

Five Town CSD Requested Budget FY25

*Showcasing CHRHS student artwork
throughout the presentation*



Status

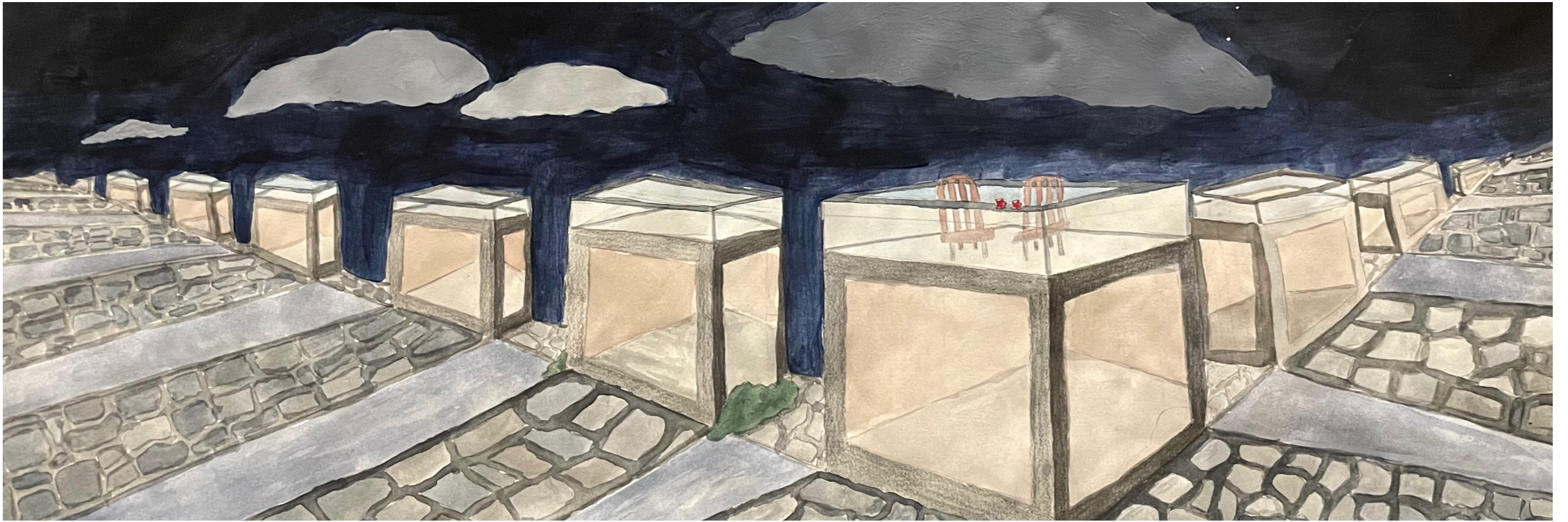
Expense
Increase

10.43%

Taxpayer
Increase

7.93%





Context

before the details

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Projected 2024
660	678	699	692	690	715	714	697	718	748	760

10-year CHRHS October Enrollments

Major Budget Impacts FY25

Expense Side



1. Property insurance increase (\$64K)
2. Adding family health insurance for support staff (\$90K)
3. 11.2% Health insurance (\$228K)



(\$115K)

1. Kitchen equipment
2. Don Palmer Goal Posts
3. Track surface repair
4. Gym Painting
5. Cement Patching



1. 7.5% budgeted increase in teacher wages after 3 years well below inflation (\$425K)
2. Filling in for departure of Day Treatment clinical support team (\$375K)
3. Adding an Extended Learning Opportunities Coordinator (60K)

Revenue Side

- Budgeting for 68 tuition-paying students, increase of \$153K
- Using \$309K from Capital Reserve
- State subsidy increased by \$326,119



	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	10 Yr Ave
Expense Budget change	2.43	2.62	2.63	1.24	2.89	2.48	2.43	1.02	6.38	10.43	3.46
Impact to Taxpayer	2.13	-4.51	3.70	1.03	4.02	0.78	2.70	3.32	6.10	7.93	2.72

10-year % increases to budget

Article by
Article



Regular Instruction

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

FY24 Budget	FY25 Requested Budget	\$ Change	% Change
\$5,764,180	\$6,006,800	\$242,620	4.2%

- Teacher wage increases budgeted at 7.5%
- Health increases at 11.2%
- Math textbooks



Special Education

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

FY24 Budget	FY25 Requested Budget	\$ Change	% Change
\$1,983,295	\$2,555,100	\$571,805	28.8%

- Now cover clinical support for Special Education Day Treatment program in-house (approx. \$375K)
- Teacher wage increases, support staff family health benefit
- New service model for Multi-lingual learners – FT position K-12
- Added ½ time IEP Coordinator

MCST Program Assessment

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

FY24 Budget	FY25 Requested Budget	\$ Change	% Change
\$99,622	\$111,200	\$11,578	11.6%



Other Instruction

(co-curricular, athletics)

FY24 Budget	FY25 Requested Budget	\$ Change	% Change
\$735,204	\$855,800	\$120,596	16.4%

- Athletic stipend increases (tied to teacher salary increase)
- Higher officials' fees
- Health insurance election changes



Student and Staff Support

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

FY24 Budget	FY25 Requested Budget	\$ Change	% Change
\$1,516,188	\$1,677,300	\$161,112	10.6%

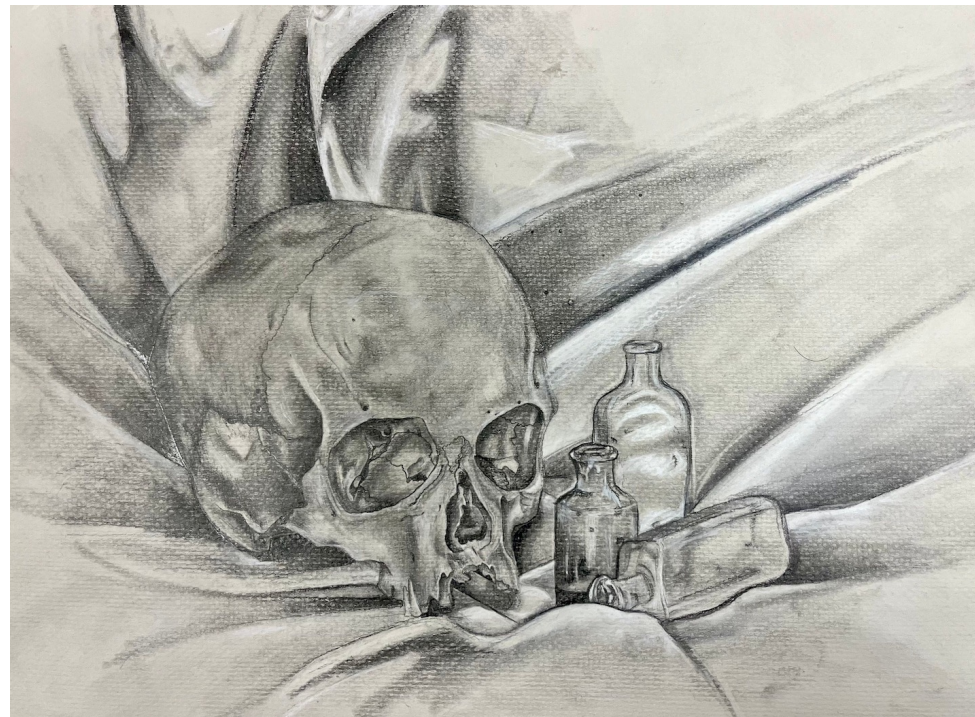
- Device refresh in Gr. 9/10, wholesaling old devices
- Adding cybersecurity software on all staff devices
- ELO Coordinator salary and benefits
- Librarian salary higher on scale
- Health election changes



System Administration

- Health insurance election changes
- Salary increases

FY24 Budget	FY25 Requested Budget	\$ Change	% Change
\$1,117,870	\$1,196,400	\$78,530	7.0%





FY24 Budget	FY25 Requested Budget	\$ Change	% Change
\$612,175	\$681,500	\$69,325	11.3%

School Administration

Admin asst no longer split with counseling

Transportation

- Extra van and driver
- PM routes
- Support Staff family health insurance
- Contract increases

FY24 Budget	FY25 Requested Budget	\$ Change	% Change
\$696,006	\$910,600	\$214,594	30.8%



Facilities

(Operations and Maintenance and Auditorium)

FY24 Budget	FY25 Requested Budget	\$ Change	% Change
\$2,274,750	\$2,432,600	\$157,850	6.9%

INCREASES

- Property insurance (\$64K)
- Contracted Repairs (\$36K)
- Field Maintenance (\$22K)
- Capital Projects (\$144K)

DECREASES

- Heating Fuels (-\$35K)
- Supplies (-\$26K)

Use of Capital Reserve for add'l projects: \$1,059,000

Debt Service

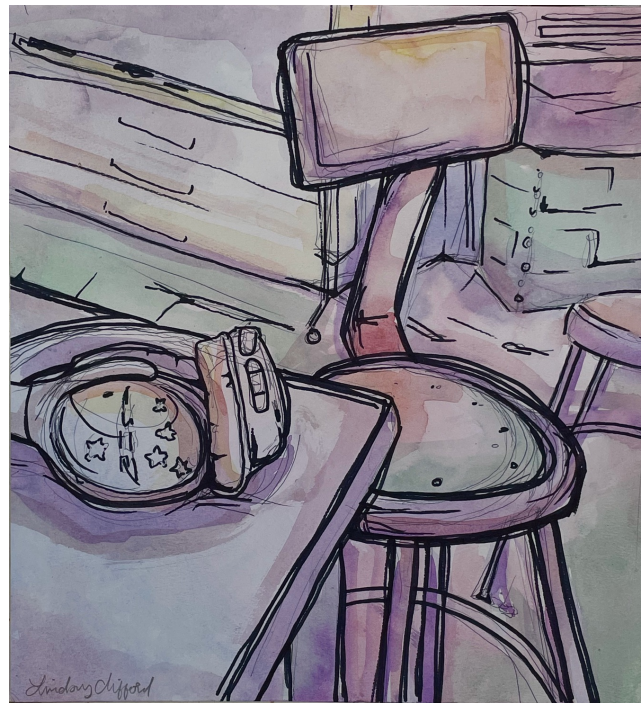
FY24 Budget	FY25 Requested Budget
\$666,082	\$656,500
\$ Change	% Change
(\$9,582)	-1.4%



Other Expenditures

(board contingency)

FY23 Budget	FY24 Requested Budget	Budget Change	% Change
\$50,000	\$50,000	\$0	0%



Article	FY24 Budget	FY25 Requested	\$ Change	% Change
Regular Instruction	\$5,764,180	\$6,006,800	\$242,620	4.2%
Special Education	\$1,983,295	\$2,555,100	\$571,805	28.8%
MCST Program Assessment	\$99,622	\$111,200	\$11,578	11.6%
Other Instruction	\$735,204	\$855,800	\$120,596	16.4%
Student/Staff Support	\$1,516,188	\$1,677,300	\$161,112	10.6%
System Administration	\$1,117,870	\$1,196,400	\$78,530	7.0%
School Administration	\$612,175	\$681,500	\$69,325	11.3%
Transportation	\$696,006	\$910,400	\$214,394	30.8%
Facilities	\$2,274,750	\$2,432,600	\$157,850	6.9%
Debt Service	\$666,082	\$656,500	(\$9,582)	-1.4%
Other Expenditures	\$50,000	\$50,000	\$0	0%
Total	\$15,515,372	\$17,133,800	\$1,618,428	10.43%

Total Expense Budget

Non- Assessment Revenues

	FY24 Budget	FY25 Requested	\$ Change	% Change
Tuition - Parents	\$13,061	\$55,328	\$42,267	332.6%
Tuition - Districts	\$744,477	\$898,371	\$153,894	20.7%
Tuition – Spec Ed Districts	\$60,000	\$60,000	\$0	0%
Interest on Investments	\$134,250	\$170,650	\$36,400	27.1%
Athletic/Activity Receipts	\$5,000	\$12,000	\$7,000	140%
Rentals	\$8,000	\$13,000	\$5,000	62.5%
Nat’l Board Revenue	\$0	\$33,000	\$33,000	n/a
Adult Ed Leased Space	\$ 62,250	\$63,970	\$1,720	2.8%
Miscellaneous Revenue*	\$3,000	\$3,000	\$0	0%
Admin Services from SAD	\$1,337,097	\$1,402,280	\$65,183	4.9%
State Subsidy	\$1,181,086	\$1,507,205	\$326,119	27.6%
Supt Agreement Subsidy	\$40,000	\$40,000	\$0	0%
Carry Forward - Fund Balance	\$325,000	\$349,860	\$24,860	7.6%
Total non-taxpayer Revenues	\$3,913,221	\$4,611,405	\$698,183	17.8%

Total Revenues

NON-ASSESSMENT REVENUE	(26.7% of total)
TOTAL (from prior page)	\$ \$4,611,405

ASSESSMENT REVENUE (Taxpayers)	(73.3% of total)
ED 279 Adjusted Local Contribution	\$ 7,543,908
Debt Service (CTE) – Add'l Local	\$ 656,500
Other Add'l Local	\$ 4,321,987
TOTAL	\$12,522,395

ALL REVENUES	\$17,133,800
TOTAL EXPENSES	\$17,133,800

Taxpayer Impact Summary

Overall Tax Impact	Dollars	Percent
<i>Increase</i> in Expenses	\$1,618,428	10.43%
<i>Increase</i> in Non-Assessment Revenues	\$630,583	17.8%
Overall Taxpayer Assessment <i>Increase</i>	\$920,245	7.93%
<i>Tax Increase</i> by Town	Dollars	Percent
Appleton	\$45,355	9.0%
Camden	\$385,527	9.1%
Hope	\$79,611	10.3%
Lincolnton	\$120,347	6.5%
Rockport	\$289,404	6.8%

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. Only **Camden** falls 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, Lincolnville,** and **Rockport** (barely) fall in this category.

Town by town changes

- **Camden's** pupil count increased by 3 and the relative share of pupils decreased.
- **Rockport's** share of students decreased, and its valuation increased by 9.6%.
- **Lincolnvillle's** share of students increased slightly, and its valuation increased by 9.2%.
- **Hope's** share of students increased, and its valuation increased by 13.2%
- **Appleton's** share of students increased, and its valuation increased by 11.9%

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

Impact per \$100,000 home value

Appleton	
Increase	\$ 45,355
Estimated Cost per \$100,000	\$ 22.83
Median Single Family (\$344,943)	\$ 78.74

Lincolnvile	
Increase	\$120,347
Estimated Cost per \$100,000	\$ 17.03
Median Single Family (\$453,563)	\$ 77.24

Hope	
Increase	\$ 79,611
Estimated Cost per \$100,000	\$ 23.89
Median Single Family (\$384,125)	\$ 91.75

Camden	
Increase	\$385,527
Estimated Cost per \$100,000	\$ 19.22
Median Single Family (\$629,663)	\$ 121.05

Rockport	
Increase	\$289,404
Estimated Cost per \$100,000	\$ 21.49
Median Single Family (\$541,497)	\$ 116.39

Other Budget information

Level of Unassigned Fund Balance

FY23 : \$1,200,000
Projected FY24 : \$737,500

Level of Capital Reserve

Projected FY24: \$1,486,000
Projected FY25: \$ 427,000



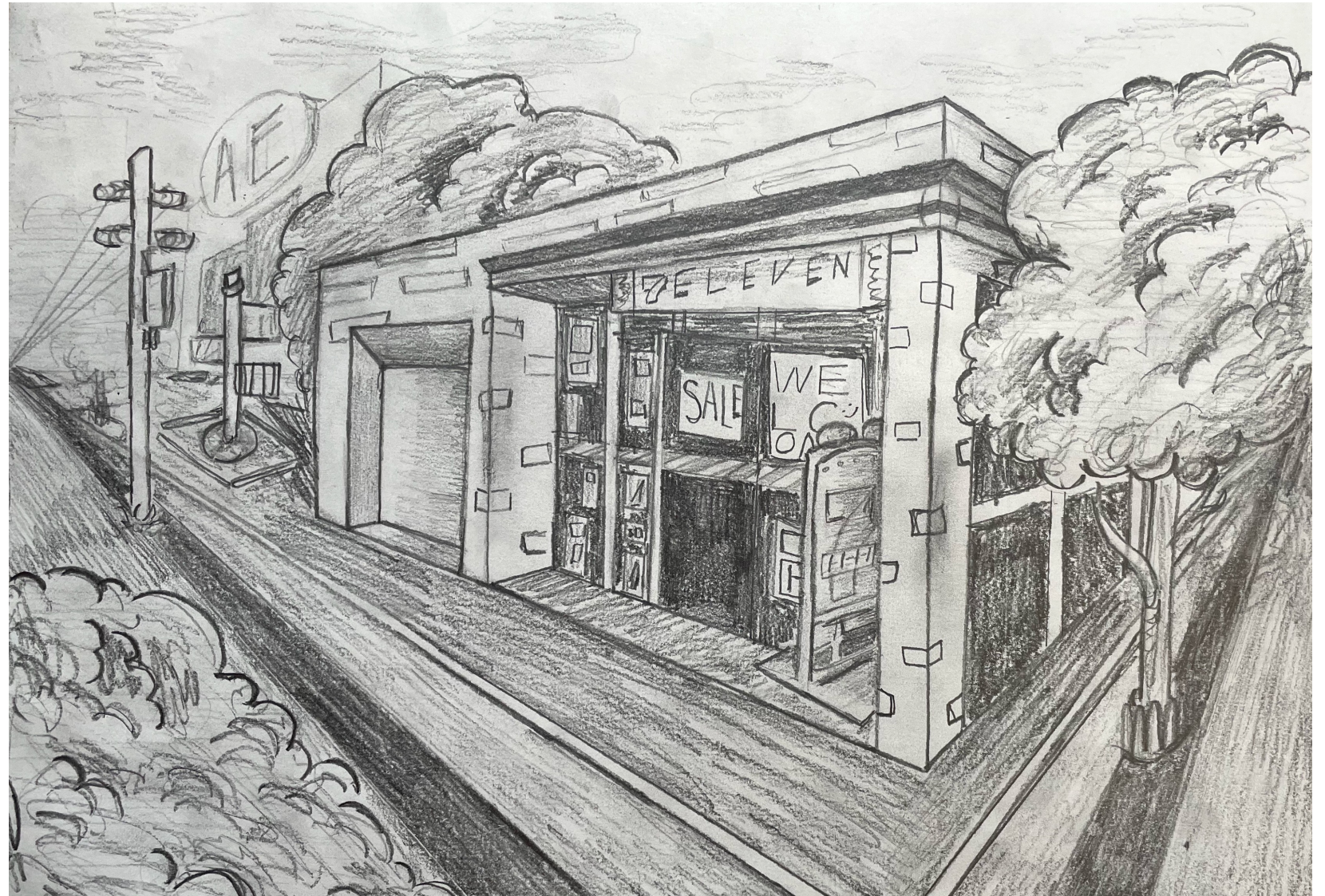
Article #TBD: Capital Reserve

- **Article TBD – 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 \$1,300,000 from said reserve fund for the capital items set forth below and for other unexpected or emergency school facility capital needs?

<u>Capital Improvement</u>	<u>Estimated Cost</u>
Paving	\$100,000
Track fencing	\$25,000
New Athletic Field A&E	\$30,000
Tennis Court Repair	\$124,000
HVAC (Geothermal) Study	\$30,000
Rising Tide Building	\$750,000
TOTAL	\$1,059,000

Article #TBD: Special Education Reserve

Shall the School Board be authorized to expend up to \$75,000 from said reserve fund for unexpected private special education placements.



Article #TBD: Grants and Other Receipts

- **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?



Article #TBD: School Nutrition Program

To see if the school district 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.



Article #TBD: Transfers among cost centers

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 2024-25 fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget?



Adult Education Expenses

Expenses covered by Tax Assessments	FY24 Budget	FY25 Requested	\$ Change	% Change
Expense				
Administration	\$309,853	\$296,817	(\$13,036)	-4.2%
Other	\$0	\$0	\$0	
Enrichment	\$0	\$0	\$0	
Vocational Education	\$36,830	\$38,228	\$1,398	3.8%
Adult Education HiSET	\$67,680	\$69,955	\$2,275	3.4%
Total Expense	\$415,000	\$410,000	(\$5,000)	-1.2%
Expenses covered by Fees and Grants	FY24 Budget	FY25 Requested	\$ Change	% Change
Expense				
Enrichment instruction	\$51,500	\$80,000	\$28,500	55.3%
Adult Education & Literacy	\$37,500	\$37,500	\$0	0.0%
College and Adult Transitions	\$13,000	\$13,000	\$0	0.0%
Total other instructional expense	\$102,000	\$130,500	\$28,500	27.9%
GRAND TOTAL - EXPENSES	\$517,000	\$540,500	\$23,500	4.5%

Adult Education Revenue

	FY24 Budget	FY25 Requested Budget	\$ Change	% Change
Revenues				
Appleton	\$11,107	\$11,210	\$103	1.02%
Camden	\$93,319	\$94,371	\$1,052	1.23%
Hope	\$17,007	\$17,392	\$385	2.44%
Lincolnton	\$41,222	\$40,657	-\$564	-1.53%
Rockport	\$93,858	\$92,883	-\$975	-1.14%
State Subsidy	\$73,153	\$101,727	\$28,574	39.95%
Other Revenue	\$85,335	\$51,761	-\$33,574	-37.74%
Total Revenue	\$415,000	\$410,000	-\$5,000	-1.27%
Total Expense	\$415,000	\$410,000	-\$5,000	-1.27%

- Other Grants and Fees cover all additional expenses