

**Regional School Unit 40
Office of the Superintendent
PO Box 701
1070 Heald Highway
Union, ME 04862**

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TO: The Residents of RSU 40

ECRWSS Postal Patron

Regional Budget Adoption Meeting

Tuesday, May 14, 2019 @ 6:30 p.m. – Medomak Valley High School Gym

REGIONAL SCHOOL UNIT 40

Friendship • Union • Waldoboro • Warren • Washington
1070 Heald Highway, PO Box 701, Union, Maine 04862
207.785.2277

Steve Nolan, Superintendent
Christina Wotton, Director of Instruction

Karla Miller, Business Manager
Karen Brackett, Director of Special Services

May 2, 2019

Dear Community Members,

Thank you for reviewing this information and participating in our budget process. In addition to this budget booklet, RSU 40 budget information can be found on our district website under "Budget Proposal 19-20."

Increasing the success of our students improves the quality of life for everyone in our community. Our public schools represent the best opportunity for most children to have a successful future. If you have students attending our schools, know that we are working hard to help prepare them for their future. Even if you don't have students attending our schools, public education is our best source of economic development. Good public schools also improve property values and help attract families looking to buy a home. Public education is an investment, not an expense.

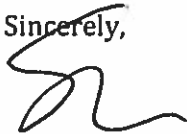
The proposed budget reflects an effort to balance each budget article. A projected increase in state subsidy reduces the overall budget increase for each town and resolves a lingering, balance-forward revenue issue. Resources are reallocated to address transportation costs. The proposed budget also supports new special education positions, technology updates, improved substitute pay, and overdue maintenance projects. And, health insurance costs will increase 6.7%.

The table below summarizes approximate increases for each of our five towns. Increases vary by town due to changes in student enrollment and property valuation.

Town	Change in Student Enrollment	Change in Property Valuation	Projected Budget Increase
Friendship	6.5	\$133,333	5.45%
Union	12.0	\$2,783,333	6.71%
Waldoboro	5.5	(\$1,525,000)	3.78%
Warren	22.0	\$5,041,667	6.36%
Washington	-1.0	\$1,816,667	3.90%

Please plan to join us at our district budget meeting on Tuesday, May 14th beginning at 6:30 in the gym at Medomak Valley High School located at 320 Manktown Road in Waldoboro. And, please remember to vote on Tuesday, June 11th.

Sincerely,



Steve Nolan
Superintendent

How Does Regional School Unit 40 Compare?

Although Maine school districts vary in size, we are all working to help our students meet the same learning outcomes and prepare students to graduate college and career ready. The table below compares *per pupil expenditures* for school districts in the mid-coast region. *Per pupil expenditures* measure how much money is spent for each student and is used to compare districts with varying student enrollments. RSU 40 ranks 28 out of 30 districts and last for mid-coast districts with a high school. We would increase our budget by about \$4.5 million if we spent the same per pupil as the median.

	Mid-Coast Region School District	Subsidizable Pupils*	Per Pupil Cost*	Difference (1,793 x Per Pupil Cost)
1	RSU 07 - North Haven	59	\$ 31,385	\$ 35,145,876
2	Islesboro Public Schools	70	\$ 28,036	\$ 29,141,629
3	Georgetown Public Schools	113	\$ 17,570	\$ 10,375,588
4	Boothbay-Boothbay Harbor CSD	458	\$ 17,400	\$ 10,071,404
5	South Bristol School Department	83	\$ 17,160	\$ 9,641,778
6	RSU 08 - Vinalhaven	168	\$ 16,836	\$ 9,059,368
7	Wiscasset School Department	421	\$ 16,466	\$ 8,396,252
8	RSU 20 - Searsport	517	\$ 15,888	\$ 7,359,921
9	Saint George Public Schools	277	\$ 15,788	\$ 7,181,150
10	Five Town CSD	651	\$ 15,658	\$ 6,947,388
11	Northport Public Schools	169	\$ 15,439	\$ 6,555,347
12	Edgecomb Public Schools	145	\$ 15,308	\$ 6,320,519
13	Damariscotta Public Schools	97	\$ 14,838	\$ 5,476,900
14	Jefferson Public Schools	265	\$ 14,382	\$ 4,660,104
15	RSU 28 - Camden/Rockport	737	\$ 14,296	\$ 4,505,304
16	Southport School Department	61	\$ 14,229	\$ 4,384,915
17	RSU 71 - Belfast	1,494	\$ 13,854	\$ 3,712,588
18	Appleton Public Schools	137	\$ 13,746	\$ 3,519,242
19	RSU 13 - Rockland	1,620	\$ 13,617	\$ 3,287,977
20	Bremen Public Schools	31	\$ 13,453	\$ 2,994,606
21	Bristol Public Schools	265	\$ 13,409	\$ 2,914,528
22	West Bath School Department	222	\$ 12,811	\$ 1,843,301
23	Newcastle Public Schools	76	\$ 12,772	\$ 1,772,840
24	RSU 01 - Bath	1,816	\$ 12,756	\$ 1,744,736
25	Nobleboro Public Schools	226	\$ 12,600	\$ 1,464,333
26	Lincolntonville Public Schools	212	\$ 12,526	\$ 1,332,865
27	Hope Public Schools	174	\$ 12,023	\$ 430,320
28	RSU 40	1,793	\$ 11,783	
29	Great Salt Bay CSD	399	\$ 11,610	\$ (310,347)
30	RSU 12 - Somerville	1,501	\$ 11,396	\$ (693,921)
		Mean:	\$ 15,301	\$ 6,307,886
		Median:	\$ 14,262	\$ 4,445,110

*2016-2017 Per Pupil Subsidizable Operating Expenditures including Special Education and CTE (Vocational), excludes major capital outlay, debt service, transportation and federal expenditures.

How Much Additional Local Is Enough?

The additional local share represents the amount of revenue raised locally in addition to what the state funding formula supports for education. RSU 40 ranks 29 out of 30 districts and last for mid-coast districts with a high school. Our budget would increase about \$3.5 million if the additional local was the same as the median.

	School District	Total Budget*	Local Additional	% of Budget
1	RSU 7 - North Haven	\$2,173,577	\$1,319,216	61%
2	St. George	\$5,355,509	\$2,365,419	44%
3	Islesboro	\$2,581,659	\$1,116,553	43%
4	South Bristol	\$1,646,023	\$692,390	42%
5	Boothbay	\$9,748,283	\$3,630,027	37%
6	Appleton	\$2,273,952	\$765,734	34%
7	Northport	\$3,073,317	\$982,496	32%
8	Georgetown	\$2,330,971	\$740,570	32%
9	Bristol	\$4,479,445	\$1,402,889	31%
10	Bremen	\$506,903	\$156,572	31%
11	SAD 28 - Camden	\$13,365,084	\$4,019,565	30%
12	West Bath	\$3,683,963	\$1,063,214	29%
13	Lincolnton	\$3,382,859	\$962,641	28%
14	Edgecomb	\$2,688,937	\$751,630	28%
15	Nobleboro	\$3,405,800	\$933,719	27%
16	RSU 8 - Vinalhaven	\$3,978,498	\$1,058,362	27%
17	Hope	\$2,434,329	\$636,636	26%
18	Wiscasset	\$9,621,063	\$2,479,362	26%
19	Five Town CSD - Camden	\$12,701,652	\$3,144,428	25%
20	Newcastle	\$1,190,831	\$269,741	23%
21	RSU 20 - Searsport	\$10,097,616	\$2,274,647	23%
22	Great Salt Bay	\$5,784,261	\$1,297,924	22%
23	Damariscotta	\$1,830,164	\$409,991	22%
24	RSU 13 - Rockland	\$26,900,000	\$5,998,423	22%
25	RSU 12 - Somerville	\$21,464,370	\$3,785,692	18%
26	Jefferson	\$5,494,147	\$936,264	17%
27	RSU 71 - Belfast	\$27,209,790	\$4,228,155	16%
28	RSU 1 - Bath	\$28,979,020	\$4,401,382	15%
29	RSU 40	\$26,299,247	\$3,722,398	14%
30	Southport	\$967,903	\$21,067	2%

*Based on 2017-18 budget provided by each school district.
Districts shaded in grey also serve high school students in grades 9-12.

RSU 40 Cost Sharing Formula

The cost sharing formula for Town Assessment is 50% student enrollment and 50% State valuation of the Town

FY 2018-19

Town	Pupil	% Pupil	Valuation	% Valuation	Town Share Assessment
Friendship	132.5	7.51%	\$ 240,100,000	17.24%	12.37623%
Union	231.5	13.12%	\$ 223,700,000	16.06%	14.59353%
Waldoboro	639.0	36.22%	\$ 484,825,000	34.81%	35.51943%
Warren	579.5	32.85%	\$ 300,525,000	21.58%	27.21581%
Washington	181.5	10.29%	\$ 143,450,000	10.30%	10.29500%
Total	1764.0	100.00%	\$ 1,392,600,000	100.00%	100.00%

FY 2019-20 Projected

Town	Pupil	% Pupil	Valuation	% Valuation	Town Share Assessment
Friendship	139.0	7.68%	\$ 240,233,333	17.15%	12.41646%
Union	243.5	13.46%	\$ 226,483,333	16.17%	14.81402%
Waldoboro	644.5	35.63%	\$ 483,300,000	34.50%	35.06395%
Warren	601.5	33.25%	\$ 305,566,667	21.81%	27.53168%
Washington	180.5	9.98%	\$ 145,266,667	10.37%	10.17389%
Total	1809.0	100.00%	\$ 1,400,850,000	100.00%	100.00%

Change from FY 2019 to FY 2020

Town	Pupil	% Pupil	Valuation	% Valuation	Town Share
Friendship	6.5	0.17%	\$ 133,333	-0.09%	0.04%
Union	12.0	0.34%	\$ 2,783,333	0.10%	0.22%
Waldoboro	5.5	-0.60%	\$ (1,525,000)	-0.31%	-0.46%
Warren	22.0	0.40%	\$ 5,041,667	0.23%	0.32%
Washington	-1.0	-0.31%	\$ 1,816,667	0.07%	-0.12%
Total	45.0	0.00%	\$ 8,250,000	0.00%	0.00%

Source of pupil enrollment and town valuations: ED 279 State Calculation for Funding Public Education Report dated 2/15/19

Regional School Unit 40
FY 2019-20 - Adopted Budget - 04/4/2019
GENERAL FUND -- PRE-KINDERGARTEN THROUGH GRADE TWELVE

		Adopted FY 2019 Budget	Adopted FY 2020 Budget	Proposed FY 2020 \$ Inc (Dec)	Proposed FY 2020 % Inc (Dec)
Regular Instruction:		10,102,517	10,647,258	544,742	5.39%
	22. Regular Instruction Programs				
	Medomak Middle School	1,388,462	1,500,495	112,033	8.07%
	Miller School	1,538,179	1,690,752	152,574	9.92%
	Prescott Memorial School	678,903	709,095	30,192	4.45%
	Union Elementary School	690,012	716,118	26,106	3.78%
	Warren Community School	1,641,290	1,745,676	104,386	6.36%
	Friendship Village School	649,890	696,780	46,890	7.22%
	Medomak Valley High School	2,842,384	2,856,945	14,561	0.51%
	12. Pre-K Instruction Programs	235,533	257,029	21,496	9.13%
	19. Other Instructional Programs				
	<i>English Learners</i>	36,982	37,536	554	1.50%
	<i>Alternative Education</i>	253,056	272,553	19,497	7.70%
	<i>Gifted and Talented</i>	147,827	164,278	16,452	11.13%
Special Education:	26. Special Ed Programs / Administration	5,785,813	6,190,250	404,437	6.99%
CTE Instruction:	2. CTE Instruction or Assessment	77,052	82,477	5,425	7.04%
Other Instruction:		509,431	511,373	1,943	0.38%
	3. Co-curricular	98,195	92,442	(5,753)	-5.86%
	6. Extra-curricular	409,982	417,678	7,696	1.88%
	19. Other Instructional Programs				
	<i>Summer School</i>	1,253	1,253	-	0.00%
Student and Staff Support:		2,323,939	2,483,948	160,009	6.89%
	<i>Student Support Services</i>				
	7. Guidance Services	654,606	652,481	(2,125)	-0.32%
	8. Health Services	315,486	376,076	60,590	19.21%
	11. Instructional Technology	516,362	573,122	56,759	10.99%
	20. Other Student Support Services	2,025	2,071	46	2.25%
	<i>Staff Support Services</i>				
	9. Improvement of Instruction	483,663	525,815	42,151	8.72%
	13. Library Services	333,796	337,385	3,589	1.08%
	28. Student Assessment	18,000	17,000	(1,000)	-5.56%
System Admin	29. System Administration	799,297	766,488	(32,810)	-4.10%
School Admin	23. School Administration	1,776,552	1,760,728	(15,824)	-0.89%
Transportation:	30. Transportation	1,875,316	2,079,401	204,085	10.88%
	Student Transportation	1,730,125	1,858,990	128,865	7.45%
	Out-of-District Transportation	106,947	189,304	82,357	77.01%
	Vocational Transportation	30,744	16,106	(14,638)	-47.61%
	Homeless Transportation	7,500	15,000	7,500	100.00%
Facilities & Maintenance:		2,534,960	2,876,765	341,805	13.48%
	18. Operation & Maintenance of Plant				
	<i>Maintenance/Custodial</i>				
	Medomak Middle School	264,207	258,674	(5,533)	-2.09%
	Miller School	237,394	248,155	10,761	4.53%
	Prescott Memorial School	86,128	91,199	5,072	5.89%
	Union Elementary School	134,066	142,314	8,248	6.15%
	Warren Community School	261,566	281,525	19,959	7.63%
	Friendship Village School	89,244	90,181	936	1.05%
	Medomak Valley High School	395,956	459,550	63,595	16.06%
	<i>Maintenance of Buildings</i>	681,718	844,111	162,393	23.82%
	<i>Care and Upkeep of Grounds</i>	-	74,037	74,037	0.00%
	<i>Security</i>	40,500	40,500	-	0.00%
	<i>Capital Renewal & Renovation</i>	344,182	346,518	2,336	0.68%
Debt Service:	5. Debt Service Payments	1,842,157	1,804,260	(37,897)	-2.06%
Total General Fund Expenditures		27,627,033	29,202,948	1,575,915	5.70%

**WARRANT TO CALL
REGIONAL SCHOOL UNIT NO. 40 BUDGET MEETING
(20-A M.R.S. § 1485)**

TO: Karen Overlock, a resident of Regional School Unit No. 40 (the "Regional School Unit") composed of the Towns of Friendship, Union, Waldoboro, Warren and Washington, State of Maine.

In the name of the State of Maine, you are hereby required to notify the voters of each of the municipalities within the Regional School Unit, namely, the Towns of Friendship, Union, Waldoboro, Warren and Washington, that a Regional School Unit Budget Meeting will be held at Medomak Valley High School, 320 Manktown Road, Waldoboro, Maine at 6:30 p.m. on May 14, 2019 for the purpose of determining the Budget Meeting Articles set forth below.

ARTICLE 1A: To elect a moderator to preside at the meeting.

ARTICLES 1 THROUGH 11
AUTHORIZE EXPENDITURES IN COST CENTER CATEGORIES

ARTICLE 1: To see what sum the Regional School Unit will be authorized to expend for Regular Instruction.
School Board Recommends \$10,647,258.00

ARTICLE 2: To see what sum the Regional School Unit will be authorized to expend for Special Education.
School Board Recommends \$6,190,250.00

ARTICLE 3: To see what sum the Regional School Unit will be authorized to expend for Career and Technical Education.
School Board Recommends \$82,477.00

ARTICLE 4: To see what sum the Regional School Unit will be authorized to expend for Other Instruction.
School Board Recommends \$511,373.00

ARTICLE 5: To see what sum the Regional School Unit will be authorized to expend for Student and Staff Support.
School Board Recommends \$2,483,948.00

ARTICLE 6: To see what sum the Regional School Unit will be authorized to expend for System Administration.
School Board Recommends \$766,488.00

ARTICLE 7: To see what sum the Regional School Unit will be authorized to expend for School Administration.
School Board Recommends \$1,760,728.00

- ARTICLE 8:** To see what sum the Regional School Unit will be authorized to expend for Transportation and Buses.
School Board Recommends \$2,079,401.00
- ARTICLE 9:** To see what sum the Regional School Unit will be authorized to expend for Facilities Maintenance.
School Board Recommends \$2,876,765.00
- ARTICLE 10:** To see what sum the Regional School Unit will be authorized to expend for Debt Service and Other Commitments.
School Board Recommends \$1,804,260.00
(This includes \$656,951.48 of CTE Region 8 school construction debt service.)
- ARTICLE 11:** To see what sum the Regional School Unit will be authorized to expend for All Other Expenditures.
School Board Recommends \$0.00

ARTICLES 12 THROUGH 14
RAISE FUNDS FOR THE PROPOSED SCHOOL BUDGET

- ARTICLE 12:** To see what sum the Regional School Unit will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and to see what sum the Regional School Unit will raise and assess as each municipality's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.
Recommended amounts set forth below:

Total Appropriated (by municipality):		Total Raised (and Regional School Unit assessments by municipality):	
Town of Friendship	\$ 1,707,426.36	Town of Friendship	\$ 1,403,321.64
Town of Union	\$ 2,992,442.55	Town of Union	\$ 1,674,296.44
Town of Waldoboro	\$ 7,921,302.24	Town of Waldoboro	\$ 3,962,965.27
Town of Warren	\$ 7,392,177.93	Town of Warren	\$ 3,111,660.03
Town of Washington	\$ 2,218,764.98	Town of Washington	\$ 1,149,863.97
Total Appropriated (sum of above)	\$ 22,232,114.06	Total Raised (sum of above)	\$ 11,302,107.35

Explanation: The Regional School Unit's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that the Regional School Unit must raise and assess in order to receive the full amount of state dollars.

ARTICLE 13: To see what sum the Regional School Unit will raise and appropriate for the annual payments on debt service previously approved by the Regional School Unit voters and Career and Technical Education Region 8 voters for non-state-funded school construction projects or non-state-funded portions of school construction projects in addition to the funds appropriated as the local share of the Regional School Unit's contribution to the total cost of funding public education from kindergarten to grade 12.
School Board Recommends \$792,729.48

Explanation: Non-state-funded debt service is the amount of money needed for the annual payments on the Regional School Unit's and CTE Region 8's long-term debt for major capital school construction projects that are not approved for state subsidy. The bonding of this long-term debt was previously approved by the Regional School Unit and CTE Region 8 voters.

ARTICLE 14: (Written ballot required.) To see what sum the Regional School Unit will raise and appropriate in additional local funds (**Recommend \$5,192,104.46**), which exceeds the State's Essential Programs and Services allocation model by (**Recommend \$5,192,104.46**) as required to fund the budget recommended by the School Board.

The School Board Recommends \$5,192,104.46, which exceeds the State's Essential Programs and Services allocation model by \$5,192,104.46. The School Board gives the following reasons for exceeding the State's Essential Programs and Services funding model: The Board of Directors is committed to maintaining the smaller K-6 elementary schools in the District and recognizes that the EPS model does not provide adequate funding for smaller rural schools.

Explanation: The additional local funds are those locally raised funds over and above the Regional School Unit's local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Regional School Unit budget for educational programs.

ARTICLE 15 SUMMARIZES THE PROPOSED SCHOOL BUDGET

ARTICLE 15: To see what sum the Regional School Unit will authorize the School Board to expend for the fiscal year beginning July 1, 2019 and ending June 30, 2020 from the Regional School Unit's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.
School Board Recommends: \$29,202,948.00

**ARTICLE 16 RAISES AND APPROPRIATES FUNDS FOR THE
SCHOOL NUTRITION PROGRAM**

ARTICLE 16: To see if the Regional School Unit will raise and appropriate \$125,000.00 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 17 AUTHORIZES THE ADULT EDUCATION PROGRAM
AND RAISES THE LOCAL SHARE**

ARTICLE 17: To see if the Regional School Unit will appropriate \$75,941.00 for adult education and raise \$55,000.00 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.

**ARTICLE 18 AUTHORIZES EXPENDITURES OF
GRANTS AND OTHER RECEIPTS**

ARTICLE 18: 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 19 AUTHORIZES THE
CAREER AND TECHNICAL EDUCATION BUDGET**

ARTICLE 19: Shall the regional career and technical education operating budget as approved by the Region 8 Cooperative Board for the year beginning July 1, 2019 through June 30, 2020 be approved in the amount of \$5,401,068.00?

Local share from Regional School Unit No. 40 is \$56,259.34.

Local share from Regional School Unit No. 40 for Region 8 school construction debt service previously approved by the voters of Region 8 is \$656,951.48

**ARTICLE 20 AUTHORIZES THE ADULT EDUCATION BUDGET FOR THE
CAREER AND TECHNICAL REGION AND RAISES THE LOCAL SHARE**

ARTICLE 20: To see if the career and technical education region will appropriate \$221,003.00 for Adult Education for the year beginning July 1, 2019 through June 30, 2020 and raise \$86,250.00 as the local share with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and well-being of its Adult Education Program,

Local share from Regional School Unit No. 40 is: \$26,218.10.

Given under our hand this day, April 4, 2019 at Waldoboro, Maine.

Mark
Bereste Suminus
Staci Bowman
Kourci
Wright
Olivia Hilston
Paul

Sandra Small
Robert A Williams
Carolee E Andrews

Emily Trask-Eaton
A majority of the School Board of Regional School Unit No. 40

A true copy of the Warrant, attest: Karen Overlock
Karen Overlock, Resident
Regional School Unit No. 40

School Administrative Unit: RSU 40

State and Local Funds from School Administrative Unit's budgets to compare with 100% EPS Allocation

State Subsidy for Education

State Contribution

ED 279 State Calculation for Funding Public Education (PreK-12) Report -- State Subsidy (Includes debt service adjustment, minimum state allocation and minimum special education adjustment)

Totals after adjustments to Local and State Contributions (Totals in Section 5A) \$10,914,781.70

Other Adjustments

ED 279 State Adjustments - State Subsidy (Includes) Career & Technical Education Centers, Long-Term Drug Treatment Centers, Regionalization, and Bus Refurbishment

Totals of adjustments to Local and State contributions (Totals in Section 5B) \$15,225.01

Total State Subsidy for Education: \$10,930,006.71

Local Taxes Raised for Education

Article pursuant to 20-A MRSA Sec. 15690 sub-sec. 1

Unit's "required" contribution to the cost of funding public education from kindergarten to grade 12. Totals after adjustments to Local and State Contributions. (The amount of money determined by the State that a unit must raise in order to receive the full amount of State subsidy.)

Required Local Contribution after Adjustments to Local and State Contributions (Totals in Section 5A) \$11,302,107.35

Article pursuant to 20-A MRSA Sec. 15690 sub-sec. 3

Local amount raised in "addition" to local required amount (above) and non-state funded Debt Service -- in order to support the total local school budget.

Additional Local Article Amount* \$5,192,104.46

***Note: Do not include:**

- √ Local amount raised for School Nutrition (should be a separate Article from Local Additional)
- √ Article pursuant to 20-A MRSA Sec. 15690 sub-sec. 2
Local amount raised for non-state funded Debt Service (For a school administrative unit's indebtedness previously approved by its legislative body for: (A) non-state-funded major capital school construction project (B) non-state-funded portions of major capital school construction projects. The legislative body of each school administrative unit may vote to raise an appropriate amount up to the municipality's annual payments for non-state-funded debt service.)

Total Local Raised for Education: \$16,494,211.81

Comparison to 100% EPS Allocation

Combined State & Local \$27,424,218.52

100% EPS Allocation (Section 5 "FYI: 100% EPS Total Allocation") \$22,232,114.06

Below 100% EPS Allocation

Above 100% EPS Allocation \$5,192,104.46

Revenue Sources for RSU 40

1. State Subsidy

- a. Essential Programs and Services, the State Subsidy Funding Formula, is designed to insure that all schools have the programs and resources that are essential, or the minimum requirement, for all students to have a public education
- b. The EPS model provides a basis for adequacy and greater equity in the funding of Pre-K – 12 education because it is cost driven, based on the following factors:
 - i. Student Counts (number of students Pre-Kindergarten – Grade 12)
 - ii. Weighted Counts (Percentage of disadvantaged students, limited English proficiency students)
 - iii. Targeted Funds (assessment, technology, Pre-Kindergarten students)
 - iv. Small School Adjustment (for Friendship)
 - v. Other Subsidizable Costs (Gifted and Talented, Special Education and Transportation)
 - vi. Debt Service
 - vii. Property Values

2. Tuition

- a. Secondary tuition receipts from other school districts whose children attend Medomak Valley High School
- b. State Agency Client tuition receipts that are received from the State for students who are wards of the State and are being educated in the RSU 40 school system, both at the Elementary and Secondary level

3. Miscellaneous Receipts

- a. Receipts that are for miscellaneous items, i.e., refunds from previous years, costs of photocopying student records, etc.

4. Investment Income

- a. Interest earned on the District's checking account

5. Administrative Services

- a. Receipts received for payroll services for other school districts

Regional School Unit 40

Proposed FY 2019-20 Anticipated Revenues

			Adopted April 4, 2019	
	2018-19	2019-20	Proposed	Proposed
	Adopted	Proposed	\$ Increase	% Increase
	Budget	Budget	(Decrease)	(Decrease)
General Fund				
Tuition - Regular Education	\$ 122,000	\$ 122,000	\$ -	
Tuition - Special Education	\$ 413,000	\$ 413,000	\$ -	
Misc Revenues and Investment Income	\$ 21,345	\$ 41,000	\$ 19,655	
State Subsidy	\$ 9,766,221	\$ 10,930,007	\$ 1,163,786	
State Agency Client	\$ 60,000	\$ 60,000	\$ -	
MaineCare Reimbursement	\$ 300,000	\$ 350,000	\$ 50,000	
Balance Forward	\$ 510,000	\$ -	\$ (510,000)	
Total Miscellaneous Revenues	\$ 11,192,566	\$ 11,916,007	\$ 723,441	6.46%
Town Assessment - Waldoboro				
Local Share - Waldoboro	\$ 4,042,186	\$ 3,962,965	\$ (79,221)	
Debt Service - Waldoboro	\$ 285,006	\$ 277,962	\$ (7,044)	
Additional Local - Waldoboro	\$ 1,510,237	\$ 1,820,557	\$ 310,320	
Total Assessment - Waldoboro	\$ 5,837,429	\$ 6,061,484	\$ 224,055	3.84%
Town Assessment - Washington				
Local Share - Washington	\$ 1,171,593	\$ 1,149,864	\$ (21,729)	
Debt Service - Washington	\$ 82,607	\$ 80,651	\$ (1,956)	
Additional Local - Washington	\$ 437,728	\$ 528,239	\$ 90,511	
Total Assessment - Washington	\$ 1,691,928	\$ 1,758,754	\$ 66,826	3.95%
Town Assessment - Union				
Local Share - Union	\$ 1,660,775	\$ 1,674,296	\$ 13,521	
Debt Service - Union	\$ 117,098	\$ 117,435	\$ 337	
Additional Local - Union	\$ 620,497	\$ 769,160	\$ 148,663	
Total Assessment - Union	\$ 2,398,370	\$ 2,560,891	\$ 162,521	6.78%
Town Assessment - Warren				
Local Share - Warren	\$ 3,097,217	\$ 3,111,660	\$ 14,443	
Debt Service - Warren	\$ 218,378	\$ 218,251	\$ (127)	
Additional Local - Warren	\$ 1,157,178	\$ 1,429,474	\$ 272,296	
Total Assessment - Warren	\$ 4,472,773	\$ 4,759,385	\$ 286,612	6.41%
Town Assessment - Friendship				
Local Share - Friendship	\$ 1,408,441	\$ 1,403,322	\$ (5,119)	
Debt Service - Friendship	\$ 99,306	\$ 98,429	\$ (877)	
Additional Local - Friendship	\$ 526,220	\$ 644,676	\$ 118,456	
Total Assessment - Friendship	\$ 2,033,967	\$ 2,146,426	\$ 112,459	5.53%
Total General Fund	\$ 27,627,033	\$ 29,202,948	\$ 1,575,915	5.70%
Adult Education Assessments:				
Local Share - Waldoboro	\$ 19,442	\$ 19,285	\$ (157)	
Local Share - Washington	\$ 5,533	\$ 5,596	\$ 63	
Local Share - Union	\$ 8,178	\$ 8,148	\$ (30)	
Local Share - Warren	\$ 14,603	\$ 15,142	\$ 539	
Local Share - Friendship	\$ 7,244	\$ 6,829	\$ (415)	
Total Assessments - Adult Education	\$ 55,000	\$ 55,000	\$ (0)	0.00%
Food Service Assessments:				
Local Share - Waldoboro	\$ 44,399	\$ 43,830	\$ (569)	
Local Share - Washington	\$ 12,869	\$ 12,717	\$ (152)	
Local Share - Union	\$ 18,242	\$ 18,518	\$ 276	
Local Share - Warren	\$ 34,020	\$ 34,415	\$ 395	
Local Share - Friendship	\$ 15,470	\$ 15,521	\$ 51	
Total Assessments - Food Service	\$ 125,000	\$ 125,000	\$ -	0.00%

Regional School Unit 40

Proposed FY 2019-20 Anticipated Revenues

	Adopted April 4, 2019			
	2018-19	2019-20	Proposed	Proposed
	Adopted	Proposed	\$ Increase	% Increase
	Budget	Budget	(Decrease)	(Decrease)
Changes in Town Assessments				
Waldoboro				
Local Contribution	\$ 4,042,186	\$ 3,962,965	\$ (79,221)	
Local Only Debt	\$ 285,006	\$ 277,962	\$ (7,044)	
Additional Local	\$ 1,510,237	\$ 1,820,557	\$ 310,320	
Adult Education	\$ 19,442	\$ 19,285	\$ (157)	
Food Service	\$ 44,399	\$ 43,830	\$ (569)	
Total Waldoboro	\$ 5,901,270	\$ 6,124,600	\$ 223,330	3.78%
Washington				
Local Contribution	\$ 1,171,593	\$ 1,149,864	\$ (21,729)	
Local Only Debt	\$ 82,607	\$ 80,651	\$ (1,956)	
Additional Local	\$ 437,728	\$ 528,239	\$ 90,511	
Adult Education	\$ 5,533	\$ 5,596	\$ 63	
Food Service	\$ 12,869	\$ 12,717	\$ (152)	
Total Washington	\$ 1,710,330	\$ 1,777,067	\$ 66,737	3.90%
Union				
Local Contribution	\$ 1,660,775	\$ 1,674,296	\$ 13,521	
Local Only Debt	\$ 117,098	\$ 117,435	\$ 337	
Additional Local	\$ 620,497	\$ 769,160	\$ 148,663	
Adult Education	\$ 8,178	\$ 8,148	\$ (30)	
Food Service	\$ 18,242	\$ 18,518	\$ 276	
Total Union	\$ 2,424,790	\$ 2,587,556	\$ 162,766	6.71%
Warren				
Local Contribution	\$ 3,097,217	\$ 3,111,660	\$ 14,443	
Local Only Debt	\$ 218,378	\$ 218,251	\$ (127)	
Additional Local	\$ 1,157,178	\$ 1,429,474	\$ 272,296	
Adult Education	\$ 14,603	\$ 15,142	\$ 539	
Food Service	\$ 34,020	\$ 34,415	\$ 395	
Total Warren	\$ 4,521,396	\$ 4,808,942	\$ 287,546	6.36%
Friendship				
Local Contribution	\$ 1,408,441	\$ 1,403,322	\$ (5,119)	
Local Only Debt	\$ 99,306	\$ 98,429	\$ (877)	
Additional Local	\$ 526,220	\$ 644,676	\$ 118,456	
Adult Education	\$ 7,244	\$ 6,829	\$ (415)	
Food Service	\$ 15,470	\$ 15,521	\$ 51	
Total Friendship	\$ 2,056,681	\$ 2,168,776	\$ 112,095	5.45%
Total Assessments	\$ 16,614,467	\$ 17,466,941	\$ 852,474	5.13%

REGIONAL SCHOOL UNIT NO. 40
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Budgetary Basis
General Fund
For the year ended June 30, 2018

	General Fund			Variance with final budget positive negative
	Budget		Actual	
	Original	Final		
Revenues:				
Local assessments	\$ 14,875,949	14,875,949	14,775,949	(100,000)
Intergovernmental	10,356,953	10,356,953	11,146,222	789,269
Tuition	535,000	535,000	519,098	(15,902)
Other revenues	21,345	21,345	40,606	19,261
Total revenues	25,789,247	25,789,247	26,481,875	692,628
Expenditures:				
Current:				
Regular instruction	9,384,605	9,209,605	9,168,344	41,261
Special education	5,014,076	5,264,076	5,256,084	7,992
Career and technical education	923,095	923,095	923,095	-
Other instruction	503,043	503,043	451,767	51,276
Student and staff support	2,303,036	2,188,036	2,026,496	161,540
System administration	789,085	774,085	624,738	149,347
School administration	1,867,102	1,777,102	1,769,168	7,934
Transportation	1,793,129	2,008,129	2,002,892	5,237
Facilities maintenance	2,413,714	2,343,714	2,316,126	27,588
Debt service	1,233,362	1,233,362	1,233,362	-
Total expenditures	26,224,247	26,224,247	25,772,072	452,175
Excess (deficiency) of revenues over (under) expenditures	(435,000)	(435,000)	709,803	1,144,803
Other financing sources (uses):				
Transfers out	(75,000)	(75,000)	(75,000)	-
Utilization of prior year surplus	510,000	510,000	-	(510,000)
Total other financing sources (uses)	435,000	435,000	(75,000)	(510,000)
Net change in fund balance - budgetary basis	-	-	634,803	634,803
Reconciliation to GAAP basis:				
Proceeds from issuance of capital leases			49,509	
Change in assigned funds			20,659	
Net change in fund balance - GAAP basis			704,971	
Fund balance (deficit), beginning of year			(577,579)	
Fund balance, end of year			\$ 127,392	

See accompanying notes to basic financial statements.

Student Enrollment

Projected FY 2020

	PreK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Friendship		14	14	14	12	14	11	17							96
Miller	30	45	47	43	42	44	47	49							347
Prescott		15	11	12	15	11	20	16							100
Union	28	16	18	11	18	20	21	18							150
Warren	32	40	40	49	49	51	44	45							350
MMS									139	137					276
MVHS											146	144	130	155	575
Total	90	130	130	129	136	140	143	145	139	137	146	144	130	155	1894

FY 2019 - October 1st Enrollment

	PreK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Friendship		14	14	12	14	11	17	14							96
Miller	30	47	43	42	44	47	49	40							342
Prescott		11	12	15	11	20	16	14							99
Union	28	18	11	18	20	21	18	22							156
Warren	32	40	49	49	51	44	45	49							359
MMS									137	146					283
MVHS											144	130	155	143	572
Total	90	130	129	136	140	143	145	139	137	146	144	130	155	143	1907

Previous Enrollments

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Friendship	85	86	85	80	93	109	98	97	93	92
Miller	330	334	347	329	302	288	333	326	335	343
Prescott	101	97	109	108	91	97	112	114	112	118
Union	141	127	137	118	112	104	105	112	131	139
Warren	355	360	351	384	344	351	340	338	349	333
MMS	271	269	287	281	279	293	315	308	290	292
MVHS	571	558	565	553	548	542	614	556	593	611
Totals	1854	1831	1881	1853	1769	1784	1917	1851	1903	1928

Free and Reduced Eligibility as of April 12, 2018

	Enrollment	Free	% Free	Reduced	% Reduced	Eligible	% Eligible
Friendship	96	24	25.00%	6	6.25%	30	31.25%
Miller	342	151	44.15%	39	11.40%	190	55.56%
Prescott	99	39	39.39%	10	10.10%	49	49.49%
Union	156	41	26.28%	15	9.62%	56	35.90%
Warren	359	141	39.28%	29	8.08%	170	47.35%
MMS	283	110	38.87%	23	8.13%	133	47.00%
MVHS	572	188	32.87%	54	9.44%	242	42.31%
Total	1907	694	36.39%	176	9.23%	870	45.62%

RSU 40 School Board Members

Friendship

Errol Silvestri, vice-chair
Brooke Simmons

Term Ends

March, 2021
March, 2022

Union

Erik Amundsen
Matthew Speno
Robert "Bob" Williams

June, 2019
June, 2021
June, 2020

Waldoboro

Danny Jackson, chair
Lynda Letteney
Sandra O'Farrell
Emily Trask-Eaton
Melvin Williams

June, 2019
June, 2021
June, 2021
June, 2020
June, 2020

Warren

Sara Andrews
Curt Andrick
Morgan Hynd
Vacant

June, 2021
June, 2019
June, 2020
June, 2019

Washington

Guy Bourrie
Staci Bowman

March, 2020
March, 2021

ANNUAL NOTIFICATIONS

ASBESTOS

All schools/buildings in RSU 40 have been inspected for the presence of Asbestos Containing Building Materials (ACBMs). A written plan for the management has been developed. This plan, noting the type and location of ACBMs is available for inspection at the office of the Superintendent and in each Principal's Office. Copies may be made on request at a cost of 10 cents per page. The management plan is an outline of operational procedures designed for the proper maintenance and safety of all people who work, study or are otherwise present in any of these buildings to minimize the exposure to asbestos hazards.

FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT (FERPA)

Federal Law provides specific safeguards regarding the confidentiality of and access to student records. The law gives parents and eligible students the right to: inspect and review education records; request the amendment of education records to ensure that they are not inaccurate, misleading, or otherwise in violation of privacy or other rights; consent to disclosure of personally identifiable information contained in education records, except to the extent that the law authorizes disclosure without consent; file with the U.S. Department of Education a complaint concerning alleged failures to comply with the requirements of the law. A complete copy of the Federal Guidelines is available in the Superintendent's Office.

NONDISCRIMINATION/EQUAL OPPORTUNITY

There shall be no unlawful discrimination in educational programs, activities, or employment practices on the basis of race, national origin, religion, sex, age, or disability under the provisions of Title VI and IX of the 1972 Educational Amendments, Section 504 of the Rehabilitation Act, and the Individuals with Disabilities Education Act (IDEA), and the Americans with Disabilities Act (ADA). The District does not discriminate on the basis of race, sex, national origin, religion, age, color, sexual orientation, physical or mental disability as defined by Title IX, Section 504, the Civil Rights Act, and the Maine Human Rights Act. Individuals who need auxiliary aids for effective communication in programs and services within RSU 40 should make their needs known to the Principal. Questions, concerns, complaints, or request for additional information should also be directed to the Principal or the ADA Coordinator or Equal Opportunity Officer/Affirmative Action Officer c/o Superintendent of Schools, PO Box 701, Union, ME 04862, telephone: 785-2277, extension 236.

SPECIAL EDUCATION CHILD FIND NOTICE

Do you know of a child who may have a disability? School districts are required to ensure that all students between the ages of 3 and 20 years (including private school students) who reside within the district's communities and are in need of special education and supportive services are identified and evaluated. If you have a child or are aware of a child who may have a disability and is not receiving necessary services, please use the following contacts. For students under the age of 5, contact Knox County Child Development Services at 594-5933. For school age children, contact the district's Director of Student Services at 785-2277, extension 227, or your community school. *This notice is provided to meet state regulations for annual "Childfind" notification.

**July 1, 2019 – June 30, 2020
Budget Information**

RSU 40

Important Notice

The voters of RSU 40 are required to have a two-step school budget/validation process for budget approval.

Step 1:

Every school system in the State is required to have a regional budget meeting where the citizens will vote on each of the 11 expense articles. A final budget will be adopted at the end of this meeting. The meeting will be held on Tuesday, May 14, 2019, starting at 6:30 p.m. at Medomak Valley High School.

Step 2:

There will be a district-wide referendum to validate the budget approved on May 14, 2019. The referendum will be held on Tuesday, June 11, 2019, and voting will be held in each town at the town's designated polling place. The referendum question will be "Yes" or "No" question simply asking, "Do you approve the budget that was adopted at the regional budget meeting on May 14, 2019?" The law change does not allow for the amount of the adopted budget to be included on the ballot. The school district will have printed material about the budget available at the polling places.

**RSU 40 Regional Budget Meeting
Tuesday, May 14, 2019
Medomak Valley High School
Starting at 6:30 p.m. in the gymnasium**

**Tuesday, June 11, 2019
Town Polls**