

Camden Rockport Schools FY23 Adopted Budget

Public Budget Meeting
May 17, 2022



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?



	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%, came in at 7.8%
- 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, 504)

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

- Salary increases



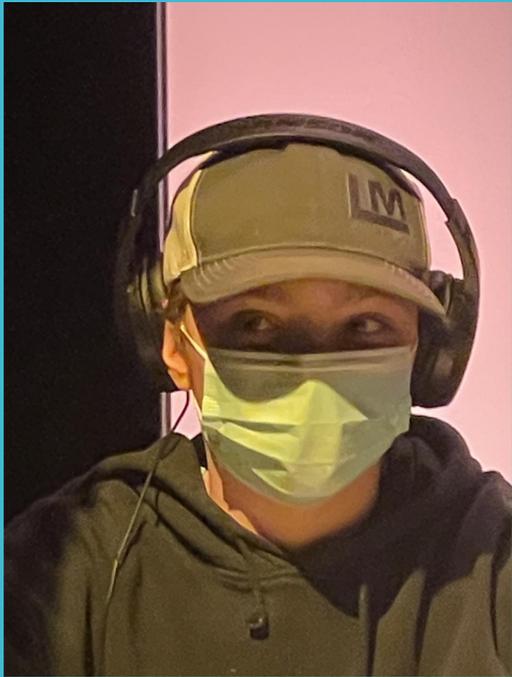
System Administration

(Board, Supt office,
Business office)

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

- Replacement of obsolete financial software (\$50K)
- Addition of ½ time Communications Officer
- Addition of ½ time HR 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 in Transportation
- 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 (CRES, CRMS, MET)

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	\$0	0.00%
Total Revenues	\$1,675,136	\$1,825,696	\$147,560	8.79%

Assessment Revenues – Need to raise

Total Revenues (Non assessment plus assessment)

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 (increase)
- Rockport's went from 333 to 328 (decrease)
- 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
- Both increased, but Camden's increased more, therefore its share increased here as well

Other Budget information

Level of Fund Balance

- FY21 Unassigned Fund Balance: \$1,048,426
- Projected FY22 Unassigned Fund Balance: \$1,348,426

Level of Capital Reserve

- Projected FY22: \$961,184 (includes \$163,000 toward secondary egress)
- Projected FY23: \$1,271,184

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

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?

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.

Contingency Warrant Article

Approval at the May
Budget Meeting

- **Article – Authorizes a Contingency Fund.** Shall the School Board be authorized to establish and to transfer \$50,000 from unallocated balances to a non-lapsing contingency fund for emergency expenditures pursuant to section 1482-B(3) of Title 20-A; and shall the School Board be authorized to expend sums in the contingency fund during periods of financial emergency when the School Board determines by public vote that an emergency need exists and delegate authority to transfer sums in the contingency fund back to the MSAD 28's general fund for use in school operating budgets approved by MSAD 28 voters?

*Note. This is being created to address the current volatility in fuel prices.

Final Step

Referendum
Vote June 14

Impact per \$100,000 home value

Camden	
Amount of Increase	5.21%
Tax Impact per \$100,000	\$30.54
Tax Impact for Median Single Family (\$307,750)	\$93.98

Rockport	
Amount of Increase	1.81%
Tax Impact per \$100,000	\$12.14
Tax Impact for Median Single Family (\$268,400)	\$32.59