

MSAD #1
2019-20 BUDGET OVERVIEW AND CALENDAR

HIGHLIGHTS

- NO CHANGE in total local taxes with slight changes by municipality based on valuations
- Total budget of \$25.157 million, an increase of \$358,000 or 1.4% over 2018-19
- Additional state aid of \$329,000, after reclassification of Adult Education subsidy
- Termination of service provider agreement with MSAD #45
- Recommended position eliminations of 4 teachers, ½ secretary, and P/T bus driver
- Repair of Pine Street roof and replacement of synthetic turf at PIMS
- Provision for possible cash flow borrowing
- All employment agreements as negotiated for next year

PROPOSED SCHEDULE

April 3, 2019 @ 5:30 pm	Budget Workshop
April 10, 2019 @ 5:30 pm	Budget Workshop (if needed) Board Meeting to follow Approval of Budget and Warrant Articles
May 8, 2019 @ 6:00 pm	Regular Board Meeting
May 8, 2019 @ 7:00 pm	District Budget Meeting
May 21, 2019	Budget Validation Referendum

REVENUE SUMMARY

(INCLUDING ADULT EDUCATION)

<u>SOURCE</u>	<u>2019-20 PROPOSED BUDGET</u>	<u>2018-19 ACTUAL BUDGET</u>	<u>FY 19-20 INCREASE (DECREASE)</u>
<u>REGULAR PROGRAMS</u>			
State Source			
EPS Allocation*	13,860,471	13,436,355	424,116
Local Property Tax			
Required	6,469,440	6,611,419	(141,979)
Additional	1,913,324	1,837,704	75,620
Debt Service	265,051	273,692	(8,641)
Other Receipts			
Cash Balance	2,203,989	2,201,510	2,479
Service Provider Fees	60,000	207,705	(147,705)
Vocational Farm Sales	140,000	40,000	100,000
Foreign Students Tuition	70,000	30,000	40,000
Turf - Donations & Gate Receipts	14,000	5,000	9,000
MaineCare	55,000	52,970	2,030
Miscellaneous	106,309	103,264	3,045
TOTALS	REGULAR PROGRAMS	REGULAR PROGRAMS	REGULAR PROGRAMS
	25,157,584	24,799,619	357,965
<u>ADULT EDUCATION</u>			
Local Taxes	170,000	95,000	75,000
State Funds (EPS)*	-	94,686	(94,686)
AEFLA Grant	21,281	21,281	-
Adult Ed Allocation	62,699	57,909	4,790
Self Sustaining Fees	44,867	44,867	-
TOTALS	ADULT EDUCATION	ADULT EDUCATION	ADULT EDUCATION
	298,847	313,743	(14,896)

* Reclassified in 2019-20 per DOE to meet State Reporting guidelines.

PROPERTY TAX LEVIES

	<u>AVG Percent of District Valuation</u>	<u>State Valuation In Millions AVG</u>	<u>Property Tax Levy 2019-20</u>	<u>Tax Levy 2018-2019</u>	<u>Change In Levy</u>	<u>Percent Change</u>
Castle Hill	3.35%	26.167	295,307	293,633	1,673	0.57%
Chapman	3.99%	31.150	351,546	347,422	4,125	1.19%
Mapleton	17.31%	135.217	1,526,001	1,509,610	16,391	1.09%
Presque Isle	71.48%	558.533	6,303,383	6,327,664	(24,281)	-0.38%
Westfield	3.87%	30.267	341,577	339,486	2,092	0.62%
TOTALS	100.00%	781.334	8,817,815	8,817,815	0	0.00%

MSAD #1 Budget Summary

<u>1. Proposal by Object Code</u>	<u>2019/20</u> <u>Recommendation</u>	<u>2018/19</u> <u>Budget</u>	<u>Change</u>
1000's Salaries	13,822,605	13,353,866	468,739
2000's Benefits	5,520,735	6,013,768	(493,033)
3000's Professional Services	521,686	553,080	(31,394)
4000's Property Services	1,098,105	1,000,159	97,946
5000's Other Services	848,234	623,864	224,370
6000's Supplies	2,198,524	2,126,418	72,106
7000's Property	9,400	12,900	(3,500)
8000's Other Costs	788,295	810,564	(22,269)
9000's Other Uses of Funds	350,000	305,000	45,000
TOTALS	25,157,584	24,799,619	357,965

Proposal Recast by Program & Function

<u>Program</u>	<u>2019/20</u> <u>Recommendation</u>	<u>2018/19</u> <u>Budget</u>	<u>Change</u>
Regular Instruction - Pre-K	394,137	415,701	(21,564)
Regular Instruction - K - Grade 2	1,616,900	1,469,806	147,094
Regular Instruction - Grades 3 - 5	1,928,540	1,898,083	30,457
Regular Instruction - Grades 6 - 8	1,978,121	2,148,670	(170,549)
Regular Instruction - Grades 9 - 12	2,685,967	3,014,379	(328,412)
Regular Instruction - Gifted & Talented	110,097	104,018	6,079
Special Education - Pre-K - Grade 12	3,314,768	3,253,406	61,362
Career & Technical Education	1,612,701	1,619,245	(6,544)
Other Instruction - Cocurricular, Extracurricular, Summer School	881,200	836,555	44,645
Student & Staff Support - Attendance	54,964	50,147	4,817
Student & Staff Support - Guidance	532,736	495,222	37,514
Student & Staff Support - Health Services	381,983	364,548	17,435
Student & Staff Support - Library Services	175,576	149,691	25,885
Student & Staff Support - Technology*	774,509	791,963	(17,454)
Student & Staff Support - Student Academic Assessment*	289,799	252,869	36,930
System Administration	760,497	741,528	18,969
School Administration	1,251,791	1,157,068	94,723
Transportation & Buses	2,523,355	2,446,312	77,043
Facilities Maintenance	3,274,892	3,011,715	263,177
Debt Service and Other Commitments	265,051	273,692	(8,641)
All Other Expenditures including School Lunch	350,000	305,000	45,000
TOTAL	25,157,584	24,799,619	357,965

*Specific spending categories to be tracked under Essential Programs & Services (EPS)

MSAD #1 Schedule of Major Long-Term Debt (Principal & Interest)

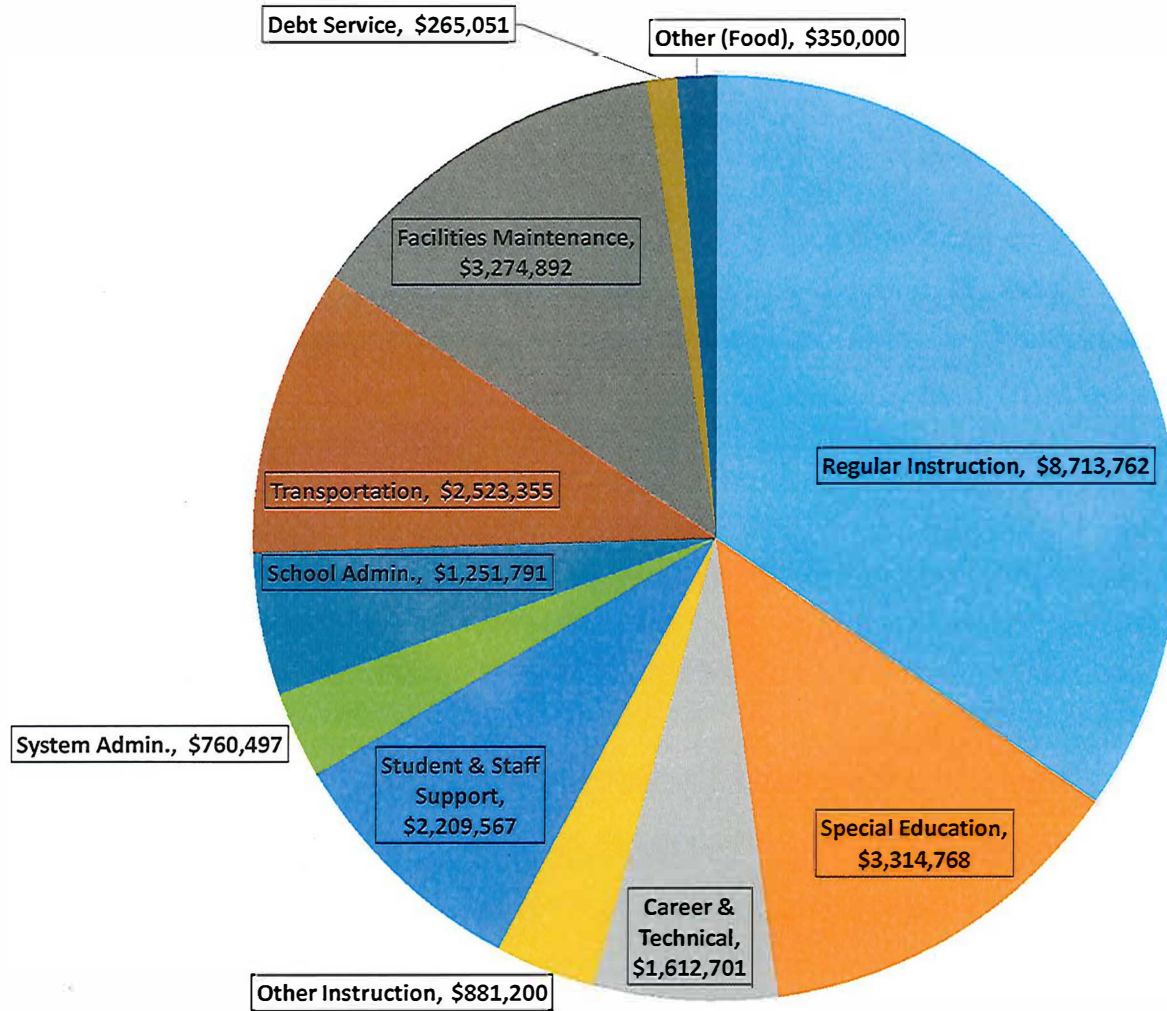
Purpose and Lender

<u>YEAR</u>	<u>PIMS</u>	<u>CAPITAL</u> <u>IMPROVEMENT</u>	<u>ABATE.</u>	<u>BUS LEASE</u>	<u>BUS LEASE</u>	<u>BUS LEASE</u>	<u>BUS LEASE</u>	<u>BUS LEASE</u>	<u>Total</u>
<u>END</u>	<u>MMBB</u>	<u>BOND</u>	<u>SRRF</u>	<u>(15/16)</u>	<u>(16/17)</u>	<u>(17/18)</u>	<u>(18/19)</u>	<u>(19/20)</u>	
		<u>MMBB</u>	<u>MMBB</u>	<u>Key</u>	<u>Key</u>	<u>Key</u>	<u>Gorham</u>	<u>Key</u>	
6/30/20	265,051	258,164	18,701	53,565	37,846	36,596	40,868	60,000	770,791
6/30/21	256,303	252,989	18,701		37,846	36,596	40,868	60,000	703,302
6/30/22	247,393	247,089	18,701			36,596	40,868	60,000	650,647
6/30/23	238,322	240,557	18,701				40,868	60,000	598,449
6/30/24	229,090	233,588	18,701					60,000	541,379
6/30/25	219,724		18,701						238,425
6/30/26			18,701						18,701
Totals	1,455,882	1,232,386	130,910	53,565	75,692	109,787	163,472	300,000	3,521,695

Percentage Property Taxes to Education

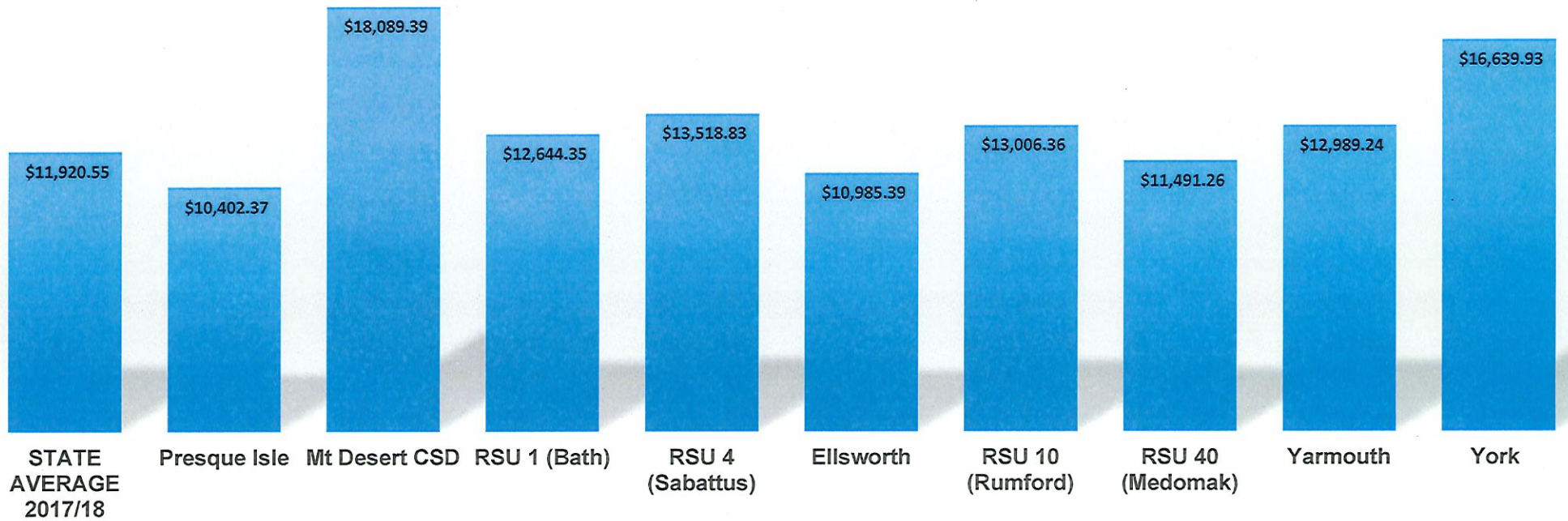
	Tax Commitment	County and Municipal	Percent Increase	School Only	Percent Increase	School Portion of Local Taxes
2018						
<i>Castle Hill</i>	364,796.00	77,590.00	19.81%	287,206.00	1.65%	78.73%
<i>Chapman</i>	467,345.00	128,029.00	41.19%	339,316.00	1.52%	72.61%
<i>Mapleton</i>	1,781,829.00	326,951.00	-0.84%	1,454,878.00	3.19%	81.65%
<i>Presque Isle</i>	13,475,359.88	7,239,341.15	-0.58%	6,236,018.73	0.19%	46.28%
<i>Westfield</i>	557,754.00	228,468.00	-6.17%	329,286.00	1.95%	59.04%
2017						
<i>Castle Hill</i>	345,937.00	64,763.00	-12.52%	281,174.00	0.06%	81.28%
<i>Chapman</i>	422,870.00	90,679.00	14.91%	332,191.00	0.33%	78.56%
<i>Mapleton</i>	1,727,823.00	329,737.00	-18.53%	1,398,086.00	0.33%	80.92%
<i>Presque Isle</i>	13,492,382.00	7,281,437.00	-1.40%	6,210,945.00	-0.22%	46.03%
<i>Westfield</i>	561,876.22	243,482.60	-2.27%	318,393.62	0.81%	56.67%
2016						
<i>Castle Hill</i>	354,994.00	74,028.00	1.22%	280,966.00	3.69%	79.15%
<i>Chapman</i>	409,686.00	78,911.00	-9.51%	330,775.00	3.81%	80.74%
<i>Mapleton</i>	1,797,050.00	404,738.00	-1.23%	1,392,312.00	3.53%	77.48%
<i>Presque Isle</i>	13,625,140.00	7,384,587.00	6.64%	6,240,553.00	0.64%	45.80%
<i>Westfield</i>	562,994.40	249,130.48	-0.61%	313,863.92	1.48%	55.75%
2015						
<i>Castle Hill</i>	340,995.00	73,136.00	0.65%	267,859.00	1.18%	78.55%
<i>Chapman</i>	402,349.00	87,203.00	-6.98%	315,146.00	1.07%	78.33%
<i>Mapleton</i>	1,738,578.00	409,772.00	-2.84%	1,328,806.00	1.13%	76.43%
<i>Presque Isle</i>	13,077,683.00	6,924,914.00	1.41%	6,152,769.00	0.02%	47.05%
<i>Westfield</i>	556,169.72	250,652.72	31.24%	305,517.00	0.67%	54.93%
2014						
<i>Castle Hill</i>	336,489.00	72,666.00	-9.86%	263,823.00	4.38%	78.40%
<i>Chapman</i>	404,576.00	93,744.00	-11.43%	310,832.00	4.15%	76.83%
<i>Mapleton</i>	1,730,818.00	421,729.00	-5.43%	1,309,089.00	4.47%	75.63%
<i>Presque Isle</i>	12,978,954.00	6,828,658.00	0.80%	6,150,296.00	2.77%	47.39%
<i>Westfield</i>	492,768.40	190,990.40	-7.95%	301,778.00	3.95%	61.24%

EXPENSES BY COST CENTER



Per Pupil Expenses 2017-18

https://www.maine.gov/doe/sites/maine.gov/doe/files/inline-files/FY18_PPOC_bySAU_20190314_DL.pdf



Annual Retirement Costs Shifted to District

