

RSU #22 FY26 BUDGET WORKSHOP PRESENTATION



May 14, 2025

BUDGET PROCESS

BUDGET REVIEW PROCESS

- School and department budget development process
 - Schools and departments put together their respective budgets in November/December
 - 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
- One town representative from each of our four towns were invited to be part of the RSU 22 Budget Committee
- The first meeting on the budget was held on March 13; a total of 8 meetings were conducted between March 13 and today's Budget Presentation
- The District Budget Meeting is scheduled for **Thursday, June 5th, 2025 at 7:00 p.m.** in the Hampden Academy gymnasium
- All Budget Committee meetings are noticed, open to the public, videoed, and archived on our website
- <https://neo.maine.gov/doe/neo/eps/public/ed279.aspx> for ED 279

FY26 BUDGET MEETINGS

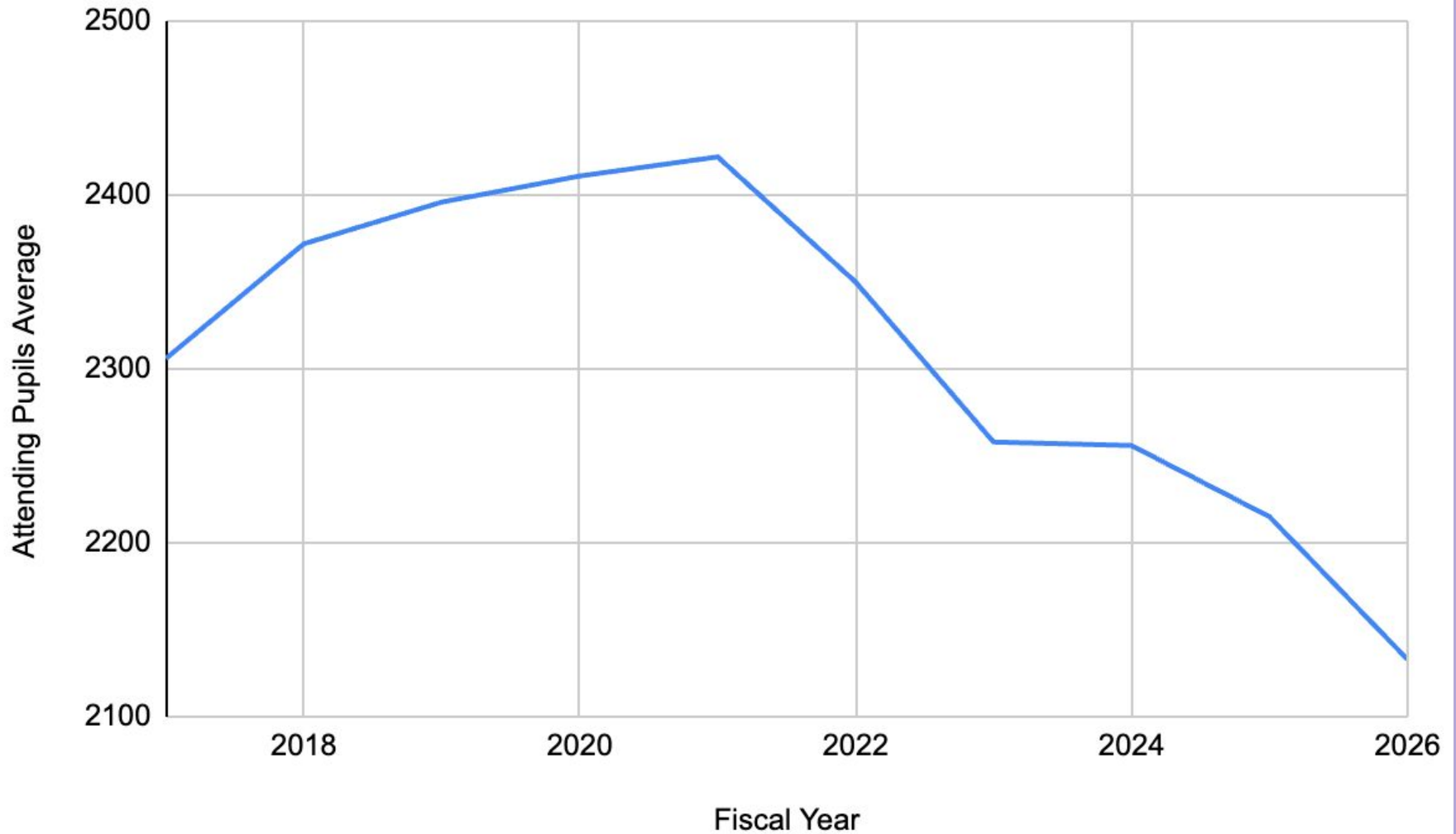
Date	Meeting
March 13	Outline Process, Discuss priorities, set upcoming dates
March 20	ED 279, Articles 8, 10 & 11
March 27	Articles 4, 9 & 15
April 3	Articles 5, 6, & 7
April 10	Articles 1 & 2
April 15	Fund Balance, Reserve Accounts, Revenue, Article Revisions
May 1	Article Revisions and Updates
May 14	Overall Budget Presentation
May 21	Board Meeting: Ratification
June 5	District Budget Meeting
June 10	District Validation Referendum

ENROLLMENT

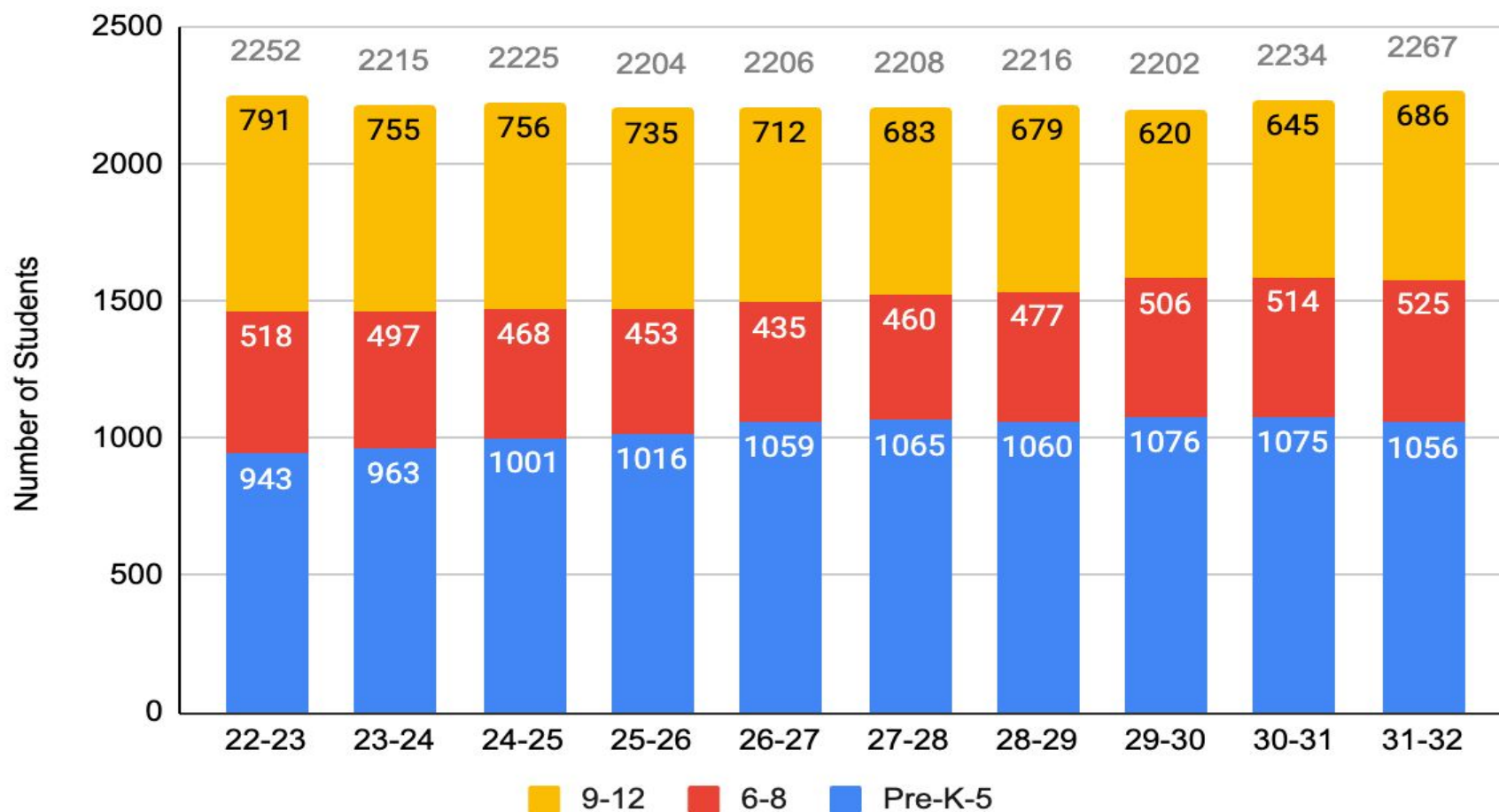
Attending Pupil Average per ED 279	Increase/Decrease
2133 per ED 279	- 82 Students
<i>2116 total as of today</i>	<i>Adjusted for homeschool, Superintendent Agreements, and tuition students</i>

Subsidizable Pupils by RSU #22 Town	Increase/Decrease
Hampden 1152	-55.5 students
Winterport 510.5	-12.5 students
Newburgh 214.5	-14 students
Frankfort 172	-4.5 students
Students through Tuition	61
Incoming Superintendent Agreements	34 (28 outgoing students to other districts)
Home School	212
Attending outside schools (Private & Charter)	109

RSU #22 ENROLLMENT NUMBERS 2017-2025



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

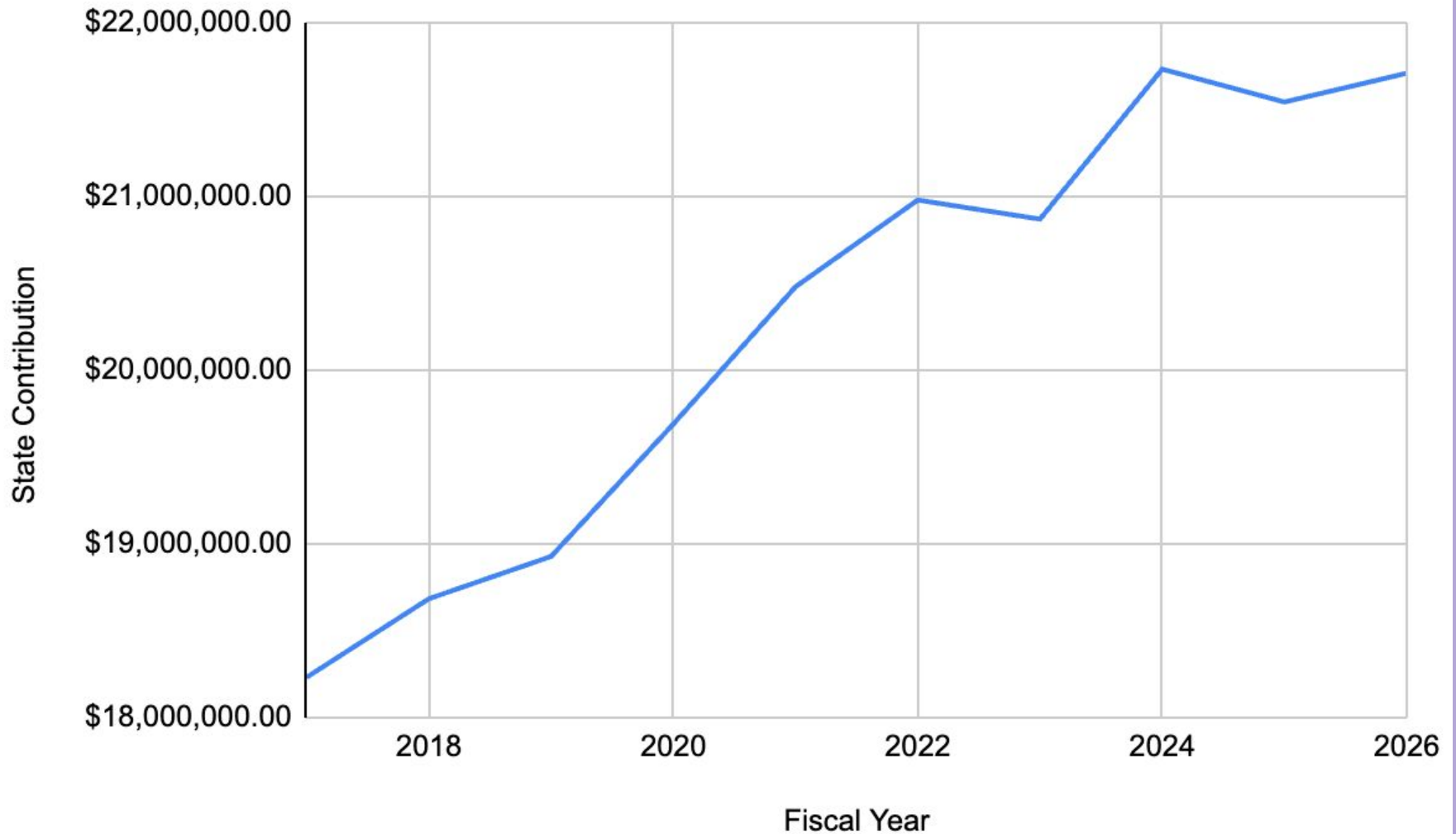
REVENUE CHANGE DRIVERS

Revenue	FY 25	FY 26	Change
State Allocation	\$21, 544,437.13	\$21,710,101.01	\$165,663.88
Local Earned Revenue	\$807,915.70	\$1,135,290.50	\$327,374.80
Distinguished Educator on loan	\$99,511.20	\$0	-\$99,511.20
Tuition	\$522,912.50	\$618,290.50	\$95,378.00
Interest	\$50,000.00	\$100,000	\$50,000
Reserve fund usage: Special Ed, Fuel, Energy	\$0	\$300,000	\$300,000

Revenue (Local)

	FY25	FY26 Proposed	\$inc/(dec)	% inc/(dec)
Rental Fees	\$1,000.00	\$0	(\$1,000)	(100.0%)
Gate Receipts	\$10,000.00	\$10,000.00	\$0.00	0.00%
MLTI Reimbur.	\$110,000	\$101,000.00	(\$9,000)	(8.18%)
Interest	\$50,000	\$100,000.00	\$50,000	100.0%
Expense Reimbursement	\$6,000.00	\$6,000.00	\$0	0%
Misc. (MSMA)	\$8,492.00	\$0	(\$8,492.00)	(100.0%)
Distinguished Educator	\$99,511.20	\$0	(\$99,511.20)	(100.0%)
Tuition	\$522,912.50	\$618,290.50	\$95,378	18.24%
Reserve Funds	\$0	\$300,000.00	\$300,000	
Total	\$807,815.70	\$1,135,290.50	\$327,374.80	40.52%

RSU #22 STATE CONTRIBUTION



RSU 22 vs. All Others

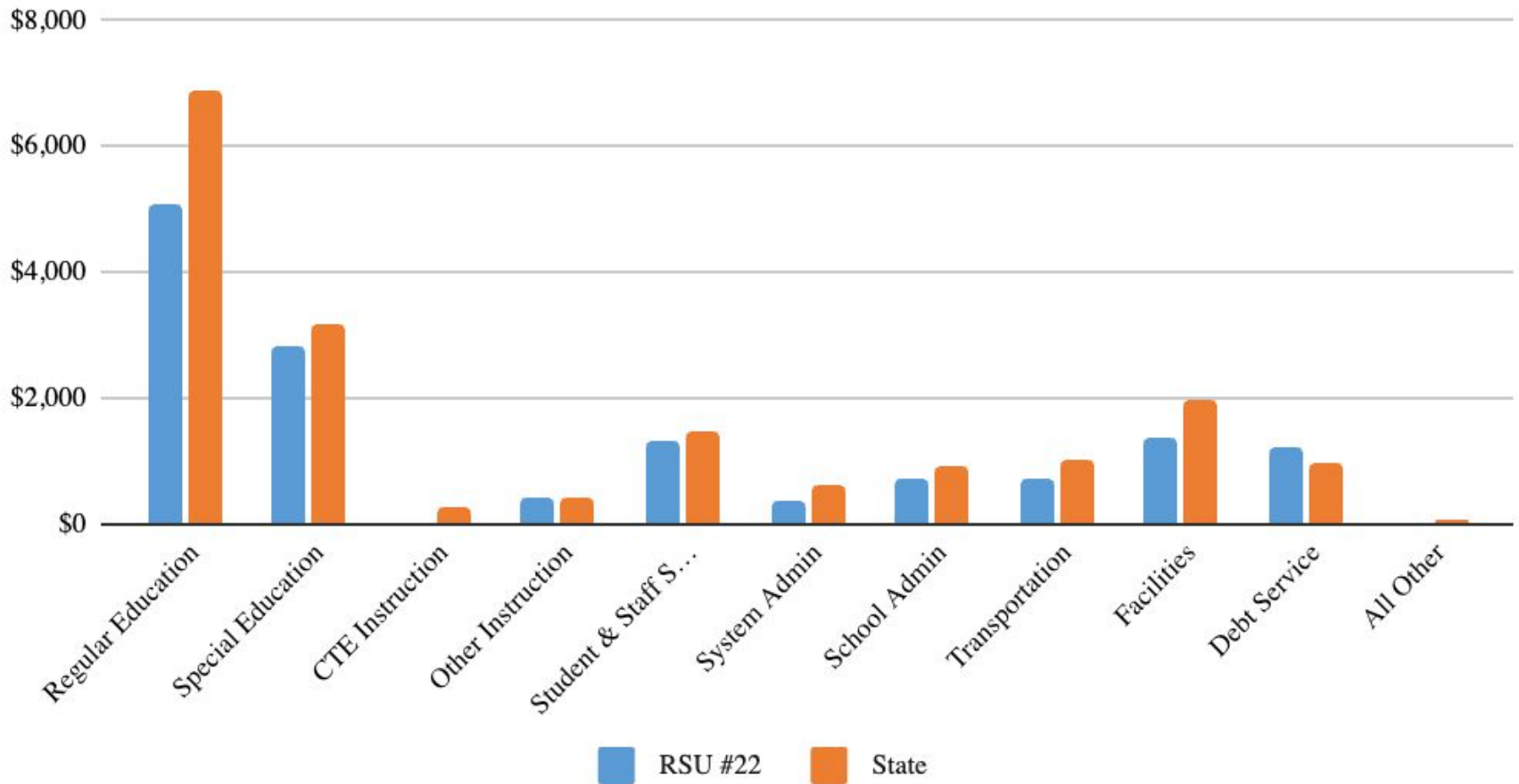
FY24 Breakdown by Per-Pupil Amount Expended

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

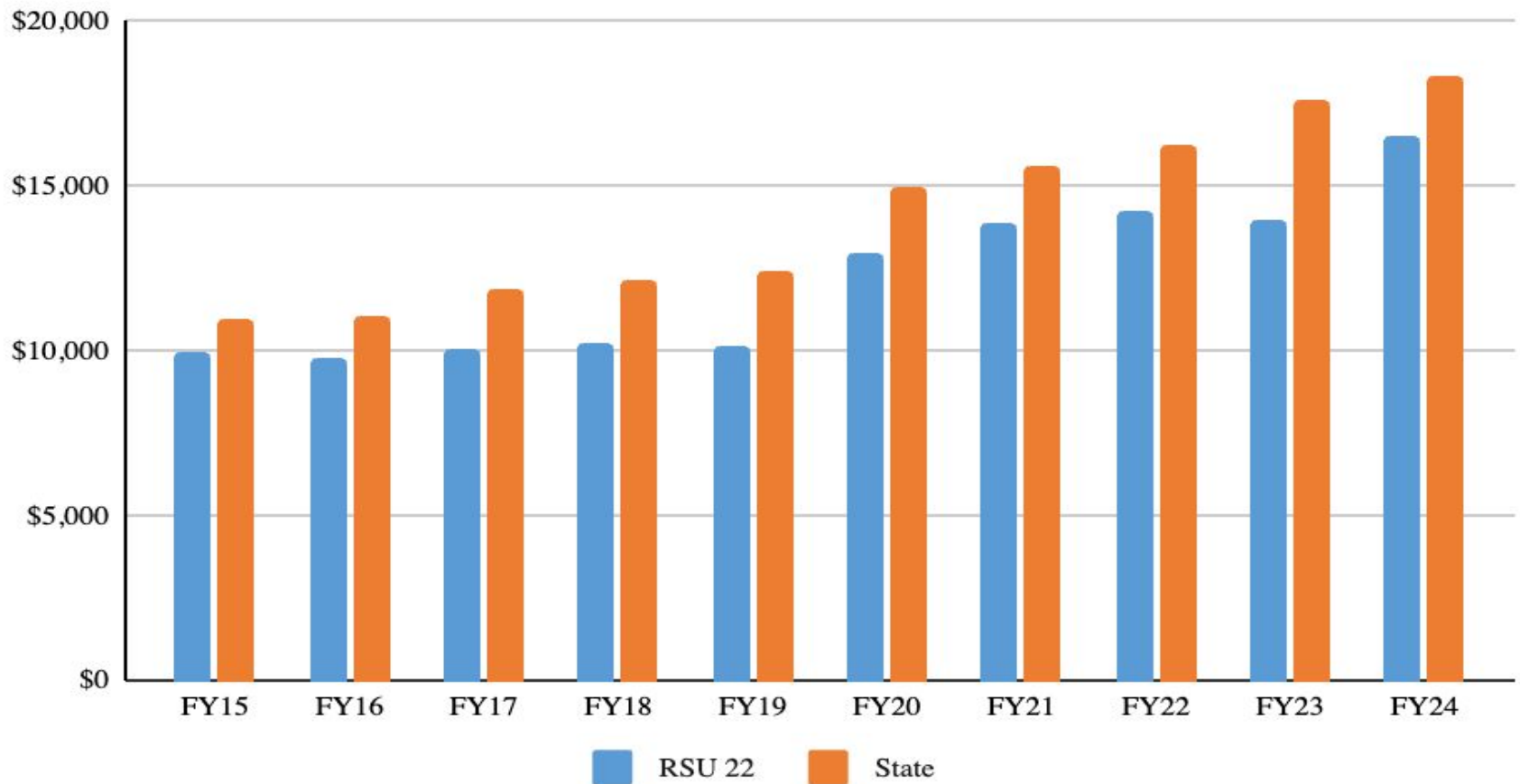
<u>Category</u>	<u>RSU #22</u>	<u>State</u>
Regular Education	\$5,685.44	\$7,029.40
Special Education	\$3,340.75	\$3,364.54
CTE Instruction	\$0.00	\$293.76
Other Instruction	\$507.41	\$411.39
Student & Staff Support	\$1,622.03	\$1,508.94
System Admin	\$403.14	\$629.94
School Admin	\$783.48	\$948.34
Transportation	\$756.64	\$1,015.32
Facilities	\$2,041.94	\$2,067.87
Debt Service	\$1,358.00	\$993.87
All Other	\$0.00	\$52.81
	\$16,498.81	\$18,316.19

Categorical Per Pupil Breakdown Comparison

RSU 22 Categorical Expenses per pupil vs. State



Per Pupil RSU 22 and State Comparison



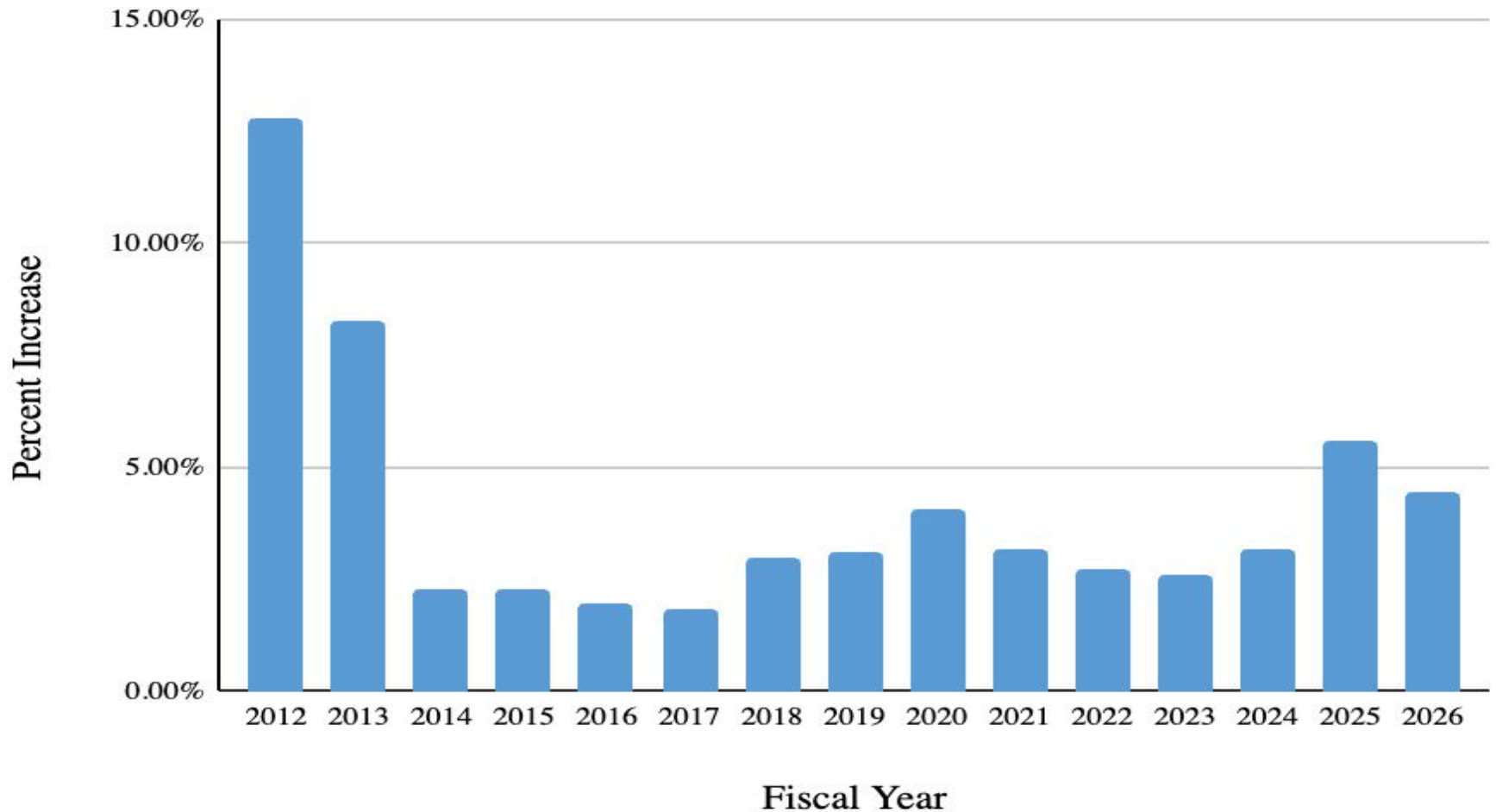
BUDGET SUMMARY

Budget Comparison FY25 to FY26 (without Adult Education)

Item	Amount
FY 2025 Budget Amount	\$39,014,781.27
FY 2026 Budget Amount	\$40,746,863.65
% increase over FY24	4.44%

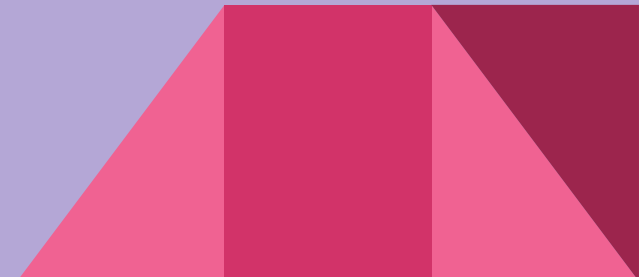
Gross Budget Variances 2012-2026

(without Adult Ed.)



What Does the Increase Represent?

- Total Budget Increase
 - \$1,732,082 (4.44%)
- Total Wages & Benefits for all employees
 - \$30,060,429 (73.77% of entire budget)
- Total Wage & Benefit Increase
 - \$1,853,757 (107.02% of our increase)

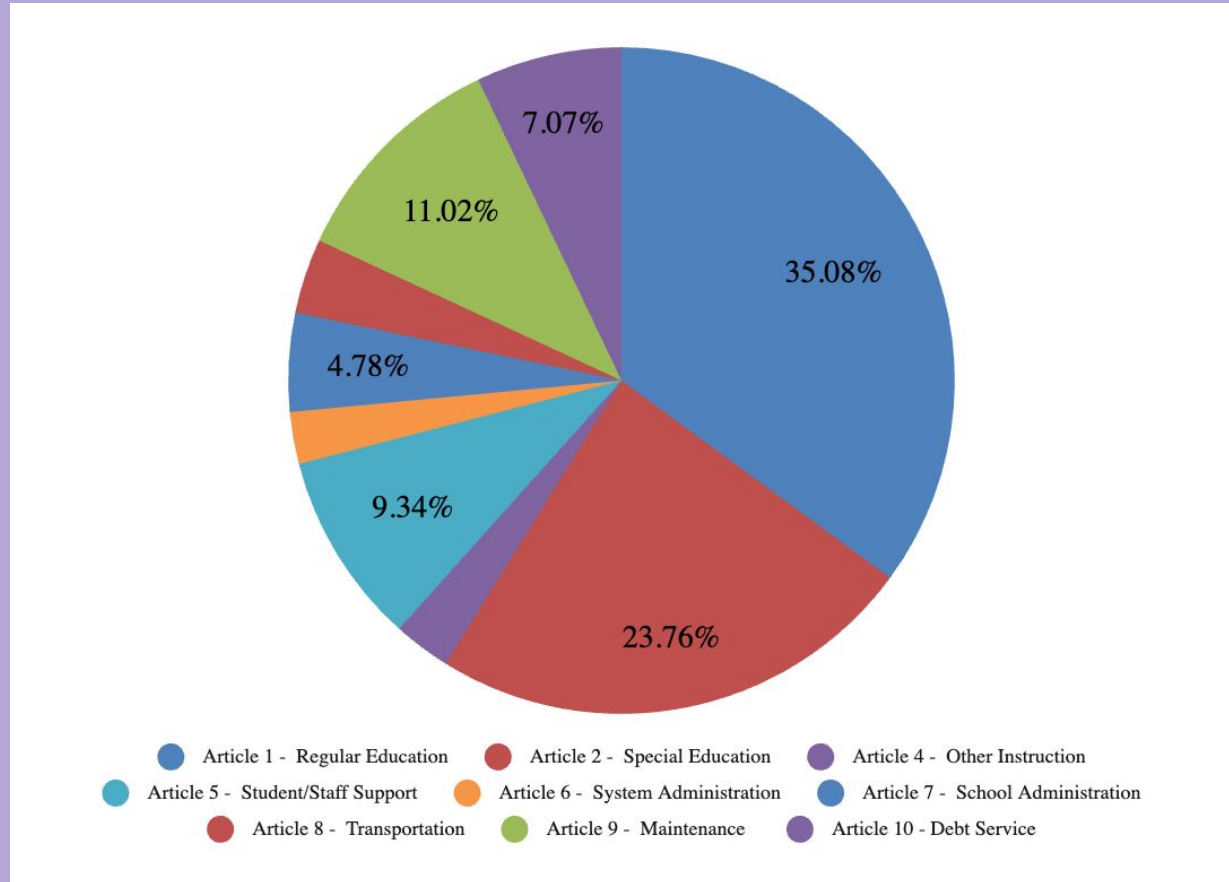


ARTICLES

RSU #22 Total FY26 Proposed Budget

	% of Total
Article 1 - Regular Education	35.08%
Article 2 - Special Education	23.76%
Article 3 - Former CTE Article	0.00%
Article 4 - Other Instruction	2.79%
Article 5 - Student/Staff Support	9.34%
Article 6 - System Administration	2.52%
Article 7 - School Administration	4.78%
Article 8 - Transportation	3.63%
Article 9 - Maintenance	11.02%
Article 10 - Debt Service	7.07%
Article 11 - Other	0.00%

RSU #22 Total FY 26 Proposed Budget



ARTICLE 1 - Regular Instruction

FY25 Budget	FY26 Proposed	Variance	% Variance
\$13,708,824.79	\$14,294,095.07	\$585,270.28	4.27%

Includes:

Wages and benefits for staff and substitutes in regular education
Added Elementary Teacher at Smith School
Added Math Interventionist at Wagner Middle School
Instructional supplies, equipment, and school dues and fees

Eliminated due to enrollment:

Science Teacher at Hampden Academy
One Classroom Teacher at Weatherbee and Wagner
50% PE Teacher at Wagner

ARTICLE 2 - Special Education

FY25 Budget	FY26 Proposed	Variance	% Variance
\$8,517,276.44	\$9,681,214.20	\$1,163,937.76	13.67%

Includes:

Wages and benefits for staff and substitutes in special education

Four (4) new Educational Technicians to support incoming students

One (1) new Special Education Teacher at Smith School that was added in FY25, but not budgeted for

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 \$63,600 of transportation costs. These costs were formerly part of Article 3 CTE and are now carried in Article 8: Transportation

ARTICLE 4 - Other Instruction

FY25 Budget	FY26 Proposed	Variance	% Variance
\$1,109,084.70	\$1,135,294.07	\$26,209.37	2.36%

Includes:

Wages and benefits for all athletic personnel, coaches and club advisors

Game officials

Facility rentals

Supplies and equipment for all co- and extracurricular activities

Transportation for these activities

ARTICLE 5 - Student and Staff Support

FY25 Budget	FY26 Proposed	Variance	% Variance
\$3,906,196.91	\$3,807,230.30	(\$98,966.61)	-2.53%

- Includes:
- Wages and benefits for Nurses, School Counselors, Librarians, Social Workers, IT, and Curriculum
 - Technology needs (student and staff computers, projectors, intercom and sound systems - portion will be reimbursed)
 - Two new social workers to replace Acadia contract
 - Curriculum, Instruction, Assessment needs
 - District Software
 - PreK-2 iPad refresh (1st of 3 year agreement at 0%)

ARTICLE 6 - System Administration

FY25 Budget	FY26 Proposed	Variance	% Variance
\$1,002,091.16	\$1,026,786.48	\$24,695.32	2.46%

Includes:

Wages and benefits for all system administrators and office staff

This includes Superintendent, Assistant Superintendent, Director of Finance, Payroll, Accounts Payable, Grants Specialist, Data Specialist, and Administrative Assistants within the Central Office

Board Insurance and fees

Office equipment and supplies

ARTICLE 7 - School Administration

FY25 Budget	FY26 Proposed	Variance	% Variance
\$1,804,514.30	\$1,949,673.74	\$145,149.44	8.04%

Includes:

Wages and benefits for all school administration and office staff

This includes all Principals, Assistant Principal, Dean of Students, and
Administrative Assistants in all main offices

Supplies and equipment needed within school offices

ARTICLE 8 - Transportation

FY25 Budget	FY26 Proposed	Variance	% Variance
\$1,677,836.63	\$1,479,283.34	(\$198,553.29)	-11.83%

Includes:

- Transportation of PreK - 12 students throughout the district
- Transportation of some grades 9-12 tuition students
- Gas/diesel costs
- Special Education in-district transportation
- UTC Transportation
- Transportation of homeless students

Decreases:

- Right-sized our contract with Cyr Bus to how many buses are currently being used (28 to 23)

ARTICLE 9 - Maintenance

FY25 Budget	FY26 Proposed	Variance	% Variance
\$4,294,933.76	\$4,490,735.56	\$195,801.80	4.56%

Includes:

Wages and benefits of maintenance and custodial staff

Maintenance and upkeep of buildings

Furniture and equipment in schools

Custodial supplies and equipment needs

School Resources Officer (SRO) for Hampden and Winterport campuses

ARTICLE 10 - Debt Service

FY25 Budget	FY26 Proposed	Variance	% Variance
\$2,994,022.58	\$2,882,550.89	(\$111,471.69)	-3.72%

Includes:

Hampden Academy building (nothing to do with 3rd floor addition)

Honeywell Project

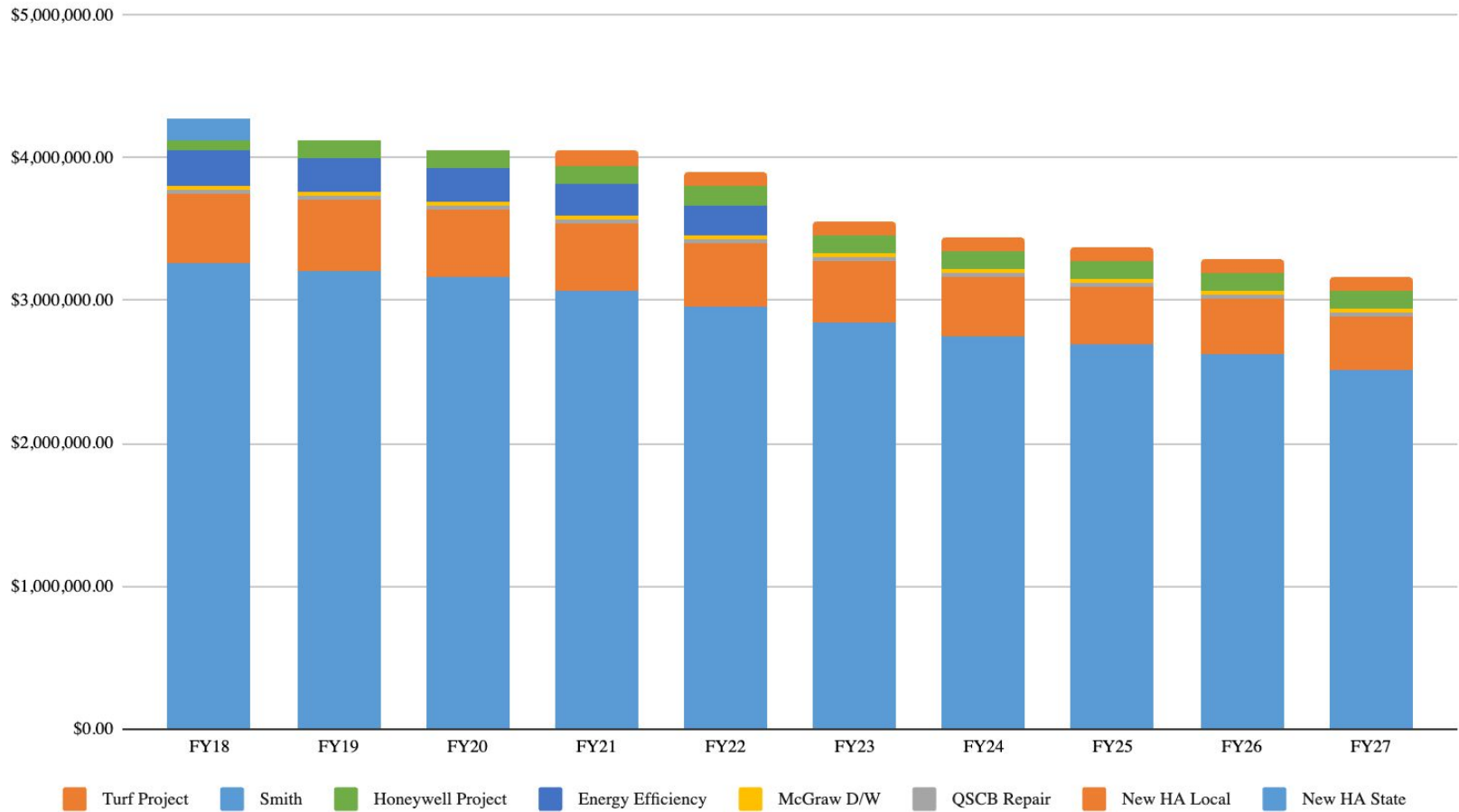
Turf Field

Note:

Frankfort debt has ended

ARTICLE 10 DEBT SERVICE PROJECTIONS

DEBT SERVICE PROJECTIONS



ARTICLE 11 - Other

FY25 Budget

\$0.00

FY26 Proposed

\$0.00

Variance

\$0.00

% Variance

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

	FY25 Budget	FY26 Budget	Incr/Decr	% Increase
Article 1 - Regular Instruction	\$13,708,824.79	\$14,294,095.07	\$585,270.28	4.27%
Article 2 - Special Education	\$8,517,276.44	\$9,681,214.20	\$1,163,937.76	13.67%
Article 3 - Former CTE Article	\$0.00	\$0.00	\$0.00	0.0%
Article 4 - Other Instruction	\$1,109,084.70	\$1,135,294.07	\$26,209.37	2.36%
Article 5 - Student/Staff Support	\$3,906,196.91	\$3,807,230.30	(\$98,966.61)	-2.53%
Article 6 - System Administration	\$1,002,091.16	\$1,026,786.48	\$24,695.32	2.46%
Article 7 - School Administration	\$1,804,514.30	\$1,949,673.74	\$145,159.44	8.04%
Article 8 - Transportation	\$1,677,836.63	\$1,479,283.34	(198,553.29)	-11.83%
Article 9 - Maintenance	\$4,294,933.76	\$4,490,735.56	\$195,801.80	4.56%
Article 10 - Debt Service	\$2,994,022.58	\$2,882,550.89	(\$111,471.69)	-3.72%
Article 11 - Other	\$0.00	\$0.00	\$0.00	
Totals	\$39,014,781.27	\$40,746,863.65	\$1,732,082.38	4.44%

ARTICLE 15 - Adult Education

FY25 Budget	FY26 Proposed	Variance	% Variance
\$84,255.24	\$84,361.59	\$106.35	0.13%

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** \$646,732.02
(Includes voter authorized \$347,000 for Weatherbee ADA project)
Recommend \$73,760 for Centegix and \$453,200 for district projects (playground equipment, paving, flooring, roofing, HVAC equipment replacements, ground and inlet cleanings, storage)
Recommended Total = \$527,000
- **Athletic Facility Capital Reserve Account** \$948,761
Recommend \$150,000 as dedication toward turf replacement
- **Technology Reserve Account** \$605,025
Recommend transferring in \$85,000 to plan for FY27 Grades 3-5 Chromebook refresh
Recommend expending \$315,000 for staff technology refresh
- **Fuel, Energy, and Special Education Reserve Accounts** \$350,000
Recommend using \$300,000 as revenue to help reduce local assessment
The Contingency Fund would be utilized for emergency purposes to cover any of these unexpected expenses
- **New Reserve: Administrative Office Replacement Reserve Account**
Recommend \$1,600,000 for the replacement of the current administrative office (Office = \$977,010.71; Engineering Services, Furniture, Flooring, Electrical, Paving, HVAC, etc.

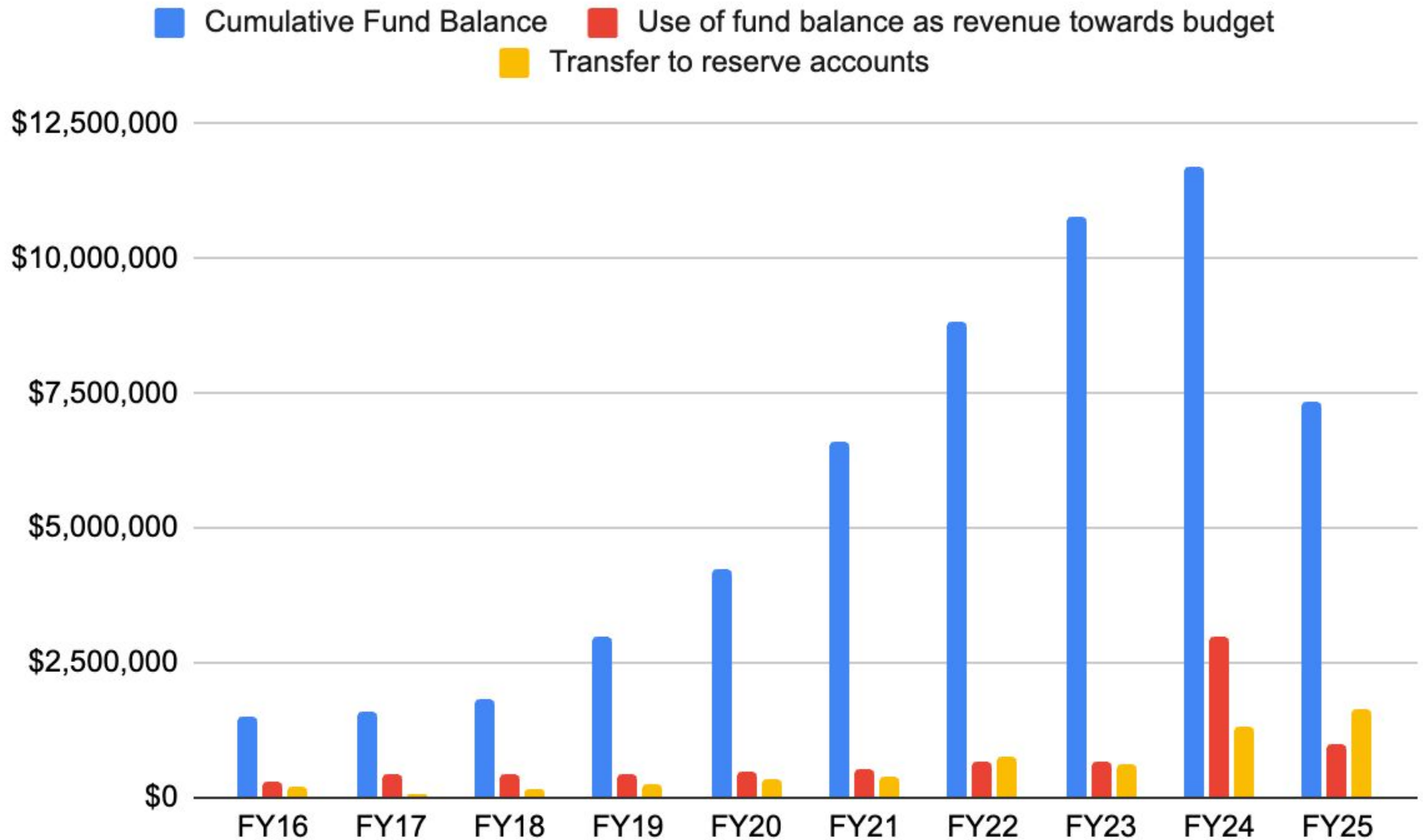
LOCAL ASSESSMENT

VALUATIONS BY TOWNS

Town	22-23 Valuation	23-24 Valuation	24-25 Valuation	25-26 Valuation	Valuation Increase from FY25	% Valuation Increase
Hampden	\$703,500,000	\$748,683,333	\$820,500,000	\$929,900,000	\$109,400,000	13.3%
Winterport	\$286,683,333	\$304,616,667	\$326,516,667	\$368,700,000	\$42,183,333	12.9%
Newburgh	\$120,316,667	\$131,000,000	\$148,366,667	\$168,250,000	\$19,883,333	13.4%
Frankfort	\$92,516,667	\$96,650,000	\$107,150,000	\$122,400,000	\$15,250,000	14.2%
				Total	\$186,716,666	13.3%

UNALLOCATED FUND BALANCE HISTORY

(FY25 based on carry forward and reserves - not finalized)



LOCAL FUNDING SUPPORT BY TOWN

Town	Valuation %	% Pupils	Valuation (80%)	Pupils (20%)	FY26 % Cost	Compared to FY25%
Hampden	58.51%	56.22%	46.81%	11.24%	58.05%	58.11%
Newburgh	10.59%	10.47%	8.47%	2.09%	10.56%	10.60%
Winterport	23.20%	24.91%	18.56%	4.98%	23.54%	23.52%
Frankfort	7.70%	8.39%	6.16%	1.68%	7.84%	7.76%

Town	Local EPS Commitment	Local Only Debt Service	Other Local Share	Total From Taxes FY26
Hampden	\$5,672,390.00	\$198,468.90	\$3,941,970.53	\$9,812,829.43
Newburgh	\$1,026,325.00	\$36,112.03	\$717,253.81	\$1,779,690.84
Winterport	\$2,249,070.00	\$80,485.00	\$1,598,585.50	\$3,928,140.50
Frankfort	\$746,640.00	\$26,803.47	\$532,367.90	\$1,305,811.37
TOTAL	\$9,694,425.00	\$341,869.40	\$6,790,177.74	\$16,826,472.14

LOCAL FUNDING SUPPORT BY TOWN

without Adult Education (based on \$1,000,000)

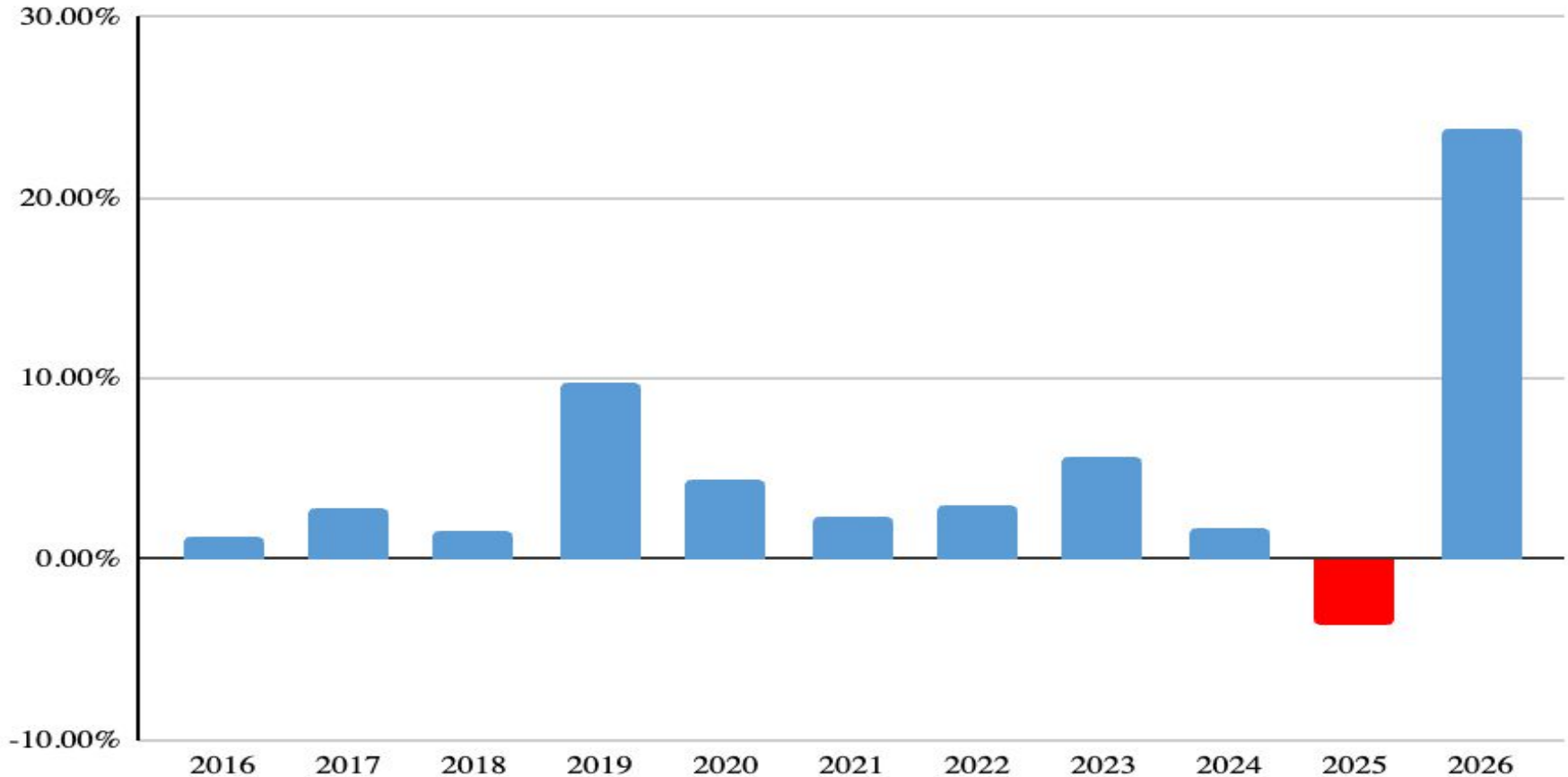
	2025	2026		
<u>TOWN</u>	<u>ASSESSMENT</u>	<u>ASSESSMENT</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
HAMPDEN	\$7,931,978.13 (-3.49%)	\$9,812,829.43	\$1,880,851.30	23.71%
NEWBURGH	\$1,438,389.35 (-0.75%)	\$1,779,690.84	\$341,301.49	23.73%
WINTERPORT	\$3,173,634.93 (-5.63%)	\$3,928,140.50	\$754,505.57	23.77%
FRANKFORT	\$1,043,425.04 (-2.09%)	\$1,305,811.37	<u>\$262,385.33</u>	<u>25.15%</u>
TOTAL	\$13,587,428.45 (-3.62%)	\$16,826,472.14	\$3,239,043.70	23.84%

LOCAL FUNDING SUPPORT BY TOWN

with Adult Education

Allocations Including Adult Education:				
	FY25	FY26	\$ variance	% variance
Hampden	\$7,931,978.13	\$9,836,051.03	\$1,904,072.90	24.01%
Newburgh	\$1,438,389.35	\$1,783,916.08	\$345,526.73	24.02%
Winterport	\$3,173,634.93	\$3,937,557.55	\$763,922.62	24.07%
Frankfort	\$1,043,426.04	\$1,308,947.48	\$265,521.44	25.45%
Total	\$13,587,428.45	\$16,866,472.14	\$3,279,043.70	24.13%

DISTRICT SUMMARY OF LOCAL ASSESSMENT VARIANCES 2016-2025



**Note: If RSU 22 used \$3 million again for FY26 as carry forward,
the local increase would be 9.12%**

COMPARISON: ABOVE EPS SUPPORT BY TOWN

School District	FY22	FY23	FY24
Bangor	16%	Not reported	18%
Brewer	13%	13%	13%
Cape Elizabeth*	60%	65%	66%
Falmouth*	41%	48%	51%
Hermon	10%	10%	10%
RSU 19 (Newport)	15%	16%	15%
RSU 20 (Searsport)	33%	32%	43%
RSU 21* (Kennebunk)	40%	38%	42%
RSU 22	15%	13%	15%
RSU 26 (Orono)	39%	40%	43%
RSU 34 (Old Town)	13%	14%	15%
RSU 51* (Cumberland)	48%	53%	52%
RSU 71 (Belfast)	26%	26%	26%

***Denotes top districts in the last few years.**

DISTRICT BUDGET MEETING APPROVAL STEPS (June 5 @ 7:00PM)

- 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
 - Expenditures of Grants and Receipts
 - Authorizing the transfer among cost centers
 - Each Reserve Account - Capital, Athletic Facility, and Technology
 - New Administrative Office Reserve Account
 - Authorize Disposition of Any Additional State Subsidy
 - CTE Article - CTE Budget, Adult Ed CTE Budget, and CTE Capital Reserve Fund
-
- Budget Validation Referendum – Tuesday, June 10th at Polling Sites
8:00 a.m. to 8:00 p.m.

QUESTIONS?

THANK YOU FOR ATTENDING!