

# **MSAD No. 75**

## **FY 2024 Budget Process**

- (1) Region Ten Budget Review  
and**
- (2) Superintendent's Budget  
Recommendations**

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**March 13, 2023**

# FY 2024 Budget Process

## Region 10 Career & Technical Education

### Budget Drivers

	22-23 Adopted Budget	23-24 Proposed	Difference	% change	Notes
<b>Teacher &amp; Nurse Salaries</b>	\$ 1,032,130.14	\$ 1,154,814.00	\$ 122,683.86	<b>11.89%</b>	contractual increases/FY23 staff actual placement/HVAC at Step 13
<b>Support Salaries</b>	\$ 225,202.70	\$ 240,600.00	\$ 15,397.30	<b>6.84%</b>	decrease Technology Ed Tech (placed in Non-Contract)
<b>Non Contract Salaries</b>	\$ 508,111.80	\$ 530,600.00	\$ 22,488.20	<b>4.43%</b>	added Tech Coordinator/Business Manager decrease from \$100,000 to \$88,400/4% increase in salaries for FY24
<b>TOTALS</b>	<b>\$ 1,765,444.64</b>	<b>\$ 1,926,014.00</b>	<b>\$ 160,569.36</b>	<b>9.10%</b>	
	22-23 Adopted Budget	23-24 Proposed	Difference	% change	Notes
<b>Health/Dental Benefits</b>	\$ 347,126.50	\$ 440,475.00	\$ 93,348.50	<b>26.89%</b>	8% increase/Support contract Health benefits Employer paid increase from 87% to 90%
<b>Electric/Gas</b>	\$ 106,500.00	\$ 132,000.00	\$ 25,500.00	<b>23.94%</b>	20%+ increase from previous year
<b>Loss of Hold Harmless in State Subsidy</b>					previous year Hold Harmless increased total FY23 allocation by \$152,070

# FY 2024 Budget Process

## Region 10 Career & Technical Education

### Budget Impact

R10 FY 24 Proposed Budget					
		FY 23	FY 24	Difference	
<b>FY24 PROPOSED BUDGET TOTALS</b>		\$ 3,482,656	\$ 3,729,065	\$ 246,409	7.08%
<b>Local, State, &amp; Miscellaneous Revenues</b>					
Interest Earned		\$ 4,000	\$ 4,000	\$ -	
Miscellaneous Revenue		\$ 4,000	\$ 4,000	\$ -	
State Subsidy		\$ 2,547,614	\$ 2,449,709	\$ (97,905)	<i>FY 23 decrease -\$65,710 - HVAC program pause</i>
Undesignated Fund Balance		\$ 200,000	\$ 200,000	\$ -	
<b>Total Estimated Revenues</b>		<b>\$ 2,755,614</b>	<b>\$ 2,657,709</b>	<b>\$ (97,905)</b>	<b>-3.55%</b>
<b>Additional Local Share Assessment Breakdown</b>					
	<u>Assessment Percentage</u>			<u>Increase</u>	
Brunswick Participation	38.17%	\$ 277,512	\$ 408,937	\$ 131,425	
<b>MSAD 75 Participation</b>	<b>36.44%</b>	<b>\$ 264,934</b>	<b>\$ 390,402</b>	<b>\$ 125,468</b>	
RSU5 Participation	25.39%	\$ 184,596	\$ 272,017	\$ 87,421	
<b>Total Unit Assessments</b>		<b>\$ 727,042</b>	<b>\$ 1,071,356</b>	<b>\$ 344,314</b>	



# **MSAD No. 75**

## **FY 2024 Budget Process**

### **Next Focus Area: Superintendent's Budget Recommendations**

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March 13, 2023



# FY 2024 Budget Process

## Desired Outcomes

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- A budget that prioritizes and serves our students
- A budget that supports our District goals and the goals of our individual schools
- A budget that is as fiscally responsible as possible to the communities in M.S.A.D. No. 75

# MOE Assumptions and Cost-Drivers

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- Salaries & benefits are over 70% 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.
- Costs for services continue to rise and were factored into MOE budget (Annual system inspections, fuel, food, contracted services)
- \$9M Bond approved last year will have first principal payment in FY 2024 increasing the budget by over \$900k
- There is a need to continue the bus replacement program to ensure safe transportation of students. This year's budget will recommend replacement of four (4) buses and add three (3) passenger vans to assist with transportation needs.
- Two collective bargaining agreements are in negotiations, one has moved forward and is accounted for in Superintendent's budget.

Article	Purpose	FY 2022 Approved	FY 2023 Approved	FY 2024 Proposed	\$ Change	% Change	Comment
2	Regular Instruction	\$15,457,964	\$16,576,816	\$17,504,422	\$927,606	5.6%	
3	Special Education	\$9,270,012	\$9,866,682	\$10,351,611	\$484,929	4.9%	
4	Career and Technical Education	\$210,942	\$264,934	\$275,000	\$10,066	3.8%	
5	Other Instruction	\$787,949	\$799,957	\$864,022	\$64,065	8.0%	
6	Student and Staff Support	\$4,962,931	\$5,200,667	\$5,840,036	\$639,369	12.3%	
7	System Administration	\$1,332,429	\$1,504,506	\$1,523,291	\$18,785	1.2%	
8	School Administration	\$2,221,319	\$2,253,631	\$2,334,317	\$80,686	3.6%	
9	Transportation and Buses	\$3,122,408	\$3,311,871	\$3,451,360	\$139,489	4.2%	
10	Facilities Maintenance	\$4,687,197	\$4,935,174	\$5,029,798	\$94,625	1.9%	
11	Debt Service/Other Commitments	\$4,733,491	\$4,392,485	\$5,406,118	\$1,013,633	23.1%	\$9M Bond
12	All Other Expenditures	\$370,933	\$346,219	\$375,000	\$28,781	8.3%	Food Service
<b>Total - Operating Budget</b>		<b>\$47,157,575</b>	<b>\$49,452,942</b>	<b>\$52,954,976</b>	<b>\$3,502,034</b>	<b>7.1%</b>	
18	Adult Education/Adult Voc. Educ.	\$142,428	\$138,833	\$141,639	\$2,806	2.0%	-
<b>Total - All Articles</b>		<b>\$47,300,003</b>	<b>\$49,591,775</b>	<b>\$53,096,615</b>	<b>\$3,504,840</b>	<b>7.1%</b>	



# FY 2024 Superintendent's Recommended Budget Summary

Cost	Budget	\$ Difference	% Difference
FY 2023 Approved Operating Budget (Inc. Adult Ed)	\$49,591,775		
Increase to Maintain Services (per Maintenance of Effort Budget Presented 1/24/23)		\$3,502,034	
<i>Additional</i> Increase in Region Ten Assessment (after Maintenance of Effort Budget estimate 1/24/23)		\$115,402	
Increase in Adult Education (FY 24 v 23)		\$2,806	
New Resources Requests Suggested by Superintendent		\$725,225	
Add Estimated Contract Negotiation		\$370,000	
Reduction in Resources Suggested by Superintendent		(\$1,157,742)	
<b>Supt. FY 2024 Recommendations</b>	<b>\$53,149,500</b>	<b>\$3,557,725</b>	<b>7.17%</b>

Other Considerations:

\* Revenues: Maintain Use of Fund Balance to Reduce Local Impact of \$1,700,000



# Superintendent's Recommended Budget

## New Resource Requests Included-Personnel

Item	Article	Location	FY 24 Increase to MOE Budget Suggested by Superintendent
.5 FTE Special Education Teacher	3	BHM/Sped	\$36,113
.5 STEM / .5 Art Teacher	2	Middle	\$68,832
Add Pride Club Stipend	5	MAMS	\$1,792
Add Civil Rights Team Stipend	5	MAMS	\$1,792
1.0 FTE School Counselor	6	BCS/BHM	\$80,144
Add 0.3 FTE Admin Asst – HS Athletics	5	Athletics	\$14,927
Add Strength & Conditioning Coach Stipend	5	Athletics	\$2,688
1.0 Community Pathways Coordinator	6	MTA	\$74,476
1.0 FTE STEM/Technology/Engineering Teacher	2	MTA	\$83,476
0.5 Clinical Reading Instructor	6	Districtwide	\$40,271
0.2 Position at MAMS	3	SPED	\$16,114
1.0 FTE Mechanic Apprentice	9	Transportation	\$44,100
1.0 FTE Payroll Assistant	7	District Office	\$40,000
<b>Total Additions</b>			<b>\$504,725</b>

# Superintendent's Recommended Budget

## New Resource Requests Included- Non Personnel

Item	Article	Location	FY 24 Increase to MOE Budget Suggested by Superintendent
New Scoreboard for MAMS Gym	10	MAMS	\$8,000
Sideline Chairs and Storage Rack	5	MTA	\$7,000
New Scorer's Table	5	MTA	\$7,500
AP US History Textbooks	2	MTA	\$10,000
4 Leased School Buses	9	Transportation	\$100,000
3 Leased Passenger Vans	9	Transportation	\$60,000
Fuel Pump Upgrade	9	Transportation	\$8,000
New Curriculum Resources	2	MTA	\$20,000
<b>Total Additions</b>			<b>\$220,500</b>

# Superintendent's Recommended Budget Reduction in Resources

Item	Article	FY 24 MOE	FY 24 Superintendent	Reduction to MOE
Position Adj- Reg Instruction	2	\$17,504,422	\$16,714,019	(\$790,402)
Position Adj- SPED	3	\$10,351,611	\$10,165,602	(\$186,010)
Position Adj- Student Support	6	\$5,840,036	\$5,635,660	(\$204,376)
Position Adj- Sys Admin	7	\$1,523,291	\$1,606,379	\$83,088
Position Adj- School Admin	8	<u>\$2,334,317</u>	<u>\$2,274,275</u>	<u>(\$60,042)</u>
<b>Total Reductions</b>				<b>(\$1,157,742)</b>

Deferred Requests for New Resources			
BHM Classroom Teacher \$77,428	MAMS Behavior Teacher \$74,692	Counseling Department Head & Flex Time \$9,847	Special Education Department paid summer workday \$2,816
JMG Middle School Teacher \$65,000	MAMS Resource Officer \$62,292	JV & Varsity Volleyball Coach Stipends \$9,408	MTA RTI Behavior Teacher \$77,117
MTA RTI Math Specialist \$71,380	Substance Use Counselor(s)- \$120,216	Project Grow Leadership position- \$1,792	Assistant Supervisor Transportation- \$49,542
BCS RTI Teacher \$77,428	WES RTI Teacher-84,540	iPad Digital Art Pilot Project \$16,000	Volleyball Referee Stand- MTA \$1,500

Updated 3-13-2023

Article	Purpose	FY 2023 Approved	FY 2024 MOE	FY 2024 Superintendent Recommendation	\$ Change from MOE	\$ Change from FY23
2	Regular Instruction	\$16,576,816	\$17,504,422	\$16,910,405	(\$594,016)	\$333,589
3	Special Education	\$9,866,682	\$10,351,611	\$10,223,798	(\$127,814)	\$357,116
4	Career and Technical Education	\$264,934	\$275,000	\$390,402	\$115,402	\$125,468
5	Other Instruction	\$799,957	\$864,022	\$900,310	\$36,288	\$100,353
6	Student and Staff Support	\$5,200,667	\$5,840,036	\$5,875,809	\$35,773	\$675,142
7	System Administration	\$1,504,506	\$1,523,291	\$1,665,547	\$142,256	\$161,041
8	School Administration	\$2,253,631	\$2,334,317	\$2,306,715	(\$27,602)	\$53,084
9	Transportation and Buses	\$3,311,871	\$3,451,360	\$3,755,223	\$303,863	\$443,352
10	Facilities Maintenance	\$4,935,174	\$5,029,798	\$5,142,078	\$112,280	\$206,905
11	Debt Service/Other Commitments	\$4,392,485	\$5,406,118	\$5,406,118	\$0	\$1,013,633
12	All Other Expenditures	\$346,219	\$375,000	\$431,456	\$56,456	\$85,237
<b>Total - Operating Budget</b>		<b>\$49,452,942</b>	<b>\$52,954,976</b>	<b>\$53,007,861</b>	<b>\$52,886</b>	<b>\$3,554,920</b>
18	Adult Education/Adult Voc. Educ.	\$138,833	\$141,639	\$141,639	\$0	\$2,806
<b>Total - All Articles</b>		<b>\$49,591,775</b>	<b>\$53,096,615</b>	<b>\$53,149,500</b>	<b>\$52,886</b>	<b>\$3,557,726</b>



# FY 2024 Budget Process: MOE + New Resources – Reductions in Resources as Recommended by Superintendent

Fiscal Year	Total Budget
FY 2023	\$49,591,775
FY 2024	\$53,149,500
\$ Increase	\$3,557,725
% Increase	7.17%

## Budget Without Adult Ed

Adult Ed FY23 \$138,833 FY24 \$141,639

Fiscal Year	Budget
FY 2023	\$49,452,942
FY 2024	\$53,007,861
\$ Increase	\$3,554,919
% Increase	7.18%

## Budget Without Debt Service\*

Debt Service FY23 \$5,045,732 FY24 \$5,970,640

Fiscal Year	Budget
FY 2023	\$44,546,043
FY 2024	\$47,178,860
\$ Increase	\$2,632,817
% Increase	5.91%

\*Debt Service includes state-subsidized and local-only bonds that flow through Articles 10 and 11 of the MOE Budget.

# Funding the FY 2024 Budget

Description	FY 2023	FY 2024	\$ Increase (Decrease)	% Increase (Decrease)
State Contribution (Preliminary EPS)	\$20,331,368	\$20,062,582	(\$268,786)	(1.32)%
Plus: Other Revenues	\$127,000	\$50,000	(\$77,000)	(255%)-
Plus: Use of Fund Balance	<u>\$1,700,000</u>	<u>\$1,700,000</u>	<u>\$0</u>	<u>0%</u>
Subtotal All External Sources	\$22,158,368	\$21,812,582	(\$345,786)	(1.56%)
<b>Less: Revenues Required to Meet Expenses</b>	<b>\$49,591,774</b>	<b>\$53,149,500</b>	<b>\$3,557,726</b>	<b>7.17%</b>
<b>= Amount to be Raised Locally</b>	<b>\$27,433,406</b>	<b>\$31,336,918</b>	<b>\$3,903,512</b>	<b>14.23%</b>

# FY 2024 Budget Process

## How are Local Assessments Determined?

Rationale	Bowdoin	Bowdoinham	Harpwell	Topsham	Total
State Formula (ED279) Determines the Amount Required to Fund Essential Programs and Services (“EPS”)					
Total EPS Cost by Town	\$7,236,758	\$6,645,238	\$5,330,349	\$18,251,007	\$37,463,352
- State Subsidy by Town	<u>\$5,342,330</u>	<u>\$4,263,959</u>	<u>\$25,390</u>	<u>\$10,430,902</u>	<u>\$20,062,582</u>
<b>= Required Local Contribution by State</b>	<b>\$1,894,428</b>	<b>\$2,381,279</b>	<b>\$5,304,959</b>	<b>\$7,820,105</b>	<b>\$17,400,770</b>
Next: What is the Amount to be Raised Locally (Budget Total – State Subsidy – Use of Fund Balance)					<u>\$31,336,917</u>
What is the Difference: Amount to be Raised Locally - the State’s Required Contribution?					\$13,936,147
<u>Local Cost Sharing %</u> 50% Valuation per State + 50% Enrollment = Local Share	Average of 6.97% Value <u>19.33% Enroll</u> 13.15%	Average of 8.76% Value <u>17.75% Enroll</u> 13.26%	Average of 55.5% Value <u>14.17% Enroll</u> 34.84%	Average of 28.77% Value <u>48.75% Enroll</u> 38.76%	<u>100.00%</u>
<b>Local Assessment (State Req’d Amt + Local Cost %)</b>	<b>\$3,206,611</b>	<b>\$3,552,755</b>	<b>\$10,159,658</b>	<b>\$13,221,620</b>	<b>\$31,336,918</b>

# FY 2024 Budget Process

Impact on Local Assessments



Town	FY 2023 Approved	FY 2024 Proposed	\$ Increase (Decrease)	% Increase (Decrease)
Bowdoin	\$3,206,611	\$3,726,837	<b>\$520,226</b>	16.22%
Bowdoinham	\$3,552,755	\$4,228,803	<b>\$676,048</b>	19.03%
Harpswell	\$9,236,792	\$10,159,658	<b>\$922,866</b>	9.99%
Topsham	\$11,437,248	\$13,221,620	<b>\$1,784,372</b>	15.6%
<b>Total Revenue</b>	<b>\$27,433,406</b>	<b>\$31,336,918</b>	<b>\$3,903,512</b>	<b>14.23%</b>



# FY 2024 Budget Process - Next Steps

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## Finance Committee

- Hold Budget Hearings on March 16<sup>th</sup> in Harpswell, March 21<sup>st</sup> in Topsham and March 22<sup>nd</sup> in Bowdoinham (*all meetings at 6:30 pm*)
- Hold a meeting on March 27<sup>th</sup> at 6:00 pm to deliberate budget
- Hold a meeting on April 3<sup>rd</sup> at 6:00 pm to finalize budget recommendations

## Board of Directors

- Hold a Public Budget Hearing on April 13<sup>th</sup> at 6:00 pm to approve the FY 2024 Budget to move forward to the voters

## The Voters

- Attend the District Budget Meeting on May 18<sup>th</sup> at the Orion (6:30 pm)
- Vote in the District Budget Validation Referendum on June 13<sup>th</sup>