

## Budget Overview – FY 21

**Total Budget increase = \$181,575 or 3.3%**

### REVENUE:

- Received **\$126,000** in additional State subsidy
  - An increase in enrollment – 10 students
  - Also receiving an additional **\$227** per student on average
- Offset by a **\$50,000** reduction in the amount of carry forward remaining on the Siemens project
- Asking for an increase of **\$94,000** locally
  - Mill increases range per town from **\$.18 mills** to **\$.44 mills** (with the exception of Hersey)
  - **The equivalent of \$18 to \$44 per \$100,000 in property valuation**
- Total Mills for education range from **\$11.27** to **\$12.89**
- Approx. **\$24,000** of the **\$26,700** increase shown for Hersey this year is mandated by the State funding formula due to an increase in students

### EXPENDITURES:

- **Salaries & Benefits**
  - Largest driver of the budget = approximately **70%** of total budget
  - Wage increase budget **@ 3.2%** in accordance with collective bargaining agreements, increase to the minimum wage, and legislative increase to minimum teacher's salary from \$30,000 to \$35,000
  - Health premiums increase less than **1% (.62%)**; however, budgeted at **5.5%** over last year due to changes in personnel
  - Choice Plus and PPO single subscription now **\$10,852** and **\$10,310**, respectively
- **Major increases/changes by Cost Center**
  - **Special Education \$40,501**
    - Previous budget included a part-time behavior room teacher/part-time special education director
    - Proposed budget represents our current staffing – full time special education director and full time behavior room teacher
  - **Career and Technical Education \$5,406**
    - RSU 50's share of Region II bus – amount is included in our subsidy calculation and must be remitted to Region II

- **Student and Staff Support \$27,708**
  - Increase primarily due to guidance and library – brings budgeted salaries in line with actual
    - Differences due to staff turnover and changes in our shared services agreement with RSU 89
  
- **System Administration \$48,765**
  - Software related increases
    - Apptegy – new website and app \$10,000
    - Infinite Visions Software Migration – financial and HR software package \$35,000
      - It has been approximately 16 years, since the last migration/software is being discontinued
  
- **Transportation \$17,945**
  - Tractor lease - \$11,500
    - Leased in Aug 2019
  - Included \$30,000 for a bus purchase – which resulted in a \$6,000 increase, as \$24,000 was reclassified from the bus monitor position to the bus purchase line
    - Cameras purchased in 2019 have eliminated the need for as many bus monitors
    - We were also able to eliminate a driver through attrition and the reduction of an afternoon run
  
- **Facilities Maintenance \$30,162**
  - Increase in supplies - \$7,500 based on prior year actual
  - Increase in insurance - \$10,000 for student devices, not budgeted in the previous year
  - Increase in Professional and Technical Services – Siemens Performance Based Contract audit for cost savings guarantee - \$10,000
  - The Siemens lease payment decreased by \$80,000
    - \$60,000 was reclassified to capital improvements bringing the total budget for capital additions to \$110,000
      - Plans for these funds include replacement of the gym floor, replacement of original doors and windows, paving, and ditching and drainage near the shop
  
- **Food Service Program (\$15,000)**
  - Reduction based on prior year results and changes in staffing and our shared services agreement with RSU 89.

**FUN FACT:**

**State Average Per Pupil Operating Cost for FY 2018-2019 - \$12,442.95**

- **RSU 50 Per Pupil Operating Cost for FY 2018-2019 - \$12,432.88 - \$10 below State average**
- **Statistics are for our first year without RSU 89**
- **Per pupil operating cost per district can be found at <https://www.maine.gov/doe/funding/reports/perpupil>**

REGIONAL SCHOOL UNIT NO. 50  
2020-2021 SCHOOL BUDGET

**SCHOOL BUDGET PUBLIC HEARING GUIDE**

**PUBLIC HEARING PART 1:  
PROPOSED SCHOOL BUDGET FOR FY 2020-2021**

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The School Board of the Regional School Unit has proposed a school operating budget for fiscal year 2020-2021. Pursuant to Order of the Governor, the budget meeting where these articles are presented has been replaced by a remote public hearing. The budget recommended by the School Board consists of the following Articles 1 through 14. Together, these articles constitute the proposed school operating budget for fiscal year 2020-2021 to be presented to the voters as Question 1 at a budget referendum election scheduled for July 14, 2020.

**EXPENDITURES FOR THE 2020-2021 SCHOOL BUDGET**  
**BY COST CENTER CATEGORY**

<b>ARTICLE 1:</b>	Regular Instruction	\$	1,795,855
<b>ARTICLE 2:</b>	Special Education	\$	1,054,962
<b>ARTICLE 3:</b>	Career and Technical Education	\$	5,406
<b>ARTICLE 4:</b>	Other Instruction	\$	186,199
<b>ARTICLE 5:</b>	Student and Staff Support	\$	546,355
<b>ARTICLE 6:</b>	System Administration	\$	311,939
<b>ARTICLE 7:</b>	School Administration	\$	394,818
<b>ARTICLE 8:</b>	Transportation and Buses	\$	362,955
<b>ARTICLE 9:</b>	Facilities Maintenance	\$	986,860
<b>ARTICLE 10:</b>	Debt Service and Other Commitments	\$	0
<b>ARTICLE 11:</b>	All Other Expenditures	\$	0

**STATE SUBSIDY AND LOCAL TAX REVENUES**  
**FOR THE 2020-2021 SCHOOL BUDGET**

**ARTICLE 12:** The School Board recommends that the Regional School Unit appropriate the amounts set forth below for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and raise and assess the amounts set forth below as each municipality's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.

**Recommended amounts set forth below:**

<b>Total Appropriated (by municipality):</b>		<b>Total Raised (and Regional School Unit assessments by municipality):</b>	
Crystal	\$ 360,813.85	Crystal	\$ 136,197.00
Dyer Brook	\$ 360,813.85	Dyer Brook	\$ 143,559.00
Hersey	\$ 65,181.99	Hersey	\$ 65,181.99
Island Falls	\$ 1,579,086.24	Island Falls	\$ 543,561.00
Merrill	\$ 360,813.85	Merrill	\$ 119,428.00
Oakfield	\$ 1,094,216.35	Oakfield	\$ 359,102.00
Smyrna	\$ 384,363.46	Smyrna	\$ 173,416.00
<b>Total Appropriated (sum of above)</b>	<b>\$ 4,205,289.59</b>	<b>Total Raised (sum of above)</b>	<b>\$ 1,540,444.99</b>

*State Mandated Explanation: The Regional School Unit's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that the Regional School Unit must raise and assess in order to receive the full amount of state dollars.*

**OTHER LOCAL TAX REVENUES**  
**FOR THE 2020-2021 SCHOOL BUDGET**

**ARTICLE 13:** The School Board recommends that the Regional School Unit raise and appropriate **\$948,025** in additional local funds, which exceeds the State's Essential Programs and Services allocation model by **\$948,025** as required to fund the budget recommended by the School Board.

The School Board gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$948,025: These additional local funds are needed to fund programs that are not fully supported by the Essential Programs and Services funding model including athletics, extra-curricular activities, and unanticipated events, and also including positions that are also not fully supported by the Essential Programs and

Services funding model such as administration, the school nurse, the librarian, and substitutes.

*State Mandated Explanation: The additional local funds are those locally raised funds over and above the Regional School Unit's local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Regional School Unit budget for educational programs.*

### **SUMMARY OF TOTAL 2020-2021 SCHOOL BUDGET**

**ARTICLE 14:** The School Board recommends that the Regional School Unit authorize the School Board to expend **\$5,645,349** for the fiscal year beginning July 1, 2020 and ending June 30, 2021 from the Regional School Unit's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

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**PUBLIC HEARING PART 2:  
REFERENDUM QUESTIONS**

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The following school budget and other questions will be submitted to referendum on July 14, 2020:

**Question 1:**      **School Budget.** Shall Regional School Unit No. 50 appropriate the sum of **\$5,645,349** and raise the sum of **\$1,540,445** for the 2020-2021 school budget?  
*School Board Recommends a “Yes” Vote.*

VOTER INFORMATION FOR QUESTION 1:

The Regional School Unit No. 50 school budget submitted in this Question 1 totals **\$5,645,349**. It includes locally raised funds in the amount of **\$1,540,445**, to be assessed in shares to member municipalities in accordance with the RSU’s cost sharing formula and state law. The locally raised amount exceeds the maximum state and local spending target by **\$948,025**. This budget includes these cost centers and amounts:

Cost Center	Amount Appropriated
Regular Instruction	\$ 1,795,855
Special Education	\$ 1,054,962
Career and Technical Education	\$ 5,406
Other Instruction	\$ 186,199
Student and Staff Support	\$ 546,355
System Administration	\$ 311,939
School Administration	\$ 394,818
Transportation and Buses	\$ 362,955
Facilities Maintenance	\$ 986,860
Debt Service and Other Commitments	\$ 0
All Other Expenditures	\$ 0
<b>Summary of Total Authorized School Budget Expenditures:</b>	<b>\$ 5,645,349</b>

**Question 2:**      **School Nutrition Program.** Shall Regional School Unit No. 50 be authorized to raise and appropriate **\$25,000** 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?  
*School Board Recommends a “Yes” Vote.*

**Question 3:**      **RSU Adult Education Program.** Shall Regional School Unit No. 50 be authorized to appropriate **\$15,643** for adult education and raise **\$8,251** as the local share, with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program?  
*School Board Recommends a “Yes” Vote.*

**Question 4:** **CTE Region Budget.** Shall the Region Two Career and Technical Education operating budget as approved by the Cooperative Board for the year beginning July 1, 2020 through June 30, 2021 be approved in the amount of **\$2,025,658**?

***CTE Cooperative Board Recommends a "Yes" Vote.***

VOTER INFORMATION FOR QUESTION 4:

The Regional School Unit No. 50 share of the costs of this budget is \$0.

**Question 5:** **CTE Region Adult Education Budget.** Shall the Region Two Career and Technical Education budget for adult education as approved by the Cooperative Board for the year beginning July 1, 2020 through June 30, 2021 be approved in the amount of **\$56,598** with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and well-being of its adult education program, and shall Regional School Unit No. 50 raise **\$3,357** as its share of the adult education budget?

***CTE Cooperative Board Recommends a "Yes" Vote.***