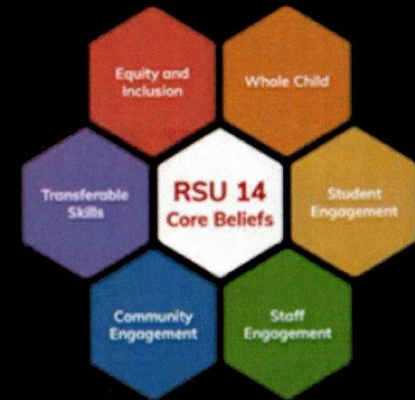


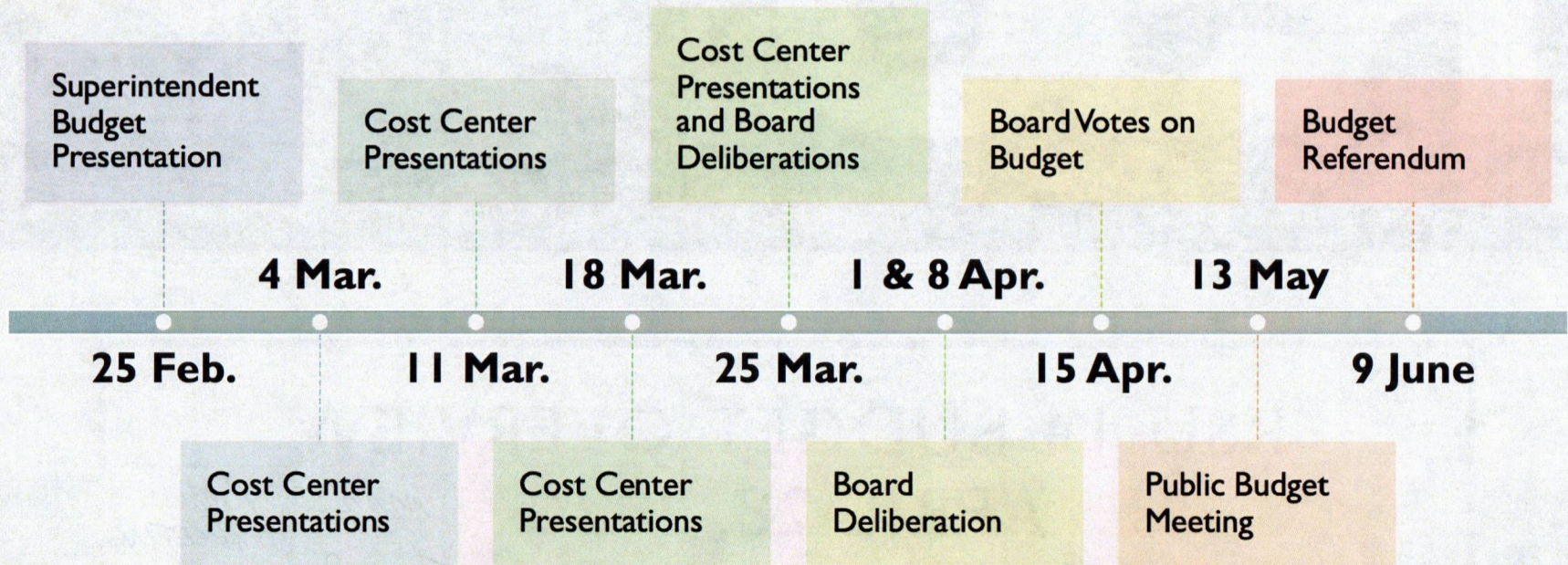
Windham Raymond Schools

RSU 14



RSU 14 BUDGET OVERVIEW
APRIL 28, 2026

FY 27 BUDGET TIMELINE





2027 BUDGET CHALLENGES

- Middle School Debt
 - Increase in State Subsidized Payments for Construction
 - First Payment for Local Portion of Construction
- Health Insurance Premiums – 45% of Year over Year Increase
- Increase to Maine DOE Local Required for Windham and Raymond
- Increasing State Valuations for Windham and Raymond
 - 3 Year running average 16% Increase
- Adult Education Removed from EPS Calculation
- Increasing costs of materials, supplies, and food

A group of children, mostly girls, are performing on a stage. They are wearing red t-shirts and are arranged in a line, some holding yellow balloons. An American flag is visible on the left side of the stage. The background is a dark curtain.

2027 BUDGET OPPORTUNITIES

- Subsidy to support 76% of the cost of a new middle school
 - 10MM of State Subsidy in 2027 Budget
- Competitive wages and benefits with neighboring districts for our employees
- District Investments in Infrastructure paying off in reduced costs for heating and cooling

Year	Total Subsidy	Construction Subsidy	Regular Subsidy	Increase/Decrease
FY 22	18,149,942	1,468,350	16,681,592	2,314,799
FY 23	17,697,393	1,411,875	16,285,518	(452,549)
FY24	18,249,038	1,349,125	16,899,913	551,642
FY25	17,880,149	1,286,375	16,593,774	(368,889)
FY26	22,229,458	4,867,166	17,362,292	4,349,309
FY27	27,523,681	10,432,274	17,091,407	5,294,223

RSU 14 STATE SUBSIDY HISTORY

Year	Total Subsidy	Construction Subsidy	Regular Subsidy	State Required Contribution - Windham
FY 22	18,149,942	1,468,350	16,681,592	\$15,207,885
FY 23	17,697,393	1,411,875	16,285,518	\$16,115,580
FY24	18,249,038	1,349,125	16,899,913	\$17,012,724
FY25	17,880,149	1,286,375	16,593,774	\$17,574,224
FY26	22,229,458	4,867,166	17,362,292	\$18,648,005
FY27	27,523,681	10,432,274	17,091,407	\$20,070,609

**RSU 14 STATE SUBSIDY HISTORY
WITH REQUIRED CONTRIBUTION**

2027 BUDGET STORY



Health Insurance
Increase



Middle School
Construction Debt



Increased State
Valuation for
Windham and
Raymond





RSU 14 SPENDING

RESIDENT EXPENDITURES BY BUDGET CATEGORY - FY 2024-25
(PER PUPIL AMOUNTS- ALL BUDGET CATEGORIES)

Community	K-12 Per Pupil Cost
Falmouth	25,468
South Portland	25,046
Yarmouth	23,740
Westbrook	22,290
Scarborough	22,132
MSAD 51	22,053
Portland	21,992
MSAD 61	20,611
State Average	19,803
RSU 14	18,663
MSAD 6	18,119
Gorham	18,071

		Less MS Debt increase	8,381,390
FY 26 Budget	67,861,394.79		
FY 27 Open Door	78,008,051.29	FY 26 staffing levels w/step increase	
Increase	10,146,656.50		
	14.95%		
FY 26 Budget	67,861,394.79	67,861,394.79	
FY 27 Ver 1	80,452,852.49	72,071,462.49	106,300 Addtl requests
Increase	12,591,457.70	4,210,067.70	
	18.55%	6.20%	
FY 26 Budget	67,861,394.79	67,861,394.79	
FY 27 Ver 2	80,620,188.91	72,238,798.91	
Increase	12,758,794.12	4,377,404.12	
	18.80%	6.45%	
FY 26 Budget	67,861,394.79	67,861,394.79	
FY 27 Ver 3	80,622,398.87	72,241,008.87	
Increase	12,761,004.08	4,379,614.08	
	18.80%	6.45%	
FY 26 Budget	67,861,394.79	67,861,394.79	
FY 27 Ver 4	79,681,244.36	71,299,854.36	
Increase	11,819,849.57	3,438,459.57	
	17.42%	5.07%	
FY 26 Budget	67,861,394.79	67,861,394.79	
FY 27 Ver 5	79,719,717.73	71,338,327.73	
Increase	11,858,322.94	3,476,932.94	
	17.47%	5.12%	
FY 26 Budget	67,861,394.79	67,861,394.79	
FY 27 Ver 6	79,411,097.56	71,029,707.56	
Increase	11,549,702.77	3,168,312.77	
	17.02%	4.67%	
FY 26 Budget	67,861,394.79	67,861,394.79	
FY 27 Ver 7	79,476,514.96	71,095,124.96	
Increase	11,615,120.17	3,233,730.17	
	17.12%	4.77%	
FY 26 Budget	67,861,394.79	67,861,394.79	
FY 27 Ver 8	79,158,146.47	70,776,756.47	
Increase	11,296,751.68	2,915,361.68	
	16.65%	4.62%	
FY 26 Budget	67,861,394.79	67,861,394.79	
FY 27 Ver 9	79,127,866.77	70,746,476.77	
Increase	11,266,471.98	2,885,081.98	
	16.60%	4.25%	
FY 26 Budget	67,861,394.79	67,861,394.79	
FY 27 Ver 10	79,199,077.34	70,817,687.34	
Increase	11,337,682.55	2,956,292.55	
	16.71%	4.36%	

SIGNIFICANT BUDGET CHANGES PERSONNEL

Raymond Elementary School

-1 Grade 3 Teacher

WMS

-1 Altitude Teacher

1 7th Grade Teacher

Transportation

-1 Bus Driver

-.35 Van Driver

Support Services

-1 COTA

-7 Ed Techs

Manchester Elementary School

-2 4th Grade Teachers

2 5th Grade Teachers

District Wide

Middle School Debt

Middle School BARR Coordinator

-1 Standards Based Teacher

VERSION 10
OPERATING BUDGET
YEAR OVER YEAR INCREASE

\$2,956,292.55
4.36% Increase

BUDGET INCREASE BREAKDOWN

- Negotiated Salaries - \$1,407,643
- Health Insurance - \$1,146,636
- All Other Expenses - \$402,014

VERSION 10
MIDDLE SCHOOL DEBT SUPPORT

State Debt Payment Increase

\$6,606,496

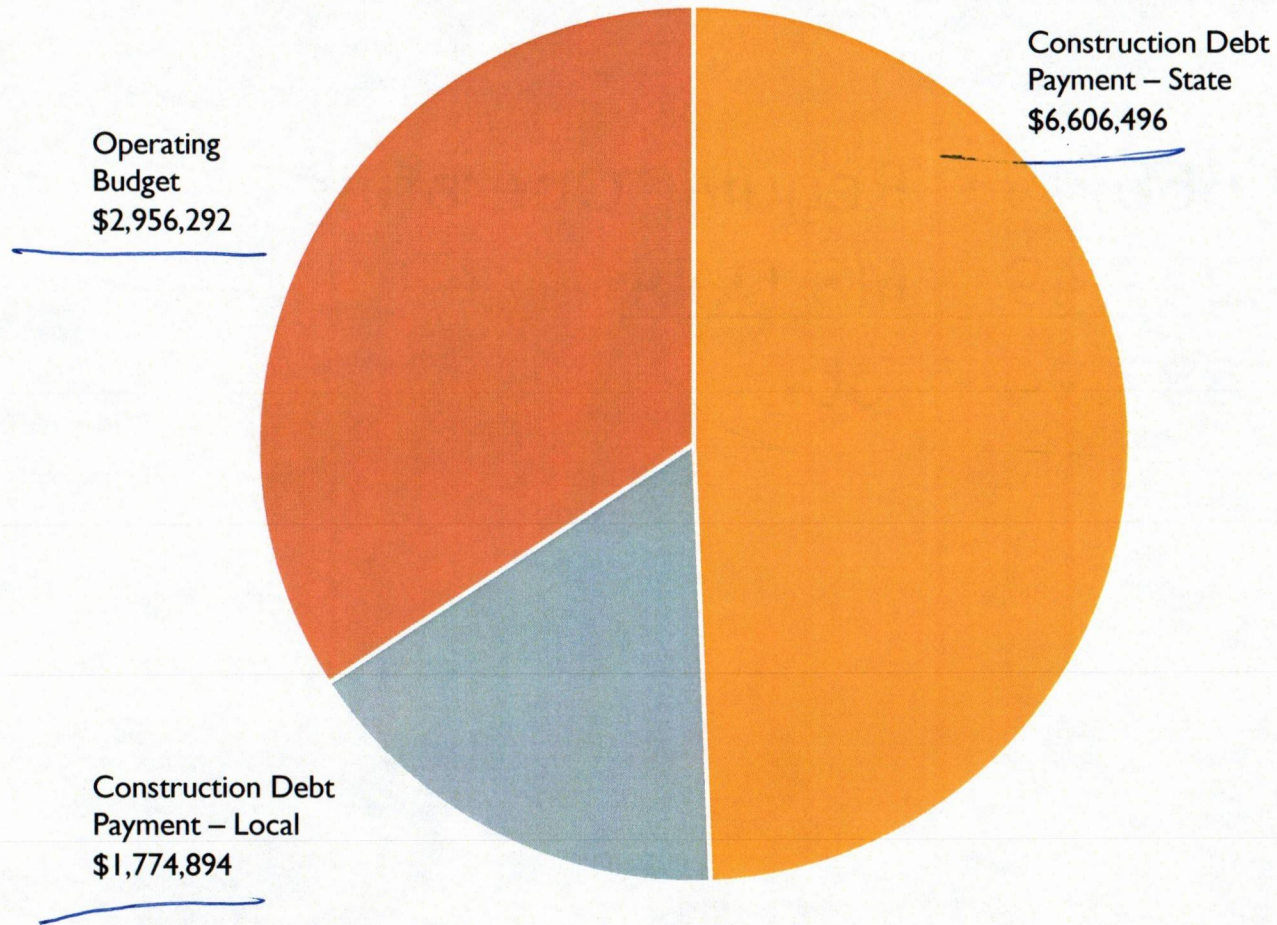
Local Debt Payment

\$1,774,894

VERSION 10
YEAR OVER YEAR EXPENDITURE
INCREASE WITH LOCAL
CONSTRUCTION DEBT

\$4,731,187.28
6.97% Increase

RSU 14 FY 27 EXPENDITURE BUDGET INCREASE



WINDHAM 2027 ASSESSMENT

- 4 \$2,673,660.45 – Regular Operating
- \$1,433,227.49 – MS Debt
- ~~\$4,106,887.94 - Total~~

2027 BUDGET STORY



Health Insurance
Increase



Middle School
Construction Debt



Increased State
Valuation for
Windham and
Raymond

RSU14 PROPOSED BUDGET (Article 15) \$79,199,077

PROPOSED BUDGET EFFECTIVE INCREASE 6.97%

\$2,956,293 Expense Increase 4.36%
 \$1,774,895 Middle School Debt Ince. 2.62% } 6.97%

Category	May 13th 2026 Budget Meeting Relevant Budget Article(s)		Funding Source	Increase / Decrease	Percent % Change	Revenue Totals
	State Essential Programs and Services ("EPS") Subsidy	Total State Subsidy Excluding Debt (No Warrant Article)		State of Maine	-\$196,475	-1.14%
Local Required by State EPS Formula	Article 12 - Required Local Share		Local Taxpayers	\$1,229,564	4.52%	\$28,407,033
Additional Funding Required	Article 14 - Additional Local Share			\$146,204	9.84%	\$19,699,326
Less 2025-26 Fund Balance & Other Revenue	From 25/26			\$1,777,000		\$1,777,000
Construction Debt	Article 10		State of Maine	\$6,606,495	172.68%	\$10,432,274
	Article 13		Local Taxpayers	\$1,774,895	0.00%	\$1,774,895
Total Revenue Raised						\$79,199,077

Spending Area	Relevant Budget Article(s)	Category	Increase / Decrease	% Change	Total Increase	Expense Totals
Operating Budget	Articles 1-9 & 11	Salary Expenses	\$1,407,643	4.36%	\$2,956,293	\$66,991,909
		Health Insurance	\$1,146,636			
		All Other Expenses	\$402,014			
Total Expense Increase			\$2,956,293			
Construction Debt	Article 10		State Portion	\$6,606,495	\$6,606,495	\$10,432,274
	Article 10		Local Portion Windham 82% Raymond 18%	\$1,774,895	\$1,774,895	\$1,774,895
Total Debt Increase			\$8,381,390	Total Expenses Incurred		\$79,199,077

Local Tax Revenue and Expenses State Revenue and Expenses