

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 2022 Budget Process
Superintendent's Budget
Recommendations



FY 2022 Budget Process

Desired Outcomes

- A budget that is centered around the needs of students
- A budget that supports the goals of the District and our individual schools
- A budget that strikes the right balance between the needs of students and the needs of taxpayers

Superintendent's FY 2022 Recommended Budget Summary

Cost	Budget	\$ Difference	% Difference
FY 2021 Operating Budget	\$46,057,997		
Increase to Maintain Services (MOE)		\$1,411,311	3.1%
Decrease in Debt Service		(\$835,583)	(1.8%)
Increase in Region Ten		\$149,370	0.3%
Reduction in Resources		(\$110,342)	(0.2%)
New Resources		\$520,010	1.1%
Supt. FY 2022 Recommendations	\$47,192,762	\$1,134,766	2.5%

Notable Line-item Changes (Increases & Decreases)

Item	Change	Comment
Out-of-District Placements	\$200,000	Increase in cost & number of placements
Workers' Compensation	\$136,300	Increase in experience modifier
Instructional Software Licenses	\$67,135	Use of technology is changing
Food Service Support	\$28,807	Salary, benefit and workers. comp. costs increasing
Property & Liability Insurance	\$22,790	To be bid out in FY 2021
Contracted Pre-school Services	\$24,500	Current reimbursement rate doesn't cover costs
Unemployment Costs	\$20,000	Increase in claims during Covid
Student Remediation Programs	(\$56,800)	To be carried on grant funds
High School Moving Allowance	(\$40,000)	No longer required
Facilities Contingency	(\$15,000)	Restored to previous level of \$85,000

Note: Amounts in parentheses represent reductions in cost



Other Cost-Drivers

- Teacher salaries are increasing an average of 4.1% per contract
- Health insurance assumes an increase of 6%, and dental insurance assumes an increase of 4%
- The new Maine Earned Paid Leave law will increase substitute costs by 2.5% and have further impacts on the cost and structure of leave for all employees
- The Maine DOE just announced the new age for students aging out of special education services if they don't have a diploma has increased from age 20 to age 22, effective immediately

Other Cost-Drivers (Region Ten)

- The Region Ten Assessment to MSAD No. 75 is increasing by \$149,370 to \$299,419
 - The current FY 2021 Region Ten assessment is \$150,049
 - This increase is driven by Covid-related costs (portable classroom rentals and nursing services)

Declining Debt Service Costs

- The bond for MAMS has been paid off; state subsidy will also go down
- There is no interest on the BCS bond
- Interest rates will slowly decline each year
- Capital leases assumes purchase of three new buses

Cost	FY 2021	FY 2022	\$ Decrease
HS Bond - Principal	\$2,943,355	\$2,943,355	\$0
HS Bond - Interest	\$1,558,183	\$1,504,172	(\$54,011)
Roof Bond-Principal	\$118,800	\$118,800	\$0
Roof Bond - Interest	\$23,392	\$21,212	(\$2,180)
BCS Bond - Principal	\$285,965	\$285,965	\$0
MAMS Bond-Principal	\$805,250	\$0	(\$805,250)
Capital Leases	\$703,552	\$729,411	\$25,859
TOTAL	\$6,438,497	\$5,602,915	(\$835,582)

Superintendent's Recommended Budget Reductions in Resources

Item	Location	Savings
Eliminate Custodial Supervisor Position	District-wide	\$60,928
Eliminate PT Admin. Assistant Position	Woodside	\$17,150
Reduce Admin. Asst. from FT to Half time	Middle School	\$22,264
Shift PPE Supplies to Grants	District-wide	\$10,000
Savings		\$110,342

Superintendent's Recommended Budget New Resources

Item	Location	Savings
Convert EL para position to Half-time teacher	District-wide	(\$3,913)
Two teachers (based on grade 7 class sizes)	Middle School	\$144,568
Increase teacher and add paraprofessional	The Center	\$76,197
Special education teacher	High School	\$72,284
Increase social worker 1 day per week	Bowdoinham	\$14,457
Add two van drivers	District-wide	\$87,862
Increase sub rates for drivers and teachers	District-wide	\$33,755
Replace air compressor system	Transportation	\$7,800
Replacing aging bus radios	Transportation	\$45,000
Replace 13 year-old pick-up truck	Facilities	\$42,000
Savings		\$520,010



Superintendent's Recommended Budget Priorities for New Resources

- Administrators compiled a list of needs for additional resources totaling almost \$900,000
- Sampling of items not included in the recommendation:
 - Half-time high school science teacher
 - Maker-space and alternative paraprofessionals at the high school
 - Athletic/Co-curricular stipends
 - Athletic equipment
 - Additional custodians
 - Restoration of prior reductions to literacy teacher leader positions

Superintendent's Recommended Budget Projected Revenue

Description	FY 2021	FY 2022	\$ Increase	% Increase
State Contribution	\$18,699,611	\$19,047,505	\$347,894	1.9%
Local Share - Total	\$26,174,386	\$26,625,257	\$450,871	1.7%
Other Revenues	\$84,000	\$120,000	\$36,000	42.9%
Fund Bal. Carry-Over	\$1,100,000	\$1,400,000	\$300,000	27.3%
Total Revenue	\$46,057,997	\$46,192,762	\$1,134,765	2.5%

Notes:

- The above numbers do **not** include \$142,428 for the local share of Adult Education; this amount is not expected to increase next year
- Other Revenues include expending the remaining balance of \$68,500 from the roofing bond to partially pay the principal payment for that bond
- The increase in Fund Balance Carry-Over reflects a longer term strategy of increasing or decreasing use of carry-over funds more slowly to prevent a funding cliff

Superintendent's Recommended Budget Impact on Local Assessments

Town	FY 2021	FY 2022	\$ Increase	% Increase	↑ Ave. Home
Bowdoin	\$3,195,745	\$3,201,895	\$6,150	0.19%	\$3
Bowdoinham	\$3,375,271	\$3,446,658	\$71,387	2.11%	\$40
Harpswell	\$8,620,594	\$8,753,908	\$133,314	1.55%	\$30
Topsham	\$11,125,204	\$11,365,224	\$240,020	2.16%	\$50
Total Revenue	\$26,316,814	\$26,767,685	\$450,871	1.71%	

Notes:

- The above numbers include \$142,428 for the local share of Adult Education; this amount is not expected to increase next year
- The change in assessments vary from town to town based on changes in enrollment and state valuation of town property

Next Steps

Finance Committee

- Hold Virtual Budget Hearings on March 18th and March 22 (6:30 pm)
- Recommend a budget to the Board of Directors

Board of Directors

- Hold a Public Budget Hearing on April 29
- Approve a Budget for recommendation to the voters

The Voters

- Attend the District Budget Meeting on May 20th at the Orion (6:30 pm)
- Vote in the District Budget Validation Referendum on June 8th