

REGIONAL SCHOOL UNIT #50

DRAFT

FY15 - BUDGET DEVELOPMENT

Board of Directors

First Reading - April 14, 2014

Second Reading - May 1, 2014

Final Reading - May 5, 2014

Budget Drivers

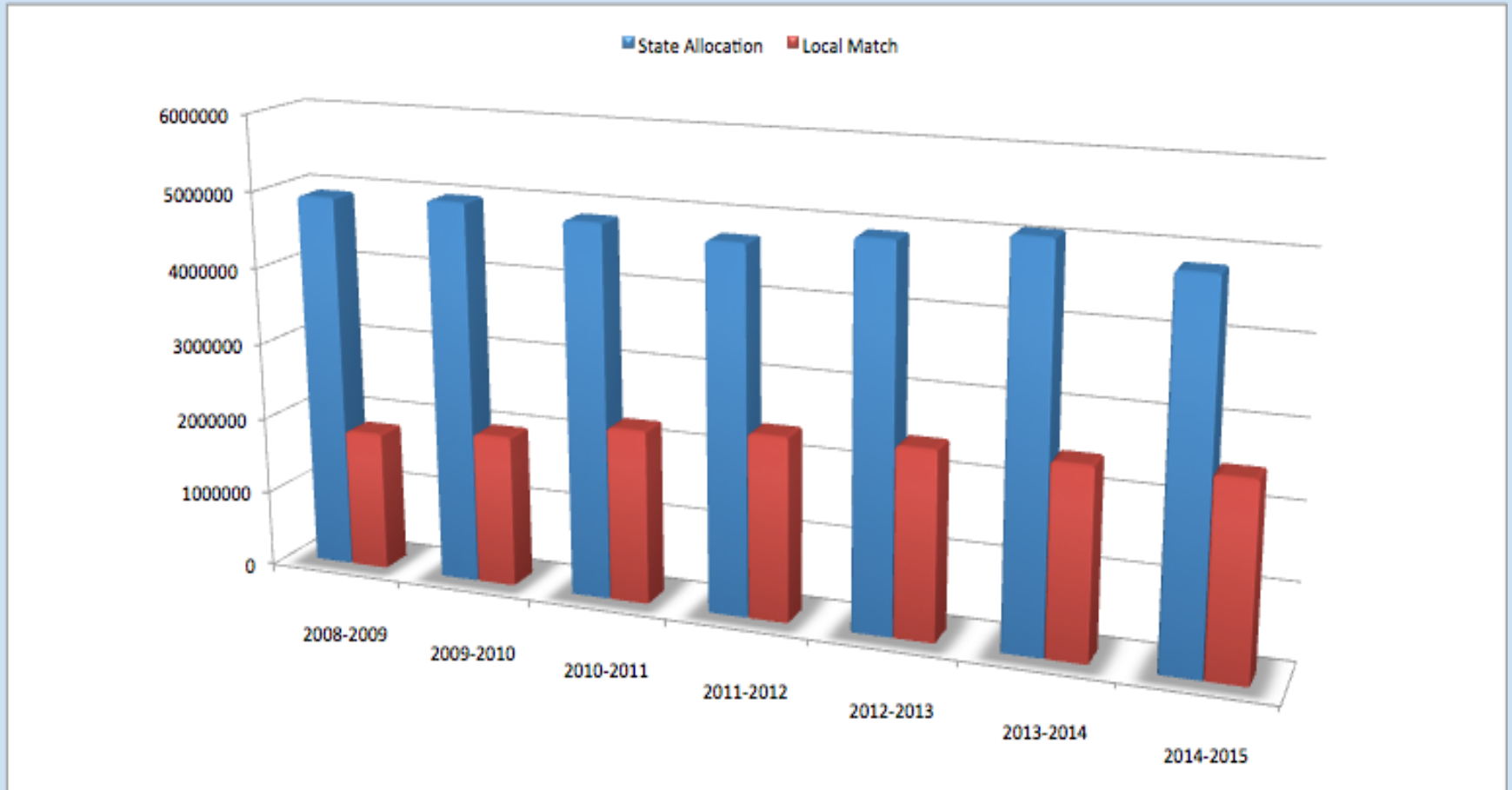
Budget Drivers

STATE

- GPA Revenue continues to be inconsistent
- Education still under funded
- Shifting of State to Local costs
- Effective Educator Implementation FY16
- Charters and Virtual Schools - Ongoing
- Proficiency Diploma - Class of 2018
- EPS Formula reviewed / changes coming?

2007-08 to Present - To state funding

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	Preliminary 2014-2015
State Allocation	4,914,016	4,978,388	4,855,144	4,744,949	4,926,065	5,087,514	4,819,648
Local Match	1,822,365	1,979,360	2,261,637	2,386,779	2,433,785	2,447,844	2,496,854
	37%	40%	47%	50%	49%	48%	52%



Budget Drivers

RSU #50

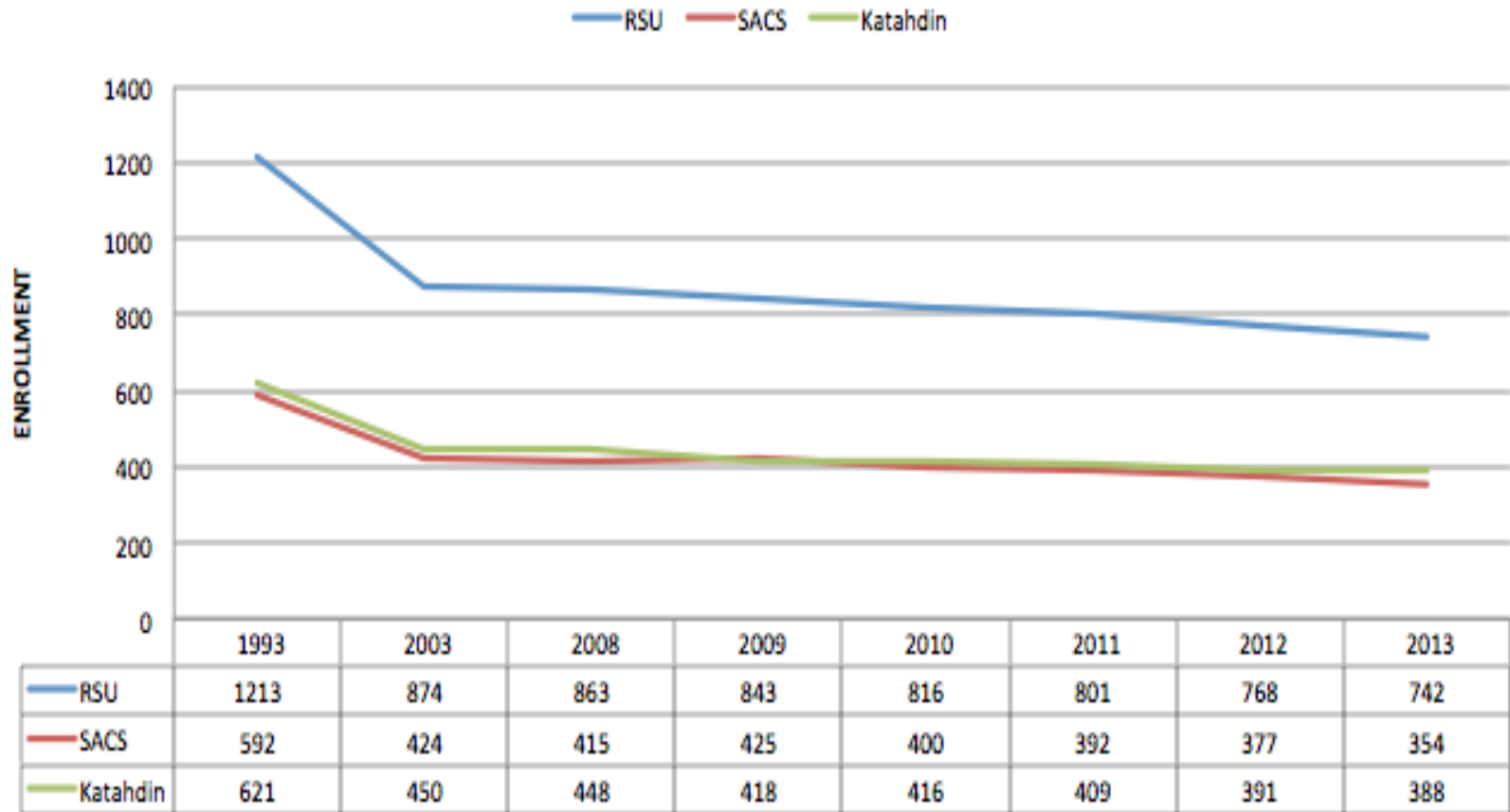
- Planning for State Mandates
- Declining Enrollment
- Personnel
- EPS - Impact
- Non-Labor/Facilities

RSU #50 - Planning for State Mandates

- Proficiency Diploma
 - Aligning Curriculum / Unit Development
 - Tracking Proficiency
 - Professional Development
 - Policy / Graduation
- Effective Educator
 - Marzano Training - Research Based
 - Purchase of iObservation
 - Calibration
 - Tracking
 - Student Growth Measurements
 - New rules passed 4/7/14

RSU #50 - Enrollment Trends

OCT. 1 - ENROLLMENT TREND BY SCHOOL



RSU #50 Enrollment - Home Schooling

RSU #50 Home School Population

Date:	Home School Students	Variance
2013-14	54	4
2012-13	50	1
2011-12	49	

RSU #50 Enrollment - Transfer Agreements

RSU #50 Students Transferred to Other Districts (Superintendent Agreements)

Date:	Transfer Students	Variance
2013-14	17	4
2012-13	13	2
2011-12	11	

RSU #50 - Enrollment Trends

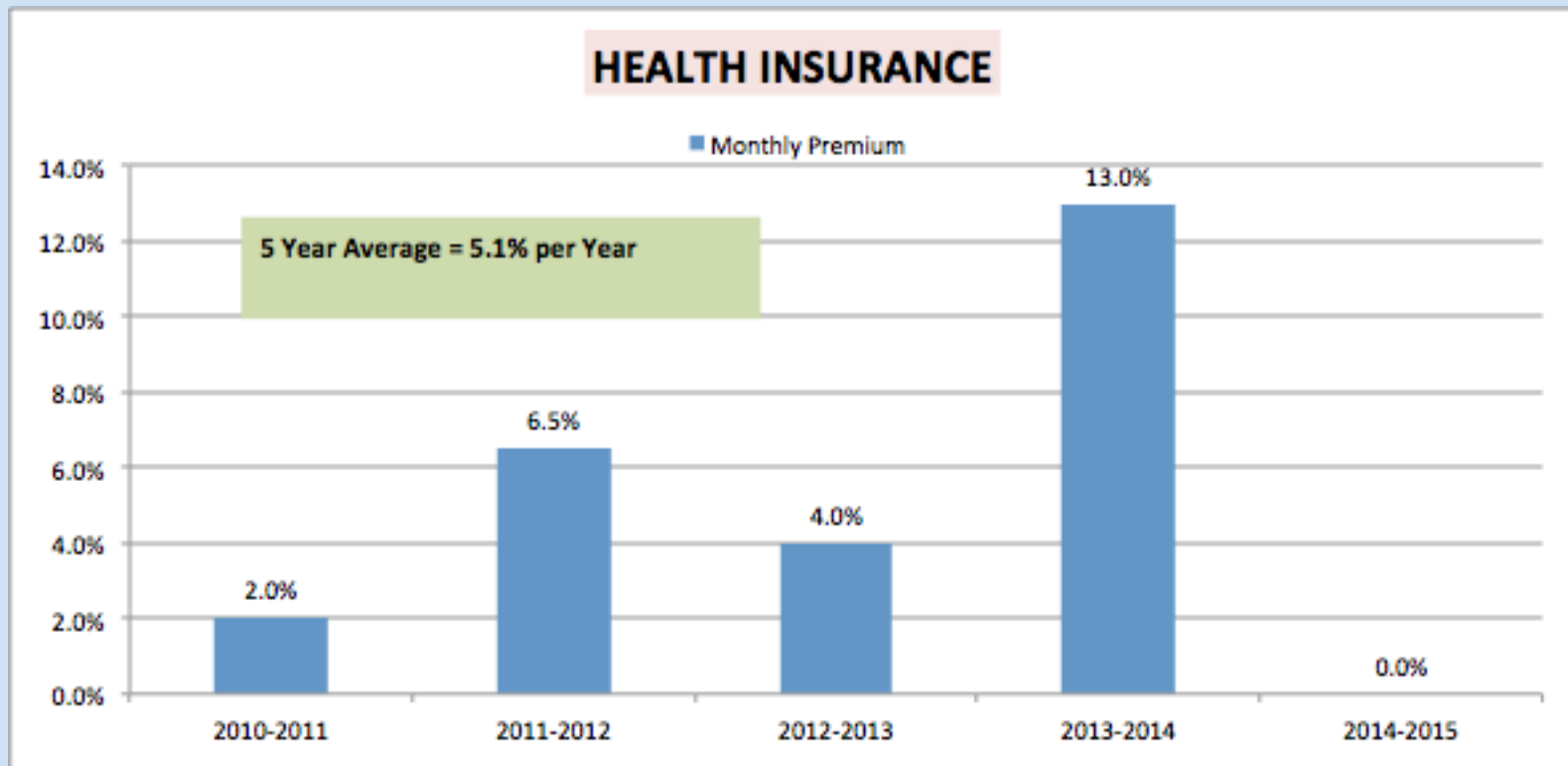
October 1 FY 2014 EPS Attending Count Summary

District: RSU 50

Fiscal Responsibility	Resident Town	Grade															Grand Total
		4YO	EK	K	1	2	3	4	5	6	7	8	9	10	11	12	
Paid by Resident SAU or																	
	Benedicta Twp	2	0	0	1	0	3	1	0	2	2	1	0	0	2	0	14
	<i>T2R6</i> Herseytown Twp	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1	2
	Silver Ridge	2	1	1	1	0	2	1	0	2	2	0	0	1	1	2	16
	T5 R7 WELS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
Paid by Resident SAU or EUT		4	1	1	2	0	5	2	0	4	5	1	0	1	3	4	33
Resident of School Unit																	
	Crystal	1	0	2	3	1	2	3	2	1	0	3	4	1	6	3	32
	Dyer Brook	2	0	3	0	4	1	5	3	2	6	1	0	2	3	1	33
	Hersey	0	0	0	1	0	0	0	0	0	0	0	0	0	1	0	2
	Island Falls	5	0	7	10	7	13	9	17	11	8	4	15	5	9	5	125
	Merrill	2	0	5	8	1	3	0	3	1	2	2	1	2	3	3	36
	Moro Pit	0	0	0	0	1	0	1	0	1	0	0	1	0	0	0	4
	Mount Chase	1	1	0	3	2	1	1	1	4	1	1	2	1	0	4	23
	Oakfield	4	0	4	7	4	3	8	5	2	3	6	10	9	6	12	83
	Patten	9	4	8	8	9	9	10	9	12	12	12	9	15	8	12	146
	Sherman	9	3	6	11	14	9	3	6	6	13	10	8	11	9	12	130
	Smyrna	4	0	0	7	1	3	2	4	2	3	5	4	2	4	3	44
	Stacyville	2	1	3	2	2	4	2	1	4	2	6	10	6	3	3	51
Resident of School Unit		39	9	38	60	46	48	44	51	46	50	50	64	54	52	58	709
Grand Total		43	10	39	62	46	53	46	51	50	55	51	64	55	55	62	742

RSU #50 Insurance History

- Support Staff - (Current) 100% - MEA Standard Plan (\$500 Deductible) single premium for full-time employees. (\$7,690.00)
- Teachers / Non-Union (Currently) - 100% MEA Choice Plus single premium for full-time employees. (\$8,095.00) (Grandfathered employees - up to $\frac{2}{3}$ Family)



Personnel

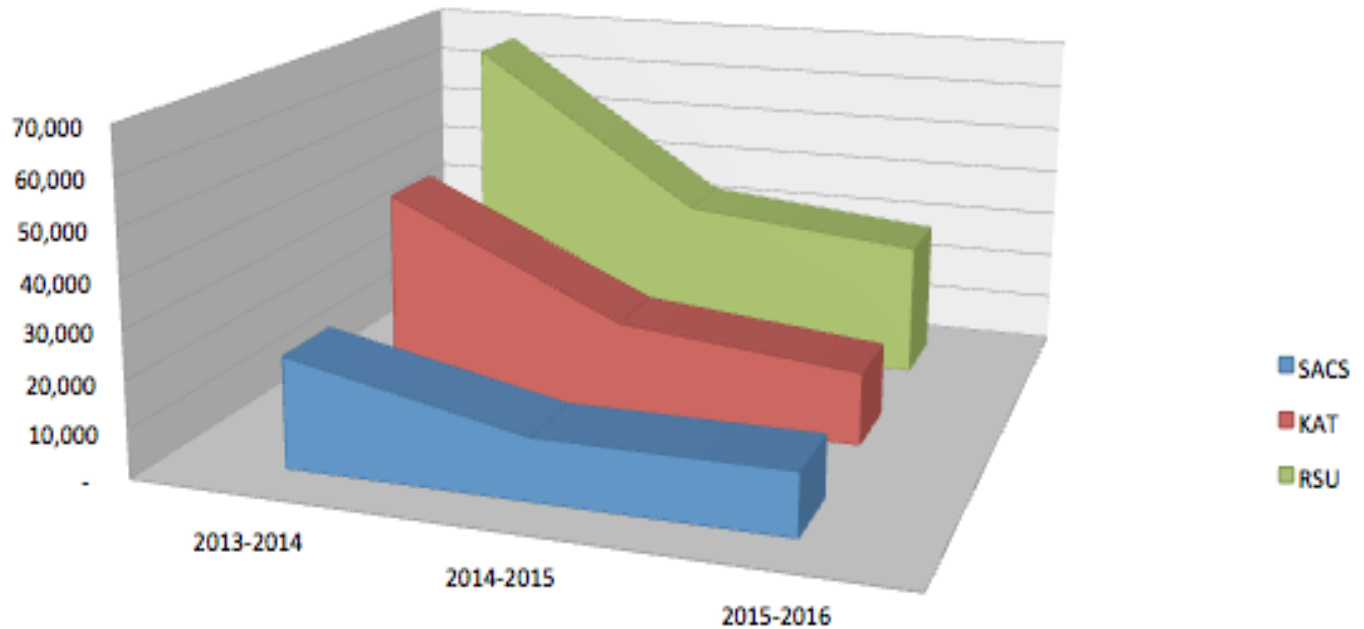
- Teachers : (69.0 FTE)
 - certified classroom teachers (65) (includes two 0.5 FTE)
 - library/media specialists (2)
 - nurses (2)
- Contract
 - Working under former CSD 9 / SAD 25 contracts
 - No RSU #50 Contract settled to date
 - Negotiations are ongoing
 - Salary adjustments of \$850 and \$1000 were given since the formation of the RSU. (Not all teachers received equal amounts)
 - Teachers currently working at 2012-13 rates
 - Retro-active pay to be determined
 - Goal of parity

Personnel

- Support Staff: (78.0 FTE)
 - Administrative Assistants (8), Bus Drivers (12), Custodians (6), Educational Technicians I, II, & III (43), Food Service Personnel (8), Library/Media Assistant (0), Study Hall Monitor (0), Transportation Assistant (1).
 - Current Contract (2013-16)
 - Salary Increases
 - 2013-14 2% (w/ adjustments = 5.2%)
 - 2014-15 2% (w/ adjustments = 2.3%)
 - 2015-16 2% (w/ adjustments = 2.5%)
 - At the end of this contract all RSU #50 Support Staff will have comparable pay for position and experience.
 - (Exception - Ed Tech III)

Personnel - Support Staff

SUPPORT STAFF SALARY INCREASES



	2013-2014	2014-2015	2015-2016
SACS	23,001	12,831	12,855
KAT	43,330	20,298	15,177
RSU	66,331	33,129	28,032

Personnel

- Non-Union (19.0 FTE)
 - Superintendent (1), Business Manager (1), Central Office Administration Assistant (1), Accounts Payable (1), Technology Coordinator (1), Special Education Director (1), Principals (4), Guidance (4), Head Mechanic / Grounds Assistant (1), Director of Facilities (1), Building and Grounds Supervisor (2), Food Service Director (1)
- Salary
 - established annually
 - Salary Increases
 - 2013-14 0%
 - 2014-15 2% Recommended (Total increase \$19,192)

ESSENTIAL PROGRAMS AND SERVICES

EPS (ED 279) Explanation found at this website:

<http://www.maine.gov/education/data/eps/ED279linebyline.pdf>

RSU #50 - ED279 link:

<http://www.maine.gov/doe/eps/>

EPS - Drivers

- The following areas on the ED 279 stand out as areas that have the impact on this year's subsidy.
 - Declining Enrollment
 - Staffing Ratios
 - Special Ed
 - Bus / Transportation
 - Valuations

What are Essential Programs

Essential Programs are defined as those programs and courses Maine schools need to offer all students so that they can meet the Learning Results standards in the eight Learning Results program areas of:

*Career Preparation

*English / Languages Arts

*Health & Physical Education

*Mathematics

*Modern and Classical Languages

*Science and Technology

*Social Studies

*Visual and Performing Arts

What are Essential Services

Essential Services are those resources and services required to insure that each Maine student is offered an equitable opportunity to achieve the Learning Results standards contained in the eight essential programs.

These resources and services were categorized into the following components:

Essential Services - continued

- School Personnel
- Supplies and Equipment
- Resources for Specialized Student Populations
- Specialized Services
- District Services
- School Level Adjustments

Essential Services - continued

- **School Personnel**

- Teachers (regular and special)
- Guidance
- Librarians
- Library Techs
- Education Techs
- Health staff
- School Administration
- Clerical

EPS - *continued*

Staffing Information

<u>Position</u>	<u>K-5</u>	<u>6-8</u>	<u>9-12</u>
● Teachers	17:1	16:1	15:1
● Guidance	315:1	315:1	225:1
● Librarians	720:1	720:1	720:1
● Library Techs	450:1	450:1	450:1
● Ed Techs	90:1	90:1	225:1
● Health	720:1	720:1	720:1
● School Admin	275:1	275:1	284:1
● Clerical	180:1	180:1	180:1

These ratios are used to determine percent allowed.

EPS - *continued*

Staffing Information

Reminders

- These ratios are **NOT** the recommended class sizes.
- The ratios are set for funding purposes.
- Differences above the ratio are local expenditures.

BUDGET DEVELOPMENT

Budget Process - to date

- Board approved Budgetary Goals
- Finance Committee provided the Superintendent with a goal of minimizing impact on local tax assessment while maintaining quality programming.
- Administrative Council developed the budget for their cost centers.
- Budget requests were submitted to the Superintendent and Business Manager, who conducted a line-item review of each cost center.
- Lines were adjusted and assigned appropriately to reflect the needs of each cost center. This process can result in many changes within specific budget lines.
- Initial budget represented 8% increase over FY14. A reduction of \$200,000 has been made prior to initial presentation.

Budgetary Goals

- Improve each student's level of academic growth and achievement.
- Recruit, maintain, recognize, and develop highly effective professionals.
- Provide and improve technology to enhance and report student learning and to enhance system efficiency.
- High performing school characteristics are encouraged and embraced.
- Manage and provide repair to physical assets to optimize student learning.
- Enhance safety for all.
- Consider efficiency measures without loss of educational opportunity
- Consider current economic environment

Carry Forward - Explanation

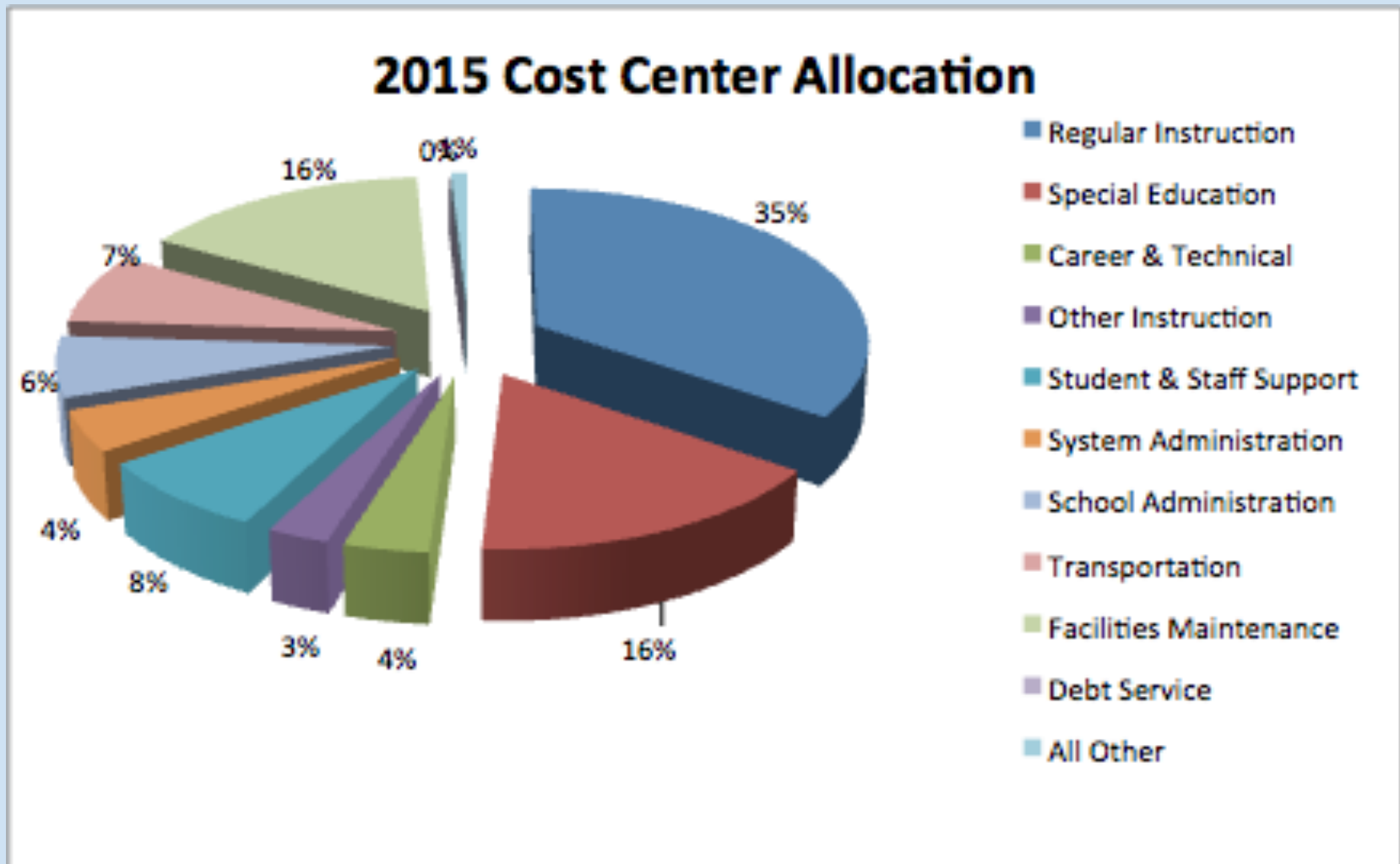
Carry forward is an accumulation of funds that were unused in the current budget year that are transferred to the following budget year. Carry forward funds are created from budgeted surpluses whether caused by actual revenues exceeding anticipated revenues and/or actual expenditures that are below anticipated expenditures. The carry forward revenue appears in the budget as “Other Revenue” because it is used to balance the budget and is not part of the current year state subsidy or local assessment. The expenditures for which the planned carry forward money is to be used for are budgeted throughout. The District tries to manage its operating expenses from year to year so that it can maintain a consistent level of carry forward. Prior to consolidation, MSAD #25 and CSD #9 each had \$200,000 in carry forward.

Carry forward funds are critical to the start of the following fiscal year, as the funds are used to pay bills and meet payrolls in the months of July and August. The District typically does not receive any money from towns or the State until the end of July, sometimes later if a budget has not passed.

Draft FY15 Budget Cost Center Overview

Cost Center	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VAR FY14-FY15	% VARIANCE
Regular Instruct	3,327,840	3,261,334	3,453,288	191,954	5.89%
Special Education	1,502,661	1,592,554	1,599,440	6,886	0.43%
Career / Technical	364,440	358,843	367,762	8,919	2.49%
Other Instruction	212,189	240,932	267,508	26,576	11.03%
Student and Staff	621,279	714,208	779,533	65,325	9.15%
System Administ	382,169	432,390	431,619	(771)	-0.18%
School Administ	617,366	631,215	633,549	2,334	0.37%
Transportation	726,390	674,380	732,150	57,770	8.57%
Facilities/Maint	1,100,261	1,356,784	1,553,684	196,900	14.51%
Debt Service	0	0 -	0 -	0 -	0
All Other	80,458	77,500	85,000	7,500	9.68%
Adult Education	39,094	50,011	50,011	0	0
Total	8,974,147	9,390,151	9,953,544	563,393	6.00%

2015 Cost Center Allocation - Percentages



Review of Cost Centers

Salary

- Salaries in each cost center include personnel costs (51xxx) that are paid from the stated center.
- The amounts may not account for all employees listed in the cost center staffing presentation, as they may be budgeted under NCLB (Title I / II) funds or Local entitlement. These are educational technicians and RTI specialists

Benefits

- Benefit amounts listed are the sum of the 52xxx accounts listed in the budget. (Field Trip exceptions)
- Sample items: (not an inclusive list)
 - Health Insurance
 - Dental/Life Insurance
 - Medicare
 - Tuition
 - Unemployment
 - Worker's Compensation
 - Retirement

Non-Labor

- Non-Labor costs are all amounts from the 53xxx - on accounts listed in the budget.
- These include areas such as:
 - Professional Development
 - Repairs
 - Software
 - Supplies
 - Equipment
 - Books
 - Travel / Conferences
 - Dues and Fees

Cost Center #1

Regular Instruction

Pages 1-6

Regular Instruction PK-8

CC #1

Katahdin K-6

Enrollment Data:

- Current - 202
- Projected - 196

Current Staffing:

- 12.0 FTE Classroom teachers
- 0.25 FTE Art
- 0.875 FTE Music
- 0.25 FTE Band (5&6)
- 0.875 FTE PE
- 0.0 FTE Gifted and Talented
- 0.5 FTE Library Teacher

Southern Aroostook K-6

Enrollment Data:

- Current - 210 students
- Projected - 211 students

Current Staffing:

- 13.0 FTE Classroom teachers
- 0.0 FTE Art
- 0.50 FTE (Music + band)
-
- 0.75 FTE PE teacher
- 0.0 FTE Gifted and Talented
- 0.5 FTE Library Teacher

Regular Instruction PK-8 - Continued

CC #1

Katahdin K-6

Current Staffing - Cont:

- 1.0 FTE RTI Ed Techs
- 2.5 FTE RTI Teachers
- 1.0 FTE Principal
- 1.0 FTE Secretary
- 0.5 FTE Nurse
- 1.0 FTE Guidance Counselor

Projected Staffing Needs:

- No Additional Staff
- Literacy Coach - continue at 0.5
- Gr. 5-6 teachers (2) will co-teach
 - 1- ELA/SS 1- Math/SC
- 3 employees under (NCLB)

Southern Aroostook K-6

Current Staffing - Cont:

- 4.0 FTE RTI Ed Techs
- 2.0 FTE RTI Teachers
- 1.0 FTE Principal
- 1.0 FTE Secretary
- 0.5 FTE Nurse
- 1.0 FTE Guidance Counselor

Projected Staffing Needs:

- Additional Gr. 2 Teacher /Class size
- 4 employees under (NCLB)

Regular Instruction PK-8 - Continued

CC #1

Katahdin 7-8

Data Enrollment:

- Current - 63
- Projected - 64

Current Staffing:

- 4.0 FTE Classroom teachers
- 0.25 FTE Art
- 0.0625 FTE Music
- 0.25 FTE Band
- 0.125 FTE PE teachers
- 0.0 FTE Gifted and Talented
- 0.165 FTE Library Teacher

Southern Aroostook 7-8

Data Enrollment:

- Current - 44 students
- Projected - 41 students

Current Staffing:

- 2.0 FTE Classroom teachers
- 0.125 FTE Art
- 0.25 FTE Music/ band,
-
- 0.25 FTE PE teachers
- 0.0 FTE Gifted and Talented
- 0.165 FTE Library Teacher

Regular Instruction PK-8 - Continued

CC #1

Katahdin 7-8

Current Staffing - Cont:

- 1.0 FTE RTI Ed Techs
- 0.0 FTE RTI Ed Teachers
- 0.33 FTE Principal
- 0.33 FTE Secretary
- 0.165 FTE Nurse
- 0.33 FTE Guidance Counselor

Projected Staffing Needs:

- No Additional Staff
- 1 employee (NCLB)

Southern Aroostook 7-8

Current Staffing - Cont:

- 1.0 FTE RTI Ed Techs
- 0.0 FTE RTI Ed Teachers
- 0.33 FTE Principal
- 0.33 FTE Secretary
- 0.165 FTE Nurse
- 0.33 FTE Guidance Counselor

Projected Staffing Needs:

- No Additional Staff
- Teachers in 9-12 pick up some instructional responsibilities in the area.

Regular Instruction PK-8 - Continued

CC #1

Cost Center Totals are not reflective of all listed personnel (listed in other cost centers)

REG INSTR K-8	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
KAT Salaries	858,114	817,474	972,040	154,566	18.91%
KAT Benefits	204,740	220,356	251,496	31,139	14.13%
KAT Non-Labor	45,688	70,200	72,213	2,013	2.87%
KAT Total	1,108,542	1,108,030	1,295,749	187,718	16.94%
SA Salaries	887,549	750,282	793,718	43,436	5.79%
SA Benefits	228,797	204,770	205,634	864	0.42%
SA Non-Labor	56,460	62,597	51,928	(10,669)	-17.04%
SA TOTAL	1,172,806	1,017,649	1,051,280	33,631	3.30%

Regular Instruction 9-12 - Continued

CC#1

Katahdin 9-12

Enrollment Data:

- Current - 120
- Projected - 116

Current Staffing:

- 1.5 FTE English teachers
- 1.0 FTE Social Studies teachers
- 1.5 FTE Math teachers
- 1.5 FTE Science teachers
- 0.50 FTE Art
- 0.06 FTE Chorus
- 0.5 FTE Band,
- 0.5 FTE Health/PE teachers
- 0.0 FTE Gifted and Talented
- 0.335 FTE Library Teacher

Southern Aroostook 9-12

Enrollment Data:

- Current - 117 students
- Projected - 113 students

Current Staffing:

- 1.5 FTE English teachers
- 1.0 FTE Social Studies teachers
- 1.5 FTE Math teachers
- 1.5 FTE Science teachers
- 0.375 FTE Art
- 0.25 FTE Music, band
-
- 0.5 FTE Health/PE teachers
- 0.0 FTE Gifted and Talented
- 0.335 FTE Library Teacher

Regular Instruction 9-12 - Continued

CC #1

Katahdin 9-12

Current Staffing - Cont:

- 0.5 FTE World Language
- 0.5 FTE Alternative Ed
- 0.67 FTE Principal
- 1.67 FTE Secretary
- 0.335 FTE Nurse
- 0.67 FTE Guidance Counselor

Projected Staffing Needs:

- No Additional Staff
- No Reductions

Southern Aroostook 9-12

Current Staffing - Cont:

- 0.5 FTE World Language
- 0.5 FTE Alternative Ed
- 0.67 FTE Principal
- 1.67 FTE Secretary
- 0.335 FTE Nurse
- 0.67 FTE Guidance Counselor

Projected Staffing Needs:

- No Additional Staff
- No Reductions

Regular Instruction 9-12 - Continued

CC #1

Cost Center Totals are not reflective of all listed personnel (listed in other cost centers)

REG INSTR 9-12	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
KAT Salaries	362,514	371,076	369,960	(1,116)	-0.30%
KAT Benefits	96,146	82,832	94,240	11,409	13.77%
KAT Non-Labor	76,074	68,873	85,550	16,677	24.21%
KAT Total	534,734	522,781	549,750	26,970	5.16%
SA Salaries	288,615	380,815	330,387	(50,428)	-13.24%
SA Benefits	71,671	91,703	87,878	(3,825)	-4.17%
SA Non-Labor	72,090	88,935	82,974	(5,961)	-6.70%
SA TOTAL	432,376	561,453	501,239	(60,214)	-10.72%

Alternative Education

CC #1

Current Staffing: 1.0 FTE

- 0.5 in each high school (connected to English Department)

* This area was reduced by 1.0 FTE Teacher in the FY14 adopted budget.

ALTERNATIVE EDUCATION	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Salaries	60,319	38,000	41,375	3,375	8.88%
Benefits	18,085	13,421	12,895	(526)	-3.92%
Non-Labor	978	-	1,000	1,000	#DIV/0!
TOTAL	79,382	51,421	55,270	3,849	7.49%

GIFTED AND TALENTED

CC #1

Current Staffing: 0.0 FTE

Unmet needs:

- RSU 50 does not have a dedicated Gifted and Talented Program at this time.

GIFTED & TALENTED	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Salaries					
Benefits					
Non-Labor					
TOTAL					

TOTAL - Regular Instruction

CC #1

Cost Center Totals are not reflective of all listed personnel (listed in other cost centers)

Unmet Needs:

- RSU 50 does not have a dedicated Gifted and Talented Program at this time.

Adjustments:

TOTAL REGULAR INSTRUCTION	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Salaries	2,457,111	2,357,647	2,507,480	149,833	6.36%
Benefits	619,439	613,082	652,143	39,061	6.37%
Non-Labor	251,290	290,605	293,665	3,060	1.05%
TOTAL	3,327,840	3,261,334	3,453,288	191,954	5.89%

Cost Center #2

Special Education

Pages 7-12

SPECIAL SERVICES

CC #2

Student Data:

- Current K-12 - 142 students

Staff:

- 1.0 FTE Director/Coordinator
- 8.0 FTE Teachers
- 36.0 FTE Educational Technicians
- 2.0 FTE Secretaries

Local Entitlement - (6 individuals)

Contracted Services

- Part-time Contracted Service Providers, as needed
 - Social Work
 - Speech
 - Occupational Therapy
 - Physical Therapy
 - Psychological Services
- Out of District Placement, as needed

SPECIAL SERVICES - Continued

CC #2

Unmet needs:

Adjustments:

- This budget reflects the reduction of two educational technician positions, based on projected needs at this time.

SPECIAL EDUCATION	FY 13 ACTUAL	FY 14 BUDGET	FY 15 PROPOSED	VARIANCE FY 14-15	% VARIANCE
Salaries	1,058,468	1,047,753	1,036,650	(11,103)	-1.06%
Benefits	337,709	389,701	385,740	(3,961)	-1.02%
Non-Labor	106,484	155,100	177,050	21,950	14.15%
TOTAL	1,502,661	1,592,554	1,599,440	6,886	0.43%

Cost Center #3

Career and Technical

Pages 12-13

Career and Technical

CC #3

- Region II provides career and technical educational opportunities for students of RSU #50.
- RSU #50 is represented on the Region II Cooperative Board of Directors by six (6) elected RSU #50 Board of Directors.
- The Region II budget is developed by the regional director and approved by the Board of Directors.
- Annual assessments are based on student population from the previous year. (Ex: FY15 Budget is based on April 1, 2013 and October 1, 2013 average student attendance.
- Current RSU #50 assessment is 28.04% of the overall budget.

CTE	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
TOTAL	364,440	358,843	367,762	8,919	2.49%

Cost Center #4

Other Instruction

Pages 13-15

ATHLETICS - Other Instruction

CC #4

Current Staffing:

- * - Principals oversee programs at each site
- 2 - Site Manager (one at each site)

Programming

- Fall Sports
 - Varsity Soccer (BG) at K/SA
 - Golf - Individuals have competed. Planning for a team in SY15
 - JH Soccer (BG) at K/SA - * No Katahdin boys team for two years.
- Winter Sport
 - Varsity Basketball (BG) at K/SA
 - JV Basketball (BG) at K/SA - * No SA girls team in 2013-14
 - Cheering - at K/SA - Spirit Squads
 - Volleyball (BG) at K/SA (only at K currently)
 - X-C Skiing - * KHS had home-school students compete
 - JH Basketball (BG) at K/SA

ATHLETICS - Other Instruction

CC #4

- Spring Sports
 - Varsity Baseball and Softball at K/SA
 - JH Baseball and Softball at K/SA
- Adjustments:

Field repair to KHS Softball and SA Baseball fields (approx. \$20,000) - Infields

- Schedule B - TBD - (Budget Salaries represent parity)

ATHLETICS	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Salaries	106,046	107,500	108,300	800	0.74%
Benefits	4,621	8,627	10,250	1,623	18.81%
Non-Labor	66,044	85,177	104,044	18,867	22.15%
TOTAL	176,711	201,304	222,594	21,290	10.58%

Co-Curricular

- Schedule B is reflective of potential offering for students in both Katahdin and SA.
- Offering may vary from year to year
- Sample offering
 - Student Council - NHS - Civil Rights Team
 - Chess Club - Class Advisors - Yearbook

CO-CURRICULAR	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Salaries	26,792	26,000	29,500	3,500	13.46%
Benefits	513	2,014	3,200	1,186	58.87%
Non-Labor	3,254	5,155	5,755	600	11.64%
TOTAL	30,559	33,169	38,455	5,286	15.94%

Summer School

- This represents supplemental funds to cover summer school.
- Funds are also used from ASP / Title I / Special Education

Summer School	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Salaries	4,817	6,000	6,000	-	0.00%
Benefits	102	459	459	-	0.11%
Non-Labor	-	-	-	-	
TOTAL	4,919	6,459	6,459	-	0.01%

TOTAL - OTHER INSTRUCTION

CC#4

Represents the total RSU #50

TOTAL OTHER INST	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Salaries	137,655	139,500	143,800	4,300	3.08%
Benefits	5,236	11,100	13,909	2,809	25.31%
Non-Labor	69,298	90,332	109,799	19,467	21.55%
TOTAL	212,189	240,932	267,508	26,576	11.03%

Cost Center #5

Student and Staff Support

Pages 15-25

CURRICULUM

Current Staff: 0.0 FTE

Unmet Needs Personnel

Adjustments (We moved money to this account from regular instruction)

- Curriculum Focus is K-6 Literacy
- Proficiency Diploma/ Aligning Curriculum
- NWEA / Compass Learning (Not new costs)

CURRICULUM	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Salaries	-	-	-	-	#DIV/0!
Benefits	-	-	-	-	#DIV/0!
Non-Labor	-	-	64,900	64,900	#DIV/0!
TOTAL	-	-	64,900	64,900	#DIV/0!

Guidance

CC #5

Current Staff: 4.0 FTE

- No Changes in personnel
 - We have reduced outside contracted services with local coverage.

Unmet Needs

Adjustments

Guidance	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Salaries	194,469	193,600	197,751	4,151	2.14%
Benefits	39,462	49,672	49,964	292	0.59%
Non-Labor	10,159	10,819	12,558	1,739	16.07%
TOTAL	244,090	254,091	260,273	6,182	2.43%

HEALTH SERVICES

CC #5

Current Staff: 2.0 FTE

- No Changes in personnel
 - Each K-12 system has equivalent support.

Unmet Needs

Adjustments

HEALTH SERVICES	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Salaries	92,612	94,000	96,250	2,250	2.39%
Benefits	20,444	23,196	24,327	1,131	4.88%
Non-Labor	10,254	16,506	16,643	137	0.83%
TOTAL	123,310	133,702	137,220	3,518	2.63%

Library

Current Staff: 2.0 FTE

- No Changes in personnel
 - Each K-12 system has equivalent support.

Unmet Needs

Adjustments

Library	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Salaries	73,488	74,943	77,500	2,557	3.41%
Benefits	15,979	20,841	20,039	(802)	-3.85%
Non-Labor	8,490	18,502	17,796	(706)	-3.82%
TOTAL	97,957	114,286	115,335	1,049	0.92%

TECHNOLOGY

Current Staff: 2.0 FTE

Non-Labor Needs:

- Instruction Hardware (Batteries - servers)
- Anti-Virus Updates (10 years old)
- Security Camera - Updates
- Instructional Software Support
- Hosting Contracts (SIS - Web2School)

TECHNOLOGY	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Salaries	108,752	90,500	93,000	2,500	2.76%
Benefits	19,724	24,577	22,488	(2,089)	-8.50%
Non-Labor	27,446	97,052	86,317	(10,735)	-11.06%
TOTAL	155,922	212,129	201,805	(10,324)	-4.87%

TOTAL-STUDENT AND SUPPORT STAFF

- Increase in non-labor is a result of moving costs to the curriculum line. These costs would be in other cost centers.

TOTAL STUDENT AND SUPPORT	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Curriculum	-	-	64,900	64,900	#DIV/0!
Guidance	244,090	254,091	260,273	6,182	2.43%
Health Serv	123,310	133,702	137,220	3,518	2.63%
Library	97,957	114,286	115,335	1,049	0.92%
Technology	155,922	212,129	201,805	(10,324)	-4.87%
TOTAL	621,279	714,208	779,533	65,325	9.15%

Cost Center #6

System Administration

Pages 25-26

SYSTEM ADMINISTRATION

BOARD OF DIRECTORS

CC #6

- Current Staffing: 16 Members (There are vacancies)
- Adjustments:
 - Reductions in Advertising / Supplies / Dues and Fees
- Non-Labor costs are influenced by the following:
 - Ongoing Negotiations / Policy Development / Other legal fees
 - Annual Single Audit

BOARD	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Stipends	3,320	7,500	7,500	-	0.00%
Benefits				-	#DIV/0!
Non-Labor	39,727	78,250	74,000	(4,250)	-5.43%
TOTAL	43,047	85,750	81,500	(4,250)	-4.96%

SYSTEM ADMINISTRATION

CENTRAL OFFICE

CC #6

Current Staff: 4.0 FTE

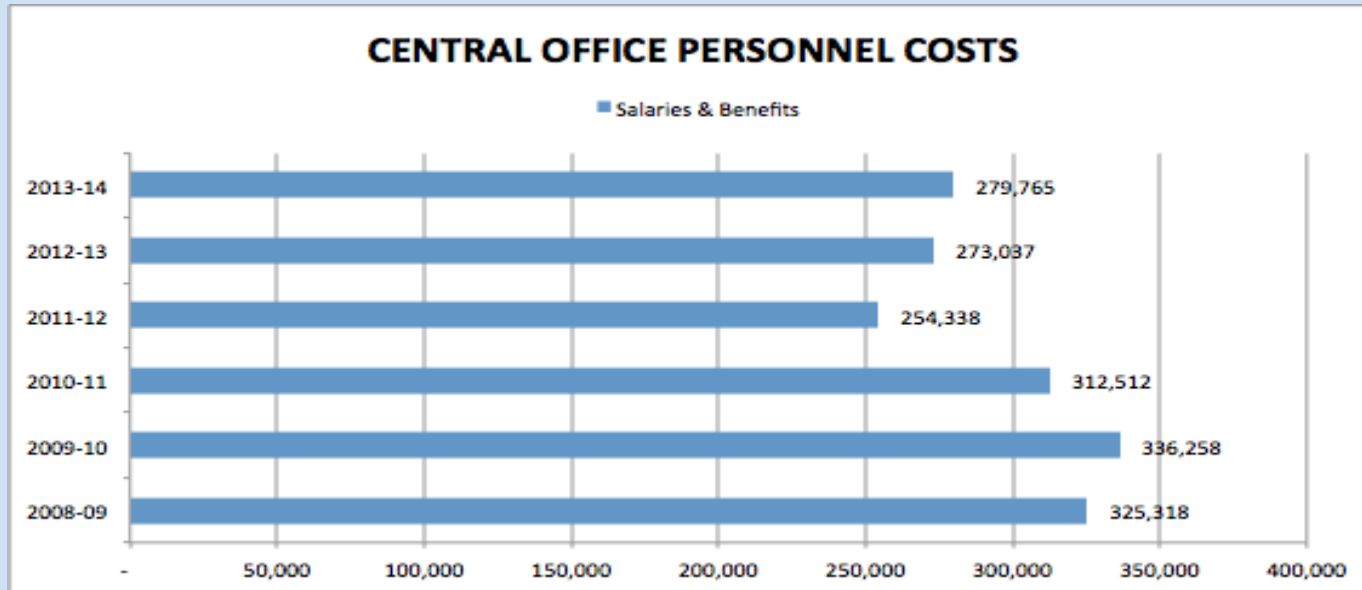
- 1.0 FTE Superintendent
- 1.0 FTE Business Manager
- 1.0 FTE Administrative Assistant
- 1.0 FTE Accounts payable / receivable / transportation scheduler

CENTRAL OFFICE	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Salaries	251,434	246,400	250,350	3,950	1.60%
Benefits	39,828	43,640	47,369	3,729	8.54%
Non-Labor	47,860	56,600	52,400	(4,200)	-7.42%
TOTAL	339,122	346,640	350,119	3,479	1.00%

SYSTEM ADMINISTRATION

TOTAL COSTS

CC #6



SYSTEM ADMINISTRATION	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Board of Directors	43,047	85,750	81,500	(4,250)	-4.96%
Central Office	339,122	346,640	350,119	3,479	1.00%
TOTAL	382,169	432,390	431,619	(771)	-0.18%

Cost Center #7

School Administration

Pages 26-29

SCHOOL ADMINISTRATION

CC #7

Current Staff: 10.0 FTE

- 4.0 FTE Principals
- 6.0 FTE Administrative Assistants

Unmet Needs

Adjustments

School Administration	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Salaries	416,419	416,848	432,202	15,354	3.68%
Benefits	106,952	131,487	125,842	(5,645)	-4.29%
Non-Labor	93,995	82,880	75,505	(7,375)	-8.90%
TOTAL	617,366	631,215	633,549	2,334	0.37%

Cost Center #8

Transportation

Page 30

TRANSPORTATION -

CC #8

Current Staffing: 14 FTE

1.0 FTE Mechanic

1.0 FTE Transportation Assistant (20hrs + Driver)

12.0 FTE Drivers

* Facility Director oversees transportation as part of regular responsibilities.

* Scheduling of buses / vans is handled by Central Office staff.

Current Fleet: 20

* 16 buses - (12) regular runs (4) spare

* 4 Vans (2) out of district travel (1) in-district only (RII) (1) food service.

TRANSPORTATION

CC #8

Adjustments:

- Non-labor
 - Approved Bus Purchase (lease/purchase) (approx \$35,000)
 - (approved for state subsidy due to the age and mileage)
 - one used plow truck. (\$20,000)

Unmet needs:

- Additional in-district vehicle

TRANSPORTATION	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Salaries	245,175	243,896	248,250	4,354	1.79%
Benefits	154,479	156,984	153,150	(3,834)	-2.44%
Non-Labor	326,736	273,500	330,750	57,250	20.93%
TOTAL	726,390	674,380	732,150	57,770	8.57%

Cost Center #9

Facilities / Maintenance

Pages 31-34

FACILITIES

Current Staffing: 10.0FTE

- 1.0 FTE Facilities Director
- 1.0 FTE (Head Mechanic / Assistant Grounds)
- 2.0 FTE Building And Grounds (Daytime)
- 6.0 FTE Custodians (2 PT at K)

Adjustments:

- Roofing Project (\$100,000 estimate) (1 of 2 possible projects)
- Paving (\$20,000)
- Infrastructure Planning (\$30,000)
- Phone System (\$35,000)
- Chimney Repair
- Entrance Replacement
- Equipment replacement

FACILITIES

Unmet Needs:

- Roof Projects
- Furnace / Heating Updates
- Window and Door Replacement
- Building / Classroom Updates
- Phone System Updates

FACILITIES	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Salaries	294,194	332,866	348,000	15,134	4.55%
Benefits	89,368	113,450	114,016	566	0.50%
Non-Labor	716,699	910,468	1,091,668	181,200	19.90%
TOTAL	1,100,261	1,356,784	1,553,684	196,900	14.51%

Cost Center #10

Debt Service

No Page

DEBT SERVICE -

CC #10

- The RSU has no current debt service.
- Future considerations should be explored to secure funding for facility updates.

DEBT SERVICE	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
TOTAL	0	0	0	0	0

Cost Center #11

All Other

CONTINGENCY -

CC #11

- The FY14 contingency fund represented approximately 0.40% of the overall district budget.
- Costs in this line have been used in the past for:
 - Annual carry-forward
 - Unbudgeted repairs

CONTINGENCY	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
TOTAL	\$2,183	\$35,000	\$40,000	\$5,000	14.28

Food Service

CC #11

Current Staffing: 9.0 FTE

1.0 FTE Director

8.0 FTE Food Service Personnel (SA-3.5 / K-4.5)

Annual supplemental costs have increased due to delinquent accounts and increase in .

NUTRITION	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Salaries	76,221	40,000	42,500	2,500	6.25
Benefits	0	0	0	0	0
Non-Labor	2,054	2,500	2,500	0	0
TOTAL	78,275	42,500	45,000	2,500	5.88

TOTAL ALL OTHER -

CC #11

- Unused funds are used for carry-forward.

TOTAL OTHER CC - #11	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
CONTINGENCY	\$2,183	\$35,000	\$40,000	\$5,000	14.28
FOOD SERVICE	78,275	42,500	45,000	2,500	5.88
TOTAL	80,458	77,500	85,000	7,500	9.68%

Adult Education

Page 35

Adult Education

Current Staffing:

- 1 Director
- Hourly support

Adjustments:

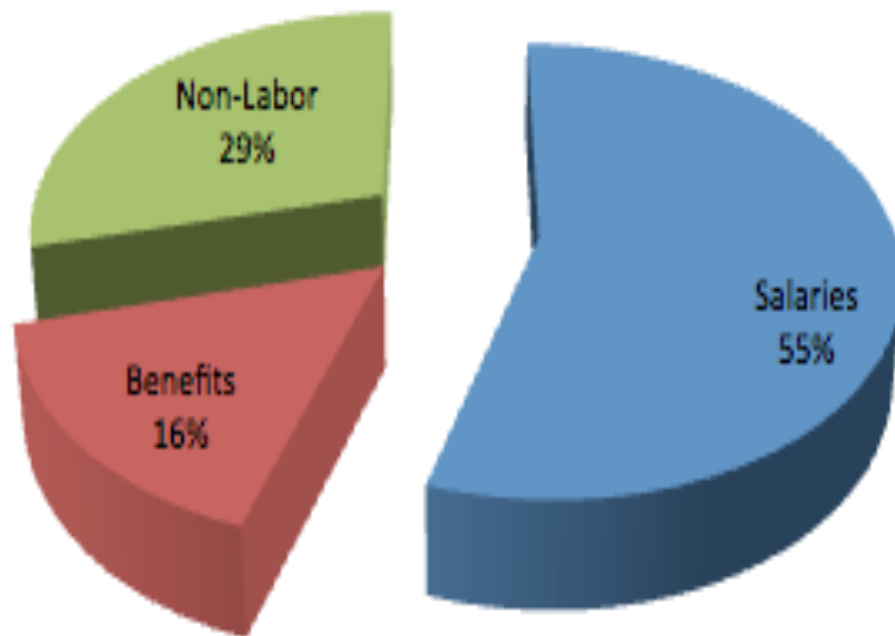
- None required - No increase in this line over past 3 years.

Adult Education	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Salaries	26,709	31,206	31,206	-	0.00%
Benefits	2,147	3,782	3,782	-	0.00%
Non-Labor	10,238	15,023	15,023	-	0.00%
TOTAL	39,094	50,011	50,011	-	0.00%

GRAND TOTAL - FY15 BUDGET

Grand Total	FY13 ACTUAL	FY14 BUDGET	FY15 PROPOSED	VARIANCE FY14-FY15	% VARIANCE
Salaries	5,359,806	5,276,659	5,469,939	193,280	3.66%
Benefits	1,450,767	1,581,512	1,612,769	31,257	1.98%
Non-Labor	2,163,574	2,531,980	2,870,836	338,856	13.38%
TOTAL	8,974,147	9,390,151	9,953,544	563,393	6.00%

FY 15 EXPENDITURE TOTALS



Major Budgeted Increase - FY15

After School Program	60,000
Roof	100,000
Building Needs Assessment	30,000
Paving	20,000
Phone System	35,000
Plow Truck	20,000
Additional Bus Lease	35,000
Literacy Update	37,000
Salary	<u>251,000</u>
	588,000

Budget Overview

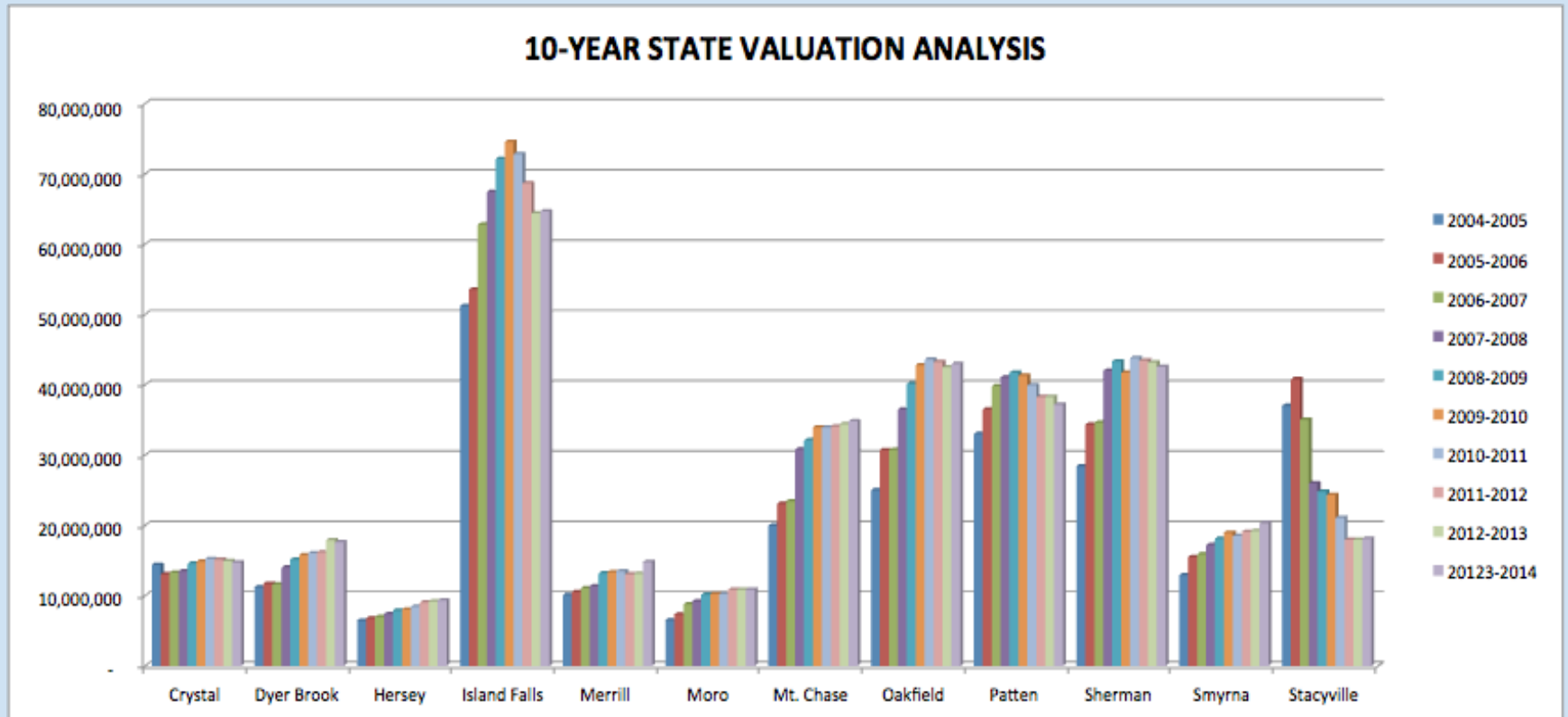
FY14 Approved K-12 Budget:		\$ 9,390,151
FY15 Proposed K-12 Budget:		\$ 9,953,544
Proposed Expenditure Change:		\$ 563,393
% Change:	6.0%	

Additional Considerations:		----
Loss of State Revenue		\$ 267,865
Assessment Credit		\$ 169,930

Change in Town Valuations

STATE VALUATIONS - MAINE REVENUE SERVICES - PROPERTY TAX - STATE VALUATION HISTORY											
	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	20123-2014	10-YR AVG
Crystal	14,350,000	13,050,000	13,300,000	13,500,000	14,550,000	14,850,000	15,200,000	15,150,000	14,950,000	14,750,000	3%
Dyer Brook	11,200,000	11,700,000	11,600,000	14,000,000	15,150,000	15,750,000	16,050,000	16,150,000	17,900,000	17,600,000	57%
Hersey	6,450,000	6,800,000	6,950,000	7,400,000	7,900,000	8,050,000	8,450,000	9,050,000	9,200,000	9,300,000	44%
Island Falls	51,200,000	53,550,000	62,800,000	67,450,000	72,150,000	74,550,000	72,850,000	68,650,000	64,400,000	64,650,000	26%
Merrill	10,100,000	10,500,000	11,050,000	11,350,000	13,200,000	13,350,000	13,500,000	13,050,000	13,150,000	14,800,000	47%
Moro	6,500,000	7,350,000	8,750,000	9,200,000	10,150,000	10,250,000	10,250,000	10,850,000	10,850,000	10,850,000	67%
Mt. Chase	19,950,000	23,100,000	23,450,000	30,800,000	32,100,000	33,950,000	33,900,000	34,050,000	34,400,000	34,800,000	74%
Oakfield	25,000,000	30,700,000	30,750,000	36,450,000	40,150,000	42,800,000	43,600,000	43,250,000	42,500,000	42,950,000	72%
Patten	33,000,000	36,500,000	39,800,000	41,050,000	41,750,000	41,300,000	39,950,000	38,250,000	38,250,000	37,200,000	13%
Sherman	28,400,000	34,350,000	34,600,000	42,000,000	43,350,000	41,700,000	43,800,000	43,450,000	43,150,000	42,550,000	50%
Smyrna	12,950,000	15,500,000	15,900,000	17,200,000	18,100,000	18,950,000	18,500,000	19,100,000	19,200,000	20,350,000	57%
Stacyville	37,000,000	40,800,000	35,050,000	26,000,000	24,800,000	24,300,000	21,050,000	17,950,000	17,950,000	18,100,000	-51%
	256,100,000	283,900,000	294,000,000	316,400,000	333,350,000	339,800,000	337,100,000	328,950,000	325,900,000	327,900,000	
		27,800,000	10,100,000	22,400,000	16,950,000	6,450,000	(2,700,000)	(8,150,000)	(3,050,000)	2,000,000	
		10.86%	3.56%	7.62%	5.36%	1.93%	-0.79%	-2.42%	-0.93%	0.61%	

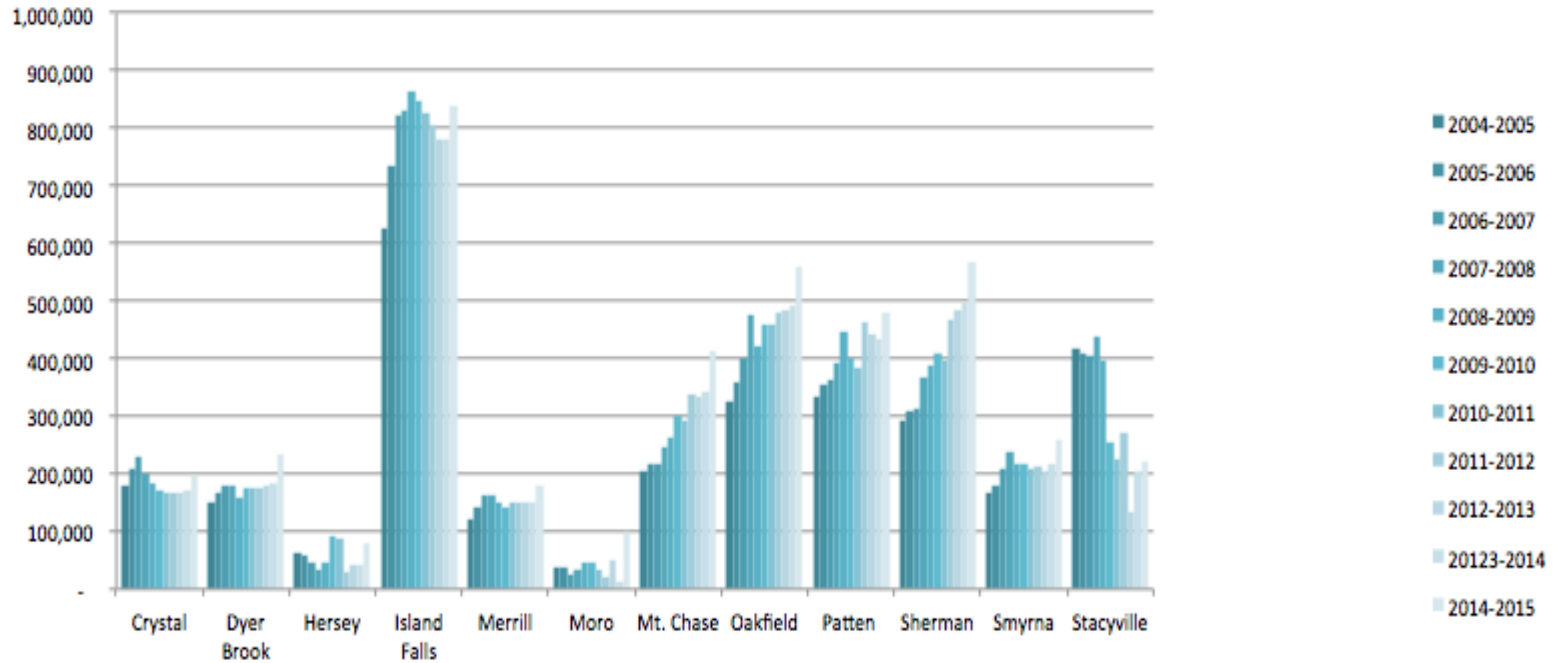
Change in Town Valuation



Change in Local Assessment

	<u>2004-2005</u>	<u>2005-2006</u>	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>20123-2014</u>	<u>2014-2015</u>
Crystal	180,331	207,185	230,951	202,047	183,322	169,963	166,824	166,310	168,697	172,606	195,581
Dyer Brook	148,683	166,980	180,195	181,150	159,890	176,206	173,703	176,368	178,148	183,999	233,118
Hersey	61,220	57,108	45,884	32,712	44,739	90,581	87,248	27,832	41,439	43,402	77,563
Island Falls	625,127	736,010	824,004	828,978	865,609	849,213	827,239	806,782	780,934	782,139	840,746
Merrill	123,302	140,676	162,507	162,453	152,309	142,979	151,345	149,508	149,904	148,680	179,722
Moro	38,498	38,626	26,214	32,712	44,739	44,823	34,344	20,339	48,858	14,820	101,464
Mt. Chase	204,751	216,276	219,373	247,719	263,955	300,705	294,426	337,792	333,638	344,041	415,559
Oakfield	324,001	361,096	402,302	475,221	423,845	458,942	460,342	479,308	484,020	492,753	559,945
Patten	334,106	353,433	362,760	391,523	448,154	400,803	382,845	462,506	443,431	435,787	481,424
Sherman	290,614	308,465	312,275	368,399	389,498	410,089	397,560	466,923	486,206	495,032	568,398
Smyrna	165,290	181,037	208,439	239,920	219,159	216,482	207,526	212,183	205,408	217,609	257,139
Stacyville	416,729	410,881	406,738	437,627	394,735	254,001	227,363	271,917	135,691	204,507	222,295
	2,912,654	3,177,772	3,381,642	3,600,462	3,589,954	3,514,788	3,410,766	3,577,768	3,456,374	3,535,375	4,132,954
		265,119	203,870	218,821	(10,508)	(75,166)	(104,021)	167,002	(121,394)	79,001	597,579
		9.1%	6.4%	6.5%	-0.3%	-2.1%	-3.0%	4.9%	-3.4%	2.3%	16.9%

Change in Local Assessment



Anticipated Local Assessment

(1st draft)

ANTICIPATED LOCAL ASSESSMENT														
TOWN	2012-2013 Avg. State Val	EPS %	2015 Required Local Share	2014 State Val.	% of Val.	2015 Local Additional	Assessment Credit	Total Local Additional	2015 Adult Education	2015 TOTAL Assesmt	FY 2014 Total	Change	Mil Inc	\$100,000 Val
CRYSTAL	15,050,000	4.86%	121,453	14,750,000	4.50%	81,241	(7,114)	74,127	-	195,581	172,606	22,975	1.6	\$ 155.76
DYER BROOK	17,025,000	5.50%	137,392	17,600,000	5.37%	96,938	(1,212)	95,726	-	233,118	183,999	49,119	2.8	\$ 279.09
HERSEY	9,125,000	1.05%	26,339	9,300,000	2.84%	51,223		51,223	-	77,563	43,402	34,161	3.7	\$ 367.32
ISLAND FALLS	66,525,000	21.50%	536,857	64,650,000	19.72%	356,084	(52,194)	303,890	-	840,746	782,139	58,607	0.9	\$ 90.65
MERRILL	13,100,000	4.23%	105,717	14,800,000	4.51%	81,516	(7,511)	74,005	-	179,722	148,680	31,042	2.1	\$ 209.75
MORO	10,850,000	1.67%	41,704	10,850,000	3.31%	59,760		59,760	-	101,464	14,820	86,644	8.0	\$ 798.57
MT. CHASE	34,225,000	8.97%	223,885	34,800,000	10.61%	191,674		191,674	-	415,559	344,041	71,518	2.1	\$ 205.51
OAKFIELD	42,875,000	13.86%	346,001	42,950,000	13.10%	236,563	(22,619)	213,944	-	559,945	492,753	67,192	1.6	\$ 156.44
PATTEN	38,250,000	12.36%	308,677	37,200,000	11.34%	204,893	(32,146)	172,747	-	481,424	435,787	45,637	1.2	\$ 122.68
SHERMAN	43,300,000	13.99%	349,431	42,550,000	12.98%	234,360	(15,393)	218,967	-	568,398	495,032	73,366	1.7	\$ 172.42
SMYRNA	19,150,000	6.19%	154,540	20,350,000	6.21%	112,085	(9,487)	102,598	-	257,139	217,609	39,530	1.9	\$ 194.25
STACYVILLE	17,950,000	5.80%	144,856	18,100,000	5.52%	99,692	(22,254)	77,438	-	222,295	204,507	17,788	1.0	\$ 98.28
TOTALS	327,425,000	100.00%	2,496,854	327,900,000	100.00%	1,806,030	(169,930)	1,636,100	-	4,132,954	3,535,375	597,579	1.82	\$ 182.24
												<u>16.9%</u>		

RSU 50 Budget Timeline

Spring 2014

RSU 50 Budget Timeline - 2014

Recommended Timeline to meet June State Referendum Date

- April 14 (K) Draft Budget Presented to RSU 50 Board of Directors
- May 1 (SA) Budget Workshop w/ RSU 50 Board of Directors
- May 5th (SA) Budget Workshop / RSU 50 Budget Adoption
- May 19th (SA) Special Board Meeting / Sign Warrants
- June 5th (SA) RSU #50 District Budget Meeting (time)
- June 17th RSU #50 Budget Validation