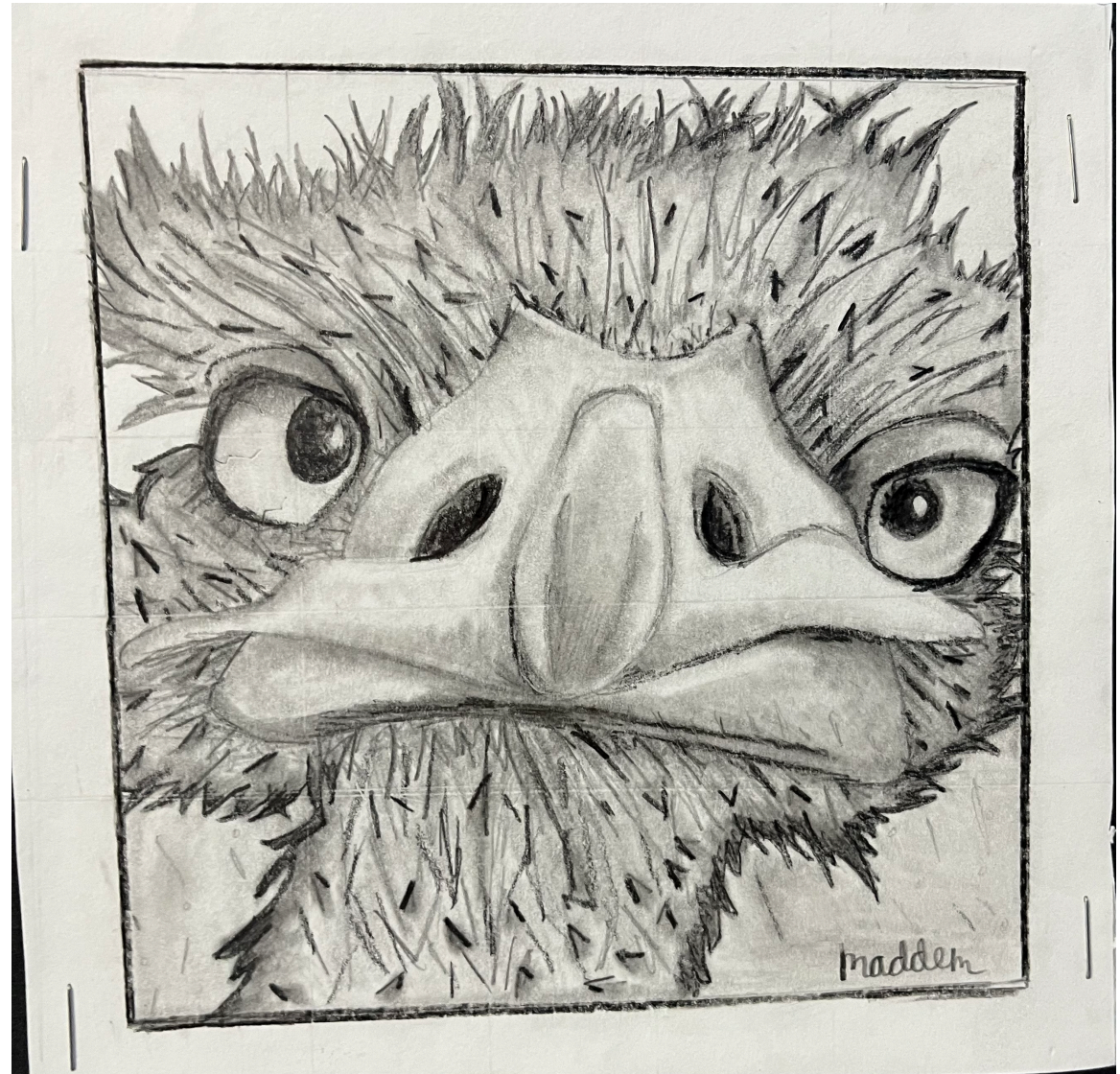


MSAD 28
Requested
Budget
FY25



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?



Status

EXPENSE
INCREASE

7.60%

TAXPAYER
INCREASE

7.67%



Context

before the details



	2014	2015	2016	2017	2018	2019	2020	2021*	2022*	2023*	Projected 2024*
CRES	373	369	376	372	372	375	334	355*	380*	346*	331*
CRMS	388	358	359	370	362	356	386	365	357	356	355
TOTAL	761	727	735	742	734	731	720	720*	737*	702*	686*

10-year October Enrollments (* includes PreK)

The Budget Story

Expense Side



1. Property insurance increase (\$66,245)
2. Adding family health insurance for support staff (\$140K)
3. 5.5% increase in Health insurance plus known changes (\$110K)



1. Repointing Rose Hall (\$22K from General Fund and \$36K from Reserves)
2. Fire Suppression Flushing (\$80K)

NOT in EXPENSES

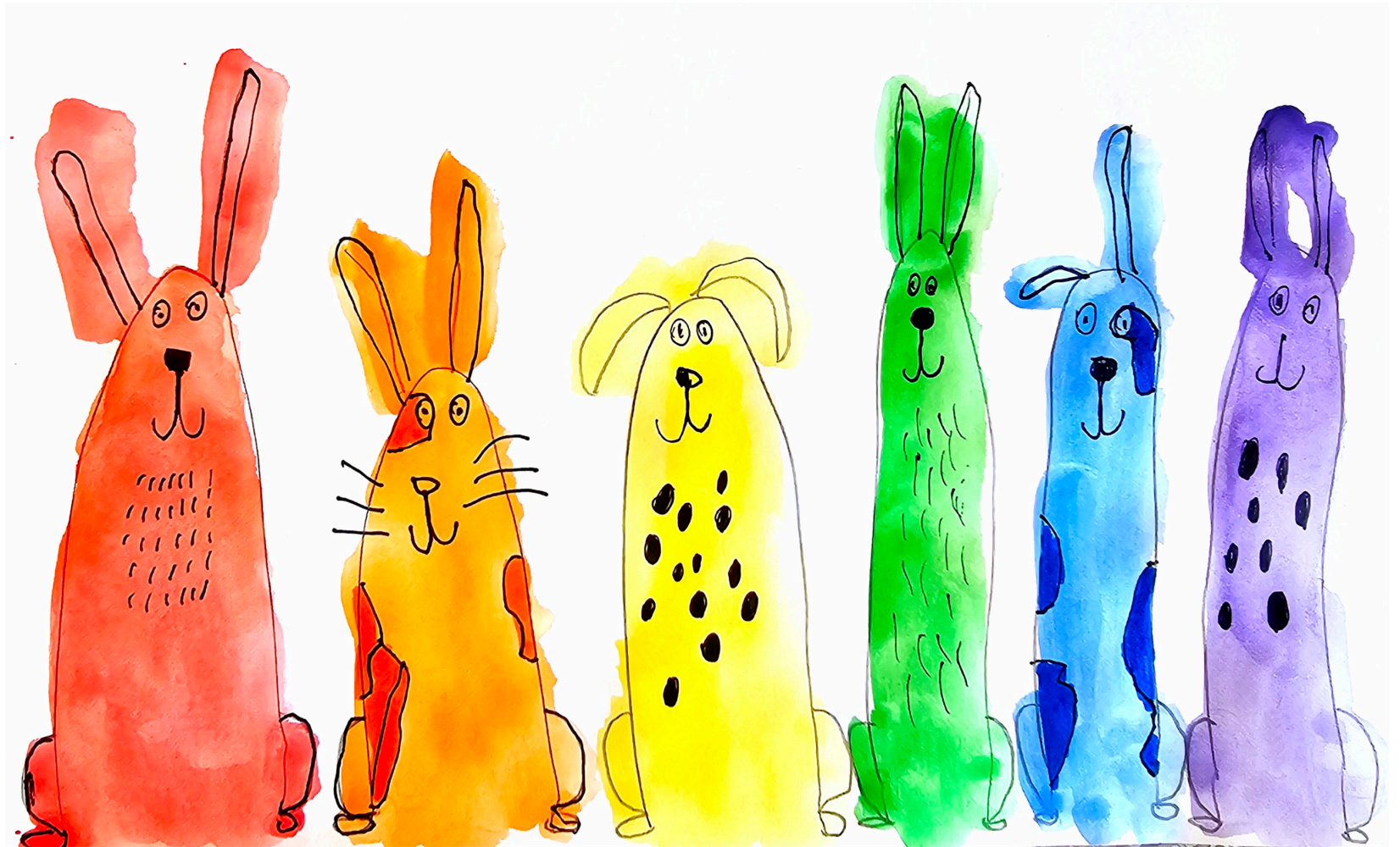
- Over \$500K from Capital Reserve projects
- \$303,500 from CRMS Project Fund (softball, boulders, painting)



1. 7.5% budgeted increase in teacher wages after 3 years well below inflation (\$496K)

Revenue Side

- State subsidy increased by \$93,517



	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	10 Yr Ave
Expense Budget change	1.15	1.79	1.89	17.25	8.04	-.30	2.62	4.19	5.16	7.60	4.94
Impact to Taxpayer	3.86	.68	1.77	17.09	7.26	-.10	2.18	3.70	4.83	7.67	4.89

10-year % increases to budget

Regular Instruction

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

FY24 Budget	FY25 Requested Budget	\$ Change	% Change
\$6,272,891	\$6,823,900	\$551,009	8.78%

- Teacher wage increase of 7.5%
- Reducing a K or Gr. 1 teacher and adding an MTSS Coordinator



Special Education

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

FY24 Budget	FY25 Requested Budget	\$ Change	% Change
\$2,794,277	\$3,257,600	\$463,323	16.58%

- Increase in private tuition (\$65K add'l)
- Clinical support for self-contained behavior program now provided by district (\$283,973 add'l)
- Salary/health increases

Other Instruction

(co-curricular, athletics)

FY24 Budget	FY25 Requested Budget	\$ Change	% Change
\$204,981	\$211,600	\$6,619	3.23%



Student and Staff Support

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

FY24 Budget	FY25 Requested Budget	\$ Change	% Change
\$1,387,614	\$1,498,900	\$111,286	8.02%

- Additional Ed Tech – moved back to the middle school
- Salary/health increases
- Adding cybersecurity software on all staff devices



System Administration

FY24 Budget	FY25 Requested Budget	\$ Change	% Change
\$607,757	\$652,600	\$44,843	7.38%



School Administration

FY24 Budget	FY25 Requested Budget	\$ Change	% Change
\$835,331	\$854,400	\$19,069	2.28%



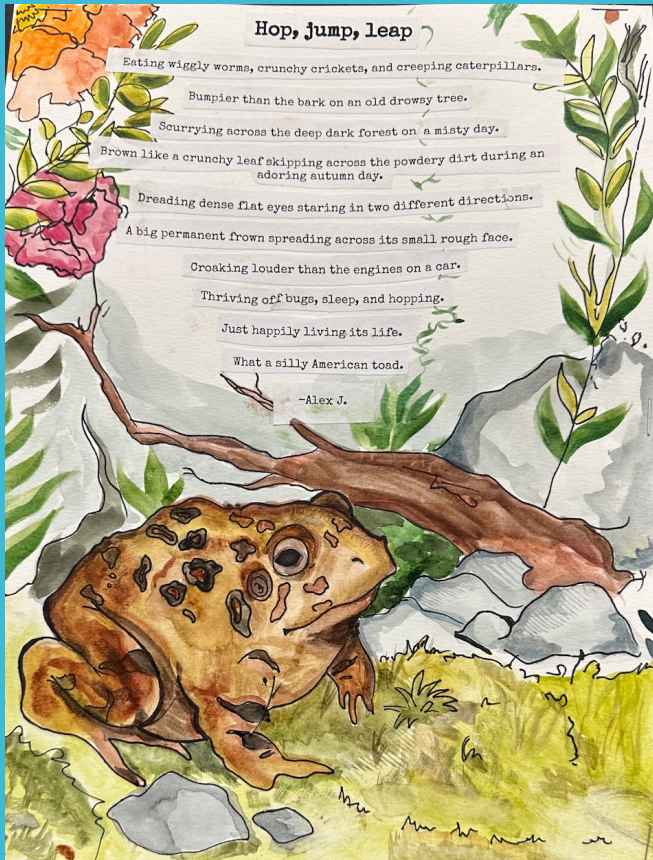
Transportation



FY24 Budget	FY25 Requested Budget	\$ Change	% Change
\$830,932	\$975,600	\$144,668	17.41%

- Family Health Benefits
- Extra van and driver
- Some will be offset by CSD revenue

Facilities



FY24 Budget	FY25 Requested Budget	\$ Change	% Change
\$2,473,485	\$2,545,100	\$71,615	2.90%

- Limited capital projects coming from local funds
- Using Capital Reserve and the remainder of both the CRMS and Rose Hall Project Funds

Debts and Other Commitments

CRES HVAC bond payment included in this line



FY24 Budget	FY25 Requested Budget	\$ Change	% Change
\$3,464,898	\$3,491,200	\$26,302	0.76%

Other Expenditures

(board contingency)

FY24 Budget	FY25 Requested Budget
\$50,000	\$50,000



Article1	FY24 Budget	FY25 Requested	\$ Change	% Change
Regular Instruction	\$6,272,891	\$6,823,900	\$551,009	8.78%
Special Education	\$2,794,277	\$3,257,600	\$463,323	16.58%
Other Instruction	\$204,981	\$211,600	\$6,619	3.23%
Student/Staff Support	\$1,387,614	\$1,498,900	\$111,286	8.02%
System Administration	\$607,757	\$652,600	\$44,843	7.38%
School Administration	\$835,331	\$854,400	\$19,069	2.28%
Transportation	\$830,932	\$975,600	\$144,668	17.41%
Facilities	\$2,473,485	\$2,545,100	\$71,615	2.90%
Debt	\$3,464,898	\$3,491,200	\$26,302	0.76%
Other Expenditures	\$50,000	\$50,000	-	0.00%
Total	\$18,922,167	\$20,360,900	\$1,438,733	7.60%

Total Expense Budget

Non- Assessment Revenues

	FY24 Budget	FY25 Requested	\$ Change	% Change
Tuition - Parents	\$24,000	\$0	(\$24,000)	-100.00%
Tuition – Other SAU’s (spec ed)	\$140,000	\$150,000	\$10,000	7.14%
Transportation Revenue	\$316,364	\$350,000	\$33,636	10.63%
Interest on Investments	\$105,000	\$185,805	\$80,805	76.96%
Rental Income	\$166,649	\$171,600	\$4,951	2.97%
Miscellaneous and Refunds	\$4,500	\$4,500	\$0	0.00%
National Board Certification	\$0	\$6,000	\$6,000	
Supt. Agreement Subsidy	\$25,000	\$30,000	\$5,000	20.00%
Carry Forward (Fund Balance)	\$165,000	\$100,000	(\$65,000)	-39.39%
State Subsidy	\$1,096,842	\$1,190,359	\$93,517	8.53%
Total Revenues	\$2,043,355	\$2,188,264	\$144,910	7.09%

All Revenues

NON-ASSESSMENT REVENUE	From prior page	\$ 2,188,264
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ASSESSMENT REVENUE (Taxpayers)	Town splits based on	Amount
Required Local (ED 279)	Pupil Count	\$ 8,432,268
Debt – Add'l Local	Valuation	\$ 3,491,200
Other Add'l Local	Valuation	\$ 6,258,168
TOTAL		\$18,172,636

TOTAL REVENUES	\$20,360,900
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TOTAL EXPENSES	\$20,360,900
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Taxpayer Impact Summary

FY25 Budget	Dollars	Percent
Increase in Operating Expenses	\$1,438,733	7.60%
Increase in Non-Assess Revenues	\$144,910	7.09%
Overall Taxpayer Increase	\$1,293,823	7.67%

	Increase	Percent
Camden	\$678,409	7.00%
Rockport	\$615,414	8.56%

*These figures do not include the \$70,400 Food Service Subsidy

Valuation and Pupil Count

- **Required Local Amount (EPS)**
 - Based on **pupil count** because both towns are minimum receivers
 - Camden's count went from 391 to 378.5
 - Rockport's went from 324 to 326
 - Therefore, Rockport's share increased
- **Additional Local (Debt and expenses above EPS)**
 - Based on portion of **valuation** attributable to MSAD 28
 - Camden's valuation went from \$940,301,838 to \$1,007,226,513
 - Rockport's valuation went from \$626,482,875
 - to \$672,545,310
 - Rockport's share increased slightly here as well

**Impact per
\$100,000
home value**

Camden	
Amount of Increase	\$678,409
Tax Impact per \$100,000	\$33.83
Tax Impact for Average Home Value (\$629,663)	\$213.00

Rockport	
Amount of Increase	\$615,414
Tax Impact per \$100,000	\$45.71
Tax Impact for Average Home Value (\$541,497)	\$247.51

Other Budget information

Level of Unassigned Fund Balance

Projected FY23: \$ 673,500

Projected FY24: \$ 950,000

Level of Capital Reserve

Projected FY24: \$ 935,000

Projected FY25: \$ 427,600



Article #TBD: Capital Reserve

- **Article TBD – Capital Reserve Fund.** Shall the School Board be authorized to 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</u>	<u>Estimated Cost</u>
CRES	Residing Montessori Wing	\$200,000
CRES	Playground Project	\$198,400
CRMS	Softball Add'l Drainage	\$50,000
CRMS	Culvert Repair	\$31,000
Rose Hall	Brick Repointing	\$28,000
TOTAL		\$507,400

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: 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 2024-25 fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget?

