

RSU #26 Budget Worksheet - Proposed				
	Revenue	Current 2023-2024	Proposed 2024-2025	Inc/Dec from FY24 Budget
1	State Subsidy - State Allocation	\$5,857,428.48	\$6,183,785.52	\$326,357.04
2	Local Allocation - Orono	\$3,591,989.50	\$3,590,798.34	-\$1,191.16
3	Tuition - Regular	\$2,189,223.73	\$1,865,126.92	-\$324,096.81
4	Tuition Sped	\$488,340.66	\$593,704.00	\$105,363.34
7	Interest Income	\$13,200.00	\$24,000.00	\$10,800.00
8	Bond Interest Refund	\$44,628.53	\$33,665.58	-\$10,962.95
9	Bond Interest - Bangor Savings Bank	\$6,081.02	\$4,342.94	-\$1,738.08
10	Bond Payment - Glenburn	\$83,908.76	\$81,987.09	-\$1,921.67
11	E-Rate	\$0.00	\$0.00	\$0.00
12	Facility Rental	\$1,500.00	\$1,500.00	\$0.00
13	MLTI Revenue	\$0.00	\$35,802.00	\$35,802.00
14	One Time Purchases from Unassigned	\$0.00	\$85,537.00	\$85,537.00
15	MLTI Purchase from Unassigned	\$152,899.83	\$91,617.00	-\$61,282.83
16	Balance Forward	\$829,000.00	\$929,000.00	\$100,000.00
17	Total Revenue without Additional Local Funds	\$13,258,200.51	\$13,520,866.39	\$262,665.88
18	Additional Local Funds	\$4,027,935.12	\$4,861,642.61	\$833,707.49
19	TOTAL REVENUES	\$17,286,135.63	\$18,382,509.00	\$1,096,373.37
			Local Allocation	\$3,590,798.34
			Additional Local	\$4,861,642.61
			Food Service	\$25,000.00
			Adult Ed	\$40,000.00
			Total Local 24-25	\$8,517,440.95
			Total Local 23-24	\$7,684,924.62
			Inc/Dec	\$832,516.33
	Expenditures by Cost Center	Current 23-24 Budget	Proposed 24-25 Budget	Inc/Dec from FY24 Budget
1	TOTAL REGULAR INSTRUCTION	\$6,240,078.37	\$6,565,469.56	\$325,391.19
2	TOTAL SPECIAL EDUCATION PROGRAM	\$3,609,265.56	\$4,110,854.87	\$501,589.31
3	TOTAL CTE INSTRUCTION	\$0.00	\$0.00	\$0.00
4	TOTAL OTHER INSTRUCTION	\$742,079.49	\$784,676.43	\$42,596.94
5	TOTAL STUDENT & STAFF SUPPORT	\$1,338,563.47	\$1,448,413.03	\$109,849.56
6	TOTAL SYSTEM ADMINISTRATION	\$590,688.30	\$654,222.58	\$63,534.28
7	TOTAL SCHOOL ADMINISTRATION	\$928,332.35	\$944,588.16	\$16,255.81
8	TOTAL TRANSPORTATION	\$444,780.48	\$426,598.67	(\$18,181.81)
9	TOTAL FACILITIES MAINTENANCE	\$1,693,235.35	\$1,816,593.91	\$123,358.56
10	TOTAL CAPITAL IMPROVEMENT	\$369,600.00	\$300,000.00	(\$69,600.00)
11	TOTAL DEBT SERVICE	\$1,329,512.26	\$1,331,091.79	\$1,579.53
12	GRAND TOTAL	\$17,286,135.63	\$18,382,509.00	\$1,096,373.37
	TOTAL SCHOOL LUNCH	\$25,000.00	\$25,000.00	\$0.00
	TOTAL ADULT ED	\$40,000.00	\$40,000.00	\$0.00

REVENUE	CURRENT 2023-24 BUDGETED REVENUE	PRELIMINARY 2024-2025 REVENUE	INC/DEC FROM FY24 BUDGETED REVENUE	COMMENTS
STATE ALLOCATION	\$5,857,428.48	\$6,183,785.52	\$326,357.04	State Subsidy
LOCAL ALLOCATION	\$3,591,989.50	\$3,590,798.34	-\$1,191.16	The amount that the state requires the town to raise in order to receive the full state subsidy
TUITION - REGULAR	\$2,189,223.73	\$1,865,126.92	-\$324,096.81	Tuition revenue based on current students and the prediction of incoming 9 th graders (20)
TUITION - SPED	\$488,340.66	\$593,704.00	\$105,363.34	Special Education Tuition based on the known needs of tuition students and billable staff
INTEREST INCOME	\$13,200.00	\$24,000.00	\$10,800.00	Bank Account Interest
BOND INTEREST REVENUE	\$44,628.53	\$33,665.58	-\$10,962.95	Qualified School Construction Bond Interest Refund from IRS
BOND INTEREST REVENUE	\$6,081.02	\$4,342.94	-\$1,738.08	Qualified School Construction Bond Interest Refund from IRS
BOND PAYMENTS - GLENBURN	\$83,908.76	\$81,987.09	-\$1,921.67	Glenburn's portion on the RSU bond payments
E-RATE	\$0.00	\$0.00	\$0.00	Refund on payments for approved technology services
FACILITY RENTAL	\$1,500.00	\$1,500.00	\$0.00	Facility Rental fees
MLTI REVENUE	\$0.00	\$35,802.00	\$35,802.00	Laptop offset by state
ONE TIME PURCHASES FROM UNASSIGNED	\$0.00	\$85,537.00	\$85,537.00	
MLTI PURCHASE FROM UNASSIGNED	\$152,899.83	\$91,617.00	-\$61,282.83	Following the plan to pay for MLTI laptops from unassigned
BALANCE FORWARD	\$829,000.00	\$929,000.00	\$100,000.00	Amount of carried forward funds allocated to this budget.
ADDITIONAL LOCAL REVENUE	\$4,027,935.12	\$4,861,642.61	\$833,707.49	Additional amount the town must raise to meet budget expenditures
TOTAL REVENUES	\$17,286,135.63	\$18,382,509.00	\$1,096,373.37	

COST CENTER	CURRENT 23-24 BUDGET	PROPOSED 24-25 BUDGET	INC/DEC FROM FY24 BUDGET	COMMENTS
TOTAL REGULAR INSTRUCTION	\$6,240,078.37	\$6,565,469.56	\$325,391.19	Salary & Benefit Increases and Staffing Changes & Horizontal Move Includes PFML (\$50,800) Increased HS Choral to 80% (\$26,766.39) Added Well Being Activities (\$50,000) Increase in Staff Tuition (\$17,900) Increase in books (\$16,685.03) includes MS FL, MS Math MLTI laptops offset by MLTI and Undesignated Increase in SEL Summer School (\$14,779.21)
TOTAL SPECIAL EDUCATION PROGRAM	\$3,609,265.56	\$4,110,854.87	\$501,589.31	Salary & Benefit Increases and Staffing Changes/Moves Added Billable Staff Offset by Revenue (\$130,260.18) Increase in Staff Tuition (\$23,400) Decrease in Supplies (-\$2,650) Increase in Contracted Services (\$11,900)
TOTAL CTE INSTRUCTION	\$0.00	\$0.00	\$0.00	
TOTAL OTHER INSTRUCTION (Co & Extra Curricular)	\$742,079.49	\$784,676.43	\$42,596.94	Increased Ambassadors Stipends (\$7,500) Increase Pioneer Women's Hockey (\$1,800) Increase Bus Monitors (\$2,200) Added back in Canoe Club (\$6,840) Added Wrestling (\$1,200) Added 3rd Indoor Track Asst Coach (\$2,550) Added HS Asst Baseball Coach (\$1,600) Added HS Asst Softball Coach (\$1,600) Removed HS Outing Club (-\$2,125.50) Removed Humanities Club (-\$1,675) Removed Windblade (-\$2,310) Removed Destination Imagination (-\$2,289) Removed Gaming Club (-\$800) Increased Officials(\$4,000) Increased Supplies/Tech Related Supplies (\$10,563.93) Reduced Facility Rental (-\$7,900)
TOTAL STUDENT & STAFF SUPPORT (Technology, Nurse, Guidance, Library, Curriculum, Improvement of Instruction)	\$1,338,563.47	\$1,448,413.03	\$109,849.56	Staff & Benefits Increases & Changes, Horizontal Move Increased Social Work Contract (\$9,337.34) SEL Curr Asa (\$3,000) Added Student Ambassador & Save Promise Supplies (\$1,800) Cooling Device for HS Server Room (\$5,500) Increase Dept Leaders (\$3,000) Added Supervision Eval Stipends (\$1,687) Added Contracted Math Coach (\$18,000) Decreased Testing Costs (-\$6,140) Added MS/HS Library Furnishings (\$6,587)
TOTAL SYSTEM ADMINISTRATION (School Board and Central Office)	\$590,688.30	\$654,222.58	\$63,534.28	Salary & Benefit increases Reduced Legal Fees (-\$10,000) Added Central Office Computers (\$4,400) Reduced Support Tuition (\$3,600) Added Purchased Services for MS School Construction Application (\$45,000)
TOTAL SCHOOL ADMINISTRATION (Principal Offices)	\$928,332.35	\$944,588.16	\$16,255.81	Changes in staff and insurances Reduced Staff Travel (-\$1,917) Reduced Printing/Misc (-\$2,900)
TOTAL TRANSPORTATION	\$444,780.48	\$426,598.67	-\$18,181.81	Fuel decrease based on price quoted (-\$4,461) Decrease in Sped out of district/Pre K transportation (-\$28,000) (van)
TOTAL FACILITIES MAINTENANCE (Including Capital Improvements)	\$2,062,835.35	\$2,116,593.91	\$53,758.56	Changes in staff and insurances Decreased Natural Gas (-\$4,800) Increased Electricity (\$32,500) Increased Contracted services (\$4,134) Added Liftgate for Truck (\$4,000) Increased Repair & Maintenance (\$15,000) Increased Grounds & Maintenance (\$30,465)* *Includes crosswalks, signs, speed bump, tree removal/trimming, increase in contract Decreased Capital Improvement to \$300,000 plan (-\$69,600) Decreased Custodial Supplies (-\$5,000) Includes Air Conditioners for upstairs classrooms (\$6,000)
TOTAL DEBT SERVICE	\$1,329,512.26	\$1,331,091.79	\$1,579.53	Payment of principal and interest on debt service
TOTAL PROPOSED BUDGET	\$17,286,135.63	\$18,382,509.00	\$1,096,373.37	

OTHER DATA:

Salary & Benefit increase across all cost centers	\$1,077,172.67
Health Insurance Increase	5.73%
Dental Insurance Increase	5.61%