



**Five Town CSD
Requested
Budget
FY24**

Five Town CSD Mission

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



Budgeting Filters

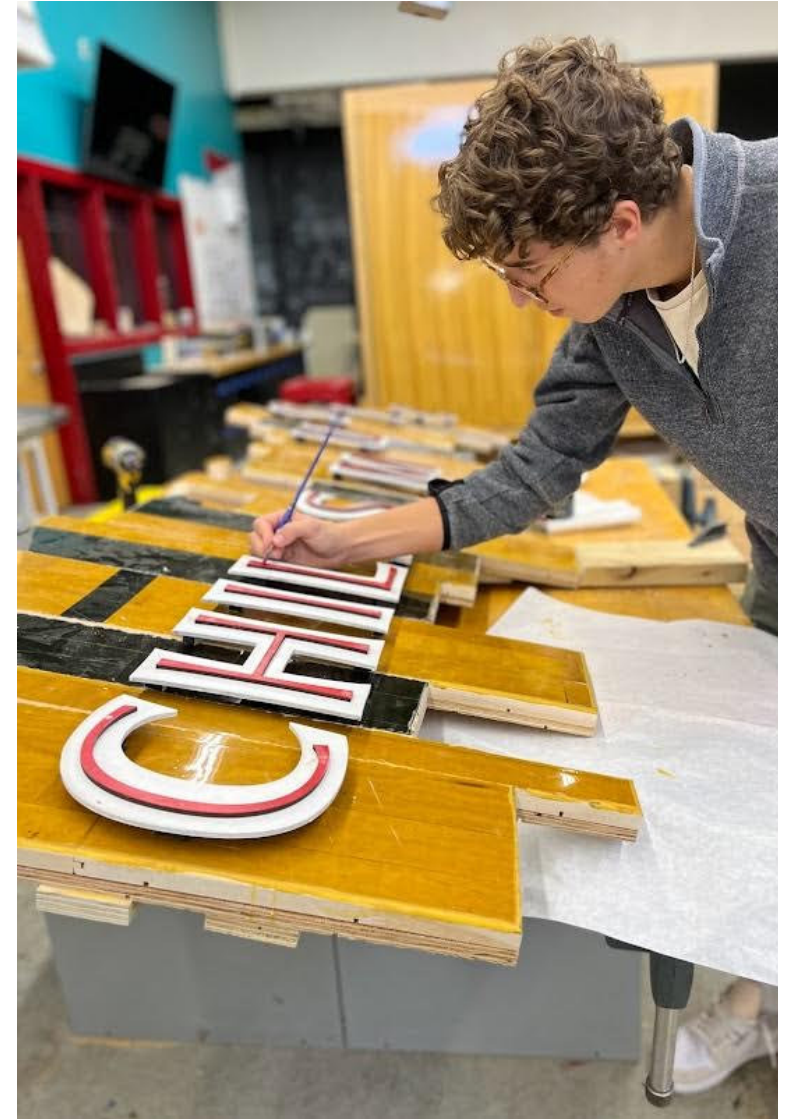
What is in the best interest of our students?

What do we need to cultivate an environment where students thrive?

How can we most effectively allocate our resources?

What is fiscally responsible to our taxpayers?

How does this budget impact our long-term planning?



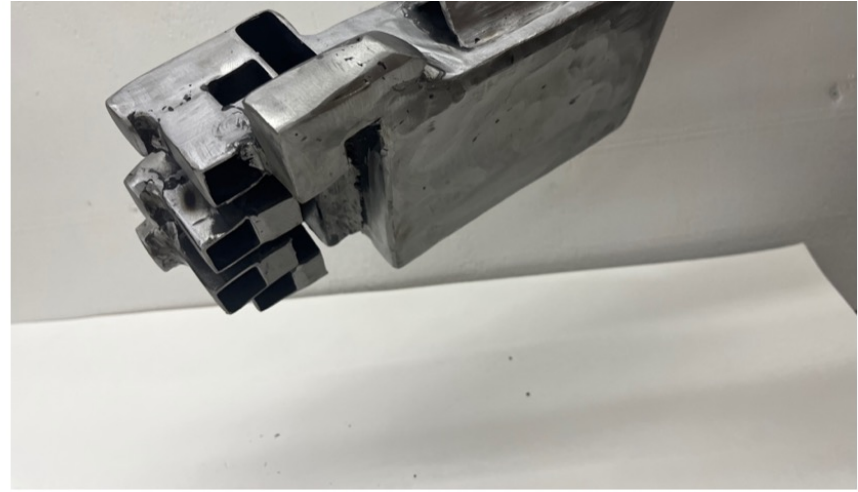
Accounting change that impacts expenses, but not taxpayers

- We changed the structure of shared costs between the Five Town CSD and MSAD #28.
 - Instead of showing a negative expenditure to reflect the SAD's portion of shared administrative expenses, and instead of budgeting line items to each district (e.g. PD), we are expensing 100% to the CSD and showing the SAD share in the Revenue line.
- Adult Ed space rental revenue also shifted from a negative expense to a revenue.

**This is making our expense side go up significantly but will not impact the taxpayers.*

Taxpayer
increase:
6.09%

Expense
Increase:
17.26%





Context

before the details

The Budget Story

Expense Side



Adding 2 social workers and special ed program for students up to age 22.
Approx. \$275K



Including \$2K cost of living supplement for teachers



- Ops and Maintenance needs
- Wrestling Mats
 - Paving
 - Cement Sidewalk Repairs
 - PM Contract

The Budget Story

Revenue Side



16 ninth graders from St. George



Using \$300K from Capital Reserve



Significantly more interest earnings



State subsidy increased by \$82K

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Projected 2023
686	660	678	699	692	690	715	714	697	718	729

10-year CHRHS October Enrollments

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Expense Budget change	3.12	2.43	2.62	2.63	1.24	2.89	2.48	2.43	1.02	17.26*
Impact to Taxpayer	5.69	2.13	-4.51	3.70	1.03	4.02	0.78	2.70	3.32	6.09

10-year % increases to budget

Regular Instruction

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

FY23 Budget	FY24 Requested Budget	\$ Change	% Change
\$5,460,385	\$5,764,180	\$303,794	5.6%

- Adding ½ PE position that has been filled this year
- Teacher wage increases per contract (1.75%) plus \$2K supplement for employees on the teacher contract
- Health increases budgeted at 8%

Special Education

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

FY23 Budget	FY24 Requested Budget	\$ Change	% Change
\$1,607,129	\$1,983,295	\$376,166	23.4%

- Eliminated contingency line; we now have Special Ed Reserve Fund
- Increased Private Tuition by \$10,000
- Included private tuition Maine Care expense that had been previously left out
- Includes \$180,651 of CRS costs made up in Revenue lines

MCST Program Assessment

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

FY23 Budget	FY24 Requested Budget	\$ Change	% Change
\$56,494	\$99,622	\$43,128	76.3%



Other Instruction

(co-curricular, athletics)

FY23 Budget	FY24 Requested Budget	\$ Change	% Change
\$649,442	\$735,204	\$85,761	13.2%

- Officials' fees increases
- Supplies increases
- 2 new backboards for gym
- Updated stipends to match reality
- Includes \$39,950 of CRS costs made up in Revenue lines

Student and Staff Support

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

FY23 Budget	FY24 Requested Budget	\$ Change	% Change
\$1,213,611	\$1,516,188	\$302,577	24.9%

- Includes the two social workers, paid from Federal Funds past 3 years
- Eliminates Library Ed Tech
- Includes \$152,440 of CRS costs made up in Revenue lines

System Administration

FY23 Budget	FY24 Requested Budget	\$ Change	% Change
\$664,345	\$1,117,870	\$453,525	68.3%

- One-time financial software update last year
- Includes \$522,411 of CRS costs made up in Revenue lines

School Administration

FY23 Budget	FY24 Requested Budget	\$ Change	% Change
\$565,389	\$612,175	\$46,786	8.3%

- Health insurance election changes
- Wage increases
- Health increase of 8%



Transportation

FY23 Budget	FY24 Requested Budget	\$ Change	% Change
\$523,165	\$696,006	\$172,840	33.0%

- Fuel and Parts increased costs
- Increased wages
- Out of District Placement – Special Ed
- Includes \$53,645 of CRS costs made up in Revenue lines

Facilities

(Operations and Maintenance and Auditorium)

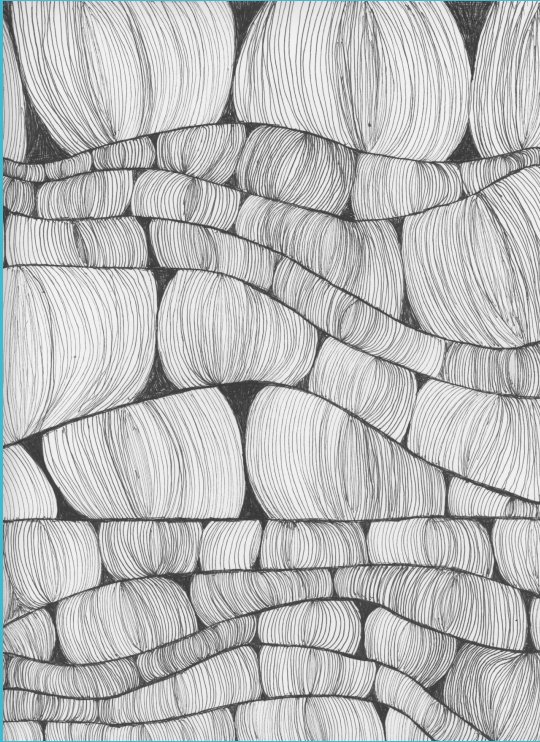
FY23 Budget	FY24 Requested Budget	\$ Change	% Change
\$1,685,603	\$2,274,750	\$589,147	35.0%

- 215% increase in Preventive Maintenance contract
- Significant paving needs. Addressing 20% in FY24
- Paving, sidewalk repairs, tennis court repairs paying from Capital Reserve
- Painting – DIY
- Plan to implement geothermal solution in Summer 2025
- Includes \$388,000 of CRS costs made up in Revenue lines

Debts and Other Commitments

FY23 Budget	FY24 Requested Budget	\$ Change	% Change
\$692,486	\$666,082	(\$26,404)	-3.8%





Other Costs

(board contingency)

FY23 Budget	FY24 Requested Budget	Budget Change	% Change
\$113,000	\$50,000	(\$63,000)	-55.8%

- \$50,000 Board Contingency
- \$63,000 School Nutrition now raised in its own warrant article

Article1	FY23 Budget	FY24 Requested	\$ Change	% Change
Regular Instruction	\$5,460,385	\$5,764,180	\$303,794	5.6%
Special Education	\$1,607,129	\$1,983,295	\$376,166	23.4%
MCST Program Assessment	\$56,494	\$99,622	\$43,128	76.3%
Other Instruction	\$649,442	\$735,204	\$85,761	13.2%
Student/Staff Support	\$1,213,611	\$1,516,188	\$302,577	24.9%
System Administration	\$664,345	\$1,117,870	\$453,525	68.3%
School Administration	\$565,389	\$612,175	\$46,786	8.3%
Transportation	\$521,165	\$696,006	\$172,840	33.0%
Facilities/Maintenance	\$1,685,603	\$2,274,750	\$589,147	35.0%
Debt	\$692,486	\$666,082	(\$26,404)	-3.8%
Other Costs	\$113,000	\$50,000	(\$63,000)	-55.8%
Total	\$13,231,051	\$15,515,372	\$2,284,321	17.26%

Total Expense Budget

Non- Assessment Revenues

	FY23 Budget	FY24 Requested	\$ Change	% Change
Tuition - Parents	\$12,500	\$13,061	\$561	5.1%
Tuition – Other SAU’s	\$750,000	\$744,477	(\$5,523)	-0.7%
Tuition – SpEd Other SAU’s	-	\$60,000	\$60,000	-
Interest on Investments	\$15,000	\$134,250	\$119,250	795.0%
Athletic/Activity Receipts	\$8,000	\$5,000	(\$3,000)	-37.5%
Adult Ed Lease Space*	-	\$62,250	\$62,250	-
Rentals	\$2,000	\$8,000	\$6000	75.0%
Nat’l Board Revenue	\$30,000	-	(\$30,000)	-
Miscellaneous Revenue	\$3,000	\$3,000	\$0	0%
Administrative Services – CRS*	-	\$1,337,097	\$1,337,097	-
State Subsidy	\$945,676	\$1,027,731	\$82,055	4.7%
State Subsidy (Supt Agree)	-	\$40,000	\$40,000	-
Carry Forward - Fund Balance	\$325,000	\$325,000	\$0	0%
Total non-taxpayer Revenues	\$2,091,176	\$3,759,866	\$1,668,690	79.8%

Total Revenues

NON-ASSESSMENT REVENUE	
TOTAL	\$ 3,759,866

ASSESSMENT REVENUE (Taxpayers)	
ED 279 Adjusted Local Contribution	\$7,326,572
Debt Service (CTE) – Add'l Local	\$666,082
Other Add'l Local	\$3,762,852
TOTAL	\$11,819,665

ALL REVENUES	\$15,515,372
TOTAL EXPENSES	\$15,515,372

Taxpayer Impact Summary

Overall Tax Impact	Dollars	Percent
<i>Increase</i> in Expenses	\$2,284,321	17.26%
<i>Increase</i> in Non-Assessment Revenues	\$1,668,690	79.8%
Overall Taxpayer Assessment <i>Increase</i>	\$678,631	6.09%
Tax <i>Increase</i> by Town	Dollars	Percent
Appleton	\$44,583	9.3%
Camden	\$141,559	3.5%
Hope	\$50,786	6.8%
Lincolnton	\$183,203	10.4%
Rockport	\$258,500	6.3%

Understanding how the state determines each town's share: Pupil Count and Valuation

- The state determines how much each town owes based on each town's pupil count. This is the expected contribution.
- The state then determines if the town can "afford" to pay the expected contribution based on property valuation.
- If the valuation calculation is greater than the pupil calculation, the town can "afford" to pay and is a *minimum receiver*. Those towns pay the full expected contribution based on pupil count. **Camden** and **Rockport** fall in this category.
- If the valuation calculation is less than the pupil calculation, the valuation calculation is used to determine that town's contribution and the state makes up the difference (subsidy) to bring the level up to the expected contribution. **Hope, Appleton, and Lincolnville** fall in this category.

Town by town changes

- **Camden's** pupil count decreased by 1.5 and the relative share of pupils decreased.
- **Rockport's** pupil count increased by 4 and its relative share of pupils slightly increased.
- **Lincolnvillle's** share of students decreased, but its valuation increased by 9.3%.
- **Hope's** share of students decreased, but its valuation increased by 5.7%
- **Appleton's** relative share of students increased the most AND its valuation increased by 8.2%

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

Impact per \$100,000 home value

Appleton	
Increase	\$44,583
Estimated Cost per \$100,000	\$27.18
Median Single Family (\$162,000)	\$44.03

Lincolnton	
Increase	\$183,203
Estimated Cost per \$100,000	\$29.43
Median Single Family (\$222,790)	\$65.58

Hope	
Increase	\$50,786
Estimated Cost per \$100,000	\$19.07
Median Single Family (\$190,950)	\$36.42

Camden	
Increase	\$141,559
Estimated Cost per \$100,000	\$8.53
Median Single Family (\$307,750)	\$26.24

Rockport	
Increase	\$258,500
Estimated Cost per \$100,000	\$21.31
Median Single Family (\$268,400)	\$57.20

Other Budget information

Level of Fund Balance

- Projected FY23 Unassigned Fund Balance: \$ 1,400,000*
- Projected FY24 Unassigned Fund Balance: \$ 850,000

Level of Capital Reserve

- Projected FY23: \$ 657,045
- Projected FY24: \$ 827,045

Capital Reserve Warrant Article

Approval at the May Budget Meeting

- **Article TBD – Capital Reserve Fund.** Shall the School Board be authorized to transfer up to \$600,000 from unexpended balances to the Capital Reserve Fund and expend up to \$400,000 from said reserve fund for the capital items set forth below and for other unexpected or emergency school facility capital needs?

School	Capital Improvement or Equipment	Estimated Cost
CHRHS	Paving	\$140,000
CHRHS	Sidewalk Repair	\$ 67,000
CHRHS	Ropes Course (Safety)	\$ 40,000
CHRHS	Tennis Court Repair	\$ 53,000
TOTAL		\$300,000



Special Ed Reserve Warrant Article

- **Article TBD – 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 TBD –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?



School Nutrition Warrant Article

ARTICLE TBD: To see if the Five Town CSD will raise and appropriate **\$63,000** for the school nutrition program with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the school nutrition program.



Transfers among cost centers

ARTICLE TBD: Shall the School Board be authorized to transfer amounts exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers for the 2023-2024 fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget?



Adult Education Expenses

Expenses covered by Tax Assessments	FY23 Budget	FY24 Requested	\$ Change	% Change
Expense				
Administration	\$291,310	\$309,853	\$18,542	6.0%
Other	\$0	\$0	\$0	--
Enrichment	\$0	\$0	\$0	--
Vocational Education	\$36,200	\$36,830	\$630	1.7%
Adult Education HiSET	\$66,331	\$67,680	\$1,350	2.0%
Total Expense	\$393,841	\$415,000	\$21,159	5.1%
Expenses covered by Fees and Grants	FY23 Budget	FY24 (March 2023)	\$ Change	% Change
Expenses (offset by Revenue)				
Enrichment Instruction	\$36,725	\$51,500	\$14,775	40.2%
Adult Education & Literacy	\$36,150	\$37,500	\$1,350	3.7%
College and Adult Transitions	\$13,050	\$13,000	(-\$50)	--
Total Other Self-Funded	\$85,925	\$102,000	\$16,075	18.7%
GRAND TOTAL EXP	\$475,766	\$517,000	\$41,234	8.7%

Adult Education Revenue

	FY23 Budget	FY24 Requested Budget	\$ Change	% Change
Revenues				
Appleton	\$10,034	\$ 11,364	\$ 1,330	11.7%
Camden	\$85,222	\$ 91,370	\$ 6,148	6.7%
Hope	\$15,752	\$ 17,417	\$ 1,665	9.6%
Lincolnton	\$36,917	\$ 42,222	\$ 5,305	12.6%
Rockport	\$85,432	\$ 94,140	\$ 8,708	9.3%
State Subsidy	\$71,531	\$ 73,153	\$ 1,622	2.3%
Other Revenue	\$88,953	\$ 85,335	\$ 1,372	-4.1%
Total Revenue	\$393,841	\$ 415,000	\$21,159	5.1%
Total Expense	\$393,841	\$ 415,000	\$21,159	5.1%

- Other Grants and Fees cover all additional expenses

Next steps



Admin and CO staff continue to refine figures.



Board Approves Budget in April



Budget Hearing, May 16, 7pm, Bisbee Theater, CRMS