

FY27 BUDGET

FIVE TOWN CSD
MAY 2026



Status

Expense
Increase

3.76%

Taxpayer
Increase

5.49%



Cait Harrington Photography

Context

- Fine Tuning Interdistrict expenditures (admin, transportation, shared staff)
- Major Capital Project: Windows/Siding Phase 1
- Last year of Teacher contract; Have not begun Support Staff negotiations
- In a position to build both Capital Reserve Fund and Undesignated Fund balances



This budget achieves fiscal responsibility while maintaining strong programming and district sustainability.





Resource Allocation
Decisions =

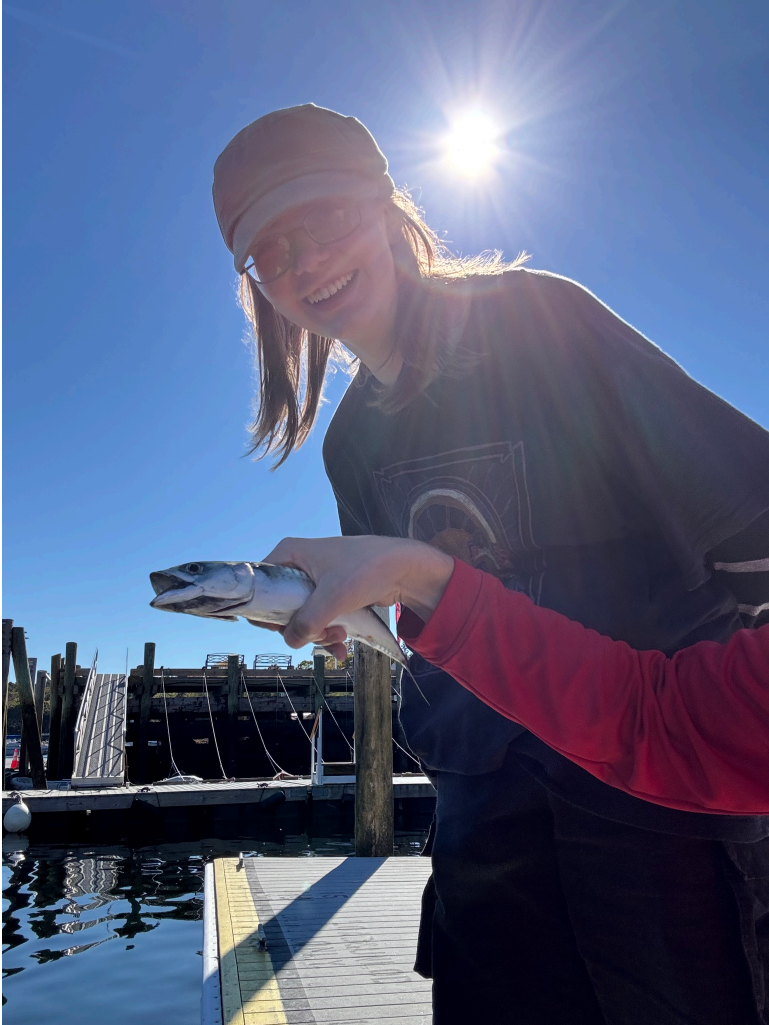
Enrollment +
Capacity +
Level of Student
Need

Goal: Maintain excellence in education and reasonable expectations for staff while meeting student needs.

2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Projected 2026
699	692	690	715	714	697	718	748	756	739	700

10-year CHRHS October Enrollments

Major Budget Impacts FY27 Expense Side



1. Phase 1 of Siding/Windows (\$120K)
2. Three fewer staff positions (\$250K)
3. Moved 1 Ed Tech position to LE
4. 10% Health insurance (\$213,000 increase)
5. Added 1.5 support staff to Central Office (A/R, Admin Asst for Fac/Trans/Asst Supt/Bus Mgr) shared with SAD

Major Budget Impacts FY27 Revenue Side

- State subsidy decreased by \$119,767 mainly due to significant decrease to Rockport and Hope.
- \$19K increase in special ed tuition from other SAUs
- Increase in SAD share of Admin Services (\$85,505)



	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	10 Yr Ave
Expense Budget change	2.63	1.24	2.89	2.48	2.43	1.02	6.38	10.43	8.00	3.76	4.13
Impact to Taxpayer	3.70	1.03	4.02	0.78	2.70	3.32	6.10	7.93	8.95	5.49	4.40

10-year % increases to budget

Article by
Article

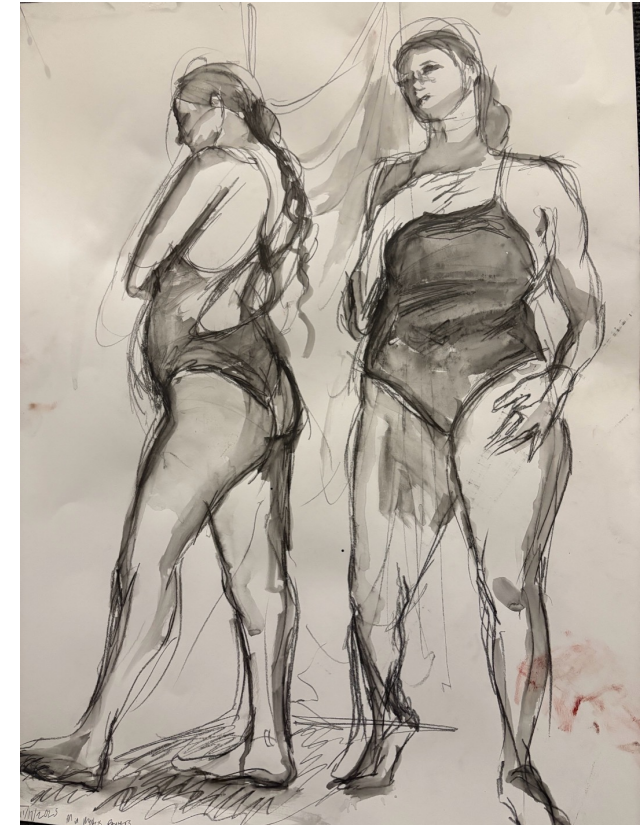


Regular Instruction

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

FY26 Budget	FY27 Requested Budget	\$ Change	% Change
\$6,544,738	\$6,665,482	\$120,743	1.8%

- Teacher wage increases budgeted at 3% plus step increases
- Health increases at 10%
- Ending 1-yr Computer Science & 1-yr. Science positions created last year
- Eliminating Hatchery Workshop Manager position and covering w/current staff



Special Education

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

FY26 Budget	FY27 Requested Budget	\$ Change	% Change
\$2,644,781	\$2,623,341	(\$21,440)	-0.8%

- Move MLL position from 50% to 10% in CSD
- Move 1 Ed Tech to Local Entitlement
- Staffing changes – salaries and health insurance elections

MCST Program Assessment

(our share of MCST cost
that state does not cover)

FY26 Budget	FY27 Requested Budget	\$ Change	% Change
\$134,066	\$165,009	\$30,943	23.1%





F26 Budget	FY27 Requested Budget	\$ Change	% Change
\$881,293	\$928,747	\$47,454	5.4%

- Stipend increases
- Officials' fees increases

Other Instruction (co-curricular, athletics)

Student and Staff Support

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

- Health insurance election changes
- Budgeted 10 extra days each for 5 counselors – left out in the past



FY26 Budget	FY27 Requested Budget	\$ Change	% Change
\$1,658,318	\$1,755,762	\$97,444	5.9%

System Administration

FY26 Budget	FY27 Requested Budget	\$ Change	% Change
\$1,269,385	\$1,353,308	\$83,924	6.6%

- Salary adjustment for CO support staff
- Health insurance election changes
- Added .5 FTE Accounting position
- Added .5 FTE Office support (Bus Mngr/Asst Supt)
- 403(b) underbudgeted last year

- *Reminder - 100% of the shared CSD/SAD costs falls in the CSD expense lines, but 50% of that cost comes back as revenue from the SAD.*



FY26 Budget	FY27 Requested Budget	\$ Change	% Change
\$717,709	\$764,705	\$46,997	6.5%

- Salary/health increases

School Administration

Transportation

- Added .25 FTE Office Support
- Increases to Route contracts

FY26 Budget	FY27 Requested Budget	\$ Change	% Change
\$966,826	\$1,084,767	\$117,942	12.2%



Facilities

(Operations and Maintenance and Auditorium)

FY26 Budget	FY27 Requested Budget	\$ Change	% Change
\$2,819,394	\$3,072,911	\$253,517	9.0%

- Siding/Windows Lease Payment: \$120K
- Lease payment for new Truck and Tractor: \$30K
- Purchase of chairs for graduation: \$24K
- Added .25 FTE office support
- Electricity increase: \$20K
- Field Maintenance (Level 6): \$89K

Debt Service

FY26: \$717,533

FY27: \$646,142

Change: (\$71,391)

% Change: -9.9%

- Slight decrease for MCST debt payment
- Eliminated \$60K placeholder for potential siding/windows bond



Other Expenditures

(board contingency)

FY26:	\$150,000
FY27:	\$140,000
\$ Increase:	(\$10,000)
% increase:	-6.7%



Article	FY26 Budget	FY27 Requested	\$ Change	% Change
Regular Instruction	\$6,544,738	\$6,665,482	\$120,743	1.8%
Special Education	\$2,644,781	\$2,623,341	(\$21,440)	-0.8%
MCST Program Assessment	\$134,066	\$165,009	\$30,943	23.1%
Other Instruction	\$881,293	\$928,747	\$47,454	5.4%
Student/Staff Support	\$1,658,318	\$1,755,762	\$97,444	5.9%
System Administration	\$1,269,385	\$1,353,308	\$83,924	6.6%
School Administration	\$717,709	\$764,705	\$46,997	6.5%
Transportation	\$966,826	\$1,084,767	\$117,942	12.2%
Facilities	\$2,819,394	\$3,072,911	\$253,517	9.0%
Debt Service	\$717,533	\$646,142	(\$71,391)	-9.9%
Other Expenditures	\$150,000	\$140,000	(\$10,000)	-6.7%
Total	\$18,504,043	\$19,200,174	\$696,132	3.76%

Total Expense Budget

Non- Assessment Revenues

	FY26 Budget	FY27 Requested	\$ Change	% Change
Tuition - Parents	\$29,288	\$23,034	(\$6,254)	-21.35%
Tuition - Districts	\$990,911	\$982,110	(\$8,801)	-0.89%
Tuition – Spec Ed Districts	\$60,000	\$79,200	\$19,200	32.00%
Interest on Investments	\$183,800	\$167,800	(\$16,000)	-8.71%
Athletic/Activity Receipts	\$12,000	\$12,000	\$0	0%
Rentals	\$13,000	\$13,000	\$0	0%
Miscellaneous Revenue	\$3,000	\$3,000	\$0	0%
Adult Ed Leased Space	\$65,729	\$67,701	\$1,972	3.00%
Nat'l Board Revenue	\$33,000	\$24,000	(\$9,000)	-27.27%
Admin Services from SAD	\$1,381,009	\$1,466,514	\$85,505	6.19%
State Subsidy	\$1,724,155	\$1,604,388	(\$119,767)	-6.95%
Supt Agreement Subsidy	\$40,000	\$40,000	\$0	0%
Carry Forward - Fund Balance	<u>\$325,000</u>	<u>\$325,000</u>	<u>\$0</u>	<u>0%</u>
Total non-taxpayer Rev.	\$4,860,892	\$4,807,747	(\$53,145)	-1.09%

Total Revenues

NON-ASSESSMENT REVENUE	
TOTAL (from prior page)	\$4,807,747

ASSESSMENT REVENUE (Taxpayers)	
ED 279 Adjusted Local Contribution	\$8,752,561
Debt Service (CTE) – Add'l Local	\$646,142
Other Add'l Local	\$4,993,724
TOTAL	\$14,392,427

ALL REVENUES	\$19,200,174
TOTAL EXPENSES	\$19,200,174

Taxpayer Impact Summary

Overall Tax Impact	Dollars	Percent
<i>Increase</i> in Expenses	\$696,132	3.76%
<i>Increase</i> in Non-Assessment Revenues	(\$53,145)	-1.09%
Overall Taxpayer Assessment <i>Increase</i>	\$749,276	5.49%

Tax <i>Increase</i> by Town	Dollars	Percent
Appleton	\$19,987	3.3%
Camden	\$383,765	7.4%
Hope	\$75,774	7.7%
Lincolnvile	\$138,021	6.6%
Rockport	\$131,730	2.8%

*These figures do not include the Food Service Subsidy amount of \$62,150

Understanding how the state determines each town's share: Pupil Count and Valuation

- State determines how much each town “owes” based on **Pupil Count**. This is the “Expected Contribution”.
- State determined how much each town can “afford” to pay based on **Property Valuation**.
- If the valuation calculation is greater than the pupil calculation, the town can “afford” to pay and is a *minimum receiver*. Those towns pay the full expected contribution based on pupil count. Only **Camden** falls in this category.
- If the valuation calculation is less than the pupil calculation, the valuation calculation is used to determine that town's contribution and the state makes up the difference (subsidy) to bring the level up to the expected contribution. **Hope, Appleton, Lincolnton, and Rockport** fall in this category.
- Also factored into each town's share of the Five Town budget is what is happening with pupil count in each town *relative to other five towns*.

Town by town changes and its impact on subsidy and taxes

TOWN	Relative change in % of students	Change in valuation	Notes
Appleton	.18% decrease	15.8% increase	Small increase in subsidy amount, pupil count decrease very small. Modest increase in taxes
Camden	1.44% increase	21.3% increase	Minimum receiver – no subsidy; Increase in taxes due to increase in cost (# pupils)
Hope	.79% decrease	20.7% increase	Lost subsidy because gap closed between what is expected (fewer students) and ability to pay (higher valuation); But can “afford” more.
Lincolnvile	.7% increase	19.5% increase	Increase in subsidy and cost due to pupil count
Rockport	1.54% decrease	15.2% increase	Large subsidy loss because gap closed between what is expected (fewer students) and ability to pay (higher valuation). Lower relative tax impact due to relatively lower costs

Impact per \$100,000 Home Value

Appleton	
Estimated Cost per \$100,000	\$ 8.02
Average Home (Zillow \$372,571) Impact	\$ 29.89

Camden	
Estimated Cost per \$100,000	\$ 15.73
Average Home (Zillow \$661,122) Impact	\$ 104.03

Hope	
Estimated Cost per \$100,000	\$ 17.24
Average Home (Zillow \$385,120) Impact	\$ 66.38

Lincolnton	
Estimated Cost per \$100,000	\$ 14.51
Average Home (Zillow \$464,102) Impact	\$ 67.36

Rockport	
Estimated Cost per \$100,000	\$ 7.73
Average Home (Zillow \$586,055) Impact	\$ 45.30

Other Budget information (Estimates)

Level of Unassigned Fund Balance

Projected FY25 End : \$ 1,301,950

Projected FY26 End : \$ 2,101,950

Level of Capital Reserve

Projected FY26 End: \$ 168,655

Projected FY27 End: \$ 713,655



Warrant Article: Capital Reserve

Article TBD – Capital Reserve Fund. Shall the School Board be authorized to transfer up to \$1,000,000 from unexpended balances to the Capital Reserve Fund and expend up to \$300,000 from said reserve fund for the capital items set forth below and for other unexpected or emergency school facility capital needs?

<u>Capital Improvement</u>	<u>Estimated Cost</u>
New Intercom System	\$58,000
Propane Tank Array	\$55,000
TOTAL:	\$113,000

Warrant Article: Special Ed Reserve

Shall the School Board be authorized to expend up to \$75,000 from said reserve fund for unexpected private special education placements.



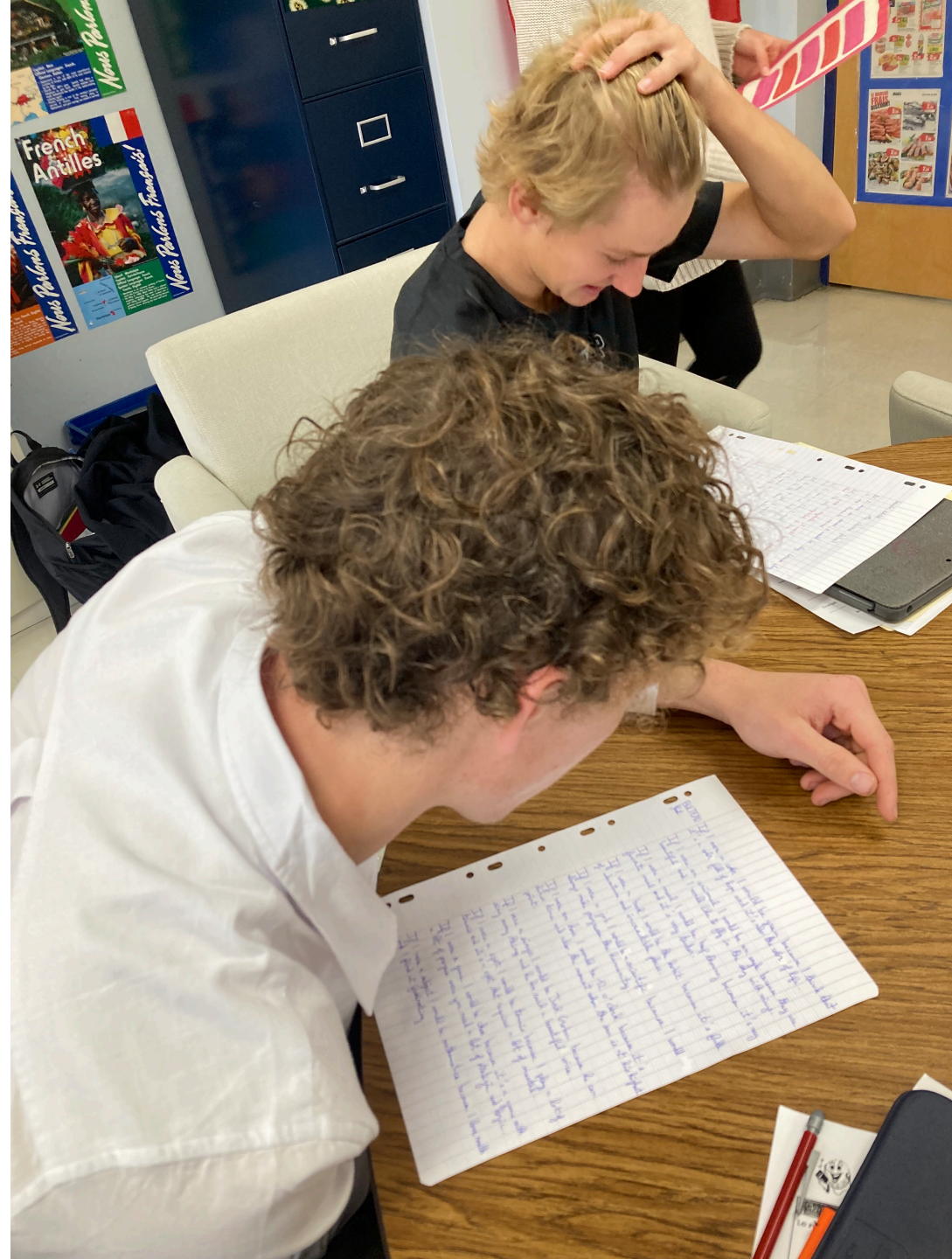
Warrant Article: Grants and Other Receipts

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?



Warrant Article: School Nutrition Program

To see if the school district will raise and appropriate \$62,150 for the school nutrition program with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the school nutrition program.



Warrant Article: Transfers among cost centers

Shall the School Board be authorized to transfer amounts exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers for the 2026-27 fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget?



Warrant Articles: MCST Programs

ARTICLE: VOCATIONAL EDUCATION REGIONAL DAY PROGRAMS

Shall the regional career and technical operating budget as approved by the Region 8 Cooperative Board for the year beginning July 1, 2026 through June 30, 2027 be approved in the amount of \$6,366,962.00?

Local share from this school district is: \$165,009.97

ARTICLE: VOCATIONAL EDUCATION REGIONAL ADULT PROGRAMS

To see if the career and technical education region will appropriate \$273,395.00 for Adult Education for the year beginning July 1, 2026 through June 30, 2027 and raise \$94,000 as the local share with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the Adult Education Program.

Local share from this school district is: \$34,268.77

Debt Service – Local Share from Five Town CSD: \$646,141.79*

Total Assessment: \$845,420.53

TOTAL BUDGET: \$6,640,357.00

*Debt Service is placed in the local School Unit's Cost Center for Debt Service

Adult Ed Budget



Adult Education Expenses

Expenses covered by Tax Assessments	FY26 Budget	FY27 Requested	\$ Change	% Change
Expense				
Administration	\$304,145	\$319,118	\$14,973	4.92%
Other	\$6,004	\$6,004	\$0	0.00%
Enrichment	\$0	\$0	\$0	0.00%
Vocational Education	\$38,417	\$37,700	(\$717)	-1.87%
Adult Education HiSET	\$71,955	\$74,346	\$2,391	3.32%
Total Expense	\$420,521	\$437,168	\$16,647	3.96%

Expenses covered by Fees and Grants	FY26 Budget	FY27 Requested	\$ Change	% Change
Expense				
Enrichment Instruction	\$51,909	\$53,667	\$ 1,758	3.39%
Adult Education & Literacy	\$29,169	\$21,362	(\$7,807)	-26.77%
College and Adult Transitions	\$14,729	\$15,265	\$536	3.64%
Total other instr. expense	\$95,807	\$90,294	(\$5,513)	-5.75%

GRAND TOTAL - EXPENSES	\$516,328	\$527,462	\$11,134	2.16%
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Adult Education Revenue

	FY26 Budget	FY27 Requested Budget	\$ Change	% Change
Revenues				
Appleton	\$11,555	\$ 11,671	\$116	1.00%
Camden	\$98,780	\$ 99,768	\$988	1.00%
Hope	\$18,883	\$ 19,072	\$189	1.00%
Lincolnton	\$40,143	\$ 40,544	\$401	1.00%
Rockport	\$91,529	\$ 92,444	\$915	1.00%
State Subsidy	\$86,307	\$110,835	\$24,528	28.42%
Other Revenue	\$73,324	\$56,830	\$16,494	-22.49%
Total Revenue	\$420,521	\$437,168	\$16,647	3.96%
Total Expense	\$420,521	\$437,168	\$16,647	3.96%

- Other Grants and Fees cover all additional expenses

Questions?

