

**Camden Rockport
Schools
Requested Budget
FY24**



Mission

*Be Kind.
Work Hard.
Keep Learning.*



Budgeting Filters

What is in the best interest of our students?

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

How can we most effectively allocate our resources?

What is fiscally responsible to our taxpayers?

How does this budget impact our long-term planning?



5.16%

*Expense
Increase*

4.83%

*Taxpayer
Increase*



Context

before the details



The Budget Story Expense Side

Staffing – Increases

- Adding Behavior Specialist (Federal Funds past 3 years)
- Adding 2 lunch monitors at CRES
- Adding 10 bus monitors at CRES (pm runs)
- Adding Athletic Trainer support (.25FTE - share with CSD)
- Adding Groundskeeper/Maintenance to CRES

Staffing – Reallocation of Resources

- Adding a PMAG teacher by eliminating 2 regular ed tech positions
- Tapping into the Special Ed Reserve Fund to pay for some of private tuition to free funds to hire additional special ed Ed Tech in Behavior Program at CRES (will replenish in FY25)
- Eliminating Behavior Specialist at CRMS, instead hiring additional Regular Ed Ed Tech to support behavior needs and 2 additional lunch monitors

The Budget Story

Expense Side cont.



Including \$2K cost of living supplement for teachers



Ops and Maintenance needs

- Wrestling Mats at CRMS
- Field Hockey goals at CRMS
- Siding at CRES (\$125K)
- Geothermal at CRES (150K)
- PM Contract (\$44,600)
- Grounds position at CRES

The Budget Story

Revenue Side



Using \$353,400 from Capital Reserve



Significantly more interest earnings



State subsidy increased by \$54K

	2013	2014	2015	2016	2017	2018	2019	2020	2021*	2022*	Projected 2023
CRES	376	373	369	376	372	372	375	334	355	380	373
CRMS	371	388	358	359	370	362	356	386	365	357	366
TOTAL	747	761	727	735	742	734	731	720	720	737	739

10-year October Enrollments (* includes PreK)

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	10 Yr Ave
Expense Budget change	1.63	1.15	1.79	1.89	17.25	8.04	-.30	2.62	4.19	5.16	4.34
Impact to Taxpayer	1.08	3.86	.68	1.77	17.09	7.26	-.10	2.18	3.70	4.83	4.24

10-year % increases to budget

Regular Instruction

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

FY23 Budget	FY24 Requested Budget	\$ Change	% Change
\$6,061,711	\$6,272,891	\$211,180	3.48%

- Adding Behavior Specialist and Ed Tech at CRES
- Teacher wage increases per contract (1.75%) plus \$2K supplement
- Health increases budgeted at 8%

Special Education

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

FY23 Budget	FY24 Requested Budget	\$ Change	% Change
\$2,698,776	\$2,794,277	\$95,501	3.54%

- Eliminated contingency line; we now have Special Ed Reserve Fund
- Increased Private Tuition by \$14,000
- Included private tuition Maine Care expense that had been previously left out

Other Instruction

(co-curricular, athletics)

FY23 Budget	FY24 Requested Budget	\$ Change	% Change
\$166,570	\$204,981	\$38,411	23.06%

- Officials' fees increases
- Supplies increases
- Athletic Trainer



Student and Staff Support

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

FY23 Budget	FY24 Requested Budget	\$ Change	% Change
\$1,207,221	\$1,387,614	\$180,393	14.94%

- Behavior Specialist moved to local budget



System Administration

FY23 Budget	FY24 Requested Budget	\$ Change	% Change
\$597,807	\$607,757	\$9,950	1.66%

- One-time financial software update last year



School Administration

FY23 Budget	FY24 Requested Budget	\$ Change	% Change
\$793,811	\$835,331	\$41,520	5.23%

- Wage increases





Transportation

FY23 Budget	FY24 Requested Budget	\$ Change	% Change
\$718,994	\$830,932	\$111,939	15.57%

- CRES Bus Monitors - \$33K
- Fuel and Parts increased costs
- Increased wages

Facilities

(Operations and Maintenance)

FY23 Budget	FY24 Requested Budget	\$ Change	% Change
\$2,016,631	\$2,475,485	\$456,854	22.69%

- 215% increase in Preventive Maintenance contract
- Sidewalk paving - \$98,000
- Exterior renovation - \$125,000
 - \$60,000 in local budget
 - \$65,000 from capital reserve

Debts and Other Commitments

FY23 Budget	FY24 Requested Budget	\$ Change	% Change
\$3,611,339	\$3,464,898	(\$146,441)	-4.06%





Other Expenditures

(board contingency)

FY23 Budget	FY24 Requested Budget	Budget Change	% Change
\$120,400	\$50,000	(\$70,400)	-58.47%

- \$70,400 School Nutrition (to be raised in its own article)

Article1	FY23 Budget	FY24 Requested	\$ Change	% Change
Regular Instruction	\$6,061,711	\$6,272,891	\$211,180	3.48%
Special Education	\$2,698,776	\$2,974,277	\$95,501	3.54%
Other Instruction	\$166,570	\$204,981	\$38,411	23.06%
Student/Staff Support	\$1,207,221	\$1,387,614	\$180,393	14.94%
System Administration	\$597,807	\$607,757	\$9,950	1.66%
School Administration	\$793,811	\$835,331	\$41,520	5.23%
Transportation	\$718,994	\$830,932	\$111,939	15.57%
Facilities/Maintenance	\$2,016,631	\$2,473,485	\$456,854	22.65%
Debt	\$3,611,339	\$3,464,898	(\$146,441)	-4.06%
Other Expenditures	\$120,400	\$50,000	70,400	58.47%
Total	\$17,993,259	\$18,922,167	\$928,908	5.16%

Total Expense Budget

Non- Assessment Revenues

	FY23 Budget	FY24 Requested	\$ Change	% Change
Tuition - Parents	\$12,500	\$24,000	\$11,500	92.00%
Tuition – Other SAU’s (spec ed)	\$75,000	\$140,000	\$65,000	86.67%
Transportation Revenue	\$235,000	\$316,364	\$81,364	34.63%
Interest on Investments	\$10,000	\$105,000	\$95,000	950.00%
Rental Income	\$182,652	\$166,649	(\$16,003)	-8.67%
Refund of Prior Year’s Exp	\$7,000	\$4,500	(\$2,500)	-35.71%
State Subsidy	\$1,042,544	\$1,096,842	\$54,297	5.21%
National Board Certification	\$6,000	\$0	(\$6,000)	-100.00%
State Agency Client	\$5,000	\$0	(\$5,000)	-100.00%
Supt. Agreement Subsidy	\$0	\$25,000	\$25,000	
Carry Forward (Fund Balance)	\$250,000	\$165,000	(\$85,000)	-34.00%
Total Revenues	\$1,825,696	\$2,043,355	\$217,658	11.92%

- Interest calculated at 3% on average balance

All Revenues

NON-ASSESSMENT REVENUE	From prior page	\$2,043,355
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ASSESSMENT REVENUE (Taxpayers)	Town splits based on	Amount
Required Local (ED 279)	Pupil Count	\$9,293,239
Debt – Add'l Local	Valuation	\$3,464,898
Other Add'l Local	Valuation	\$4,120,676
TOTAL		\$16,878,813

TOTAL REVENUES	\$18,922,167
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TOTAL EXPENSES	\$18,922,167
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Taxpayer Impact Summary

FY24 Budget	Dollars	Percent
Increase in Operating Expenses	\$928,908	5.16%
Food Service Warrant Article	\$70,400	Not included in expense budget
Increase in Non-Assessment Revenues	\$217,658	11.92%
Overall Taxpayer Increase	\$781,650	4.83%

	Increase	Percent
Camden	\$506,881	5.53%
Rockport	\$274,769	3.93%

Valuation and Pupil Count

- **Required Local Amount (EPS)**
 - Based on **pupil count** because both towns are minimum receivers
 - Camden's count went from 385.5 to 391
 - Rockport's went from 328 to 324
 - Therefore, Camden's share increased
- **Additional Local (Debt and expenses above EPS)**
 - Based on **valuation**
 - Camden's valuation went from \$890,556,602 to 940,301,838
 - Rockport's valuation went from \$627,171,122 to \$626,482,875
 - Therefore, Camden's share increased here as well

Other Budget information

Level of General Fund Balance

- Projected FY23 Unassigned Fund Balance: \$ 613,555 (3.3% of FY24 Budget)
- Projected FY24 Unassigned Fund Balance: \$ 800,000

Level of Capital Reserve

- Projected FY23: \$ 619,084
- Projected FY24: \$ 650,000

Taxpayer Impact Summary

2 Towns & 2 Districts

<i>Tax Increase</i>	Camden	Rockport	Total
Five Town CSD	\$141,559	\$258,500	\$ 400,059
Camden Rockport	<u>\$506,881</u>	<u>\$274,769</u>	<u>\$ 781,650</u>
\$ Increase FY24	\$648,440	\$533,269	\$1,181,709
Assessment FY23	\$13,238,656	\$11,075,713	\$24,314,369
Assessment FY24	\$13,887,097	\$11,608,982	\$25,496,078
% Increase FY24	4.90%	4.81%	4.86%

Capital Reserve Warrant Article

Approval at the May Budget Meeting

- **Article TBD – Capital Reserve Fund.** Shall the School Board be authorized to transfer up to \$400,000 from unexpended balances to the Capital Reserve Fund and expend up to \$600,000 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	HVAC Engineering and Bond payment	\$150,000
CRES	Playground Redesign	\$138,400
CRES	Exterior Renovation (Bid excess)	\$ 65,000
TOTAL		\$353,400

Article TBD – Special Education Reserve.

Shall the School Board be authorized to expend up to \$50,000 from said reserve fund for unexpected private special education placements.



Article TBD – 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?



Article TBD –To Raise and appropriate funds for the School Nutrition Program.

To see if the school district will raise and appropriate \$70,400 for the school nutrition program with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the school nutrition program.



ARTICLE TBD – Transfers among cost centers

Shall the School Board be authorized to transfer amounts exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers for the 2023-2024 fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget?



Next steps



Admin and CO staff continue to refine figures.



Board Approves Budget in April



Budget Hearing, May 16, 6pm, Bisbee Theater, CRMS