

The background of the slide is a golden-yellow color with a dense, repeating pattern of various currency symbols (dollar, euro, yen, pound) in a 3D, embossed style. The symbols are arranged in a way that they appear to be floating or overlapping, creating a textured, metallic effect.

MSAD No. 75 FY 2023 Budget MOE Budget Overview

Finance Committee Meeting
January 31, 2022

Article	Purpose	FY 2021 Approved	FY 2022 Approved	FY 2023 Proposed	\$ Change	% Change	Comment
2	Regular Instruction	\$14,762,451	\$15,457,964	\$15,788,955	\$330,991	2.1%	Salary Increase
3	Special Education	\$8,718,104	\$9,270,012	\$9,413,386	\$143,374	1.5%	Salary Increase
4	Career and Technical Education	\$150,050	\$210,942	\$225,000	\$14,058	6.7%	Estimation
5	Other Instruction	\$763,801	\$787,949	\$787,018	(\$931)	-0.1%	-
6	Student and Staff Support	\$4,585,526	\$4,962,931	\$5,903,726	\$940,795	19.0%	Tech Device Purchases
7	System Administration	\$1,282,400	\$1,332,429	\$1,494,506	\$162,077	12.2%	Incr. Capitalized Equip
8	School Administration	\$2,270,526	\$2,221,319	\$2,253,631	\$32,312	1.5%	Decr. Capitalized Equip
9	Transportation and Buses	\$2,883,788	\$3,122,408	\$3,181,782	\$59,374	1.9%	Bus Repairs
10	Facilities Maintenance	\$4,706,473	\$4,687,197	\$4,771,744	\$84,546	1.8%	Decr. Insur & Electricity
11	Debt Service/Other Commitments	\$5,592,753	\$4,733,491	\$4,392,485	(\$341,006)	-7.2%	HS Debt Reduction
12	All Other Expenditures	\$342,126	\$370,933	\$449,337	\$78,404	21.1%	Food Service
Total - Operating Budget		\$46,057,998	\$47,157,575	\$48,661,569	\$1,503,994	3.2%	
18	Adult Education/Adult Voc. Educ.	\$142,428	\$142,428	\$138,833	(\$3,595)	-2.5%	-
Total - All Articles		\$46,200,425	\$47,300,003	\$48,800,402	\$1,500,399	3.2%	

Budget Category	Object Code	Budget FY 2022	Proposed MOE FY 2023	Change in Budget \$	%
Salaries - Teacher	1010-1018	\$16,511,380	\$17,046,148	\$534,768	3.2%
Salaries - Ed Techs/Duty Aides	1020-1023	\$2,625,172	\$2,723,597	\$98,425	3.7%
Salaries - Administrators & Supervisors	1040-1170	\$2,660,380	\$2,813,716	\$153,336	5.8%
Salaries - Secretaries	1180	\$849,979	\$897,160	\$47,181	5.6%
Salaries - Groundskeepers & Custodians	1181-1185	\$1,116,874	\$1,166,132	\$49,258	4.4%
Salaries - Drivers & Mechanics	1186-1188	\$1,253,469	\$1,302,430	\$48,961	3.9%
Salaries - School Board	1190	\$20,000	\$20,000	\$0	0.0%
Salaries - Substitutes	1235	\$487,994	\$533,150	\$45,156	9.3%
Salaries - Additional & Overtime	1310-1380	\$249,930	\$208,131	(\$41,799)	-16.7%
Salaries - Stipends	1500-1560	\$489,597	\$480,462	(\$9,135)	-1.9%
Insurance - Health	2110-2180	\$6,893,864	\$6,518,158	(\$375,706)	-5.4%
Insurance - Dental	2111-2181	\$176,184	\$160,422	(\$15,762)	-8.9%
Social Security/Medicare	2200-2291	\$675,273	\$663,456	(\$11,817)	-1.7%
Maine Retirement	2300-2380	\$878,531	\$863,137	(\$15,395)	-1.8%
Course Reimbursement	2510-2580	\$174,750	\$169,500	(\$5,250)	-3.0%
Unemployment Costs	2600-2680	\$30,000	\$20,000	(\$10,000)	-33.3%
Workers Compensation Insurance	2700-2780	\$381,200	\$361,900	(\$19,300)	-5.1%
Contract Services	3100-3500	\$482,210	\$602,500	\$120,290	24.9%
Staff Development	3300-3400	\$125,840	\$123,045	(\$2,795)	-2.2%
Contract Services - Legal	3440, 3450	\$90,000	\$110,000	\$20,000	22.2%
Repairs & Maintenance	4200-4320	\$629,469	\$688,676	\$59,207	9.4%
Software Licenses	4330	\$348,475	\$367,745	\$19,270	5.5%
Contract Services - Property	4390	\$119,000	\$121,000	\$2,000	1.7%

Budget Category	Object Code	Budget	Proposed MOE	Change in Budget	
		FY 2022	FY 2023	\$	%
Leases - Eqpt./Technology/Facilities	4410-4900	\$37,103	\$652,830	\$615,727	1659.5%
Capital Maintenance Projects	4500	\$235,250	\$385,000	\$149,750	63.7%
Transportation - OOD/Co-curricular	5100	\$69,500	\$64,500	(\$5,000)	-7.2%
Insurance - Property & Liability	5210-5225	\$214,778	\$169,856	(\$44,922)	-20.9%
Communications (Postage/Phone)	5310-5400	\$89,120	\$84,200	(\$4,920)	-5.5%
Printing & Copying	5500-5510	\$94,634	\$94,750	\$116	0.1%
Tuition - Out of District Placements	5630	\$350,000	\$350,000	\$0	0.0%
Region 10 Assessment	5610	\$210,942	\$225,000	\$14,058	6.7%
Staff Travel	5800	\$27,480	\$22,680	(\$4,800)	-17.5%
Supplies	6000-6120	\$519,069	\$543,280	\$24,211	4.7%
Utilities (NG, Oil, Propane & Electricity)	4110, 6200	\$832,169	\$763,595	(\$68,574)	-8.2%
Motor Fuel	6260	\$200,000	\$200,000	\$0	0.0%
Books & Periodicals	6400-6460	\$95,929	\$111,800	\$15,871	16.5%
Supplies - Technology & AV Materials	6500-6600	\$7,525	\$6,797	(\$728)	-9.7%
Supplies - Transportation	6700-6710	\$172,000	\$136,000	(\$36,000)	-20.9%
Equipment	7301-7390	\$446,356	\$764,200	\$317,844	71.2%
Dues & Fees	8100-8160	\$113,904	\$141,131	\$27,227	23.9%
Debt Service & Capital Leases	8310, 8320	\$5,588,811	\$5,323,648	(\$265,163)	-4.7%
Contingency	9000	\$212,500	\$212,500	\$0	0.0%
Interfund Transfers (Food Services)	9100, 9200	\$370,933	\$449,337	\$78,404	21.1%
TOTAL		\$47,157,575	\$48,661,569	\$1,503,994	3.2%

Adult Ed

Budget Without Debt Service & Capital Leases

\$41,568,764	\$43,337,921	\$1,769,157	4.3%
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Personnel Cost and Benefit Assumptions

- Salaries & benefits are about 80% of the budget
- Teacher salaries are estimated to increase an average of 3.2% per contract, but negotiations are currently ongoing.
- Salaries for administrators and support staff align to the contract.
- Health insurance assumes an increase of 6%, and dental insurance assumes an increase of 4%.
- It is assumed retirement and other payroll taxes shall remain steady.

School Allocations

- 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 1st student count
- FY 2023 allocations total \$594,134 an increase of \$15,544 over FY 2022
- There is a slight change in the FY 2023 cost per pupil, with elementary schools increasing by \$6 per student, middle school by \$7 per student and the high school by \$10 per student

School	FY 2022 Allocation	Enrollment Oct. 1, 2020	Enrollment Oct. 1, 2021	Cost Per Per School	Cost Per Pupil	Per Student	FY 2023 Allocation	Difference from FY 2022
Bowdoin Central	\$39,924	202	220	\$6,596	\$171	\$37,721	\$44,317	\$4,393
Bowdoinham	\$34,098	167	189	\$6,596	\$171	\$32,406	\$39,002	\$4,904
Harpswell	\$27,606	128	125	\$6,596	\$171	\$21,432	\$28,028	\$423
Williams-Cone (excludes Pre-K)	\$46,749	243	236	\$6,596	\$171	\$40,464	\$47,060	\$311
Woodside	\$61,564	332	320	\$6,596	\$171	\$54,867	\$61,463	(\$102)
Total/Average Elementary	\$209,940	1,072	1,090	\$32,980		\$186,889	\$219,870	\$9,929
Mt. Ararat Middle School	\$129,166	573	571				\$132,576	\$3,411
Mt. Ararat High School	\$239,484	743	728				\$241,688	\$2,205
Total	\$578,590	2,388	2,389				\$594,134	\$15,544
Cost Per Pupil	EDW¹	MS	HS		SPED Allocation @ \$30/student²			
FY 2021	\$196	\$225	\$322		WCS	6 students	\$180	
FY 2022	\$202	\$232	\$332		Woodside	36 students	\$1,080	
\$ Change	\$6	\$7	\$10		BCS	6 students	\$180	
% Change	3.0%	3.0%	3.0%					

Declining Debt Service Costs

- The bond for BCS has been paid off; state subsidy will also go down
- Interest rates will slowly decline each year

Cost	FY 2022	FY 2023	\$ Decrease
HS Bond - Principal	\$2,943,355	\$2,943,355	\$0
HS Bond - Interest	\$1,504,172	\$1,449,131	(\$55,041)
Roof Bond-Principal	\$118,800	\$118,800	\$0
Roof Bond - Interest	\$21,212	\$18,990	(\$2,222)
BCS Bond - Principal	<u>\$285,965</u>	<u>\$0</u>	<u>(\$285,965)</u>
TOTAL	\$4,873,504	\$4,530,276	(\$343,228)

Open Budget Items (Subject to Change)

- Replacement of student devices at the high school have been included in the budget at \$600,000 (assuming Chromebooks); this may be higher if Apple devices are chosen, however in either event, this expense can be lease/financed over a period of 4 years at an attractive interest rate (about 2.3%).
- High School energy costs may continue to be revised as the building settles and automation systems improve efficiency of operations.
- Require additional information to finalize rate increases for teacher salaries and stipends attached to that collective bargaining contract, as well as health and dental insurance, and the Region Ten allocation.
- The new Maine Earned Paid Leave law will increase substitute costs at an amount as yet to be determined.
- There is discussion of a possible School Improvement Bond to perform work at MAMS and other distressed areas of the district, at an amount as yet to be determined, but could be on the BVR in June, thereby increasing this budget.



Beyond the Maintenance-of-Effort Budget

- State subsidy numbers (the “ED 279”) were released January 25th; a separate analysis will follow
- Administrators have compiled a list of needs for additional resources totaling just over \$1.1M in additional personnel and non-personnel costs, excluding vehicles and buses.
- The Superintendent is scheduled to make final budget recommendations at the March 14th Finance Committee meeting
 - The recommendation will include both potential reductions and new resource requests

Section	Prel. FY 2022	Prel. FY 2023	Difference	Comment
Section 1: Computation of EPS Rates:				
1A - Attending Counts				Calculation of student enrollment is based on the average of October 1st current year and prior year enrollment
-Elementary (PreK-8)	1,689.5	1,671.0	(18.5)	
-Secondary (9-12)	733.5	732.5	(1.0)	
	<u>2,423.0</u>	<u>2,403.5</u>	<u>(19.5)</u>	
1 - Computation of Rates				
-Elementary (PreK-8)	\$7,530	\$7,675	\$145	
-Secondary (9-12)	\$7,991	\$8,142	\$151	
Section 2: Operating Cost Allocations:				
2 - Adjusted Operating Allocation				
-4YO/Pre-K	27.0	23.5	(3.5)	
-Elementary (PreK-8)	1,664.5	1,650.5	(14.0)	
-Secondary (9-12)	732.5	732.5	-	
	<u>2,424.0</u>	<u>2,406.5</u>	<u>(17.5)</u>	
Adjusted Operating Allocation	\$20,676,133	\$21,549,246	\$873,113	declining

Section 3: Other Allocations:

3A (1) - Gifted & Talented Expenditures	\$228,185	\$234,221	\$6,036
3A (2) - Special Education	\$7,539,469	\$7,730,986	\$191,517
3A (3) - SPED High Cost OOD Allocation	\$133,924	\$117,602	(\$16,322)
3A (4) - Transportation Operating	\$2,059,070	\$2,101,713	\$42,643
3A (5) - Approved Bus Purchase	\$212,135	\$254,212	\$42,077
	<u>\$10,172,783</u>	<u>\$10,438,734</u>	<u>\$265,951</u>

3B - Teacher Retirement	\$794,407	\$816,253	\$21,846
Operating Allocation	\$31,643,322	\$32,804,233	\$1,286,769

Can vary widely from one year to the next

3C - Debt Service Allocations	\$4,192,843	\$3,880,810	(\$312,033)
Total Allocation	\$35,836,165	\$36,685,043	\$848,878

Section 4: Calculation of Required Local Contribution:

Less Municipal Contributions	(\$16,903,500)	(\$16,419,710)	\$483,790
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Mill rate ↓ from 7.9 to 7.1

Section 5: Total and Adjustments:

Adjustments to state/local contributions	\$114,840	\$66,034	(\$48,806)
Net Subsidy to MSAD No. 75	\$19,047,505	\$20,331,367	\$1,283,862
Less Debt Service Allocation	(\$4,192,843)	(\$3,880,810)	\$312,032
State Subsidy Excluding Debt Service	\$14,854,662	\$16,450,557	\$1,595,895

Subsidy for Harpswell Debt

MSAD No. 75
FY 2023 Budget Process
Analysis of Changes Affecting the Local Cost Sharing Formula

	Bowdoin	Bowdoinham	Harpswell	Topsham	Total
Change in State Property Valuation:					
<i>FY23 Actual %</i>	<i>6.94%</i>	<i>8.45%</i>	<i>56.34%</i>	<i>28.27%</i>	
FY 2022	\$239,150,000	\$278,350,000	\$1,940,166,667	\$952,183,333	\$3,409,850,000
FY 2023	\$247,266,667	\$301,183,333	\$2,008,466,667	\$1,007,750,000	\$3,564,666,667
Increase	3.39%	8.20%	3.52%	5.84%	4.54%

Change in Enrollments:					
<i>FY23 Actual %</i>	<i>19.26%</i>	<i>17.08%</i>	<i>14.64%</i>	<i>49.03%</i>	
FY 2022	464.5	405.5	355.5	1182.0	2,407.5
FY 2023	460.5	408.5	350	1172.5	2,391.5
Increase (Decrease)	-0.86%	0.74%	-1.55%	-0.80%	-0.66%

Proposed Allocation:	13.10%	12.77%	35.49%	38.65%	100.00%
State Valuation	6.9%	8.4%	56.3%	28.3%	100.0%
Enrollments	19.3%	17.1%	14.6%	49.0%	100.0%

Notes:

- 1) The above data is provided through the Maine Department of Education
- 2) The District's local cost sharing formula is based 50% on State valuation of property, and 50% on student enrollments
- 3) Each year the District's local cost sharing formula is recalculated based on the above numbers

FY 2023 Budget Process			REVISED 1.30.2022	
Budget Requests from School and Program Administrators				
Position/Item	Location	Cost	Comment	
<u>Non-Personnel:</u>				
1 Dump Truck	DW	\$75,000	Replace aging truck; already budgeted through capital leases	
2 Dump Trailer	DW	\$10,000	Replace old landscape trailer	
3 Field Hockey goals (one set)	MAMS	\$3,500	Aging goals need to be replaced	
4 Additional funds for BCBA contracts	SPED	TBD	Provided through contracted services	
5 Radio System	MTA	\$20,000	MTA and the Topsham PD had previously pursued a grant in this amount that was declined. This is an essential security upgrade for the school	
6 Emergency Generator (District Office)	District	\$45,000	Estimated cost; to provide generator for district office to prevent a critical, single point of failure	
7 Additional Buses	Transp	<u>TBD</u>	Aging vehicles are costing district average of \$30-40,000 annually/per vehicle to repair to run or pass inspection/many currently won't pass	
		\$153,500		
Total		\$1,241,651		

	NEW REQUESTS Position/Item	War	FTE	Location	Cost	Comment
Personnel (Salary & Benefits):						
1	Second or Third Grade Teacher		1.0	BHM	\$75,609	Required by increase in school population. Current anticipated class size in grades 2 and 3 = 21-22 students.
2	New High School Teacher/ Special Education		1.0	MTA	\$75,609	Caseloads at MTA continue to increase. Classes can't be offered due to the needs
3	Tech Integrator		1.0	TBD	\$75,609	Increased needs with additional technology has increased needs for tech integration
4	ELL Teacher		1.0	K-12	\$75,609	Caseload increase
5	GT staff		1.0	6-12	\$75,609	Placeholder for the potential this will be brought forward during the GT review
6	Full time evening custodian		0.3	BHM	\$10,322	Increase the current 6 hour evening position to full time
7	Full time evening custodian		0.5	HCS	\$18,580	Increase the current 4.4 hour evening position to full time
8	Floating Custodian		1.0	DW	\$61,164	District wide floating custodian
9	Mental Health Committee			DW	\$10,000	Professional Development and Curriculum Planning
10	Counseling Department Head & Flex Time			MTA	\$12,900	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 + \$300 for FTE supervision
11	Add Middle School JMG Program		1.0	MAMS	\$65,000	Expand JMG Program--currently only available to MTA students
12	Increase Spanish Teacher from .5 to 1.0 FTE		0.5	MAMS/MTA	\$37,805	Expand WL Program at MAMS, Support Increased Needs at MTA
13	Increase STEM Teacher from .5 to 1.0 FTE		0.5	MAMS/MTA	\$ 37,805	Expand Computer Science/STEM Offerings, Offer STEM/Workshop Elective at MTA
14	Increase Art Teacher from .5 to 1.0 FTE		0.5	MAMS/MTA	\$ 37,805	Expand Art Offerings, Offer G/T and Advanced Art Electives
15	Increase 4 days to 5 days for OT .8 to 1.0		0.2	Williams Cone	\$ 15,122	Caseloads of OT have increased
16	Increase district OT from 2 days to 5 days a week		0.6	District		Caseload increase
17	MIDDLE School Special Education Teacher		1.0	MAMS	\$ 75,609	Increased behavior needs
18	Increase Athletics Admin Asst from 0.2 to 0.5 FTE		0.5	MTA	\$ 12,347	Providing additional administrative support to the Athletic Department
19	HS Athletics Event Manager/Site Supervisor		0.5	MTA	\$ 20,579	Part-time position provides additional staffing and site supervision support for HS games and at off-site facilities
20	Varsity Volleyball Head Coach		1.0	MTA	\$ 4,313	We anticipate having enough kids for our own Volleyball program in Fall 2022 - need a coach
21	Unified Basketball Head Coach		1.0	MTA	\$ 4,313	We are hoping to pilot Unified Basketball this Winter/Spring and have it again next year.
22	JV Boys Ice Hockey Head Coach		1.0	MTA	\$ 4,313	Every other sport with a Sub-Varsity level has a designated coach for that level, except ice hockey (equity?)
23	JV Girls Ice Hockey Head Coach		1.0	MTA	\$ 4,313	Every other sport with a Sub-Varsity level has a designated coach for that level, except ice hockey (equity?)
24	Increase .25 to FT Administrative Assistant		0.8	Transp	\$ 30,869	Additional administrative support for increased demand on department
25	District Wide Support Service Workers		6.0	District	\$ 246,948	Additional new staff positions to be used district wide (bussing, custodial, food service) FT / Year round
					\$ 1,088,151	