

# MSAD 44 FY 24 Budget Meeting – May 24, 2023

Helen C. Berry Auditorium  
Telstar Middle/High School

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- **Article 1A: To Elect a Moderator to Preside at the Meeting**

## MSAD#44 BUDGET FUNDING COMPARISONS

	FY23	FY24	Am't Change
1. Total General Fund Expenditure Budget	12,782,982	14,111,566	1,328,584
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
5. Total Non Local Revenue from above (lines 2,3,4)	2,899,719	3,810,831	911,112
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
8. Total Local Funding, General Fund (Lines 6 & 7)	9,883,263	10,300,735	417,472
9. Local Share of Adult Education	-	-	0
10. Local Share, General Fund and Adult Ed. (Lines 8&9)	9,883,263	10,300,735	417,472

FY23

Impact on

District Towns

General Fund

Adult Ed

Total

Bethel	3,600,612	0	3,600,612
Greenwood	1,205,566	0	1,205,566
Newry	3,426,342	0	3,426,342
Woodstock	<u>1,650,743</u>	<u>0</u>	1,650,743
	9,883,263	0	9,883,263

FY24

Impact on

District Towns

General Fund

Adult Ed

Total

Increase

Bethel	3,758,950	0	3,758,950	158,338	4.40%
Greenwood	1,259,704	0	1,259,704	54,138	4.49%
Newry	3,568,741	0	3,568,741	142,399	4.16%
Woodstock	<u>1,713,340</u>	<u>0</u>	1,713,340	62,597	3.79%
	10,300,735	0	10,300,735	417,472	

# M.S.A.D.#44

## BUDGET COMPARISON SUMMARY BY CATEGORY

Account Number / Description	FY23 BUDGET 7/1/2022 - 6/30/2023	FY24 Budget Requests 7/1/2023 - 6/30/2024	INCREASE (DECREASE)	PERCENTAGE
<b>1. INSTRUCTIONAL EXPENDITURES</b>	<b>\$5,436,112.46</b>	<b>\$5,614,974.02</b>	<b>\$178,861.56</b>	<b>3.29%</b>
<b>2 SPECIAL EDUCATION</b>	<b>\$1,498,800.67</b>	<b>\$2,289,586.14</b>	<b>\$790,785.47</b>	<b>52.76%</b>
<b>3 VOCATIONAL EDUCATION</b>	<b>\$50,567.00</b>	<b>\$60,974.00</b>	<b>\$10,407.00</b>	<b>20.58%</b>
<b>4 OTHER INSTRUCTION</b>	<b>\$352,193.80</b>	<b>\$368,964.73</b>	<b>\$16,770.93</b>	<b>4.76%</b>
<b>5 STUDENT SUPPORT</b>	<b>\$1,229,614.69</b>	<b>\$1,283,008.51</b>	<b>\$53,393.82</b>	<b>4.34%</b>
<b>6 SYSTEM ADMINISTRATION</b>	<b>\$510,554.94</b>	<b>\$530,129.46</b>	<b>\$19,574.52</b>	<b>3.83%</b>
<b>7 SCHOOL ADMINISTRATION</b>	<b>\$808,000.70</b>	<b>\$839,566.87</b>	<b>\$31,566.17</b>	<b>3.91%</b>
<b>8 TRANSPORTATION</b>	<b>\$1,106,805.25</b>	<b>\$1,105,590.18</b>	<b>\$(1,215.07)</b>	<b>(0.11)%</b>
<b>9 BUILDINGS &amp; GROUNDS</b>	<b>\$1,790,332.55</b>	<b>\$2,018,772.09</b>	<b>\$228,439.54</b>	<b>12.76%</b>
<b>10 DEBT SERVICE OPERATION</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>---</b>
<b>11 OTHER EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>---</b>
<b>TOTAL EXPENDITURES</b>	<b>\$12,782,982.06</b>	<b>\$14,111,566.00</b>	<b>\$1,328,583.94</b>	<b>10.39%</b>

# Budget Percentage Breakdowns FY24

Total Budget	\$ 14,111,566			Salaries-Benefits & Fixed Cost	92% of Budget
Salaries		\$ 7,941,494	56.3%		
Benefits		\$ 2,562,981	18.2%	Supplies, Books, Professional Servic	\$ 400,616
Fixed Costs		\$ 2,473,375	17.5%	Instructional Contingency	\$ 75,000
	BAAM			Instructional Contingency (Sped)	\$ 30,000
	Northstar			Transportation Contingency	\$ 27,500
	Instructional Software			Facilities Contingency	\$ 25,500
	Copier Contracts			Elementary Learning Alternative	\$ 10,500
	Teacher Incentives			Secondary Learning Alternative	\$ 115,000
	4H Learning Center			Secondary Education Improvements	\$ 38,000
	SPED Tuition			Jobs for Maine Grads Services	\$ 20,000
	SPED Contracts			Transportation Repairs	\$ 10,000
	Mainecare Seed			Transportation Parts	\$ 25,000
	Region 9			Transportation Tires	\$ 12,000
	District Phone Service			B&G Supplies, CPS, WES & THS	\$ 55,000
	Athletic Officials, dues & Fees			B&G Repairs CPS, WES & THS	\$ 79,000
	Technology Equipment Leases & Contracts			B&G Trans & Grounds Repairs/Suppl	\$ 60,600
	THS 16-20 Tuition			Architect & Engineering Fees	\$ -
	Assessment Services			Capital Renewal	\$ 150,000
	Board related services, Legal Exp & Audit Services				
	Dues, Fees and Travel Expenses				8% \$ 1,133,716
	Central Office Software, Fees etc				
	THS, TMS, CPS & WES Dues, Fees, Postage and Graduation Costs				
	Transportation Dues & Fees, Bus Lease Payments & Interest				
	Transportation Gasoline and Diesel Fuel				
	Insurance Deductibles				
	Trans SPED and Private transportation Costs				
	Liability and Workers Comp Insurance				
	Utilities - Electricity, Sewer, Water, Heating Oil, Propane, Pellets & Disposal Fees				
	Debt Payments and Interest				

# Budget Approval Process Overview

- A Public Budget Meeting must be held to review the proposed budget (Tonight—May 24).
- A Budget Validation Vote then takes place with a Referendum vote on a single article validating the action taken at the Public Meeting. This will take place on Tuesday, June 13.

# Calculating FY 24 Town Assessments for MSAD 44

- In the past, MSAD 44 assessments to district towns had been based 100% on town valuations.

- In 2018, district voters approved a phased in, multi-year cost sharing formula change that initially used a calculation based on 95% town valuation and 5% student count. In FY22, that shifted to 90% valuation and 10% student count as Phase 2 of that change.



# Total Local Funding General Fund

\$10,300,735

90% Valuation  
\$9,270,662

10% Student Count  
\$1,030,073

# State Assessment Percentages & Impact By Town (Included as 90% of the Calculation)

	%	90% Calculation
Bethel	34.7%	(\$3,218,574)
Greenwood	12.3%	(\$1,141,142)
Newry	37.7%	(\$3,497,049)
Woodstock	15.3%	(\$1,413,898)
	Total	\$9,270,663

- District Student Count Percentages & Impact By Town (Included as 10% of the Calculation)

	Student %	10% Calculation
Bethel	52.46%	(\$540,376)
Greenwood	11.51%	(\$118,561)
Newry	6.96%	(\$ 71,693)
Woodstock	29.07%	(\$299,442)
	<b>Total</b>	<b>\$1,030,072</b>

# Total FY 24 Assessment Per Town (90% Val. & 10% Student)

Town	Val.	Student	Total
• Bethel	3,218,574	540,376	3,758,950
• G'wood	1,141,142	118,561	1,259,703
• Newry	3,497,049	71,693	3,568,742
• W'stock	1,413,898	299,442	1,713,340
Total			10,300,735

**FY 24 CALCULATIONS  
 BASED ON 90% VALUATION & 10%  
 STUDENT COUNT**

	Required	Additional	Total
Bethel	2,377,448	1,381,503	3,758,950
G'Wood	796,733	462,971	1,259,704
Newry	2,257,145	1,311,597	3,568,741
W'Stock	1,083,647	629,693	1,713,340

# FY 24 Anticipated Non-Local Revenue

- The budget includes \$3,810,831 in Non Local Revenue funds. This revenue amount is \$911,112 more than FY 23.
- The Non Local Revenues for FY 24 include:
  - \$985,831 in state aid (+ \$467,432)
  - \$2,100,000 in other revenue - tuition, trans., etc. (+ \$443,680)
  - \$725,000 in carryover funds (no change)

# FY24 SUMMARY OF INCREASES

Overall increase                      \$1,328,584

- Salaries & Benefits including additional special education staffing                      \$795,944
- Special Education Program increases                      \$333,875
- Increase to Instructional Programs                      \$ 50,500  
(Northstar, Secondary Learning, Freshman Academy, Jobs for Maine Grads and a new Resiliency Program)
- Utility Increases                      \$ 46,249
- Building & Grounds Increases                      \$ 27,500



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# Consideration of Articles



- **Articles 1 Through 11  
Authorize Expenditures  
in the Various 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.**

- This category includes teacher salaries and benefits, K-2 targeted funds, materials, supplies, substitute teacher costs, copier use, field trips, tuition reimbursements, instructional contingency, etc. Gifted and Talented is also included in this line.

# Cost Center 1 - \$178,862 Increase

- ~ Salary & Benefit increases \$132,091
- ~ TMS Northstar increase \$10,000
- ~ Sec. Learning Alternative increase \$10,000
- ~ Sec. Education Improvement increase \$3,000
- ~ 4H Learning Experience increase \$10,000
- ~ Jobs for Maine Grads Service increase \$4,000
- ~ Instructional Contingency increase \$5,000
- ~ Increases partially offset by reductions to other lines

- **ARTICLE 2:** To see what sum the District will be authorized to expend for Special Education.  
**School Board Recommends \$2,289,586.**

- This article includes all Special Education costs in the district, including teacher salaries and benefits, tutors, out of district placement expenses and state ward and unorganized territory expenses.

- **Cost Center 2 – \$790,785 Increase**

- - ~ Salary & Benefit increases \$456,910
  - ~ Out of District Contracted Serv increases \$117,483
  - ~ Sped Private Tuition Elem & Sec increase \$88,009
  - ~ OT and PT Services increase \$124,150
  - ~ Contracted English Language increase \$7,120
  - ~ Increases offset by reductions to other lines

**ARTICLE 3:** To see what sum the District will be authorized to expend for Career and Technical Education. **School Board Recommends \$60,974.**

- Includes SAD 44's required share of all Region 9 vocational expenses.

## Cost Center 3 – Increase of \$10,407

- This is the district's required contribution to Region 9. The state now provides funding for this cost center directly to Region 9. Sending districts are still required to pay their share of Region 9's debt service, equipment costs (busses) and any "over EPS costs" of the program.

- **ARTICLE 4:** To see what sum the District will be authorized to expend for Other Instruction. **School Board Recommends \$368,965.**

- This article includes all extra-curricular and co-curricular costs including transportation for those activities. This includes clubs, athletics, intramurals, dues etc. for all K-12 activities.



- **Cost Center 4 - \$16,771 Increase**

- - ~ Salary & Benefit increases \$16,771

**ARTICLE 5:** To see what sum the District will be authorized to expend for Student and Staff Support.  
**School Board Recommends \$1,283,009.**

- This article includes all costs associated with Guidance Counselors, Social Workers, the office of the School Nurse, Technology, Curriculum Coordination, Staff Development, Library and Assessment, and other services related to student and staff support.

# • Cost Center 5 – \$53,394 Increase

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- ~ Salary & Benefit changes \$46,941
- ~ Resiliency Program (new) \$13,500
- ~ Health Svc Technology increase \$3,400
- ~ Curriculum Prof Develop decrease -\$5,000
- ~ Ed Development, Books decrease -\$4,250
- ~ Difference offset by reductions to other lines

**ARTICLE 6: To see what sum the District will be authorized to expend for System Administration.  
School Board Recommends \$530,129.**

- This article includes all costs related to the administration and oversight of the district. Included in this article is the Board of Directors' budget (salaries, insurance costs, referendum expenses), office copier expenses, Central office salaries, legal expenses, business operation expenses, dues and fees, etc.

- **Cost Center 6 - \$19,575 Increase**

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- ~ Salary & Benefit increases \$6,817

- ~ Board Public Relations increase \$5,000

- ~ Cent Off, Tech Service (Tyler Hosting)  
increase \$9,300

- **ARTICLE 7:** To see what sum the District will be authorized to expend for School Administration.

- **School Board Recommends \$839,567.**

- This article includes all expenses related to the principal offices and the operation of the schools, including all wages and benefits for secretarial staff and principals as well as supplies, equipment and any other expenses related to the administration of the schools.

- **Cost Center 7 - \$31,566 Increase**

- - ~ Salary & Benefit increases \$36,166

- - ~ Prof. Education Services High School Accreditation decrease -\$7,000

• **ARTICLE 8:** To see what sum the District will be authorized to expend for Transportation and Buses. **School Board Recommends \$1,105,590.**

- This article covers all transportation related expenses, including bus purchases/leases, insurance for the fleet, wages, benefits, fuel, repairs, private operator costs, transportation of special education out of district students and homeless students, maintenance, and all other costs related to the operation of the transportation department.



# Cost Center 8 – \$1,215 Decrease

- ~ Salary & Benefit decrease -\$8,643
- ~ Trans, Private Transportation increase \$15,000
- ~ Trans, Vehicle Insurance decrease -\$2,349
- ~ Trans, Tech Equipment decrease -\$2,000
- ~ Gasoline increase \$2,000
- ~ Diesel Fuel increase \$6,400
- ~ Parts and Supplies decrease -\$10,000
- ~ Increases offset by reductions to other lines

- **ARTICLE 9:** To see what sum the District will be authorized to expend for Facilities Maintenance.

- **School Board Recommends \$2,018,772.**

- - This item includes costs associated with the operation, maintenance, renovation and repair of the district's buildings. It also includes all utilities, salaries and benefits of all custodians, maintenance staff and other personnel, and all contracted services related to the maintenance of the facilities.

# Cost Center 9 – \$228,440 Increase

- ~ Salary & Benefit increases \$108,891
- ~ Emergency Management Training increase \$ 6,500
- ~ Property Insurance increase \$5,980
- ~ District Water & Sewer Fees increases \$9,176
- ~ District Heating Oil & Pellets increase \$23,707
- ~ District Electricity increase \$10,000
- ~ District Building Repairs & Supplies increase \$22,500
- ~ District Snowplowing increase \$5,000
- ~ Debt Service & Interest Payments decrease -\$6,583
- ~ Increase to District 10 Year Capital Plan \$40,000

- **ARTICLE 10:** To see what sum the District will be authorized to expend for Debt Service and Other Commitments.

## **School Board Recommends \$0**

- This article includes all outstanding debt payments owed by the district and payable during the FY 24 budget year.

# • Cost Center 10 – \$0 (No Change)

- ~ Crescent Park Addition Project was paid off in 2013.
- ~ SAD 44 has no other debt service associated with this cost center.

• **ARTICLE 11:** To see what sum the District will be authorized to expend for All Other Expenditures.  
**School Board Recommends \$0**

- The district does not have any expenses associated with this Cost Center

# • Cost Center 11 – No Change

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- The district does not have any expenses associated with this Cost Center



**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.  
School Board Recommends \$6,514,972
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*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.*

<b>Total Appropriated (by municipality):</b>		<b>Total Raised (and District assessments by municipality):</b>	
<b>Town of Bethel</b>	\$3,805,588	Town of Bethel	\$2,377,447
<b>Town of Greenwood</b>	\$834,966	Town of Greenwood	\$796,733
<b>Town of Newry</b>	\$504,897	Town of Newry	\$2,257,145
<b>Town of Woodstock</b>	\$2,108,815	Town of Woodstock	\$1,083,647
<b>Total Appropriated (sum of above)</b>	<b>\$7,254,265</b>	<b>Total Raised (sum of above)</b>	<b>\$6,514,972</b>

- **ARTICLE 13: (Written ballot required)**

- To see what sum the District will raise and appropriate in additional local funds.

- **The School Board Recommends \$3,785,763**, which exceeds the State's Essential Programs and Services allocation model by **\$3,785,763**.

• These funds are needed to provide the following costs not recognized by the State's 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.*

**WRITTEN BALLOT REQUIRED**

# 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.
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**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?
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**School Board Recommends a “Yes” Vote.**



# ARTICLE 16 AUTHORIZES THE SCHOOL NUTRITION PROGRAM

**ARTICLE 16:** Nutrition Program. 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** 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** 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
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**School Board Recommends a “Yes” vote**

# ARTICLE 19 AUTHORIZES EXPENDITURE OF GRANTS AND OTHER RECEIPTS

- **ARTICLE 19:** In addition to the 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 the expenditure of other funds not previously appropriated?

**School Board Recommends a “Yes” vote**



- Thank you for attending tonight's Public Budget Meeting.

- **Please remember to vote on Tuesday, June 13, 2023. The FY 24 school budget will not become official unless the Budget Validation Referendum Vote confirms the action taken here tonight.**