

**2020-21**

# **Camden Rockport Schools Requested Budget**

MSAD #28 Mission

Be Kind.

Work Hard.

Keep Learning.



# Budgeting Filters

*What is in the best interest of our students?*

*What is needed for continual improvement?*

*How do we prioritize quality instruction?*

*What is needed to move forward on our Strategic Plan?*

*What is fiscally responsible to our taxpayers?*



# Overview

This budget was developed before COVID-19 struck the US. We made some last-minute adjustments to try to anticipate the unknown impact of the pandemic and will make other expense adjustments if we face revenue shortfalls.

For now, we are presenting a budget with a total taxpayer decrease of -0.44%.



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Projected 2020
<b>CRES</b>	371	343	373	376	373	369	376	372	372	375	367
<b>CRMS</b>	350	366	360	371	388	358	359	370	362	356	366
<b>TOTAL</b>	721	709	733	747	761	727	735	742	734	731	733

## 10-year October Enrollments

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	10 Yr Ave
<b>Change to Expense Budget</b>	1.07	1.36	.41	1.63	1.15	1.79	1.89	17.25	8.04	-.61	3.40%
<b>Change to Taxpayer</b>	3.03	-.40	2.73	1.08	3.86	.68	1.77	17.09	7.26	-.44	3.67%

**10-year Budget increases (%)**  
*(This includes all debt service)*

# Regular Instruction

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

2019-20 Budget	2020-21 Requested Budget	\$ Change	% Change
<b>\$5,407,398</b>	<b>\$5,519,797</b>	<b>\$112,399</b>	<b>2.08%</b>

- Wage increases per contracts for teachers and all hourly workers (mostly between 2 – 2.25%, plus step increases)
- Administrator salaries flat
- Health insurance increases budgeted at 8%, came in at 5.9%
- Additional teacher in K-8 (either Gr. 2, 3, or 5 based on need)
- Increase in K-4 books

# Special Education

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

2019-20 Budget	2020-21 Requested Budget	\$ Change	% Change
<b>\$2,237,428</b>	<b>\$2,298,391</b>	<b>\$60,962</b>	<b>2.72%</b>

- Moved \$5,000 of legal fees from Board of Directors (subsidy)
- Increases in wages and health
- Increase in Extended School Year due to pandemic
- Health insurance election decreases



# Other Instruction

(co-curricular, athletics,  
summer school)

2019-20 Budget	2020-21 Requested Budget	\$ Change	% Change
<b>\$117,963</b>	<b>\$120,453</b>	<b>\$2,490</b>	<b>2.11%</b>

- No major changes

# Student and Staff Support

(tech, library, counseling, instructional training)

2019-20 Budget	2020-21 Requested Budget	\$ Change	% Change
<b>\$1,066,635</b>	<b>\$1,119,442</b>	<b>\$52,807</b>	<b>4.95%</b>

- Increase in wages/health

# System Administration

2019-20 Budget	2020-21 Requested Budget	\$ Change	% Change
<b>\$511,872</b>	<b>\$472,512</b>	<b>-\$39,361</b>	<b>-7.69%</b>

- Moved \$5,000 in Legal fees to Special Education lines
- Increases in health elections
- Decrease due to combining Communications/Exec Asst position

# School Administration

2019-20 Budget	2020-21 Requested Budget	\$ Change	% Change
<b>\$747,928</b>	<b>\$775,764</b>	<b>\$27,836</b>	<b>3.72%</b>

- Health insurance election increase

# Transportation

2019-20 Budget	2020-21 Requested Budget	\$ Change	% Change
<b>\$732,953</b>	<b>\$726,841</b>	<b>-\$6,113</b>	<b>-0.83%</b>

- Two new bus leases (state paying half through VW fund)
- Gas savings (budgeting lower per gallon cost)
- One prior bus lease paid off

# Operations and Maintenance

2019-20 Budget	2020-21 Requested Budget	\$ Change	% Change
<b>\$1,742,611</b>	<b>1,837,311</b>	<b>\$94,700</b>	<b>5.43%</b>

- Included add'l CRMS furniture funds: \$25,000
- Included add'l MET funds: \$25,000
- Capital Reserve increased by \$50,000 for a total of \$175,000 - unlikely to happen if district experiences shortfalls
- 6 months solar farm electricity savings
- Oil savings: -\$49,000

# Debts and Other Commitments

2019 -20 Budget	2020-21 Requested Budget	\$ Change	% Change
<b>\$4,141,626</b>	<b>\$3,827,909</b>	<b>-\$313,717</b>	<b>-7.57%</b>

- MET Bond Payment decrease: -\$45,947
- CRMS Bond Payment decrease: -\$63,000
- CRES Montessori wing Bond Payment decrease: -\$204,689 (paid off)

## Other Costs

(board contingency, food service subsidy)

2019-20 Budget	2020-21 Requested Budget	Budget Change	% Change
<b>\$224,260</b>	<b>\$129,000</b>	<b>-\$95,260</b>	<b>-42.48%</b>

- Decrease in Board Contingency (High last year due to bond premium interest payment)



Article	2019-20 Budget	2020-21 Requested	\$ Change	% Change
Regular Instruction	\$5,407,398	\$5,519,797	\$112,399	2.08%
Special Education	\$2,237,428	\$2,298,391	\$60,962	2.72%
Other Instruction	\$117,963	\$120,453	\$2,490	2.11%
Student/Staff Support	\$1,066,635	\$1,119,442	\$52,807	4.95%
System Administration	\$511,872	\$472,512	-\$39,361	-7.69%
School Administration	\$747,928	\$775,764	\$27,836	3.72%
Transportation	\$732,953	\$726,841	-\$6,113	-0.83%
Facilities/Maintenance	\$1,742,611	\$1,837,311	\$94,700	5.43%
Debt	\$4,141,626	\$3,827,909	-\$313,717	-7.57%
All Other Costs	\$224,260	\$129,000	-\$95,260	-42.48%
Total	\$16,930,675	\$16,827,419	-\$103,256	-0.61%

# Total Expense Budget

# Revenues

	2019-20 Budget	2020-21 Requested	\$ Change	% Change
Tuition	\$95,097	\$68,696	-\$26,401	-28%
Transportation Revenue	\$238,212	\$238,212	\$0	0%
Interest on Investments	\$6,800	\$15,000	\$8,200	120.59%
Rentals	\$75,000	\$75,000	\$0	0%
Refunds/Miscellaneous	\$0	\$7,000	\$7,000	--
State Subsidy	\$869,565	\$915,341	\$45,776	5.26%
State Agency Clients	\$2,000	\$0	-\$2,000	-100%
Anticipated Balance Forward	\$318,000	\$250,000	-\$68,000	-21.38%
<b>Total Revenues</b>	<b>\$1,604,674</b>	<b>\$1,569,249</b>	<b>-\$35,425</b>	<b>-2.21%</b>

- Subsidy – Special Education increase from 45% to 50%
- Reduction of fund balance use by \$68,000

# Taxpayer Impact

2020-21 Budget	Dollars	Percent
Decrease in Expenses	-103,256	-0.61%
Increase in Revenues	-35,425	-2.21%
<b>Overall Taxpayer Increase</b>	<b>-67,831</b>	<b>-0.44%</b>

Camden	Dollars	Percent
Increase/Decrease	<del>\$(79,510)</del> \$343,443	<del>-0.99%</del> 4.27%
Estimated Cost per 100,000	<del>\$(6.11)</del> \$26.44	
Median Single Family Cost (\$307,750)	<del>\$(1.99)</del> \$81.37	
Rockport		
Increase/Decrease	<del>\$11,510</del> \$411,274	<del>0.16%</del> -5.64%
Estimated Cost per 100,000	<del>\$1.21</del> -\$43.06	
Median Single Family Cost (\$268,400)	<del>\$3.25</del> -\$115.57	

# Other Budget information

- **Level of Fund Balance**

- Actual FYE 2019 Budgetary Balance: \$1,715,246
- Actual FYE 2019 Unassigned Balance: \$0

- **Level of Capital Reserve**

- Projected FYE 2020: \$558,517
- This figures exclude money in this fund designated for the CRMS Project

## Capital Reserve Warrant Article Approval at May Budget Meeting

**ARTICLE 16 :** In addition to amounts in Articles I through 15, shall the School Board be authorized to transfer up to \$175,000 from unexpended balances at the end of the 2020 fiscal year to the Capital Reserve Fund and expend up to \$200,000 from said reserve fund for unexpected or emergency school facility capital needs.

<u>School</u>	<u>Capital Improvement or Equipment</u>	<u>Estimated Cost</u>
CRES	Secondary Egress	\$137,500



## Next steps:

Subject to change due to  
Coronavirus – will keep  
you updated!



Public Hearing to review  
2020-21 budget  
scheduled for Thursday,  
July 2



Vote on School  
Budget on Tuesday,  
July 14<sup>th</sup>.