

The background of the slide is a golden-yellow color with a dense, repeating pattern of various international currency symbols, including the dollar sign (\$), euro (€), pound sterling (£), and yen (¥). The symbols are rendered in a 3D, embossed style, creating a textured effect. The text is centered on a white rectangular area in the middle of the slide.

# MSAD No. 75 FY 2024 Budget MOE Budget Overview

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Finance Committee Meeting  
January 24, 2023

# FY 2024 Maintenance-of-Effort (MOE) Budget

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**MOE Budget Definition:** The level of spending required to maintain the current level of staffing, programs and services and meet required obligations.

Budget – Total\*

Fiscal Year	Budget
FY 2023	\$49,452,940
FY 2024	\$52,954,976
\$ Increase	\$ 3,502,035
% Increase	7.1%

Budget Without Debt Service\*\*

Fiscal Year	Budget
FY 2023	\$43,966,859
FY 2024	\$46,582,092
\$ Increase	\$ 2,615,233
% Increase	5.95%

\* Does not include Adult Education

\*\*Debt Service includes bond and capital lease payments

Budget Category	Object Code	Budget	Budget	Proposed MOE	Change in Budget	
		FY 2022	FY 2023	FY 2024	\$	%
Salaries - Teacher	1010-1018	\$16,511,380	18,300,112.30	19,311,525.33	\$1,011,413	5.5%
Salaries - Ed Techs/Duty Aides	1020-1023	\$2,625,172	2,757,037.89	3,041,071.49	\$284,034	10.3%
Salaries - Administrators & Supervisors	1040-1170	\$2,660,380	2,802,344.22	3,022,475.78	\$220,132	7.9%
Salaries - Secretaries	1180	\$849,979	903,736.48	924,030.58	\$20,294	2.2%
Salaries - Groundskeepers & Custodians	1181-1185	\$1,116,874	1,166,132.00	1,264,856.66	\$98,725	8.5%
Salaries - Drivers & Mechanics	1186-1188	\$1,253,469	1,270,465.00	1,373,498.97	\$103,034	8.1%
Salaries - School Board	1190	\$20,000	20,000.00	20,000.00	\$0	0.0%
Salaries - Substitutes	1235	\$487,994	535,150.00	527,325.00	(\$7,825)	-1.5%
Salaries - Additional & Overtime	1310-1380	\$249,930	191,096.11	217,399.00	\$26,303	13.8%
Salaries - Stipends	1500-1560	\$489,597	506,071.84	541,770.32	\$35,698	7.1%
Insurance - Health	2110-2180	\$6,893,864	6,500,016.92	6,920,513.05	\$420,496	6.5%
Insurance - Dental	2111-2181	\$176,184	159,932.46	167,930.88	\$7,998	5.0%
Social Security/Medicare	2200-2291	\$675,273	662,590.75	675,489.69	\$12,899	1.9%
Maine Retirement	2300-2380	\$878,531	791,810.62	807,646.78	\$15,836	2.0%
Course Reimbursement	2510-2580	\$174,750	169,500.00	169,500.00	\$0	0.0%
Unemployment Costs	2600-2680	\$30,000	20,000.00	23,500.00	\$3,500	17.5%
Workers Compensation Insurance	2700-2780	\$381,200	361,900.00	361,900.00	\$0	0.0%
Contract Services	3100-3500	\$482,210	807,500.00	953,600.00	\$146,100	18.1%
Staff Development	3300-3400	\$125,840	138,045.00	144,610.00	\$6,565	4.8%
Contract Services - Legal	3440, 3450	\$90,000	120,000.00	120,000.00	\$0	0.0%
Repairs & Maintenance	4200-4320	\$629,469	742,526.00	799,910.00	\$57,384	7.7%
Software Licenses	4330	\$348,475	368,285.00	391,486.00	\$23,201	6.3%
Contract Services - Property	4390	\$119,000	121,000.00	105,000.00	(\$16,000)	-13.2%
Leases - Eqpt./Technology/Facilities	4410-4900	\$37,103	267,930.00	265,830.00	(\$2,100)	-0.8%
Capital Maintenance Projects	4500	\$235,250	385,000.00	400,000.00	\$15,000	3.9%
Transportation - OOD/Co-curricular	5100	\$69,500	39,500.00	42,000.00	\$2,500	6.3%

Insurance - Property & Liability	5210-5225	\$214,778	169,856.00	174,952.00	\$5,096	3.0%
Communications (Postage/Phone)	5310-5400	\$89,120	83,700.00	83,050.00	(\$650)	-0.8%
Printing & Copying	5500-5510	\$94,634	40,900.00	39,750.00	(\$1,150)	-2.8%
Tuition - Out of District Placements	5630	\$350,000	200,000.00	245,000.00	\$45,000	22.5%
Region 10 Assessment	5690	\$210,942	264,934.00	275,000.00	\$10,066	3.8%
Staff Travel	5800	\$27,480	22,680.00	24,600.00	\$1,920	8.5%
Supplies	6000-6120	\$519,069	554,780.00	570,844.00	\$16,064	2.9%
Utilities (NG, Oil, Propane & Electricity)	4110, 6200	\$832,169	836,580.00	756,869.00	(\$79,711)	-9.5%
Motor Fuel	6260	\$200,000	265,000.00	330,000.00	\$65,000	24.5%
Books & Periodicals	6400-6460	\$95,929	111,800.00	117,817.00	\$6,017	5.4%
Supplies - Technology & AV Materials	6500-6600	\$7,525	6,797.00	5,900.00	(\$897)	-13.2%
Supplies - Transportation	6700-6710	\$172,000	141,600.00	127,100.00	(\$14,500)	-10.2%
Equipment	7301-7390	\$446,356	477,200.00	516,200.00	\$39,000	8.2%
Dues & Fees	8100-8160	\$113,904	124,631.00	129,640.00	\$5,009	4.0%
Debt Service & Capital Leases	8310, 8320	\$5,588,811	5,486,081.00	6,372,884.00	\$886,803	16.2%
Contingency	9000	\$212,500	212,500.00	217,500.00	\$5,000	2.4%
Interfund Transfers (Food Services)	9100, 9200	\$370,933	346,219.00	375,000.00	\$28,781	8.3%
<b>TOTAL</b>		<b>\$47,157,575</b>	<b>\$49,452,941</b>	<b>\$52,954,976</b>	<b>\$3,502,035</b>	<b>7.1%</b>
<b>Budget Without Debt Service &amp; Capital Leases</b>		<b>\$41,568,764</b>	<b>\$43,966,860</b>	<b>\$46,582,092</b>	<b>\$2,615,232</b>	<b>5.9%</b>



## Personnel Cost and Benefit Assumptions

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- Salaries & benefits are about 74% of the budget
- Teacher salaries are estimated to increase of 5.5% with approved salary schedules.
- Salaries for administrators and support staff align to the contract.
- Health insurance assumes an increase of 6.5%, and dental insurance assumes an increase of 5%.
- It is assumed retirement and other payroll taxes shall remain steady but calculated 2% increase.

# School Allocations

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- Principals are provided with school allocations, with flexibility in budgeting items within each allocation
- Allocations include school-based expenditures for supplies, books, minor equipment, printing, and professional development, and are distributed based on grade level and the October 1<sup>st</sup> student count
- FY 2024 allocations total \$605,914 an increase of \$11,780 over FY 2023
- Cost per pupil increased from FY 2023, with elementary schools increasing by \$6 per student, middle school by \$7 per student and the high school by \$10 per student

**MSAD No. 75**  
**FY 2023 School Allocations**

School	FY 2023 Allocation	Enrollment Oct. 1, 2021	Enrollment Oct. 1, 2022	Per School	Cost Per Pupil	Per Student	FY 2024 Allocation	Difference from FY 2023
Bowdoin Central	\$44,317	220	207	\$6,657	\$177	\$36,557	\$43,213	(\$1,103)
Bowdoinham	\$39,002	189	195	\$6,657	\$177	\$34,437	\$41,094	\$2,093
Harpwell	\$28,028	125	122	\$6,657	\$177	\$21,545	\$28,202	\$174
Williams-Cone (excludes Pre-K)	\$47,060	236	230	\$6,657	\$177	\$40,618	\$47,275	\$215
Woodside	\$61,463	320	314	\$6,657	\$177	\$55,453	\$62,110	\$647
<b>Total/Average Elementary</b>	<b>\$219,870</b>	<b>1,090</b>	<b>1,068</b>	<b>\$33,284</b>		<b>\$188,611</b>	<b>\$221,895</b>	<b>\$2,025</b>
Mt. Ararat Middle School	\$132,576	571	582				\$139,184	\$6,608
Mt. Ararat High School	\$241,688	728	716				\$244,835	\$3,147
<b>Total</b>	<b>\$594,134</b>	<b>2,389</b>	<b>2,366</b>				<b>\$605,914</b>	<b>\$11,780</b>

Cost Per Pupil	EDW <sup>1</sup>	MS	HS
FY 2023	\$202	\$232	\$332
FY 2024	\$208	\$239	\$342
<b>\$ Change</b>	<b>\$6</b>	<b>\$7</b>	<b>\$10</b>
<b>% Change</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>

SPED Allocation @ \$30/student <sup>2</sup>		
WCS	6 students	\$180
Woodside	36 students	\$1,080
BCS	6 students	\$180

Allocation	EDW	MS	HS
FY 2023	\$219,870	\$132,576	\$241,688
FY 2024	\$221,895	\$139,184	\$244,835
<b>\$ Change</b>	<b>\$2,025</b>	<b>\$6,608</b>	<b>\$3,147</b>
<b>% Change</b>	<b>0.9%</b>	<b>5.0%</b>	<b>1.3%</b>

**Notes:**  
 1) 15% (\$31) of the elementary cost per pupil is distributed equally to each elementary school, and 85% (\$177) is distributed per pupil.  
 2) The SPED allocation is applied to students in elementary district-wide SPED programs, and is in addition to the regular allocation.

# Debt Service Costs

- Interest payments decreasing each year
- Large increase is due to the new bond, first full year of principal payment

Cost	FY 2023	FY 2024	\$ Decrease
HS Bond - Principal	\$2,943,355	\$2,943,355	\$0
HS Bond - Interest	\$1,449,131	\$1,392,619	(\$56,512)
Roof Bond- Principal	\$118,800	\$118,800	\$0
Roof Bond - Interest	\$18,990	\$16,709	(\$2,281)
MAMS/EDW Bond - Principal	<u>\$0</u>	<u>\$900,000</u>	\$900,000
MAMS/EDW Bond - Interest	<u>\$91,170</u>	<u>\$170,145</u>	\$78,975
<b>TOTAL</b>	<b>\$4,621,446</b>	<b>\$5,541,628</b>	<b>\$920,182</b>



# Open Budget Items (Subject to Change)

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- Utilities estimates decreased based on FY2022 and current expenditures
- Vacancies?
  - Board approved position adjustment double check to ensure all changes are captured.
- Contracted costs are increasing due to increased need and costs rising
- Two collective bargaining agreements are or will be negotiated and will have an impact on budget numbers.
  - Merrymeeting Employees Association (Support Staff)
  - Merrymeeting teachers Association/Maine Education Association/National Education Association for the Technology Professionals Bargaining Unit

# Beyond the Maintenance-of-Effort Budget

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- State subsidy numbers (the “ED 279”) should be released soon; a separate analysis will follow
- Administrators have compiled a list of needs for additional resources totaling just over \$1.375M in additional personnel and non-personnel costs, excluding vehicles and buses.
  - Last year’s request for new resources totaled \$1.1M
- The Superintendent is scheduled to make final budget recommendations at the March 13<sup>th</sup> Finance Committee meeting
  - The recommendation will include both potential reductions and new resource requests

# New Requests- Personnel

Personnel (Salary & Benefits):					
				BHM/Spe	
1	.5 FTE Special Education Teacher	0.5	d.	\$36,113	Request to shift ESSERF-funded position to operating budget to support increased population and special ed. service need.
2	Add Middle School JMG Program	1	MAMS	\$65,000	Expand JMG Program--currently only available to MTA students
3	Increase STEM Teacher from .5 to 1.0 FTE	0.5	MAMS	\$34,416	Expand Computer Science/STEM Offerings, Offer STEM/Workshop Elective at MTA
4	Increase Art Teacher from .5 to 1.0 FTE	0.5	MAMS	\$34,416	Expand Art Offerings, Offer G/T and Advanced Art Electives
5	Add School Resource Officer	1	MAMS	\$62,692	Add Resource Officer for increased needs at MAMS
6	Add Pride Club Stipend	1	MAMS	\$1,792	Support all students feeling welcome
7	Add Civil Rights Team Stipend	1	MAMS	\$1,792	Support all students feeling welcome
8	MAE ELL Coordinator	1	MAE	\$50,000	Address increasing ELL population/does not include benefits
				.5BCS/.5B	
9	1 FTE School Counselor BCS/BHM	1	HM	\$80,144	To address need for counselling services for students.
10	1 Classroom Teacher	1	BHM	\$77,428	Request to shift ESSERF-funded position to operating budget to address sustained increase in school population. (11 to 12 classrooms).
				MTA HS	
11	Increase Admin Asst. for HS Athletics From 0.2 FTE to Fl	-1	Athletics	\$39,804	To provide additional administrative support for Athletic Department - I'm one of the few Class A AD's without this admin support
				MTA HS	
12	Add JV & Varsity Volleyball Coach Stipends		Athletics	\$9,408	We continue to explore breaking off our co-op team with Brunswick and forming our own squad - we need coaches for our own programs Position would be focused on serving athletes, but could also be a resource for ALL students. Provide targeted strength and conditioning training around different sports ; more thoroughly utilize the Weight Room after school during the school year. Have more consistent hours of Weight Room use and provide access to students who may not be able to afford outside gym memberships.
				MTA HS	
13	Add Strength & Conditioning Coach Stipend		Athletics	\$2,688	
14	Switch behavior teacher at MAMS in ESSR Funds to Spe	1	MAMS	\$74,692	
15	Counseling Department Head & Flex Time		MTA	\$9,847	<b>24 Paid Professional Days (8 per counselor) to support summer work for counselors and replace that with current flex time practice; \$3600 base for department head</b>
	Special Education Department - Paid Summer				
16	Work Day		MTA	\$2,816	1 Paid Professional Day for Each MTA Special Education Teacher to Support Student Scheduling
17	1 Community Pathways Coordinator	1	MTA	\$74,476	To continue the Community Pathways Program through local budget funding (ESSER-funded)
18	1 STEM/Technology/Engineering Teacher	1	MTA	\$83,476	To build a STEM/Technology instructional program
19	1 Rtl Executive Functioning & Behavior Teacher	1	MTA	\$77,117	To continue to support regular education students with executive functioning and behavior (ESSER-funded)
20	1 Rtl Math Specialist	1	MTA	\$71,380	To continue to provide targeted math support to regular education students in need of intervention (ESSER-funded)
				MTA/Dist	
21	1 Substance Use Counselor	1	RICT	\$80,144	To provide substance counseling and support to students at MTA (& across the district)
22	Project GROW Leadership Position		MTA	\$1,792	Stipend Role to support the coordination of garden activities
	Clinical Reading Instructor Currently paid out of				
23	ESSR	1	District	\$75,428	The goal is to continue to provide support and instruction for students with our most intense reading needs.
24	.2 position at MAMS	0.2	MAMS	\$16,114	This position was a 4 day a week position which during the pandemic became a 5 day a week position. This is still needed.
25	F/T Mechanic Apprentice	1	Transp	\$44,100	Mechanic apprentice to train with Mechanic
26	Assistant Supervisor	1	Transp	\$49,542	Assist Director with daily operations and leadership roles
27	Additional RTI Teacher	1	BCS	\$77,428	
28	Aditonal RTI teacher	1	WES	\$84,540	
<b>Total</b>		<b>20</b>		<b>\$1,318,585</b>	

# New Requests- Non-Personnel

Non-Personnel:					
1	New Scoreboard for the MAMS gym	1	MAMS	\$8,000	Our current one is not working correctly. It often shut off during our games last year. It is the very old board that was part of the gym before the school was built and I can no longer get parts for it.
2	Bring Water / Field Irrigation to Baseball & Softball Fields &		MTA HS Athletics	See Shawn	Needed for proper grass field maintenance, field concessions, and in the long term, bathroom facilities ; all grass fields need water...summer heat is burning out and killing grass! New infield mix also needs (by design) more water than what it's getting.
3	Run Electricity to Baseball & Softball Fields		MTA HS Athletics	See Shawn	Needed for field maintenance, field concessions, and in the long term, bathroom facilities
4	Sideline Chairs & Storage Rack - Gym		MTA HS Athletics	\$7,000	Current gym chairs are over 20 years old, getting worn and not branded properly - new set needed (36). They are used for all games, meets, scrimmages and special events in the gym
5	New Scorer's Table - Gym		MTA HS Athletics	\$5,000- \$10,000	Current table is very old (12+ years) and not branded properly - padded front is worn on corners, hard plastic 8' table is warped ; exact price will depend on size and static, backlit, or LED display
6	Volleyball Referee Stand - Gym		MTA HS Athletics	\$1,500	This piece of equipment is still needed for proper volleyball game administration - goes along with the net system
7	iPad Digital Art Pilot Project		MTA	\$12,000	To provide iPads & digital pencils to create opportunities to create digital art for MTA students
8	AP US History Textbooks			\$10,000	To support the purchase of new AP US History textbooks to support literacy and content learning
9	School Buses	6	Transp	\$807,000	Continued replacement program of school buses
10	Passenger vans	2	Transp	\$120,000	addition to fleet to support increase in special transportation requests
11	Fuel Pump Upgrade	1	Transp	\$8,000	One of our fuel pumps is malfunctioning and needs to be replaced.
12					
<b>Total</b>				<b>\$1,023,500</b>	

- This list is of all requests and does not reflect support of the district office