

RSU #22 FY21 BUDGET PRESENTATION



Public Online Forum
June 11, 2020

BUDGET PROCESS

BUDGET REVIEW PROCESS

- Budget Committee's Review Process
- RSU #22 Administration presents budget recommendations to the Budget Committee, with time for questions and discussion
- The first meeting on the budget was held on January 21st; eleven meetings were then scheduled between January and today, June 11th
- The Budget Committee is hosting a public forum today and a remote Public Budget Hearing is now scheduled for Thursday June 25th at 7:00 p.m.
- All Budget Committee meetings are noticed, open to the public and recorded. All Board members have been encouraged to attend
- <http://www.maine.gov/doe/eps/> for ED 279

BUDGET MEETINGS

Date	Meeting
Tuesday January 21st	Articles 9, 10, 11
Tuesday February 11th	Article 4
Tuesday March 10th	Articles 1 & 2
Tuesday March 31st	Articles 6 & 7
Tuesday April 14th	Article 5
Tuesday April 28th	Article 8
Tuesday May 5th	Articles Update
Tuesday May 12 th	Overall Budget Presentation
Wednesday May 27 th	Board Meeting: Discussion
Wednesday June 3 rd	Reserve Fund Dedications
Wednesday June 10th	Board Meeting: Ratification
Thursday June 11 th	Public Budget Forum
Thursday June 25th	Public Budget Hearing
Tuesday July 14th	Budget Validation Referendum

BUDGET APPROVAL STEPS

Part I Public Hearing Budget Review (Thursday June 25, 2020)

- Presentation of Articles 1-11 for RSU #22 Cost Center Categories
- Presentation of Articles 12, 13 and 14 to Raise Funds for Proposed Budget
- Presentation of Article 15 Summary of Proposed Budget

Part II Referendum Questions Review (Tuesday July 14, 2020)

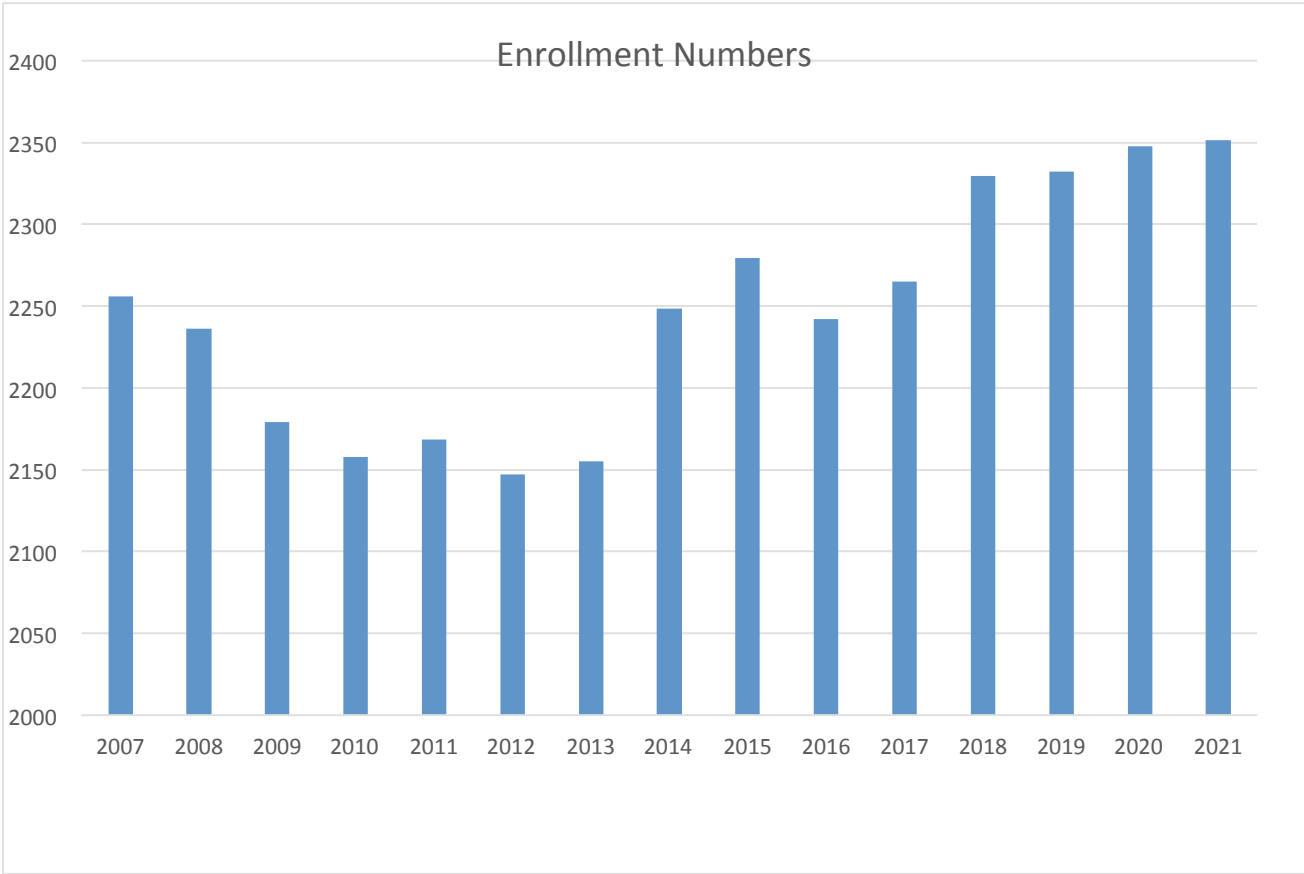
- Question 1: School Budget
- Question 2: Adult Education Program and Local Share
- Question 3: Authorize Expenditure of Capital Reserve Fund
- Question 4: Authorize Expenditure of Athletic Reserve Fund
- Question 5: Authorize Transfer To and From Technology Reserve Fund
- Question 6: Authorize the Career and Technical Education (CTE) Budget
- Question 7: Authorize the Adult Education Budget for CTE
- Budget Validation Referendum – Tuesday, July 14th at Polling Sites
8:00 a.m. to 8:00 p.m.

ENROLLMENT

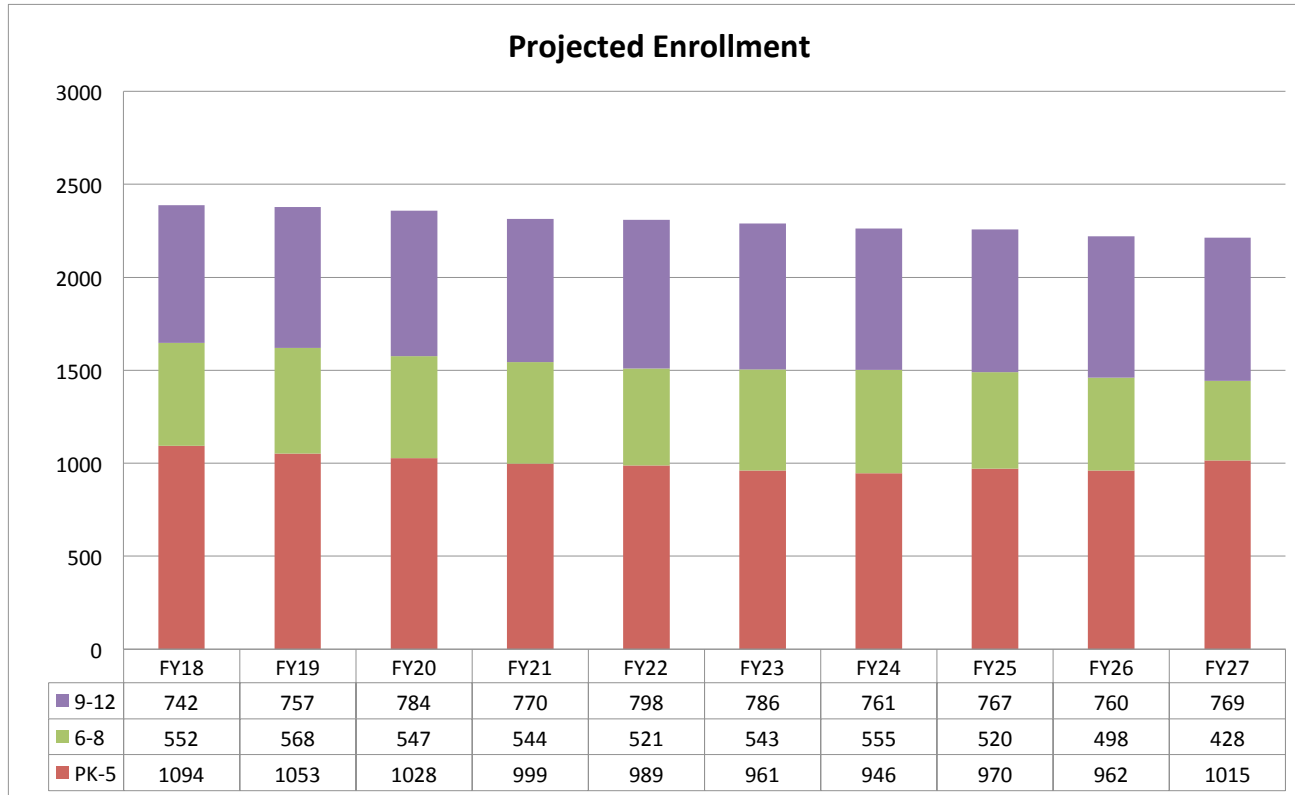
Enrollment Total FY 21 RSU #22	Increase/Decrease
2351.5 per ED 279	+ 10.5 Students
2422.5 total	Includes 29 home- school and Superintendent Agreement and 42 tuition students

Enrollment by RSU #22 Town	Increase/Decrease
Hampden 1314	+ 11 students
Winterport 597	-1 student
Newburgh 261	-3 students
Frankfort 179.5	-2 students
Students through Tuition, Home School, Superintendent Agreement	88 + 35

RSU #22 ENROLLMENT NUMBERS 2007-2021



Projected District Enrollment - 10 years

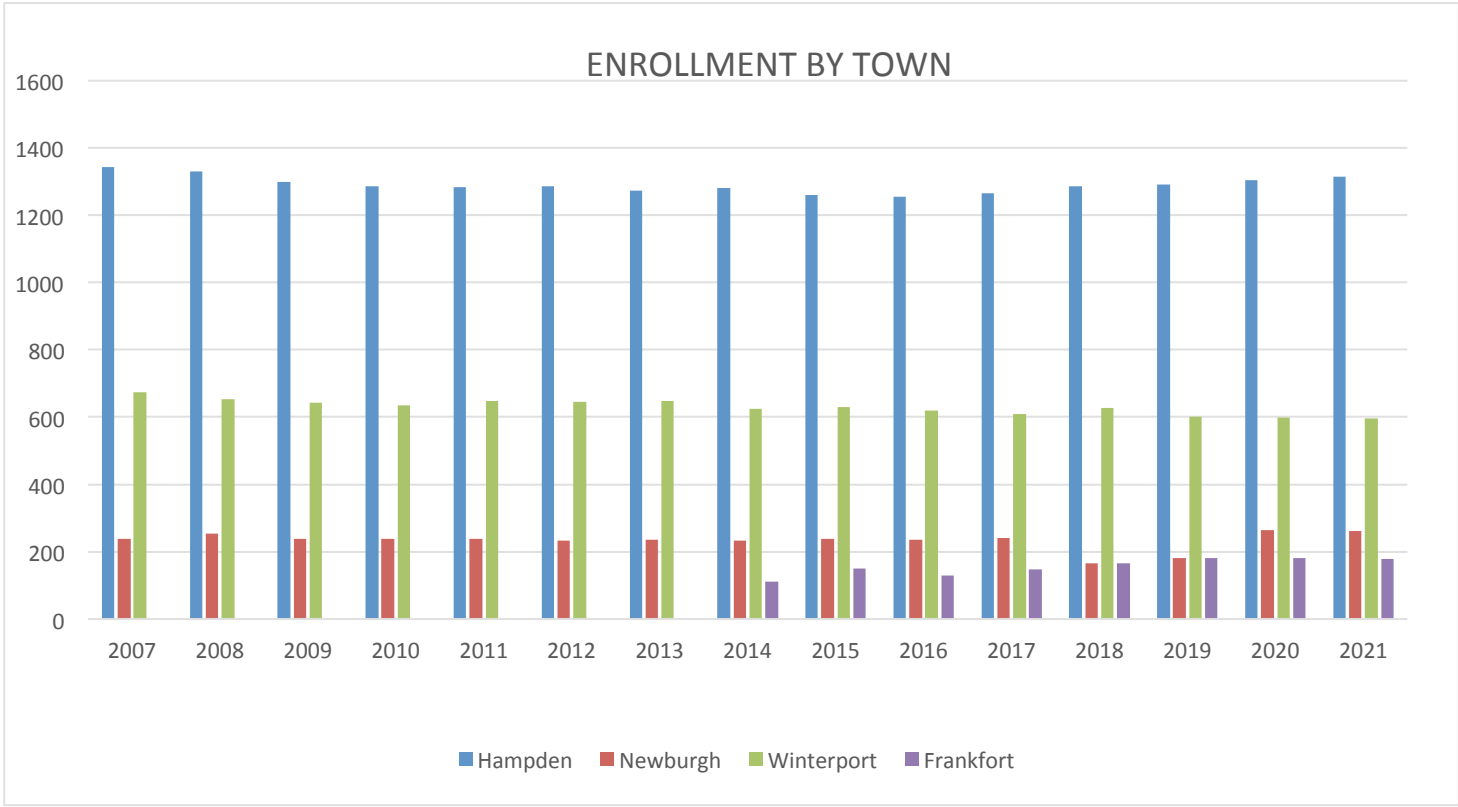


Totals: 2388 2378 2359 2313 2308 2290 2262 2257 2220 2212

*Projected enrollments based on January/2017 update of Planning Decisions Inc., "Best Fit Model Enrollment Projections"

**No tuition students included in projections

ENROLLMENT BY TOWN



REVENUE CHANGE

REVENUE CHANGE DRIVERS

Revenue	FY20	FY21	Change
State Allocation	\$19,690,033.63	\$20,476,973.78	\$786,940.15
State Agency Client Funds	\$75,000	\$75,000	\$0
Local Earned Revenue	\$470,723.12	\$436,197.12	\$-34,526
Unallocated Fund Balance	\$500,000	\$550,000	\$50,000

REVENUE CHANGE DISCUSSION:

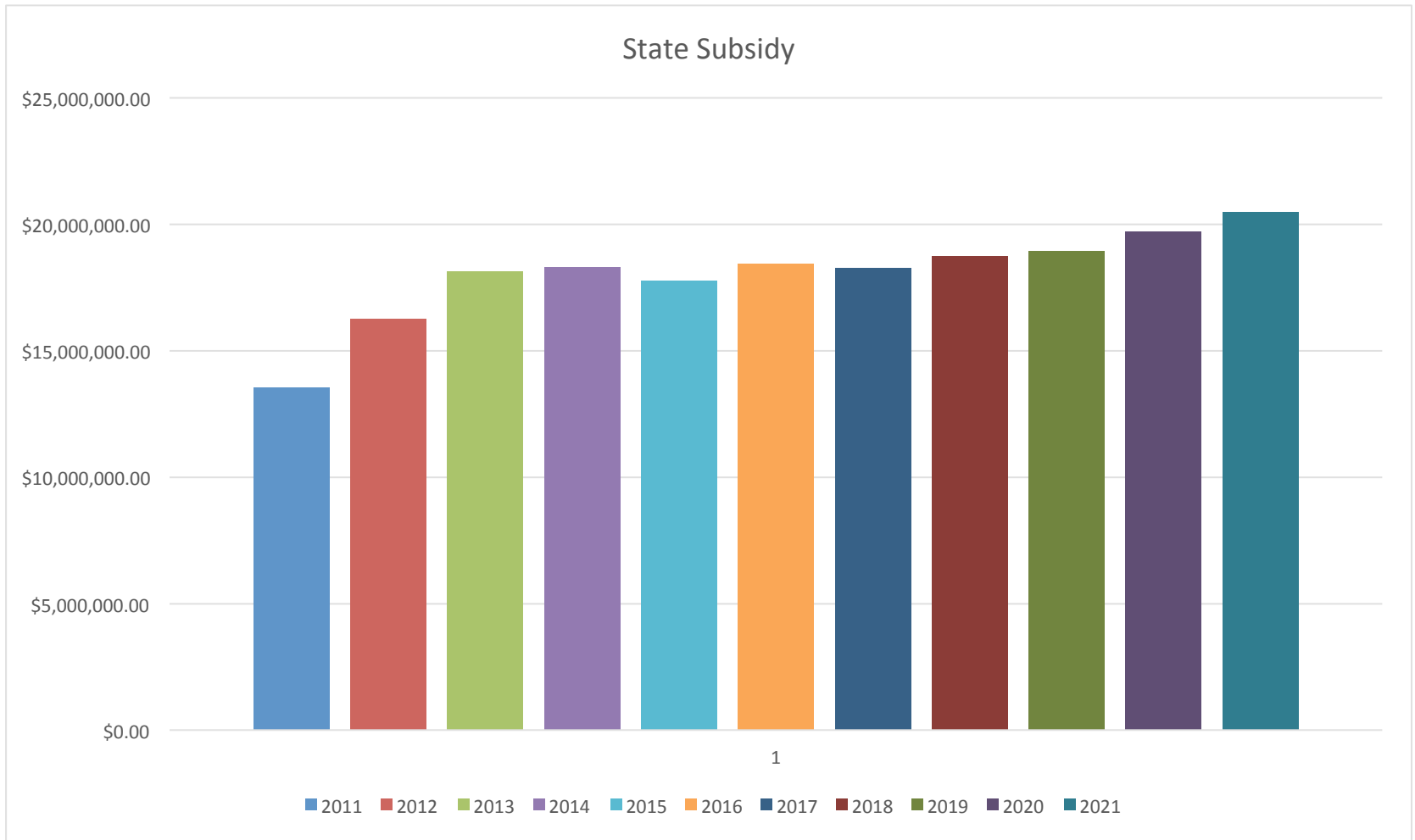
SUMMARY OF REVENUE CHANGE

Revenue Change	Amount
State \$20,476,973.78	+\$786,940.15
State Agency Client \$75,000	-\$0
Earned Revenue	<u>\$(34,526.00)</u>
Net increase of A,B,C	\$752,414.15

Due to the valuation increase of \$23.6M in real estate value and decreased mil rate of 8.18, an increase of \$84,000 to local required support was realized. Additional local support of \$297,304.55 is sought to close the budget gap.

STATE SUBSIDY RSU #22

2011-2021



BUDGET SUMMARY

Budget Comparison FY20 to FY21

Item	Amount
FY 2020 Budget Amount	\$33,231,835.78
FY 2021 Budget Amount	\$34,281,554.48
% increase over FY	3.16%

Total Budget Expenditures FY 21

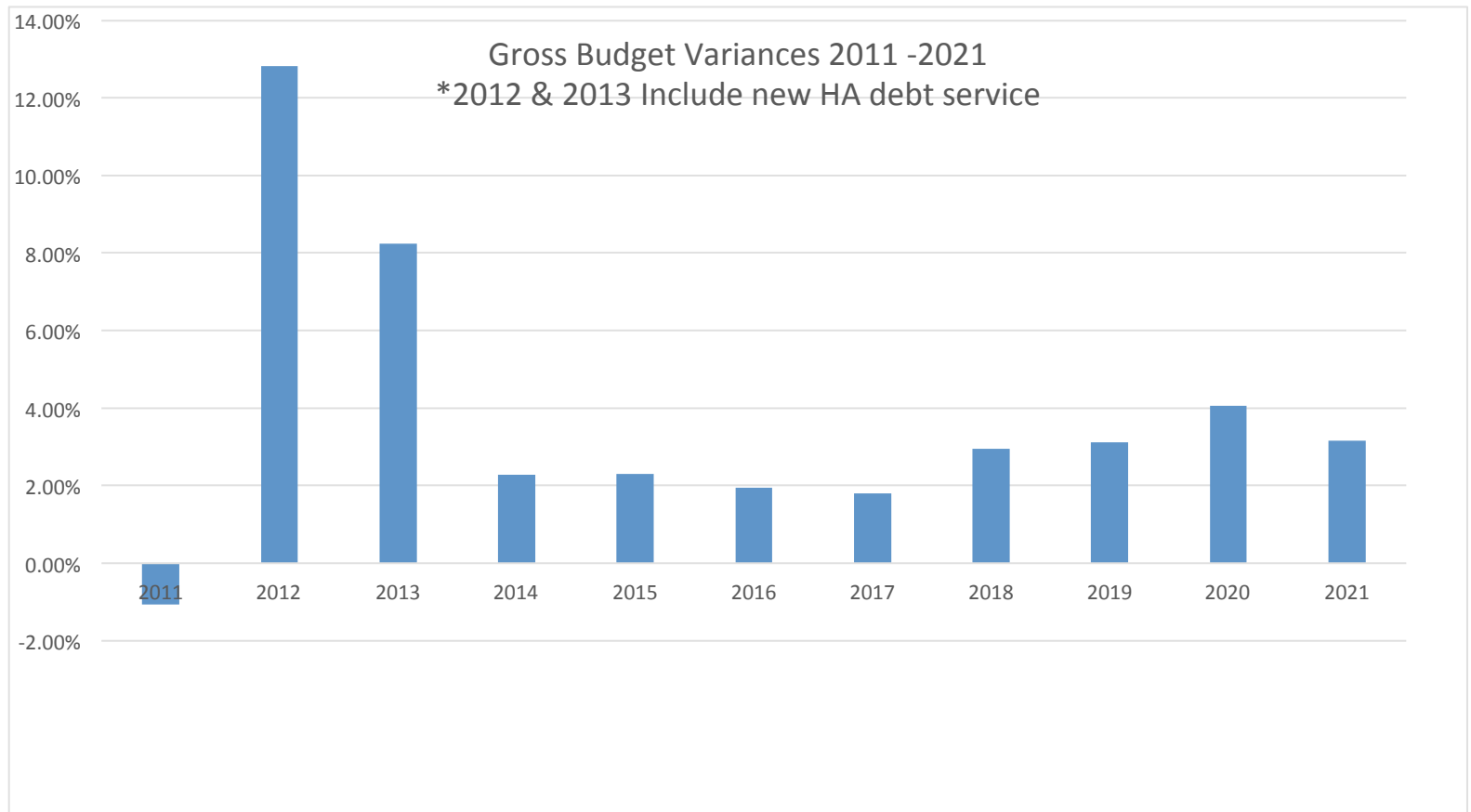
		<u>FY20 Budget</u>	<u>FY21 Proposed</u>	<u>\$ inc/(dec)</u>	<u>% inc/(dec)</u>
Expenditures:		33,231,835.78	34,281,554.48	1,049,718.70	3.16%
	<u>Total Expenses:</u>	33,231,835.78	34,281,554.48	1,049,718.70	3.16%

(Revenue cont'd next slide)

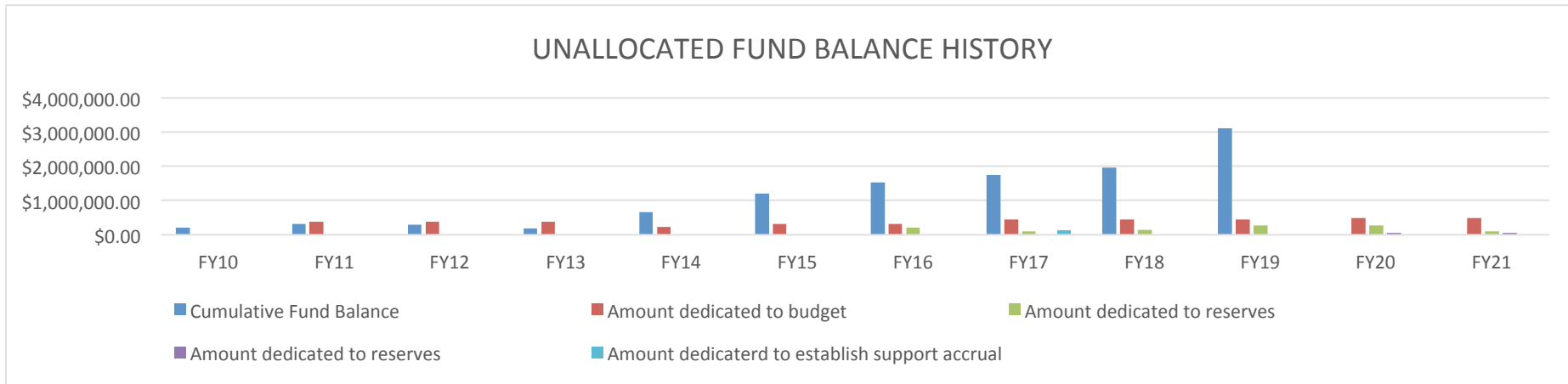
	Total Expenses:	33,231,835.78	34,281,554.48	1,049,718.70	3.16%	
Revenues:						
	State Allocation	19,690,033.63	20,476,973.78	786,940.15	4.00%	
	SAC	75,000.00	75,000.00	0.00	0.00%	
	Total State	19,765,033.63	20,551,973.78	786,940.15	3.98%	
	Local Earned Revenue					
	Rental Fees	3,000.00	3,000.00	0.00	0.00%	
	Gate Receipts	10,000.00	10,000.00	0.00	0.00%	
	Athletic Part. Fee	26,000.00	27,000.00	1,000.00	3.85%	
	E-rate	34,040.44		(34,040.44)	-100.00%	
	IRS interest reimburse	36,353.68	25,420.17	(10,933.51)	-30.08%	
	Expense reimburse (NB, VHS, Fuel ta	33,000.00	38,000.00	5,000.00	15.15%	
	Miscellaneous (Coke, MSMA)	17,329.00	22,667.00	5,338.00	30.80%	
	MaineCare	10,000.00	10,000.00	0.00	0.00%	
	Tuition	301,000.00	300,109.95	(890.05)	-0.30%	
	Total Local Revenue:	470,723.12	436,197.12	(34,526.00)	-7.33%	
	Prior Year Balance	500,000.00	550,000.00	50,000.00	10.00%	
	Assessment:					
	Local Allocation	9,039,552.00	9,123,426.66	83,874.66	0.93%	
	Non-State Debt Service	479,371.43	570,297.06	90,925.63	18.97%	FY20 only int on turf
	Local w/o State participation	2,977,155.60	3,049,659.86	72,504.26	2.44%	
	Total Local Share:	12,496,079.03	12,743,383.58	247,304.55	1.98%	net increase
	Total Revenues:	33,231,835.78	34,281,554.48	1,049,718.70	3.16%	

Gross Budget Variances 2011-2021

***2012 & 2013 include new HA debt service**

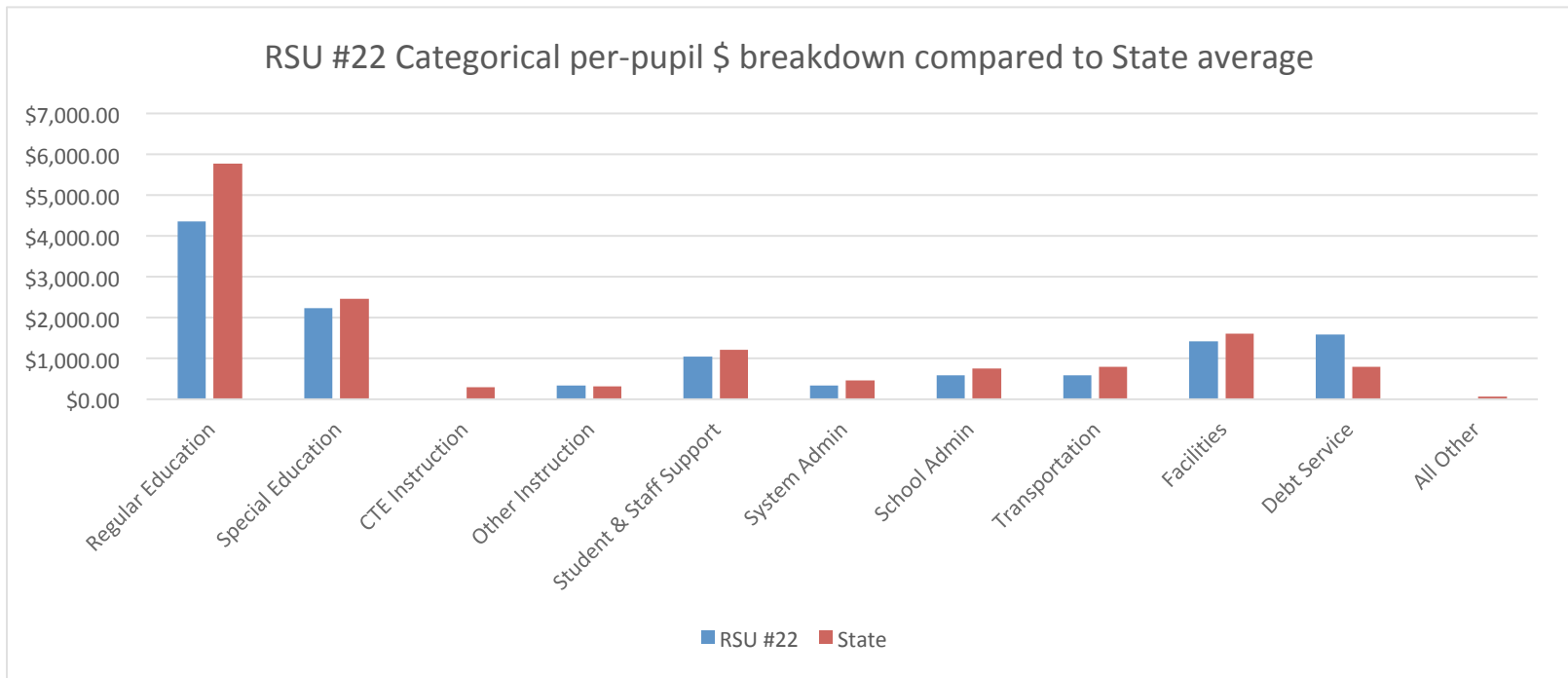


UNALLOCATED FUND BALANCE HISTORY



FY19 Breakdown by Per-Pupil Amount Expended (based on resident per-pupil breakdown calculated by DOE)

<u>Category</u>	<u>RSU #22</u>	<u>State</u>
Regular Education	\$4,360.53	\$5,774.54
Special Education	\$2,237.54	\$2,456.78
CTE Instruction	\$0.00	\$301.59
Other Instruction	\$345.10	\$322.06
Student & Staff Support	\$1,044.09	\$1,207.66
System Admin	\$331.33	\$466.55
School Admin	\$585.15	\$754.66
Transportation	\$592.94	\$804.36
Facilities	\$1,416.67	\$1,612.54
Debt Service	\$1,588.61	\$803.05
All Other	\$0.00	\$65.13



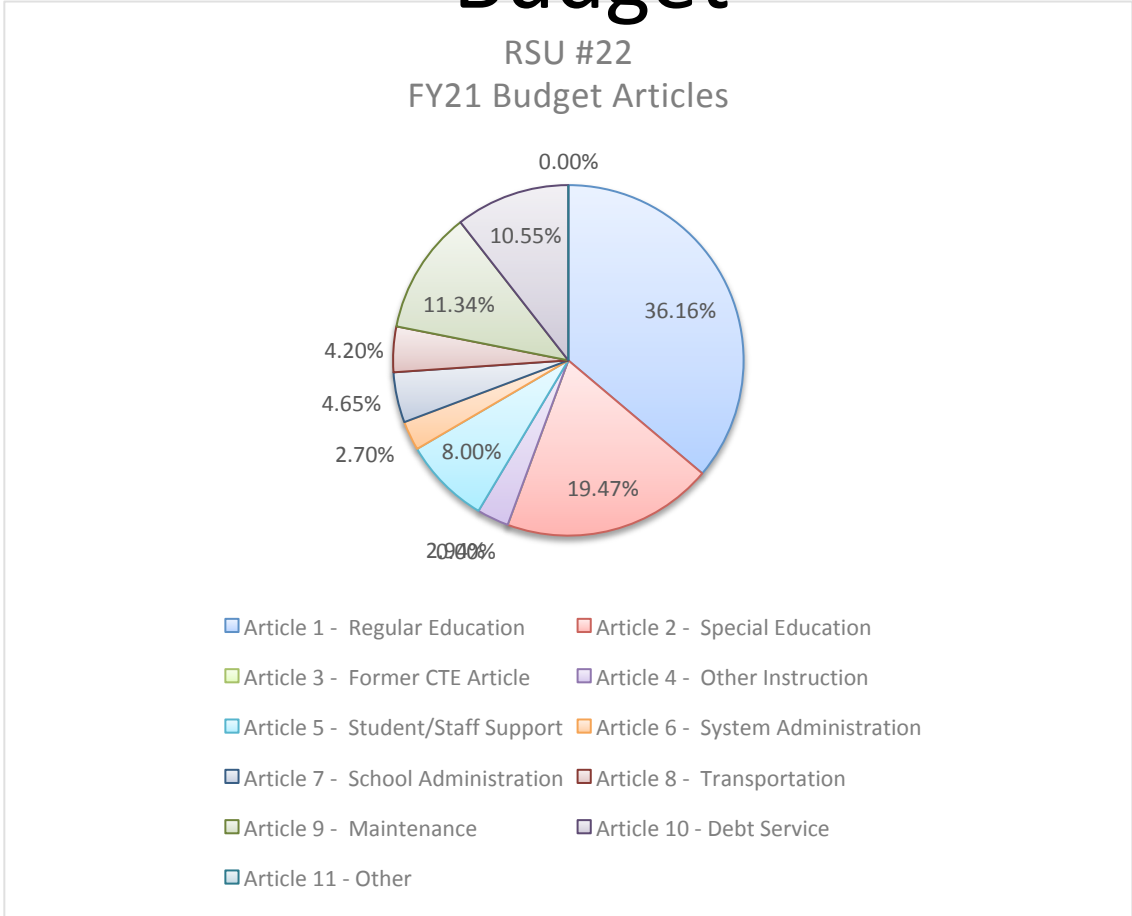
ARTICLES

ARTICLES 1-11 OVERVIEW

	FY20 Budget	FY21 Proposed	Incr/(Decr)	% Incr/(Decr)	%
- Regular Education	\$11,813,945.79	\$12,395,225.89	\$581,280.10	4.92%	
- Special Education	\$6,245,438.90	\$6,674,187.84	\$428,748.94	6.86%	
- Former CTE Article	\$0.00	\$0.00	\$0.00	0.00%	
- Other Instruction	\$902,696.91	\$1,007,772.08	\$105,075.17	11.64%	
- Student/Staff Support	\$2,672,729.83	\$2,743,286.74	\$70,556.91	2.64%	
- System Administration	\$920,576.11	\$925,019.73	\$4,443.62	0.48%	
- School Administration	\$1,540,278.76	\$1,593,383.06	\$53,104.30	3.45%	
- Transportation	\$1,375,602.70	\$1,438,425.45	\$62,822.75	4.57%	
- Maintenance	\$4,042,106.88	\$3,886,620.79	(\$155,486.09)	-3.85%	
) - Debt Service	\$3,718,459.90	\$3,617,632.90	(\$100,827.00)	-2.71%	
l - Other	\$0.00	\$0.00	\$0.00	0.00%	
	\$33,231,835.78	\$34,281,554.48	\$1,049,718.70		

RSU #22 Total FY 21 Proposed Budget

	% of Total
Article 1 - Regular Education	36.16%
Article 2 - Special Education	19.47%
Article 3 - Former CTE Article	0.00%
Article 4 - Other Instruction	2.94%
Article 5 - Student/Staff Support	8.00%
Article 6 - System Administration	2.70%
Article 7 - School Administration	4.65%
Article 8 - Transportation	4.20%
Article 9 - Maintenance	11.34%
Article 10 - Debt Service	10.55%
Article 11 - Other	0.00%



ARTICLE 1 HIGHLIGHTS

	FY20 Budget	FY21 Proposed	\$ Variance	% Variance
ARTICLE 1: REGULAR EDUCATION				
Presented March 10, 2020	\$11,813,945.79	\$12,514,590.21	\$700,644.42	5.93%
REVISED 5.4.20	\$11,813,945.79	\$12,395,225.89	\$581,280.10	4.92%

Adjustments:

- Recalculation of salary lines based on CBA 2% increase
- Recalculated health insurance rates and coverage levels
- Recalculated technology lease
- Increase to tuition reimbursement
- Increase to instructional supplies
- HA Building Assets/Reducing Risks .5 Coordinator (BARR) position
- Elementary Teacher 1.0 FTE Smith School
- Behavior Consultant/Behavior Analyst BCBA .5 FTE Smith School

ARTICLE 2 HIGHLIGHTS

	FY20 Budget	FY21 Proposed	\$ Variance	% Variance
ARTICLE 2: SPECIAL EDUCATION				
Presented: March 10, 2020	\$6,245,438.90	\$6,707,668.09	\$462,229.19	7.40%
REVISED 5.4.20	\$6,245,438.90	\$6,674,187.84	\$428,748.94	6.86%

Adjustments:

- Recalculation of salary lines based on CBA 2% increase
- Recalculated health insurance rates and coverage levels
- Special Education teacher position 1.0 FTE Smith School
- District Social Worker .5 FTE
- New Ed Techs positions 2.0 FTE
- Increase to Tuition Reimbursement

ARTICLE 3 HIGHLIGHT

CTE FLOW THROUGH

- Reminder: CTE Funding no longer flows through RSU #22
\$0 recommended
- The amount now goes directly to United Technologies Center
- The only CTE related expense is \$50,000 of transportation costs.
These costs were formerly part of Article 3 CTE and are now carried
in Article 8: Transportation

ARTICLE 4 HIGHLIGHTS

	FY20 Budget	FY21 Proposed	\$ Variance	% Variance
ARTICLE 4: OTHER INSTRUCTION				
Presented: February 11, 2020	\$902,696.91	\$956,717.05	\$54,020.14	5.98%
REVISED 5.4.20	\$902,696.91	\$1,007,772.08	\$105,075.17	11.64%

Adjustments:

- Increase in stipends and associated benefits coaches/advisors
- Reeds Brook Technology Club and Homework Club Advisors
- Increase in co-curricular transportation
- Increase in athletic supplies and equipment
- Increase in athletic trainer middle schools

ARTICLE 5 HIGHLIGHTS

	FY20 Budget	FY21 Proposed	\$ Variance	% Variance
ARTICLE 5: STUDENT & STAFF SUPPORT				
Presented: April 14, 2020	\$2,672,729.83	\$2,803,944.73	\$131,214.90	4.91%
REVISED 5.4.20	\$2,672,729.83	\$2,743,286.74	\$70,556.91	2.64%

Adjustments:

- Tech related repairs and maintenance increase
- Re-calculated health insurance rates and coverage levels
- Revised technology lease allocations
- Reeds Brook library Ed Tech increase (1 hour per day)

ARTICLE 6 HIGHLIGHTS

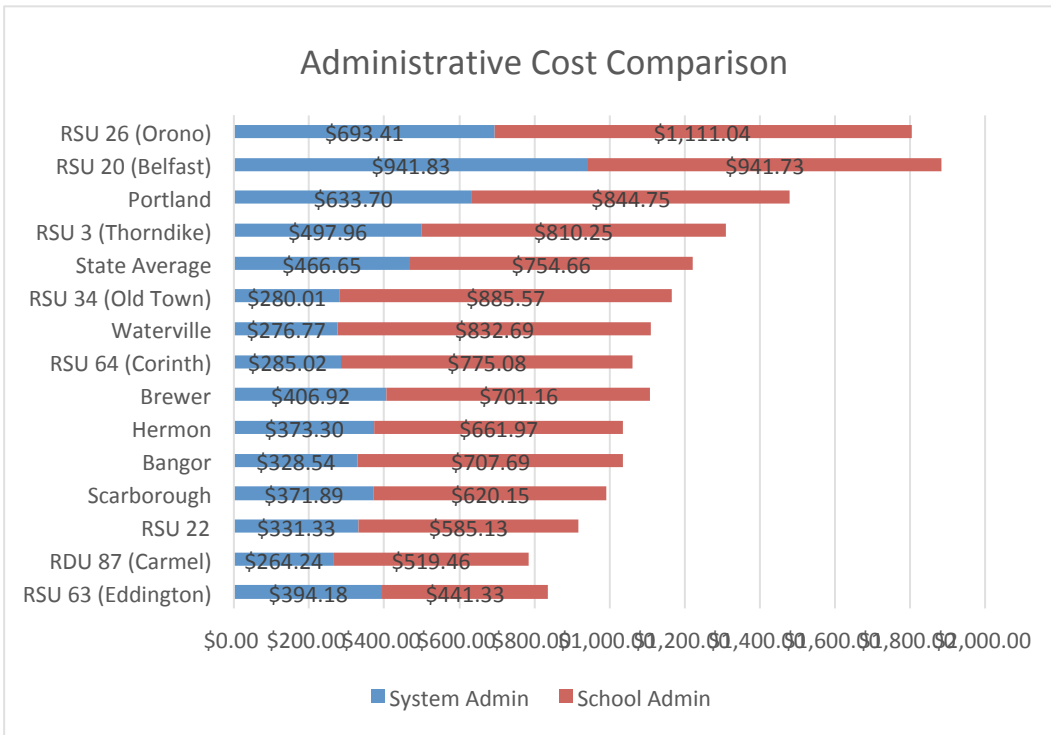
	FY20 Budget	FY21 Proposed	\$ Variance	% Variance
ARTICLE 6: DISTRICT ADMINISTRATION				
Presented: March 31, 2020	\$920,576.11	\$961,100.46	\$40,524.35	4.40%
Revised 5.4.20	\$920,576.11	\$925,019.73	\$4,443.62	0.48%

Adjustments:

Increase in contracted services

Salary and benefits adjustments new Superintendent/Assistant Superintendent

<u>Unit</u>	<u>System Admin</u>	<u>School Admin</u>	<u>Total</u>
RSU 63 (Eddington)	\$394.18	\$441.33	\$835.51
RDU 87 (Carmel)	\$264.24	\$519.46	\$783.70
RSU 22	\$331.33	\$585.13	\$916.46
Scarborough	\$371.89	\$620.15	\$992.04
Bangor	\$328.54	\$707.69	\$1,036.23
Hermon	\$373.30	\$661.97	\$1,035.27
Brewer	\$406.92	\$701.16	\$1,108.08
RSU 64 (Corinth)	\$285.02	\$775.08	\$1,060.10
Waterville	\$276.77	\$832.69	\$1,109.46
RSU 34 (Old Town)	\$280.01	\$885.57	\$1,165.58
State Average	\$466.65	\$754.66	\$1,221.31
RSU 3 (Thorndike)	\$497.96	\$810.25	\$1,308.21
Portland	\$633.70	\$844.75	\$1,478.45
RSU 20 (Belfast)	\$941.83	\$941.73	\$1,883.56
RSU 26 (Orono)	\$693.41	\$1,111.04	\$1,804.45



ARTICLE 7 HIGHLIGHTS

	FY20 Budget	FY21 Proposed	\$ Variance	% Variance
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ARTICLE 7: SCHOOL LEADERSHIP

Presented March 31, 2020	\$1,540,278.76	\$1,597,480.51	\$57,201.75	3.71%
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Revised 5.4.20	\$1,540,278.76	\$1,593,383.06	\$53,104.30	3.45%
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Adjustments:

Salary and benefits adjustments

ARTICLE 8 HIGHLIGHTS

	FY20 Budget	FY21 Proposed	\$ Variance	% Variance
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ARTICLE 8: TRANSPORTATION

Presented: April 28, 2020	\$1,375,602.70	\$1,438,425.45	\$62,822.75	4.57%
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Adjustments:

Special Education student transportation increase

Transfer in of auto repair/maintenance expenses for student transportation

Van replacement for student transportation

ARTICLE 9 HIGHLIGHTS

	FY20 Budget	FY21 Proposed	\$ Variance	% Variance
Article 9: MAINTENANCE	\$4,042,106.88	\$4,059,141.02	\$17,034.14	0.42%
REVISED 5.4.20	\$4,042,106.88	\$3,886,620.79	(\$155,486.09)	-3.85%

Adjustments:

- Reduced Capital Repair & Maintenance
- Moved auto insurance to Article 8
- Moved auto repairs to Article 8

CAPITAL RESERVE

RSU 22

- Capital Reserve Account \$541,006.13 for projects in progress
Including \$260,000 Wagner School Roof and \$100,000 Electrical Upgrade Hampden Campus

Recommended FY 21 Dedication: \$200,000

Targeted Projects

- Safety and Security audit/implementation
- Roofing project
- Sanitizing Equipment
- Furniture (social distancing)
- Plexiglass Barriers
- Compressor Replacement HA
- Generator Installation
- Bleacher Renovation HA Track
- Window/Door Replacement
- Building Water Filtration systems (Winterport)
- Vehicle fleet renewal

Capital Reserve Fund	
RSU 22	
As of March 31, 2020	
Beginning Balance	\$515,330.26
Interest since 7/1/19	<u>\$2,416.51</u>
	\$517,746.77
LESS:	
Contracted services	(\$133,025.11)
Repair & Maintenance Svcs	(\$97,917.46)
Supplies, Repair & Maintenance	(\$20,798.07)
	(\$251,740.64)
Balance	\$266,006.13
Transfer per voters (in process)	<u>\$275,000.00</u>
Balance	\$541,006.13
Wagner Roof Project June-August 20	(\$260,000.00)
WB/McGraw Electrical Upgrades	(\$120,000.00)
FY 21 Proposed Capital Projects	(\$100,000.00)
	\$61,006.13
FY 21 Recommended Dedication	\$200,000.00

ATHLETIC FACILITY RESERVE

- Current Balance \$82,144.47
- Recommended Dedication \$100,000
- Targeted Projects
 - Athletic field renovations (Wagner Middle)
 - Brick retaining wall renovation (HA Turf)
 - HA Track resurfacing
 - HA Tennis Court resurfacing
 - HA Turf Replacement

TECHNOLOGY RESERVE

RSU 22

Technology Reserve Fund Balance

- Current Account Balance \$50,000.00
(Includes voter authorized \$50,000 for FY 19-20)
- Recommended Dedication: \$100,000

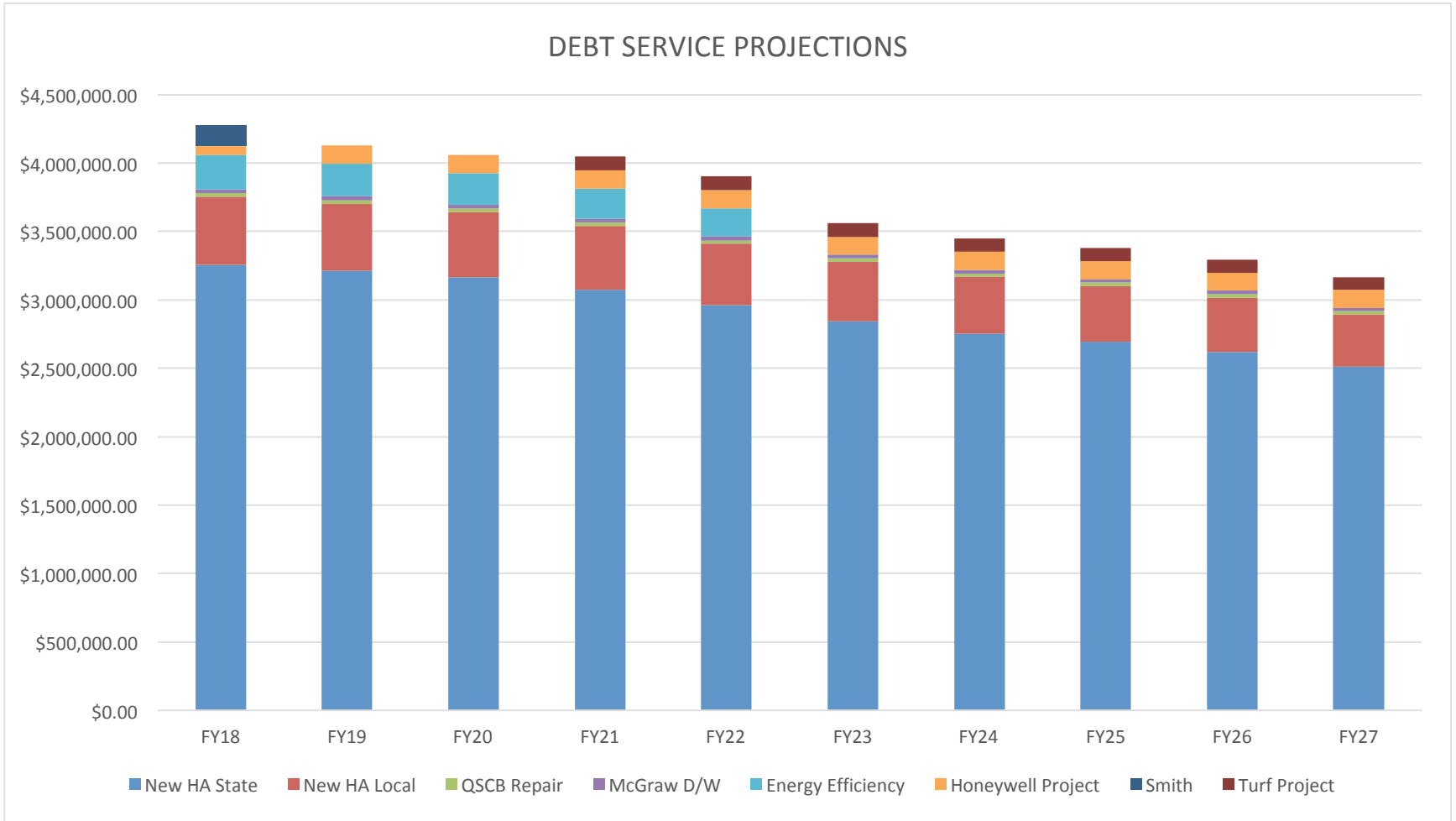
Targeted Projects:

- ADS Accounting Software replacement for state retirement compliant accounting software replacement
- Remote Learning Technology needs

ARTICLE 10 HIGHLIGHTS

	FY20 Budget	FY21 Proposed	\$ Variance	% Variance
Article 10: DEBT SERVICE				
Presented: January 21, 2020	\$3,718,459.90	\$3,617,632.90	(\$100,827.00)	

ARTICLE 10 DEBT SERVICE PROJECTIONS



ARTICLE 11 HIGHLIGHTS

	FY20 Budget	FY21 Proposed	\$ Variance
Article 11 : All Other Expenditures, Including School Lunch			
Presented: January 21, 2020	\$0.00	\$30,000.00	\$30,000.00
REVISED 5.4.20	\$0.00	\$0.00	\$0.00
Adjustments:			
Reduced Local Support for School Lunch			-\$30,000.00

ARTICLE 17 HIGHLIGHTS

					FY20 Proposed	FY21 Proposed	\$ Variance	% Variance
					\$70,600.00	\$75,080.00	\$4,480.00	6.35%
Article 17: Adult Education								
The cost to provide educational and recreational opportunities to adults in the district.								

LOCAL ASSESSMENT

VALUATIONS BY TOWNS

Town	17-18 Valuation	18-19 Valuation	19-20 Valuation	20-21 Valuation	Increase	% Increase
Hampden	\$608,450,000	\$623,850,000	\$634,066,667	\$650,050,000.00	\$15,983,333	2.52%
Winterport	\$252,583,333	\$266,025,000	\$266,983,333	\$269,400,000.00	\$2,416,667	0.91%
Newburgh	\$101,566,667	\$103,600,000	\$105,016,667	\$107,683,333.00	\$2,667,000	2.54%
Frankfort	\$79,416,667	\$83,725,000	\$85,666,667	\$88,200,000.00	\$2,533,333	2.96%
						2.16%

Due to the valuation increase of \$23.6M in real estate value and decreased mil rate of 8.18, an increase of \$84,000 to local required support was realized. Additional local support of \$297,304.55 is sought to close the budget gap.

2020-2021 COST SHARING UNDER DISTRICT FORMULA

TABLE 4

	%	%	VALUATION	PUPILS	=	FY21 %	COMPARISON
<u>TOWN</u>	<u>VALUATION</u>	<u>PUPILS</u>	<u>80%</u>	<u>20%</u>		<u>COST</u>	<u>FY20 %</u>
HAMPDEN	58.28%	55.88%	46.63%	11.18%		57.80%	57.57%
NEWBURGH	9.65%	11.10%	7.72%	2.22%		9.94%	9.95%
WINTERPORT	24.15%	25.39%	19.32%	5.08%		24.40%	24.66%
FRANKFORT	<u>7.91%</u>	<u>7.63%</u>	6.33%	1.53%		7.85%	<u>7.82%</u>
TOTAL	100.00%	100.00%	80.00%	20.00%		100.00%	100.00%

2020-2021 LOCAL COST

TABLE 5

<u>TOWN</u>	<u>LOCAL EPS COMMITMENT</u>	<u>LOCAL ONLY DEBT SERVICE</u>	<u>OTHER LOCAL SHARE</u>	<u>= TOTAL FROM TAXES</u>
HAMPDEN	\$5,317,409.00	\$329,644.62	\$1,762,772.47	\$7,409,826.08
NEWBURGH	\$880,849.66	\$56,708.69	\$303,249.30	\$1,240,807.64
WINTERPORT	\$2,203,692.00	\$139,158.08	\$744,146.93	\$3,086,997.01
FRANKFORT	<u>\$721,476.00</u>	<u>\$44,785.68</u>	<u>\$239,491.16</u>	<u>\$1,005,752.84</u>
TOTAL	\$9,123,418.66	\$570,297.06	\$3,049,659.86	\$12,743,383.58
				\$12,743,383.58
	\$9,123,426.66	\$570,297.06	\$3,049,659.86	\$12,743,383.58
	\$0.00	\$0.00	\$0.00	\$0.00

Revised 6.3.2020

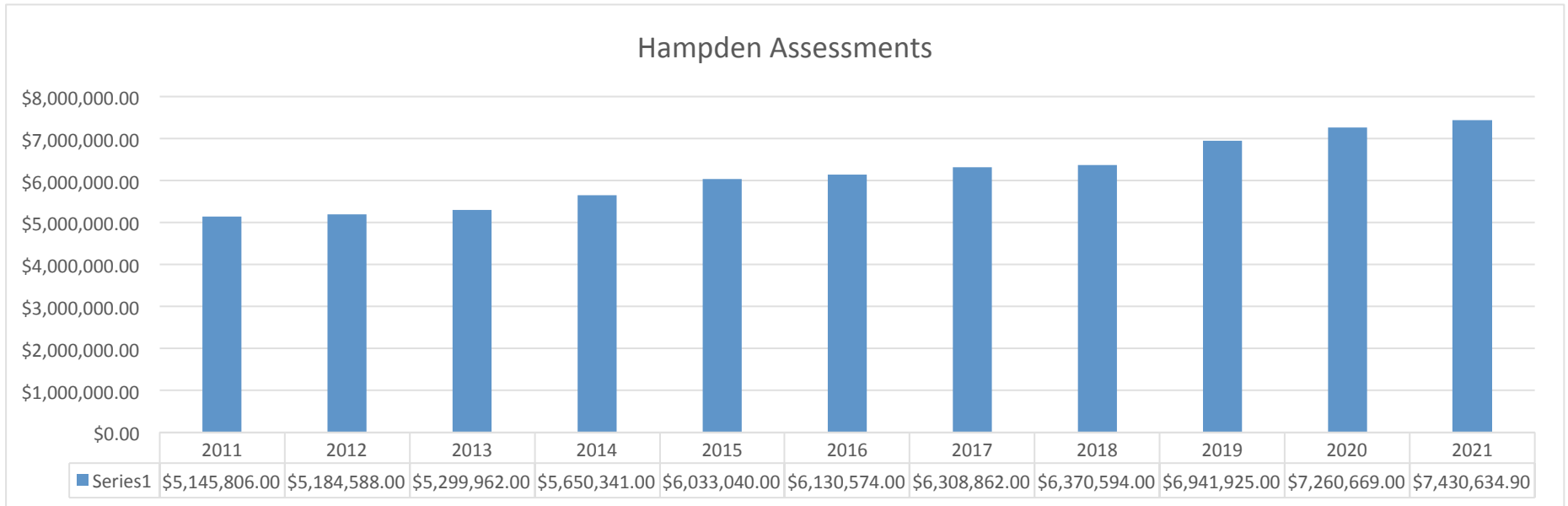
LOCAL FUNDING SUPPORT BY TOWN

CHANGES IN TOWN ASSESSMENTS				TABLE 6
<u>TOWN</u>	<u>2020 ASSESSMENT</u>	<u>2021 ASSESSMENT</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
HAMPDEN	\$7,239,944.42	\$7,409,826.08	\$169,881.66	2.35%
NEWBURGH	\$1,213,423.35	\$1,240,807.64	\$27,384.29	2.26%
WINTERPORT	\$3,062,959.32	\$3,086,997.01	\$24,037.69	0.78%
FRANKFORT	<u>\$979,751.94</u>	<u>\$1,005,752.84</u>	<u>\$26,000.90</u>	<u>2.65%</u>
TOTAL	\$12,496,079.03	\$12,743,383.58	\$247,304.56	1.98%

Revised 6.3.2020

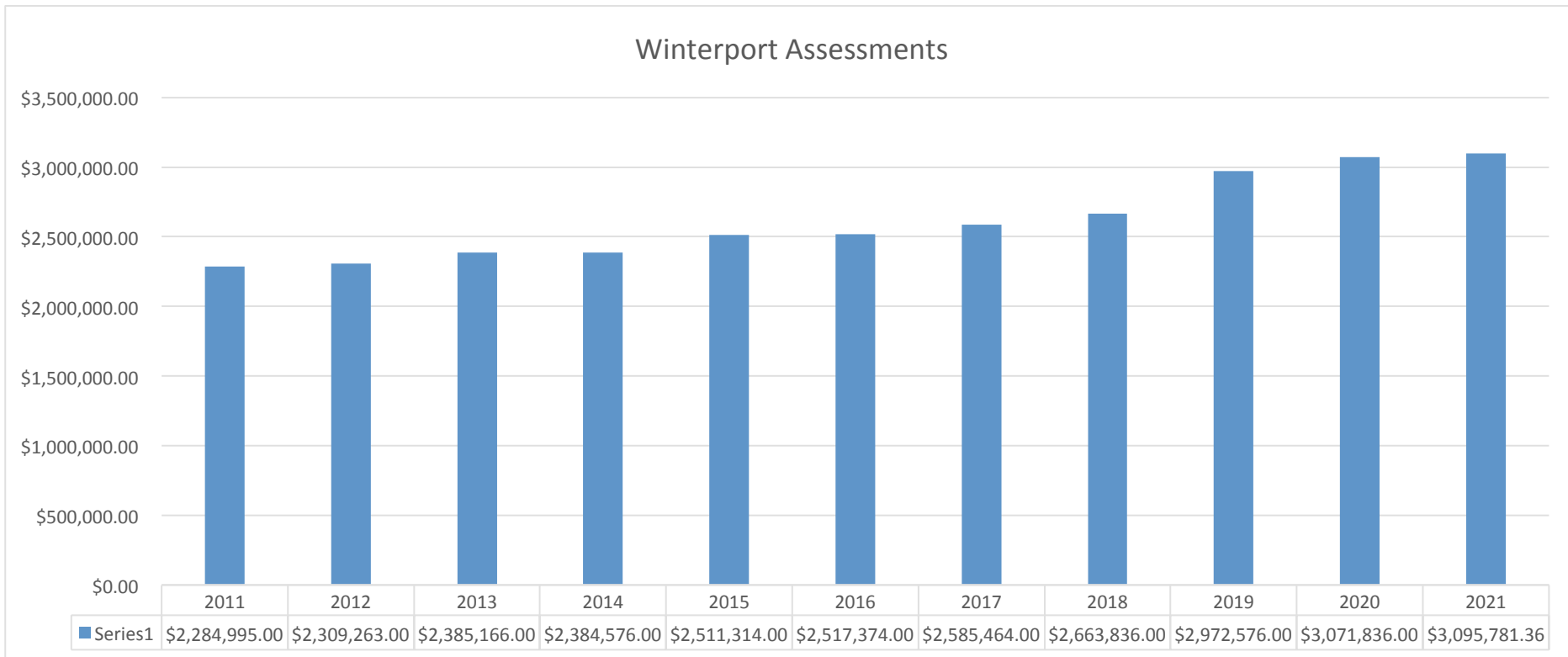
HAMPDEN ASSESSMENTS

2011-2021



WINTERPORT ASSESSMENTS

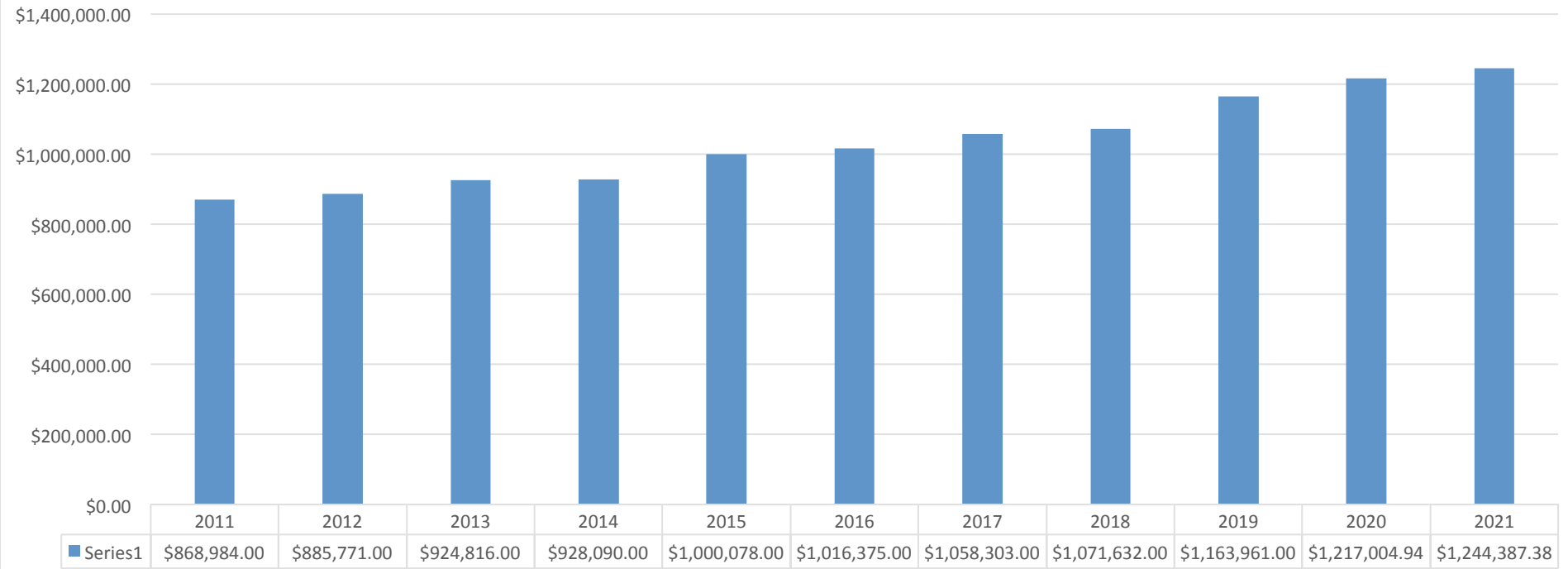
2011-2021



NEWBURGH ASSESSMENTS

2011-2021

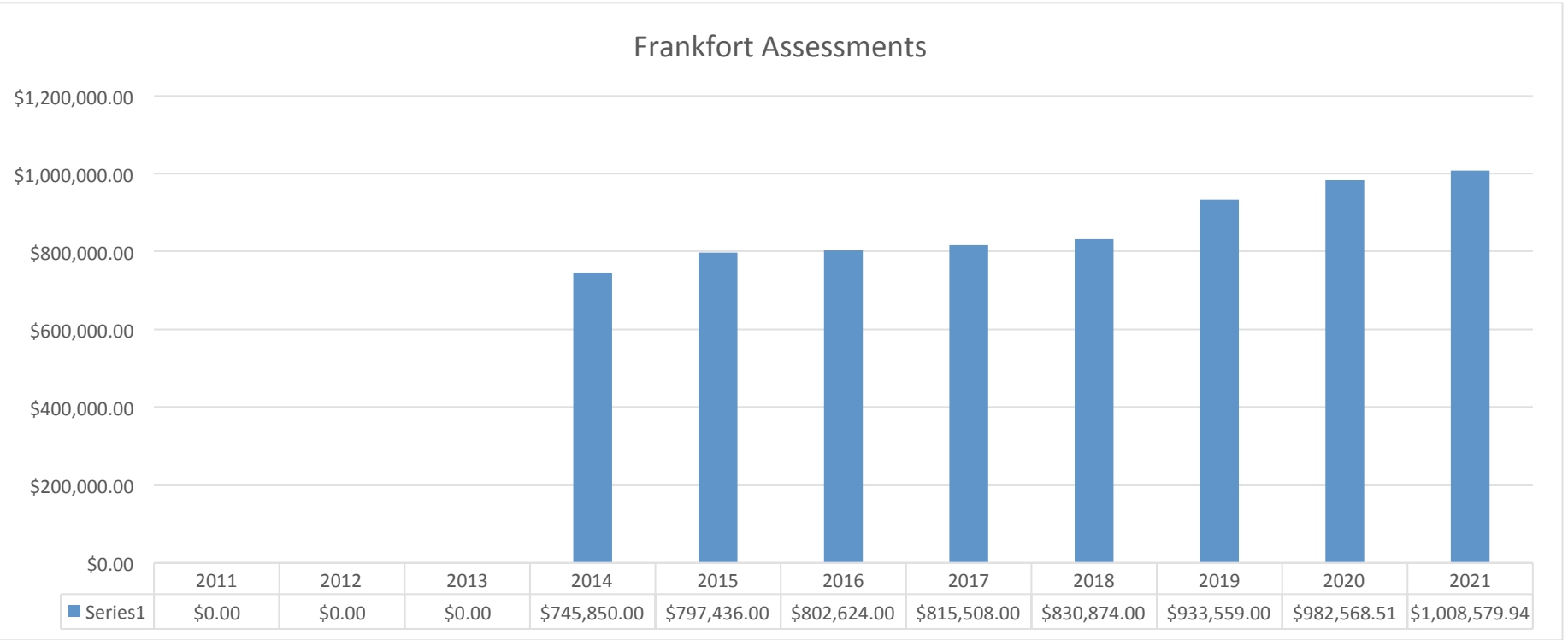
Newburgh Assessments



FRANKFORT ASSESSMENTS

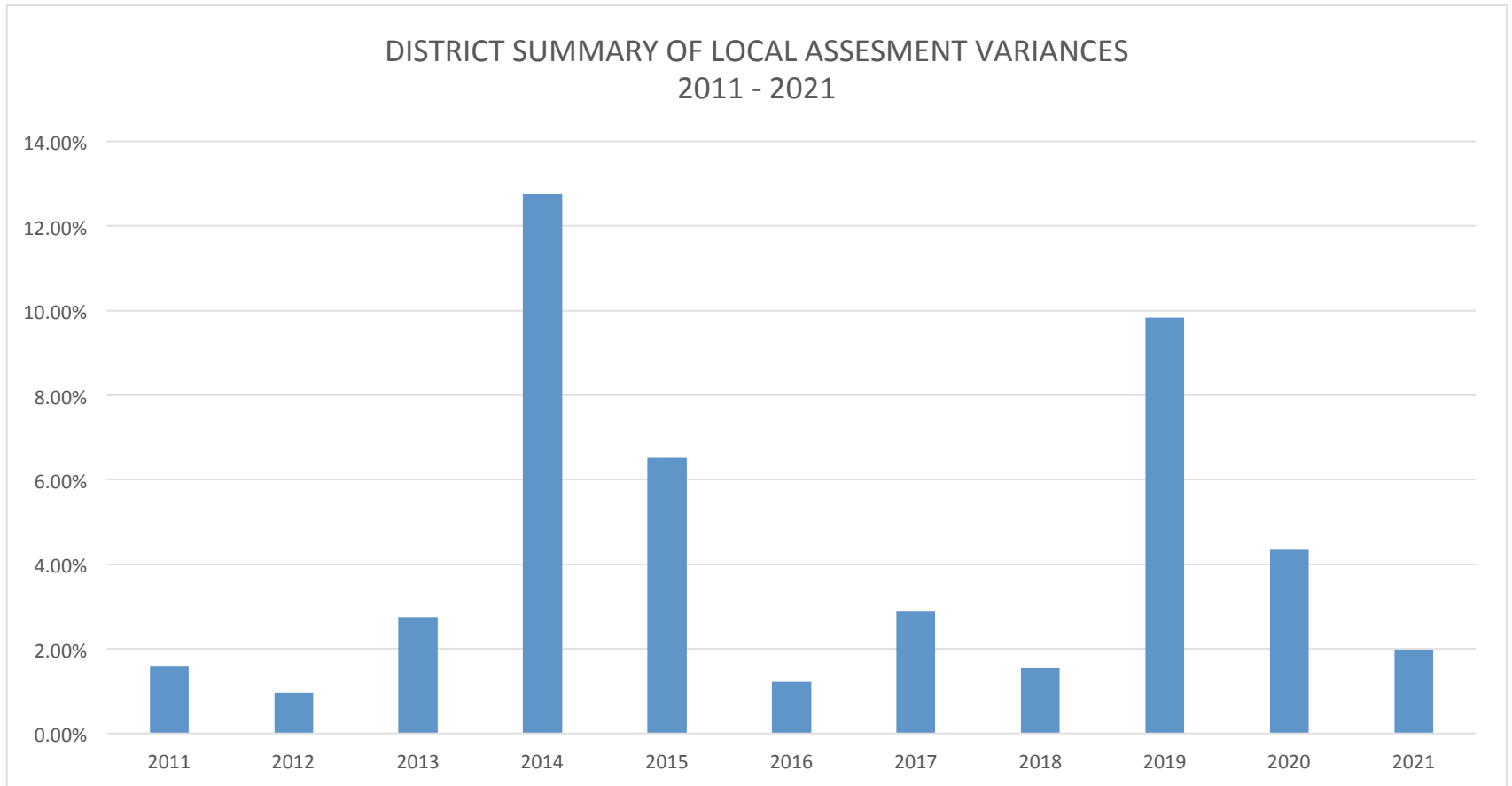
2014-2021

Frankfort Assessments



DISTRICT SUMMARY OF LOCAL ASSESSMENT VARIANCES 2011-2021

***2014 IS FIRST YEAR WITH FRANKFORT**



COMPARISON: ABOVE EPS SUPPORT BY TOWN

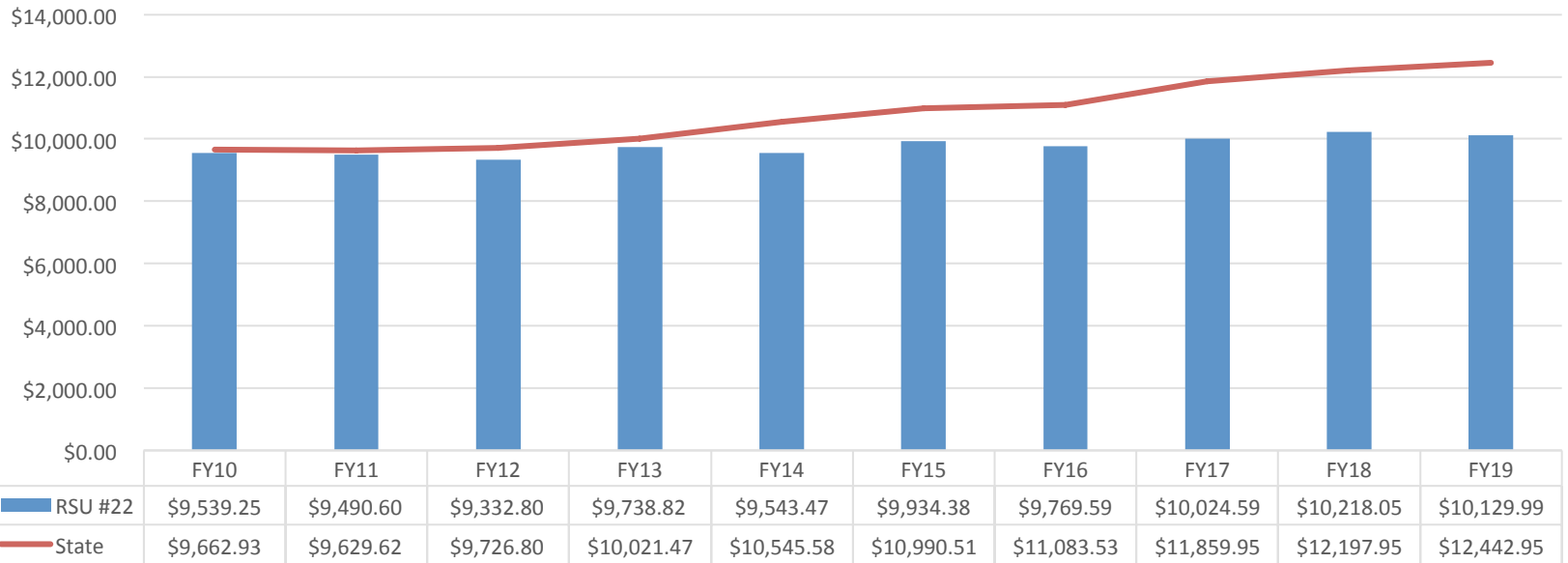
2016-2019

% Above EPS - data analysis

	2016		2017		2018		2019	
	\$	%	\$	%	\$	%	\$	%
Unit								
Bangor	3,477,234.00	9%	3,349,970.00	9%	(888,844.85)	-2%	3,244,248.00	8%
Brewer	507,289.00	3%	682,180.00	4%	1,261,365.45	8%	1,367,572.00	8%
Cape Elizabeth	4,793,743.00	27%	5,843,912.00	34%	6,478,712.22	38%	7,502,343.58	45%
Falmouth	5,785,333.00	22%	6,595,172.00	24%	8,031,225.55	30%	8,503,095.00	31%
Hermon	41,458.00	0%	83,549.00	1%	(216,097.13)	-2%	388,762.00	4%
Portland	11,663,580.00	14%	13,500,686.00	17%	14,855,128.13	18%	15,857,742.00	19%
Scarborough	2,648,935.00	8%	3,536,644.00	10%	5,764,779.88	17%	8,496,087.66	26%
Yarmouth	4,469,939.00	28%	4,779,686.00	29%			5,777,745.00	33%
RSU 79/SAD1 (Presque Isle)	620,055.00	3%	770,685.00	4%	1,259,889.14	7%	1,861,010.99	10%
RSU 3 (Thorndike)	843,006.00	5%	1,152,787.00	6%	(314,163.81)	-2%	1,517,250.06	9%
RSU 22	999,931.00	4%	1,208,167.00	4%	1,338,895.73	5%	2,354,125.18	8%
SAD 51 (Cumberland)	7,233,574.00	30%	7,728,337.00	31%	9,012,823.92	37%	10,512,194.10	43%
RSU 63 (Eddington)	506,296.00	6%	661,775.00	8%	812,192.07	10%	881,978.67	10%
RSU 64 (Corinth)	666,639.00	6%	848,761.00	7%	(237,221.16)	-2%	1,176,917.79	9%
RSU 19 (Newport)	145,812.00	1%	1,185,484.00	5%	2,438,133.38	11%	2,508,820.76	10%
RSU 34 (Old Town)	1,244,945.00	9%	139,393.00	10%	1,664,405.07	12%	1,309,553.49	9%
RSU 67 (Lincoln)	1,363,863.00	14%	1,473,621.00	16%	1,700,059.85	18%	1,961,686.21	22%
STATE	1,031,526.00	20%	1,133,030.00	17%				

PER PUPIL COSTS STATE VS. RSU #22

PER PUPIL COSTS
State VS. RSU #22



BUDGET APPROVAL STEPS

Part I Public Hearing Budget Review (Thursday June 25, 2020)

- Presentation of Articles 1-11 for RSU #22 Cost Center Categories
- Presentation of Articles 12, 13 and 14 to Raise Funds for Proposed Budget
- Presentation of Article 15 Summary of Proposed Budget

Part II Referendum Questions Review (Tuesday July 14, 2020)

- Question 1: School Budget
- Question 2: Adult Education Program and Local Share
- Question 3: Authorize Expenditure of Capital Reserve Fund
- Question 4: Authorize Expenditure of Athletic Reserve Fund
- Question 5: Authorize Transfer To and From Technology Reserve Fund
- Question 6: Authorize the Career and Technical Education (CTE) Budget
- Question 7: Authorize the Adult Education Budget for CTE
- Budget Validation Referendum – Tuesday, July 14th at Polling Sites
8:00 a.m. to 8:00 p.m.