



# Five Town CSD FY 23 Adopted Budget

May 17, 2022  
Public Budget  
Meeting



# 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 do we need to cultivate an environment where students can thrive?*



*How can we most effectively allocate our resources?*



*How does this budget impact our long-term planning?*



*What is fiscally responsible to our taxpayers?*





There is a major factor impacting this year's expense budget.





**The elimination of the \$941,441 construction debt payment (it is paid off!)**

*Though we have no debt payment on the expense side of the budget, we are also getting an equivalent loss in subsidy revenue from the state. Expenses and revenues both go down by the exact amount in this line, thereby negating any impact this will have on taxpayers.*



2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Projected 2022
658	686	660	678	699	692	690	715	714	697	<b>727</b>

10-year CHRHS October Enrollments

	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	10 Yr Ave
Expense Budget change	2.15	3.12	2.43	2.62	2.63	1.24	2.89	2.48	2.43	<b>-2.28</b>	1.97
Impact to Taxpayer	2.81	5.69	2.13	-4.51	3.70	1.03	4.02	0.78	2.70	<b>2.88</b>	2.12

10-year % increases to budget

# Regular Instruction

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

FY22 Budget	FY23 Requested Budget	\$ Change	% Change
<b>\$5,272,852</b>	<b>\$5,460,385</b>	<b>\$187,534</b>	<b>3.56%</b>

- Wage increases per contracts
- Health increases budgeted at 8%, came in at 7.8%
- Moving one Science position to a Computer Science teaching position (no net increase in faculty)



# Special Education

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

FY22 Budget	FY23 Requested Budget	\$ Change	% Change
<b>\$1,457,436</b>	<b>\$1,607,129</b>	<b>\$149,693</b>	<b>10.27%</b>

- Adding a Special Ed teacher due to increased number of students being served
- Increased Private Tuition line by \$22,000
- Increased wages

# MCST Program Assessment

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

FY22 Budget	FY23 Requested Budget	\$ Change	% Change
<b>\$55,036</b>	<b>\$56,494</b>	<b>\$1,457</b>	<b>2.65%</b>





# Other Instruction

(co-curricular, athletics)

FY22 Budget	FY23 Requested Budget	\$ Change	% Change
<b>\$632,722</b>	<b>\$649,442</b>	<b>\$16,721</b>	<b>2.64%</b>

- AD will cover Gr. 6 – 8 at CRMS
- Adding ½ admin assistant
- MSAD 28 will pay 20% of cost

# Student and Staff Support

(technology, library, counseling, health, curriculum, instructional training, 504)

FY22 Budget	FY23 Requested Budget	\$ Change	% Change
<b>\$1,180,576</b>	<b>\$1,213,611</b>	<b>\$33,035</b>	<b>2.80%</b>

- Will pay for 2 Social Workers with ESSER2 Funds and plan to include at least one in the FY24 budget.
- Salary increases



# System Administration

FY22 Budget	FY23 Requested Budget	\$ Change	% Change
<b>\$482,402</b>	<b>\$664,345</b>	<b>\$181,943</b>	<b>37.72%</b>

- Replacement of obsolete financial software (\$50K)
- Addition of ½ time Communications Officer
- Addition of ½ time HR Assistant
- Full year, higher lease cost for Rose Hall (\$20K)
- \$11K increase in advertising (jobs)

# School Administration

FY22 Budget	FY23 Requested Budget	\$ Change	% Change
<b>\$554,895</b>	<b>\$565,389</b>	<b>\$10,495</b>	<b>1.89%</b>





# Transportation

FY22 Budget	FY23 Requested Budget	\$ Change	% Change
<b>\$466,470</b>	<b>\$523,165</b>	<b>\$56,695</b>	<b>12.15%</b>

- Increases in fuel and wages
- Addition of two late buses.

# Facilities

(Operations and Maintenance and Auditorium)

FY22 Budget	FY23 Requested Budget	\$ Change	% Change
<b>\$1,681,088</b>	<b>\$1,685,603</b>	<b>\$4,515</b>	<b>0.27%</b>

- Includes \$35K in kitchen equipment replacement
- Full year Zenith rental in Rose Hall
- Decreased electricity costs due to solar projects; increase in heating fuels (nearly offset each other)
- \$330,000 in Projects from Capital Reserve for:
  - Increased costs for lecture hall (\$100K)
  - Roof repairs and replacements (\$150K)
  - Bleacher seat replacement (20K)
  - Window repair and replacement (60K)



# Debts and Other Commitments

FY22 Budget	FY23 Requested Budget	\$ Change	% Change
<b>\$1,663,353</b>	<b>\$692,486</b>	<b>(\$970,867)</b>	<b>(58.37)%</b>

- Elimination of High School Debt service
- Decrease in CTE Debt service

# Other Expenditures

(board contingency, food service subsidy)

FY22 Budget	FY23 Requested Budget	Budget Change	% Change
<b>\$92,605</b>	<b>\$113,000</b>	<b>\$20,395</b>	<b>22.02%</b>

- \$20,000 increase in Food Service Subsidy

Article1	FY22 Budget	FY23 Requested	\$ Change	% Change
Regular Instruction	\$5,272,852	\$5,460,385	\$187,534	3.56%
Special Education	\$1,457,436	\$1,607,129	\$149,693	2.65%
MCST Program Assessment	\$55,036	\$56,494	\$1,457	37.13%
Other Instruction	\$632,722	\$649,442	\$16,721	2.64%
Student/Staff Support	\$1,180,576	\$1,213,611	\$33,035	2.80%
System Administration	\$482,402	\$664,345	\$181,943	37.72%
School Administration	\$554,895	\$565,389	\$10,495	1.89%
Transportation	\$466,470	\$523,165	\$56,695	12.15%
Facilities/Maintenance	\$1,681,088	\$1,685,603	\$4,515	0.27%
Debt	\$1,663,353	\$692,486	(\$970,867)	(58.37)%
Other Expenditures	\$92,605	\$113,000	\$20,395	22.02%
<b>Total</b>	<b>\$13,539,433</b>	<b>\$13,231,051</b>	<b>(\$308,382)</b>	<b>(2.28)%</b>

# Total Expense Budget



# Non- Assessment Revenues

	FY22 Budget	FY23 Requested	\$ Change	% Change
Tuition - Parents	\$11,000	\$12,500	\$1,500	13.64%
Tuition - Districts	\$588,402	\$750,000	\$161,597	27.46%
Interest on Investments	\$15,000	\$15,000	\$0	0%
Athletic/Activity Receipts	\$8,000	\$8,000	\$0	0%
Rentals	\$8,000	\$2,000	(\$6000)	(75.00)%
Nat'l Board Revenue	\$0	\$30,000	\$30,000	100%
Miscellaneous Revenue	\$3000	\$3,000	\$0	0%
State Subsidy	\$1,753,434	\$945,676	(\$807,758)	(46.07)%
Carry Forward - Fund Balance	\$325,000	\$325,000	\$0	0%
<b>Total Revenues</b>	<b>\$2,711,836</b>	<b>\$2,091,176</b>	<b>(\$620,660)</b>	<b>(22.89)%</b>

# Total Revenues

<b>NON-ASSESSMENT REVENUE</b>	
<b>TOTAL</b> (from prior page)	<b>\$2,091,176</b>

<b>ASSESSMENT REVENUE (Taxpayers)</b>	
ED 279 Adjusted Local Contribution	\$6,796,285
Debt Service (CTE) – Add'l Local	\$692,486
Other Add'l Local	\$3,651,104
<b>TOTAL</b>	<b>\$11,139,874</b>

<b>ALL REVENUES</b>	<b>\$13,231,051</b>
<b>TOTAL EXPENSES</b>	<b>\$13,231,051</b>

# Taxpayer Impact Summary

Overall Tax Impact	Dollars	Percent
Increase in Expenses	(\$308,382)	(2.28)%
Increase in Non-Assessment Revenues	(\$620,660)	(22.89)%
<b>Overall Taxpayer Assessment Increase</b>	<b>\$312,277</b>	<b>2.88%</b>
Tax Impact by Town	Dollars	Percent
<b>Appleton</b>	(\$12,613)	(2.57)%
<b>Camden</b>	\$19,058	0.47%
<b>Hope</b>	(\$27,470)	(3.52)%
<b>Lincolntonville</b>	\$66,699	3.93%
<b>Rockport</b>	\$266,603	6.99%



# Valuation and Pupil Count

These factors result in the varying budget impacts for each town.

- Since **Camden** and **Rockport** both have valuations that enable them to pay more than their share based on pupil count, valuation is not relevant to their share of the CSD Budget. Their share is determined solely on relative pupil counts.
  - Camden's pupil count decreased by 4.
  - Rockport's pupil count increased by 6.5
- Since **Hope**, **Appleton**, and **Lincolnvillle** do not have valuations that enable them to cover their share of the cost (determined by pupil count), valuations end up becoming the determining factor in their share of the cost. Their state subsidies equal the difference in their expected contribution (based on pupil count) subtracted by their ability to pay (based on valuation). Their cost is the amount they are able to pay based on their valuation. The state makes up the rest.
  - Lincolnvillle's valuation increased by 8.4%
  - Hope's valuation increased by 2.3%
  - Appleton's valuation increased by 3.3%

# Cost to each town for their students' education

	Budget	Total students	Per student cost
<b>Overall Cost to educate</b>	<b>\$13,231,049</b>	<b>727</b>	<b>\$18,200</b>
Appleton	\$479,052	55.5	<b>\$8,632</b>
Camden	\$4,068,352	197.5	<b>\$20,599</b>
Hope	\$751,843	68.5	<b>\$10,976</b>
Lincolnton	\$1,762,174	96.5	<b>\$18,261</b>
Rockport	\$4,078,454	198	<b>\$20,598</b>

# Other Budget information

## **Level of Fund Balance**

- FY21 Unassigned Fund Balance: \$1,278,819
- Projected FY22 Unassigned Fund Balance: \$1,578.819

## **Level of Capital Reserve**

- Projected FY22: \$701,380 (includes Lecture Hall and secondary egress funds)
- Projected FY23: \$458,380



# Capital Reserve Warrant Article

Approval at the May Budget Meeting

- **Article 19 – Capital Reserve Fund.** Shall the School Board be authorized to transfer up to \$500,000 from unexpended balances to the Capital Reserve Fund and expend up to \$500,000 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 Renovations	\$100,000
CHRHS	Roof Repair/Replacement	\$150,000
CHRHS	Bleacher Seat Replacement	\$20,000
CHRHS	Window Repair/Replacement	\$60,000

# Special Ed Reserve Warrant Article

Approval at the May Budget Meeting

**Article 20 – Special Education Reserve.** Shall the School Board be authorized to expend up to \$50,000 from said reserve fund for unexpected private special education placements.



# Grant Warrant Article

Approval at the May  
Budget Meeting

- **Article 21 –Grants and Other Receipts.** In addition to amounts approved in the preceding articles, shall the School Board be authorized to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for school and other program purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?



# Contingency Warrant Article

Approval at the May  
Budget Meeting

- **Article – Authorizes a Contingency Fund.** Shall the School Board be authorized to establish and to transfer \$50,000 from unallocated balances to a non-lapsing contingency fund for emergency expenditures pursuant to section 1482-B(3) of Title 20-A; and shall the School Board be authorized to expend sums in the contingency fund during periods of financial emergency when the School Board determines by public vote that an emergency need exists and delegate authority to transfer sums in the contingency fund back to the CSD's general fund for use in school operating budgets approved by CSD voters?

\*Note. This is being created to address the current volatility in fuel prices.



# Adult Education Expenses

Expenses covered by Tax Assessments	FY22 Budget	FY23 Requested	\$ Change	% Change
<b>Expense</b>				
Administration	\$219,901	\$291,310	\$71,410	32.47%
Other	\$63,733	\$0	(\$63,733)	(100%)
Enrichment	\$0	\$0	\$0	0%
Vocational Education	\$36,200	\$36,200	\$0	0%
Adult Education HiSET	\$54,009	\$66,331	\$12,322	22.81%
<b>Total Expense</b>	<b>\$373,843</b>	<b>\$393,841</b>	<b>\$19,999</b>	<b>5.03%</b>

Expenses covered by Fees and Grants	2020-21 Budget	2021-22 Requested	\$ Change	% Change
<b>Expense</b>				
Enrichment instruction	\$35,190	\$36,725	\$1,535	4.36%
Adult Education & Literacy	\$39,562	\$36,150	(\$6,443)	(24.16%)
College and Adult Transitions	\$7,500	\$13,050	\$5,550	96.53%
<b>Total other instructional expense</b>	<b>\$82,252</b>	<b>\$85,925</b>	<b>\$3,673</b>	<b>4.47%</b>

<b>GRAND TOTAL EXP</b>	<b>\$456,095</b>	<b>\$475,766</b>	<b>\$19,671</b>	<b>4.31%</b>
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# Adult Education Revenue

	FY22 Budget	FY23 Requested Budget	\$ Change	% Change
<b>Revenues</b>				
Appleton	\$10,187	\$10,034	(\$153)	-1.50%
Camden	\$83,919	\$85,222	\$1,303	1.55%
Hope	\$16,156	\$15,752	(\$404)	-2.50%
Lincolnton	\$35,138	\$36,917	\$1,779	5.06%
Rockport	\$78,982	\$85,432	\$6,450	8.17%
State Subsidy	\$68,159	\$71,531	\$3,372	4.95%
Other Revenue	\$81,301	\$88,953	\$7,652	9.41%
<b>Total Revenue</b>	\$373,842	\$393,841	\$19,999	5.35%
<b>Total Expense</b>	\$373,842	\$393,841	\$19,999	5.35%

- Other Grants and Fees cover the additional expenses

Referendum  
Vote June 14

**Final Step**

# Impact per \$100,000 home value

<b>Appleton</b>	
Increase	<b>(2.57%)</b>
Tax Impact per \$100,000	<b>(\$8.56)</b>
Median Single Family (\$162,000)	<b>(\$13.87)</b>

<b>Lincolnton</b>	
Increase	<b>3.93%</b>
Tax Impact per \$100,000	<b>\$12.18</b>
Median Single Family (\$184,850)	<b>\$22.52</b>

<b>Hope</b>	
Increase	<b>(3.52%)</b>
Tax Impact per \$100,000	<b>(\$11.66)</b>
Median Single Family (\$190,950)	<b>(\$22.27)</b>

<b>Camden</b>	
Increase	<b>0.47%</b>
Tax Impact per \$100,000	<b>\$1.29</b>
Median Single Family (\$307,750)	<b>\$3.97</b>

<b>Rockport</b>	
Increase	<b>6.99%</b>
Tax Impact per \$100,000	<b>\$25.90</b>
Median Single Family (\$268,400)	<b>\$69.52</b>