



2020-2021 School Budget



RSU #2 Budget Timeline

RSU 2 Timeline for Budget FY'21

Apr/May	Board Workshops with Finance Committee
May 14	Virtual meeting with town officials
June 8	RSU Board approves Budget FY'21
June 11-12	Publish and Distribute Budget to all Communities in RSU:
June 15	Notice of June 23 virtual Public Hearing for Dresden, Farmingdale, Hallowell, Monmouth, Richmond
June 23	Virtual Public Hearing for all RSU Communities- Dresden, Richmond, Farmingdale, Hallowell, Monmouth
July 14	Budget Validation Referendum (BVR) (<i>Election date</i>)
July 16	Special Board Meeting – Validation of Referendum Results



2020-2021 Budget



RSU 2

KENNEBEC INTRA-DISTRICT SCHOOLS
REGIONAL SCHOOL UNIT 2

Cultivating hope in all learners

Educational Vision

To be a system of student-centered learning...focused on the knowledge, skills, and dispositions that learners need to be successful after they graduate.



Goal for 2020-2021 Budget



Our goal is to balance the objectives of providing an excellent education to students and maintaining fiscal responsibility to taxpayers. We did this by prioritizing expenditures that have the most direct impact on the learning environment.

Building the Budget

Major Building Blocks of the School Budget

Governor's Biennial Budget

State lawmakers determine the amount of K-12 spending that will be included in the budget. The state allocated 51.78% of EPS.



Major Building Blocks of the School Budget

Essential Programs and Services (EPS)

Refers to the cost as determined by state calculations to operate a school system



EPS Formula

A state formula that applies EPS to individual towns and schools to determine the state and local shares of funding for which each will be responsible.



Building Blocks of Budget Cont.

Local Share

Combination of Local Foundation Allocation and Local Additional funds required



State Share (Subsidy)

State share based on EPS formula and enrollment.
Districts must meet Local Foundation Allocation minimum to qualify for subsidy.



Factors Influencing State-Determined Local Foundation Allocation

- Property valuation by town, provided by the Maine Revenue Service
- The Mil Rate Expectation, established by the state, for Local Foundation Allocation

EPS Formula Summary

EPS Costs
State-determined

—

Local Foundation
Allocation

=

State Subsidy

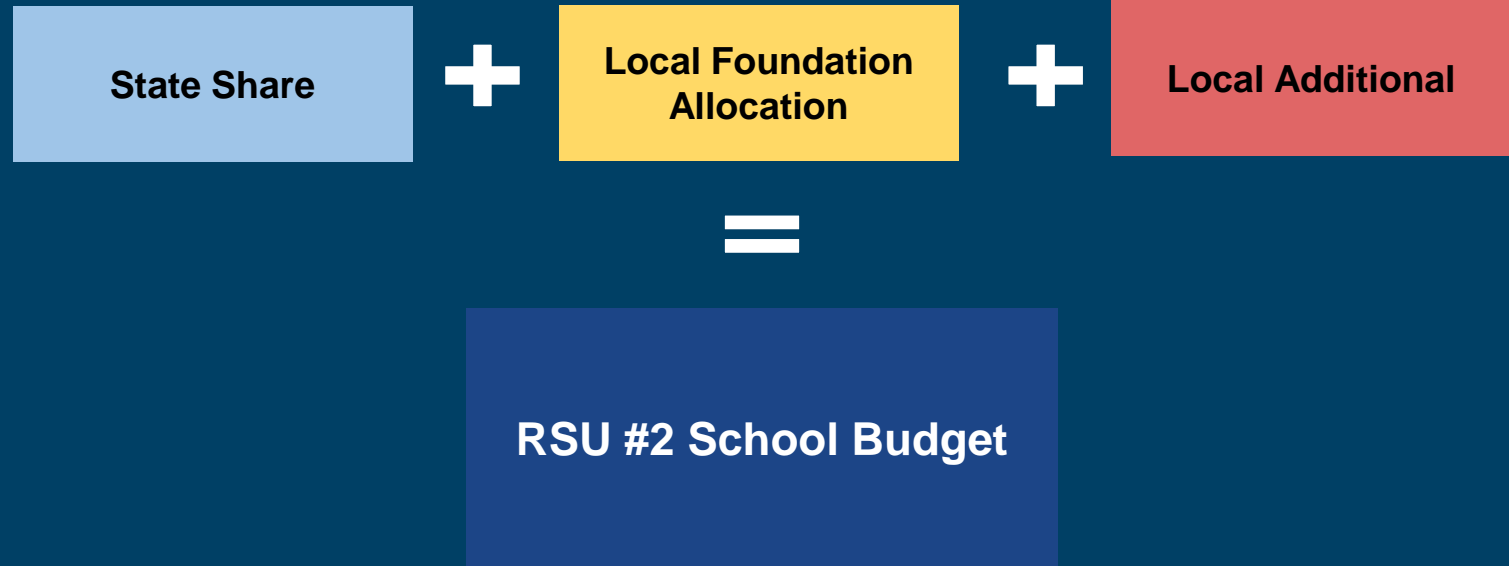
Factors Influencing Local Additional

1. Actual cost of educating our students versus the EPS minimum
 - a. Class size: Teacher/student ratio
 - b. Student support ratios (social workers, counselors, nurses, ed techs)
2. Extra-curricular/athletics
3. Central office functions

EPS Minimum vs. Actual Programming Costs

Item	EPS	RSU	Difference
Co-Curricular and Sports	\$139,533	\$929,285	\$789,752
Operations and Maintenance	\$2,461,531	\$4,001,578	\$1,540,047
Central Office	\$274,118	\$760,320	\$486,202
Special education	\$4,793,380	\$5,011,302	\$217,922
			\$3,033,923

Local Budget Creation

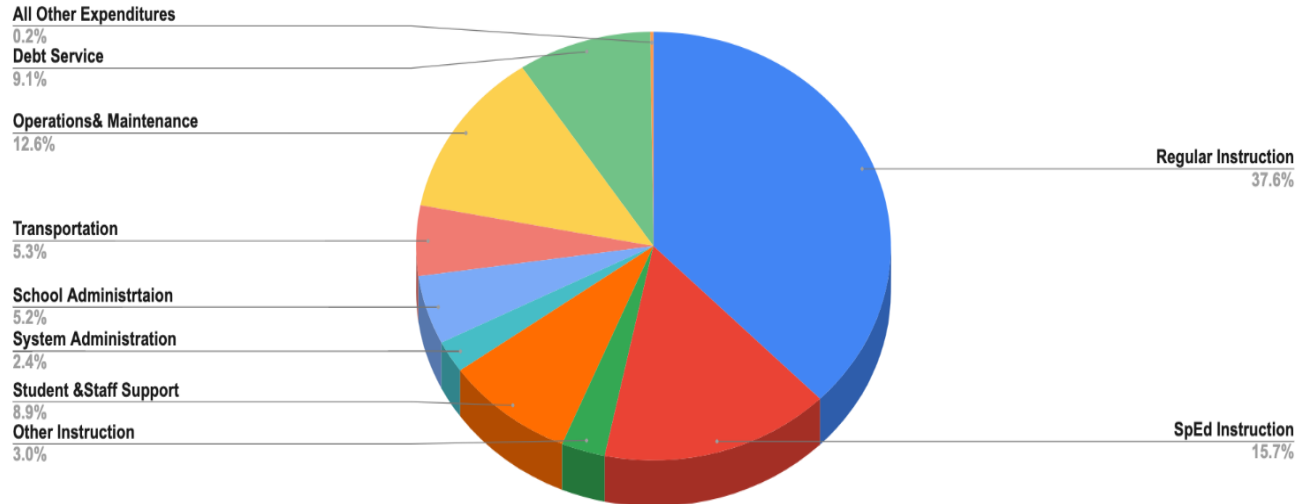


Cost Center Descriptions

Cost Center Name	Brief Description
(1) Regular instruction	Teachers, Ed Techs, supplies, books
(2) Special education	Teachers, Ed Techs, supplies, books, for children with disabilities
(3) Career and technical education	Vocational Education - Tech Center
(4) Other instruction	Co-curricular and Athletics
(5) Student and staff support	Guidance, Library, Nurses, Curriculum, Technology
(6) System administration	Board of Education and Central Office
(7) School administration	Principals, Vice-Principals, Deans, Secretaries
(8) Transportation and buses	Bus and Van transportation for our Students
(9) Facilities maintenance	Buildings, Grounds, Custodians, Utilities, Property Ins, Renovation Debt
(10) Debt service and other commitments	Building Debt
(11) All other expenditures	School Nutrition

Account Description	2019-2020	2020-2021	Difference
REGULAR INSTRUCTION	11,497,834.04	11,856,899.67	359,065.63
SPECIAL EDUCATION	4,793,380.57	5,011,302.42	217,921.85
CAREER AND TECH. EDUCATION	0	0	0
OTHER INSTRUCTION	911,987.18	929,285.28	17,298.10
STUDENT AND STAFF SUPPORT	2,708,265.24	2,908,400.32	200,135.08
SYSTEM ADMINISTRATION	739,858.99	760,320.02	20,461.03
SCHOOL ADMINISTRATION	1,583,490.50	1,671,241.69	87,751.19
TRANSPORTATION	1,622,220.43	1,652,857.61	30,637.18
OPERATIONS & MAINTENANCE	3,855,869.88	4,001,577.78	145,707.90
DEBT SERVICE	2,783,154.77	2,695,180.35	-87,974.42
ALL OTHER EXPENDITURES	68,318.95	134,421.61	66,102.66
TOTALS	30,564,380.55	31,621,486.75	1,057,106.20

Cost Center Breakdown (% of total YTY \$1.057M increase)



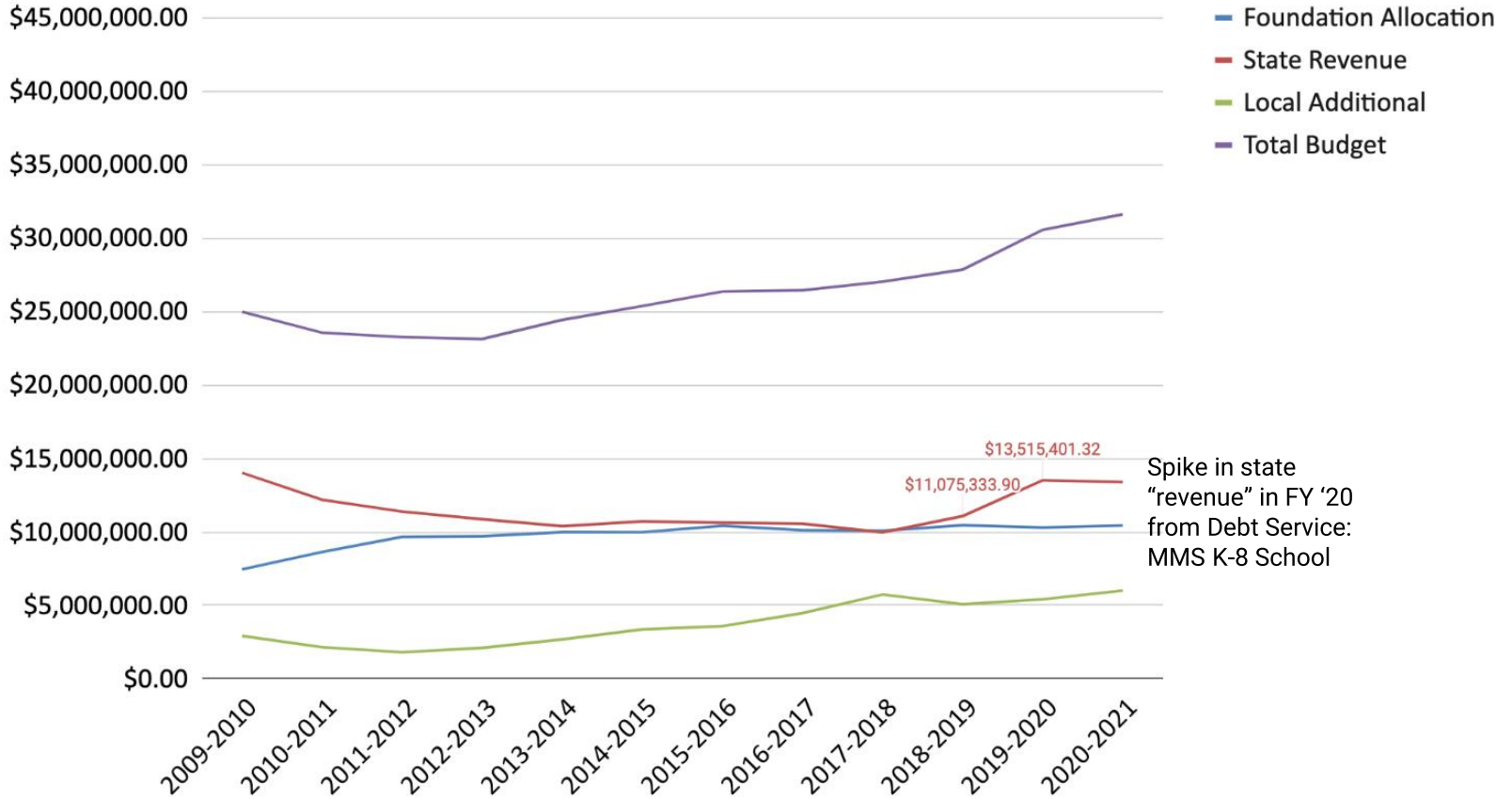
Funding Summary

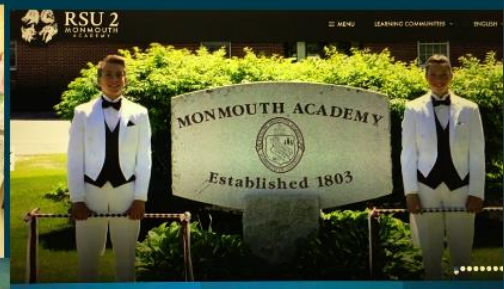
Revenue	2019-2020 Budget	2020-2021 Proposed Budget	Increase/ Decrease
Local Foundation Allocation	\$10,301,976.00	\$10,439,043.34	\$137,067.34
Local Additional	\$5,411,003.23	\$6,007,293.46	\$596,290.23
Tuition/other revenues	\$491,000.00	\$492,000.00	\$1,000.00
Special Ed Medicaid/SAC	\$95,000.00	\$35,000.00	(\$60,000.00)
Balance Forward	\$750,000.00	\$750,000.00	\$0.00
Local Additional Credit	\$0.00	\$500,000.00	\$500,000.00
State Subsidy	\$13,515,401.32	\$13,398,149.95	(\$117,251.37)
Total	\$30,564,380.55	\$31,621,486.75	\$1,057,106.20

Local Impact to Towns

Town	Total local	Increase	% Increase
Dresden	\$1,769,226	\$51,999	2.94%
Farmingdale	\$2,800,829	\$121,513	4.34%
Hallowell	\$3,211,817	\$149,312	4.65%
Monmouth	\$5,167,808	\$268,155	5.19%
Richmond	\$3,496,657	\$142,378	4.08%

RSU #2 Historical Data





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Educational Vision

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Thank You,

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