



# **MSAD No. 75**

## **Annual School District**

### **Budget Report for 2026-2027**

## **Bowdoin - Bowdoinham - Harpswell - Topsham**

**Vision:** *We envision a community of learners with curious minds and kind hearts who are equipped with an excellent education and empowered to thrive in a diverse and changing world.*

**Mission:** *The four communities of MSAD No. 75 come together to teach and inspire all students to reach their full potential. Together, we provide a meaningful education that ignites curiosity, creativity, and critical thinking.*



**Vivianne Allen, Grade 4**  
Bowdoin Central School



**Chloe Alto, Grade 7**  
Mt. Ararat Middle School

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**School District Budget Meeting**  
**Thursday, May 21, 2026 at 6:30 p.m.**  
**At the Orion Performing Arts Center**  
**Mt. Ararat Middle School, Topsham, Maine**

**District Budget Referendum Vote Tuesday, June 9, 2026**

**PLEASE BRING THIS BUDGET REPORT TO THE  
SCHOOL DISTRICT BUDGET MEETING ON MAY 21, 2026.**

## 2025-2026 MSAD No. 75 BOARD OF DIRECTORS

| NAME                                            | TELEPHONE | TOWN REPRESENTED  |
|-------------------------------------------------|-----------|-------------------|
| <b><i>Ryan Larsen, Chair</i></b>                | 991-1471  | <i>Harpswell</i>  |
| <b><i>Samuel Hutson Hayward, Vice Chair</i></b> | 522-2808  | <i>Bowdoinham</i> |
| <i>William "Bart" Beattie</i>                   | 798-9669  | <i>Harpswell</i>  |
| <i>Andrew "Andy" Begin</i>                      | 485-3889  | <i>Bowdoinham</i> |
| <i>Catherine Brilliant</i>                      | 798-1814  | <i>Topsham</i>    |
| <i>Jessica Damon</i>                            | 240-6236  | <i>Bowdoin</i>    |
| <i>Antoinette "Toni" Goncalves</i>              | 712-3996  | <i>Topsham</i>    |
| <i>Gregory Greenleaf</i>                        | 841-0688  | <i>Harpswell</i>  |
| <i>Mary Hobson</i>                              | 751-3923  | <i>Topsham</i>    |
| <i>Haley Kulas</i>                              | 423-9801  | <i>Topsham</i>    |
| <i>James R. "Jim" Moulton</i>                   | 449-2177  | <i>Bowdoin</i>    |
| <i>Kimberly A. Pacelli</i>                      | 712-9527  | <i>Topsham</i>    |
| <i>Amy Spelke</i>                               | 841-4733  | <i>Topsham</i>    |
| <i>Frank V. Wright IV</i>                       | 844-9384  | <i>Harpswell</i>  |

### Student Representatives to the Board of Directors:

*Ashby Hayward (Class of 2026) William Agius (Class of 2027)*

## MSAD No. 75 SCHOOLS

|                                                                                    |          |
|------------------------------------------------------------------------------------|----------|
| Chris Hoffman, Ph.D. Principal, Mt. Ararat High School.....                        | 729-2951 |
| Megan Hayes Teague, Principal, Mt. Ararat Middle School.....                       | 729-2950 |
| Ryan Keith, Principal, Bowdoin Central School.....                                 | 666-5779 |
| Chris Lajoie, Principal, Bowdoinham Community School.....                          | 666-5546 |
| Anita Hopkins, Ed.D. Principal, Harpswell Community School <b>is retiring 2026</b> |          |
| Bridgette Ortiz, Principal, Harpswell Community School <b>will be</b>              |          |
| <b>starting 2027 school year</b> .....                                             | 729-5177 |
| Brem Stoner, Principal, Williams-Cone School.....                                  | 725-4391 |
| Richard Dedek II, Principal, Woodside Elementary School.....                       | 725-1243 |
| Allen Lampert, Director, Merrymeeting Adult Education.....                         | 729-7323 |

## ADMINISTRATORS

### DISTRICT OFFICE - 207-729-9961

|                                                 |
|-------------------------------------------------|
| Heidi O'Leary, Ed.D., Superintendent of Schools |
| Amanda Hersey, Ed.D., Assistant Superintendent  |
| Evan Howard, MBA, Business Manager              |
| Michele Osmolski, Director of Human Resources   |
| Andrea Jae Temple, Accountant                   |
| Amy Hall, Director of Special Services          |
| Nicholas Riggie, Director of Technology         |
| Shawn Johansen, Director of Facilities          |
| Thomas Kane, Director of Transportation         |
| Amanda Johnson, Director of Food Services       |

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## **A Shared Message on the Budget from Hutson Hayward, Finance Committee Chair, Evan Howard, Business Manager, and Heidi O'Leary, Superintendent of Schools**

The development of the M.S.A.D. No. 75 School District budget is a collaborative and thoughtful process. Building upon the previous budget process, which concluded in June 2025 with the passage of the District Budget Validation Referendum, the Board's Finance Committee convened to refine the budget development approach. This year was the first budget process following the development and adoption of the district's five-year Strategic Plan, and the Finance Committee's goal, adopted by the full Board of Directors in October of 2025, sought alignment with that plan:

*To conduct a process that creates and encourages public awareness of District priorities, including implementing the Strategic Plan and supporting maintenance of our facilities and infrastructure, with minimal impact to the local contribution.*

Even as the school year began in September, the Superintendent commenced meetings with administrators and staff to develop the "Superintendent's budget." As this work continued through the fall and winter, the Finance Committee was hearing from principals and department heads, building a more complete picture about district needs. As the full budget proposal began to take shape, the Committee held meetings with town administrators before the Superintendent presented her Budget Recommendation on March 9, 2026. Following this presentation, the Committee conducted three Public Forums in local elementary schools to gather feedback. After those forums, the Committee began deliberations on the budget, resulting in further reductions and refinements. These deliberations concluded on March 30, with the Committee agreeing on a budget to recommend to the full Board. The Board then reviewed and adopted the budget on April 9, 2026, following a final Budget Hearing. Subsequently, the budget will proceed to the voters at the District Budget Meeting scheduled for May 21, 2026, at 6:30 p.m. in the Orion Performing Arts Center. If approved at the District Budget Meeting, the budget will then be subject to the District Validation Referendum scheduled for June 9, 2026.

For FY 2027, the proposed operating budget is increasing by \$3,285,292, or 5.68%, to \$61,161,600. While funding from the State subsidy program for education is increasing for the fifth consecutive year (an increase of \$1,373,827 from 2026 to 2027) it continues to not keep up with the overall costs of operating the District. At the same time, as our budgets have consistently become more closely aligned to actual costs, our fund balance is right-sizing to a lower overall amount. As a result of this positive news, the Board is proposing to reduce the fund balance amount used, to a new amount of \$1.5 million in FY 2027. This fund balance reduction, combined with the continuing difference between expense increases and a lagging subsidy increase results in the local share increasing at 8.51%.

This is the fourth year of payments on a citizen-approved District-wide paving and middle school exterior cladding replacement bond, which represents a total of \$1,076,625. Negotiated schedules for salaries and wages represents an approximately \$2.22 million increase for 2027, while health insurance premiums came in at an additional cost of \$601,289. The proposed budget also includes increases for transportation costs, and facilities maintenance (including utilities) and mandated state services in special education, comprising an increase of approximately \$1.34 million. While many costs continue to rise, district leadership was tasked with trying to think differently about budgeting, striving to keep the mission of the Finance Committee in mind.

The four communities of Maine School Administrative District No. 75 stand united in our purpose: to cultivate learners who are not only confident and eloquent, but also critical thinkers and imaginative contributors to our society. This unity signifies our unwavering dedication to student-centricity and our genuine aspiration to serve.

Together, our school district will remain committed to ensuring that our students are equipped to embrace the opportunities and challenges in an ever-changing 21st Century. Thank you for your collaboration in the budget development process and your partnership in the education of our students.

Submitted by,

Hutson Hayward  
Finance Committee Chair

Evan Howard, MBA  
Business Manager

Heidi O'Leary, Ed.D  
Superintendent of Schools

## The Budget at a Glance...

The proposed Fiscal Year (FY) 2027 Operating Budget (excluding Adult Ed) totals \$61,161,600, an increase of \$3,285,292 or 5.68%, over the current FY 2026 operating budget.

More significant changes impacting the FY 2027 budget are summarized below. Tables and pie charts also provide a summary of expenses, revenues, and student enrollment. References to personnel costs include both salaries, wages and benefits.

### Changing Costs

The FY 2027 proposed budget includes not only cost increases, but some areas with decreasing costs. The table below summarizes the 5.68% increase.

| Sources of Budget Increase            | Amount              |
|---------------------------------------|---------------------|
| FY 2026 Operating Budget              | \$57,876,308        |
| Increase to Current Services          | \$ 3,392,077        |
| Reductions in Current Resources       | (\$ 554,797)        |
| Positions Additions                   | \$ 145,012          |
| Increase for Safety and Security      | \$ 170,000          |
| Added costs for Capital Maintenance   | \$ 100,000          |
| Replacement of Athletic Equipment     | \$ 33,000           |
| <b>TOTAL FY 2027 Operating Budget</b> | <b>\$61,161,600</b> |

### Increasing Revenue Sources

Funding for operating costs from the State subsidy program (known as Essential Programs and Services) is increasing for the sixth consecutive year.

In FY 2027, the State subsidy for operations is increasing by \$1,343,827 from the FY 2026 proposed state allocation. This increase includes additional funding for Special Education, Transportation and Gifted and Talented due to increased expenditures in FY 2026.

The District has accrued an unassigned fund balance of \$2,733,580 for the fiscal year ending June 30, 2024 and will have the fiscal year 2025 amount once the audit is complete. The Board is proposing to use the fund balance amount of

\$1,500,000, a reduction of \$1,065,000, in FY 2027 to help maintain a State-approved adequate balance.

The District is also projecting \$100,000 in revenues from building use fees, interest and other miscellaneous district income. Due to the Pandemic, these non-State external revenues are lower than in years past but are based on current amounts received. This data is presented in the Revenue Projections table to follow.

| Funding the Budget                 | FY2026              | FY 2027             | Change \$          | Change %     |
|------------------------------------|---------------------|---------------------|--------------------|--------------|
| Operating Budget                   | \$57,876,308        | \$61,161,600        | \$3,285,292        | 5.68%        |
| Plus: Adult Ed                     | \$ 175,393          | \$ 146,060          | (\$ 29,333)        | (16.7%)      |
| Less: State Subsidy                | (\$21,050,562)      | \$22,394,389        | \$1,343,827        | 6.38%        |
| Less: Fund Balance                 | (\$ 2,565,000)      | (\$ 1,500,000)      | (1,065,000)        | (41.5%)      |
| Less: Misc. Revenues               | (\$ 50,000)         | (\$ 100,000)        | \$ 50,000          | 100%         |
| <b>Amount to be Raised Locally</b> | <b>\$34,386,139</b> | <b>\$37,313,271</b> | <b>\$2,927,133</b> | <b>8.51%</b> |

Local school assessments are increasing by \$2,927,133, or 8.51%. The table below outlines changes in contributions for each town. The change in assessment for each town varies based on state property valuation and student enrollment as shown in the Municipal Cost-Sharing table to follow.

| TOWN       | FY 2026      | FY 2027      | \$ Increase | % Increase |
|------------|--------------|--------------|-------------|------------|
| Bowdoin    | \$ 4,253,974 | \$ 4,718,499 | \$ 464,526  | 10.92%     |
| Bowdoinham | \$ 4,664,442 | \$ 5,123,815 | \$ 459,372  | 9.85%      |
| Harpwell   | \$11,266,530 | \$11,960,403 | \$ 693,873  | 6.16%      |
| Topsham    | \$14,201,193 | \$15,510,554 | \$1,309,362 | 9.22%      |

### Maintaining Current Services

Some costs are increasing to simply maintain existing services. The more *significant* increases in these costs in the coming year include the following:

- An additional \$2,032,270 for salary and benefit increases, including a contractual raise in salaries for teachers and support staff.

*continued on page 5*

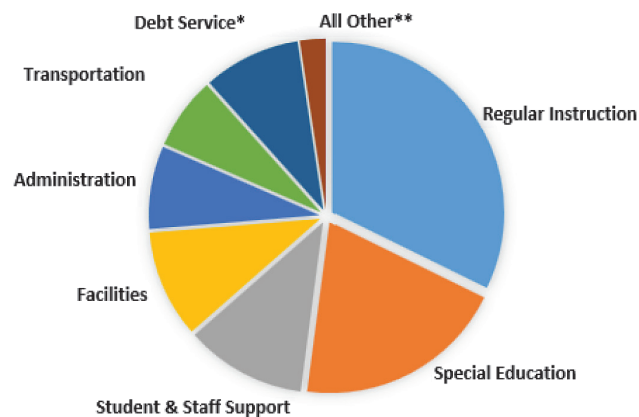
- An additional \$583,605 for health insurance premiums, after a 11.3% rate increase.
- An increase of \$113,126 in employee expenditures due to the implementation of Maine's Paid Family Medical Leave.
- Rising utility costs, electricity, oil, and propane, are contributing to a \$136,143 budget increase.

## Debt Service/Commitment Costs

Debt service and related commitment costs are decreasing by \$82,313 overall, primarily due to lower interest payments as existing bonds are paid down each year. The District was awarded a 0% interest loan

through the State's School Revolving Renovation Fund to make a bathroom at Bowdoin Central School ADA accessible. The State will fund 55% (\$55,379), of the project, and the remaining \$46,721 (45%) is proposed to be financed over five years at no interest. Other new capital leases includes new buses to maintain and adjust the transportation fleet as needed.

| Bond/Lease           | FY 2026            | FY 2027            | Increase (Decrease) |
|----------------------|--------------------|--------------------|---------------------|
| MTA - Principal*     | \$2,943,355        | \$2,943,355        | \$ -                |
| MTA - Interest*      | \$1,274,296        | \$1,212,926        | (\$ 61,369)         |
| Roof - Principal     | \$ 118,800         | \$ 118,800         | \$ -                |
| Roof - Interest      | \$ 11,933          | \$ 9,456           | (\$ 2,477)          |
| New MAMS - Principal | \$ 900,000         | \$ 900,000         | \$ -                |
| New MAMS - Interest  | \$ 204,435         | \$ 176,625         | (\$ 27,810)         |
| SRFF - Principal     | \$0.00             | \$ 9,344           | \$ 9,344            |
| <b>TOTAL</b>         | <b>\$5,452,819</b> | <b>\$5,370,506</b> | <b>(\$ 82,313)</b>  |



## By Program

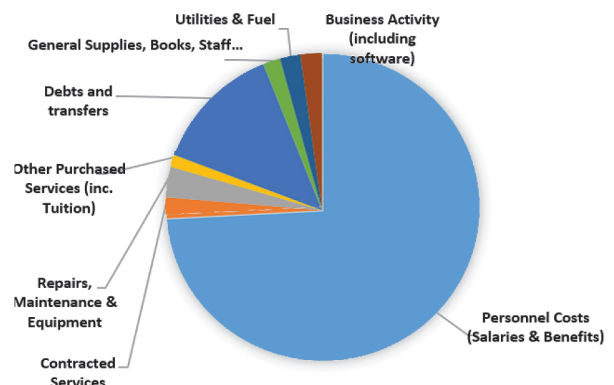
| Program                        | Amount              | %             |
|--------------------------------|---------------------|---------------|
| Regular Instruction            | \$20,311,585        | 33.1%         |
| Special Education              | \$12,071,205        | 19.7%         |
| Student & Staff Support        | \$6,840,485         | 11.1%         |
| Facilities                     | \$6,468,213         | 10.9%         |
| School & System Administration | \$4,615,953         | 7.6%          |
| Transportation                 | \$4,116,365         | 6.7%          |
| Debt Service*                  | \$5,232,906         | 8.6%          |
| All Other**                    | \$1,504,888         | 2.5%          |
| <b>Total Baseline Budget</b>   | <b>\$61,161,600</b> | <b>100.0%</b> |

\*State-Approved Construction Projects

\*\*Career & Tech. Ed., Other Instruction, The Orion PAC

## By Expenditure Type

| Expenditure                                | Amount              | %             |
|--------------------------------------------|---------------------|---------------|
| Personnel Costs (Salaries & Benefits)      | \$46,259,385        | 75.6%         |
| Contracted Services                        | \$1,393,002         | 2.3%          |
| Repairs, Maintenance & Equipment           | \$2,176,818         | 3.6%          |
| Tuition & Region 10                        | \$484,071           | 0.8%          |
| Debts and transfers                        | \$6,730,681         | 11.0%         |
| General Supplies, Books, Staff Development | \$1,186,575         | 1.9%          |
| Utilities & Fuel                           | \$1,235,500         | 2.0%          |
| Business Activity (including software)     | \$1,695,568         | 2.8%          |
| <b>Total Budget</b>                        | <b>\$61,161,600</b> | <b>100.0%</b> |



## New Resources (Non-Debt)

Requests for new resources go through a careful review process each year, with only a small fraction being approved. New resources for FY 2027 include:

- Adding two school nurses at the elementary level (\$72,506 each), ensuring every school has one full-time nurse.
- Establishing a \$100,000 major maintenance fund to support floor replacements and other facility needs.
- Investing \$170,000 in school safety initiatives to replace aging cameras and alarm systems.

## Budget Reductions

The proposed FY 2027 budget includes reductions, most notably, as follows:

- Reducing four vacant Paraprofessional positions (\$131,513).
- Reducing two unfilled Transportation and one unfilled Custodial position (\$123,489).
- Staff retirements account for (\$122,412) in expected budget reductions.

## Capital Projects

An allowance of \$700,000 (same as FY 2026) is budgeted for capital projects, including:

- \$150,000 for a roof replacement over the Learning Commons at Harpswell Community School.
- \$75,000 for a boiler replacement at Woodside Elementary School.
- \$40,000 to replace a fire alarm panel at Bowdoin Central School
- Many other smaller projects that include: District- office hot water heaters, intrusive alarm improvements, and other safety initiatives.

## Student Enrollments

The table below provides recent, current, and projected student enrollment by grade level. Current student enrollment saw an decline from the 2024-25 School Year. The projection indicates a slight decrease for the next year, as presented in the table below.

**3-Year Student Enrollment Projections**

| School Year        | 2018-19 Actual | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Actual | 2026-2027 Projected |
|--------------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|---------------------|
| K-5                | 1,123          | 1,147          | 1,072          | 1,090          | 1,077          | 1,038            | 1,036            | 1,005            | 983                 |
| MS                 | 551            | 542            | 573            | 571            | 582            | 528              | 533              | 549              | 563                 |
| HS                 | 727            | 731            | 743            | 728            | 716            | 748              | 733              | 732              | 724                 |
| <b>All</b>         | <b>2,401</b>   | <b>2,420</b>   | <b>2,388</b>   | <b>2,389</b>   | <b>2,375</b>   | <b>2,314</b>     | <b>2,302</b>     | <b>2,286</b>     | <b>2,270</b>        |
| Change in Students | 18             | 19             | (32)           | 1              | (14)           | (61)             | 18               | (26)             | (16)                |
| % Difference       | 0.7%           | 0.8%           | -1.3%          | 0.0%           | -0.6%          | -2.6%            | 0.8%             | -1.1%            | -0.7%               |

\* Does not include Pre-K students

**Fiscal Year 2027 Revenue Projections**  
**Based on a District Budget of \$61,307,660 (including Adult Education)**

| Revenue Source         | Approved<br>FY 2026<br>Budget | Proposed<br>FY 2027<br>Budget | Increase (Decrease) |              |
|------------------------|-------------------------------|-------------------------------|---------------------|--------------|
|                        |                               |                               | \$                  | %            |
| State Contribution     | \$21,050,562                  | \$22,394,389                  | \$1,343,827         | 6.4%         |
| Local Share - Total    | \$34,386,139                  | \$37,313,271                  | \$2,927,132         | 8.5%         |
| Other Revenues         | \$50,000                      | \$100,000                     | \$50,000            | 100.0%       |
| Fund Balance Carryover | \$2,565,000                   | \$1,500,000                   | (\$1,065,000)       | (41.5%)      |
| <b>Total Revenue</b>   | <b>\$58,051,701</b>           | <b>\$61,307,660</b>           | <b>\$3,255,959</b>  | <b>5.61%</b> |

**DETAIL TO LOCAL SHARE:**

|                                   |                     |                     |                    |              |
|-----------------------------------|---------------------|---------------------|--------------------|--------------|
| Required Local Contribution       | \$17,926,849        | \$18,370,213        | \$443,364          | 2.47%        |
| Debt Service                      | \$491,308           | \$484,160           | (\$7,148)          | (1.5%)       |
| Adult Education/Adult Voc. Ed.    | \$175,393           | \$146,060           | (\$29,333)         | (16.7%)      |
| Additional Local Contribution     | \$15,792,588        | \$18,312,839        | \$2,520,251        | 16.0%        |
| <b>Total - Local Contribution</b> | <b>\$34,386,138</b> | <b>\$37,313,271</b> | <b>\$2,927,133</b> | <b>8.51%</b> |

**EXPLANATIONS:**

**State Contribution:** State funding to support general operating costs and debt service

**Required Local Contribution:** The State expectation for local funding raised by the District's towns

**Additional Local Contribution:** Funding raised by the District's towns above State expectations

**Other Revenue:** Miscellaneous revenue such as interest, rental fees and transportation for other districts

**Fund Balance Carryover:** Revenue from the District's fund balance

**Fiscal Year 2027 Municipal Cost-Sharing Percentages**  
**(Used to Allocate the Local-Only Contribution)**

| Town         | Student<br>Enrollment | % of Total<br>Pupils | State Valuation        | % of Total<br>Valuation | Average of Enroll-<br>ment & Valuations |
|--------------|-----------------------|----------------------|------------------------|-------------------------|-----------------------------------------|
| Bowdoin      | 446.0                 | 19.94%               | \$376,150,000          | 7.46%                   | 13.70%                                  |
| Bowdoinham   | 393.5                 | 17.59%               | \$459,583,333          | 9.11%                   | 13.35%                                  |
| Harpswell    | 326.5                 | 14.60%               | \$2,749,066,667        | 54.50%                  | 34.55%                                  |
| Topsham      | 1,070.5               | 47.86%               | \$1,459,166,667        | 28.93%                  | 38.40%                                  |
| <b>Total</b> | <b>2,236.5</b>        | <b>100.00%</b>       | <b>\$5,043,966,667</b> | <b>100.00%</b>          | <b>100.00%</b>                          |

**Student Enrollment** is based on average calendar year of subsidizable students.

**State Valuation** is provided by the Maine Department of Education.

SPECIMEN BALLOT

MSAD No. 75 BUDGET REFERENDUM

TOWN OF \_\_\_\_\_, MAINE

TUESDAY, JUNE 9, 2026

Ryan Larsen, Chair  
Board of Directors

INSTRUCTIONS TO VOTERS

- TO VOTE, completely fill in this OVAL to the LEFT of your choice(s) like this: 
- TO have your vote count, do not erase or cross out your choice.
- If you make a mistake, ask for a new ballot.

ARTICLE II:

- ☐ YES
- ☐ NO
- Shall the Maine School Administrative District No. 75 budget for the 2026-2027 school year that was adopted at the District Budget Meeting on Thursday, May 21, 2026 be approved?

Explanation of Warrant Articles for the District Budget Meeting

- Article 1

Elects a moderator for the meeting.
- Article 2

Regular Instruction – This article funds all elementary and secondary instruction, the Gifted and Talented program and the English Language Learner program.
- Article 3

Special Education - This article funds services for students who are identified with a disability and require an individual education plan (IEP).
- Article 4

Career and Technical Education - This article funds career and technical education for District students attending Region Ten Technical High School.
- Article 5

Other Instruction - This article funds all co-curricular and extracurricular programs and activities, including athletics.
- Article 6

Student and Staff Support – This article funds student and staff support services such as guidance, health services, the Learning Commons, instructional technology, assessment, and professional development.
- Article 7

System Administration - This article funds central administration including the Board of Directors, Superintendent's Office, Business Services, and Human Resources.
- Article 8

School Administration – This article funds school building administration.
- Article 9

Transportation and School Buses – This article funds all student transportation to and from school, including transportation

Article 9  
Transportation and Services - This article raises money for student transportation to and from school, including transportation for special needs students, homeless students, Region Ten, athletic teams and classroom field trips.

- Article 10  
Facilities Maintenance – This article funds the maintenance and operation of all District buildings including custodial services, building repairs, utilities, insurance, and minor construction projects.
- Article 11  
Debt Service and Other Commitments – This article funds principal and interest payments on long-term debt (bonds) for school construction projects.
- Article 12  
All Other Expenditures – This article provides support from the general operating budget for the Food Service Program.
- Article 13  
State/Local EPS Funding Allocation - This article raises and collects funding needed for specific programs outlined in Articles 2 through 12. The District must raise this allocation in order to receive the maximum State subsidy as calculated by the Essential Program and Services (EPS) model. This is the required local contribution amount.
- Article 14  
Non-State-Funded Debt Service - This article raises the annual payments on the District's long-term debt for major school construction projects (or portions of projects) that are not approved for State subsidy.
- Article 15  
Additional Local Funds - This article raises and collects funding needed to support the remaining balance of the requested budget over and above the State subsidy as calculated by the State's EPS formula.
- Article 16  
The School Budget Summary - This article gives the District the authority to spend the money raised in Articles 2 through 15. The authority to spend money is limited to the amount designated in this article.
- Article 17  
Adult Education - This article raises the local share of the Merrymeeting Adult Education budget, which includes Adult Education and Regional Vocational Adult Education and allows the expenditure of those funds.
- Article 18  
Food Service Program & Orion - This article raises money from the local share to support the Food Service Program and the Orion Performing Arts Center.
- Article 19  
Expenditure of Unanticipated Revenues - During the course of the year the District may receive funding beyond the planned budget amount to provide services that are mandated by Federal and State laws. This article would allow the District to spend unanticipated revenues, but does not raise additional money from the local tax assessment.
- Article 20  
Region Ten Operating Budget - This article allows the District to expend funds for career and technical education through the Region Ten Technical High School operating budget.
- Article 21  
Region Ten Capital Reserve Fund - This article authorizes the Region Ten Cooperative Board to transfer funds into the Capital Reserve Fund from undesignated fund balances.
- Article 22  
Region Ten Capital Reserve Fund Spending- This article gives authority to the Cooperative Board to expend accumulated balances in the Fund for capital improvements or equipment.
- Article 23  
MSAD No. 75 Capital Reserve Fund - This article authorizes the MSAD No. 75 Board of Directors to transfer funds into the Capital Reserve Fund from unexpended year-end balances
- Article 24  
MSAD No. 75 Athletic Facilities Capital Reserve Fund - This article authorizes the MSAD No. 75 Board of Directors to transfer all gate receipts from District athletic events into the Athletic Facilities Capital Reserve Fund.

## Summary of FY2027 Warrant Articles

| Article                        | Description                             | Local \$     | State \$     | Other \$     | Total \$             |
|--------------------------------|-----------------------------------------|--------------|--------------|--------------|----------------------|
| 2                              | Regular Instruction                     |              |              |              | \$ 20,311,585        |
| 3                              | Special Education                       |              |              |              | \$ 12,071,205        |
| 4                              | Career and Technical Education          |              |              |              | \$ 484,071           |
| 5                              | Other Instruction                       |              |              |              | \$ 989,016           |
| 6                              | Student and Staff Support               |              |              |              | \$ 6,840,485         |
| 7                              | System Administration                   |              |              |              | \$ 1,808,721         |
| 8                              | School Administration                   |              |              |              | \$ 2,807,232         |
| 9                              | Transportation and Buses                |              |              |              | \$ 4,116,365         |
| 10                             | Facilities Maintenance                  |              |              |              | \$ 6,468,213         |
| 11                             | Debt Service/Other Commitments          |              |              |              | \$ 5,232,906         |
| 12                             | All Other Expenditures                  |              |              |              | \$ 31,800            |
|                                |                                         |              |              |              |                      |
| <b>Total Articles 2-12</b>     |                                         |              |              |              | <b>\$ 61,161,600</b> |
|                                |                                         |              |              |              |                      |
| 13                             | State/Local EPS Funding Allocation      | \$18,370,213 | \$22,394,389 |              | \$ 40,764,602        |
| 14                             | Non-State-Funded Debt Service           | \$ 484,160   |              |              | \$ 484,160           |
| 15                             | Additional Local Revenues               | \$18,312,839 |              |              | \$18,312,839         |
|                                | Other Revenues                          |              |              | \$ 1,600,000 | \$ 1,600,000         |
|                                |                                         |              |              |              |                      |
| 16                             | <b>Total General Fund</b>               |              |              |              | <b>\$ 61,161,600</b> |
|                                |                                         |              |              |              |                      |
| 17                             | Adult Education/Adult Voc. Educ.        |              |              |              | \$ 146,060           |
| 18                             | Food Service Support                    |              |              |              | NA                   |
| 19                             | Spend Unanticipated Revenues            |              |              |              | Approval Only        |
| 20                             | Region Ten Operating Budget             |              |              |              | In Article 4         |
| 21                             | Region Ten Capital Reserve Fund         |              |              |              | From Fund Bal.       |
| 22                             | Region Ten Spend Unanticipated Revenues |              |              |              | From Fund Bal.       |
| 23                             | MSAD No. 75 Capital Reserve Fund        |              |              |              | From Fund Bal.       |
| 24                             | Athletic Facilities Cap. Reserve Fund   |              |              |              | From Receipts        |
|                                |                                         |              |              |              |                      |
| <b>Total Articles 2-12, 17</b> |                                         |              |              |              | <b>\$ 61,307,660</b> |

**Article 1:** To elect, by ballot, a moderator to preside at said meeting.

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**Article 2:** To see if the District will authorize the Board of Directors to expend \$20,311,585 for regular instruction for the 2026-2027 fiscal year.

**The Board of Directors recommends a YES vote.**

Regular Instruction includes costs associated with regular classroom instruction. The FY 2027 budget recommendation is increasing by \$1,637,410, or 8.77% from the FY 2026 budget of \$18,674,175. This budget increase is primarily to support salary and benefit increases for teachers.

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**Article 3:** To see if the District will authorize the Board of Directors to expend \$12,071,205 for special education for the 2026-2027 fiscal year.

**The Board of Directors recommends a YES vote.**

Special Education includes costs associated with the education of students with special needs. The FY 2027 budget recommendation is increasing by \$593,243, or 5.17% from the FY 2026 budget of \$11,477,962. This budget increase is primarily to address salary and benefit increases for teachers, as well as to absorb the cost of additional outside contracted services for students requiring support.

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**Article 4:** To see if the District will authorize the Board of Directors to expend \$484,071 for career and technical education for the 2026-2027 fiscal year.

**The Board of Directors recommends a YES vote.**

This article funds the additional local cost for Region Ten Technical High School. This assessment is increasing by \$42,535, or 9.63% from the FY 2026 assessment of \$441,536. This increase is primarily the result of increased enrollment and salaries by the participating districts.

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**Article 5:** To see if the District will authorize the Board of Directors to expend \$989,016 for other instruction for the 2026-2027 fiscal year.

**The Board of Directors recommends a YES vote.**

Other Instruction includes the costs associated with co-curricular and extracurricular activities as well as athletics. The FY 2027 budget recommendation is increasing by \$46,145, or 4.89% from the FY 2026 budget of \$942,871. This budget increase is primarily to support increased salaries and stipends for athletic programs as well as increased costs for things such as equipment, referees and dues.

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**Article 6:** To see if the District will authorize the Board of Directors to expend \$6,840,485 for student and staff support for the 2026-2027 fiscal year.

**The Board of Directors recommends a YES vote.**

Student and Staff Support includes costs associated with school counselors, health staff, Learning Commons staff, technology integration, learning strategists, the Technology Department and improvement of instruction. The FY 2027 budget recommendation is increasing by \$220,577, or 3.33% from the FY 2026 budget of \$6,619,908. This increase is primarily to support salary increases for staff based on negotiated agreements as well as increasing costs for district technology hardware maintenance.

**Article 7:** To see if the District will authorize the Board of Directors to expend \$1,808,721 for system administration for the 2026-2027 fiscal year.

**The Board of Directors recommends a YES vote.**

System Administration includes costs associated with central administration including the Office of the Superintendent, Business Services and Human Resources. The FY 2027 budget recommendation is decreasing by \$28,440, or -1.55% from the FY 2026 budget of \$1,837,161. This budget decrease is due to a reduction in district office staff.

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**Article 8:** To see if the District will authorize the Board of Directors to expend \$2,807,232 for school administration for the 2026-2027 fiscal year.

**The Board of Directors recommends a YES vote.**

School Administration includes costs associated with the principals, school administrative assistants and their offices in each school. The FY 2027 budget recommendation is increasing by \$100,190, or 3.70% from the FY 2026 budget of \$2,707,042. This increase is primarily related to salaries and benefits.

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**Article 9:** To see if the District will authorize the Board of Directors to expend \$4,116,365 for transportation and buses for the 2026-2027 fiscal year.

**The Board of Directors recommends a YES vote.**

Transportation and Buses include costs associated with student transportation, repair and maintenance of all district vehicles, and the costs to operate the Transportation Garage. The FY 2027 budget recommendation is increasing by \$161,421, or 4.08% from the FY 2026 budget of \$3,954,944. This budget increase supports salary and benefit increases while also continuing to support financing the lease purchase of buses and passenger vans to maintain the fleet.

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**Article 10:** To see if the District will authorize the Board of Directors to expend \$6,468,213 for facilities maintenance for the 2026-2027 fiscal year.

**The Board of Directors recommends a YES vote.**

Facilities Maintenance includes the costs associated with maintaining school and office buildings owned by the District, maintaining the grounds and athletic fields, and funding minor capital projects. The FY 2027 budget recommendation is increasing by \$589,589, or 10.03% from the FY 2026 budget of \$5,878,625. This budget increase is primarily the result of additional costs for building maintenance and outside contracted repairs and services for capital projects across the District, as well as salary and benefit adjustments.

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**Article 11:** To see if the District will authorize the Board of Directors to expend \$5,232,906 for debt service and other commitments for the 2026-2027 fiscal year.

**The Board of Directors recommends a YES vote.**

Debt Service and Other Commitments include the cost of State-funded debt, which is reimbursed through the State's funding formula. The FY 2026 budget recommendation is decreasing by \$89,179, or -1.68% from the FY 2026 budget of \$5,322,085. This budget decrease is primarily the result of the interest payment on the school improvement bond being adjusted. The principal payment for the high school bond remains flat.

**Article 12:** To see if the District will authorize the Board of Directors to expend \$31,800 for all other expenditures for the 2026-2027 fiscal year.

**The Board of Directors recommends a YES vote.**

Other Expenditures include the costs associated with General Fund support of the Orion Performing Arts Center and miscellaneous expenditures. The FY 2027 budget recommendation is increasing by \$11,800, or 59.00% from the FY 2026 budget of \$20,000. This budget increase is primarily the result of increased miscellaneous staff expenditures.

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**ARTICLES PURSUANT TO 20-A M.S.R.A. Section 15690**

(Articles 13-16 must be adopted by recorded vote.)

**Article 13:** To see if the District will appropriate \$37,092,479.90 for the total cost of funding public education from Pre-kindergarten to Grade 12 as described in the Essential Programs and Services Funding Act and to see if the District will raise and assess \$18,370,212.57 for each municipality's contribution to the total cost of funding public education from Pre-kindergarten to Grade 12 as described in the Essential Programs and Services Funding Act in accord with Maine Revised Statutes, Title 20-A, Section 15688.

|                           | Total Appropriated<br>(by municipality) |                     | Total Raised<br>(by municipality) |
|---------------------------|-----------------------------------------|---------------------|-----------------------------------|
| Bowdoin                   | \$ 7,396,240.49                         | Bowdoin             | \$ 2,123,366.75                   |
| Bowdoinham                | \$ 6,524,567.21                         | Bowdoinham          | \$ 2,594,347.91                   |
| Harpwell                  | \$ 5,415,502.07                         | Harpwell            | \$ 5,415,502.07                   |
| Topsham                   | \$17,756,170.13                         | Topsham             | \$ 8,236,995.84                   |
| <b>Total Appropriated</b> | <b>\$ 37,092,479.90</b>                 | <b>Total Raised</b> | <b>\$18,370,212.57</b>            |

Explanation: This article sets forth the amount of money determined by State Law to be the minimum amount the District must raise and assess on each community in order to receive the full amount of State subsidy dollars.

**The Board of Directors recommends a YES vote.**

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**Article 14:** To see if the District will raise and appropriate \$484,159.56 for the annual payments on debt service previously approved by District voters for non-State-funded school construction projects or non-State-funded portions of school construction projects in addition to the funds appropriated as the local share of the school administrative unit's contribution to the total cost of funding public education from Pre-kindergarten to Grade 12.

| School (Local Only Share)                          | Interest Rate | Last Payment | Principal           | Interest            |
|----------------------------------------------------|---------------|--------------|---------------------|---------------------|
| Mt. Ararat High School (20-year bond)              | 3.0%          | 11/1/2039    | \$342,867.35        | \$141,292.21        |
| <b>Total (Principal &amp; Interest) in FY 2026</b> |               |              | <b>\$342,867.35</b> | <b>\$141,292.21</b> |

Explanation: Non-State-funded debt service is the amount of money needed for the annual payments on the District's long-term debt for major capital school construction projects that are not approved for state subsidy. The bonding of this long-term debt was previously approved by District voters.

**The Board of Directors recommends a YES vote.**

**Article 15:** Shall Maine School Administrative District No. 75 raise and appropriate \$18,132,839.21 for additional local funds which exceed the State's Essential Programs & Services allocation model by \$18,132,839.21 as required to fund the budget recommended by the Board of Directors? The Board of Directors recommends \$18,132,839.21 for additional local funds and gives the following reasons for exceeding the State's Essential Programs & Services funding model by \$18,132,839.21:

EPS allows for only minimal staffing of paraprofessionals, guidance, library, health, technology and administration, and does not cover the cost of long-term medical leaves for maternity or long-term illnesses. Many important activities such as teacher workshop days, summer school and other activities outside direct classroom instruction are not part of the EPS formula. Other activities such as co-curricular and athletic programs, Advanced Placement courses at the High School, K-12 Gifted and Talented and English Language Learner programming, and special education services are only partially funded by the formula.

The District's costs for student transportation exceed the EPS formula because of the excessive distances the District's buses must travel, late buses to accommodate student participation in school activities, and summer school transportation for special education students.

Explanation: The additional local funds are those locally-raised funds over and above the District's local contribution to the total cost of funding public education from Pre-kindergarten to Grade 12 as described in the Essential Programs and Services Funding Act, and local amounts raised for the annual debt service payment on the non-State-funded portion of school construction projects.

**The Board of Directors recommends a YES vote.**

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**Article 16:** To see if the District will authorize the School Board to expend \$61,161,600.00 for the fiscal year beginning July 1, 2026 and ending June 30, 2027 from the District's contribution to the total cost of funding public education from Pre-kindergarten to Grade 12 as described in the Essential Programs and Services Funding Act, non-State-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, State subsidy and other receipts for the support of schools.

**The Board of Directors recommends a YES vote.**

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**Article 17:** To see if the District will appropriate \$1,422,612 for adult education and adult vocational education and raise \$146,060 as the local share for the year July 1, 2026, through June 30, 2027, with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program?

**The Board of Directors recommends a YES vote.**

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**Article 18:** To see if the District will raise and appropriate \$0 in additional local funds in support of the food service program for the year July 1, 2026 through June 30, 2027.

**The Board of Directors recommends a YES vote.**

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**Article 19:** In addition to the amounts in Article 16, shall the District appropriate and authorize the School Board to expend additional State, Federal and other funds received during the fiscal year for school purposes, provided that such additional funds do not require the expenditure of local funds not previously appropriated?

**The Board of Directors recommends a YES vote.**

**Article 20:** Shall the regional career and technical education operating budget as approved by the Cooperative Board for the year July 1, 2026 through June 30, 2027 be approved with the local share in the amount of \$484,071?

**The Board of Directors recommends a YES vote.**

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**Article 21:** Shall Maine Region 10 Technical High School ("Region 10") authorize the Cooperative Board to transfer up to \$450,000 from undesignated fund balances to the Region 10 Capital Reserve Fund?

**The Board of Directors recommends a YES vote.**

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**Article 22:** Shall Maine Region 10 Technical High School ("Region 10") delegate authority to the Cooperative Board to expend additional balances accumulated in the Region 10 Capital Reserve Fund from time-to-time on such specific items or types of capital improvements or equipment as the Cooperative Board determines to be needed by Region 10?

**The Board of Directors recommends a YES vote.**

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**Article 23:** Shall Maine School Administrative District No. 75 authorize the Board of Directors to transfer up to \$300,000 from unexpended balances at the end of the 2025-2026 fiscal year to the Capital Reserve Fund for the purpose of funding school construction, capital improvement projects, facility upgrades, plant maintenance, and capital equipment purchases?

**The Board of Directors recommends a YES vote.**

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**Article 24:** Shall Maine School Administrative District No. 75 authorize the Board of Directors to transfer all gate receipts from District athletic events to the existing Athletic Facilities Capital Reserve Fund?

**The Board of Directors recommends a YES vote.**

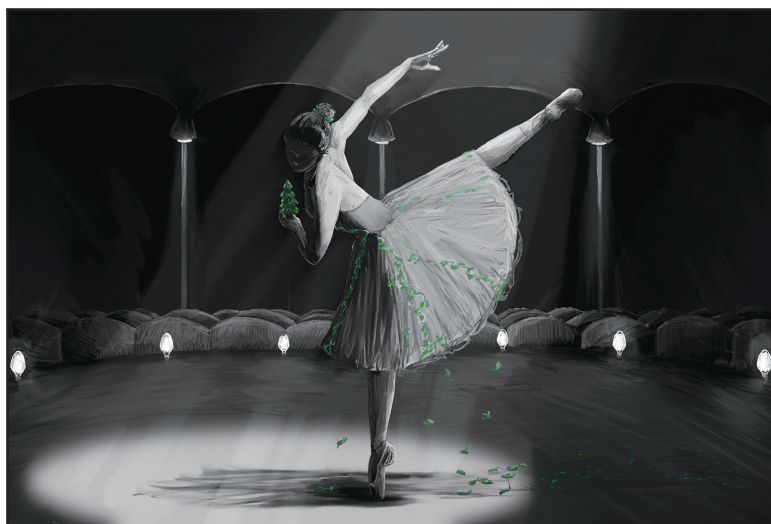


Maine School Administrative District No. 75  
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Topsham, ME 04086

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**MSAD No. 75 District Office**  
**Phone: (207) 729-9961**  
**8 a.m. - 4:30 p.m. Monday through Friday**  
**[www.link75.org](http://www.link75.org)**



**Nicholai Alberico, Grade 11**  
Mt. Ararat High School



**Ingrid Svenson, Grade 6**  
Mt. Ararat Middle School

**Please bring this Budget Report  
to the School District Budget  
Meeting, Thursday, May 21, 2026  
at the Mt. Ararat Middle School  
Orion Performing Arts Center**

Budget Validation Referendum (vote) will be held on Tuesday, June 9, 2026  
from 8 a.m. to 8 p.m. at the voting sites in each of the towns we serve.

**Bowdoin Central School**

1460 Main Street,  
Bowdoin

**Harpswell Community School**

308 Harpswell Islands Road,  
Harpswell

**Bowdoinham Community  
School**

23 Cemetery Road, Bowdoinham

**Mt. Ararat High School**

68 Eagles Way,  
Topsham