

MSAD 28 Requested Budget FY27

February 2026



Status

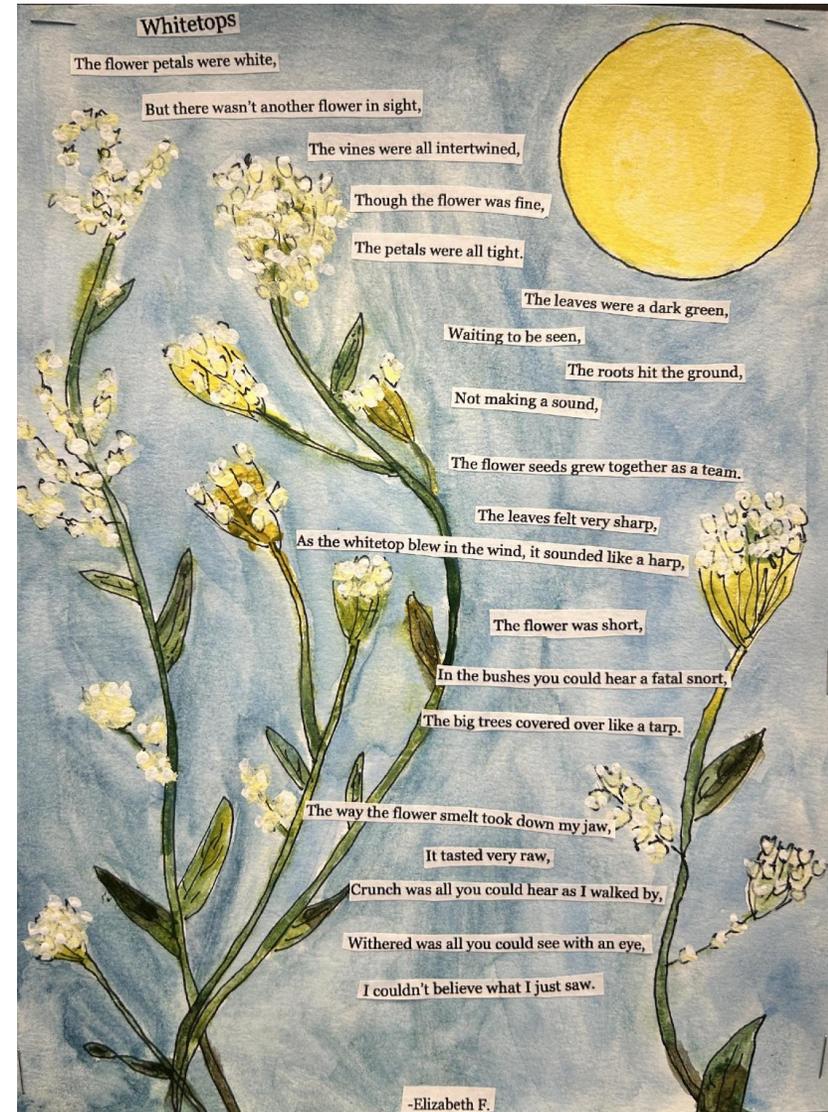
Expense
Increase:
2.57%

Taxpayer
Increase:
1.91%



Context

...before the details



This budget adjusts to our varied and changing needs.

It includes some reductions and some additions.

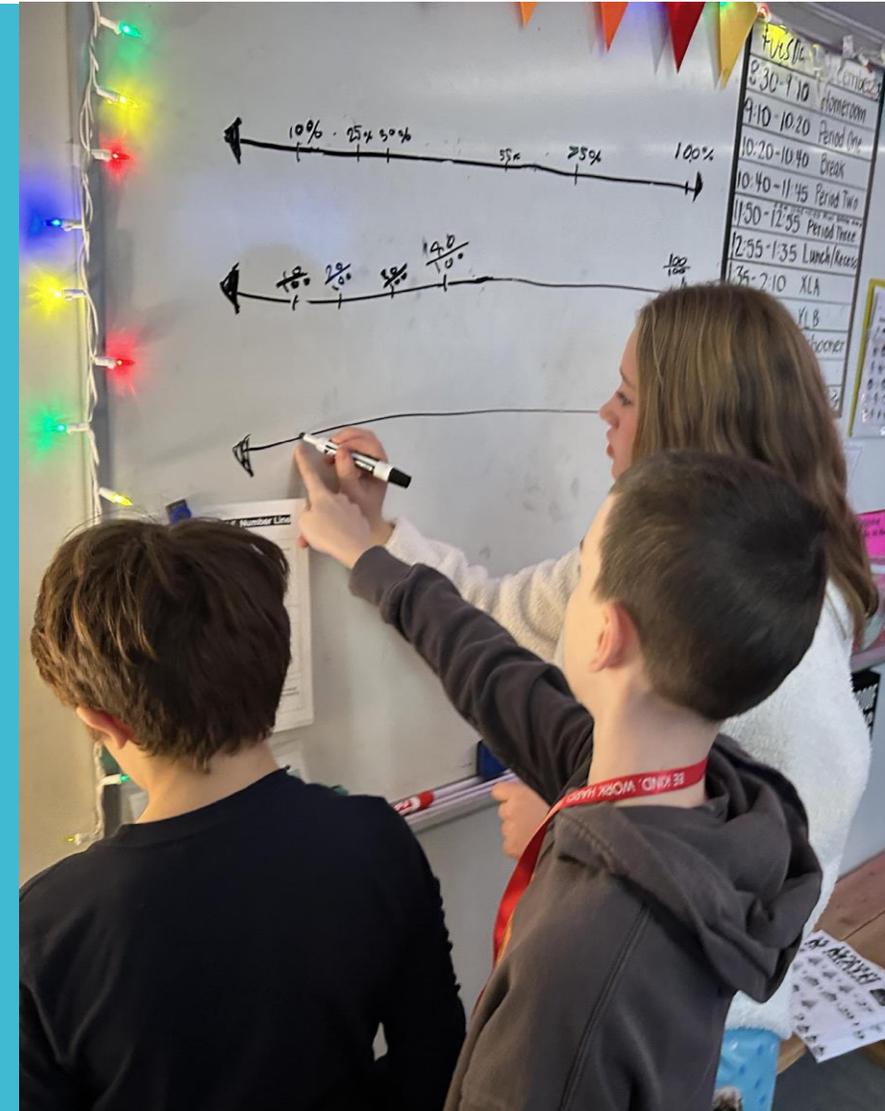
All changes are based on enrollment, needs, and capacity; it is a balanced approach.

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



Decisions About Resource Allocation = Enrollment + Capacity + Level of Student Need

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



Staffing reductions and additions are not being made as tradeoffs.

They are being made individually based on enrollment, capacity, and need.

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Projected 2026	Net Change 2016-26
PreK	0	0	0	0	0	15	15	15	15	15	36	36
K-4	376	372	372	375	334	340	365	332	324	304	286	(90)
5-8	359	370	362	356	386	365	357	356	348	336	333	(26)
TTL	735	742	734	731	720	720	737	703	687	655	655	(80)

10-year October Enrollments

From the data table, it is clear that Pre-K numbers will increase, and K-4 numbers have significantly decreased.

We have had a 24% decrease in enrollment at the K-4 level in the past 10 years.

Naturally, fewer staff are needed when there is a significant decline in enrollment.

Staffing Story

Starting with Reduction and moving to Additions

Reductions, What and Why

Reducing: 8.7 FTE

1. Eliminating Grade 3 Classroom Teacher – 52 students in Gr. 2 this year. Grade 3 only needs 3 teachers. Class sizes will be 17-18, well below policy targets. (4 teachers = class sizes of 13)
2. Reducing K-4 Spanish to 1/2 FTE. Enrollment decline of 24% in past 10 years. Specials staffing adjustment. Can provide same level of programming to Gr. 1 – 4 with 1/2 FTE. Will not be providing Spanish to PreK or K.
3. Eliminating 1 Resource Room Teacher at CRMS. Case loads will be 15 instead of 11. State max is 35.
4. Eliminating 1 of 2 MTSS Coordinators K-8. Some services may look different, but interventions for students will remain robust.
5. Reduce CRES G/T from .8 FTE to .6 FTE. Able to meet current and projected G/T needs with this level of staffing.
6. Eliminating 4 Ed Tech positions due to decline in numbers and reduced needs (CRES RR, CRMS RR, CRMS 1:1, CRMS Behavior).
7. Eliminating 1 Regular Ed Tech at CRES.

A word about Universal Pre- K and special ed costs

- This budget does not include PreK Special Ed expenses or revenues because the state mandates we charge these expenses to a totally separate fund.
- All PreK special ed costs are fully reimbursed by the state.
- Special Ed Staffing additions for Universal Pre-K include:
 - PreK Special Education Ed Techs (x4)
 - ½ PreK Special Ed Teacher
 - ¼ PreK Coordinator (Spec Ed share)
 - ½ PreK Speech/Language
 - ½ PreK (OT, PT, Psych)

Additions/ Reallocations

**Adding: 3.75
FTE**

A. Additions:

1. PreK Regular Ed Teacher
2. PreK Regular Education Ed Tech
3. $\frac{1}{4}$ PreK Coordinator (Reg Ed share)
4. $\frac{1}{2}$ FTE Accounts Receivable (shared with CSD)
5. 1 FTE Admin Assistant Support for Fac/Trans/Asst Supt/Bus Mngr (shared with CSD)

B. Reallocations:

1. Reallocate CRES Behavior Specialist to CRES BCBA (.4 PreK, .2 Spec Ed, .4 Regular Ed)
2. Reallocate K Special Ed Teacher to PreK Life Skills & K-4 Life Skills

Why the additions?

- The state has mandated that schools take over special ed services for 4-yr-olds. Access, cost, and quality of service lead us to conclude that offering Universal PreK is the best approach. To do that, we need to meet the staffing need.
- The Central Office has been chronically understaffed and staff there are working well beyond capacity. The workload is unsustainable and unrealistic and has resulted in frequent turnover.

BUDGET DETAILS



	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	10 Yr Ave
Expense Budget change	1.89	17.25	8.04	-.30	2.62	4.19	5.16	7.60	5.58	2.57	5.46
Impact to Taxpayer	1.77	17.09	7.26	-.10	2.18	3.70	4.83	7.67	5.17	1.91	5.15

10-year % increases to budget

Regular Instruction

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

FY26 Budget	FY27 Requested Budget	\$ Change	% Change
\$7,103,208	\$7,339,290	\$236,082	3.32%

- 2.5 FTE PreK increase
- 2.7 FTE Teaching reduction
- 2 Ed Tech reductions (CRMS Beh. Ed Tech and CRES Regular Ed Tech reductions)
- Health insurance 11% increase
- Teacher salary increase 3% plus step per contract

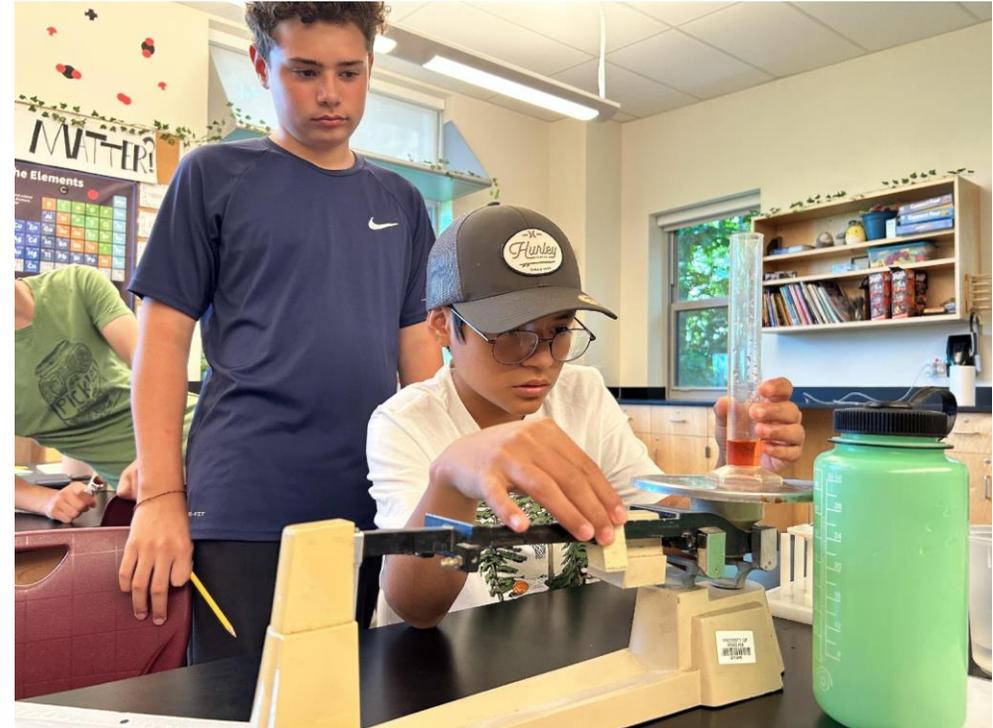


Special Education

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

FY26 Budget	FY27 Requested Budget	\$ Change	% Change
\$3,644,427	\$3,662,947	\$18,520	0.51%

- This does not include PreK
- 1 CRMS Resource Room Teacher reduction
- Eliminated 2 Ed Tech positions (Resource Rooms)



Other Instruction

(co-curricular, athletics)

FY26 Budget	FY27 Requested Budget	\$ Change	% Change
\$204,656	\$221,219	\$16,564	8.09%

- Full Dory summer program back in budget
- Athletic officials fee increases



Student and Staff Support

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

FY26 Budget	FY27 Requested Budget	\$ Change	% Change
\$1,574,454	\$1,542,338	\$(32,116)	-2.04%

- CRMS 1:1 Ed Tech reduction



System Administration

FY26 Budget	FY27 Requested Budget	\$ Change	% Change
\$674,128	\$723,039	\$48,912	7.26%



- Central Office Staffing Additions (1/2 Admin Asst, AR)

School Administration

FY26 Budget	FY27 Requested Budget	\$ Change	% Change
\$993,145	\$1,037,124	\$43,979	4.43%



Transportation

FY26 Budget	FY27 Requested Budget	\$ Change	% Change
\$984,844	\$1,252,271	\$267,427	27.15%

- New bus (x2) and van leases (\$85K) for decommissioned vehicles
- Software costs not in FY26 budget (\$22K)
- Fuel estimates (\$26K)
- Homeless transportation increase (\$28K)
- Supplies (\$20K)
- Admin Services (\$27K)



Facilities



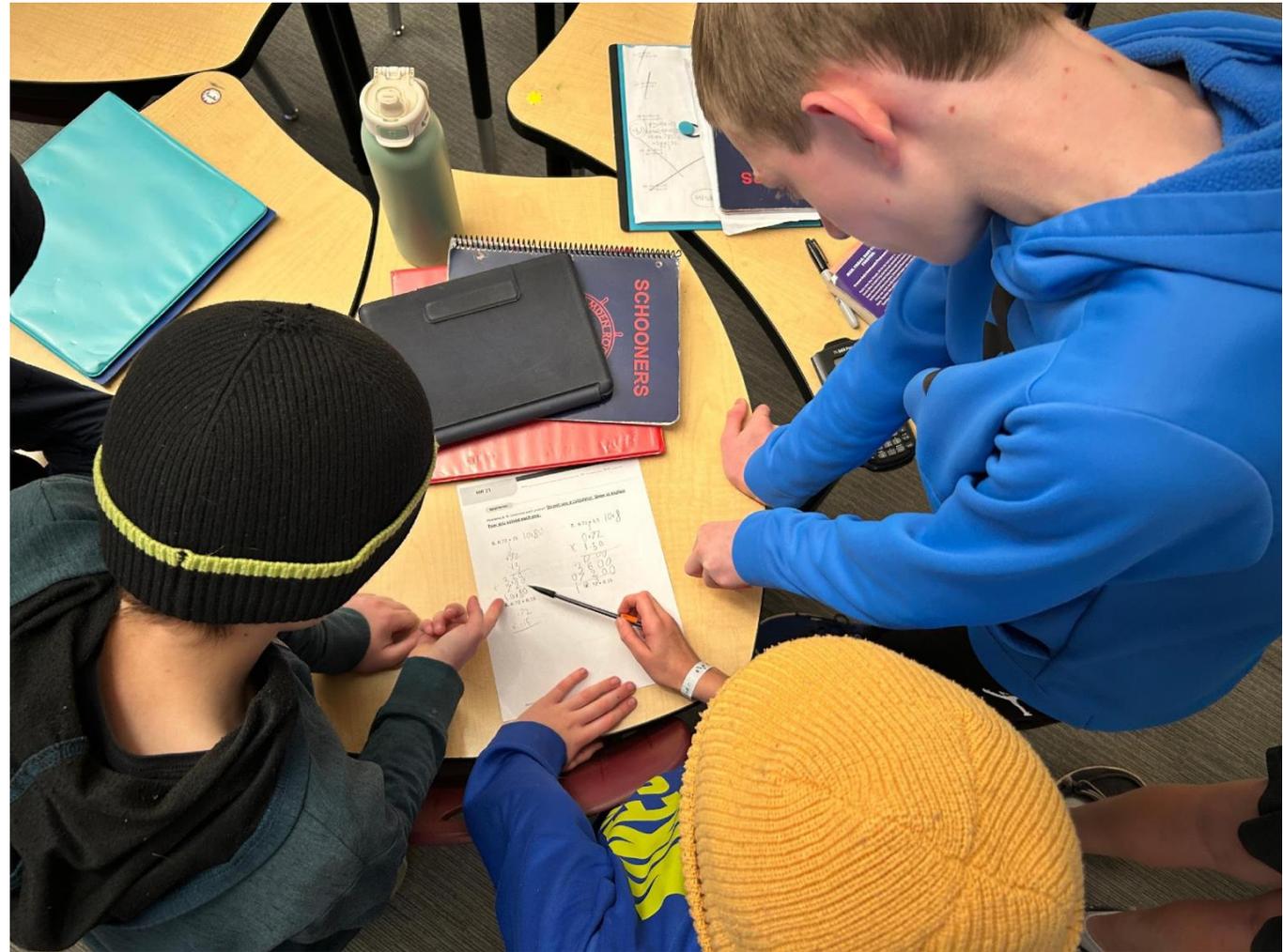
FY26 Budget	FY27 Requested Budget	\$ Change	% Change
\$2,745,686	\$2,861,535	\$115,849	4.22%

- CRES door replacement (shared/split with capital reserve)
- PreK – storage shed, fencing, classroom flooring (\$52,500)

Debts and Other Commitments

- CRMS
- CRES
- Rose Hall
- CRES HVAC

Decreasing yearly interest payments



FY26 Budget	FY27 Requested Budget	\$ Change	% Change
\$3,421,631	\$3,267,923	\$(153,708)	-4.49%

Other Expenditures

(board contingency)

FY26 Budget	FY27 Requested Budget
\$150,000	\$140,000



Article	FY26 Budget	FY27 Requested	\$ Change	% Change
Regular Instruction	\$7,103,208	\$7,339,290	\$236,082	3.32%
Special Education	\$3,644,427	\$3,662,947	\$18,520	0.51%
Other Instruction	\$204,656	\$221,219	\$16,564	8.09%
Student/Staff Support	\$1,574,454	\$1,542,338	\$(32,116)	-2.04%
System Administration	\$674,128	\$723,039	\$48,912	7.26%
School Administration	\$993,145	\$1,037,124	\$43,979	4.43%
Transportation	\$984,844	\$1,252,271	\$267,427	27.15%
Facilities	\$2,745,686	\$2,861,535	\$115,849	4.22%
Debt	\$3,421,631	\$3,267,923	\$(153,708)	-4.49%
Other Expenditures	\$150,000	\$140,000	\$(10,000)	-6.67%
Total	\$21,496,178	\$22,047,687	\$551,509	2.57%

Total Expense Budget

Non- Assessment Revenues

	FY26 Budget	FY27 Requested	\$ Change	% Change
Tuition - Parents	\$25,000	\$32,000	\$7,000	28%
Tuition – Other SAU’s (spec ed)	\$150,000	\$327,500	\$177,500	118.33%
Transportation Revenue	\$397,290	\$495,500	\$98,210	24.72%
Interest on Investments	\$200,000	\$150,000	\$(50,000)	-25.00%
Rental Income	\$193,026	\$160,089	\$(32,937)	-17.06%
Miscellaneous and Refunds	\$4,500	\$4,500	\$0	0%
National Board Certification	\$6,000	\$6,000	\$0	0%
Supt. Agreement Subsidy	\$30,000	\$30,000	\$0	0%
Carry Forward (Fund Balance)	\$75,000	\$0	(\$75,000)	-100.00%
State Subsidy	\$ 1,303,201	\$ 1,355,553	\$52,351	4.02%
Total Non-Assessment Revenues	\$ 2,384,017	\$ 2,571,141	\$187,124	7.85%

All Revenues

NON-ASSESSMENT REVENUE	From prior page	\$2,571,141
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ASSESSMENT REVENUE (Taxpayers)	Town splits based on	Amount
Required Local (ED 279)	Pupil Count	\$ 8,909,115
Debt – Add'l Local	Valuation	\$ 3,267,923
Other Add'l Local	Valuation	\$ 7,299,508
TOTAL		\$ 19,476,546

TOTAL REVENUES	\$ 22,047,687
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TOTAL EXPENSES	\$ 22,047,687
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Taxpayer Impact Summary

FY26 Budget	Dollars	Percent
Increase in Expenses	\$551,509	2.57%
Increase in Non-Assess Revenues	\$187,124	7.85%
Overall Taxpayer Increase	\$364,385	1.91%

	Increase	Percent
Camden	\$148,568	1.35%
Rockport	\$215,817	2.66%

Valuation and Pupil Count

- **Required Local Amount (EPS)**

- Based on a combination of **pupil count** and **valuation**.
- Taken from Section F of the ED279
- Camden's pupil count went from 365 to 355
- Rockport's went from 315.5 to 304

- **Additional Local (Debt and Expenses above EPS)**

- Based only on the town's **valuation** attributable to MSAD 28 as indicated in our Certificate of Authorization as a district
- Camden's valuation went from \$1.120b to \$1.277b
- Rockport's valuation went from \$736.1m to 847.3m
- This resulted in a 0.23% shift from Camden to Rockport

**Impact per
\$100,000
home value**

Camden	
Tax Impact per \$100,000	\$ 6.09
Tax Impact for Average Home Value (\$661,122)	\$ 40.27

Rockport	
Tax Impact per \$100,000	\$ 12.66
Tax Impact for Average Home Value (\$586,055)	\$ 74.22

Other Budget information

Level of Unassigned Fund Balance

Projected End FY25: \$ 2,200,955

Projected End FY26: \$ 2,725,955

Level of Capital Reserve

Projected End FY26: \$ 344,517

Projected End FY27: \$ 1,127,517



Article: Capital Reserve

- **Article – Capital Reserve Fund.** Shall the School Board be authorized to transfer up to \$850,000 from unexpended balances to the Capital Reserve Fund and be authorized to 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	Exterior Door Replacement	\$ 36,000
TOTAL		\$ 36,000

Article: Special Education Reserve

Shall the School Board be authorized to expend up to \$50,000 from said reserve fund for unexpected private special education placements?



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?



Article: School Nutrition Program

To see if the school district will raise and appropriate \$75,300 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.



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?



Questions?

