

**REPORT OF THE KENNEBUNKPORT  
EDUCATIONAL OPTIONS STUDY COMMITTEE**

**PRESENTED TO THE  
KENNEBUNKPORT BOARD OF SELECTMEN**

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**MAY 24, 2012**

**Committee Members**

Grace Adams  
Sheila Mathews-Bull  
David James  
Jackie Kellett  
Larry Mead  
Lou Miller  
James Mulligan  
Bonny Vitali

### LIST OF ATTACHMENTS

Attachment 1	Kennebunkport Education Assessments FY03-FY13
Attachment 2	Consolidated School Proposed FY13 Budget
Attachment 3	Transportation Costs Analysis
Attachment 4	Tuitioning of Students Analysis
Attachment 5	Special Education Analysis
Attachment 6	Pre-existing RSU-21 Debt
Attachment 7	Budget Estimate Independent Kennebunkport SAU
Attachment 8	Debt Schedule to Borrow \$7 million
Attachment 9	Summary of Process to Withdraw from RSU

## Introduction

The Educational Options Study Committee was asked by the Board of Selectmen to investigate the costs, advantages, and disadvantages of the Town withdrawing from RSU 21 and forming an independent school department. The Study Committee began its work in mid-February. Committee members were assigned responsibility for the various departments and categories that must be addressed in meeting the educational needs and responsibilities of Kennebunkport's children. The categories addressed included the following:

- Elementary School Operations
- General Administration
- Tuitioning middle and high school students
- Transportation
- Special Education
- Debt obligations
- Future capital needs and debt

Committee members utilized the following sources in obtaining information:

- RSU 21 administration
- RSU 21 Special Education administration
- RSU 21 Transportation Department
- RSU 21 budgetary data and information
- Consolidated School Principal, David Crandall
- Arundel School Department budget data 2006-2009
- Private transportation service operators
- State DOE: Deputy Commissioner Jim Rier
- RSU 21 Facilities Use Plan (Sept. 2010; Harriman Architects + Engineers)
- Maine Municipal Bond Bank staff

The committee made the assumption that, in the event that the Town withdrew from RSU-21, the town would form a separate, stand-alone school department, operating a K-5 elementary school at the Consolidated School facility and tuitioning all students in grades 6 through 12 in another district. This does not preclude the Town from making other choices such as creating a K-8 school at Consolidated or joining with another school department other than RSU-21. These, or any other options, could be assessed at a future date should the Town ever vote to withdraw from RSU-21.

The Study Committee did not consider questions pertaining to potential variances between the quality of education currently offered through the RSU-21 system and a free-standing Kennebunkport school department with a K-5 school and potential choice options at other secondary schools. The Committee recognizes that the matter of quality of education, existing and future, is one of great significance. It is

not, however, an issue that this committee could address with any expertise or certitude.

### **Cost of Operating an Independent School Department**

The impetus for considering separation from RSU-21 is the persistent issue of cost sharing between member towns. The inability of the RSU board of education to leave the issue of cost sharing settled from one budget to the next is frustrating at best, and creates chronic uncertainty with respect to property taxes for Town government and Kennebunkport taxpayers. The RSU was formed in 2009 on the basis of good faith negotiations by representatives of each community and an expectation by the voters that their approval to create the new three-town school district was conditional to the cost arrangements agreed to at that time. The RSU board's decision to reopen cost sharing two times in the first three years of the district's existence is akin to a bait and switch sales approach. It is hard to accept for Kennebunkport residents and taxpayers.

The cost of education to Kennebunkport taxpayers is determined by a combination of state statute and the cost sharing arrangement for local-only education costs as stipulated in the RSU-21 charter. Attachment 1 shows the recent history of educational costs to Kennebunkport for both SAD-71 and RSU-21. Changes to state law in 2006 that created a more proportional balance between cost per student and costs per assessed value resulted in a lowering of costs for the Town's taxpayers. In order to determine what the cost of operating an independent school district would be the Study Committee examined the primary cost categories, as follows:

a. Elementary School Operations: The FY13 operating budget at Consolidated School (KCS) is about \$1.3 million. This includes most personnel costs for teachers, aides, and school administration, as well as books and supplies. The Committee assumed for planning purposes the same budget at Consolidated as operated independently. It is anticipated that the existing salary levels and staffing levels would be carried forward in order to retain staff and provide educational programming continuity. The FY13 Consolidated budget is provided as Attachment 2.

b. Transportation services: The Town would need to either own and operate buses, contract with another school district or a private operator, or contract for maintenance while managing the operations of transportation. In assessing the current costs to RSU 21 and the costs of the former Arundel School Department, it is estimated that the cost to the Town would be approximately \$550,000 per year. A more detailed explanation of transportation costs and issues is provided as Attachment 3.

c. Tuitioning of secondary students: The Town would need to contract with another school, whether public or private, for all students in the middle and high schools. The likely options would be to send students to RSU 21, to a private school, or to a combination of public and private schools. Tuition costs are established by the State and are based on the state-wide average for middle schools and high schools and is calculated separately for private and public schools.<sup>1</sup> However it is possible for the Town to pay more than the State established rate if the Town agrees to do so. The annual cost of tuitioning students would be approximately \$2 million. A more detailed presentation of tuition options is provided as Attachment 4.

d. Special Education: All school departments are required under state and federal law to provide for the special education needs of all qualifying resident students. Under state law each school department must employ a Director of Special Education. Special education costs are subject to significant variance, in part because of the potential for extraordinary costs for individual students with needs that cannot be met within the school department's own programs. Another challenge to planning for costs is that students move in and out of the district. With respect to special education services this type of fluctuation has the potential to result in wide cost swings. The budgeted cost for special education is \$1 million. A more detailed analysis is provided as Attachment 5.

e. KCS plant and grounds maintenance and operations: This category would include custodial care, heating and utilities, plant maintenance and minor capital needs. The committee utilized both the existing KCS costs and the former Arundel school costs to arrive at a preliminary estimate of \$300,000.

f. Administrative costs: This includes salaries and benefits for a Superintendent and clerical support, as well as costs related to a school board. Approximately \$190,000.

g. Pre-existing debt service from RSU 21: Estimated at \$660,000. This debt obligation continues until FY 2024. A debt schedule is provided as Attachment 6.

The preliminary estimate of costs for an independent Kennebunkport school department total just over \$6.6 million, which is comparable to the projected cost for FY13 within RSU-21. Information to date indicates that the cost of operating as

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<sup>1</sup> The current tuition rates are: Public: middle school, \$8,369; high school, \$8,833. Private: middle school, \$7,335; high school, \$9,275. These are adjusted annually by State DOE.

an independent school department is not likely to present significant savings to Kennebunkport taxpayers. It is possible that the cost of operating independently will be greater than the current educational assessment from RSU 21, although not significantly greater. The FY13 estimate of the RSU21 assessment under the current cost sharing arrangement is \$6.7 million, a \$3.63 tax rate.<sup>2</sup> The projected budget estimate is presented as Attachment 7. The Study Committee cautions that this projected budget is estimated based on incomplete data and analysis. If the Town were to proceed on a formal process of withdrawal there would be, as part of the process, a more definitive budget developed prior to a final vote on withdrawal.

### **Future Debt Consideration**

The RSU 21 Board of Directors is supportive of a \$50 Million bond issue for renovations to the high school and the elementary schools in Arundel and Kennebunkport. The cost to Kennebunkport taxpayers in future budgets were this to pass is approximately \$1.2 M annually (.65 on the tax rate) assuming no change in cost sharing. If cost sharing were to shift to 100% valuation an additional \$365,000 annually would be added (.20 on the tax rate). This bond package includes \$4.2 Million for the Consolidated School.

Were Kennebunkport to operate independently and borrow \$7 million for KCS renovations at 4% (20 years) interest the annual cost to taxpayers would be \$600,000 (.33 on the tax rate). See attachment 8.

### **Other Factors**

Retention of Consolidated School: There continue to be pressures and suggestions for the RSU to close Consolidated School as a cost saving and efficiency measure. There are currently safeguards within the RSU charter that have been effective in forestalling any action by the RSU board to close Consolidated. Nonetheless the reality is that the rationale for keeping Consolidated open is related to its value as a community asset, as opposed to an educational asset or an economic benefit. For this reason, and given the projected continuing drop in enrollment at KCS, the closure alternative is likely to resurface periodically, if not annually. Withdrawal from the RSU would place the future of KCS solely in the hands of Kennebunkport voters.

Minority status within the RSU: Kennebunkport, because of its population, is a minority partner within the RSU board. Ultimately Kennebunk's larger population size gives it a controlling authority to make decisions at the school board level. This demographic reality contributes to a perception by many residents that decisions to invest in new schools or upgraded facilities in Kennebunk have come at a price for

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<sup>2</sup> Were the cost sharing formula to change, and be based 100% on valuation, it is estimated that Kennebunkport would be assessed an additional \$460,000 in operating budget costs (.23 tax rate) and an additional \$40,000 in debt costs (.02 tax rate).

Consolidated School, which has not experienced similar infrastructure improvements.

There are other pertinent factors that the Study Committee is not able to adequately assess or determine. These include:

- What effect, if any, would there be on staff retention at KCS if the Town were to withdraw from the district?
- Would the quality of the educational programs and opportunities available to Kennebunkport students be negatively affected by withdrawal from the RSU?
- Will the option for tuitioning students create a class distinction among Kennebunkport students, whereby more well-to-do families choose to send their children to private schools because they are able to afford the costs that exceed the state minimum tuition levels?
- Would the State impose in the future any financial penalties on school districts that have withdrawn from an RSU?
- While state law establishes the tuition rate for students in the first year following withdrawal, the tuition rates in subsequent years are subject to negotiation between Kennebunkport and a receiving school system. This would apply to the RSU-21 middle school and high schools in Kennebunk. Therefore there is no guarantee that Kennebunkport students would be accepted by the RSU beyond the first year, or, if accepted, at what cost. That said, the committee was advised by the Department of Education that, all else being equal, school districts are generally favorably disposed to receive students since it provides a source of revenue.
- Withdrawal from the RSU would give the residents of Kennebunkport greater control over the retention of the Consolidated School as a K-5 school.
- While it is outside of the Committee's scope of work, the Committee notes the likely potential for discord and division within the Town's resident population that would surely arise were the question of withdrawal put to referendum.

Ultimately the question of leaving or staying within the RSU is a decision of the Town's voters. The process for withdrawal is defined in State statute and is provided as Attachment 9.

Submitted by: Grace Adams, Sheila Mathews-Bull, David James, Jackie Kellett, Lou Miller, Jim Mulligan, Bonny Vitali, Larry Mead

## **ATTACHMENT 1**



## KENNEBUNKPORT EDUCATION COSTS FY03-FY13

Fiscal Year

School Assessment

2003	\$7,447,000
2004	\$7,826,291
2005	\$8,282,868
2006	\$7,593,771
2007	\$7,225,123
2008	\$6,944,899
2009	\$6,766,103
2010	\$6,618,663
2011	\$6,260,773
2012	\$6,107,805
2013	\$6,677,493

## **ATTACHMENT 2**

# RSU 21

## CONSOLIDATED - PROPOSED BUDGET - DRAFT 4

Report # 20084

Statement Code: RPT CONS

Account Number / Description	2 Years Prior Actual 7/1/2010 - 6/30/2011	1 Year Prior Adopted 7/1/2011 - 6/30/2012	Budget Total 7/1/2012 - 6/30/2013	Variance \$	Variance %
1000-0000-2120-510100-020 GF-OH-GUIDANCE-PROF SALARIES-CON	31,932.00	17,012.00	17,582.70	570.70	3.35%
1000-0000-2221-510100-020 GF-OH-LIBRARY-PROF SALARIES-CON	0.00	0.00	5,860.90	5,860.90	—
1000-0000-2221-510200-020 GF-OH-LIBRARY-EDTECH SALARIES-CON	11,881.60	14,890.22	13,151.61	(1,738.61)	(11.68)%
1000-0000-2221-512300-020 GF-OH-LIBRARY-SUB SALARIES-CONS	225.00	500.00	515.00	15.00	3.00%
1000-0000-2410-510400-020 GF-OH-ADM PRINC-ADM SALARIES-CON	90,000.00	91,000.00	93,535.00	2,535.00	2.79%
1000-0000-2410-511800-020 GF-OH-ADM PRINC-REG SALARIES-CON	35,037.20	30,856.80	35,982.09	5,125.29	16.61%
1000-0000-2410-512300-020 GF-OH-ADM PRINC-SUB SALARIES-CON	2,750.32	4,600.00	4,738.00	138.00	3.00%
1000-1100-1003-510100-020 GF-K/8-INST G3-PROF SALARY-CONS	73,937.24	128,162.50	133,525.00	5,362.50	4.18%
1000-1100-1003-510200-020 GF-K/8-INST G3-EDTECH SALARY-CON	6,714.57	6,771.10	7,029.11	258.01	3.81%
1000-1100-1003-512300-020 GF-K/8-INST G3-SUB SALARY-CONS	1,912.50	2,700.00	2,781.00	81.00	3.00%
1000-1100-1004-510100-020 GF-K/8-INST G4-PROF SALARY-CONS	85,481.22	138,246.50	147,355.00	9,108.50	6.59%
1000-1100-1004-510200-020 GF-K/8-INST G4-EDTECH SALARY-CON	6,114.57	6,171.10	6,429.11	258.01	4.18%
1000-1100-1004-512300-020 GF-K/8-INST G4-SUB SALARY-CONS	1,687.50	1,600.00	1,648.00	48.00	3.00%
1000-1100-1005-510100-020 GF-K/8-INST G5-PROF SALARY-CONS	137,302.63	129,304.00	67,943.00	(61,361.00)	(47.45)%
1000-1100-1005-510200-020 GF-K/8-INST G5-EDTECH SALARY-CON	6,108.48	6,172.95	6,431.04	258.09	4.18%
1000-1100-1005-512300-020 GF-K/8-INST G5-SUB SALARY-CONS	1,125.00	1,700.00	1,751.00	51.00	3.00%
1000-1100-1005-515006-020 GF-K/8-INST G5-TEAM LDR STIPENDS-CO	3,388.00	3,388.00	3,525.00	137.00	4.04%
1000-1100-1018-510100-020 GF-K/8-INST MUSIC-PROF SALARY-CON	24,992.14	26,644.40	27,177.20	532.80	2.00%
1000-1120-1001-510100-020 GF-K/2-INST G1-PROF SALARY-CONS	105,072.53	118,654.50	68,609.00	(50,045.50)	(42.18)%
1000-1120-1001-510200-020 GF-K/2-INST G1-EDTECH SALARY-CON	5,966.52	8,171.10	6,429.11	(1,741.99)	(21.32)%
1000-1120-1001-512300-020 GF-K/2-INST G1-SUB SALARY-CONS	7,462.50	12,900.00	13,287.00	387.00	3.00%
1000-1120-1002-510100-020 GF-K/2-INST G2-PROF SALARY-CONS	63,401.73	64,675.50	62,178.00	(2,497.50)	(3.86)%
1000-1120-1002-510200-020 GF-K/2-INST G2-EDTECH SALARY-CON	5,960.43	6,172.95	6,431.04	258.09	4.18%
1000-1120-1002-512300-020 GF-K/2-INST G2-SUB SALARY-CONS	3,225.00	6,100.00	6,283.00	183.00	3.00%
1000-1120-1002-515006-020 GF-K/2-INST G2-TEAM LDR STIPENDS-CO	4,500.00	4,500.00	0.00	(4,500.00)	(100.00)%
1000-1120-1009-510100-020 GF-K/2-INST GK-PROF SALARY-CONS	125,180.00	127,478.00	130,027.00	2,549.00	2.00%
1000-1120-1009-510200-020 GF-K/2-INST GK-EDTECH SALARY-CON	6,516.52	6,721.10	6,829.11	108.01	1.61%
1000-1120-1009-512300-020 GF-K/2-INST GK-SUB SALARY-CONS	3,112.50	3,300.00	3,399.00	99.00	3.00%
1000-1120-1011-510100-020 GF-K/2-INST ART-PROF SALARY-CONS	23,833.63	28,730.00	6,036.70	(22,693.30)	(78.99)%
1000-1120-1011-512300-020 GF-K/2-INST ART-SUB SALARY-CONS	0.00	400.00	412.00	12.00	3.00%
1000-1120-1014-510100-020 GF-K/2-INST FL-PROF SALARY-CONS	5,327.72	5,492.50	23,271.50	17,779.00	323.70%
1000-1120-1014-512300-020 GF-K/2-INST FL-SUB SALARY-CONS	300.00	0.00	0.00	0.00	—
1000-1120-1018-510100-020 GF-K/2-INST MUSIC-PROF SALARY-CON	13,215.81	11,492.00	12,066.60	574.60	5.00%
1000-1120-1018-512300-020 GF-K/2-INST MUSIC-SUB SALARY-CON	187.50	200.00	206.00	6.00	3.00%
1000-1120-1019-510100-020 GF-K/2-INST PE-PROF SALARY-CONS	26,510.00	27,040.00	28,408.00	1,368.00	5.06%
1000-1120-1019-512300-020 GF-K/2-INST PE-SUB SALARY-CONS	0.00	0.00	500.00	500.00	—
1000-1120-1023-510100-020 GF-K/2-INST RTI-PROF SALARY-CONS	14,682.29	2,968.00	0.00	(2,968.00)	(100.00)%
1000-1120-1023-510200-020 GF-K/2-INST RTI-EDTECH SALARY-CON	2,867.80	14,490.22	0.00	(14,490.22)	(100.00)%
1000-1120-1023-512301-020 GF-K/2-INST RTI-TUTOR SALARY-CON	16,987.50	16,368.81	16,530.90	162.09	0.99%
1000-9100-1000-515000-020 GF-CO/CURR-INST-STIPEND-CONS	0.00	0.00	976.00	976.00	—
<b>CONSOLIDATED SCHOOL SALARY</b>	<b>5954,899.95</b>	<b>51,075,574.25</b>	<b>\$968,839.72</b>	<b>\$ (106,734.53)</b>	<b>(9.92)%</b>
1000-0000-2120-522100-020 GF-OH-GUIDANCE-SS/MC PROF-CONS	493.41	515.80	277.90	(237.90)	(46.12)%
1000-0000-2120-526100-020 GF-OH-GUIDANCE-UNEMPLOYMENT P	59.96	62.00	31.50	(30.50)	(49.19)%

# RSU 21

## CONSOLIDATED - PROPOSED BUDGET - DRAFT 4

Report # 20084

Account Number / Description	2 Years Prior Actual	1 Year Prior Adopted	Budget Total	Variance \$	Variance %
	7/1/2010 - 6/30/2011	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013		
1000-0000-2120-527100-020 GF-OH-GUIDANCE-WORKERS COMP PR	119.40	117.12	79.33	(37.79)	(32.27)%
1000-0000-2120-528100-020 GF-OH-GUIDANCE-HEALTH PAYOUT P	400.00	400.00	300.00	(100.00)	(25.00)%
1000-0000-2213-525100-020 GF-OH-INST STAFF DEV-TUITION PROF-	0.00	5,125.00	5,200.00	75.00	1.46%
1000-0000-2221-521100-020 GF-OH-LIBRARY-GROUP HEALTH PROF	0.00	0.00	1,087.68	1,087.68	---
1000-0000-2221-521110-020 GF-OH-LIBRARY-GROUP DENTAL PROF	0.00	0.00	48.82	48.82	---
1000-0000-2221-521210-020 GF-OH-LIBRARY-GROUP DENTAL EDTE	355.20	221.88	464.80	242.92	109.48%
1000-0000-2221-522100-020 GF-OH-LIBRARY-SS/MC PROF-CONS	0.00	0.00	84.98	84.98	---
1000-0000-2221-522200-020 GF-OH-LIBRARY-SS/MC EDTECH-CONS	191.80	210.11	228.95	18.84	8.97%
1000-0000-2221-522300-020 GF-OH-LIBRARY-SS/MC SUB-CONS	3.27	100.00	100.00	0.00	0.00%
1000-0000-2221-526100-020 GF-OH-LIBRARY-UNEMPLOYMENT PRO	0.00	0.00	6.00	6.00	---
1000-0000-2221-526200-020 GF-OH-LIBRARY-UNEMPLOYMENT EDT	37.57	30.00	62.50	32.50	108.33%
1000-0000-2221-526300-020 GF-OH-LIBRARY-UNEMPLOYMENT SUB	1.14	100.00	100.00	0.00	0.00%
1000-0000-2221-527100-020 GF-OH-LIBRARY-WORKERS COMP PRO	0.00	0.00	26.44	26.44	---
1000-0000-2221-527200-020 GF-OH-LIBRARY-WORKERS COMP EDT	49.50	50.72	61.60	10.88	21.45%
1000-0000-2221-527300-020 GF-OH-LIBRARY-WORKERS COMP SUB	0.78	100.00	100.00	0.00	0.00%
1000-0000-2221-528200-020 GF-OH-LIBRARY-HEALTH PAYOUT EDT	0.00	0.00	500.00	500.00	---
1000-0000-2410-521400-020 GF-OH-ADM PRINC-GROUP HEALTH AD	14,903.28	15,683.04	13,851.60	(1,831.44)	(11.68)%
1000-0000-2410-521410-020 GF-OH-ADM PRINC-GROUP DENTAL AD	443.76	443.76	488.16	44.40	10.01%
1000-0000-2410-521800-020 GF-OH-ADM PRINC-GROUP HEALTH RE	11,661.40	12,271.60	16,198.56	3,926.96	32.00%
1000-0000-2410-521810-020 GF-OH-ADM PRINC-GROUP DENTAL RE	422.60	422.60	557.76	135.16	31.98%
1000-0000-2410-522300-020 GF-OH-ADM PRINC-SS/MC SUB-CONS	198.97	400.00	400.00	0.00	0.00%
1000-0000-2410-522400-020 GF-OH-ADM PRINC-SS/MC ADM-CONS	1,249.85	1,319.50	1,320.01	0.51	0.04%
1000-0000-2410-522800-020 GF-OH-ADM PRINC-SS/MC REG-CONS	513.02	438.72	513.04	74.32	16.94%
1000-0000-2410-526300-020 GF-OH-ADM PRINC-UNEMPLOY SUBS-C	13.56	100.00	100.00	0.00	0.00%
1000-0000-2410-526400-020 GF-OH-ADM PRINC-UNEMPLOYMENT A	120.02	60.00	60.00	0.00	0.00%
1000-0000-2410-526800-020 GF-OH-ADM PRINC-UNEMPLOYMENT R	59.98	60.00	60.00	0.00	0.00%
1000-0000-2410-527300-020 GF-OH-ADM PRINC-WRKERS COMP SU	9.63	100.00	100.00	0.00	0.00%
1000-0000-2410-527400-020 GF-OH-ADM PRINC-WORKERS COMP A	315.03	318.50	410.75	92.25	28.96%
1000-0000-2410-527800-020 GF-OH-ADM PRINC-WORKERS COMP R	122.64	105.90	159.64	53.74	50.75%
1000-1100-1003-521100-020 GF-K/8-INST G3-GROUP HEALTH PROF-C	11,014.24	41,907.54	28,443.60	(13,463.94)	(32.13)%
1000-1100-1003-521110-020 GF-K/8-INST G3-GROUP DENTAL PROF-C	720.96	721.11	1,220.40	499.29	69.24%
1000-1100-1003-521200-020 GF-K/8-INST G3-GROUP HEALTH EDTECH	1,725.01	1,814.75	1,778.83	(35.92)	(1.98)%
1000-1100-1003-521210-020 GF-K/8-INST G3-GROUP DENTAL EDTECH	140.80	140.85	154.87	14.02	9.95%
1000-1100-1003-522100-020 GF-K/8-INST G3-SS/MC PROF-CONS	1,027.92	1,136.55	1,936.11	799.56	70.35%
1000-1100-1003-522200-020 GF-K/8-INST G3-SS/MC EDTECH-CONS	129.75	88.60	92.30	3.70	4.18%
1000-1100-1003-522300-020 GF-K/8-INST G3-SS/MC SUBS-CONS	83.54	200.00	200.00	0.00	0.00%
1000-1100-1003-526100-020 GF-K/8-INST G3-UNEMPLOYMENT PROF	94.53	97.80	150.00	52.20	53.37%
1000-1100-1003-526200-020 GF-K/8-INST G3-UNEMPLOYMENT EDTE	18.50	19.80	19.80	0.00	0.00%
1000-1100-1003-526300-020 GF-K/8-INST G3-UNEMPLOYMENT SUBS	9.59	100.00	100.00	0.00	0.00%
1000-1100-1003-527100-020 GF-K/8-INST G3-WORKERS COMP PROF-	256.46	273.57	602.46	328.89	120.22%
1000-1100-1003-527200-020 GF-K/8-INST G3-WORKERS COMP EDTEC	23.52	21.60	29.01	7.41	34.31%
1000-1100-1003-527300-020 GF-K/8-INST G3-WORKERS COMP SUBS-	6.68	100.00	100.00	0.00	0.00%
1000-1100-1004-521100-020 GF-K/8-INST G4-GROUP HEALTH PROF-C	11,014.24	11,490.63	17,730.24	6,239.61	54.30%
1000-1100-1004-521110-020 GF-K/8-INST G4-GROUP DENTAL PROF-C	721.20	721.11	1,220.40	499.29	69.24%

## CONSOLIDATED - PROPOSED BUDGET - DRAFT 4

Account Number / Description	2 Years Prior Actual	1 Year Prior Adopted	Budget Total	Variance \$	Variance %
	7/1/2010 - 6/30/2011	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013		
1000-1100-1004-521200-020 GF-K/8-INST G4-GROUP HEALTH EDTECH	1,725.60	1,814.75	1,778.83	(35.92)	(1.98)%
1000-1100-1004-521210-020 GF-K/8-INST G4-GROUP DENTAL EDTECH	141.00	140.85	154.87	14.02	9.95%
1000-1100-1004-522100-020 GF-K/8-INST G4-SS/MC PROF-CONS	1,217.77	1,282.76	2,136.65	853.89	66.57%
1000-1100-1004-522200-020 GF-K/8-INST G4-SS/MC EDTECH-CONS	83.95	88.60	92.30	3.70	4.18%
1000-1100-1004-522300-020 GF-K/8-INST G4-SS/MC SUBS-CONS	50.05	100.00	100.00	0.00	0.00%
1000-1100-1004-526100-020 GF-K/8-INST G4-UNEMPLOYMENT PROF	96.71	97.80	150.00	52.20	53.37%
1000-1100-1004-526200-020 GF-K/8-INST G4-UNEMPLOYMENT EDTE	17.80	19.80	19.80	0.00	0.00%
1000-1100-1004-526300-020 GF-K/8-INST G4-UNEMPLOYMENT SUBS	8.44	100.00	100.00	0.00	0.00%
1000-1100-1004-527100-020 GF-K/8-INST G4-WORKERS COMP PROF-	294.96	308.86	664.87	356.01	115.27%
1000-1100-1004-527200-020 GF-K/8-INST G4-WORKERS COMP EDTEC	21.42	21.60	29.01	7.41	34.31%
1000-1100-1004-527300-020 GF-K/8-INST G4-WORKERS COMP SUBS-	5.89	100.00	100.00	0.00	0.00%
1000-1100-1005-521100-020 GF-K/8-INST G5-GROUP HEALTH PROF-C	20,466.12	21,400.08	16,859.28	(4,540.80)	(21.22)%
1000-1100-1005-521110-020 GF-K/8-INST G5-GROUP DENTAL PROF-C	887.52	887.52	488.16	(399.36)	(45.00)%
1000-1100-1005-521200-020 GF-K/8-INST G5-GROUP HEALTH EDTECH	1,723.59	1,814.75	1,778.83	(35.92)	(1.98)%
1000-1100-1005-521210-020 GF-K/8-INST G5-GROUP DENTAL EDTECH	140.80	140.85	154.96	14.11	10.02%
1000-1100-1005-522000-020 GF-K/8-INST G5-SS/MC STIPENDS-CON	46.50	49.13	51.11	1.98	4.03%
1000-1100-1005-522100-020 GF-K/8-INST G5-SS/MC PROF-CONS	897.26	965.86	985.17	19.31	2.00%
1000-1100-1005-522200-020 GF-K/8-INST G5-SS/MC EDTECH-CONS	83.85	88.60	92.30	3.70	4.18%
1000-1100-1005-522300-020 GF-K/8-INST G5-SS/MC SUBS-CONS	39.54	100.00	100.00	0.00	0.00%
1000-1100-1005-526000-020 GF-K/8-INST G5-UNEMPLOYMENT STIP	2.95	16.94	17.63	0.69	4.07%
1000-1100-1005-526100-020 GF-K/8-INST G5-UNEMPLOYMENT PROF	117.08	120.00	60.00	(60.00)	(50.00)%
1000-1100-1005-526200-020 GF-K/8-INST G5-UNEMPLOYMENT EDTE	17.82	19.80	19.80	0.00	0.00%
1000-1100-1005-526300-020 GF-K/8-INST G5-UNEMPLOYMENT SUBS	4.86	100.00	100.00	0.00	0.00%
1000-1100-1005-527000-020 GF-K/8-INST G5-WORKERS COMP STIPE	11.96	11.86	15.90	4.04	34.06%
1000-1100-1005-527100-020 GF-K/8-INST G5-WORKERS COMP PROF-	525.77	452.57	306.56	(146.01)	(32.26)%
1000-1100-1005-527200-020 GF-K/8-INST G5-WORKERS COMP EDTEC	21.42	21.61	29.02	7.41	34.29%
1000-1100-1005-527300-020 GF-K/8-INST G5-WORKERS COMP SUBS-	3.94	100.00	100.00	0.00	0.00%
1000-1100-1011-527100-020 GF-K/8-INST ART-WORKERS COMP PRO	8.20	0.00	0.00	0.00	—
1000-1100-1018-521100-020 GF-K/8-INST MUSIC-GROUP HEALTH PR	7,050.73	7,841.52	8,429.64	588.12	7.50%
1000-1100-1018-521110-020 GF-K/8-INST MUSIC-GROUP DENTAL PR	208.11	221.88	244.08	22.20	10.01%
1000-1100-1018-522100-020 GF-K/8-INST MUSIC-SS/MC PROF-CONS	334.27	386.34	394.07	7.73	2.00%
1000-1100-1018-526100-020 GF-K/8-INST MUSIC-UNEMPLOYMENT P	24.01	24.00	24.00	0.00	0.00%
1000-1100-1018-527100-020 GF-K/8-INST MUSIC-WORKERS COMP P	85.94	93.26	122.62	29.36	31.48%
1000-1100-1019-527100-020 GF-K/8-INST PE-WORKERS COMP PROF-	10.65	0.00	0.00	0.00	—
1000-1120-1001-521100-020 GF-K/2-INST G1-GROUP HEALTH PROF-C	30,751.12	32,080.71	16,859.28	(15,221.43)	(47.45)%
1000-1120-1001-521110-020 GF-K/2-INST G1-GROUP DENTAL PROF-C	943.20	942.99	488.16	(454.83)	(48.23)%
1000-1120-1001-521210-020 GF-K/2-INST G1-GROUP DENTAL EDTECH	140.80	140.85	154.87	14.02	9.95%
1000-1120-1001-522100-020 GF-K/2-INST G1-SS/MC PROF-CONS	1,423.34	1,723.68	849.83	(873.85)	(50.70)%
1000-1120-1001-522200-020 GF-K/2-INST G1-SS/MC EDTECH-CONS	82.32	88.60	92.30	3.70	4.18%
1000-1120-1001-522300-020 GF-K/2-INST G1-SS/MC SUB-CONS	161.44	300.00	300.00	0.00	0.00%
1000-1120-1001-526100-020 GF-K/2-INST G1-UNEMPLOYMENT PROF	124.34	127.80	60.00	(67.80)	(53.05)%
1000-1120-1001-526200-020 GF-K/2-INST G1-UNEMPLOYMENT EDTE	19.96	19.80	49.80	0.00	0.00%
1000-1120-1001-526300-020 GF-K/2-INST G1-UNEMPLOYMENT SUBS	36.57	100.00	100.00	0.00	0.00%
1000-1120-1001-527100-020 GF-K/2-INST G1-WORKERS COMP PROF-	359.31	415.29	264.44	(150.85)	(36.32)%

# RSU 21

## CONSOLIDATED - PROPOSED BUDGET - DRAFT 4

Account Number / Description	2 Years Prior Actual	1 Year Prior Adopted	Budget Total	Variance \$	Variance %
	7/1/2010 - 6/30/2011	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013		
1000-1120-1001-527200-020 GF-K/2-INST G1-WORKERS COMP EDTEC	20.79	21.60	29.01	7.41	34.31%
1000-1120-1001-527300-020 GF-K/2-INST G1-WORKERS COMP SUBS-	26.09	100.00	100.00	0.00	0.00%
1000-1120-1002-521100-020 GF-K/2-INST G2-GROUP HEALTH PROF-C	10,383.36	10,832.55	16,859.28	6,026.73	55.64%
1000-1120-1002-521110-020 GF-K/2-INST G2-GROUP DENTAL PROF-C	499.20	499.23	488.16	(11.07)	(2.22)%
1000-1120-1002-521210-020 GF-K/2-INST G2-GROUP DENTAL EDTECH	141.00	140.85	154.96	14.11	10.02%
1000-1120-1002-522000-020 GF-K/2-INST G2-SS/MC STIPENDS-CON	61.60	65.25	0.00	(65.25)	(100.00)%
1000-1120-1002-522100-020 GF-K/2-INST G2-SS/MC PROF-CONS	873.00	940.98	901.58	(39.40)	(4.19)%
1000-1120-1002-522200-020 GF-K/2-INST G2-SS/MC EDTECH-CONS	82.12	88.60	92.30	3.70	4.18%
1000-1120-1002-522300-020 GF-K/2-INST G2-SS/MC SUB-CONS	144.48	200.00	200.00	0.00	0.00%
1000-1120-1002-526000-020 GF-K/2-INST G2-UNEMP STIPENDS-CON	4.60	22.50	0.00	(22.50)	(100.00)%
1000-1120-1002-526100-020 GF-K/2-INST G2-UNEMPLOYMENT PROF	67.52	67.80	60.00	(7.80)	(11.50)%
1000-1120-1002-526200-020 GF-K/2-INST G2-UNEMPLOYMENT EDTE	19.96	19.80	19.80	0.00	0.00%
1000-1120-1002-526300-020 GF-K/2-INST G2-UNEMPLOYMENT SUB-	15.04	100.00	100.00	0.00	0.00%
1000-1120-1002-527000-020 GF-K/2-INST G2-WORK COMP STIPENDS-	12.60	15.75	0.00	(15.75)	(100.00)%
1000-1120-1002-527100-020 GF-K/2-INST G2-WORKERS COMP PROF-	179.41	226.36	280.55	54.19	23.94%
1000-1120-1002-527200-020 GF-K/2-INST G2-WORKERS COMP EDTEC	20.79	21.61	29.02	7.41	34.29%
1000-1120-1002-527300-020 GF-K/2-INST G2-WORKERS COMP SUB-C	11.25	100.00	100.00	0.00	0.00%
1000-1120-1009-521100-020 GF-K/2-INST GK-GROUP HEALTH PROF-	27,384.56	28,568.16	30,710.88	2,142.72	7.50%
1000-1120-1009-521110-020 GF-K/2-INST GK-GROUP DENTAL PROF-	887.52	887.52	976.32	88.80	10.01%
1000-1120-1009-521210-020 GF-K/2-INST GK-GROUP DENTAL EDTEC	140.80	140.85	154.87	14.02	9.95%
1000-1120-1009-522100-020 GF-K/2-INST GK-SS/MC PROF-CONS	1,702.78	1,848.43	1,885.39	36.96	2.00%
1000-1120-1009-522200-020 GF-K/2-INST GK-SS/MC EDTECH-CONS	124.40	88.60	92.30	3.70	4.18%
1000-1120-1009-522300-020 GF-K/2-INST GK-SS/MC SUB-CONS	103.33	200.00	200.00	0.00	0.00%
1000-1120-1009-526100-020 GF-K/2-INST GK-UNEMPLOYMENT PRO	110.99	120.00	120.00	0.00	0.00%
1000-1120-1009-526200-020 GF-K/2-INST GK-UNEMPLOYMENT EDT	25.33	19.80	19.80	0.00	0.00%
1000-1120-1009-526300-020 GF-K/2-INST GK-UNEMPLOYMENT SUB	14.85	100.00	100.00	0.00	0.00%
1000-1120-1009-527100-020 GF-K/2-INST GK-WORKERS COMP PROF-	444.37	446.17	586.68	140.51	31.49%
1000-1120-1009-527200-020 GF-K/2-INST GK-WORKERS COMP EDTEC	24.56	21.60	29.01	7.41	34.31%
1000-1120-1009-527300-020 GF-K/2-INST GK-WORK COMP SUBS-CON	10.87	100.00	100.00	0.00	0.00%
1000-1120-1011-521100-020 GF-K/2-INST ART-GROUP HEALTH PROF	2,287.28	2,858.52	1,572.24	(1,286.28)	(45.00)%
1000-1120-1011-521110-020 GF-K/2-INST ART-GROUP DENTAL PROF	184.80	221.88	244.08	22.20	10.01%
1000-1120-1011-522100-020 GF-K/2-INST ART-SS/MC PROF-CONS	326.59	416.59	87.53	(329.06)	(78.99)%
1000-1120-1011-522300-020 GF-K/2-INST ART-SS/MC SUB-CONS	0.00	100.00	100.00	0.00	0.00%
1000-1120-1011-526100-020 GF-K/2-INST ART-UNEMPLOYMENT PR	30.01	30.00	30.00	0.00	0.00%
1000-1120-1011-526300-020 GF-K/2-INST ART-UNEMPLOYMENT SU	0.00	100.00	100.00	0.00	0.00%
1000-1120-1011-527100-020 GF-K/2-INST ART-WORKERS COMP PRO	72.63	100.56	27.24	(73.32)	(72.91)%
1000-1120-1011-527300-020 GF-K/2-INST ART-WORKERS COMP SUB	0.00	100.00	100.00	0.00	0.00%
1000-1120-1014-521100-020 GF-K/2-INST FL-GROUP HEALTH PROF-C	684.64	714.63	3,072.96	2,358.33	330.01%
1000-1120-1014-521110-020 GF-K/2-INST FL-GROUP DENTAL PROF-C	55.44	55.47	244.08	188.61	340.02%
1000-1120-1014-522100-020 GF-K/2-INST FL-SS/MC PROF-CONS	74.21	82.83	337.44	254.61	307.39%
1000-1120-1014-522300-020 GF-K/2-INST FL-SS/MC SUB-CONS	4.36	0.00	0.00	0.00	—
1000-1120-1014-526100-020 GF-K/2-INST FL-UNEMPLOYMENT PROF	8.25	7.80	30.00	22.20	284.62%
1000-1120-1014-526300-020 GF-K/2-INST FL-UNEMP SUB-CONS	1.50	0.00	0.00	0.00	—
1000-1120-1014-527100-020 GF-K/2-INST FL-WORK COMP PROF-CON	25.92	19.22	105.00	85.78	446.31%

# RSU 21

## CONSOLIDATED - PROPOSED BUDGET - DRAFT 4

Account Number / Description	2 Years Prior Actual 7/1/2010 - 6/30/2011	1 Year Prior Adopted 7/1/2011 - 6/30/2012	Budget Total 7/1/2012 - 6/30/2013	Variance \$	Variance %
1000-1120-1014-527300-020 GF-K/2-INST FL-WORK COMP SUB-CON-	1.04	0.00	0.00	0.00	—
1000-1120-1018-521100-020 GF-K/2-INST MUSIC-GROUP HEALTH PR	3,303.23	2,987.24	3,211.28	224.04	7.50%
1000-1120-1018-521110-020 GF-K/2-INST MUSIC-GROUP DENTAL PR	98.31	84.52	92.96	8.44	9.99%
1000-1120-1018-522100-020 GF-K/2-INST MUSIC-SS/MC PROF-CONS	170.48	166.63	174.97	8.34	5.01%
1000-1120-1018-522300-020 GF-K/2-INST MUSIC-SS/MC SUB-CONS	12.02	100.00	100.00	0.00	0.00%
1000-1120-1018-526100-020 GF-K/2-INST MUSIC-UNEMPLOYMENT P	24.34	12.00	12.00	0.00	0.00%
1000-1120-1018-526300-020 GF-K/2-INST MUSIC-UNEMPLOYMENT S	0.95	100.00	100.00	0.00	0.00%
1000-1120-1018-527100-020 GF-K/2-INST MUSIC-WORKERS COMP P	62.19	40.22	54.44	14.22	35.36%
1000-1120-1018-527300-020 GF-K/2-INST MUSIC-WORKERS COMP S	0.65	100.00	100.00	0.00	0.00%
1000-1120-1019-521100-020 GF-K/2-INST PE-GROUP HEALTH PROF-C	7,516.58	7,841.52	8,429.64	588.12	7.50%
1000-1120-1019-521110-020 GF-K/2-INST PE-GROUP DENTAL PROF-C	203.49	221.88	244.08	22.20	10.01%
1000-1120-1019-522100-020 GF-K/2-INST PE-SS/MC PROF-CONS	359.16	392.08	411.92	19.84	5.06%
1000-1120-1019-522300-020 GF-K/2-INST PE-SS/MC SUB-CONS	0.00	0.00	34.00	34.00	—
1000-1120-1019-526100-020 GF-K/2-INST PE-UNEMPLOYMENT PROF	29.99	30.00	30.00	0.00	0.00%
1000-1120-1019-526300-020 GF-K/2-INST PE-UNEMPLOYMENT SUB-	0.00	0.00	34.00	34.00	—
1000-1120-1019-527100-020 GF-K/2-INST PE-WORKERS COMP PROF-	85.62	94.64	128.18	33.54	35.44%
1000-1120-1019-527300-020 GF-K/2-INST PE-WORKERS COMP SUB-C	0.00	0.00	34.00	34.00	—
1000-1120-1023-521100-020 GF-K/2-INST RTI-GROUP HEALTH PROF-	1,961.76	1,905.49	0.00	(1,905.49)	(100.00)%
1000-1120-1023-521110-020 GF-K/2-INST RTI-GROUP DENTAL PROF-	160.20	147.91	0.00	(147.91)	(100.00)%
1000-1120-1023-521210-020 GF-K/2-INST RTI-GROUP DENTAL EDTEC	88.56	221.88	0.00	(221.88)	(100.00)%
1000-1120-1023-522100-020 GF-K/2-INST RTI-SS/MC PROF-CONS	191.26	176.44	0.00	(176.44)	(100.00)%
1000-1120-1023-522200-020 GF-K/2-INST RTI-SS/MC EDTECH-CONS	40.28	210.11	0.00	(210.11)	(100.00)%
1000-1120-1023-522300-020 GF-K/2-INST RTI-SS/MC SUB/TUTOR-CON	246.45	237.36	479.70	242.34	102.10%
1000-1120-1023-526100-020 GF-K/2-INST RTI-UNEMP PROF-CONS	11.60	12.00	0.00	(12.00)	(100.00)%
1000-1120-1023-526200-020 GF-K/2-INST RTI-UNEMPLOYMENT EDT	9.35	30.00	0.00	(30.00)	(100.00)%
1000-1120-1023-526300-020 GF-K/2-INST RTI-UNEMP SUB/TUTOR-CON	84.83	81.84	172.65	90.81	110.96%
1000-1120-1023-527100-020 GF-K/2-INST RTI-WORKERS COMP PROF	71.51	42.59	0.00	(42.59)	(100.00)%
1000-1120-1023-527200-020 GF-K/2-INST RTI-WORKERS COMP EDTB	12.09	50.72	0.00	(50.72)	(100.00)%
1000-1120-1023-527300-020 GF-K/2-INST RTI-WORK COMP SUB/TUTO	61.39	57.30	134.58	77.28	134.87%
1000-9100-1000-522000-020 GF-CO/CURR-INST-SS/MC STIPEND-CON	0.00	0.00	30.00	30.00	—
1000-9100-1000-527000-020 GF-CO/CURR-INST-WORK COMP STIPEN	0.00	0.00	10.00	10.00	—
<b>CONSOLIDATED SCHOOL BENEFITS</b>	<b>\$191,251.72</b>	<b>\$238,617.35</b>	<b>\$226,105.06</b>	<b>\$ (12,512.29)</b>	<b>(5.24)%</b>
1000-0000-2120-533000-020 GF-OH-GUIDANCE-EMP TRAIN/DEV-CON	0.00	250.00	250.00	0.00	0.00%
1000-0000-2120-543000-020 GF-OH-GUIDANCE-REPAIR/MAINT SERV	0.00	50.00	50.00	0.00	0.00%
1000-0000-2120-560000-020 GF-OH-GUIDANCE-GENL SUPPLIES-CON	17.98	50.00	50.00	0.00	0.00%
1000-0000-2120-561000-020 GF-OH-GUIDANCE-INSTRUCT SUPPLIES	177.29	100.00	100.00	0.00	0.00%
1000-0000-2120-564000-020 GF-OH-GUIDANCE-BOOKS PERIODICALS	212.35	100.00	100.00	0.00	0.00%
1000-0000-2120-566000-020 GF-OH-GUIDANCE-AV SUPPLIES-CONS	42.28	100.00	50.00	(50.00)	(50.00)%
1000-0000-2213-533000-020 GF-OH-INST STAFF DEV-EMP TRAIN PR	1,223.50	3,250.00	3,000.00	(250.00)	(7.69)%
1000-0000-2213-558100-020 GF-OH-INST STAFF DEV-PD TRAVEL/MEAL	105.60	1,000.00	1,000.00	0.00	0.00%
1000-0000-2221-543000-020 GF-OH-LIBRARY-REPAIR/MAINT SERV-C	0.00	100.00	100.00	0.00	0.00%
1000-0000-2221-560000-020 GF-OH-LIBRARY-GENL SUPPLIES-CON	0.00	100.00	100.00	0.00	0.00%
1000-0000-2221-561000-020 GF-OH-LIBRARY-INSTRUCT SUPPLIES-C	0.00	100.00	100.00	0.00	0.00%

# RSU 21

## CONSOLIDATED - PROPOSED BUDGET - DRAFT 4

Account Number / Description	2 Years Prior Actual	1 Year Prior Adopted	Budget Total	Variance \$	Variance %
	7/1/2010 - 6/30/2011	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013		
1000-0000-2221-564000-020 GF-OH-LIBRARY-BOOKS PERIODICALS-C	4,181.50	4,250.00	4,075.00	(175.00)	(4.12)%
1000-0000-2221-565000-020 GF-OH-LIBRARY-TECH SUPPLIES-CON	1,448.00	1,549.00	1,500.00	(49.00)	(3.16)%
1000-0000-2221-566000-020 GF-OH-LIBRARY-AV SUPPLIES-CONS	0.00	100.00	100.00	0.00	0.00%
1000-0000-2410-543000-020 GF-OH-ADM PRINC-REPAIR/MAINT SER	3,782.27	500.00	4,800.00	4,300.00	860.00%
1000-0000-2410-553100-020 GF-OH-ADM PRINC-POSTAGE-CONS	742.46	900.00	900.00	0.00	0.00%
1000-0000-2410-553200-020 GF-OH-ADM PRINC-TELEPHONE-CONS	2,207.56	1,500.00	1,500.00	0.00	0.00%
1000-0000-2410-558000-020 GF-OH-ADM PRINC-TRAVEL-CONS	500.72	400.00	400.00	0.00	0.00%
1000-0000-2410-560000-020 GF-OH-ADM PRINC-GENL SUPPLIES-CON	4,674.21	700.00	4,800.00	4,100.00	585.71%
1000-0000-2410-561000-020 GF-OH-ADM PRINC-INSTRUCT SUPPLIES	855.34	600.00	600.00	0.00	0.00%
1000-0000-2410-564000-020 GF-OH-ADM PRINC-BOOKS PERIODICALS	35.40	100.00	100.00	0.00	0.00%
1000-0000-2410-581000-020 GF-OH-ADM PRINC-DUES FEES-CONS	1,340.00	1,400.00	0.00	(1,400.00)	(100.00)%
1000-0000-2410-589000-020 GF-OH-ADM PRINC-MISC EXP-CONS	0.00	620.00	620.00	0.00	0.00%
1000-1100-1003-543000-020 GF-K/8-INST G3-REPAIR/MAINT SERV-CO	0.00	100.00	100.00	0.00	0.00%
1000-1100-1003-561000-020 GF-K/8-INST G3-INSTRUCT SUPPLIES-CO	3,778.51	3,840.00	3,850.00	10.00	0.26%
1000-1100-1003-564000-020 GF-K/8-INST G3-BOOKS PERIODICALS-CON	1,392.76	2,876.00	876.00	(2,000.00)	(69.54)%
1000-1100-1003-566000-020 GF-K/8-INST G3-AV SUPPLIES-CONS	100.00	100.00	100.00	0.00	0.00%
1000-1100-1004-543000-020 GF-K/8-INST G4-REPAIR/MAINT SERV-CO	0.00	75.00	75.00	0.00	0.00%
1000-1100-1004-561000-020 GF-K/8-INST G4-INSTRUCT SUPPLIES-CO	1,184.97	3,030.00	2,000.00	(1,030.00)	(33.99)%
1000-1100-1004-564000-020 GF-K/8-INST G4-BOOKS PERIODICALS-CON	1,109.31	2,157.00	600.00	(1,557.00)	(72.18)%
1000-1100-1004-566000-020 GF-K/8-INST G4-AV SUPPLIES-CONS	50.00	75.00	75.00	0.00	0.00%
1000-1100-1005-543000-020 GF-K/8-INST G5-REPAIR/MAINT SERVICE	0.00	75.00	75.00	0.00	0.00%
1000-1100-1005-561000-020 GF-K/8-INST G5-INSTRUCT SUPPLIES-CO	2,887.33	3,030.00	3,450.00	420.00	13.86%
1000-1100-1005-564000-020 GF-K/8-INST G5-BOOKS/PERIODICALS-CON	2,016.10	2,219.00	1,200.00	(1,019.00)	(45.92)%
1000-1100-1005-566000-020 GF-K/8-INST G5-AV SUPPLIES-CONS	0.00	75.00	75.00	0.00	0.00%
1000-1100-1011-543000-020 GF-K/8-INST ART-REPAIR/MAINT SERV-	0.00	50.00	50.00	0.00	0.00%
1000-1100-1011-558000-020 GF-K/8-INST ART-TRAVEL-CONS	0.00	0.00	100.00	100.00	—
1000-1100-1011-561000-020 GF-K/8-INST ART-INSTRUCT SUPPLIES-C	2,156.05	1,900.00	1,900.00	0.00	0.00%
1000-1100-1011-566000-020 GF-K/8-INST ART-AV SUPPLIES-CONS	50.00	50.00	50.00	0.00	0.00%
1000-1100-1014-561000-020 GF-K/8-INST F/L-INSTRUCT SUPPLIES-CO	0.00	325.00	325.00	0.00	0.00%
1000-1100-1014-564000-020 GF-K/8-INST F/L-BOOKS/PERIODICALS-CON	0.00	191.00	191.00	0.00	0.00%
1000-1100-1014-566000-020 GF-K/8-INST F/L-AV SUPPLIES-CONS	0.00	350.00	350.00	0.00	0.00%
1000-1100-1018-543000-020 GF-K/8-INST MUSIC-REPAIR/MAINT SER	0.00	400.00	900.00	500.00	125.00%
1000-1100-1018-558000-020 GF-K/8-INST MUSIC-TRAVEL-CONS	22.88	200.00	100.00	(100.00)	(50.00)%
1000-1100-1018-561000-020 GF-K/8-INST MUSIC-INSTRUCT SUPPLIE	461.75	1,900.00	1,000.00	(900.00)	(47.37)%
1000-1100-1018-564000-020 GF-K/8-INST MUSIC-BOOKS/PERIODICALS-CO	0.00	100.00	100.00	0.00	0.00%
1000-1100-1018-566000-020 GF-K/8-INST MUSIC-AV SUPPLIES-CON	0.00	75.00	75.00	0.00	0.00%
1000-1100-1019-543000-020 GF-K/8-INST PE-REPAIR/MAINT SERV-CO	0.00	50.00	50.00	0.00	0.00%
1000-1100-1019-558000-020 GF-K/8-INST PE-TRAVEL-CONS	35.20	100.00	100.00	0.00	0.00%
1000-1100-1019-561000-020 GF-K/8-INST PE-INSTRUCT SUPPLIES-CON	1,175.00	975.00	975.00	0.00	0.00%
1000-1100-1019-566000-020 GF-K/8-INST PE-AV SUPPLIES-CONS	0.00	50.00	50.00	0.00	0.00%
1000-1120-1001-543000-020 GF-K/2-INST G1-REPAIR/MAINT SERV-CO	0.00	100.00	100.00	0.00	0.00%
1000-1120-1001-561000-020 GF-K/2-INST G1-INSTRUCT SUPPLIES-CO	4,072.59	3,640.00	3,600.00	(40.00)	(1.10)%
1000-1120-1001-564000-020 GF-K/2-INST G1-BOOKS/PERIODICALS-CON	2,431.96	2,476.00	1,400.00	(1,076.00)	(43.46)%
1000-1120-1001-566000-020 GF-K/2-INST G1-AV SUPPLIES-CONS	0.00	100.00	100.00	0.00	0.00%



# RSU 21

## CONSOLIDATED - PROPOSED BUDGET - DRAFT 4

Account Number / Description	2 Years Prior Actual 7/1/2010 - 6/30/2011	1 Year Prior Adopted 7/1/2011 - 6/30/2012	Budget Total 7/1/2012 - 6/30/2013	Variance \$	Variance %
1000-1120-1002-543000-020 GF-K/2-INST G2-REPAIR/MAINT SERVICE	0.00	100.00	100.00	0.00	0.00%
1000-1120-1002-561000-020 GF-K/2-INST G2-INSTRUCT SUPPLIES-CO	4,095.64	3,840.00	3,600.00	(240.00)	(6.25)%
1000-1120-1002-564000-020 GF-K/2-INST G2-BOOKS/PERIODICALS-CON	2,437.43	2,494.00	1,400.00	(1,094.00)	(43.87)%
1000-1120-1002-566000-020 GF-K/2-INST G2-AV SUPPLIES-CONS	0.00	100.00	100.00	0.00	0.00%
1000-1120-1009-543000-020 GF-K/2-INST GK-REPAIR/MAINT SERVIC	0.00	100.00	100.00	0.00	0.00%
1000-1120-1009-561000-020 GF-K/2-INST GK-INSTRUCT SUPPLIES-CO	4,147.55	4,040.00	4,000.00	(40.00)	(0.99)%
1000-1120-1009-564000-020 GF-K/2-INST GK-BOOKS/PERIODICALS-CON	1,625.15	1,600.00	1,600.00	0.00	0.00%
1000-1120-1009-566000-020 GF-K/2-INST GK-AV SUPPLIES-CONS	0.00	100.00	100.00	0.00	0.00%
1000-1120-1011-543000-020 GF-K/2-INST ART-REPAIR/MAINT SERV-	0.00	50.00	50.00	0.00	0.00%
1000-1120-1011-561000-020 GF-K/2-INST ART-INSTRUCT SUPPLIES-C	2,149.86	2,225.00	2,200.00	(25.00)	(1.12)%
1000-1120-1011-566000-020 GF-K/2-INST ART-AV SUPPLIES-CONS	46.51	50.00	50.00	0.00	0.00%
1000-1120-1014-561000-020 GF-K/2-INST FL-INST SUPPLIES-CONS	1,086.10	325.00	325.00	0.00	0.00%
1000-1120-1014-564000-020 GF-K/2-INST FL-BOOKS & PERIODICALS-	1,200.00	191.00	191.00	0.00	0.00%
1000-1120-1014-566000-020 GF-K/2-INST FL-AV SUPPLIES-CONS	340.77	350.00	350.00	0.00	0.00%
1000-1120-1018-543000-020 GF-K/2-INST MUSIC-REPAIR/MAINT SER	0.00	100.00	100.00	0.00	0.00%
1000-1120-1018-558000-020 GF-K/2-INST MUSIC-TRAVEL-CONS	119.46	100.00	100.00	0.00	0.00%
1000-1120-1018-561000-020 GF-K/2-INST MUSIC-INSTRUCT SUPPLIE	0.00	850.00	850.00	0.00	0.00%
1000-1120-1018-564000-020 GF-K/2-INST MUSIC-BOOKS/PERIODICALS-CO	0.00	50.00	50.00	0.00	0.00%
1000-1120-1018-566000-020 GF-K/2-INST MUSIC-AV SUPPLIES-CON	0.00	50.00	50.00	0.00	0.00%
1000-1120-1019-543000-020 GF-K/2-INST PE-REPAIR/MAINT SERV-CO	0.00	50.00	50.00	0.00	0.00%
1000-1120-1019-558000-020 GF-K/2-INST PE-TRAVEL-CONS	70.40	100.00	100.00	0.00	0.00%
1000-1120-1019-561000-020 GF-K/2-INST PE-INSTRUCT SUPPLIES-CON	904.29	1,210.00	1,200.00	(10.00)	(0.83)%
1000-1120-1019-566000-020 GF-K/2-INST PE-AV SUPPLIES-CONS	0.00	50.00	50.00	0.00	0.00%
1000-1120-1023-543000-020 GF-K/2-INST RTI-REPAIR/MAINT SERV-C	0.00	100.00	100.00	0.00	0.00%
1000-1120-1023-558000-020 GF-K/2-INST RTI-TRAVEL-CONS	0.00	50.00	0.00	(50.00)	(100.00)%
1000-1120-1023-561000-020 GF-K/2-INST RTI-INSTRUCT SUPPLIES-CO	809.30	1,000.00	1,000.00	0.00	0.00%
1000-1120-1023-564000-020 GF-K/2-INST RTI-BOOKS/PERIODICALS-CON	646.79	1,000.00	1,000.00	0.00	0.00%
1000-1120-1023-566000-020 GF-K/2-INST RTI-AV SUPPLIES-CONS	0.00	500.00	300.00	(200.00)	(40.00)%
1000-1120-1024-543000-020 GF-K/2-INST TI-REPAIR/MAINT SERV-CO	0.00	50.00	0.00	(50.00)	(100.00)%
1000-1120-1024-561000-020 GF-K/2-INST TI-INSTRUCT SUPPLIES-CON	123.47	300.00	0.00	(300.00)	(100.00)%
1000-1120-1024-564000-020 GF-K/2-INST TI-BOOKS/PERIODICALS-CON	0.00	300.00	0.00	(300.00)	(100.00)%
1000-9100-1000-550000-020 GF-CO/CURR-INST-PURCHASED SERVIC	0.00	220.00	220.00	0.00	0.00%
1000-9100-1000-560000-020 GF-CO/CURR-INST-GENL SUPPLIES-CON	0.00	300.00	300.00	0.00	0.00%
1000-9100-1000-589000-020 GF-CO/CURR-INST-MISC EXP-CONS	300.00	0.00	0.00	0.00	—
1000-9100-2710-585000-020 GF-CO/CURR-TRANS OPER-CO/EXTRA T	1,692.51	2,255.00	2,255.00	0.00	0.00%
CONSOLIDATED SCHOOL NONLABOR	\$66,266.10	\$72,703.00	\$70,178.00	\$ (2,525.00)	(3.47)%
CONSOLIDATED SCHOOL TOTAL	\$1,212,417.77	\$1,386,894.60	\$1,263,122.78	\$ (121,771.82)	(8.78)%

# Revenues - : Spec Ed?

Plant

Maint

Fuel

Utilities

Insurance

opencs

\$300,000

Spec ed - not in KCS

Technology, \$33,810 <sup>currently</sup> For KCS

Health

Maint.

Grounds

Transp.

Insurance.

Admin

Food Services

*Proc. Dave Randall*

2011/2012

CONSOLIDATED ENROLLMENT

TEACHER	GRADE	BOYS	GIRLS	TOTAL
CMAYLO	K	8	10	18
MILDNER	K	10	8	18
URBAN	1	7	11	18
JOHNSON	1	4	3	7
	2	3	11	14
WENDLE	2	13	9	22
CHADBURN	3	11	11	22
KELLETT	3	8	12	20
LYMAN	4	8	9	17
MILLER	4	9	7	16
HUMPHREY	4	6	2	8
	5	6	4	10
BODWELL	5	11	7	18
TOTAL		104	104	208
K-2		44	52	97
3-5		59	52	111

*\$6.7 2012 up 9 7/8%*  
*\$6.1 Million 2011*

# RSU 21

## CONSOLIDATED - PROPOSED BUDGET - DRAFT 4

Account Number / Description	2 Years Prior Actual	1 Year Prior Adopted	Budget Total	Variance \$	Variance %
	7/1/2010 - 6/30/2011	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013		
1000-1120-1002-543000-020 GF-K/2-INST G2-REPAIR/MAINT SERVICE	0.00	100.00	100.00	0.00	0.00%
1000-1120-1002-561000-020 GF-K/2-INST G2-INSTRUCT SUPPLIES-CO	4,095.64	3,840.00	3,600.00	(240.00)	(6.25)%
1000-1120-1002-564000-020 GF-K/2-INST G2-BOOKS/PERIODICALS-CON	2,437.43	2,494.00	1,400.00	(1,094.00)	(43.87)%
1000-1120-1002-566000-020 GF-K/2-INST G2-AV SUPPLIES-CONS	0.00	100.00	100.00	0.00	0.00%
1000-1120-1009-543000-020 GF-K/2-INST GK-REPAIR/MAINT SERVIC	0.00	100.00	100.00	0.00	0.00%
1000-1120-1009-561000-020 GF-K/2-INST GK-INSTRUCT SUPPLIES-CO	4,147.55	4,040.00	4,000.00	(40.00)	(0.99)%
1000-1120-1009-564000-020 GF-K/2-INST GK-BOOKS/PERIODICALS-CON	1,625.15	1,600.00	1,600.00	0.00	0.00%
1000-1120-1009-566000-020 GF-K/2-INST GK-AV SUPPLIES-CONS	0.00	100.00	100.00	0.00	0.00%
1000-1120-1011-543000-020 GF-K/2-INST ART-REPAIR/MAINT SERV-	0.00	50.00	50.00	0.00	0.00%
1000-1120-1011-561000-020 GF-K/2-INST ART-INSTRUCT SUPPLIES-C	2,149.86	2,225.00	2,200.00	(25.00)	(1.12)%
1000-1120-1011-566000-020 GF-K/2-INST ART-AV SUPPLIES-CONS	46.51	50.00	50.00	0.00	0.00%
1000-1120-1014-561000-020 GF-K/2-INST FL-INST SUPPLIES-CONS	1,086.10	325.00	325.00	0.00	0.00%
1000-1120-1014-564000-020 GF-K/2-INST FL-BOOKS & PERIODICALS-	1,200.00	191.00	191.00	0.00	0.00%
1000-1120-1014-566000-020 GF-K/2-INST FL-AV SUPPLIES-CONS	340.77	350.00	350.00	0.00	0.00%
1000-1120-1018-543000-020 GF-K/2-INST MUSIC-REPAIR/MAINT SER	0.00	100.00	100.00	0.00	0.00%
1000-1120-1018-558000-020 GF-K/2-INST MUSIC-TRAVEL-CONS	119.46	100.00	100.00	0.00	0.00%
1000-1120-1018-561000-020 GF-K/2-INST MUSIC-INSTRUCT SUPPLIE	0.00	850.00	850.00	0.00	0.00%
1000-1120-1018-564000-020 GF-K/2-INST MUSIC-BOOKS/PERIODICALS-CO	0.00	50.00	50.00	0.00	0.00%
1000-1120-1018-566000-020 GF-K/2-INST MUSIC-AV SUPPLIES-CON	0.00	50.00	50.00	0.00	0.00%
1000-1120-1019-543000-020 GF-K/2-INST PE-REPAIR/MAINT SERV-CO	0.00	50.00	50.00	0.00	0.00%
1000-1120-1019-558000-020 GF-K/2-INST PE-TRAVEL-CONS	70.40	100.00	100.00	0.00	0.00%
1000-1120-1019-561000-020 GF-K/2-INST PE-INSTRUCT SUPPLIES-CON	904.29	1,210.00	1,200.00	(10.00)	(0.83)%
1000-1120-1019-566000-020 GF-K/2-INST PE-AV SUPPLIES-CONS	0.00	50.00	50.00	0.00	0.00%
1000-1120-1023-543000-020 GF-K/2-INST RTI-REPAIR/MAINT SERV-C	0.00	100.00	100.00	0.00	0.00%
1000-1120-1023-558000-020 GF-K/2-INST RTI-TRAVEL-CONS	0.00	50.00	0.00	(50.00)	(100.00)%
1000-1120-1023-561000-020 GF-K/2-INST RTI-INSTRUCT SUPPLIES-CO	809.30	1,000.00	1,000.00	0.00	0.00%
1000-1120-1023-564000-020 GF-K/2-INST RTI-BOOKS/PERIODICALS-CON	646.79	1,000.00	1,000.00	0.00	0.00%
1000-1120-1023-566000-020 GF-K/2-INST RTI-AV SUPPLIES-CONS	0.00	500.00	300.00	(200.00)	(40.00)%
1000-1120-1024-543000-020 GF-K/2-INST TI-REPAIR/MAINT SERV-CO	0.00	50.00	0.00	(50.00)	(100.00)%
1000-1120-1024-561000-020 GF-K/2-INST TI-INSTRUCT SUPPLIES-CON	123.47	300.00	0.00	(300.00)	(100.00)%
1000-1120-1024-564000-020 GF-K/2-INST TI-BOOKS/PERIODICALS-CON	0.00	300.00	0.00	(300.00)	(100.00)%
1000-9100-1000-550000-020 GF-CO/CURR-INST-PURCHASED SERVIC	0.00	220.00	220.00	0.00	0.00%
1000-9100-1000-560000-020 GF-CO/CURR-INST-GENL SUPPLIES-CON	0.00	300.00	300.00	0.00	0.00%
1000-9100-1000-589000-020 GF-CO/CURR-INST-MISC EXP-CONS	300.00	0.00	0.00	0.00	—
1000-9100-2710-585000-020 GF-CO/CURR-TRANS OPER-CO/EXTRA T	1,692.51	2,255.00	2,255.00	0.00	0.00%
CONSOLIDATED SCHOOL NONLABOR	566,266.10	572,703.00	570,178.00	\$(2,525.00)	(3.47)%
CONSOLIDATED SCHOOL TOTAL	51,212,417.77	51,386,894.60	51,265,122.78	\$(121,771.82)	(8.78)%

1-6  
x 180

Approx \$6100  
per student

## **ATTACHMENT 3**

# **RSU-21 SUDY COMMITTEE**

## **Transportation Options & Costs**

### **Summary**

A top down analysis exploring various options and associated costs for providing transportation service for Kennebunkport's students and Special Ed children if Kennebunkport were to withdraw from RSU-21 has been attempted.

Detailed budget information was reviewed for RSU-21 in 2012 and for Arundel over the years' 2007-2009, prior to their joining the RSU. Follow-up interviews were held with Steve Mosley, Director of Transportation for RSU-21 and Brian Cressey, Vice President of W.C. Cressey & Sons, Inc. Among other things, Cressey & Sons are in the business of establishing lease/purchase contracts on school buses for school districts. They are a local company located in Kennebunk.

Two basic scenarios were examined: (1) contracting out the service to a third party and, (2) establishing a Town owned and operated service. Discussion of the data used and the scenarios considered are presented in the body of this report.

### **Conclusions**

#### **Cost to Contract for Full Service Transportation:**

Assuming that a suitable full service contract could be negotiated, a logical choice for contractor would be RSU-21 itself, or what's left of it if Arundel & Kennebunkport both withdrew. They already have the vehicles and necessary infrastructure, but more important they know the required bus routes, students, schools, etc. The fully absorbed cost of providing service to Kennebunkport in 2012 and within the RSU is estimated at \$413,000. (Interestingly, that's almost exactly the same as the \$412,000 estimated cost for Arundel's transportation service if their 2009 costs were escalated to 2012.) Assuming that the RSU likely would want to add a service charge, a conservative guess would put the cost for a full service contract in the range of \$450,000 to \$500,000.

#### **Cost to Own & Operate the Transportation Service:**

It is more difficult to assign a cost to this scenario simply because there are many more variables to be considered; i.e., new vehicles or used vehicles, purchased or leased, contract maintenance or in house, etc.

However, using cost data extracted from both the RSU 2012 budget and the Arundel 2007-2009 cost figures, and lease/purchase costs for a fleet of new buses, it is estimated that a go it alone operation would conservatively cost in the neighborhood of \$535,000 per year. The probability is fairly high that some costs may not have been considered simply because this would be a totally new venture for Kennebunkport. With contracted service, where a system already is up and running, the costs are well known. It's prudent to realize that the risk of unknown start-up costs materializing for a go it alone operation may be quite significant.

## RSU-21 STUDY COMMITTEE

### Transportation Costs

**Objective:** To investigate options & costs for Kennebunkport to establish a Transportation Service for Kennebunkport students if the Town were to withdraw from RSU-21.

**Standards:**

1. Transportation will be provided to all Kennebunkport students attending Consolidated School, Kennebunk Elementary, Kennebunk Middle School and Kennebunk High School. Perhaps other private schools as well.
2. Transportation will be provided to Special Ed students attending Consolidated School's Special Ed programs.
3. Options considered include a full service contract with an outside provider as well as a total self-sufficient & locally controlled operation based on purchased or lease/purchased vehicles.
4. Information from current RSU-21 operations & Arundel's Mildred Day School operations prior to their joining the RSU are reviewed and used as the basis of estimating future costs for Kennebunkport.
5. Both leasing and purchase costs of buses are investigated.
6. Bus routes & number of buses required for Kennebunkport are based on current RSU-21 operations.

### Back Ground Information

#### Transportation Department Operations of RSU-21

As a first data source, the overall budget of RSU-21 for 2012 was analyzed.

Information has been obtained from the 2012 RSU-21 Budget as well as from discussions with Stephen Mosley, Director of Transportation for RSU-21.

2012 RSU-21 Total Budget:	\$35,742,437
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2012 Transportation Department Budget:	\$2,270,366
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The transportation budget represents about 6.4% of the total budget and is all inclusive of administration, regular drivers, maintenance personnel, Special Ed drivers, and all operating supplies and overheads. Medical, dental and insurance benefits, for all employees included. Costs for bus replacements included as needed, although none in the 2012 budget. Details are attached.

**Current Fleet of Buses:**    24 Regular 77 passenger school buses

9 Special Ed vans/buses

Above numbers include 3 spare buses, as back ups.

Current Purchase Costs: New 77 passenger bus: \$85,500\*  
 New Spec. Ed bus: \$56,000\*

\*Prices based on recent RSU-21 purchases, but vary depending on exact specifications. They can range from \$78,000 to \$86,000 for full size buses and \$50,000-\$57,000 for Spec. Ed buses. Prices generally controlled by State guidelines.

Drivers: RSU-21 policy is to have one driver for each bus plus one FT stand by driver and up to 15 back ups on call, as needed.

Drivers typically work two 2 ½ hour shifts each day for a total of 25 hours per week per driver.

Administration: One FT supervisor and one FT Assistant. Both are qualified drivers as well.

#### Costing Out the Operation of the RSU Transportation Department:

A simple approach is to look at the fully loaded cost of operating the department on a per bus unit. With 33 buses and a budget of \$2,270,365, the average cost for operating a bus unit is \$68,800.

#### Transportation Operations for Arundel Mildred Day School, etc.

As a second reference point, the operating budget of Arundel prior to their joining RSU-21 was analyzed. The following numbers may be of some use in guiding Kennebunkport if Kennebunkport were to withdraw from the RSU. Details attached.

#### Total Cost Budgets for the years 2007-2009 (2009 estimated)

<u>2007</u>	<u>2008</u>	<u>2009</u>
\$5,872,814	\$6,155,271	\$6,616,519

#### Total Transportation Costs for the same period:

<u>2007</u>	<u>2008</u>	<u>2009</u>
\$181,734	\$200,727	\$270,981

Several things are notable. Arundel's transportation cost in 2009, as a percent of the their total budget, is about 4.1%, compared to the RSU number of 6.4% in 2012. Much of that difference may reflect fuel cost differences. It's also notable that the transportation cost for Arundel had escalated at a significant rate from 2007 to 2009 due in part to increased fuel & benefit costs and acquisition of a new bus.

Extrapolating the 2009 estimated costs to 2012, a 15% annual escalation factor would suggest an annual transportation budget of \$412,000. Assuming a six-bus fleet, that would result in a \$68,667 unit cost. Eight buses would be \$51,500.



## Options for Kennebunkport if They Were to Withdraw from RSU-21

Transportation services currently provided to Kennebunkport Students by RSU-21 to all Schools, as of March 2012:

The total number of Kennebunkport students transported is approximately 431.

There are five separate bus routes currently servicing Kennebunkport students:

Route #1: 115 miles per day

Route #13: 102 miles per day

Route #14: 70 miles per day

Route #15: 80 miles per day

Route #36: 110 miles per day

There also is at least one Special Ed bus servicing Consolidated School. This likely would increase if Arundel were to withdraw from the RSU, since special education needs are focused on individual schools.

## Kennebunkport Contracts with a Third Party to Provide Service:

**Option #1:** Consider a Full-Service Contract with the RSU Transportation Department, or some other third party, to provide transportation service equivalent to what we currently receive as part of the RSU.

One possibility for providing transportation service for Kennebunkport students would be to negotiate a full service contract with what remains of the RSU to continue to transport our students. No idea how realistic this would be politically, but an over the top estimate is that such a contract might cost somewhere in the range of \$400,000 to \$500,000 a year.

This number is based simply on the fact that we currently use five regular buses and one Special Ed bus, which constitute about 18.2% of the total RSU fleet. Eighteen percent of the total RSU Transportation budget would be about \$413,000\*. It's quite likely that the RSU would want to impose a service charge on top of that number. A conservative cost estimate for such a full service contract might be in the range of \$450,000 to \$500,000 a year.

\*Coincidentally, this number is quite close to the estimated 2012 cost for Arundel's Transportation service of \$412,000.

**Option #2: Purchase Surplus Buses from the RSU for Total Control by Kennebunkport:**

Alternatively, if Kennebunkport were to withdraw from the RSU, they would have more buses than they would need, particularly if Arundel also had withdrawn. An option to purchase some of their used vehicles at a depreciated value might be a possibility. There are too many unknowns to estimate the cost of this option

**Option #3: Other Possibilities:**

1. Purchase buses outright from the RSU, but contract with the RSU to provide operating services. Eg. Kennebunkport owns the vehicles, but the RSU operates and maintains them.
2. Lease buses from the RSU, using Kennebunkport drivers but with the RSU storing & maintaining the vehicles.

**Kennebunkport Makes a Complete Separation from the RSU and Operates its Own Transportation Service:**

**Option: Purchase or Lease/Purchase Buses and Establish a Locally Owned & Operated Transportation Department.**

<b>Cost to Purchase Equipment Outright:</b>	Six 77 passenger buses:	\$480,000
	Two Special Ed Vans:	<u>\$100,000</u>
	<b>Total Cost:</b>	<b>\$580,000</b>

**Cost to Lease/Purchase Equipment:**

Lease/Purchase Agreements are available on a 2-5 year contract. They can be arranged both for new and used equipment. Cressey & Sons in Kennebunk provide leasing services. Brian Cressey told me that under the right circumstances, subsidies from the Department of Education might be available, although with a withdrawal from and RSU, they might not be. Brian's cell contact number is 205-1332.

According to Brian, a 3-year term lease for six new Thomas Built Buses at \$80,000 each would be as follows: (Details attached)

Principal:	\$480,000
Annual Payment:	\$164,305
Interest:	\$12,911
<b>Total Lease Payment:</b>	<b>\$492,911</b>

For a 5-year term lease, the cost would be:

Principal:	\$480,000
Annual Payment:	\$101,162
Interest:	\$25,809
Total Lease Payment:	\$505,809

### **Estimated Operating Budget for a Kennebunkport Owned & Operated School Transportation Department:**

This is the most difficult estimate to make simply because it would be totally new to Kennebunkport. Based on the data reviewed from RSU-21 and Arundel's past budgets, a best guess would be as follows:

Assumptions as to what would be required:

One Supervisor/scheduler. Assume \$75,000, including benefits.

Fleet of six full size buses & two Special Ed buses in new condition.

Six full size buses leased on a five-year lease/purchase contract @ \$101,162 per year.

Two Special Ed buses leased on a five-year lease/purchase contract @ \$17,500 per year.

Six regular drivers plus two back-ups @ \$26,000 per year = \$156,000.  
(\$17,398 salary plus \$8329 benefits)

Two Special Ed drivers at \$29,785 per year = \$59,570, including benefits.

Mechanical maintenance provided by an expanded Highway Maintenance Department at an estimated cost of \$65,000 per year.

External Bus Storage on Town owned land at no charge.

Fuel costs of \$45,000 per year. Assumes 500 miles per day for 90,000 miles per year and averaging 10 miles per gallon with fuel at \$5.00 per gallon.

General maintenance supplies, cleaning & snow removal at \$15,000 per year.

**Total cost for a go it alone operation estimated at \$534,232. This is a very broad based estimate and could easily vary by +/- 20%.**

Cost of acquiring buses could be reduced somewhat by lease/purchasing some of them in used condition but that would shorten the typical life cycle of ten years substantially, depending on the age of the equipment.

## Appendix

1. Details of the 2012 RSU-21 Budget
2. Details of the 2007-2009 Arundel School District Budgets
3. Sample lease/purchase quote for six new Thomas Built School Buses

## Adjusted School Budget to be Considered by Voters

On Tuesday, May 24, the voters in the district rejected the proposed RSU 21 School Budget for the 2011-2012 school year by a margin of 51.2% to 48.8%. As a result, the RSU Board has adjusted the proposed budget and will hold a District Budget Meeting on Tuesday, June 7 at 7:00 p.m. at Kennebunk High School, as well as a School Budget Referendum on Tuesday, June 14, from 8:00 a.m. to 8:00 p.m. at your town polling place. On Friday, May 27, the RSU Board made the following adjustments to the proposed budget:

1. Reduced by \$100,000 the benefits lines for employees throughout the district. This adjustment does not eliminate any staffing or programs, as the district's anticipated costs for employee health insurance can be adjusted down due to the provider's rates being projected at a 6.5% increase, as opposed to the 10% increase previously estimated.
2. Reduced by \$668,347 the amount to be raised through local taxes by increasing the amount to be applied to next year's budget from the district's undesignated fund balance. This leaves \$500,000 in the undesignated fund balance.

The revised budget for the 2011-2012 school year is as follows:

Category	2011	2012	Change
<b>OVERVIEW, K-12 and Adult Ed:</b>			
Total Proposed Budget:	\$35,742,437	\$3,918,976	\$225,915
State Aid	\$4,252,854	\$19,503,319	\$310,380
Federal Funds	\$891,286	\$6,107,805	(\$152,968)
MaineCare Revenue	\$20,000	\$29,530,050	\$383,327
District Revenues (fees)	\$40,000		
Carry-forward	\$1,008,247		
<b>TOTAL TO BE RAISED:</b>	<b>\$79,530,050</b>		

**ASSESSMENT BY MUNICIPALITY:**

	2011	2012	Change
Town	\$3,693,011	\$3,918,976	\$225,915
Arundel	\$19,192,939	\$19,503,319	\$310,380
Kennebunk	\$6,260,773	\$6,107,805	(\$152,968)
Kennebunkport	\$29,146,723	\$29,530,050	\$383,327
<b>TOTAL</b>	<b>\$79,530,050</b>		

### PROPOSED EXPENDITURES: (Descriptors are a sampling of expenditure items, not an exhaustive list.)

Special Education: Salaries and benefits for special education teachers and support personnel, as well as classroom supplies and equipment, out-of-district placements, and professional services.	\$5,621,629
Other Instruction: Salaries and benefits for Gifted & Talented, English Language Learners, Alternative Education, Summer School, and Interscholastic Athletics and Activities. Includes supplies, dues, fees, and professional contracts.	\$1,132,645
System Administration: Salaries and benefits for offices of the Superintendent, Finance, and Development. Includes property and liability insurances, advertising, dues and fees, legal fees, auditing expenses, supplies.	\$966,928
Transportation: Salaries and benefits for drivers, bus aides, mechanics, and supervisors.	\$2,265,366
Principal and interest for bus purchases and leases, fuel costs, insurance, equipment and supplies.	
Debt Service: Principal and interest for Kennebunk Elementary School and Middle School of the Kennebunks. This debt is shared by Kennebunk and Kennebunkport only.	\$2,659,121
Adult Education: In addition to the K-12 budget shown above, the district contributes \$34,715 toward the cost of salaries, benefits, supplies, advertising, and contracted services for Adult Education.	\$100,292
<b>TOTAL K-12 BUDGET:</b>	<b>\$35,742,437</b>

# RSU 21

## 2011-12 PROPOSED BUDGET BY DEPARTMENT

Department	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	Inc/(Dec)
HEALTH	313,564.00	308,209.15	304,994.00	349,326.10	44,332.10
CURRICULUM	176,687.00	157,531.35	172,874.00	161,165.57	(11,708.43)
PROFESSIONAL DEVELOPMENT DISTRICT	50,000.00	42,755.50	50,000.00	50,000.00	0.00
TECHNOLOGY	767,005.00	770,416.79	755,439.00	771,147.60	15,708.60
ACADEMIC ASSESSMENT	30,500.00	35,393.05	25,500.00	26,500.00	1,000.00
SCHOOL BOARD	254,261.00	195,851.27	178,201.00	190,326.00	12,325.00
SUPERINTENDENT	347,352.00	304,994.87	290,814.00	316,130.25	25,316.25
DEVELOPMENT	0.00	0.00	100,000.00	95,610.04	(4,389.96)
BUSINESS	348,596.00	321,480.41	323,441.00	324,661.71	1,220.71
PRINT	158,203.00	266,573.33	84,263.00	40,000.00	(44,263.00)
PLANT	4,256,662.00	3,442,592.04	3,448,012.00	3,468,293.00	20,281.00
TRANSPORTATION	2,073,812.00	1,906,790.29	1,925,722.00	2,265,366.00	339,644.00
FOOD SERVICE	23,718.00	23,718.00	29,801.00	30,695.00	894.00
DEBT SERVICE	2,720,082.00	2,718,657.39	2,613,770.00	2,659,121.00	45,351.00
SPED	5,900,355.00	5,085,286.45	5,353,866.00	5,703,199.00	349,333.00
GT	258,535.00	232,990.73	233,969.00	212,875.64	(21,093.36)
ESL	49,260.00	41,708.96	3,035.00	11,188.02	8,153.02
ATHLETICS	615,867.00	581,471.14	617,617.00	634,016.70	16,399.70
CONSOLIDATED	1,587,328.00	1,283,200.55	1,388,630.00	1,396,894.60	8,264.60
SEA ROAD	1,489,023.00	1,436,197.68	1,449,430.00	1,431,971.74	(17,458.26)
KES	2,760,116.00	2,640,822.38	2,779,825.00	2,811,022.21	31,197.21
MID	2,787,116.00	2,678,419.08	2,812,867.00	2,642,674.93	(170,192.07)
MSK	3,399,525.00	3,270,845.61	3,411,459.00	3,336,066.65	(75,392.35)
KHS	6,739,616.00	6,547,162.24	6,723,471.00	6,713,693.24	(9,777.76)
DISTRICT BUDGET TOTAL	36,907,183.00	34,297,868.26	35,077,000.00	35,642,145.00	565,145.00

Account Number		Description	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	Inc/(Dec)
TRANSPORTATION							
1000	0000	2700	510400	900	2010 Budget	2011 Budget	2012 Proposed
1000	0000	2700	510400	900	53,495.00	9,495.00	75,113.81
1000	0000	2700	511800	900	41,731.00	42,357.00	40,000.00
1000	0000	2700	512302	900	1,523.00	1,553.00	0.00
1000	0000	2700	521400	900	2,890.00	2,948.00	3,278.74
1000	0000	2700	521410	900	541.00	568.00	532.51
1000	0000	2700	521800	900	15,028.00	8,888.72	0.00
1000	0000	2700	521810	900	120.00	122.00	0.00
1000	0000	2700	522300	900	2,626.00	2,679.00	4,425.08
1000	0000	2700	522400	900	3,273.00	3,538.00	0.00
1000	0000	2700	522800	900	0.00	0.00	1,852.83
1000	0000	2700	523400	900	84.00	86.00	76.42
1000	0000	2700	526400	900	84.00	86.00	0.00
1000	0000	2700	526800	900	1,439.00	1,468.00	262.64
1000	0000	2700	527400	900	1,792.00	1,828.00	0.00
1000	0000	2700	527800	900	2,850.00	2,850.00	2,100.00
1000	0000	2700	530000	900	1,083.00	0.00	1,155.00
1000	0000	2700	533000	900	10,800.00	5,800.00	5,500.00
1000	0000	2700	540000	900	7,600.00	2,600.00	2,600.00
1000	0000	2700	541000	900	16,085.00	6,085.00	3,500.00
1000	0000	2700	543000	900	69,800.00	64,000.00	62,500.00
1000	0000	2700	544110	900	52,475.00	52,475.00	41,554.00
1000	0000	2700	552000	900	150.00	100.00	350.00
1000	0000	2700	553100	900	8,300.00	8,300.00	6,500.00
1000	0000	2700	553200	900	1,800.00	1,000.00	1,000.00
1000	0000	2700	558000	900	1,800.00	800.00	1,000.00
1000	0000	2700	560000	900	15,490.00	3,585.00	5,700.00
1000	0000	2700	562200	900	12,822.00	12,982.00	12,900.00
1000	0000	2700	562400	900	11,000.00	12,400.00	13,464.00
1000	0000	2700	562600	900	220,000.00	200,700.00	216,756.00
1000	0000	2700	565000	900	5,745.00	2,618.00	1,200.00
1000	0000	2700	572100	900	15,000.00	0.00	0.00
1000	0000	2700	573000	900	11,175.00	8,000.00	7,800.00

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	Inc/(Dec)
1000 0000 2700 573600	GF-OH-TRANS-CAPITAL VEHICLES-DIST	68,400.00	4,150.00	0.00	0.00	0.00
1000 0000 2700 581000	GF-OH-TRANS-DUES FEES-DIST	650.00	627.16	716.00	720.00	4.00
1000 0000 2700 583100	GF-OH-TRANS-DEBT PRINCIPAL-DIST	78,000.00	81,540.52	77,710.00	126,646.00	48,936.00
1000 0000 2700 583200	GF-OH-TRANS-DEBT INTEREST-DIST	3,624.00	3,724.60	3,835.00	3,800.00	(35.00)
1000 0000 2700 589000	GF-OH-TRANS-MISC EXP-DIST	740.00	1,167.35	462.00	510.00	48.00
1000 0000 2710 511800	GF-OH-TRANS OPER-REG SALARIES-DIST	456,367.00	547,444.94	463,213.00	591,540.08	128,327.08
1000 0000 2710 512302	GF-OH-TRANS OPER-SUB SALARIES-DIST	35,364.00	21,396.92	36,071.00	22,142.00	(13,929.00)
1000 0000 2710 521800	GF-OH-TRANS OPER-GROUP HEALTH REG-DIST	135,295.00	136,488.36	138,001.00	160,075.04	22,074.04
1000 0000 2710 521810	GF-OH-TRANS OPER-GROUP DENTAL REG-DIST	12,676.00	10,456.75	13,310.00	11,494.72	(1,815.28)
1000 0000 2710 521820	GF-OH-TRANS OPER-GROUP LIFE REG-DIST	4,500.00	3,328.43	4,500.00	0.00	(4,500.00)
1000 0000 2710 522300	GF-OH-TRANS OPER-SS/MC SUBS-DIST	2,460.00	1,636.86	2,509.00	1,900.00	(609.00)
1000 0000 2710 522800	GF-OH-TRANS OPER-SS/MC REG-DIST	36,740.00	49,002.54	37,475.00	44,945.98	7,470.98
1000 0000 2710 523800	GF-OH-TRANS OPER-RET CONT REG-DIST	0.00	723.80	0.00	4,642.04	4,642.04
1000 0000 2710 526300	GF-OH-TRANS OPER-UNEMPLOYMENT SUBS-DIST	0.00	49.08	0.00	100.00	100.00
1000 0000 2710 526800	GF-OH-TRANS OPER-UNEMPLOYMENT REG-DIST	2,301.00	1,615.36	2,347.00	1,863.57	(483.43)
1000 0000 2710 527300	GF-OH-TRANS OPER-WORKERS COMP SUBS-DIST	1,000.00	1,518.37	1,020.00	1,600.00	580.00
1000 0000 2710 527800	GF-OH-TRANS OPER-WORKERS COMP REG-DIST	17,947.00	45,974.09	18,306.00	40,984.33	22,678.33
1000 0000 2710 528800	GF-OH-TRANS OPER-HEALTH PAYOUT REG-DIST	6,000.00	14,119.11	6,000.00	12,714.00	6,714.00
1000 0000 2710 533000	GF-OH-TRANS OPER-EMP TRAIN & DEV-DIST	2,890.00	0.00	0.00	0.00	0.00
1000 0000 2710 534000	GF-OH-TRANS OPER-PROF SERVICE-DIST	4,580.00	3,846.00	7,428.00	6,794.00	(634.00)
1000 0000 2710 551900	GF-OH-TRANS OPER-PURCH TRANSPORT-DIST	0.00	2,754.00	0.00	0.00	0.00
1000 0000 2710 581000	GF-OH-TRANS OPER-DUES & FEES-DIST	6,500.00	7,277.19	4,300.00	6,000.00	1,700.00
1000 0000 2720 511800	GF-OH-TRANS MON-REG SALARIES-DIST	91,819.00	29,731.76	93,196.00	92,769.59	(426.41)
1000 0000 2720 521800	GF-OH-TRANS MON-GRP HEALTH REG-DIST	32,946.00	0.00	33,605.00	13,719.00	(19,886.00)
1000 0000 2720 521810	GF-OH-TRANS MON-GRP DENTAL REG-DIST	3,786.00	446.20	3,975.00	0.00	(3,975.00)
1000 0000 2720 522800	GF-OH-TRANS MON-SS/MC REG-DIST	7,201.00	2,082.15	7,345.00	973.20	(6,371.80)
1000 0000 2720 526800	GF-OH-TRANS MON-UNEMPLOYMENT REG-DIST	583.00	78.94	595.00	60.00	(535.00)
1000 0000 2720 527800	GF-OH-TRANS MON-WORKERS COMP REG-DIST	3,948.00	2,119.41	4,027.00	907.05	(3,119.95)
1000 0000 2720 533000	GF-OH-TRANS MON-EMP TRAIN & DEV-DIST	630.00	0.00	700.00	700.00	0.00
1000 0000 2730 511800	GF-OH-TRANS MAINT-REG SALARY-DIST	94,329.00	110,926.38	95,744.00	116,963.60	21,219.60
1000 0000 2730 521800	GF-OH-TRANS MAINT-GROUP HEALTH REG-DIST	20,519.00	23,354.08	20,929.00	26,328.24	5,399.24
1000 0000 2730 521810	GF-OH-TRANS MAINT-GROUP DENTAL REG-DIST	1,082.00	937.44	1,136.00	887.52	(248.48)
1000 0000 2730 522800	GF-OH-TRANS MAINT-SS/MC REG-DIST	7,395.00	8,074.33	7,545.00	7,115.86	(429.14)
1000 0000 2730 523800	GF-OH-TRANS MAINT-RET CONT REG-DIST	0.00	200.42	0.00	1,627.81	1,627.81
1000 0000 2730 526800	GF-OH-TRANS MAINT-UNEMPLOYMENT REG-DIST	167.00	120.00	170.00	120.00	(50.00)
1000 0000 2730 527800	GF-OH-TRANS MAINT-WORKERS COMP REG-DIST	4,050.00	6,744.10	4,131.00	6,632.16	2,501.16



Account Number		Description	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	Inc(Dec)
1000 0000 2730 533000	900	GF-OH-TRANS MAINT-EMP TRAIN & DEV-DIST	270.00	0.00	270.00	0.00	(270.00)
1000 0000 2730 534000	900	GF-OH-TRANS MAINT-PROF SERVICE-DIST	3,940.00	0.00	4,380.00	4,552.00	172.00
1000 0000 2730 543000	900	GF-OH-TRANS MAINT-REPAIR/MAINT SERV-DIST	32,600.00	8,825.92	2,700.00	3,000.00	300.00
1000 0000 2730 564000	900	GF-OH-TRANS MAINT-BOOKS PERIODICALS-DIST	1,850.00	244.28	1,850.00	1,850.00	0.00
1000 0000 2730 567000	900	GF-OH-TRANS MAINT-SUPPLIES/VEHICLE-DIST	136,723.00	80,754.52	168,895.00	140,000.00	(28,895.00)
1000 0000 2730 581000	900	GF-OH-TRANS MAINT-DUES & FEES-DIST	300.00	0.00	300.00	300.00	0.00
1000 0000 2750 511800	900	GF-OH-TRANS SPED-REG SALARIES-DIST	98,619.00	149,413.25	100,098.00	172,077.73	71,979.73
1000 0000 2750 512302	900	GF-OH-TRANS SPED-SUB SALARIES-DIST	3,000.00	15,637.18	3,060.00	15,700.00	12,640.00
1000 0000 2750 521800	900	GF-OH-TRANS SPED-GROUP HEALTH-DIST	50,961.00	50,083.86	51,980.00	66,249.20	14,269.20
1000 0000 2750 521810	900	GF-OH-TRANS SPED-GROUP DENTAL-DIST	3,245.00	1,338.60	3,407.00	2,938.20	(448.80)
1000 0000 2750 522300	900	GF-OH-TRANS SPED-SS/MC SUB-DIST	1,000.00	1,194.60	1,020.00	1,200.00	180.00
1000 0000 2750 523800	900	GF-OH-TRANS SPED-SS/MC REG-DIST	7,737.00	10,889.43	7,892.00	13,030.22	5,138.22
1000 0000 2750 525800	900	GF-OH-TRANS SPED-RET CONT REG-DIST	0.00	0.00	0.00	887.16	887.16
1000 0000 2750 526300	900	GF-OH-TRANS SPED-UNEMPLOYMENT SUB-DIST	0.00	42.04	0.00	100.00	100.00
1000 0000 2750 526800	900	GF-OH-TRANS SPED-UNEMPLOYMENT REG-DIST	500.00	389.68	510.00	720.00	210.00
1000 0000 2750 527300	900	GF-OH-TRANS SPED-WORKERS COMP SUB-DIST	1,000.00	1,098.73	1,020.00	1,100.00	80.00
1000 0000 2750 527800	900	GF-OH-TRANS SPED-WORKERS COMP REG-DIST	4,236.00	10,632.74	4,321.00	12,144.51	7,823.51
1000 0000 2750 528800	900	GF-OH-TRANS SPED-HEALTH PAYOUT REG-DIST	1,000.00	0.00	1,000.00	0.00	(1,000.00)
1000 0000 2750 531900	900	GF-OH-TRANS SPED-PURCH TRANSPORT-DIST	16,000.00	17,672.68	16,000.00	16,000.00	0.00
TRANSPORTATION TOTAL			2,073,812.00	1,906,790.29	1,925,722.00	2,270,365.84	344,643.84

# Arundel School District Costs

FY07-FY09

Conferences	250	250	250
Other Contract Services	21,950	21,950	22,000
Repair & Maintenance	30,000	30,000	35,000
Rental of Equipment	250	400	400
Insurance	34,778	31,875	30,000
Travel	700	700	700
Supplies	18,000	20,000	22,000
Electricity	40,000	49,000	45,000
Fuel Oil	35,000	38,000	55,000
Equipment	8,500	8,000	8,000
Oper/Maint	304,976	318,223	321,700

	2007 Budget	2008 Budget	Proposed 2009 Budget
Grounds Care			
Contract Repair of Equip	500	500	250
Supplies	500	500	500
Equipment	300	0	500
Grounds Care	1,300	1,000	1,250

	2007 Budget	2008 Budget	Proposed 2009 Budget
Vehicle Operation			
Salaries	75,740	95,040	106,511
Temporary Salaries	4,000	4,000	4,000
Group Insurance	17,860	24,326	20,576
Delta Dental	1,090	1,440	2,400
Disability Insurance	3,990	4,588	4,500
Social Security/Medicare	6,200	7,500	8,454
Unemployment Comp	370	370	720
Workers' Comp	11,784	6,775	2,370
Purchased Prof. Service	800	1,000	1,000
Repairs	15,000	15,000	20,000
Auto Insurance	5,000	3,588	3,350
Communications	1,800	1,800	1,800
Travel Reimbursement	100	300	300
Supplies	8,000	8,000	5,000
Gasoline	30,000	30,000	35,000
Bus Purchase	0	0	55,000
Vehicle Op	181,734	200,727	270,981

TOTAL	5,872,814	6,155,271	6,616,519
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# DAIMLER

Daimler Truck

Financial

March 4, 2012

Kennebunkport Consolidated Schools

Daimler Truck Financial is pleased to offer the following proposal to finance the acquisition of various vehicles by Kennebunkport Consolidated Schools from W.C. Cressey & Son, Inc.

Lessee: Kennebunkport Consolidated Schools  
Issue Type: Tax-exempt installment financing of various equipment, subject to annual appropriation

Equipment: Six (6) new Thomas Built Buses  
Amount Financed: \$480,000.00 (\$80,000.00 each)  
Mode: Annual in Advance

## 3 - Year term

2.714%	Date	Lease	Lease Payment	Interest	Principal	Balance	Payoff
Lease	4/1/2012	480,000.00				480,000.00	N/C
1	4/1/2012		164,303.74	0	164,303.74	315,696.26	318,096.26
2	4/1/2013		164,303.74	8,569.23	155,734.51	159,961.75	160,774.73
3	4/1/2014		<u>164,303.74</u>	<u>4,341.99</u>	<u>159,961.75</u>	<u>0</u>	<u>0</u>
Grand Totals		480,000.00	492,911.22	12,911.22	480,000.00		

## 5 - Year term

2.689%	Date	Lease	Lease Payment	Interest	Principal	Balance	Payoff
Lease	4/1/2012	480,000.00				480,000.00	N/C
1	4/1/2012		101,161.79	0	101,161.79	378,838.21	381,238.21
2	4/1/2013		101,161.79	10,188.41	90,973.38	287,864.83	289,329.07
3	4/1/2014		101,161.79	7,741.79	93,420.00	194,444.83	195,189.30
4	4/1/2015		101,161.79	5,229.37	95,932.42	98,512.41	98,764.75
5	4/1/2016		<u>101,161.79</u>	<u>2,649.38</u>	<u>98,512.41</u>	<u>0</u>	<u>0</u>
Grand Totals		480,000.00	505,808.95	25,808.95	480,000.00		

Subject to credit qualification and based on the terms described above, Mercedes-Benz Financial Services USA LLC quotes you a rate of See above% per annum. This proposal and the interest rate stated herein shall expire 30 days from the date of this proposal letter and shall have no effect on any prior documentation signed by the parties. This proposal is not a commitment and is subject to credit qualification based on the terms of the transaction, verification of eligibility for tax-exempt financing and properly completed documentation

Daimler Truck Financial  
13650 Heritage Parkway  
Fort Worth, TX 76177  
Phone (800) 659-4444  
www.daimler-truckfinancial.com

\*\*\*\*\*TPFF2494 (11/14/2010)

# DAIMLER

presented to Mercedes-Benz Financial Services USA LLC for funding. Any subsequent commitment letter or documentation signed by the parties will supersede and replace this proposal.

No changes in federal or applicable state or local tax law, regulations, case law, rulings, or other interpretations by the Internal Revenue Service that would adversely affect any Federal, State or local tax benefits are assumed in determining the above proposal.

**LEGAL OPINION:** The lessee's counsel shall furnish Mercedes-Benz Financial Services USA LLC with an opinion covering this transaction and the documents used herein. This opinion shall be in a form and substance satisfactory to Mercedes-Benz Financial Services USA LLC.

I look forward to working with you on this transaction.

Sincerely,

Bill Farrar  
Bus/Municipal District Manager  
Daimler Truck Financial  
815-230-3160

## **ATTACHMENT 4**

# Summary of Maine Law on Tuitioning Students

## SUMMARY

Under normal circumstances, the school board for a school administrative unit (SAU) is empowered to decide whether to accept or reject tuitioned students from another SAU. Tuition for elementary school students in Maine is limited to the receiving SAU's cost per student for the preceding school year. Tuition for High School students in Maine is limited to the lesser of the receiving SAU's cost per student for the preceding school year or the adjusted Statewide average cost per High School student. All average costs per student are determined by the Commissioner of the Department of Education.

The school board for an SAU sending students to another SAU may vote to pay a higher tuition rate than the statutory limit. In the event of capital improvements a sending and receiving SAU may agree to an increase in tuition of not more than 10% of the legal tuition rate in any one year.

For the first academic year following the withdrawal of a municipality from a school administrative unit (SAU), the withdrawing municipality is entitled to send its children to the SAU school that they would have attended absent the withdrawal.

The sending (withdrawn) municipality must pay tuition to the receiving SAU equal to the SAU's cost per student for the preceding school year as calculated by the Commissioner of the Department of Education. In the case of High School students, the sending municipality is not entitled to the limitation of tuition to the State average cost per High School student that typically applies to High School tuitioning in Maine.

Subsequent to this one year "grace period" the receiving school board is empowered to accept or reject tuitioned students from the sending municipality. If said school board does accept tuitioned students from the sending municipality, they are then required to give two years notice if they wish to discontinue accepting said students.

## Assumptions, Estimates and Disclaimers

### ASSUMPTIONS

The average population, per grade level, of Kennebunkport students in the Kennebunk middle school (6<sup>th</sup>, 7<sup>th</sup> & 8) is 35 students. The average population, per grade level, of Kennebunkport students in the Kennebunk high school (9<sup>th</sup>, 10<sup>th</sup>, 11<sup>th</sup>, & 12<sup>th</sup>) is 33 students. The average population, per grade level, of Kennebunkport students at Kennebunkport Consolidated School (KCS...K, 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, 4<sup>th</sup> & 5<sup>th</sup>) is 32.

Because the current numbers by grade level do not establish any particular trend of growing or diminishing student populations, calculations focus entirely on the current middle and high school student populations because projecting expenses using future estimated populations would not radically change the results.

Since 2007, the average\* cost per student in Statewide public and private schools in Maine has increased 1.68% (Public) and 2.3% (Private) respectively (Table C) on an annualized basis. Since 2007, the average cost per student in RSU 21 has increased 3.7% annually (Table D). The estimates below use flat 2011-2012 dollar amounts and do not explore the impact of inflation on future costs.

### ESTIMATES

If the 2011-2012 school year was the first year following a Kennebunkport withdrawal from RSU 21 (the statutorily protected year where every child is entitled to be tuitioned to the school they would have attended absent the withdrawal) the total cost of tuition to the town of Kennebunkport for the school year would have been \$2,178,325 (Appendix Table B).

If the 2011-2012 school year was a normal school year (not the statutorily protected tuitioning year in the above paragraph) in which Kennebunkport was outside of RSU 21 but was, subject to RSU 21's school board's approval, tuitioning students to the Kennebunk middle and high schools, the total cost of tuition to the town of Kennebunkport for the school year would have been \$2,035,899 (Appendix: Table A).

If the 2011-2012 school year was a normal school year (not the statutorily protected tuitioning year in the above paragraph) in which Kennebunkport was tuitioning students to private middle and high schools, the total cost of tuition to the town of Kennebunkport for the school year would have been \$1,985,173 (Appendix: Table A or B).

In the 2011-2012 academic year there are approximately 18 K-5<sup>th</sup> students at KCS who reside in municipalities other than Kennebunkport, principally Kennebunk. Were those students being tuitioned to KCS for the 2011-2012 academic year, a Kennebunkport SAU would collect approximately \$150,649 in total tuition from the sending SAU(s). Amounts collected would offset tuition outlays by Kennebunkport.

## DISCLAIMERS

The calculations on this page, and particularly those in paragraph two under "ESTIMATES" must be used cautiously. The tuition rates cited in the accompanying Appendix are calculated using both average SAU and Statewide costs per student for years already past. The averages for RSU 21 in particular (upon which future tuitions would be based) might change dramatically with the withdrawals of first Arundel and then Kennebunkport from the school unit.

Average spending per student at all grade levels may also increase with a general economic recovery given that state and federal funding to schools could increase.

In addition, after the first school year following a municipal withdrawal from an SAU, the school board of the SAU is empowered to accept or reject tuitioned students from the withdrawn municipality. In turn, the school board of the withdrawn municipality is empowered to vote to pay a higher tuition than the statutory rate.

Given that an SAU school board is empowered to accept or reject receiving tuitioned students, and an SAU interested in sending tuitioned students is empowered to approve tuition higher than the legal rate there is a defacto authority to charge tuition higher than the statutory "maximum" tuition rates. It may be a mistake for a prospective Kennebunkport independent school district to rely on tuition costs to be limited to the statutory maximums.

That said, the committee was urged by the Department of Education's office not to discount the desirability of *receiving* tuitioned students from other SAU's and suggested that all else being equal, SAU's were generally ambitious to receive students.

*\*The breakdown of costs for elementary schools for 2008 was difficult to determine so the rate of inflation for the 2008 school year for elementary schools was excluded from the calculation of average inflation.*



## Citations and Comments

### AUTHORITY TO ACCEPT OR REFUSE TUITIONED STUDENTS

*Cite: A school board may decide whether schools in its school administrative unit shall accept tuition students whose parents reside in another school administrative unit. (Title 20-A, Part 3, Chapter 219, §5801).*

### TUITIONING OF STUDENTS IN THE WAKE OF A MUNICIPAL WITHDRAWAL FROM AN RSU

*The agreement must provide that during the first year following the withdrawal students may attend the school they would have attended if the petitioning municipality had not withdrawn. (Title 20-A, Part 2, Chapter 103-A, Subchapter 2, §1466)*

Comment: So while a school board is empowered under Chapter 219 to accept or reject the tuitioning of students from outside of its school administrative unit, in the wake of a withdrawal from an RSU, the withdrawing municipality retains the right for a year to tuition their students to the schools they would have attended absent the withdrawal.

*Cite: The allowable tuition rate for students sent from one municipality to another in the former regional school unit must be determined under section 5805, subsection 1, except that it is not subject to the state per pupil average limitation in section 5805, subsection 2 (Title 20-A, Part 2, Chapter 103-A, Subchapter 2, §1466)*

Comment: Subsection 2 referenced in the prior paragraph is the limitation on tuition to the lesser of the RSU's actual cost per secondary student or the statewide average. So in the wake of a municipality withdrawing from an RSU, the "protected" year following withdrawal they are entitled only to tuition based on the actual per-student cost for the RSU for the prior school year and not to the state average, if less.

### NOTICE TO DISCONTINUE ACCEPTANCE OF TUITIONED STUDENTS

*Cite: A school administrative unit which receives tuition students shall give at least 2 years' notice to a sending school administrative unit before discontinuing the acceptance of tuition students. The receiving unit shall file a copy of the notice with the commissioner. (Title 20-A, Part 3, Chapter 219, §5803)*

### SPECIAL TUITION RULE FOR CAPITAL IMPROVEMENTS

*Cite: Notwithstanding subsection 1, beginning with the 1999-2000 school year, a school administrative unit may charge a debt service factor for newly incurred capital outlay and debt service, as defined in section 1, subsection 19-A. The debt service factor must be an amount agreed upon by both the sending and receiving units, with the approval of the commissioner, and may not exceed 10% of a school's legal tuition rate per student in any one year. (Title 20-A, Part 3, Chapter 219, §5804, Paragraph 3)*

## **APPENDIX**

**Table A:** Based on Maine's maximum statutory tuition levels. Shows per student and estimated annual tuition totals for Kennebunkport's 2011-2012 middle and high school student body were they to attend RSU 21 or in the alternative, a private institution or Wells-Ogunquit schools.

**Table B:** Based on actual per-student spending levels. Shows per student and estimated annual tuition totals for Kennebunkport's 2011-2012 middle and high school student body were they to attend RSU 21 or in the alternative a private institution or Wells-Ogunquit schools. Informative in the sense that it might indicate a tuition level a new Kennebunkport school board would need to consider in order to make receiving our tuitioned students appealing to neighboring School Administrative Units.

**Table C:** Based on Maine's statutory maximum tuition levels. Shows average elementary and high school tuition levels for public and private institutions for school years incepting between 2007 and 2011. Calculates the average annual increase for both public and private tuition levels.

**Table D:** Based on RSU 21's actual per-student spending levels for elementary and high schools. Shows average elementary and high school tuition levels for school years incepting between 2007 and 2011. Calculates the average annual increase in costs.

TABLE - A: BASED ON STATE MANDATED MAXIMUM TUITION RATES

Student Counts by Grade		RSU 23			Alternate RSUs/Institutions		
Grade	# Current Students	Tuition/Student	Tuition Total	Tuition/Student	Tuition Total	Tuition/Student	Tuition Total
6th	31	\$ 8,369.39	\$ 259,451.09	\$ 7,335.27	\$ 227,393.37	\$ 9,990.09	\$ 309,692.79
7th	30	\$ 8,369.39	\$ 251,081.70	\$ 7,335.27	\$ 220,058.10	\$ 9,990.09	\$ 299,702.70
8th	44	\$ 8,369.39	\$ 368,253.16	\$ 7,335.27	\$ 322,751.88	\$ 9,990.09	\$ 439,563.96
		Middle School Total	\$ 878,785.95	Private MS Total	\$ 770,203.35	Wells MS Total	\$ 1,048,959.45
9th	23	\$ 8,832.93	\$ 203,157.39	\$ 9,274.58	\$ 213,315.34	\$ 8,832.93	\$ 203,157.39
10th	39	\$ 8,832.93	\$ 344,484.27	\$ 9,274.58	\$ 361,708.62	\$ 8,832.93	\$ 344,484.27
11th	33	\$ 8,832.93	\$ 291,486.69	\$ 9,274.58	\$ 306,061.14	\$ 8,832.93	\$ 291,486.69
12th	36	\$ 8,832.93	\$ 317,985.48	\$ 9,274.58	\$ 333,884.88	\$ 8,832.93	\$ 317,985.48
		High School Total	\$ 1,157,113.83	Private HS Total	\$ 1,214,969.98	Wells HS Total	\$ 1,157,113.83
		Tuition Total	\$ 2,035,899.78	Private Tuition Total	\$ 1,985,173.33	Wells Tuition Total	\$ 2,206,073.28

TABLE - B: BASED ON ACTUAL SPENDING PER STUDENT 2010-2011 (Only Public High School Rates Change)

Student Counts by Grade		RSU 21			Alternate RSUs/Institutions		
		Private Schools			Wells Open Unit RSU		
		Tuition/Student	Tuition Total	Tuition/Student	Tuition Total	Tuition/Student	Tuition Total
6th	31	\$ 8,369.39	\$ 259,451.09	\$ 7,335.27	\$ 227,393.37	\$ 9,990.09	\$ 309,692.79
7th	30	\$ 8,369.39	\$ 251,081.70	\$ 7,335.27	\$ 220,058.10	\$ 9,990.09	\$ 299,702.70
8th	44	\$ 8,369.39	\$ 368,253.16	\$ 7,335.27	\$ 322,751.88	\$ 9,990.09	\$ 439,563.96
		Middle School Total	\$ 878,785.95	Private MS Total	\$ 770,203.35	Wells MS Total	\$ 1,048,959.45
9th	23	\$ 9,920.15	\$ 228,163.45	\$ 9,274.58	\$ 213,315.34	\$ 11,604.43	\$ 266,901.89
10th	39	\$ 9,920.15	\$ 386,885.85	\$ 9,274.58	\$ 361,708.62	\$ 11,604.43	\$ 452,572.77
11th	33	\$ 9,920.15	\$ 327,364.95	\$ 9,274.58	\$ 306,061.14	\$ 11,604.43	\$ 382,946.19
12th	36	\$ 9,920.15	\$ 357,125.40	\$ 9,274.58	\$ 333,884.88	\$ 11,604.43	\$ 417,759.48
		High School Total	\$ 1,299,539.65	Private HS Total	\$ 1,214,969.98	Wells HS Total	\$ 1,520,180.33
		Tuition Total	\$ 2,178,325.60	Private Tuition Total	\$ 1,985,173.33	Wells Tuition Total	\$ 2,569,139.78

TABLE - C

Statutory Public & Private School Union Levels by Year					
Year	Public Middle School	Private Middle School	Public High School	Private High School	
2007-2008	\$ 7,916.11	\$ 6,450.72	\$ 8,005.57	\$ 8,843.10	
2008-2009		\$ 7,240.96	\$ 8,553.19	\$ 8,980.85	
2009-2010	\$ 8,380.95	\$ 7,439.89	\$ 8,896.38	\$ 9,154.37	
2010-2011	\$ 8,200.88	\$ 7,361.43	\$ 8,798.41	\$ 9,238.09	
2011-2012	\$ 8,369.39	\$ 7,335.27	\$ 8,832.93	\$ 9,274.58	

Average Rate of Annual Increase Over 4 Years	
Public	Private
1.68%	2.30%

\*There is very slight variation in these numbers by institution. I have used the values for Thornton Academy in Saco.

TABLE - D

RSU 21 & Private School Initiatives by Year			
	RSU21 Middle School	RSU21 High School	
2007-2008	\$ 7,916.11	\$ 8,005.57	
2008-2009		\$ 8,553.19	
2009-2010	\$ 8,380.95	\$ 9,176.01	
2010-2011	\$ 8,200.88	\$ 9,102.24	
2011-2012	\$ 8,369.39	\$ 9,920.15	

Average Rate of Annual Increase Over 4 Years	
RSU 21	
3.70%	

## **ATTACHMENT 5**

**TOWN OF KENNEBUNKPORT**  
**Memorandum**

May 18, 2012

TO: Educational Options Study Committee

FROM: Larry Mead

**RE: SPECIAL EDUCATION SERVICES AND BUDGET**

In reviewing the special education needs for an independent Kennebunkport School District I benefited from the help and knowledge of RSU-21 Special Services Director, Susan Mulsow. She was invaluable in describing for me the current level of services being provided to Kennebunkport students and with providing an overview of both required and desirable services to be provided by a school district. I also had an opportunity to meet with Katherine Cox, who is the Director of Special Services for the South Portland School District and who is a Kennebunkport resident.

The provision of special education services is a complicated responsibility for a school district. The applicable regulations and laws require vigilance and attention by the responsible administrator. Staffing needs are greater for this discipline, per student costs are higher, and overall costs are less predictable than is the case for other parts of the budget. Predictability of costs is difficult because individual student needs can be quite expensive. Needs can change from one year to the next and the student population can change if students either enter or leave the district. This can happen in the middle of a budget year, causing disruption to budgetary expectations. For example if a student requires day placement out of the district, or residential placement, the costs are quite large. Day placement can cost \$80,000 per year for one student. Residential placement can cost \$220 – 275,000 for one year for one student. While the District makes every effort to keep kids in district, sometimes it is just not possible.

Each special needs student must have an individual assessment (IEP). These assessments can involve multiple staff or consultant participation. Parents may bring legal representation during the meeting. The school may need to also utilize legal counsel. If there is an impasse on the recommended educational plan and it goes to a hearing the legal cost is in the \$40,000 range. While this is not the norm it does happen and budgets must account for it, either with contingency or insurance. Kennebunkport would be advised to build in a reserve fund to be used for unanticipated extraordinary expenses related to special education.

Currently in the 2011-2012 school year there are 83 Kennebunkport students served in the special services program, 32 in grades K- 5 and 51 at the secondary level (6-12). Nineteen of the students are in need of advanced services. A breakdown is provided below:



- **Kennebunkport students receiving special education services**

-	K-5	36
-	6-8	15
-	9-12	32
	Total	83

- **K – 5 Services (Current)**

Resource	Self-Contained Life Skills -1	Self-Contained Emotional (at KES/SRS)	Self-Contained Lifeskills – 2 (at MLD)	Speech/Language Only
22(20 at KCS, 1 at SRS 1 at KES) * 2 with one on ones	3 * 2 with one on ones	2	2	7

**Related Services**

Speech	OT	PT	Social Work
9	15	7	12

- **6 – 8 Services**

Resource	Self-Contained Life Skills	Self-Contained Emotional	Speech/Language Only
14			1

**Related Services**

Speech	OT	PT	Social Work
5	2	0	1

- **9 – 12 Services**

Resource	Transitional Learning Center	Self-Contained Emotional	Speech/Language Only
19	9	3	1

**Related Services**

Speech	OT	PT	Social Work
6	0	0	13

## Projected Budget

I used the experience of the Arundel School Department as a starting point to project what special education costs might be in a Kennebunkport school department. Based on the Arundel costs for 2007 and 2008 and the proposed budget for 2009, and taking into account the smaller student population in

Kennebunkport I arrived at an initial estimate of \$1 million. RSU-21 Special Service Director Mulsow forwarded to me a budget estimate of Kennebunkport student costs within the current RSU-21 special service budget. It should be noted that these cost estimates are intended as a guide only. The actual costs were Kennebunkport to separate would be different and would depend on a number of decisions and choices regarding the delivery of services. This more detailed budget estimate is provided below:

Lifeskills Teacher (1)	\$55,000.00
Ed Techs (4)	\$40,000.00 each
Resource Room Teacher (1)	\$55,000.00
Ed Techs (4)	\$40,000.00 each
Self Contained Emotional Disabilities Program (1)	\$55,000.00
Ed Tech (1)	\$40,000.00
Speech Pathologist	\$55,000.00
Social Worker	\$20,000.00
Physical Therapist	\$15,000.00
Psychological Services	\$45,000.00
Occupational Therapy	\$40,000.00
Assistive Technology Specialist	\$15,200.00
Special Education Director (.5) (Arundel had 1 FTE Sped Director for the same # of students. It depends on where middle and high school kids are tuitioned)	\$65,000.00
Administrative Assistant	\$50,000.00
Materials/Supplies	\$5,000.00
Equipment	\$10,000.00
Professional Development	\$10,000.00
Course Reimbursement	\$5,000.00
Out of District Tuition	\$150,000.00 minimum
Assistive Technology Licenses	\$1,000.00
Technology Updates	\$8,000.00
Legal	\$40,000.00
Audiology contract	\$1,000.00
<b>TOTAL</b>	<b>\$1,060,200</b>

As you see the total in this budget estimate is very close to the \$1 million figure that we as a committee inserted in to our initial budget, which I projected based on Arundel's experience. I would note that this budget does not include a contingency of any size or scope. The March 18 budget estimate this committee put together had a general contingency of 10%. However that was intended to cover any significant oversights. It may be prudent to build in a special services contingency to cover potential costs of unanticipated enrollment of students with extraordinary needs.



## **Revenues**


I spoke with Department of Education Deputy Commissioner Jim Rier regarding the special education services within an independent Kennebunkport school district. Mr. Rier informed me that all school districts in Maine are currently reimbursed for 35% of Special Education costs that fall within the State's essential programs and services (EPS). Based on the budget submittals to the state for RSU 21 he suggested a working estimate of \$235,000 that Kennebunkport would receive from the State based on the current costs of Kennebunkport students receiving special needs services. Therefore this amount should be provided as a revenue offset in the projected budget.


## **Sharing of Services**

Currently in RSU-21 the district has, for the purpose of efficiency, located distinct groupings of services at one elementary school location, and then transports students who reside in all three towns to that location. Thus each of the three elementary schools houses some element of the special services curriculum and hosts students from the several towns. This arrangement mitigates duplication of services that would ensue if students were served each in their resident town. Were Kennebunkport to separate as a school district it would be advisable to explore a contractual arrangement with the RSU or with other school districts to jointly provide services that lend themselves to such efficiencies.

## **ATTACHMENT 6**

From:  Mark Eastman <meastman@rsu21.net>  
Subject: Re: Debt service assessments to member municipalities  
To:  Larry Mead

May 17, 2012 4:36:54 PM 

Attachments:  Attach0.html / Uploaded File

4K

Hello Larry,

I hope all is well with you.

The Port's share of local only pre-existing debt is \$189,811 and the local only RSU debt is \$35,927. The old debt within EPS is \$395,261.

Please let me know if you have questions or need anything else-

Mark

Dr. Mark Eastman  
Interim Business Administrator  
Regional School Unit 21  
(207)985-1100

*This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed.*

On Thu, May 17, 2012 at 2:45 PM, Larry Mead <[lmead@kennebunkportme.gov](mailto:lmead@kennebunkportme.gov)> wrote:

Mark,

I am trying to determine what Kennebunkport's share of RSU debt service is in the FY13 budget. I'm working off of a spread sheet that has FY11 local-only debt service. At that time Kennebunkport was assessed \$623,906. I don't know if there is also an assessment for "within EPS" debt. Would appreciate your help on this.

I understand that this amount could change if the cost sharing formula changes.

Larry

Larry S. Mead  
Kennebunkport Town Manager

## ATTACHMENT 7

## ESTIMATED COSTS KENNEBUNKPORT SCHOOL DEPARTMENT

Transportation:	\$ 550,000
KCS current budget	\$1,300,000
KCS plant/maint	\$ 300,000
Insurance	\$ 35,000
Food Service	\$ 55,000
Health	\$ 35,000
Admin	\$ 190,000
Spec. Ed	\$1,000,000
Technology	\$ 75,000
Tuition: Gr. 6-12	\$2,100,000
RSU 21 Debt	<u>\$ 660,000</u>
Sub-Total	\$6,300,000
Contingency @ 10%	<u>\$ 630,000</u>
<b>Gross Costs Total</b>	<b>\$6,930,000</b>
Less Revenues	
Special Ed State \$	(\$235,000)
Lunch	( \$35,000)
Misc	( \$30,000)
<b>Total Revenues</b>	<b>(\$300,000)</b>
<b>Net Cost</b>	<b>\$6,630,000</b>

Prepared by Kennebunkport Educational Options Study Committee : May, 2012  
Preliminary estimates: subject to change  
Does not include potential capital costs for school renovations or maintenance.

## **ATTACHMENT 8**



Kennebunkport			
7,000,000.00			
4% - 20 years			
Due date	Prinicpal	Interest	Principal balance
7/1/12			7,000,000.00
8/1/12	350,000.00	23,333.33	6,650,000.00
2/1/13		133,000.00	6,650,000.00
8/1/13	350,000.00	133,000.00	6,300,000.00
2/1/14		126,000.00	6,300,000.00
8/1/14	350,000.00	126,000.00	5,950,000.00
2/1/15		119,000.00	5,950,000.00
8/1/15	350,000.00	119,000.00	5,600,000.00
2/1/16		112,000.00	5,600,000.00
8/1/16	350,000.00	112,000.00	5,250,000.00
2/1/17		105,000.00	5,250,000.00
8/1/17	350,000.00	105,000.00	4,900,000.00
2/1/18		98,000.00	4,900,000.00
8/1/18	350,000.00	98,000.00	4,550,000.00
2/1/19		91,000.00	4,550,000.00
8/1/19	350,000.00	91,000.00	4,200,000.00
2/1/20		84,000.00	4,200,000.00
8/1/20	350,000.00	84,000.00	3,850,000.00
2/1/21		77,000.00	3,850,000.00
8/1/21	350,000.00	77,000.00	3,500,000.00
2/1/22		70,000.00	3,500,000.00
8/1/22	350,000.00	70,000.00	3,150,000.00
2/1/23		63,000.00	3,150,000.00
8/1/23	350,000.00	63,000.00	2,800,000.00
2/1/24		56,000.00	2,800,000.00
8/1/24	350,000.00	56,000.00	2,450,000.00
2/1/25		49,000.00	2,450,000.00
8/1/25	350,000.00	49,000.00	2,100,000.00
2/1/26		42,000.00	2,100,000.00
8/1/26	350,000.00	42,000.00	1,750,000.00
2/1/27		35,000.00	1,750,000.00
8/1/27	350,000.00	35,000.00	1,400,000.00

2/1/28		28,000.00	1,400,000.00
8/1/28	350,000.00	28,000.00	1,050,000.00
2/1/29		21,000.00	1,050,000.00
8/1/29	350,000.00	21,000.00	700,000.00
2/1/30		14,000.00	700,000.00
8/1/30	350,000.00	14,000.00	350,000.00
2/1/31		7,000.00	350,000.00
8/1/31	350,000.00	7,000.00	0.00
	7,000,000.00	2,683,333.33	

## ATTACHMENT 9

## Procedure for Withdrawal from an RSU: M.R.S.A. 20-A §1466

1. **Petition**— The residents of a municipality seeking to withdraw sign a petition to begin the process. The number of registered voters signing the petition must equal at least 10% of the voters in the last gubernatorial election. The Town Clerk verifies the signatures as valid. The petition is then presented to the municipal officers who are required to prepare a warrant for a special election.
2. **Special Election**— A referendum vote is held to determine if voters wish to proceed with a formal process for withdrawal from the RSU. A **simple majority vote** is required to proceed.
3. **Notification**— If voters approve initiating a process for withdrawal the Commissioner of Education is notified of the results of the special election and with that notification directs the municipal officers to appoint a withdrawal committee that is charged with preparing the agreement for withdrawal. The members are appointed as follows:
  - a. One member from the municipal officers
  - b. One member from the general public
  - c. One member from the group filing the petition
  - d. One member appointed by the RSU Board members from the municipality seeking withdrawal.
4. **Agreement for withdrawal**— The withdrawal committee and the RSU Board negotiate the agreement for withdrawal as specified in section 1466 (4) A and submits to the Commissioner. When the Commissioner determines that the agreement meets the statutory requirements the Commissioner notifies the municipal officers of conditional approval of the agreement and directs them to schedule a public hearing and referendum vote on the approved agreement. Prior to the current legislative session a **two-thirds vote** of residents casting ballots was required to approve the withdrawal. However a change in the law was awaiting final approval as of May 22, 2012 that would authorize withdrawal **upon a simple majority vote**, as long as the turnout at the election is equal to at least 50% of the turnout at the preceding gubernatorial election. This change in the law expires on December 31, 2014, at which time the voting process reverts to the two-thirds majority requirement.