

School Year 2022 - 2023

Budget presentation to RSU 38 Board of Directors

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Miscellaneous Cost Centers/Accounts

March 16, 2022



MARANACOOK
AREA SCHOOLS



“To balance the needs of ALL members of the RSU #38 school community while maintaining fiscal responsibility”

Team Directives:

- 1) Little to no increase in overall spending (target of 1 to 2%)
- 2) Increase transparency and equity of spending practices.
Instructional line spending based on number of students in a building with additional allocation for Title 1 schools. (MTVES, WES and RES)
- 3) Class sizes of 15 - 20 elementary, 18 - 22 middle, 10+ high school
- 4) Positions may not be automatically filled.

- We don't want the budgeting process to become contentious between the towns and the district.
- As a part of the administrative team we will continue to have meetings to discuss the factors affecting our budget and review requests as a team based on the overall goal.

Co and Extra Curricular

- Add Coaching/Advisor Positions - HS Cross Country \$4,100
- Increase MS/HS Supplies (inflation increases) - MS \$500, HS \$1,000
- Add Uniform lines for MS/HS (establish a rotation for teams) MS \$4,000 / HS \$8,500
- Add medical fees for football/lacrosse \$650
- Add officials fees for football/lacrosse \$10,000
- Co-curricular equipment (Upgrades to Theater program) \$2,000

Total: \$30,750

- Decreases: co-curr dues/fees, contracted maint. (savings from indoor restrooms)
Reduction in these lines: \$4,000

Net increase: \$26,750

Transportation additional requests

- Professional Development- \$9,000 - 4 CDL course for new Bus Drivers
- Drugs & Alcohol Testing- \$1,000 - Increased testing to remain compliant with federal laws
- Tech Supplies and Software- \$1,500 - printer for cards for card reader
- Supplies- \$5,200 - Due partly to reclassification of Equipment, in the previous year we were not at full capacity, and increase of supply cost.
- Equipment- \$21,500 - new radios & engine hoist
- Online Subscription- \$5,500 - Traversa our routing software
- New position- \$23,300 - part time transportation admin assistant

Total increase including new position: \$67,000

Miscellaneous

Health Center - No proposed additions

Adult Education -

- Request \$30,000 to start a CDL class B truck driving program at Maranacook high school for Juniors and Seniors.
- Request for a Full-time CDL Instructor (Offset by Increased Tuition)
- Request for vehicle to be purchased with carryover funds

Professional Development/Curriculum/Assessment -
No proposed additions

Miscellaneous continued

Food Service -

- Equipment:
 - HS - 2 door Refrigerator \$3,600
 - HS - 2 door freezer \$4,600
 - HS - Salad bar - \$2,200
 - MS - Chest Freezer - \$1,000
 - MS - Food Processor - \$1,200
- Goal of this program is to match Revenues and Expenditures

System administration

Increase of \$13,934.82 due to:

- School Board liability insurance
- Dues and Fees
- Computer upgrades (2)
- Online Subscriptions - Zoom, DocHub

Miscellaneous continued

Debt Service/Lease Purchases

Increase \$8,703.08 due to:

- Facilities Bond (year 3 of 15)
- State Approved 2 New School Buses (\$115,000 each)
 - 1 Bus and 1 Mini Bus Paid off this year
- High School renovation (year 20 of 20)
 - Principal and only 1 Interest Payment in Final Year

ED 279 Basics

5 parts:

Section 1: EPS Rates = student counts (staff, benefits, support staff)

Section 2: Operating costs (subsidizable pupils PreK, elem, high, Adult education, disadvantaged youth, English language learners)

Section 3: Other Allocations (Gifted & Talented, Special Education, Transportation, Retirement, Debt service)

Section 4: Calculation of Required Local Contribution (By Municipality)

Section 5: Total and Adjustments (Membership in Regional Service Center)

ED 279 - State Subsidy calculation for 2022

Part 1 - enrollment - attending students (all enrollments) to calculate Per Pupil Amount

ED 279		STATE OF MAINE DEPARTMENT OF EDUCATION AUGUSTA 04333										
STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT												
ORG ID : 1467				RSU 38				2022 - 2023				
Section 1: Computation of EPS Rates						Section : 1						
A) Attending Counts:		PreK-K		1-5		6-8		PreK-8		9-12		Total
1) Attending Pupils (October 2020)		98.0	+	403.0	+	280.0	=	781.0	+	356.0	=	1,137.0
2) Attending Pupils (October 2021)		104.0	+	408.0	+	302.0	=	814.0	+	364.0	=	1,178.0
3) Attending Pupils Average		101.0	+	405.5	+	291.0		797.5	+	360.0		1,157.5
								68.90 %		31.10 %		100.00 %

2 year average: Change from 2021 = -11 students across the district

Part 2 Valuation

Subsidizable Counts - Resident students only

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 1467

RSU 38

2022 - 2023

Section 4 : Calculation of Required Local Contribution - Mil Expectation

A) Subsidizable Pupils (Excludes Superintendent Transfers for SADs, RSUs & CSDs) by Member Municipality

Section : 4

Member Municipality	Average Subsidizable Pupils	Percentage of Total Pupils	Oper., Othr Sub, & Tchr. Ret. Allocation Distribution	Municipal Debt Allocation Distribution	Total Municipal Allocation Distribution as a Percentage of Pupils
Manchester	330.5	31.54%	4,060,178.43 +	0.00 =	4,060,178.43
Mount Vernon	227.0	21.66%	2,788,315.31 +	0.00 =	2,788,315.31
Readfield	358.0	34.16%	4,397,453.87 +	0.00 =	4,397,453.87
Wayne	132.5	12.64%	1,627,160.91 +	0.00 =	1,627,160.91
Total	1,048.0	100.00%	12,873,108.52	0.00	12,873,108.52

Page 4 - 5 Local Contribution - Mil Rate expectation 2022-2023 = 7.1
(Mil rate Expectation 2021 - 2022 = 7.26)

State Valuations

In district students will be charged to town in which they belong.

Superintendent agreements will NOT be charged in town count.

All towns have seen between a 12% and 15% increase.

KENNEBEC COUNTY

MAINE REVENUE SERVICES PROPERTY TAX DIVISION

<u>MUNICIPALITY</u>	<u>2022 STATE VALUATION</u>
ALBION	\$160,000,000
AUGUSTA	\$1,849,350,000
BELGRADE	\$755,100,000
BENTON	\$239,550,000
CHELSEA	\$211,750,000
CHINA	\$502,750,000
CLINTON	\$242,800,000
FARMINGDALE	\$264,850,000
FAYETTE	\$190,950,000
GARDINER	\$411,450,000
HALLOWELL	\$299,700,000
LITCHFIELD	\$417,350,000
MANCHESTER	\$370,200,000
MONMOUTH	\$489,550,000
MOUNT VERNON	\$284,650,000
OAKLAND	\$612,600,000
PITTSTON	\$245,600,000
RANDOLPH	\$108,850,000
READFIELD	\$325,050,000
ROME	\$370,050,000
SIDNEY	\$502,200,000
VASSALBORO	\$379,900,000
VIENNA	\$80,750,000
WATERVILLE	\$866,450,000
WAYNE	\$239,150,000
WEST GARDINER	\$355,150,000
WINDSOR	\$353,800,000
WINSLOW	\$706,950,000
WINTHROP	\$718,700,000
TOTAL	\$12,555,200,000

Additional Local contribution calculations

50% student count

50% property valuation

By charter agreement we use a rolling 3 year average of both

2022 - 2023 State Contribution up by \$363,935

Resources:

EPS Funding Infographic:

https://www.maine.gov/doe/sites/maine.gov.doe/files/inline-files/EPS_Infographic1_Print.pdf

School Funding Basics (video):

https://www.maine.gov/doe/sites/maine.gov.doe/files/inline-files/EPS_Infographic1_Print.pdf

2022- State Valuation:

https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/2022_state_valuation.pdf

ED 279 - <https://www.maine.gov/doe/funding/gpa/eps>

Resource Page - <https://www.maine.gov/doe/funding/gpa/eps/resources>

Essential Programs and Service information: <https://www.maine.gov/doe/funding/gpa/eps/reports>

Update:

- Summary of Budget Changes
- Second Draft Summary Budget 03/16/22
- First Draft Revenue Areas
- First Draft Local Calculation
- Question and Answer
- Discussion