RSU #22
FY25 BUDGET WORKSHOP PRESENTATION

May 1, 2024

BUDGET PROCESS

BUDGET REVIEW PROCESS

- School and department budget development process
  - Schools and departments put together their respective budgets in January
  - Individual meetings conducted with each school and department in February
- RSU #22 Administration presents budget recommendations to the Budget Committee article by article, with time for questions and discussion
- The first meeting on the budget was held on February 1; 10 meetings were then scheduled between February and today's Budget Presentation, May 1st
- The District Budget Meeting process is scheduled for Thursday, June 6th 2024 at 7:00 p.m. in the Hampden Academy gymnasium
- All Budget Committee meetings are noticed and open to the public
- http://www.maine.gov/doe/eps/ for ED 279

FY25 BUDGET MEETINGS

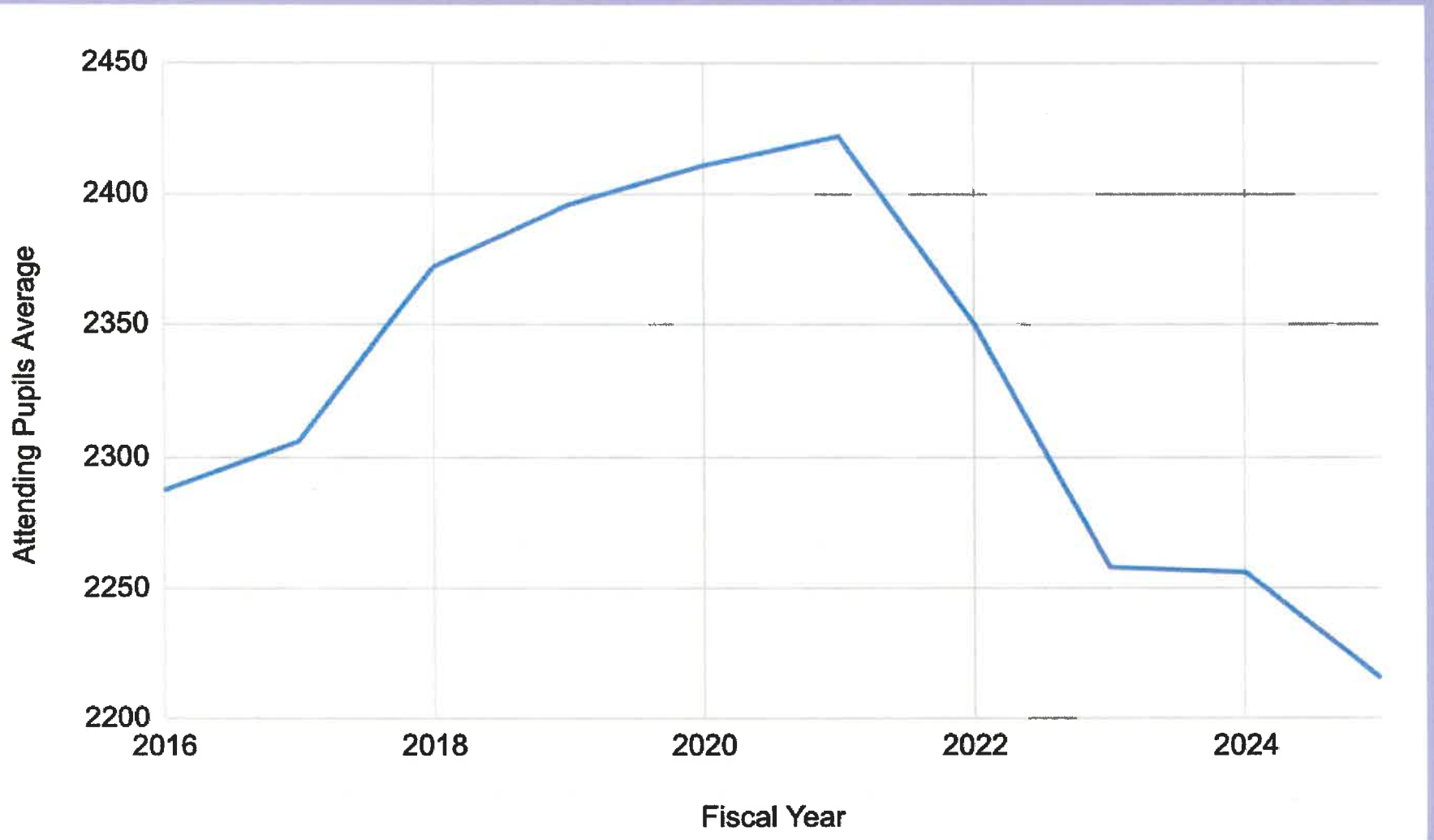
Date	Meeting
February 1, 8, 29, & March 7	Articles 1, 2, 4-11, & 15 ED 279, Process/Background, Fund Balance, Priorities
March 13	Articles 8, 10, & 11, Priorities
March 28	Articles 6, 7, & 15, Priorities
April 3	Articles 4, 5 & 9, Priorities
April 10	Articles 1 & 2
April 25	Article Revisions and Updates
May 1	Overall Budget Presentation
May 15	Board Meeting: Ratification
June 6	District Budget Meeting
June 11	District Validation Referendum

ENROLLMENT

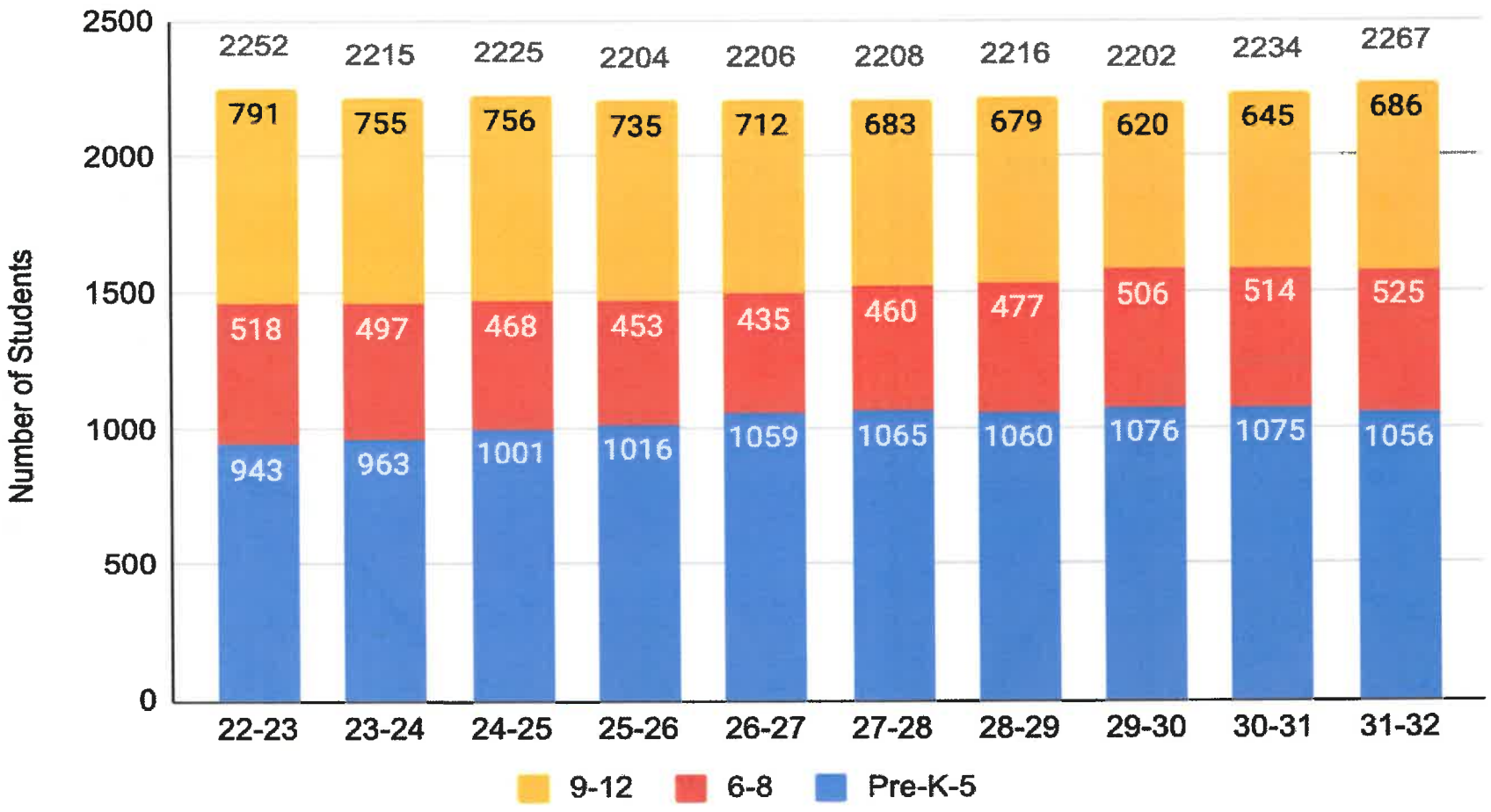
Attending Pupil Average per ED 279	Increase/Decrease
2215 per ED 279	- 41 Students
2167 total as of today	***Adjusted for homeschool, Superintendent Agreements, and tuition students***

Enrollment by RSU #22 Town	Increase/Decrease
Hampden **1207.5**	-21 students
Winterport **523**	-17 student
Newburgh **228.5**	-10 students
Frankfort **176.5**	+8 students
Students through Tuition Incoming Superintendent Agreements Home School Attending outside schools (Private & Charter)	62 28 (27 outgoing students to other districts) 198 100

RSU #22 ENROLLMENT NUMBERS 2016-2024



Projected Enrollment



*Projected enrollment is based on 2021-2022 Best Fit Model conducted by Planning Decision, Inc. All numbers are based on Resident & Non-Resident Attending Enrollment Best Fit + Covid Adjustment model.

REVENUE CHANGE

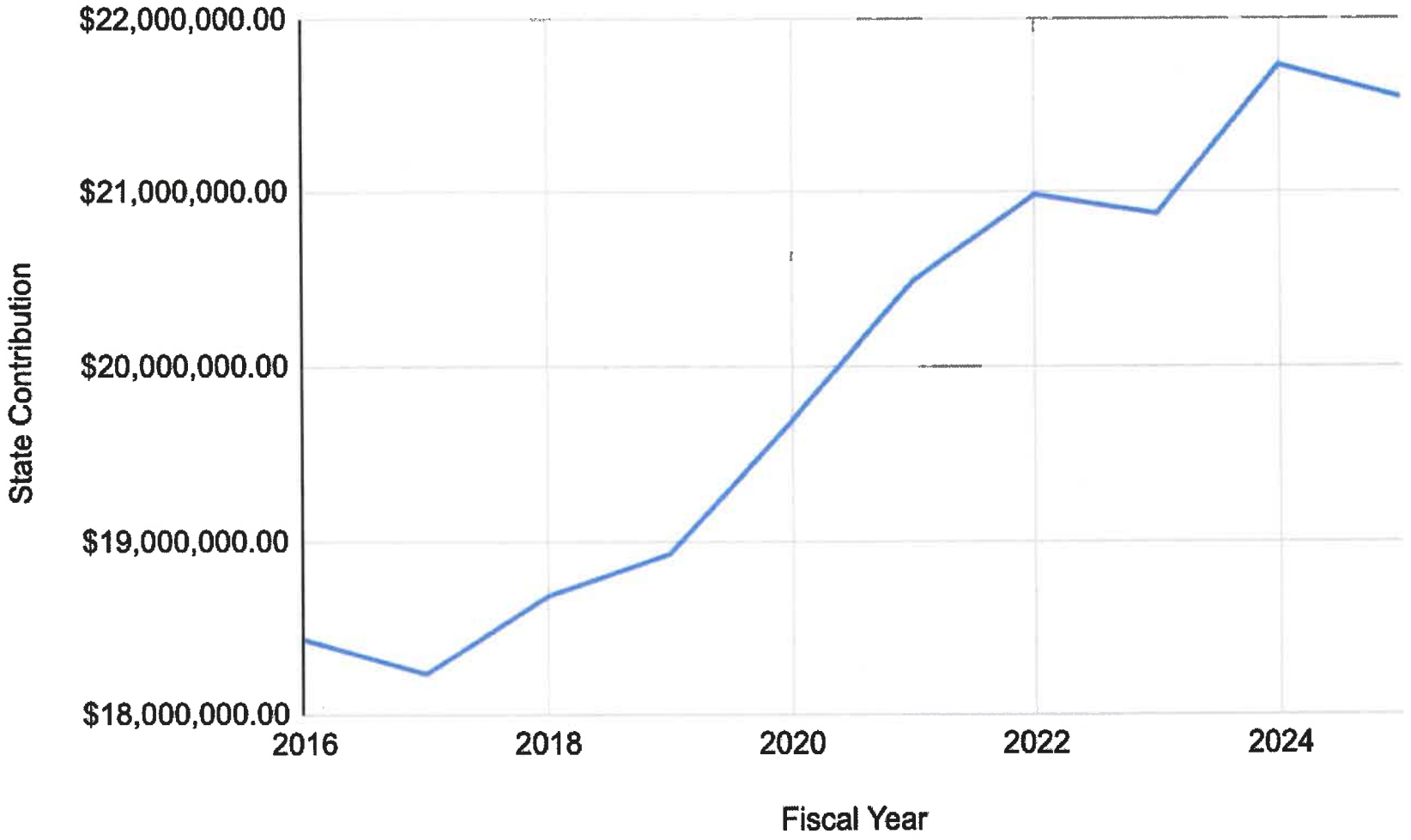
REVENUE CHANGE DRIVERS

Revenue	FY 24	FY 25	Change
State Allocation	$21,791,885.12	$21, 544,437.13	-$247,447.99
E-Rate Funds	$20,859.12	$0	-$20,859.12
Local Earned Revenue	$671,069.12	$672,348.20	$1,279.08
Participation Fees	$25,000	$0	-$25,000
Distinguished Educator on loan	$0	$99,511.20	$99,511.20
Tuition	$483,909.00	$522,912.50	$39,003.50
Interest	$0.00	$50,000.00	$50,000

Revenue (Local)

	FY24 Budget	FY25 Proposed	$inc/(dec)	% inc/(dec)
Rental Fees	$1,000.00	$1,000.00	$0.00	0.00%
Gate Receipts	$10,000.00	$10,000.00	$0.00	0.00%
Athletic Part. Fees	$25,000.00	$0.00	($25,000)	(100.0%)
E-Rate	$20,859.12	$0.00	($20,859.12)	(100.0%)
MLTI Reimbur.	$107,395.00	$110,000	$2,605	2.43%
Expense Reimbursement	$12,000.00	$6,000.00	($6,000)	(50.0%)
Misc. (MSMA)	$8,406.00	$8,492.00	$86.00	1.02%
Distinguished Educator	$0.00	$99,511.20	$99,511.20	
MaineCare	$2,500.00	$0.00	($2,500.00)	(100.0%)
Tuition	$483,909.00	$522,912.50	$39,003.50	8.06%
Total	$671,069.12	$672,348.20	$1,279.08	0.19%

RSU #22 STATE CONTRIBUTION 2016-2025



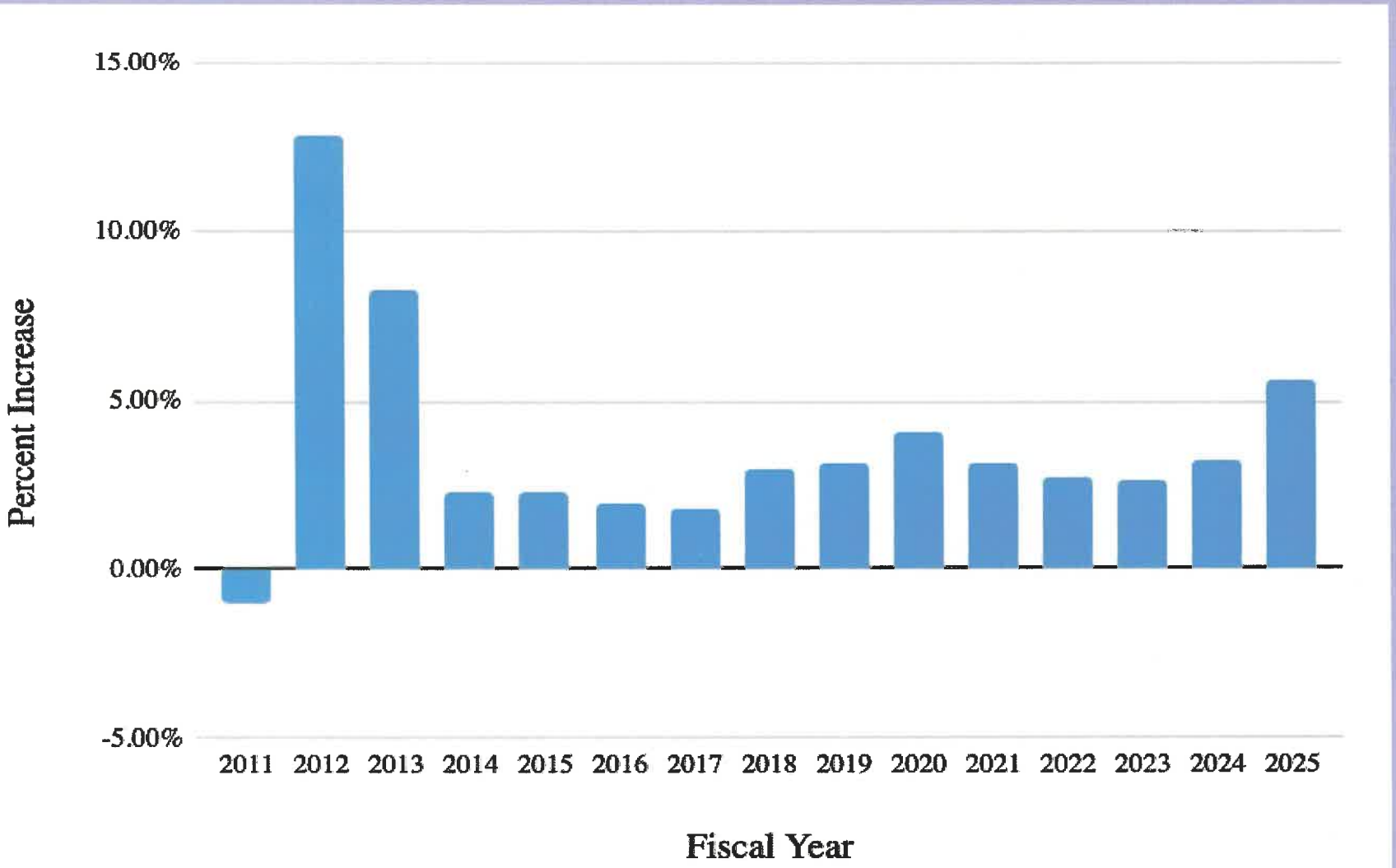
BUDGET SUMMARY

Budget Comparison
FY24 to FY25

Item	Amount
FY 2024 Budget Amount	$37,285,027.16
FY 2025 Budget Amount	$39,565,124.10
% increase over FY24	6.12%

Gross Budget Variances 2011-2025

*2012 & 2013 include new HA debt service

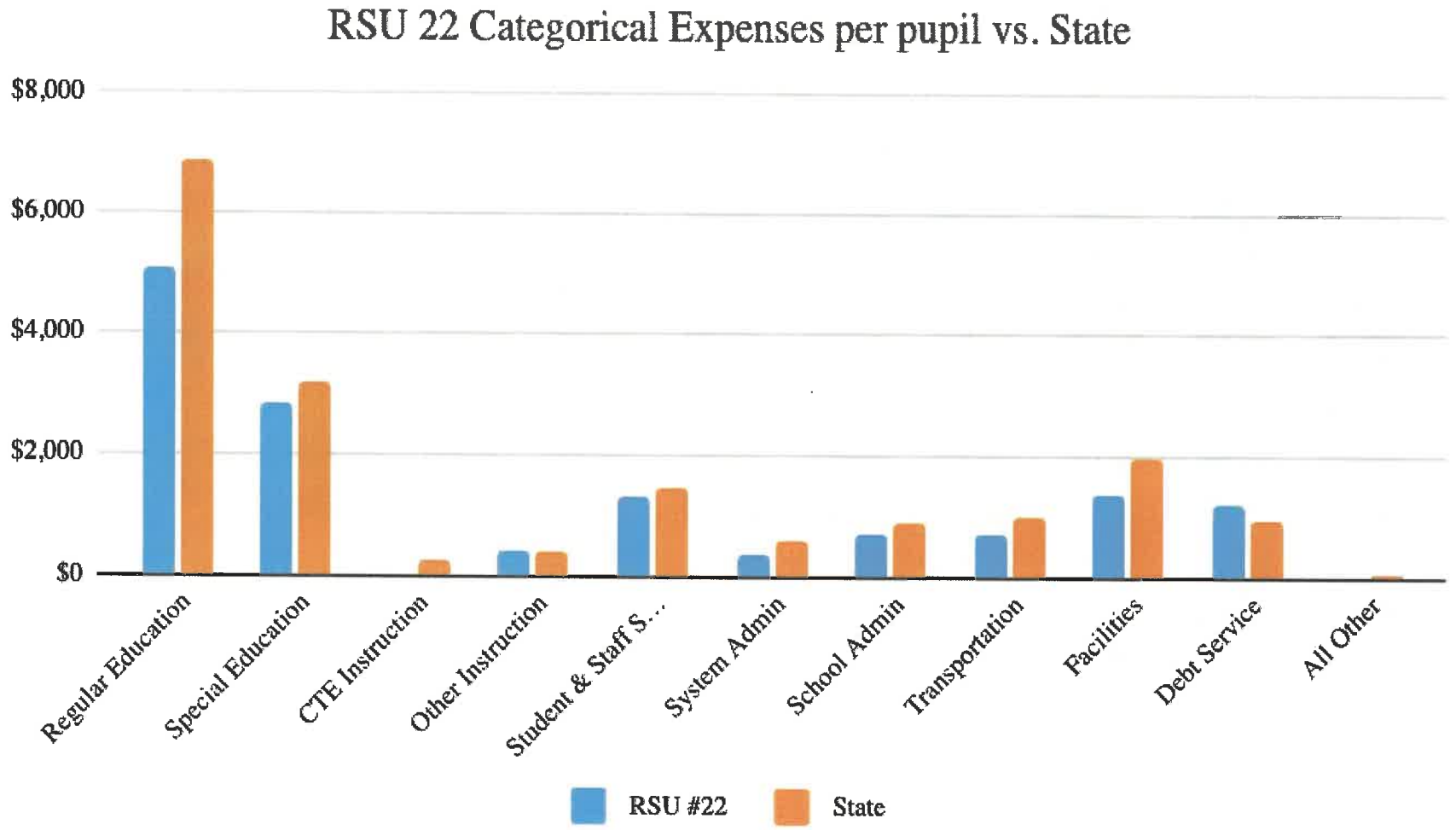


FY23 Breakdown by Per-Pupil Amount Expended

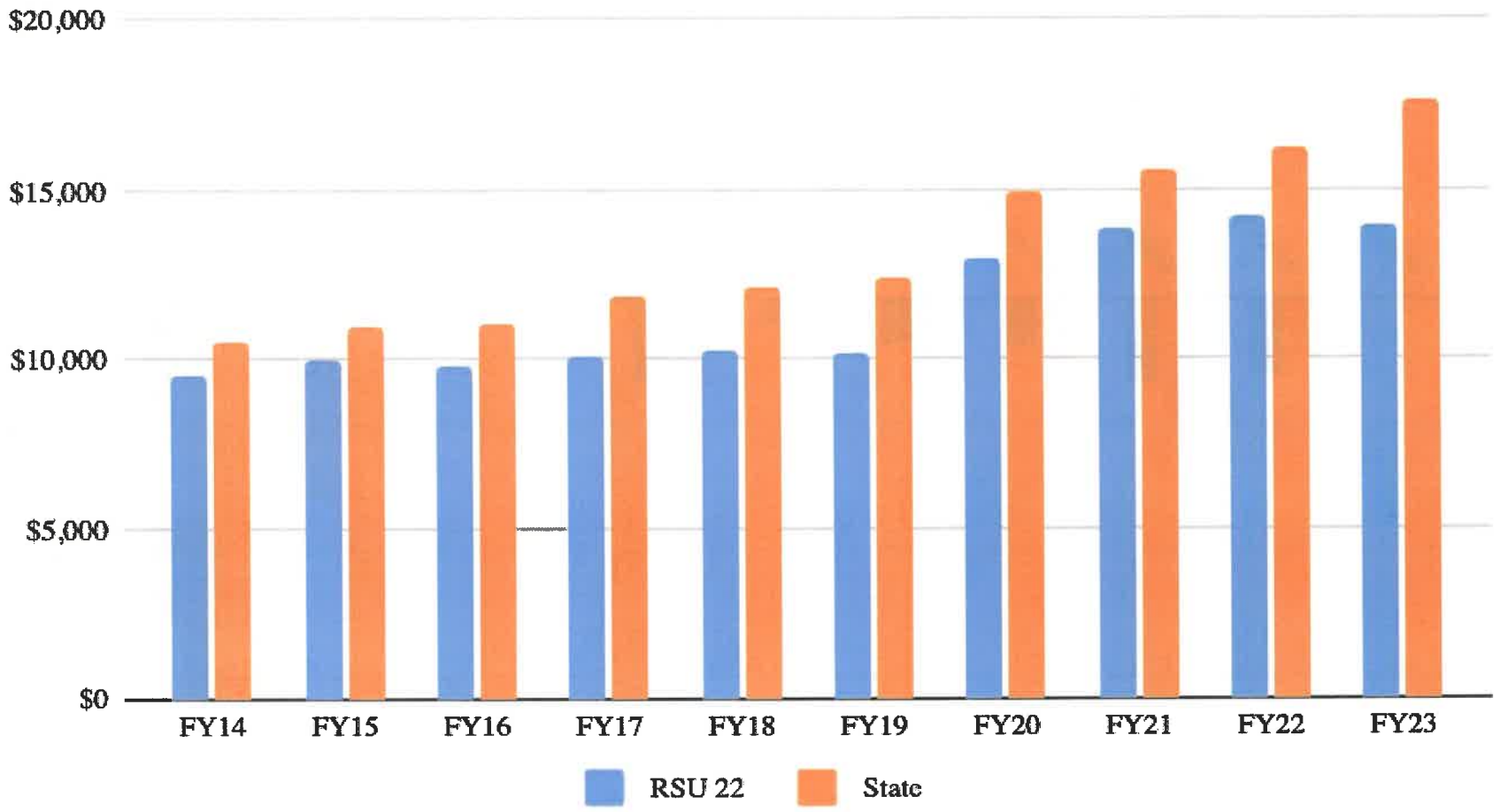
(based on resident per-pupil breakdown calculated by DOE)

Category	RSU #22	State
Regular Education	$5,063.87	$6,879.19
Special Education	$2,810.15	$3,148.35
CTE Instruction	$0.00	$271.24
Other Instruction	$416.18	$393.24
Student & Staff Support	$1,313.47	$1,444.13
System Admin	$362.10	$620.42
School Admin	$705.85	$927.68
Transportation	$700.45	$988.84
Facilities	$1,355.63	$1,972.90
Debt Service	$1,237.79	$956.83
All Other	$0.00	$50.14
	$13,965.49	$17,652.96

Categorical Per Pupil Breakdown Comparison



Per Pupil RSU 22 and State Comparison

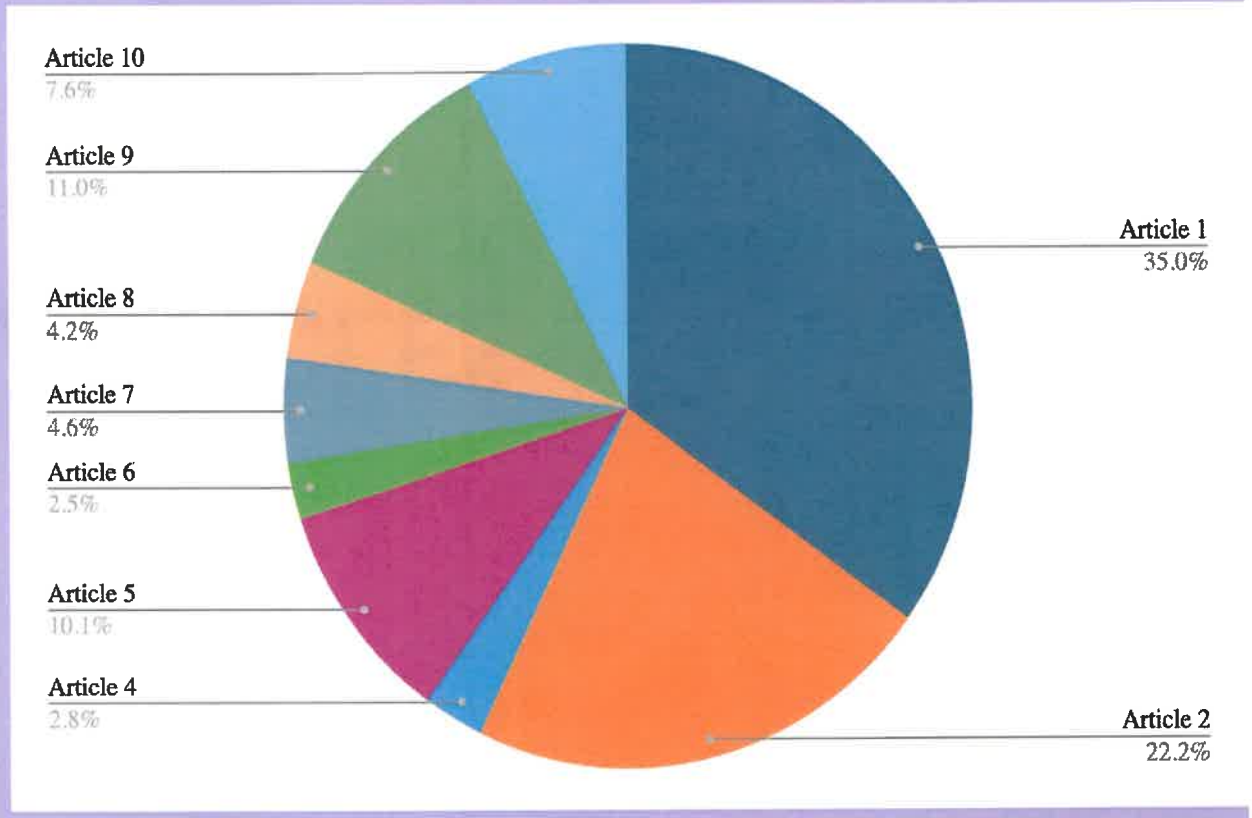


ARTICLES

RSU #22 Total FY25 Proposed Budget

RSU #22 Total FY 25 Proposed Budget

	% of Total
Article 1 - Regular Education	34.98%
Article 2 - Special Education	22.15%
Article 3 - Former CTE Article	0.00%
Article 4 - Other Instruction	2.83%
Article 5 - Student/Staff Support	10.11%
Article 6 - System Administration	2.53%
Article 7 - School Administration	4.61%
Article 8 - Transportation	4.24%
Article 9 - Maintenance	10.98%
Article 10 - Debt Service	7.57%
Article 11 - Other	0.00%



ARTICLE 1 - Regular Instruction

FY24 Budget	FY25 Proposed	Variance	% Variance
$13,082,354.37	$13,838,955.01	$756,600.64	5.78%

Includes:
Wages and benefits for staff and substitutes in regular education
Elementary Teacher at Weatherbee
Reeds Brook increase of 40% Art Teacher
Educational Technician for Smith
GT Supports
Instructional supplies

Eliminated:
Regular Education Ed. Tech. at Hampden Academy
Navy National Defense Cadet Corps (NNDCC)
Two Classroom Teachers at Reeds Brook
District Gifted and Talented Teacher

ARTICLE 2 - Special Education

FY24 Budget	FY25 Proposed	Variance	% Variance
$7,935,179.83	$8,764,922.99	$829,743.16	10.46%

Includes:
Wages and benefits for staff and substitutes in special education
Five (5) Educational Technicians to support incoming students
Occupational Therapy and Speech Services (40% each)
Two (2) IEP Coordinators

ARTICLE 3 -
CAREER AND TECHNICAL EDUCATION (CTE) FLOW THROUGH

Reminder: CTE Funding no longer flows through RSU #22:
$0 recommended

- The amount now goes directly to United Technologies Center
- The only CTE related expense is $60,000 of transportation costs. These costs were formerly part of Article 3 CTE and are now carried in Article 8: Transportation

ARTICLE 4 - Other Instruction

FY24 Budget	FY25 Proposed	Variance	% Variance
$1,103,535.05	$1,120,637.22	$17,102.17	1.55%

Includes:
Wages and benefits for athletic personnel, coaches and club advisors
Added First Team Volleyball, Middle School Volleyball, Middle School Unified, Lacrosse Assistant coaches
Officials
Facility rentals
Supplies and equipment for all co- and extracurricular activities
Transportation for these activities

ARTICLE 5 - Student and Staff Support

FY24 Budget	FY25 Proposed	Variance	% Variance
$3,484,081.73	$3,998,221.66	$514,139.93	14.76%

Includes:
Wages and benefits for Nurses, School Counselors, Librarians, Social Workers, IT
Technology needs (computers, projectors, intercom and sound systems - portion will be reimbursed)
Contracted services with Acadia
Two (2) 504 Coordinators
Curriculum, Instruction, Assessment needs
District Software

ARTICLE 6 - System Administration

FY24 Budget	FY25 Proposed	Variance	% Variance
$1,009,680.46	$1,001,787.55	($7,892.91)	-0.78%

Includes:
Wages and benefits for all system administrators and office staff
Board Insurance and fees
Grant Accounting Specialist

Decreases:
District Grant Writer position
Communications Specialist

ARTICLE 7 - School Administration

FY24 Budget	FY25 Proposed	Variance	% Variance
$1,729,550.27	$1,825,200.20	$95,699.93	5.53%

Includes:
Wages and benefits for school administration and office staff
Supplies and equipment needed within school office

ARTICLE 8 - Transportation

FY24 Budget	FY25 Proposed	Variance	% Variance
$1,694,720.67	$1,677,759.51	($16,961.16)	-1.00%

Includes:
Transportation of Pre-K - 12 students throughout the district
Gas/diesel costs
Special Education in-district transportation
UTC Transportation
Transportation of homeless students (New this year)

Decreases:
Pre-K transportation to Newburgh

ARTICLE 9 - Maintenance

FY24 Budget	FY25 Proposed	Variance	% Variance
$4,322,171.46	$4,343,617.38	$21,445.92	0.50%

Includes:
Wages and benefits
Maintenance and upkeep of buildings
Furniture and major equipment in schools
Custodial supplies and equipment needs

Eliminated or decreased:
Contracted services
Electricity expenses based on projection

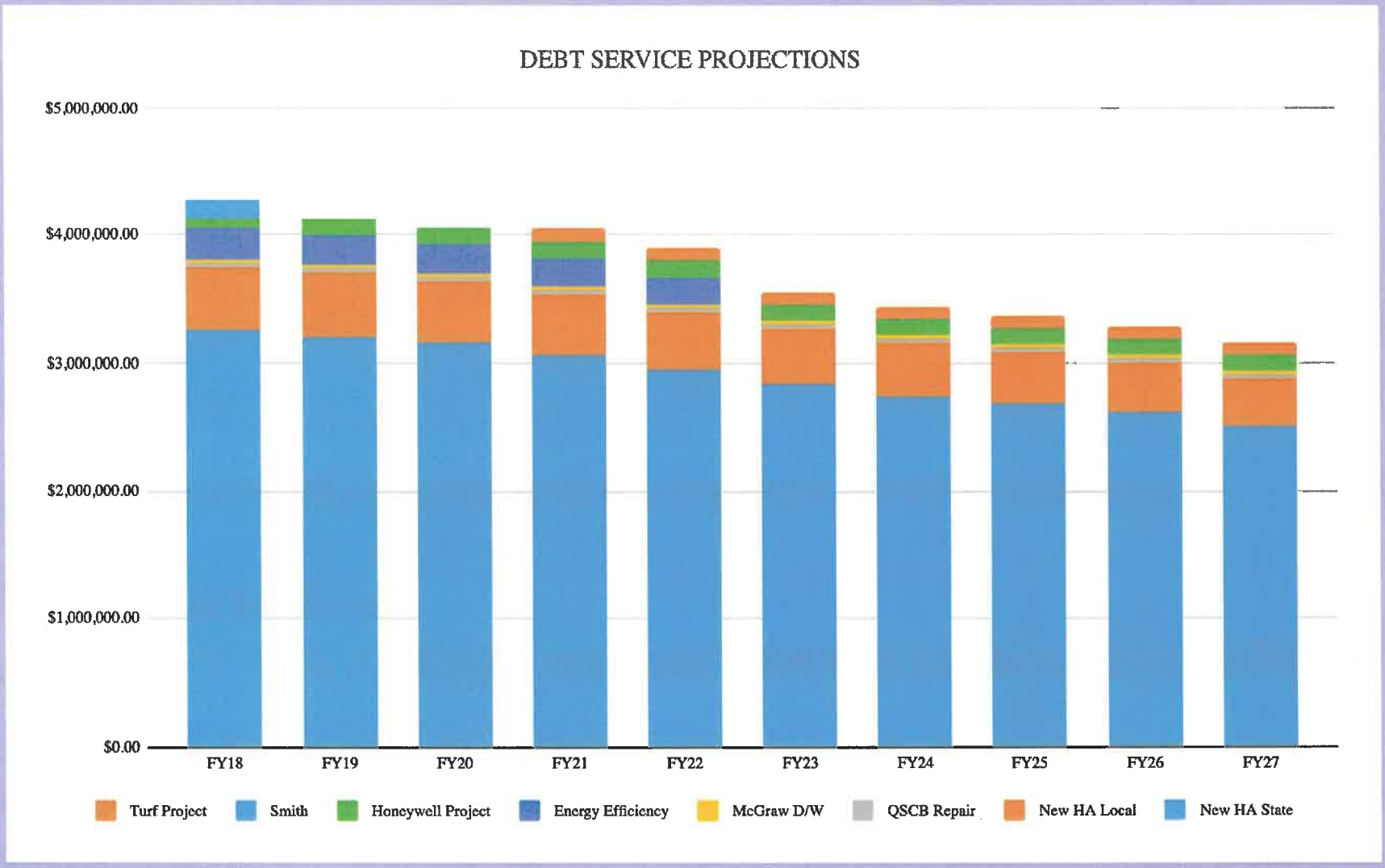
ARTICLE 10 - Debt Service

FY24 Proposed	FY25 Proposed	Variance	% Variance
$2,896,815.47	$2,994,022.58	$97,207.11	3.36%

Includes:
Hampden Academy building (nothing to do with 3rd floor addition)
Honeywell Project
Turf Field

Note:
Frankfort debt service will end in FY25.

ARTICLE 10 DEBT SERVICE PROJECTIONS



ARTICLE 11 - Other

FY24 Budget	FY25 Proposed	Variance	% Variance
$0.00	$0.00	$0.00	0.00%

This article is used for school nutrition, however there are no changes in school lunch program.

This program is self-sufficient and no district funds are needed.

ARTICLES 1-11 OVERVIEW

	FY24 Budget	FY25 Budget	Incr/Decr	% Increase
Article 1 - Regular Instruction	$13,088,171.34	$13,838,955.01	$750,783.67	5.74%
Article 2 - Special Education	$7,935,179.83	$8,764,922.99	$829,743.16	10.46%
Article 3 - Former CTE Article	$0.00	$0.00	$0.00	0.0%
Article 4 - Other Instruction	$1,103,535.05	$1,120,637.22	$17,102.17	1.55%
Article 5 - Student/Staff Support	$3,490,252.61	$3,998,221.66	$507,969.05	14.55%
Article 6 - System Administration	$1,012,180.46	$1,001,787.55	($10,392.91)	-1.03%
Article 7 - School Administration	$1,729,550.27	$1,825,200.20	$95,699.93	5.53%
Article 8 - Transportation	$1,694,720.67	$1,677,759.51	($16,961.16)	-1.00%
Article 9 - Maintenance	$4,334,621.46	$4,343,617.38	$8,995.92	0.21%
Article 10 - Debt Service	$2,896,815.47	$2,994,022.58	$97,207.11	3.36%
Article 11 - Other	$0.00	$0.00	$0.00	
Totals	$37,285,027.16	$39,565,124.10	$2,280,096.94	6.12%

ARTICLE 15 - Adult Education

FY24 Budget	FY25 Proposed	Variance	% Variance
$80,849.95	$84,255.40	$3,405.45	4.21%

Includes:

This is the cost to provide educational and recreational opportunities to adults in the district, in cooperation with RSU 26 and RSU 34.

Wages and benefits for RSU 22's employees.

CAPITAL RESERVES

- **Capital Reserve Account** $455,541.59
  (Includes voter authorized $265,000 for Reeds Brook in FY23)
  Recommend $364,500 plus $347,000 for Weatherbee project
  Recommended Total = $711,500

- **Athletic Facility Capital Reserve Account** $652,019

  Recommend $150,000 as dedication toward turf replacement and $130,000 towards track resurfacing

  Recommended Total = $280,000

- **Technology Reserve Account** $405,025

  Recommend $200,000 to plan for FY26 & beyond

- **Fuel Reserve Account** $200,000

  Recommend $50,000 and to change the account to Energy Reserve to allow for electricity usage if necessary

- **Special Education Reserve Account** $100,000

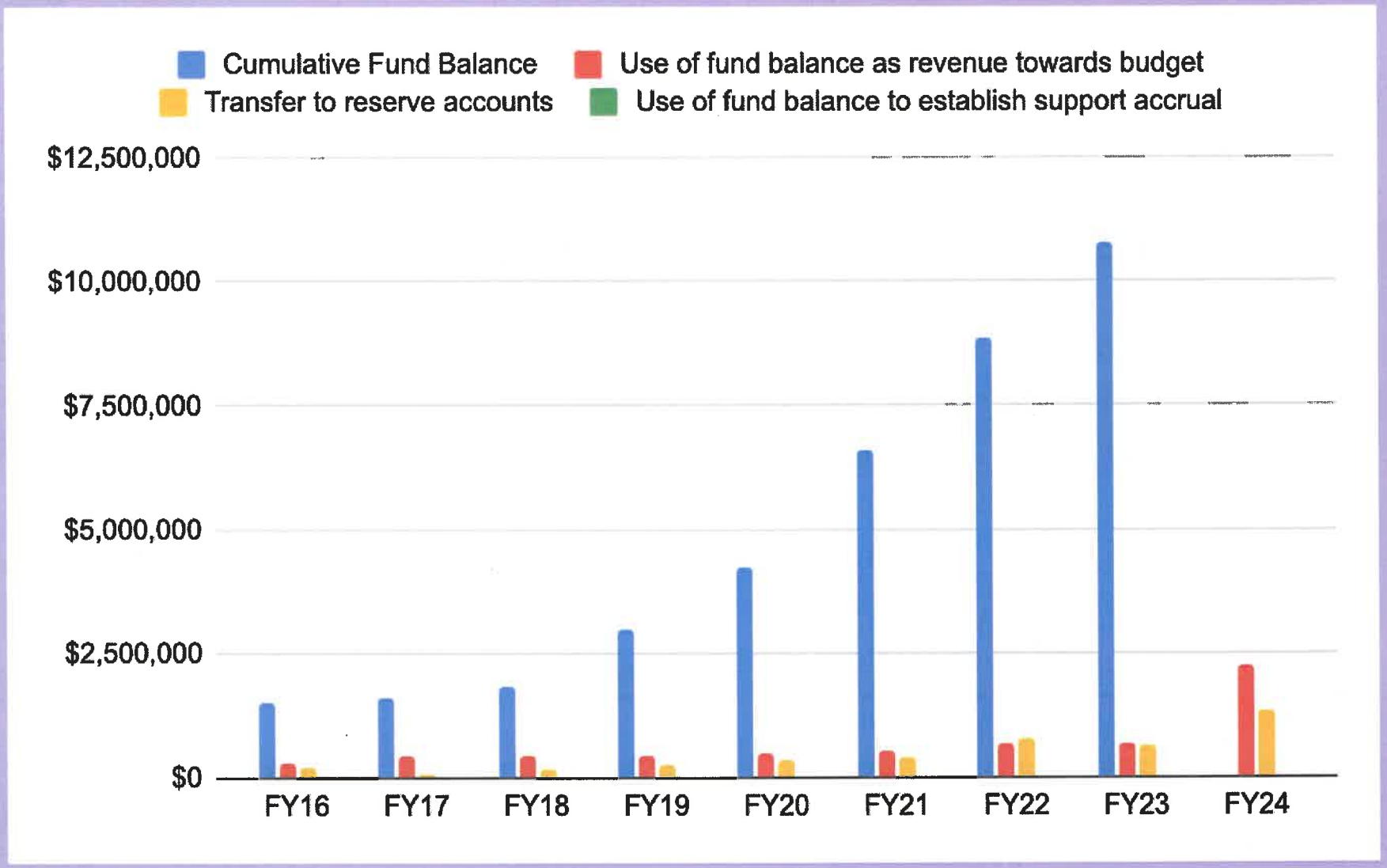
  Recommend instituting a Special Education Reserve in the amount of $100,000

LOCAL ASSESSMENT

VALUATIONS BY TOWNS

Town	21-22 Valuation	22-23 Valuation	23-24 Valuation	24-25 Valuation	Valuation Increase	% Valuation Increase
Hampden	$671,433,333	$703,500,000	$748,683,333	$820,500,000	$71,816,667	9.59%
Winterport	$275,883,333	$286,683,333	$304,616,667	$326,516,667	$21,900,000	7.19%
Newburgh	$112,733,333	$120,316,667	$131,000,000	$148,366,667	$17,366,667	13.26%
Frankfort	$90,666,667	$92,516,667	$96,650,000	$107,150,000	$10,500,000	10.86%
				Total	$121,583,334	

UNALLOCATED FUND BALANCE HISTORY



LOCAL FUNDING SUPPORT BY TOWN

2024-2025 COST SHARING UNDER DISTRICT FORMULA — TABLE 4

TOWN	% VALUATION	% PUPILS	VALUATION 0.8	PUPILS 0.2 =	FY25 % COST	COMPARISON FY24 %
HAMPDEN	58.50%	56.54%	46.80%	11.31%	58.11%	58.05%
NEWBURGH	10.58%	10.70%	8.46%	2.14%	10.60%	10.37%
WINTERPORT	23.28%	24.49%	18.62%	4.90%	23.52%	23.99%
FRANKFORT	7.64%	8.27%	6.11%	1.65%	7.76%	7.59%
TOTAL	100.00%	100.00%	80.00%	20.00%	100.00%	100.00%

2024-2025 LOCAL COST — TABLE 5

TOWN	LOCAL EPS COMMITMENT	LOCAL ONLY DEBT SERVICE	OTHER LOCAL SHARE	= TOTAL FROM TAXES FY25
HAMPDEN	$5,431,710.00	$161,217.32	$3,094,678.13	$8,687,605.44
NEWBURGH	$982,187.34	$29,415.91	$564,658.79	$1,576,262.05
WINTERPORT	$2,161,540.34	$65,259.88	$1,252,708.43	$3,479,508.64
FRANKFORT	$709,333.00	$21,542.32	$413,519.82	$1,144,395.15
TOTAL	$9,284,770.68	$277,435.42	$5,325,565.17	$14,887,771.28
	$9,284,770.68	$277,435.42	$5,325,565.17	$14,295,898.59
	$0.00	$0.00	$0.00	$14,295,898.59

LOCAL FUNDING SUPPORT BY TOWN
without Adult Education

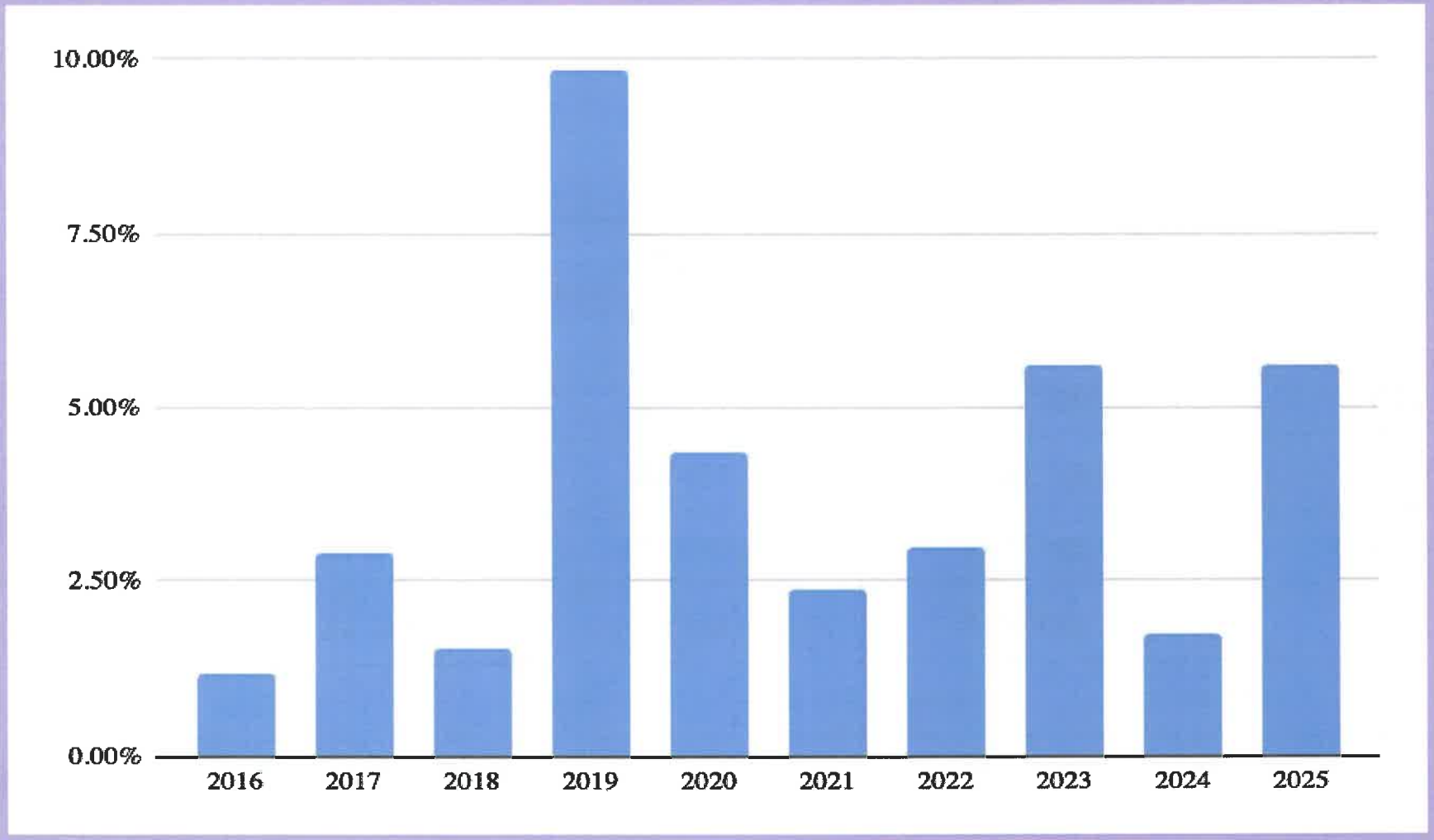
CHANGES IN TOWN ASSESSMENTS — TABLE 6

TOWN	2024 ASSESSMENT	2025 ASSESSMENT	$ CHANGE	% CHANGE
HAMPDEN	$8,218,942.42	$8,687,605.44	$468,663.02	5.70%
NEWBURGH	$1,449,288.05	$1,576,262.05	$126,974.00	8.76%
WINTERPORT	$3,363,123.51	$3,479,508.64	$116,385.13	3.46%
FRANKFORT	$1,065,718.95	$1,144,395.15	$78,676.20	7.38%
TOTAL	$14,097,072.93	$14,887,771.28	$790,698.36	5.61%

LOCAL FUNDING SUPPORT BY TOWN
with Adult Education

Allocations Including Adult Education:				
	FY24	FY25	$ variance	% variance
Hampden	$8,218,942.42	$8,711,630.13	$492,687.71	5.99%
Newburgh	$1,449,288.05	$1,580,645.62	$131,357.57	9.06%
Winterport	$3,363,123.51	$3,489,233.70	$126,110.19	3.75%
Frankfort	$1,065,718.95	$1,147,605.39	$81,886.44	7.68%
Total	$14,097,072.93	$14,929,114.85	$832,041.92	

DISTRICT SUMMARY OF LOCAL ASSESSMENT VARIANCES 2016-2025



COMPARISON: ABOVE EPS SUPPORT BY TOWN

School District	FY22	FY23
Bangor	16%	Not reported
Brewer	13%	13%
Cape Elizabeth*	60%	65%
Falmouth*	41%	48%
Hermon	10%	10%
RSU 19 (Newport)	15%	16%
RSU 20 (Searsport)	33%	32%
RSU 21* (Kennebunk)	40%	38%
RSU 22	15%	13%
RSU 26 (Orono)	39%	40%
RSU 34 (Old Town)	13%	14%
RSU 51* (Cumberland)	48%	53%
RSU 71 (Belfast)	26%	26%

*Denotes top districts in the last few years.

https://www.maine.gov/doe/funding/reports/budget

BUDGET MEETING APPROVAL STEPS

- Approve Articles 1-11 for RSU #22 Cost Center Categories
- Approve Articles 12, 13 and 14 Raise Funds for Proposed Budget
- Article 15 Summary of Proposed Budget

Additional Articles:

- Adult Education Program and Local Share
- Each Reserve Account - Capital, Athletic Facility, Technology, Fuel
- Authorize Expenditure of Grants and Other Receipts
- Authorize Disposition of Any Additional State Subsidy
- CTE Article - CTE Budget, Adult Ed CTE Budget, and CTE Capital Reserve Fund

Note: There will be an added reserve account requested (Special Education) and one that may change titles (Fuel to Energy)

- Budget Validation Referendum – Tuesday, June 11th at Polling Sites
  8:00 a.m. to 8:00 p.m.

QUESTIONS?

THANK YOU FOR ATTENDING!