

**MSAD NO. 75
FY 2025
BUDGET PROCESS
PUBLIC BUDGET
FORUMS**

MARCH 13, 2024 HARPSWELL
MARCH 19, 2024 TOPSHAM
MARCH 20, 2024 BOWDOIN



FINANCE COMMITTEE MISSION

To conduct a process that allows increased and earlier public participation in developing a budget that fully supports the MSAD No. 75 Mission and provides for the needs of our students with minimal impact to the local contribution.

Approved by the full board
September 28, 2023

KNOWN COST DRIVERS



Salaries & benefits are over 70% of the budget



Teacher salaries are estimated to increase by 7% with approved salary schedules and position changes.



Continued cost increases for contracts such as maintenance etc



Health insurance and dental insurance assumes an increase of 4%- Usually April before finalized



ESSERF (Covid) funding finally coming to an end- How to transition?

THINGS TO CONSIDER - WORK TO BE DONE

Administrators have compiled a list of needs for additional resources totaling just under \$1.24M in additional personnel and non-personnel costs, excluding vehicles and buses.

Two collective bargaining agreements are or will be negotiated and will have an impact on budget numbers.

- Merry Meeting Employees Association (Support Staff)
- M.S.A.D. No. 75 Principals Association

Meetings with Administrators to discuss requests, building needs, looking differently at budgets

How can fund balance and reserves be used?

**FY 2025
SUPERINTENDENT'S
BUDGET
ADJUSTMENTS**

<u>Cost</u>	<u>Budget</u>	<u>Difference</u>
FY 2024 Approved budget	52,674,926	
Increase to Maintain Service (MOE)		2,546,566
Budget Changes through expenditure review		(97,688)
Add New Resources and open items		369,697
Add Position/ Other Additions		298,732
Reduction to Resources		(897,551)
Decrease to Health Insurance		(69,897)
Decrease to food service		(100,000)
Superintendent FY2025 Recommendations	54,724,786	2,049,859
	3.89%	

SUPERINTENDENT'S RECOMMENDED BUDGET NEW RESOURCE REQUESTS INCLUDED- PERSONNEL

Position/Item	War	FTE	Location	Cost	
Personnel (Salary & Benefits):					
Clinical Reading Instructor	3	0.25	District-Wide	\$21,000	.25% into Title II, .75% special education
Special Education Teacher	3	0	BHM		MaineCare?
Special Education Teacher	3	1	MAMS	\$86,991	Self Contained
Primary Classroom Teacher	2	1	HCS	\$0	Reserve
Add E-Sports Coach	4		MTA HS Athletics	\$4,480	Steps 1, job description, Step 2, meet with Union, Step 3 Board Approval
Academic Support Teacher/Executive Skills	2	1	MTA HS	\$64,486	Necessary for incoming 9th grade/Skill deficits
1.0 FTE School Counselor (Guidance)	6	1	MTAHS	\$88,658	Replaced by a line already in budget
Mechanic change to full year employee	9		Transportation	\$9,157	
Total		4.25		\$274,772	

**SUPERINTENDENT'S RECOMMENDED BUDGET
NEW RESOURCE REQUESTS INCLUDED- NON-
PERSONNEL**

Non-Personnel:					
Position/Item	War	FTE	Location	Cost	
Blocking Sled - Football	4		MTA HS Athletics	\$7,425	
New Scorer's Table - Gym	4		MTA HS Athletics	\$7,500	
Building Security and Access System maintenance and upgrade	10		District Wide	\$80,000	
Total				\$94,925	

**SUPERINTENDENT'S
RECOMMENDED
BUDGET
CHANGES IN
RESOURCES**

Position Reductions Total \$897,551

Central Office	Elementary	Secondary
\$60,225.46	\$80,239.00	\$64,486.00
\$79,033.76	\$89,991.00	\$86,991.00
\$40,000.00	\$35,000.00	\$89,991.00
\$25,000.00	\$92,991.00	\$65,737.00
		\$87,866.00
\$204,259.22	\$298,221.00	\$395,071.00

Position Additions Total \$298,732

Orion	Elementary	Secondary
\$20,000	\$75,000	\$103,732

SUPERINTENDENT'S RECOMMENDED BUDGET BY WARRANT/ARTICLE

Article	Purpose	FY 2023 Approved	FY 2024 Approved	FY 2025 MOE	FY 2025 Superintendent	\$ Change FY2024 to Super	% Change	Comment
2	Regular Instruction	\$16,576,816	\$16,889,386	\$17,925,721	\$17,429,646	\$540,260	3.2%	
3	Special Education	\$9,866,682	\$10,259,497	\$10,699,349	\$10,686,686	\$427,189	4.2%	
4	Career and Technical Education	\$264,934	\$390,402	\$409,922	\$415,734	\$25,332	6.5%	
5	Other Instruction	\$799,957	\$864,022	\$918,656	\$937,818	\$73,796	8.5%	
6	Student and Staff Support	\$5,200,667	\$5,668,015	\$6,033,211	\$6,001,834	\$333,819	5.9%	
7	System Administration	\$1,504,506	\$1,664,010	\$1,785,166	\$1,764,664	\$100,654	6.0%	
8	School Administration	\$2,253,631	\$2,297,455	\$2,426,338	\$2,437,789	\$140,334	6.1%	
9	Transportation and Buses	\$3,311,871	\$3,699,203	\$3,917,665	\$3,909,738	\$210,535	5.7%	
10	Facilities Maintenance	\$4,935,174	\$5,140,259	\$5,394,546	\$5,509,960	\$369,700	7.2%	
11	Debt Service/Other Commitments	\$4,392,485	\$5,406,118	\$5,410,918	\$5,410,918	\$4,800	0.1%	
12	All Other Expenditures	\$346,219	\$396,559	\$300,000	\$220,000	(\$176,559)	-44.5%	Food Service/Orion
Total - Operating Budget		\$49,452,942	\$52,674,926	\$55,221,493	\$54,724,786	\$2,049,860	3.89%	
18	Adult Education/Adult Voc. Educ.	\$138,833	\$141,639	\$182,901	\$182,901	\$41,262	29.1%	-
Total - All Articles		\$49,591,775	\$52,816,566	\$55,404,394	\$54,907,687	\$2,091,121	3.96%	

FUNDING THE FY 2025 BUDGET

Description	FY 2024	FY 2025	\$ Increase (Decrease)	% Increase (Decrease)
State Contribution (Preliminary EPS)	\$20,593,537	\$20,847,887	\$254,350	1.24%
Plus: Other Revenues	\$50,000	\$50,000	\$0	0
Plus: Use of Fund Balance	<u>\$1,700,000</u>	<u>\$2,500,000</u>	\$800,000	<u>47%</u>
Subtotal All External Sources	\$22,343,537	\$23,397,887	\$1,054,350	4.72%
Less: Revenues Required to Meet Expenses	\$52,816,566	\$54,724,786	\$1,908,220	3.61%
Amount to be Raised Locally	\$30,473,029	\$31,326,899	\$853,870	2.80%
	DOES NOT INCLUDE ADULT ED			

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	\$7,487,182	\$6,745,726	\$5,484,485	\$18,502,016	\$38,219,409
- State Subsidy by Town	<u>\$5,571,354</u>	<u>\$4,405,776</u>	<u>\$5,462</u>	<u>\$10,865,294</u>	<u>\$20,847,887</u>
= Required Local Contribution by State	\$1,915,828	\$2,339,949	\$5,479,023	\$7,636,722	\$17,371,522
Next: What is the Amount to be Raised Locally (Budget Total - State Subsidy - Use of Fund Balance)					<u>\$31,326,899</u>
What is the Difference: Amount to be Raised Locally - the State's Required Contribution?					\$13,955,377
<u>Local Cost Sharing %</u>	Average of	Average of	Average of	Average of	
50% Valuation per State	7.31% Value	8.93% Value	54.6% Value	29.15% Value	
+ 50% Enrollment	<u>19.59% Enroll</u>	<u>17.65% Enroll</u>	<u>14.35% Enroll</u>	<u>48.41% Enroll</u>	<u>100.00%</u>
= Local Share	13.45%	13.29%	34.47%	38.78%	
Local Assessment (State Req'd Amt + Local Cost %)	\$3,793,160	\$4,194,903	\$10,289,753	\$13,049,082	\$31,326,899



**FY 2025
TOWN
ASSESSMENTS**

Town	FY 2024	FY 2025	\$ Increase	% Increase
Bowdoin	\$3,603,242	\$ 3,793,160	\$ 189,918	5.27%
Bowdoinham	\$4,083,504	\$ 4,194,903	\$ 111,399	2.73%
Harpswell	\$10,027,134	\$10,289,753	\$ 262,619	2.62%
Topsham	\$12,759,149	\$13,049,082	\$ 289,933	2.27%
Total Revenue	\$30,473,029	\$31,326,899	\$ 853,869	2.80%

FY 2025 BUDGET PROCESS - NEXT STEPS

Finance Committee

- * Hold Budget Hearings on March 13th in Harpswell, March 19th in Topsham and March 20th in Bowdoin (*all meetings at 6:30 pm*)
- * Hold a meeting on March 25th at 6:00 pm to deliberate budget
- * Hold a meeting on April 1st at 6:00 pm to finalize budget recommendations

Board of Directors

- * Hold a Public Budget Hearing on April 11th 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 16th at the Orion (6:30 pm)
- * Vote in the District Budget Validation Referendum on June 11th

QUESTIONS?

