

RSU #22 Budget Report by Article  
Presented April 14, 2022

**% of Total**  
**Variance**  
1.09%

**Article 1: Regular Education**  
The cost of regular education in grades Pre-K to 12.

	<b>FY23 Proposed</b>	<b>FY24 Proposed</b>	<b>\$ Variance</b>	<b>% Variance</b>
Elementary Education	\$5,694,684.65	\$5,827,077.14	\$132,392.49	
Secondary Education	\$4,097,946.60	\$4,110,169.29	\$12,222.69	
Virtual High School (VHS)	\$36,047.20	\$38,603.90	\$2,556.70	
K-2 Education	\$2,301,191.46	\$2,314,542.01	\$13,350.55	
Pre-K Education	\$539,935.79	\$513,042.27	(\$26,893.52)	
English Language Learner (ELL)	\$15,492.73	\$15,308.94	(\$183.79)	
Alternative Education	\$172,966.03	\$185,048.95	\$12,082.92	
Gifted & Talented	\$288,796.53	\$285,972.34	(\$2,824.19)	

**Elementary Education**

Increase in teacher salaries			Increase per negotiated agreement
Decrease in Ed Tech salaries			FY23 included an additional ed tech unfilled
Decrease in tutor salaries			Position not filled in FY23; not needed
Increase in benefits to teachers			Change in benefits needs
Decrease in ed tech benefits			Change in benefits needs
Decrease in tuition reimbursement			Based on three year average
Decrease in copier service/supply agreement			Real time tracking has provided a better estimate of need for coming year.
Increase in software accounts			Right sizing software usage for instruction
Increase in instructional supplies			Increases in costs

**Secondary Education**

Decrease in teacher salaries			Confirmed retirements
Increase in ed tech salaries			Anticipated increase in wages, and additional hours for sub calling
Increase in sub salaries/benefits			Based on a three year average
Increase in department leaders stipends			Increase per negotiated agreement
Increase in teacher benefits			Change in benefits needs
Increase in teacher's retirement costs			From 3.84 to 4.47% of salary
Increase in contracted services			Increase in JMG contract cost

% of Total

Article 1: Regular Education	FY23 Proposed	FY24 Proposed	\$ Variance	% Variance	% of Total
Increase in contracted services, music			Increase in costs for dry cleaning, piano tuning, instrument repair etc.		
Increase in software instructional			Right sizing software usage for instruction		
Increase in copier lease			Includes 3rd floor expansion copier		
Decrease in textbook replacement			Reduced need		

**Virtual High School (VHS)**

Increase in on-line learning fees			Expanded offerings through Edgenuity		
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**K-2 Education**

Decrease in teachers salaries			Changes in employees		
Decrease in teacher benefits			Change in benefits needs		
Increase in teacher retirement costs			From 3.84 to 4.47% of salary		
Decrease in software accounts			Need to revisit		
Increase in books/periodicals			Additional workbooks needed		

**Pre-K Education**

Increase in ed tech salaries			Increase per negotiated agreement and increased staffing due to expanded Pre-K program		
Increase in teacher benefits			Change in benefits needs		
Increase in ed tech benefits			Change in benefits needs		
Increase in Waldo CAP Pre-K Program assessment			Price increase for FY24. Have not had an increase in several years.		
Decrease in tuition to private Pre-K education			Change in private school's operation can no longer accommodate RSU 22 students.		

**Alternative Ed**

Increase in teacher salaries			Change in personnel FY23. Increase per negotiated agreement and anticipated agreement		
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**Gifted & Talented**

**% of Total**

**Article 1: Regular Education**

	<b>FY23 Proposed</b>	<b>FY24 Proposed</b>	<b>\$ Variance</b>	<b>% Variance</b>	<b>Variance per</b>
Increase in salaries			Change in personnel FY23. Increase per negotiated agreement and anticipated agreement		
Increase in benefits for GT teacher			Increase due to staffing changes		
Decrease in benefits for ed tech			Change in personnel and employee needs		
Decrease in software			GT doesn't use software		