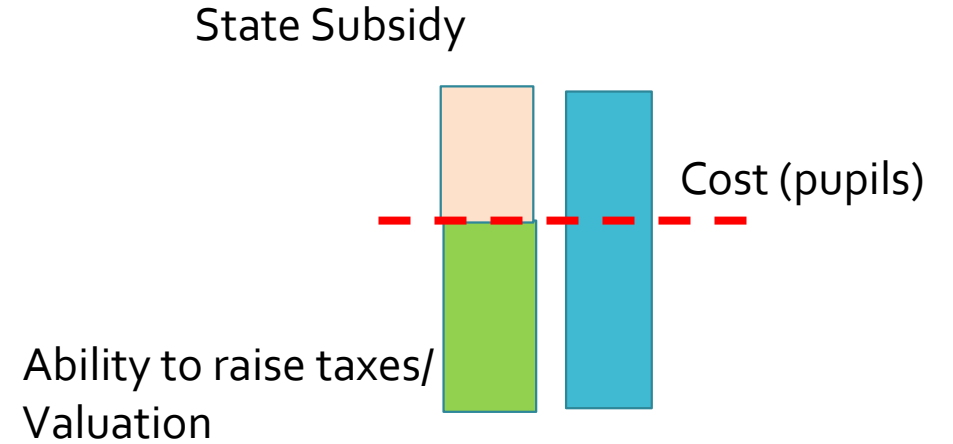
2021-22 Budget	Dollars	Percent
Increase in Expenses	\$236,686	1.78%
Increase in Revenues	\$36,363	1.36%
Overall Taxpayer Increase	\$200,323	1.89%
	\$ Increase	% Increase
Appleton	(\$2,553)	-.52%
Camden	\$3,296	.08%
Hope	\$1,467	.19%
Lincolnton	\$77,818	4.81%
Rockport	\$120,395	3.26%

How Valuation and Pupil Count impact the share for each town



Camden, Rockport
Minimum Receiver
Pay the amount in blue based on pupil count.

Not to scale. Graphic representation only.



Hope, Appleton, Lincolnville
Valuation (green) does not cover the cost, but that is all towns can afford, so they pay what they can afford based on valuation.

Impact per \$100,000 home value

Appleton	
Decrease	-\$2,553
Estimated Cost per 100,000	-\$1.85
Median Single Family (\$162,000)	-\$2.99

Lincolnvillle	
Increase	\$77,819
Estimated Cost per 100,000	\$14.71
Median Single Family (\$184,850)	\$27.19

Hope	
Increase	\$1,467
Estimated Cost per 100,000	\$0.66
Median Single Family (\$190,950)	\$1.25

Camden	
Increase	\$3,296
Estimated Cost per \$100,000	\$0.23
Median Single Family (\$307,750)	\$0.71

Rockport	
Increase	\$120,395
Estimated Cost per \$100,000	\$11.88
Median Single Family (\$268,400)	\$31.89

Other Budget information

- **Level of Fund Balance**

- FYE 2019 Unassigned Balance: \$301,089
- FYE 2020 Unassigned Balance: \$743,277

- **Level of Capital Reserve**

- Actual FYE 2020: \$612,721
- Projected FYE 2021: \$804,708
- Projected FYE 2022: \$587,208

Capital Reserve Warrant Article

Approval at the May Budget Meeting

- **Question 3 – Capital Reserve Fund.** Shall the School Board be authorized to transfer up to \$90,000 from unexpended balances at to the Capital Reserve Fund and expend up to \$250,000 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	Purchase of Roof Solar Panels	\$170,000

Special Ed Reserve Warrant Article

Approval at the May
Budget Meeting

- **Question 6 – Special Education Reserve.** Shall the School Board be authorized to transfer up to \$75,000 from unexpended 2020-21 balances to create a Special Reserve Fund and expend up to \$50,000 from said reserve fund for the unexpected private placements.

Adult Education Expenses

Expenses covered by Tax Assessment	2020-21 Budget	2021-22 Requested	\$ Change	% Change
Expense				
Administration	\$222,864	\$219,901	(\$2,963)	(1.3%)
Other	\$90,983	\$63,733	(\$27,250)	(30.0%)
Enrichment	\$0	\$0		
Vocational Education	\$34,850	\$36,200	\$1,350	3.9%
Adult Education HiSET	\$35,107	\$54,009	\$18,902	53.8%
Total Expense	\$383,804	\$373,842	(\$9,962)	(2.6%)
Expenses covered by Fees and Grants	2020-21 Budget	2021-22 Requested	\$ Change	% Change
Expense				
Enrichment instruction	\$37,440	\$35,190	(\$2,250)	(6.1%)
DOC, HSE, workforce	\$24,289	\$29,000	\$4,712	19.4%
College and Adult Transitions	\$7,436	\$7,500	\$64	0.9%
Total other instructional expense	\$69,165	\$71,690	\$2,525	3.7%
GRAND TOTAL EXP	\$452,969	\$445,533	\$7436	1.6%

Adult Education Revenue

	2020-21 Budget	2021-22 Requested	\$ Change	% Change
Revenues				
Appleton	\$10,433	\$10,187	(\$246)	(2.36%)
Camden	\$85,422	\$83,919	(\$1,503)	(1.76%)
Hope	\$16,425	\$16,156	(\$269)	(1.64%)
Lincolnton	\$34,150	\$35,138	\$988	2.89%
Rockport	\$77,950	\$78,982	\$1,032	1.32%
State Subsidy	\$76,970	\$68,159	(\$8,811)	(11.45%)
Other Revenue	\$83,601	\$81,301	(\$2,300)	(2.75%)
Total Revenue	\$384,951	\$373,842	(\$11,109)	(2.89%)
Total Expense	\$384,951	\$373,842	(\$9,962)	(2.60%)

- Other Grants and Fees cover the additional expenses

Next steps



Board Approves
April 7



Remote Budget
Hearing
May 18



Budget Referendum
Vote
June 8

	FY21					FY22			
TOWN	Valuation	%	Pupil Count	%		Valuation	%	Pupil Count	%
Appleton	\$ 38,995,110	3.82%	64.5	10.20%		\$ 39,848,682	3.80%	61.5	9.75%
Camden	\$ 447,448,395	43.81%	206	32.57%		\$ 460,323,885	43.92%	201.5	31.93%
Hope	\$ 61,367,907	6.01%	80.5	12.73%		\$ 63,143,087	6.03%	77	12.20%
Lincolnvile	\$ 127,638,748	12.50%	92	14.55%		\$ 137,395,750	13.11%	99.5	15.77%
Rockport	\$ 345,972,390	33.87%	189.5	29.96%		\$ 347,305,745	33.14%	191.5	30.35%
TOTAL	\$ 1,021,422,550	100%	632.5	100.00%		\$ 1,048,017,149	100%	631	100.00%

Town by town changes

Cost to each town for their students' education

	Total Cost/ Contribution	Total students	Average cost/student
Overall Cost to educate	\$13.5m	710	\$19,070
Appleton	\$491,664	61.5	\$7,995
Hope	\$779,313	77.0	\$10,121
Lincolnton	\$1,695,475	99.5	\$17,040
Rockport	\$3,811,851	191.5	\$19,905
Camden	\$4,049,294	201.5	\$20,096