

# MSAD #44 BUDGET REVIEW

MSAD #44 Central Office • One Parkway, Suite 204 • Bethel, ME 04217  
 Phone: 207-824-2185 • Fax: 207-824-2725

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**MAINE SCHOOL ADMINISTRATIVE DISTRICT #44  
 GENERAL FUND EXPENDITURE BUDGET**

COST CENTERS		FY 23	FY 24
#1	REGULAR INSTRUCTION	5,436,111	5,614,974
#2	SPECIAL EDUCATION INSTRUCTION	1,498,801	2,289,586
#3	CAREER & TECHNICAL EDUCATION	50,567	60,974
#4	OTHER INSTRUCTION-ATHL/COCURRICULAR	352,194	368,965
#5	STUDENT & STAFF SUPPORT	1,229,615	1,283,009
#6	SYSTEM ADMINISTRATION	510,555	530,129
#7	SCHOOL ADMINISTRATION	808,001	839,567
#8	TRANSPORTATION	1,106,805	1,105,590
#9	FACILITIES MAINTENANCE	1,790,333	2,018,772
#10	MAJOR CAPITAL DEBT SERVICE	0	0
#11	ALL OTHER EXPENDITURES	0	0
<b>EXPENDITURE BUDGET TOTALS</b>		<b>12,782,982</b>	<b>14,111,566</b>

Wednesday, May 24—Public Budget Meeting  
 Helen C. Berry Auditorium  
 Telstar High/Middle School, **6:30pm**

Tuesday, June 13 – Budget Validation  
 Referendum at polling places located in the  
 four District towns.

General Fund Impact on District Towns		
	FY23	FY24
Bethel	3,600,612	3,758,950
Greenwood	1,205,566	1,259,704
Newry	3,426,342	3,568,741
Woodstock	<u>1,650,743</u>	<u>1,713,340</u>
<b>TOTALS</b>	<b><u>9,883,263</u></b>	<b><u>10,300,735</u></b>

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[facebook.com/MSAD44](https://facebook.com/MSAD44)**

To the Voters of M.S.A.D. #44,

On behalf of the Board of Directors, I invite you to attend the upcoming public budget meeting on the proposed 2023-2024 school budget on May 24 at 6:30 pm in the Helen C. Berry Auditorium in the Telstar Complex. Upon an initial review, you will see that the overall increase to the proposed budget is \$1,328,584 over the current year but it is important to note that this amount and its impact on the local taxpayers will be offset significantly by an additional \$911,112 in state aid and other increases in revenue, which will be received from towns who tuition their students to MSAD 44. You will see that the largest portion of the projected change is due to an increase of \$790,785 to Cost Center 2, our Special Education budget. Since that cost center reflects expenses associated with services that are legally required based on a student’s Individual Education Plan, it is one that often sees the most fluctuation from year to year. It should be noted that a portion of that increase will be offset by revenue received as compensation to the district for the services received by special education students from those sending towns.

Voters will also be asked to approve the proposed Adult Education budget and two referendum articles that request transferring available funds into the District’s Capital Improvement and Food Service accounts. It is important to note that any funds moved into the Capital Improvement account can only be expended with the approval of the voters at a public meeting.

The school budget includes eleven separate cost centers. Each one summarizes a specific section of the budget. The back page of this flyer includes an explanation of each cost center. The school budget approval process includes two separate steps. First, the budget must be considered at the public budget meeting, which will include votes on each of the articles included in this mailer. A Budget Validation Referendum will then be held on Tuesday, June 13 to validate the action taken at the public meeting.

The Finance Committee of the Board met weekly throughout the budget season to focus on developing a budget that would best meet the needs of our students, while considering the impact on the local taxpayers. As a result of these efforts and despite the rising costs of energy, supplies and collective bargaining requirements, the budget you will be asked to consider on May 24 shows an average increase of just 4.22%, with some of the four towns coming in a bit below and others a bit above that figure.

In closing, I would like to thank the staff and students of MSAD 44, our families and community members and the many past and present School Board members I have had the pleasure to work with during my 22 years as your Superintendent of Schools for the support and encouragement that they have continuously provided for our school district. It has always been appreciated.

If you have any questions regarding the information included in this mailer, please feel free to contact me at 824-2185.

Respectfully Submitted,

David W. Murphy, Ed.D.  
 MSAD 44 Superintendent of Schools

# Warrant to Call MSAD #44 School District Budget Meeting

**ARTICLE 1A:** To elect a moderator to preside at the meeting.

## **ARTICLES 1 THROUGH 11 AUTHORIZE EXPENDITURES IN COST CENTER CATEGORIES**

**ARTICLE 1:** To see what sum the District will be authorized to expend for Regular Instruction.  
**School Board Recommends \$5,614,974.00**

**ARTICLE 2:** To see what sum the District will be authorized to expend for Special Education.  
**School Board Recommends \$2,289,586.00**

**ARTICLE 3:** To see what sum the District will be authorized to expend for Career and Technical Education.  
**School Board Recommends \$60,974.00**

**ARTICLE 4:** To see what sum the District will be authorized to expend for Other Instruction.  
**School Board Recommends \$368,965.00**

**ARTICLE 5:** To see what sum the District will be authorized to expend for Student and Staff Support.  
**School Board Recommends \$1,283,009.00**

**ARTICLE 6:** To see what sum the District will be authorized to expend for System Administration.  
**School Board Recommends \$530,129.00**

**ARTICLE 7:** To see what sum the District will be authorized to expend for School Administration.  
**School Board Recommends \$839,567.00**

**ARTICLE 8:** To see what sum the District will be authorized to expend for Transportation and Buses.  
**School Board Recommends \$1,105,590.00**

**ARTICLE 9:** To see what sum the District will be authorized to expend for Facilities Maintenance.  
**School Board Recommends \$2,018,772.00**

**ARTICLE 10:** To see what sum the District will be authorized to expend for Debt Service and Other Commitments.  
**School Board Recommends \$0.00**

**ARTICLE 11:** To see what sum the District will be authorized to expend for All Other Expenditures.  
**School Board Recommends \$0.00**

## **ARTICLES 12 THROUGH 13 RAISE FUNDS FOR THE PROPOSED SCHOOL BUDGET**

**ARTICLE 12:** To see what sum the District will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and to see what sum the District will raise and assess as each municipality's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20 A, section 15688.

### **Recommended amounts set forth below:**

#### **Total Appropriated (by municipality):**

Town of Bethel: \$3,805,587.52  
Town of Greenwood: \$834,965.92  
Town of Newry: \$504,896.86  
Town of Woodstock: \$2,108,814.90

**Total Appropriated (Sum of above) \$7,254,265.20**

#### **Total raised (and District assessments by municipality):**

Town of Bethel: \$2,377,447.00  
Town of Greenwood: \$796,733.00  
Town of Newry: \$2,257,145.00  
Town of Woodstock: \$1,083,647.00

**Total Raised: (Sum of above) \$6,514,972.00**

*Explanation: The District's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that the District must raise and assess in order to receive the full amount of state dollars.*

### **ARTICLE 13: (Written ballot required.)**

To see what sum the District will raise and appropriate in additional local funds (**Recommend \$3,785,763.00**), which exceeds the State's Essential Programs and Services allocation model by (**Recommend \$3,785,763.00**) as required to fund the budget recommended by the School Board.

The School Board Recommends **\$3,785,763.00**, which exceeds the State's Essential Programs and Services allocation model by **\$3,785,763.00**. The School Board gives the following reasons for exceeding the State's Essential Programs and Services funding model: These funds are needed to provide the following costs not recognized by the Essential Programs and Services funding model: smaller class sizes; co-curricular costs; and transportation costs.

*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 kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the District budget for educational programs.*

## **ARTICLE 14 SUMMARIZES THE PROPOSED SCHOOL BUDGET**

**ARTICLE 14:** To see what sum the District will authorize the School Board to expend for the fiscal year beginning July 1, 2023 and ending June 30, 2024 from the District's contribution to the total cost of funding public education from 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.  
**School Board Recommends \$14,111,566**

## **ARTICLE 15 AUTHORIZES TRANSFERS AMONG COST CENTERS**

**ARTICLE 15:** Shall the School Board be authorized to transfer amounts exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers for the 2023-2024 fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget?

**School Board Recommends a "Yes" Vote.**

## **ARTICLE 16 AUTHORIZES THE SCHOOL NUTRITION PROGRAM**

**ARTICLE 16:** Shall the District raise **\$0.00** for the school nutrition program with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the school nutrition program, and shall the School Board be authorized to transfer the sum of **\$25,000.00** to the school nutrition program account?

**School Board Recommends a "Yes" Vote.**

## **ARTICLE 17 AUTHORIZES A TRANSFER TO THE CAPITAL RESERVE ACCOUNT**

**ARTICLE 17:** Shall the School Board be authorized to transfer the sum of **\$750,000.00** to the Capital Reserve Account?

**School Board Recommends a "Yes" Vote.**

## **ARTICLE 18 AUTHORIZES THE ADULT EDUCATION PROGRAM AND RAISES THE LOCAL SHARE**

**ARTICLE 18:** Shall the District appropriate **\$131,887.00** for adult education and raise **\$0.00** as the local share, with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program

**School Board Recommends a "Yes" Vote.**

## **ARTICLE 19 AUTHORIZES EXPENDITURES OF GRANTS AND OTHER RECEIPTS**

**ARTICLE 19:** In addition to amounts approved in the preceding articles, shall the School Board be authorized to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for school and other program purposes, provided that such grants, programs or other sources do not require expenditure of other funds not previously appropriated?

**School Board Recommends a "Yes" Vote.**

**Procedure for the Election of MSAD 44 School Board Members:** Beginning in 2018, all District voters were asked to elect School Board members from each of the District's four towns. The change was the result of a reapportionment of the School Board, which was approved by the Commissioner of Education. This change in the process added a third School Board member from Newry and eliminated the weighted voting method formerly used by the Board. All Board members now have one (1) vote. The Board has 15 members with three (3) representatives from Greenwood, Newry and Woodstock and six (6) from Bethel. A sample ballot for the June election is provided below.

## The School Administrative District Budget Approval Process

The current approval process for the School District budget consists of two separate and distinct components. First, a public budget meeting will be convened on Wednesday, May 24, 2023, at **6:30pm** to consider and vote on each of the articles included in this mailing. A Budget Validation Referendum will then be held on Tuesday, June 13, 2023 to validate the General Fund budget vote taken at the Public Meeting.

### POLLING PLACES

**Bethel:** American Legion Mundt-Allen Post #81- 8am to 8pm

**Greenwood:** Town Office -8am to 8pm

**Newry:** Town Office - 8am to 8pm

**Woodstock:** Town Office - 8am to 8pm

SAMPLE BALLOT

SAMPLE BALLOT

STATE OF MAINE  
MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 44 ELECTION  
OFFICIAL BALLOT FOR THE TOWN OF BETHEL  
JUNE 13, 2023

Chair of the School Board  
Maine School Administrative District No. 44

**INSTRUCTIONS TO VOTERS:**

- To vote, check or place an X in the box (like this:  or like this: ). To vote for a person whose name is not printed on the ballot, also write in the person's name on the line provided.
- To have your vote count, do not erase or cross out your choice.
- If you make a mistake, ask for a new ballot.

EVERY BETHEL VOTER MAY VOTE FOR ALL SEATS

<b>School Board Director</b> At-Large, Bethel Resident Three Year Term <b>VOTE FOR TWO</b>
<input type="checkbox"/> Herbeck, Stephanie L. <input type="checkbox"/> _____ Write-in <input type="checkbox"/> _____ Write-in

<b>School Board Director</b> At-Large, Newry Resident Three Year Term <b>VOTE FOR ONE</b>
<input type="checkbox"/> Bartlett, David L. <input type="checkbox"/> Mallen, Matthew J. <input type="checkbox"/> _____ Write-in

<b>School Board Director</b> At-Large, Greenwood Resident Three Year Term <b>VOTE FOR ONE</b>
<input type="checkbox"/> Hughes, Destiny E. <input type="checkbox"/> _____ Write-in

<b>School Board Director</b> At-Large, Woodstock Resident Three Year Term <b>VOTE FOR ONE</b>
<input type="checkbox"/> Kendall, Bryan S. <input type="checkbox"/> _____ Write-in

MSAD#44 Budget Funding Comparisons			
	FY 23	FY 24	Am't Change
<b>1 Total General Fund Expenditure Budget</b>	<b>12,782,982</b>	<b>14,111,566</b>	<b>1,328,584</b>
2 State Aid for Education: Subsidy	518,399	985,831	467,432
3 Other Revenue (Tuition, Transportation, etc)	1,656,320	2,100,000	443,680
4 Carryover from Prior Years	725,000	725,000	0
<b>5 Total Non Local Revenue from above (lines 2,3,4)</b>	<b>2,899,719</b>	<b>3,810,831</b>	<b>911,112</b>
6 Required Local Share (EPS)	6,256,901	6,514,972	258,071
7 Additional Local Funding Required (Line 1-Lines 5&6)	3,626,362	3,785,763	159,401
<b>8 Total Local Funding, General Fund (Lines 6 +7)</b>	<b>9,883,263</b>	<b>10,300,735</b>	<b>417,472</b>
9 Local Share of Adult Education	-	-	0
<b>10 Local Share, General Fund and Adult Ed. (Lines 8+9)</b>	<b>9,883,263</b>	<b>10,300,735</b>	<b>417,472</b>

### **School Board Members**

**BETHEL**

Scott Cole: 233-9282  
 Maggie Davis: 434-426-4956  
 Koral Fraser: 890-4903  
 Stephanie Herbeck: 718-216-5552  
 Mark Hutchins: 603-345-8487  
 Daniel Whitney\*\*: 357-4574

**GREENWOOD**

Erin Cooley: 615-7147  
 Stephanie Erickson: 331-6697  
 Tammala Goodwin: 381-7905

**NEWRY**

David Bartlett: 418-0682  
 Meredith Harrop: 401-862-1847  
 Amy Henley: 890-1221

**WOODSTOCK**

Wendy Coffin: 381-0423  
 Sheryl Morgan: 890-5903  
 Marcy Winslow: 461-2286

**\*\*Board Chair**

## **Understanding the School Budget –An Introduction to Cost Centers**

### **COST CENTERS:**

School budgets in Maine are actually a compilation of 11 small budgets or what are referred to as Cost Centers. These include regular instruction, special education, career and vocational instruction, other instruction, student and staff support, school administration, system administration, transportation, maintenance, debt service and “other.” These different cost centers are then totaled to form a district’s General Fund expenditure budget.

### **SCHOOL BUDGET APPROVAL PROCESS:**

School budget approvals involve a two-step process in most communities. First, a Public Budget Meeting is held to outline the budget. This involves a general overview of the eleven cost centers and also focuses on the funding mechanisms that go into funding the budget. During this meeting, those in attendance consider anywhere from 15 to 20 separate articles, including the approval of each Cost Center and any other recommended articles. A Budget Validation Referendum Vote then follows where the voters are asked to validate the action taken at the Public Budget Meeting regarding the budget. This two-step process was put in place under the Baldacci administration.

Districts have the opportunity to reconsider this two-step process every three years. Repealing it would return the process to action taken at a Public Budget Meeting only.

### **COST CENTER 1:**

Cost Center 1 “Regular Instruction” is the largest cost center in the school budget, Cost Center 1 “Regular Instruction” includes the salaries and benefits for all Pre-K-12 regular instruction staff. This however, is only part of that total cost center.

Also included are all Pre-K-12 retirement, unemployment, workers compensation, FICA and Medicare expenses; substitute teacher costs; all art, music, physical education and Bethel Area Arts & Music (BAAM) expenses; copier contracts; instructional supplies, software and books; field trips and drivers; all Gifted and Talented related expenses; and all other costs associated with all aspects of regular Pre-K-12 instruction.

### **COST CENTER 2:**

Cost Center 2 “Special Education” includes the cost of all Pre-K-12 special education expenses. It contains all of the same items listed in Cost Center 1 that are associated with providing services to our special education population. Thanks to a separate Local Entitlement fund provided to school districts by the Federal government, some supplemental costs for special education are covered outside this budget. This category does include several lines that require us to expend funds on unorganized territory students but those expenditures are eventually recovered from the state and returned as revenue to the District. This cost center also includes the costs associated with providing speech, occupational and physical therapy services and other related expenses. Tuition for out-of-District Special Education placements is also included in this section.

### **COST CENTER 3:**

Cost Center 3 “Career & Technical Education” represents our required share of the Region 9 School of Applied Technology budget. This is not a Cost Center that the SAD 44 School Board has specific control over. Prior to our own budget approval process, the Region 9 School Board considers a budget for the Career and Technical school. Unlike school districts, these schools are not required to go through the two-step process described above. Instead, after public budget presentations in the SAD 44, RSU 10 and RSU 56 areas, a public budget meeting is held to consider their budget. Once approved, SAD 44 is invoiced for their share of the proposed budget. A Public Budget Validation vote is not required. Beginning in FY 19, the state provided most of the funding for this cost center directly to Region 9. The SAD44 share of mortgages and equipment still remain in this cost center, as do any other costs above the state’s Essential Programs and Services calculated amount.

The formula used to determine the amount SAD 44 must contribute includes two separate sets of calculations. The first half of the formula considers the percentage of Telstar’s student body as a part of the entire high school student population in the Region 9 sending area. The second half of the formula considers the percentage of Telstar students who attended Region 9 in the previous year. These two calculations are used to determine the amount of the Region 9 budget that our district is responsible for in any given budget year.

### **COST CENTER 4**

Cost Center 4 “Co-Curricular/Athletics” consists of all Pre-K-12 expenses associated with the district’s athletic programs as well as co-curricular activities such as drama, music festivals, etc.

This center includes the stipends and related expenses for all Schedule B positions (coaches and advisors) as well as all expenses for supplies; athletic officials and their mileage; sports/co-curricular trips and drivers; all costs associated with the athletic coordinator position; printing; equipment repair and other expenses related to sports and co-curricular activities.

### **COST CENTER 5**

Cost Center 5 “Student Support” includes all costs related to direct student services that are not included in Cost Center 1 (Regular Instruction) and Cost Center 2 (Special Education Instruction). This includes all costs associated with the Guidance and Social Worker Departments; all school library expenses, including the librarians and/or educational technicians; the school health department including the district nurse, CNA and all expenses related to that department; Technology personnel salaries and benefits, supplies, equipment and software; Curriculum coordination including books, supplies, dues and fees, salaries and stipends; Pre-K-12 staff development expenses and all testing costs for Pre-K-12 assessments.

### **COST CENTER 6**

Cost Center 6 “System Administration” includes all costs associated with the overall operation of the school district. This includes the salary and expenses associated with the School Board, including all district legal expenses; the operation of the Central Office including salaries and all other expenses, supplies and support related to the office of the Superintendent and the district’s Business office including the administrative assistant, business manager and accounting positions. The System Administration Cost Center is responsible for all aspects of payroll, budget, human resources, and public relations for the school system.

### **COST CENTER 7**

Cost Center 7 “School Administration” provides a summary of all expenses involved with the administration and oversight of the schools in the district. This section includes the salary and benefits of the principals and other support staff in those offices (dean of students, secretaries, etc.). It also includes all the related expenses as outlined in cost centers 1 and 2 such as retirement costs, workers compensation, etc.

In addition, supplies, substitute coverage for secretaries, postage, printing, telephone, equipment repair, administrative books, administrative and school wide dues and fees (such as school accreditation costs), office technology purchases, graduation costs, copier contracts and costs associated with administrative professional development are all included in this cost center.

### **COST CENTER 8**

Cost Center 8 “Transportation” includes all of the costs associated with transporting all students in the district. Included in this category are the salaries and benefits for the bus drivers, mechanics and Transportation Director. Cost Center 8 also includes the cost of required medical examinations for drivers; bus debt on existing long term lease purchases; gasoline and diesel fuel; electrical plug ins for buses; telephone; supplies, parts and tires; copier contract; machine purchases; overtime; special education drivers; a \$27,500 contingency fund (the contingency fund can only be spent with school board approval – otherwise this becomes part of the carry over funds allocated to the next school year); annual fee for tower rental to enable the use of bus radios, transportation costs for all out of District Special Education placements and all other costs associated with the operation of the district’s transportation department.

### **COST CENTER 9**

Cost Center 9 “Facilities Maintenance” includes all expenses involved in the upkeep and maintenance of all district facilities. This cost center includes all salaries, benefits and overtime costs for custodians, substitute custodians and district maintenance workers and Maintenance Director.

Building property insurance, telephone costs, district safety expenses, a \$25,500 contingency line, retirement and unemployment social security costs are also included here. Cost Center 9 also includes the cost of water, sewer, disposal, electricity, bottle gas, heating oil, machine purchases, rental costs, building repair services, custodial and maintenance supplies, snowplowing, grounds supplies, repairs on tractors and maintenance vehicles, in-service training, technology, debt service payments of principal and interest for voter approved projects and expenses associated with the long term capital improvement plan for maintenance and repair to the district facilities.

### **COST CENTER 10**

Cost Center 10 “Debt Service.” MSAD #44 does not have any outstanding debt service.

### **COST CENTER 11**

Cost Center 11 “All Other” MSAD #44 does not have any expenses in Cost Center 11.