



Preparing Learners for a Changing World

# Budget

## 2023-2024

***Richard Lyons***  
***Superintendent of Schools***

**Erica Peabody, Board Chair - Houlton**

**Jeannie Tapley, Vice Board Chair - Monticello**

---

Ellen Askren - Houlton  
Tammy Goetsch - Houlton  
Michelle Henderson - Houlton  
Jennifer Johnston - Monticello  
Stephenie Lively - Hammond  
Susan McLaughlin - Houlton

Christopher Cain - Littleton  
Sara Deveau - Littleton  
Scott White - Houlton  
Margaret York - Houlton  
Gary Lovell - Houlton

**District Budget Meeting**

**Tuesday, May 16, 2023**  
**6:00 pm, HMHS**  
**Auditorium**



Dear Citizens of RSU#29

The information contained within is the proposed 2023-2024 school district budget.

**Public Forum - May 10, 2023**

First, we would like to invite you to a public forum on Wednesday, May 10, 2023 at 6:00 p.m. in the high school library. The goal of the forum is to invite anyone to attend and receive an overview of the budget. Additionally, people in attendance are encouraged to put forth any questions to understand the composition of the budget. This is an informational session only and prepares the voter for the district budget meeting.

**District Budget Meeting – May 16, 2023**

The annual school district budget meeting is a public meeting for RSU#29 voters. This is being held this year on Tuesday, May 16, 2023 at 6:00 p.m. in the high school auditorium. This is where all district registered voters will participate in the various articles of the budget contained within.

The 2023-2024 school district budget reflects an increase of 1.37%. Our State subsidy for the fiscal year 2024 district budget represents a decrease of \$61,037.61. The decrease in State subsidy is attributed to a decline in student population and an increase in property valuation.

The local increase is \$331,632.49 or 11.43%. The budget committee has worked tirelessly to balance the theme of student equity and taxpayer equity. Thus, we have canceled a school bus purchase, removed initial contribution to the lacrosse program, and fuel allotment has been decreased.

Unfortunately, approximately ten (10) teaching positions have been eliminated and approximately five (5) support staff positions have been eliminated to address the local share of the school budget.

The Budget Committee and Board of Directors on May 1, 2023 endorsed the enclosed 2023-2024 school district budget. Thus, we are asking for voter ratification of this budget.

In closing, please review the contents within and attend the public forum on May 10, 2023 and the district budget meeting on May 16, 2023.

If you have any questions please email us at [Richard.Lyons@rsu29.org](mailto:Richard.Lyons@rsu29.org) or [Wendy.Bradstreet@rsu29.org](mailto:Wendy.Bradstreet@rsu29.org) or call 532-6555.

Respectfully,

Richard Lyons  
Superintendent of Schools

Wendy Bradstreet  
Business Manager

*This is what you are voting on:*

**Article 1 / Cost Center 1 - Regular Instruction**

This area consists mainly of salaries, fringe benefits, professional services, student tuition, and instructional supplies. This cost center makes up approximately 45.5% of the district budget.

**Article 2 / Cost Center 2 - Special Education**

Services here are mandated heavily by State and Federal law. Salaries, fringe benefits, contracted services, such as physical therapy and occupational therapy, are major components. Furthermore, student tuition for alternative educational programming is a component.

**Article 3 / Cost Center 3 - Career & Technical Education**

N/A

**Article 4 / Cost Center 4 - Other Instruction**

This cost center focuses on extra-curricular, both athletic and non-athletic. Significant components include salaries, equipment, supplies, dues and fees.

**Article 5 / Cost Center 5 - Student & Staff Support**

This component enhances student achievement in areas such as guidance, nurse, library and technology.

**Article 6 / Cost Center 6 - System Administration**

This area encompasses the cost of the school board and district expenses.

**Article 7 / Cost Center 7 - School Administration**

This area includes building principals and support staff.

**Article 8 / Cost Center 8 - Transportation & Buses**

The fleet of district buses, salaries and fringe benefits, gas/diesel expenses.

**Article 9 / Cost Center 9 - Facilities & Maintenance**

This area focuses on maintenance of the district's three facilities. The utilization of federal Covid funds has permitted the district to enhance facilities without local and state contribution.

**Article 10 / Cost Center 10 - Debt Service & Other Commitments**

There are currently no expenses within this cost center.

**Article 11 / Cost Center 11 - All Other Expenditures**

These funds support and supplement food service.

**Article 12/ Raises Funds for the Proposed School Budget**

This article is to vote on amounts received by the state and total amount required locally by each municipality.

**Article 13/ Raises Additional Local Funds for the Proposed School Budget**

These additional funds are needed to fund expenses that are not covered by the State's Essential Programs and Services funding model. This model does not fully cover the costs of regular classroom instruction, special education instruction, extracurricular and co-curricular student activities, district administration and leadership, student transportation and school technology.

**Article 14 Summarizes the Proposed School Budget**

This is the amount of the total budget being advanced to the voters of RSU 29.

**Article 15/ Authorizes the Adult Education Program and Raises the Local Share**

This program is State and Federally supported, and requesting local support.

**Article 16/ Authorizes Expenditures of Grants and Other Receipts**

This article authorizes the district to spend funds received through federal grants to support programming (i.e. Every Student Succeeds Act - ESSA), Local Entitlement is special education.

**Article 17/ Authorizes the Career and Technical Education Budget**

This article approves the Region II total budget. This article aligns with Article 3.

**Article 18/ Authorizes the Adult Education Budget for the Career and Technical Region and Raises the Local Share**

This article approves the amount of funds contributed to Region II budget and is raised through local funds.

**Article 19/ Establishes and Funds a New Facilities Reserve Account and Authorizes Expenditures**

This article approves the creation of a facilities reserve account to plan for unexpected emergencies of our facilities that may require substantial resources to fix/upgrade. Funds will only be transferred to this account if available from fund balances at the end of the fiscal year.

**Article 20/ Establishes and Funds a New Special Education Reserve Account and Authorizes Expenditures**

This article approves the creation of a Special Education reserve account to plan for unexpected additions to the Special Education department (i.e. new students moving to district, higher out of district placements) that require additional funding not in the district annual budget. Funds will only be transferred to this account if available from fund balances at the end of the fiscal year.

**Article 21/ Authorizes Contingency Fund Transfer**

This article authorizes the School Board to transfer unallocated balances in excess of the State allowed allotment of carryover funds (excess funds greater than 9%) to district approved reserve accounts.

**Article 22/ Authorizes Transfers of Appropriations Among Cost Centers**

This article authorizes the School Board to transfer amounts exceeding 5% of the total approved appropriation amongst the cost centers providing it does not increase the authorized total school budget.

My hope is this explanation is helpful and gives you a better understanding as to what each of these articles represent.

Sincerely,



Richard Lyons

Superintendent of School

**WARRANT TO CALL  
REGIONAL SCHOOL UNIT NO. 29 BUDGET MEETING  
(20-A M.R.S. § 1485)**

**TO:** Joe Fagnant, a resident of Regional School Unit No. 29 (the "Regional School Unit") composed of the Towns of Hammond, Houlton, Littleton, and Monticello, 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 Hammond, Houlton, Littleton, and Monticello, that a Regional School Unit Budget Meeting will be held at Houlton Middle and High School, 7 Bird Street, Houlton, Maine at 6:00 p.m. on May 16, 2023 for the purpose of determining the Budget Meeting Articles for the 2023-2024 fiscal year 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 \$6,503,782.31**
- ARTICLE 2:** To see what sum the Regional School Unit will be authorized to expend for Special Education.  
**School Board Recommends \$2,868,992.78**
- ARTICLE 3:** To see what sum the Regional School Unit will be authorized to expend for Career and Technical Education.  
**School Board Recommends \$0.00**
- ARTICLE 4:** To see what sum the Regional School Unit will be authorized to expend for Other Instruction.  
**School Board Recommends \$477,165.43**
- ARTICLE 5:** To see what sum the Regional School Unit will be authorized to expend for Student and Staff Support.  
**School Board Recommends \$1,513,972.69**
- ARTICLE 6:** To see what sum the Regional School Unit will be authorized to expend for System Administration.  
**School Board Recommends \$671,367.27**
- ARTICLE 7:** To see what sum the Regional School Unit will be authorized to expend for School Administration.  
**School Board Recommends \$645,676.61**



- ARTICLE 8:** To see what sum the Regional School Unit will be authorized to expend for Transportation and Buses.  
**School Board Recommends \$888,223.75**
- ARTICLE 9:** To see what sum the Regional School Unit will be authorized to expend for Facilities Maintenance.  
**School Board Recommends \$2,131,711.95**
- ARTICLE 10:** To see what sum the Regional School Unit will be authorized to expend for Debt Service and Other Commitments.  
**School Board Recommends \$0.00**
- ARTICLE 11:** To see what sum the Regional School Unit will be authorized to expend for All Other Expenditures.  
**School Board Recommends \$14,000.00**

**ARTICLE 12 THROUGH ARTICLE 13**  
**RAISES 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:**

<b>Total Appropriated (by municipality):</b>		<b>Total Raised (and Regional School Unit assessments by municipality):</b>	
Town of Hammond	\$ 125,027.57	Town of Hammond	\$ 61,800.67
Town of Houlton	\$ 11,490,905.64	Town of Houlton	\$ 2,129,683.50
Town of Littleton	\$ 1,876,867.31	Town of Littleton	\$ 409,952.17
Town of Monticello	\$ 1,045,288.60	Town of Monticello	\$ 372,662.67
<b>Total Appropriated (sum of above)</b>	<b>\$ 14,538,089.12</b>	<b>Total Raised (sum of above)</b>	<b>\$ 2,974,099.01</b>

*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 Written Ballot Required**

**ARTICLE 13:** To see what sum Regional School Unit will raise and appropriate in additional local funds (Recommend \$260,013.48) which exceeds the State's Essential Programs and Services allocation model by (\$246,013.48) as required to fund the budget recommended by the School Board.

The School Board Recommends \$260,013.48 which exceeds the State's Essential Programs and Services allocation model by \$246,013.48. The School Board gives the following reasons for exceeding the State's Essential Programs and Services funding model. These additional are needed to fund expenses that are not covered by the State's Essential Programs and Services funding model. This model does not fully cover the costs of regular classroom instruction, special education instruction, extracurricular and co-curricular students activities, district administration and leadership, student transportation and school technology.

### **ARTICLE 14: SUMMARIZES THE PROPOSED SCHOOL BUDGET**

To see what sum the Regional School Unit will authorize the School Board to expend for the fiscal year beginning July 1, 2023 and ending June 30, 2024 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 \$15,714,892.00**

### **ARTICLE 15: AUTHORIZES THE ADULT EDUCATION PROGRAM AND RAISES**

#### **THE LOCAL SHARE**

To see if Regional School Unit will appropriate \$306,411.00 for adult education and raise \$85,000. 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.



**ARTICLE 16 AUTHORIZES THE EXPENDITURES OF GRANTS AND  
OTHER RECEIPTS**

**ARTICLE 16:** 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 17 AUTHORIZES THE CAREER AND TECHNICAL  
EDUCATION BUDGET**

**ARTICLE 17:** Shall the Region Two career and technical education operating budget as approved by the cooperative board for the year beginning July 1, 2023 through June 30, 2024 be approved in the tentative amount of \$2,299,838.23

**ARTICLE 18 AUTHORIZES THE ADULT EDUCATION BUDGET FOR  
THE CAREER AND TECHNICAL REGION AND  
RAISES THE LOCAL SHARE**

**ARTICLE 18:** Shall the Region Two School of Applied Technology approve a budget for adult education in the amount of \$61,437.00 for the year beginning July 1, 2023 through June 30, 2024 with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and well-being of its adult education program, and shall Regional School Unit No. 29 raise \$12,560.25 as its share of the adult education budget for Region Two School of Applied Technology?

**ARTICLE 19 - ESTABLISHES AND FUNDS A NEW FACILITIES RESERVE ACCOUNT  
AND AUTHORIZES EXPENDITURES**

**ARTICLE 19:** Shall the School Board be authorized to establish a new **Facilities Reserve Fund** to pay unanticipated facilities repair/upgrade costs, and to transfer up to **\$350,000** to said Reserve Fund from available year-end fund balances, and to expend from said Reserve Fund as needed in the discretion of the School Board?

**ARTICLE 20 - ESTABLISHES AND FUNDS A NEW SPECIAL EDUCATION RESERVE  
ACCOUNT AND AUTHORIZES EXPENDITURES**

**ARTICLE 20:** Shall the School Board be authorized to establish a new **Special Education Reserve Fund** to pay unanticipated Special Education costs, and to transfer up to **\$350,000** to said Reserve Fund from available year-end fund balances, and to expend from said Reserve Fund as needed in the discretion of the School Board?

**ARTICLE 21 - AUTHORIZES CONTINGENCY FUND TRANSFER**

**ARTICLE 21:** Shall the Regional School Unit authorize the School Board to establish a non-lapsing contingency fund for periods of financial emergency pursuant to section 1482-B(3) of Title 20-A, to transfer the RSU's unallocated balances in excess of 9% of the prior fiscal year's budget, as determined by audit, to that fund; and shall the RSU delegate authority to the school Board to expend sums in the contingency fund when the School Board determines by public vote that an emergency need exists, and to transfer sums in the contingency fund to the RSU's general fund for use in school operating budgets approved by RSU voters?

**ARTICLE 22 - AUTHORIZES TRANSFERS OF APPROPRIATIONS AMONG COST  
CENTERS**

**ARTICLE 22:** Shall the School Board of the Regional School Unit 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 2023-2024 fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget?

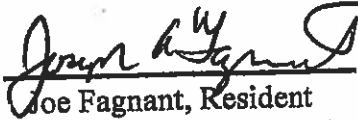
**ARTICLE 23 - AUTHORIZES THE DISPOSITION OF ANY ADDITIONAL STATE  
SUBSIDY RECEIVED**

**ARTICLE 23:** In the event that the Regional School Unit receives more state education subsidy than the amount included in its budget, shall the School Board be authorized to use all or part of the additional state subsidy to increase expenditures for school purposes in cost center categories approved by the School Board, increase the allocation of finances in a reserve fund approved by the School Board, and/or decrease the local cost share expectation, as defined in Title 20-A, section 15671-A(1)(B), for local property taxpayers for funding public education as approved by the School Board?

Dated: \_\_\_\_\_

A majority of the School Board of Regional School Unit No. 29

A true copy of the Warrant, attest:

  
Joe Fagnant, Resident  
Regional School Unit No. 29

Dated as of this May 2023.

Erica Peabody

Erica Peabody (May 5, 2023 15:22 EDT)

Erica Peabody

Scott White

Scott White

Sara Deveau

Sara Deveau (May 8, 2023 15:59 EDT)

Sara Deveau

Tammy R. Goetsch

Tammy R. Goetsch (May 8, 2023 12:07 EDT)

Tammy Goetsch

Jennifer Johnston

Stephenie Lively

Stephenie Lively (May 5, 2023 13:12 EDT)

Stephenie Lively

Margaret York

Sue McLaughlin

Sue McLaughlin (May 5, 2023 18:54 EDT)

Sue McLaughlin

A majority of the School Board of Regional School Unit No. 29

A true copy of the Warrant, attest:

Joe Fagnant

Joe Fagnant, Resident  
Regional School Unit No. 29

Dated as of this May 2023.

\_\_\_\_\_  
Erica Peabody

\_\_\_\_\_  
Scott White

\_\_\_\_\_  
Sara Deveau

\_\_\_\_\_  
Tammy Goetsch

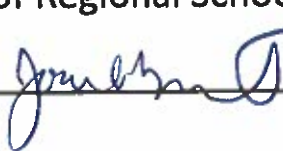
\_\_\_\_\_  
Jennifer Johnston

\_\_\_\_\_  
Stephenie Lively

\_\_\_\_\_  
Margaret York  
Margaret York

\_\_\_\_\_  
Sue McLaughlin

A majority of the School Board of Regional School Unit No. 29 A true  
copy of the Warrant, attest: \_\_\_\_\_



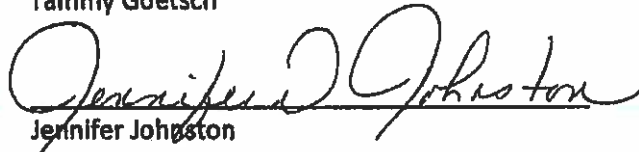
Dated as of this May 2023.

\_\_\_\_\_  
Erica Peabody

\_\_\_\_\_  
Scott White

\_\_\_\_\_  
Sara Deveau

\_\_\_\_\_  
Tammy Goetsch

  
Jennifer Johnston

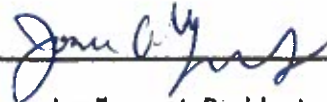
\_\_\_\_\_  
Stephenie Lively

\_\_\_\_\_  
Margaret York

\_\_\_\_\_  
Sue McLaughlin

A majority of the School Board of Regional School Unit No. 29

A true copy of the Warrant, attest:



Joe Fagnant, Resident  
Regional School Unit No. 29



RSU28  
FY24 Proposed Revenue and Expense with variance  
**ENDORSED BY SCHOOL BOARD 5/1/2023**

	Variance FY24 vs. FY23				
	21-22	22-23	23-24	\$\$\$	%
State	\$ 11,676,251.85	\$ 11,706,817.12	\$ 11,645,779.51	\$ (61,037.61)	-0.52%
Local					
Required	2874597	2,902,480.00	2,974,099.01	\$ 71,619.01	2.47%
Add'l	0	-	260,013.48	\$ 260,013.48	
Total Local	\$ 2,874,597.00	\$ 2,902,480.00	\$ 3,234,112.49	\$ 331,632.49	
District					
Carryover	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ -	0.00%
Undesignated	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ -	0.00%
Misc.					
Interest - short-term investments	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ -	0.00%
Tuition Elem/Second	\$ -	\$ -	\$ 35,000.00	\$ 35,000.00	
Interest credit on tax-exempt bond	\$ 12,000.00	\$ 10,000.00	\$ -	\$ (10,000.00)	-100.00%
Athletics gate receipts	\$ -	\$ 20,000.00	\$ 23,000.00	\$ 3,000.00	15.00%
MaineCare reimbursements	\$ 30,000.00	\$ 29,500.00	\$ 27,000.00	\$ (1,500.00)	-5.26%
Transportation receipts	\$ -	\$ 6,500.00	\$ 6,500.00	\$ -	0.00%
Fuel tax refunds	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
All Other - MLTI funding not in general fund	\$ 19,834.31	\$ 95,000.00	\$ 10,500.00	\$ (85,500.00)	-89.06%
Total Misc.	\$ 93,834.31	\$ 195,000.00	\$ 195,000.00	\$ (58,000.00)	-30.05%
TOTAL REVENUES	\$ 15,344,683.16	\$ 15,802,297.12	\$ 15,714,892.00	\$ 212,594.88	1.37%
<b>TOTAL EXPENSES with 5/01/23 adjustments</b>		\$ 15,802,297.12	\$ 15,714,892.00	\$ 212,594.88	1.37%
<b>ADDITIONAL CUTS NEEDED</b>			\$ -		

Revenue % Allocation by Source

State Contribution	76.09%	75.52%	74.11%
Local Contribution	18.73%	18.72%	20.58%
District Contribution	4.56%	4.52%	4.45%
Misc. Sources	0.61%	1.24%	0.86%



# RSU 29

Preparing Learners for a Changing World  
**FY23-24 Proposed Budget**

Budget Comparison				
	22-23 Budget	23-24 Proposed Budget	Difference	% Variance

### Cost Center 1 - Regular Instruction

Regular Instruction programs	\$	6,265,568	\$	6,189,729	(\$75,839)	-1.21%
Carlton Project	\$	80,000	\$	20,000	(\$60,000)	-75.00%
HHS RSC Alt. Ed.	\$	206,159	\$	197,805	(\$8,354)	-4.05%
Gifted/Talented	\$	80,188	\$	96,248	\$16,060	20.03%
<b>COST CENTER 1 TOTAL</b>	\$	<b>6,631,915</b>	\$	<b>6,503,782</b>	<b>(\$128,133)</b>	<b>-1.93%</b>

### Cost Center 2 - Special Education

Regular Special Education	\$	1,862,077	\$	1,752,153	(\$109,924)	-5.90%
Developmental Therapy/Out of District Tuition	\$	469,317	\$	607,277	\$137,960	29.40%
Director/Administration	\$	337,090	\$	266,498	(\$70,593)	-20.94%
Occupational Therapy	\$	25,000	\$	40,501	\$15,501	62.00%
Speech/Hearing	\$	90,000	\$	86,001	(\$4,000)	-4.44%
Physical Therapy	\$	15,000	\$	13,500	(\$1,500)	-10.00%
Psych Services/Transp./other	\$	53,000	\$	103,064	\$50,064	94.46%
<b>COST CENTER 2 TOTAL</b>	\$	<b>2,851,484</b>	\$	<b>2,868,993</b>	<b>\$17,509</b>	<b>0.61%</b>

### Cost Center 3 - Career & Technical Education

Region II School of Applied Technology		N/A		N/A		N/A
--	--	-----	--	-----	--	-----

### Cost Center 4 - Other Instruction

Non-Athletic Co-Curricular	\$	90,794	\$	111,144	\$20,350	22.41%
Athletic Co-Curricular	\$	319,301	\$	366,021	\$46,720	14.63%
<b>COST CENTER 4 TOTAL</b>	\$	<b>410,095</b>	\$	<b>477,165</b>	<b>\$67,070</b>	<b>16.35%</b>

### Cost Center 5 - Student & Staff Instructional Support

Guidance	\$	453,671.00	\$	540,482.03	\$86,811	19.14%
Nurse/Health	\$	242,509.00	\$	243,887.19	\$1,378	0.57%
Curriculum	\$	149,351.00	\$	148,365.11	(\$986)	-0.66%
Library	\$	190,045.00	\$	165,927.75	(\$24,117)	-12.69%
Technology	\$	416,152.00	\$	415,310.61	(\$841)	-0.20%
<b>COST CENTER 5 TOTAL</b>	\$	<b>1,451,728</b>	\$	<b>1,513,973</b>	<b>\$62,245</b>	<b>4.29%</b>

### Cost Center 6 - System Administration

School Directors	\$	119,946	\$	126,864	\$6,918	5.77%
Superintendent's Office	\$	490,357	\$	544,503	\$54,146	11.04%
<b>COST CENTER 6 TOTAL</b>	\$	<b>610,303</b>	\$	<b>671,367</b>	<b>\$61,064</b>	<b>10.01%</b>

### Cost Center 7 - School Administration

Houlton Elementary School	\$	182,222	\$	180,081	(\$2,141)	-1.17%
Houlton Southside School	\$	146,356	\$	152,091	\$5,735	3.92%
Houlton Middle School	\$	148,776	\$	151,955	\$3,179	2.14%
Houlton High School	\$	166,541	\$	161,549	(\$4,992)	-3.00%
<b>COST CENTER 7 TOTAL</b>	\$	<b>643,895</b>	\$	<b>645,677</b>	<b>\$1,782</b>	<b>0.28%</b>

### Cost Center 8 - Transportation

Transportation	\$	861,979	\$	888,223.65	\$26,245	3.04%
<b>COST CENTER 8 TOTAL</b>	\$	<b>861,979</b>	\$	<b>888,223.65</b>	<b>\$26,245</b>	<b>3.04%</b>

	Budget Comparison			
	22-23 Budget	23-24 Proposed Budget	Difference	% Variance
<b>Cost Center 9 - Maintenance/Facilities</b>				
Houlton Elementary School	\$ 458,950	\$ 411,784	(\$47,166)	-10.28%
Houlton Southside School	\$ 448,467	\$ 463,286	\$14,819	3.30%
Houlton Middle School	\$ 326,739	\$ 455,565	\$128,826	39.43%
Houlton High School	\$ 566,398	\$ 574,734	\$8,336	1.47%
HHS Maintenance - (Capital Improvements)	\$ 226,344	\$ 226,344	\$0	0.00%
<b>COST CENTER 9 TOTAL</b>	<b>\$ 2,026,898</b>	<b>\$ 2,131,712</b>	<b>\$ 104,814</b>	<b>5.17%</b>
<b>Cost Center 10 - Debt Service</b>				
Debt Service	\$ -	\$ -	\$ -	0.00%
<b>COST CENTER 10 TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Cost Center 11 - All Other Expenditures</b>				
Contingency Fund	\$ 14,000	\$ 14,000	\$0	0.00%
Food Committee	\$ 14,000	\$ 14,000	\$0	0.00%
<b>COST CENTER 11 TOTAL</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL BUDGET</b>	<b>\$ 15,502,297</b>	<b>\$ 15,714,892</b>	<b>\$ 212,595</b>	<b>1.37%</b>

Cost Center	22-23 Proposed Budget	23-24 Proposed Budget	Difference	% of Budget
Cost Center 1 - Regular Instruction	\$6,631,915	\$6,503,782	(\$128,133)	41.39%
Cost Center 2 - Special Education	\$2,851,484	\$2,868,993	\$17,509	18.26%
Cost Center 3 - Career & Technical Education (CTE)	\$0	\$0	\$0	0.00%
Cost Center 4 - Other Instruction	\$410,094	\$477,165	\$67,071	3.04%
Cost Center 5 - Student & Staff Support	\$1,451,728	\$1,513,973	\$62,245	9.63%
Cost Center 6 - System Administration	\$610,303	\$671,367	\$61,064	4.27%
Cost Center 7 - School Administration	\$643,896	\$645,677	\$1,781	4.11%
Cost Center 8 - Transportation & Buses	\$861,979	\$888,224	\$26,245	5.65%
Cost Center 9 - Facilities & Maintenance	\$2,026,898	\$2,131,712	\$104,814	13.56%
Cost Center 10 - Debt Service	\$0	\$0	\$0	0.00%
Cost Center 11 - All Other Expenditures	\$14,000	\$14,000	\$0	0.09%
	<b>\$15,502,297</b>	<b>\$15,714,892</b>	<b>\$212,595</b>	<b>100.00%</b>

## 2022-2023

Change Over 2002

State Mills = 7.10												
Row	3 Yr Percentage State Taxation	MS	MS	Required Local Effort	Percent	Inv/Doc State 25-02	Additional Local	Active Ed Region II Local Share	Active Ed	Total Local Assessment	Change Over 25-02 \$	%
Row												
Hammond	\$ 8,700,000.00	7.10	0.0071	\$ 61,770.00	2.13%	\$544.00	\$ -	\$ 287.07	\$ 1,863.00	\$ 2,653,771.26	4611.07	0.88%
Houghton	\$ 294,533,333.00	7.10	0.0071	\$ 2,091,486.66	72.05%	\$4,299.66	\$ -	\$ 9,718.59	\$ 62,866.00	\$ 411,237.19	7,096.47	1.76%
Littleton	\$ 56,016,667.00	7.10	0.0071	\$ 397,718.34	13.70%	\$7,009.33	\$ -	\$ 1,948.36	\$ 11,670.50	\$ 362,220.48	16,151.39	4.67%
Monticello	\$ 49,550,000.00	7.10	0.0071	\$ 351,805.00	12.12%	\$16,030.00	\$ -	\$ 1,634.98	\$ 8,780.50	\$ -		
TOTAL	\$ 408,800,000.00	7.10	0.0071	\$ 2,902,480.00	100.00%	\$27,882.99	\$ -	\$ 13,489.00	\$ 85,000.00	\$ 3,000,969.00	28,614.01	0.96%

**2023-2024**

### Design One 2/23

State Mills = 6.97											Change Over 2-23	
	3 Y Average	Rate	Repaired	Percent	State 24-22	Repaired	Active Ed	Repaired Ed	Total Local	Assessment	\$	%
	State Millage		Local Ed/Ed			Local	Local State					
Total	8,886,667.00	6.97	61,800.67	2.08%	30.67	5,402.97	261.00	1,683.00	\$	69,147.64	\$4,007.57	8.48%
Hammond	305,550,000.00	6.97	2,129,683.50	71.61%	38,496.84	186,189.29	8,994.10	62,866.00	\$	2,387,732.90	\$23,961.64	11.66%
Houlton	58,816,667.00	6.97	409,952.17	13.78%	12,233.83	35,840.40	1,731.31	11,670.50	\$	459,194.38	\$47,957.19	14.74%
Littleton	53,466,667.00	6.97	372,662.67	12.53%	20,857.67	32,580.33	1,573.83	8,780.50	\$	415,597.34	\$37,636.86	
Monticello											\$3,331,672.26	11.02%
TOTAL	426,700,001.00	6.97	2,974,099.01	100.00%	\$71,619.01	280,013.00	\$	85,000.00	\$		\$3,331,672.26	

Location	2006	2007
Hammond	\$ 16,667.00	1.52%
Houston	\$ 11,016,667.00	3.74%
Lubbock	\$ 2,800,000.00	5.00%
Monticello	\$ 3,916,667.00	7.90%
<b>TOTAL</b>	<b>17,900,001.00</b>	<b>4.38%</b>



# **EPS REPORT** **Over/Under**

YEAR	EPS 100%	STATE ALLOCATION	LOCAL REQUIRED	LOCAL RAISED	TOTAL STATE/LOCAL	OVER/UNDER EPS	OVER/UNDER %	
<b>23-24</b>	<b>\$ 14,528,000</b>	<b>\$ 11,665,700</b>	<b>\$ 2,974,000</b>	<b>\$ 3,284,132</b>	<b>\$ 14,879,832</b>	<b>\$ 341,832</b>	<b>2.35%</b>	see explanation below
22-23	\$ 14,525,797	\$ 11,706,817	\$ 2,902,480	\$ 2,902,480	\$ 14,609,297	\$ 83,500	0.57%	see explanation below
21-22	\$ 14,462,611	\$ 11,422,844	\$ 3,128,005	\$ 3,128,005	\$ 14,550,849	\$ 88,238	0.61%	see explanation below
20-21	\$ 14,432,000	\$ 11,336,068	\$ 3,187,064	\$ 3,187,064	\$ 14,523,132	\$ 91,132	0.63%	see explanation below
19-20	\$ 13,767,455	\$ 10,638,399	\$ 3,220,782	\$ 3,220,782	\$ 13,859,181	\$ 91,726	0.67%	see explanation below
18-19	\$ 13,524,658	\$ 10,158,527	\$ 3,366,131	\$ 3,366,131	\$ 13,524,658	\$ -	0.00%	see explanation below
17-18	\$ 12,738,018	\$ 9,173,398	\$ 3,276,761	\$ 3,476,761	\$ 12,650,159	\$ (87,859)	-0.69%	
16-17	\$ 12,353,512	\$ 8,798,163	\$ 3,274,627	\$ 3,386,609	\$ 12,184,772	\$ (168,740)	-1.37%	
15-16	\$ 12,558,473	\$ 9,035,174	\$ 3,239,328	\$ 3,397,445	\$ 12,432,619	\$ (125,854)	-1.00%	
14-15	\$ 12,720,942	\$ 9,240,465	\$ 3,192,008	\$ 3,192,008	\$ 12,432,473	\$ (288,469)	-2.27%	
13-14	\$ 12,198,788	\$ 8,817,241	\$ 3,107,844	\$ 3,107,844	\$ 11,925,085	\$ (273,703)	-2.24%	
12-13	\$ 11,748,954	\$ 8,534,353	\$ 2,949,884	\$ 2,949,884	\$ 11,484,237	\$ (264,717)	-2.25%	

Information compiled annually by Maine DOE

- A. We receive additional funding from the State due to being members of a Regional Service Center.
- B. We are requesting additional local funding in 23-24 from the towns in the amount of 260013.48 to balance the budget due to reductions of State fund caused by decreasing enrollment and increase property valuations.

**Motion:** I move that the Vote entitled, "Vote to Call and Approve the Warrants for the Budget Meeting be approved in form presented to this meeting and that a copy of said Vote be included with the minutes of this meeting.

**VOTE TO CALL AND APPROVE THE WARRANTS FOR THE BUDGET MEETING**

**VOTED:** That the warrant for the Regional School Unit No. 29 (the "Regional School Unit") Budget Meeting presented to the meeting be approved and that a Regional School Unit budget meeting be called for May 16, 2023 for the purpose of voting on the annual budget for the Regional School Unit for the 2023-24 fiscal year; and

That the Budget Meeting Warrant shall be signed by a majority of the School Board members and that their signatures, may be electronically, by execution of counterparts, or in person following this meeting.

A true copy as adopted by a majority of the School Board, attest:

---

Richard Lyons, Secretary

*(Note: Include with meeting minutes.)*