

**Camden Rockport Schools
FY23
Requested Budget**

**Be Kind.
Work Hard.
Keep Learning.**



Budgeting Filters



What is in the best interest of our students?



How can we most effectively allocate our resources?



What is fiscally responsible to our taxpayers?



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



How does this budget impact our long-term planning?



TARGET

Taxpayer
Increase:
4.00%

ACTUAL

Taxpayer
Increase:
3.70%



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Projected 2022
CRES	373	376	373	369	376	372	372	375	334	343	342
CRMS	360	371	388	358	359	370	362	356	386	365	353
TOTAL	733	747	761	727	735	742	734	731	720	708	695

10-year October Enrollments (excludes PreK)

	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	10 Yr Ave
Expense Budget change	.41	1.63	1.15	1.79	1.89	17.25	8.04	-.30	2.62	4.19	3.87
Impact to Taxpayer	2.73	1.08	3.86	.68	1.77	17.09	7.26	-.10	2.18	3.70	4.03

10-year % increases to budget

Regular Instruction

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

FY22 Budget	FY23 Requested Budget	\$ Change	% Change
\$5,849,715	\$6,061,711	\$211,996	3.62%

- Wage increases per contracts
- Health increases budgeted at 8%
- Changes in health elections
- New Math program - \$40K

Special Education

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

FY22 Budget	FY23 Requested Budget	\$ Change	% Change
\$2,424,914	\$2,698,776	\$273,862	11.29%

- Added a social worker position
- Increased the contingency by \$21,000
- Increased Private Tuition by \$35,000
- Added an Ed Tech III (reimbursed through tuition revenue line)
- Increased wages
- Health at 8%

Other Instruction

(co-curricular, athletics)

FY22 Budget	FY23 Requested Budget	\$ Change	% Change
\$121,964	\$166,570	\$44,606	36.57%

- Piloting a new Athletic Administration Model: Five Town CSD Athletic Department will cover CRMS Athletics. Adding administrative assistant capacity
- Athletic split for these salaries will be 80% CSD/20% SAD
- Increase of \$42,000 for SAD; Enables CRMS Principal to focus on curricular program

Student and Staff Support

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

FY22 Budget	FY23 Requested Budget	\$ Change	% Change
\$1,157,622	\$1,207,221	\$49,599	4.28%

- Salary increases



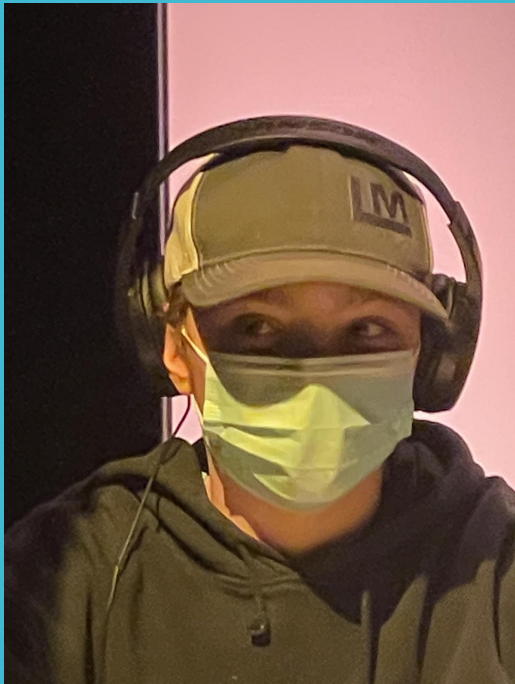
System Administration

(Board, Supt office,
Business office)

FY22 Budget	FY23 Requested Budget	\$ Change	% Change
\$476,497	\$597,807	\$121,310	25.46%

- Replacement of obsolete ADS financial software (\$50K)
- Addition of ½ time Communications Officer
- Addition of ½ time HR Assistant
- Addition of ½ time Bus. Office Administrative Assistant
- \$11K increase in advertising (jobs) based on expenditures

School Administration



FY22 Budget	FY23 Requested Budget	\$ Change	% Change
\$784,834	\$793,811	\$8,977	1.14%

- Change in Health Insurance election (reduced cost) offset other increases

Transportation

FY22 Budget	FY23 Requested Budget	\$ Change	% Change
\$693,021	\$718,994	\$25,973	3.75%

- Includes new bus lease
- Includes ½ time Transportation Director instead of FT and ½ time administrative assistant
- Includes late bus run for CRMS

Facilities

(Operations and Maintenance and Auditorium)

FY22 Budget	FY23 Requested Budget	\$ Change	% Change
\$1,928,087	\$2,016,631	\$88,545	4.59%

- Decreased electricity costs due to solar projects; increase in heating fuels (nearly offset each other)
- \$102,000 in Projects from Capital Reserve for:
 - Deferred maintenance at CRES (\$40K)
 - Farm Dump removal (\$30K)
 - Insulating ductwork at CRES (\$32K)

Debts and Other Commitments

FY22 Budget	FY23 Requested Budget	\$ Change	% Change
\$3,718,485	\$3,611,339	(\$107,147)	(2.88)%

- Reduction in interest on all construction loans

Other Costs

(board contingency, food service subsidy)

FY22 Budget	FY23 Requested Budget	Budget Change	% Change
\$114,000	\$120,400	\$6,400	5.61%



Article 1	FY22 Budget	FY23 Requested	\$ Change	% Change
Regular Instruction	\$5,849,715	\$6,061,711	\$211,996	3.62%
Special Education	\$2,424,914	\$2,698,776	\$273,862	11.29%
Other Instruction	\$121,964	\$166,570	\$44,606	36.57%
Student/Staff Support	\$1,157,622	\$1,207,221	\$49,599	4.28%
System Administration	\$476,497	\$597,807	\$121,310	25.46%
School Administration	\$784,834	\$793,811	\$8,977	1.14%
Transportation	\$693,021	\$718,994	\$25,973	3.75%
Facilities/Maintenance	\$1,928,087	\$2,016,631	\$88,544	4.59%
Debt	\$3,718,485	\$3,611,339	(\$107,146)	(2.88%)
Other Expenditures	\$114,000	\$120,400	\$6,400	5.61%
Total	\$17,269,139	\$17,993,259	\$724,120	4.19%

Total Expense Budget

Non-Assessment Revenues

	FY22 Budget	FY23 Requested	\$ Change	% Change
Tuition - Parents	\$11,261	\$12,500	\$1,239	11.00%
Tuition – Other SAU’s (spec ed)	\$37,163	\$75,000	\$37,837	101.81%
Transportation Revenue	\$210,898	\$235,000	\$24,102	11.43%
Interest on Investments	\$10,000	\$10,000	\$0	0.00%
Rental Income	\$137,000	\$182,652	\$45,652	33.32%
Refund of Prior Year’s Exp	\$7,000	\$7,000	\$0	0.00%
State Subsidy	\$1,011,814	\$1,042,544	\$30,730	3.04%
National Board Certification	\$0	\$6,000	\$6,000	-
State Agency Client	\$3,000	\$5,000	\$2,000	66.67
Carry Forward (Fund Balance)	\$250,000	\$250,000	\$400,000	160.00%
Total Revenues	\$1,675,136	\$1,825,696	\$147,560	8.79%

Assessment Revenues – Need to raise

Total Revenues

ASSESSMENT REVENUE (Taxpayers)	Amount	Town splits based on
Required Local (ED 279)	\$7,846,891	Pupil Count
Debt Service – Add'l Local	\$3,611,339	Valuation
Other Add'l Local	\$4,709,333	Valuation
TOTAL	\$16,167,563	

TOTAL REVENUES (Assess plus Non-Assess)	\$17,993,259
TOTAL EXPENSES	\$17,993,259

Taxpayer Impact Summary

FY23 Budget	Dollars	Percent
Increase in Expenses	\$724,210	4.19%
Increase in Non-Assessment Revenues	\$147,560	8.79%
Overall Taxpayer Increase	\$576,560	3.70%

	Increase	Percent
Camden	\$451,580	5.21%
Rockport	\$124,980	1.81%

Valuation and Pupil Count

- **Required Local Amount (EPS)**

- Based on **pupil count** because both towns are minimum receivers
- Camden's count went from 377 to 385.5
- Rockport's went from 333 to 328
- Therefore, Camden's share increased

- **Additional Local (Debt and expenses above EPS)**

- Based on **valuation**
- Camden's valuation went from \$844,826,115 to \$890,556,602
- Rockport's valuation went from \$613,599,105 to \$627,171,122
- Therefore, Camden's share increased here as well

Other Budget information

Level of Fund Balance

- FY21 Unassigned Fund Balance: \$997,575 (estimate from auditor)
- Projected FY22 Unassigned Fund Balance: \$1,297,575

Level of Capital Reserve

- Projected FY22: \$368,667
- Projected FY23: \$888,667

Capital Reserve Warrant Article

Approval at the May Budget Meeting

- **Article – Capital Reserve Fund.** Shall the School Board be authorized to transfer up to \$575,000 from unexpended balances to the Capital Reserve Fund and expend up to \$250,000 from said reserve fund for the capital items set forth below and for other unexpected or emergency school facility capital needs?

<u>School</u>	<u>Capital Improvement or Equipment</u>	<u>Estimated Cost</u>
CRES	Miscellaneous Projects	\$40,000
CRES	Farm Dump Removal	\$30,000
CRES	Insulate duct work	\$32,000

Special Ed Reserve Warrant Article

Approval at the May
Budget Meeting

- **Article – Special Education Reserve.** Shall the School Board be authorized to transfer up to \$50,000 from unexpended 2021-22 balances to create a Special Reserve Fund and expend up to \$50,000 from said reserve fund for unexpected private school placements for special education students.

Grant Warrant Article

Approval at the May
Budget Meeting

- **Article – 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?

Next Steps

Make any final
adjustments

Board
Approves
Budget April

Public Input
Meeting
March 21

Public Hearing
May 17

Referendum
Vote June 14