

Camden Rockport Schools 2021-22 Requested Budget

Be Kind.
Work Hard.
Keep Learning.

Revised 4/5/21



Budgeting Filters



What is in the best interest of our students?



What do we need to maintain a safe environment?



What have we learned and how can we best allocate resources?



How does this budget impact our long-term planning?



What is fiscally responsible to our taxpayers?



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Projected 2021
CRES	343	373	376	373	369	376	372	372	375	334	350+14
CRMS	366	360	371	388	358	359	370	362	356	386	368
TOTAL	709	733	747	761	727	735	742	734	731	720	718+14

10-year October Enrollments

Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	10 Yr Ave
Change to Expense Budget	1.36	.41	1.63	1.15	1.79	1.89	17.25	8.04	-.30	2.62	3.58
Impact to Taxpayer	-.40	2.73	1.08	3.86	.68	1.77	17.09	7.26	-.10	2.18	3.62

10-year Budget increases (%)

Regular

Instruction

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

	2020-21	2021-22		
	2020-21	2021-22	\$	% Change
	Budget	Requested Budget	Change	
	\$5,519,797	\$5,849,715	\$329,918	5.98%

- Addition of nature-based Pre-K classroom
- Wage increases
- Health increase came in at 0%, budgeting a buffer of 2% for potential changes
- Changes that don't impact the budget
 - Adding Behavior Specialist position at CRES with Federal Funds
 - Moved "extra" Grade 5 teaching position to Grade 3

Special Education

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

	2020-21	2021-22	\$	%
Budget		Requested Budget	Change	Change
	\$2,298,391	\$2,424,914	\$126,524	5.50%

- Reduced the Contingency, but increased Private Tuition line
- Health budgeted incorrectly in 2020-21, resulting in some significant increases for 21-22
- Increased wages, health

Other Instruction

(co-curricular, athletics)

	2020-21	2021-22		
	2020-21 Budget	2021-22 Requested Budget	\$ Change	% Change
	\$120,453	\$121,964	\$1,511	1.25%

- Increases in stipends, wages

Student and Staff Support

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

	2020-21	2021-22		
	2020-21 Budget	2021-22 Requested Budget	\$	%
			Change	Change
	\$1,119,442	\$1,157,622	\$38,180	3.41%

- Reduction in Assessment Services (state paying for NWEA testing)
- Reduction in teacher course reimbursement (T2)
- Increase in IT contracted services, lease and non-lease purchases (8 new photocopiers and Rose Hall tech - part of window plan)
- Wage increases

System Administration

	2020-21	2021-22		
	2020-21 Budget	2021-22 Requested Budget	\$	%
	\$472,512	\$476,497	Change	Change
			\$3,985	0.84%

- Wage increases

School Administration

	2020-21	2021-22	\$	%
Budget	2020-21 Budget	2021-22 Requested Budget	Change	Change
	\$775,764	\$784,834	\$9,070	1.17%

- Wage increases

Transportation

	2020-21	2021-22		
	2020-21	2021-22	\$	%
	Budget	Requested Budget	Change	Change
	\$726,841	\$693,021	(\$33,820)	(4.65)%

- Paid off bus lease
- Purchased new Bus with Federal Funds in FY21

Facilities

(Operations and Maintenance)

	2021-22 Requested Budget	\$ Change	% Change
2020-21 Budget	\$1,928,087	\$90,776	4.94%

- Increase in wages, supplies
- Increased equipment and utilities due to Rose Hall
- \$65K Reduction in Capital Reserve allocation (from \$175K to \$110K)
- Eliminated \$50K in moving costs

Debts and Other Commitments

	2020-21 Budget	2021-22 Requested Budget	\$ Change	% Change
	\$3,827,909	\$3,718,485	(\$109,424)	(2.86)%

- Lower interest payment on all construction loans (CRMS, CRES, Rose Hall)

Other Expenditures

(board contingency, food service subsidy)

	2020-21	2021-22		
	2020-21 Budget	2021-22 Requested Budget	Budget Change	% Change
	\$129,000	\$114,000	(\$15,000)	(11.63)%

- Decreased board contingency line

Article	2020-21 Budget	2021-22 Requested	\$ Change	% Change
Regular Instruction	\$5,519,797	\$5,849,715	\$329,918	5.98%
Special Education	\$2,298,391	\$2,424,914	\$126,524	5.50%
Other Instruction	\$120,453	\$121,964	\$1,511	1.25%
Student/Staff Support	\$1,119,442	\$1,157,622	\$38,180	3.41%
System Administration	\$472,512	\$476,497	\$3,985	0.84%
School Administration	\$775,764	\$784,834	\$9,070	1.17%
Transportation	\$726,841	\$693,021	(\$33,820)	(4.65%)
Facilities/Maintenance	\$1,837,311	\$1,928,087	\$90,776	4.94%
Debt	\$3,827,909	\$3,718,485	(\$109,424)	(2.86%)
Other Expenditures	\$129,000	\$114,000	(\$15,000)	(11.63%)
Total	\$16,827,419	\$17,269,139	\$441,720	2.62%

Total Expense Budget

Non- Assessment Revenues

	2020-21 Budget	2021-22 Requested	\$ Change	% Change
Tuition - Parents	\$27,839	\$11,261	(\$16,578)	(59.55%)
Tuition – Other SAU's (spec ed)	\$40,857	\$37,163	(\$3,694)	(9.04%)
Interest on Investments	\$15,000	\$10,000	(\$5000)	(33.33%)
Transportation Revenue	\$238,212	\$210,898	(\$27,314)	(11.47%)
Rental Income	\$75,000	\$137,000	\$62,000	82.67%
Refund of Prior Year's Exp	\$7,000	\$7000	\$0	-
State Agency Client	\$0	\$3,000	\$0	-
State Subsidy	\$915,341	\$1,011,814	\$96,473	10.54%
Carry Forward (Fund Balance)	\$250,000	\$250,000	\$0	0%
Total Revenues	\$1,569,249	\$1,678,136	\$108,887	6.94%

Assessment Revenues

ASSESSMENT REVENUE (Taxpayers)	Amount	Town splits based on
Required Local (ED 279)	\$7,478,975	Pupil Count
Debt Service – Add'l Local	\$3,718,485	Valuation
Other Add'l Local	\$4,393,543	Valuation
TOTAL	\$15,591,003	

TOTAL REVENUES (Assess and Non-Assess)	\$17,269,139
TOTAL EXPENSES	\$17,269,139

Taxpayer Impact Summary

2021-22 Budget	Dollars	Percent
Increase in Expenses	\$441,720	2.62%
Increase in Revenues	\$108,887	6.94%
Overall Taxpayer Increase	\$332,833	2.18%

	Increase	Percent
Camden	\$286,951	3.42%
Rockport	\$45,883	0.67%

Valuation and Pupil Count

- **Required Local Amount (EPS)**
 - Based on **pupil count** because both towns are minimum receivers
 - Camden's count went from 375 to 377
 - Rockport's went from 341 to 333
 - Therefore, Camden's share increased
- **Additional Local (Debt and expenses above EPS)**
 - Based on **valuation**
 - Camden's valuation went from \$820,734,938 to \$844,826,115
 - Rockport's valuation went from \$613,977,610 to \$613,599,105
 - Therefore, Camden's share increased here as well

Impact per \$100,000 home value

Camden	
Amount of Increase	\$286,951
Tax Impact per \$100,000	\$20.01
Tax Impact for Median Single Family (\$307,750)	\$61.57
Rockport	
Amount of Increase	\$45,883
Tax Impact per \$100,000	\$4.53
Tax Impact for Median Single Family (\$268,400)	\$12.15

Other Budget information

Level of Fund Balance

FY19 Budgetary Balance: \$354,000

Projected FY20 Unassigned Balance: \$425,000

Level of Capital Reserve

Actual FY20: \$512,881

Projected FY21: \$352,674 *

Projected FY22: \$408,455

*After paying for secondary egress and MET windows



Capital Reserve Warrant Article

Approval at the May Budget Meeting

- **Article ? – Capital Reserve Fund.** Shall the School Board be authorized to transfer up to \$110,000 from unexpended balances to the Capital Reserve Fund and expend up to \$150,000 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	Pre-K space renovation	\$51,220
CRES	Replace 2 geothermal wells	\$14,200

Grant Article

Approval at the May
Budget Meeting

- **Article – 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?

Next steps



Board Approves
April 14



Budget Hearing
May 18



Referendum Vote
June 8