



MSAD No. 75

FY 2023 Budget

Focus Areas: Transportation,
Facilities, Debt and Revenue

Finance Committee Meeting
February 14, 2022

Article	Purpose	FY 2021 Approved	FY 2022 Approved	FY 2023 Proposed	\$ Change	% Change	Comment
2	Regular Instruction	\$14,762,451	\$15,457,964	\$15,788,955	\$330,991	2.1%	Salary Increase
3	Special Education	\$8,718,104	\$9,270,012	\$9,413,386	\$143,374	1.5%	Salary Increase
4	Career and Technical Education	\$150,050	\$210,942	\$225,000	\$14,058	6.7%	Estimation
5	Other Instruction	\$763,801	\$787,949	\$787,018	(\$931)	-0.1%	-
6	Student and Staff Support	\$4,585,526	\$4,962,931	\$5,903,726	\$940,795	19.0%	Tech Device Purchases
7	System Administration	\$1,282,400	\$1,332,429	\$1,494,506	\$162,077	12.2%	Incr. Capitalized Equip
8	School Administration	\$2,270,526	\$2,221,319	\$2,253,631	\$32,312	1.5%	Decr. Capitalized Equip
→ 9	Transportation and Buses	\$2,883,788	\$3,122,408	\$3,181,782	\$59,374	1.9%	Bus Repairs
→ 10	Facilities Maintenance	\$4,706,473	\$4,687,197	\$4,771,744	\$84,546	1.8%	Decr. Insur & Electricity
→ 11	Debt Service/Other Commitments	\$5,592,753	\$4,733,491	\$4,392,485	(\$341,006)	-7.2%	HS Debt Reduction
12	All Other Expenditures	\$342,126	\$370,933	\$449,337	\$78,404	21.1%	Food Service
Total - Operating Budget		\$46,057,998	\$47,157,575	\$48,661,569	\$1,503,994	3.2%	
18	Adult Education/Adult Voc. Educ.	\$142,428	\$142,428	\$138,833	(\$3,595)	-2.5%	-
Total - All Articles		\$46,200,425	\$47,300,003	\$48,800,402	\$1,500,399	3.2%	

Budget Category	Object Code	Budget FY 2022	Proposed MOE FY 2023	Change in Budget \$	%
Salaries - Teacher	1010-1018	\$16,511,380	\$17,046,148	\$534,768	3.2%
Salaries - Ed Techs/Duty Aides	1020-1023	\$2,625,172	\$2,723,597	\$98,425	3.7%
Salaries - Administrators & Supervisors	1040-1170	\$2,660,380	\$2,813,716	\$153,336	5.8%
Salaries - Secretaries	1180	\$849,979	\$897,160	\$47,181	5.6%
→ Salaries - Groundskeepers & Custodians	1181-1185	\$1,116,874	\$1,166,132	\$49,258	4.4%
→ Salaries - Drivers & Mechanics	1186-1188	\$1,253,469	\$1,302,430	\$48,961	3.9%
Salaries - School Board	1190	\$20,000	\$20,000	\$0	0.0%
Salaries - Substitutes	1235	\$487,994	\$533,150	\$45,156	9.3%
Salaries - Additional & Overtime	1310-1380	\$249,930	\$208,131	(\$41,799)	-16.7%
Salaries - Stipends	1500-1560	\$489,597	\$480,462	(\$9,135)	-1.9%
Insurance - Health	2110-2180	\$6,893,864	\$6,518,158	(\$375,706)	-5.4%
Insurance - Dental	2111-2181	\$176,184	\$160,422	(\$15,762)	-8.9%
Social Security/Medicare	2200-2291	\$675,273	\$663,456	(\$11,817)	-1.7%
Maine Retirement	2300-2380	\$878,531	\$863,137	(\$15,395)	-1.8%
Course Reimbursement	2510-2580	\$174,750	\$169,500	(\$5,250)	-3.0%
Unemployment Costs	2600-2680	\$30,000	\$20,000	(\$10,000)	-33.3%
Workers Compensation Insurance	2700-2780	\$381,200	\$361,900	(\$19,300)	-5.1%
Contract Services	3100-3500	\$482,210	\$602,500	\$120,290	24.9%
Staff Development	3300-3400	\$125,840	\$123,045	(\$2,795)	-2.2%
Contract Services - Legal	3440, 3450	\$90,000	\$110,000	\$20,000	22.2%
→ Repairs & Maintenance	4200-4320	\$629,469	\$688,676	\$59,207	9.4%
Software Licenses	4330	\$348,475	\$367,745	\$19,270	5.5%
→ Contract Services - Property	4390	\$119,000	\$121,000	\$2,000	1.7%

Budget Category	Object Code	Budget FY 2022	Proposed MOE FY 2023	Change in Budget	
				\$	%
Leases - Eqpt./Technology/Facilities	4410-4900	\$37,103	\$652,830	\$615,727	1659.5%
→ Capital Maintenance Projects	4500	\$235,250	\$385,000	\$149,750	63.7%
→ Transportation - OOD/Co-curricular	5100	\$69,500	\$64,500	(\$5,000)	-7.2%
→ Insurance - Property & Liability	5210-5225	\$214,778	\$169,856	(\$44,922)	-20.9%
Communications (Postage/Phone)	5310-5400	\$89,120	\$84,200	(\$4,920)	-5.5%
Printing & Copying	5500-5510	\$94,634	\$94,750	\$116	0.1%
Tuition - Out of District Placements	5630	\$350,000	\$350,000	\$0	0.0%
Region 10 Assessment	5610	\$210,942	\$225,000	\$14,058	6.7%
Staff Travel	5800	\$27,480	\$22,680	(\$4,800)	-17.5%
Supplies	6000-6120	\$519,069	\$543,280	\$24,211	4.7%
→ Utilities (NG, Oil, Propane & Electricity)	4110, 6200	\$832,169	\$763,595	(\$68,574)	-8.2%
→ Motor Fuel	6260	\$200,000	\$200,000	\$0	0.0%
Books & Periodicals	6400-6460	\$95,929	\$111,800	\$15,871	16.5%
Supplies - Technology & AV Materials	6500-6600	\$7,525	\$6,797	(\$728)	-9.7%
→ Supplies - Transportation	6700-6710	\$172,000	\$136,000	(\$36,000)	-20.9%
Equipment	7301-7390	\$446,356	\$764,200	\$317,844	71.2%
Dues & Fees	8100-8160	\$113,904	\$141,131	\$27,227	23.9%
→ Debt Service & Capital Leases	8310, 8320	\$5,588,811	\$5,323,648	(\$265,163)	-4.7%
Contingency	9000	\$212,500	\$212,500	\$0	0.0%
Interfund Transfers (Food Services)	9100, 9200	\$370,933	\$449,337	\$78,404	21.1%
TOTAL		\$47,157,575	\$48,661,569	\$1,503,994	3.2%
Adult Ed					
Budget Without Debt Service & Capital Leases		\$41,568,764	\$43,337,921	\$1,769,157	4.3%

	<u>NEW REQUESTS as of 1.30.22</u> Position/Item	War	FTE	Location	Cost	Comment
	Personnel (Salary & Benefits):					
1	Second or Third Grade Teacher		1.0	BHM	\$75,609	Required by increase in school population. Current anticipated class size in grades 2 and 3 = 21-22 students.
2	New High School Teacher/ Special Education		1.0	MTA	\$75,609	Caseloads at MTA continue to increase. Classes can't be offered due to the needs
3	Tech Integrator		1.0	TBD	\$75,609	Increased needs with additional technology has increased needs for tech integration
4	ELL Teacher		1.0	K-12	\$75,609	Caseload increase
5	GT staff		1.0	6-12	\$75,609	Placeholder for the potential this will be brought forward during the GT review
6	Full time evening custodian		0.3	BHM	\$10,322	Increase the current 6 hour evening position to full time
7	Full time evening custodian		0.5	HCS	\$18,580	Increase the current 4.4 hour evening position to full time
8	Floating Custodian		1.0	DW	\$61,164	District wide floating custodian
9	Mental Health Committee			DW	\$10,000	Professional Development and Curriculum Planning
10	Counseling Department Head & Flex Time			MTA	\$12,900	24 Paid Professional Days (8 per counselor) to support summer work for counselors and replace that with current flex time practice; \$3600 base for department head + \$300 for FTE supervision
11	Add Middle School JMG Program		1.0	MAMS	\$65,000	Expand JMG Program--currently only available to MTA students
12	Increase Spanish Teacher from .5 to 1.0 FTE		0.5	MAMS/MTA	\$37,805	Expand WL Program at MAMS, Support Increased Needs at MTA
13	Increase STEM Teacher from .5 to 1.0 FTE		0.5	MAMS/MTA	\$ 37,805	Expand Computer Science/STEM Offerings, Offer STEM/Workshop Elective at MTA
14	Increase Art Teacher from .5 to 1.0 FTE		0.5	MAMS/MTA	\$ 37,805	Expand Art Offerings, Offer G/T and Advanced Art Electives
15	Increase 4 days to 5 days for OT .8 to 1.0		0.2	Williams Cone	\$ 15,122	Caseloads of OT have increased
16	Increase district OT from 2 days to 5 days a week		0.6	District		Caseload increase
17	MIDDLE School Special Education Teacher		1.0	MAMS	\$ 75,609	Increased behavior needs
18	Increase Athletics Admin Asst from 0.2 to 0.5 FTE		0.5	MTA	\$ 12,347	Providing additional administrative support to the Athletic Department
19	HS Athletics Event Manager/Site Supervisor		0.5	MTA	\$ 20,579	Part-time position provides additional staffing and site supervision support for HS games and at off-site facilities
20	Varsity Volleyball Head Coach		1.0	MTA	\$ 4,313	We anticipate having enough kids for our own Volleyball program in Fall 2022 - need a coach
21	Unified Basketball Head Coach		1.0	MTA	\$ 4,313	We are hoping to pilot Unified Basketball this Winter/Spring and have it again next year.
22	JV Boys Ice Hockey Head Coach		1.0	MTA	\$ 4,313	Every other sport with a Sub-Varsity level has a designated coach for that level, except ice hockey (equity?)
23	JV Girls Ice Hockey Head Coach		1.0	MTA	\$ 4,313	Every other sport with a Sub-Varsity level has a designated coach for that level, except ice hockey (equity?)
24	Increase .25 to FT Administrative Assistant		0.8	Transp	\$ 30,869	Additional administrative support for increased demand on department
25	District Wide Support Service Workers		6.0	District	<u>\$ 246,948</u>	Additional new staff positions to be used district wide (bussing, custodial, food service) FT / Year round
					\$ 1,088,151	

MSAD No. 75 - FY 2023 Budget Process
Budget Summary Page by Program

Program: Transportation

Warrant: 9

FY 2022 Budget	\$3,122,408
FY 2023 Proposed	\$3,181,782
\$ Increase	\$59,374
% Increase	1.9%

Expense History:

	FY 2019	FY 2020	FY 2021	FY 2022
Budget	\$2,448,880	\$2,644,206	\$2,883,428	\$3,122,408
Budget Change		\$195,326	\$239,222	\$238,980

Maintenance of Effort Budget:

Cost Item	FY 2022 Budget	FY 2023 Proposed	\$ Change	% Change	Comment
Salaries	\$1,418,163	\$1,457,138	\$38,975	2.7%	Contracted Increase
Benefits	\$623,024	\$527,656	(\$95,368)	-15.3%	Health Insurance
Workers Comp./Unempl.	\$112,800	\$104,100	(\$8,700)	-7.7%	Experience Rating
Contracted Services	\$165,450	\$229,000	\$63,550	38.4%	Outsourcing Repairs
Insurance	\$40,676	\$33,026	(\$7,650)	-18.8%	-
Supplies & Equipment	\$431,800	\$432,675	\$875	0.2%	-
Principal & Interest	\$295,587	\$368,086	\$72,499	24.5%	3 Additional Buses
Other Costs	\$24,907	\$20,101	(\$4,806)	-19.3%	-
Contingency	\$10,000	\$10,000	\$0	0.0%	-
Total - MOE	\$3,122,408	\$3,181,782	\$59,374	1.9%	

Requested Additions/Deletions:

Cost Item	FY 2023 Proposed	Comment
10 Buses		Need to replace aging fleet that are undriveable and currently renting other buses at a higher cost.
Total	TBD	

Bus Replacement Plan

Eligible for State Subsidy if Pre-approved in November, meets criteria for replacement (age, mileage, etc) and funding is available, awarded based on need state-wide

Fiscal Yr Purchased	# Buses Purchased (Principle Only)	Final Pay in FY (P+I)
FY 2019	5 Total 3@\$91K + 2@\$67K	3 in FY 23 2 in FY 24
FY 2020	3 Total 2@\$99K + 1@\$68K	FY 24
FY 2021	3 Buses + 1 Van 3@\$100K + 1@\$27K	FY 25
FY 2022	3 Total@\$100K ea.	FY 26
FY 2023	4 Total@\$111K ea.	FY 27

Account	Description	FY 2021 Actual	FY 2022 Current Budget	FY 2023 Proposed Budget	FY 2023 Dollar Difference	FY 2023 Percent Difference	Comment
1000.0000.2700.1200.0000.0000.900.0000	Salaries Sub Transportation DW	\$53,851	\$44,113	\$44,000	(\$113)	-0.3%	
1000.0000.2700.3300.0000.0000.900.0000	Staff Development Admin Transportation DW	\$248	\$1,950	\$3,000	\$1,050	53.8%	
1000.0000.2700.3400.0000.0000.900.0000	Contracted Services Other Transportation DW	\$8,830	\$13,000	\$13,000	\$0	0.0%	
1000.0000.2700.3500.0000.0000.900.0000	Contracted Services Repairs Transportation DW	\$75,742	\$85,000	\$175,000	\$90,000	105.9%	Loss of On-staff Mechanic
1000.0000.2700.4310.0000.0000.900.0000	Repair & Maint Equip Transportation DW	\$5,332	\$2,000	\$5,000	\$3,000	150.0%	
1000.0000.2700.4311.0000.0000.900.0000	Printers Copiers Transportation DW	\$183	\$500	\$500	\$0	0.0%	
1000.0000.2700.4330.0000.0000.900.0000	Computer Software Transportation DW	\$3,308	\$5,500	\$6,000	\$500	9.1%	
1000.0000.2700.4520.0000.0000.900.0000	Vehicle Lease Transportation DW	\$0	\$0	\$0	\$0	---	
1000.0000.2700.5100.0000.0000.900.0000	Student Transportation Other DW	\$6,216	\$25,000	\$20,000	(\$5,000)	-20.0%	
1000.0000.2700.5310.0000.0000.900.0000	Postage Transportation DW	\$0	\$100	\$100	\$0	0.0%	
1000.0000.2700.6000.0000.0000.900.0000	Supplies General Transportation DW	\$3,180	\$650	\$2,000	\$1,350	207.7%	
1000.0000.2700.6260.0000.0000.900.0000	Motor Fuels Transportation DW	\$149,287	\$200,000	\$200,000	\$0	0.0%	
1000.0000.2700.6700.0000.0000.900.0000	Supplies Vehicle Parts Transportation DW	\$63,423	\$100,000	\$80,000	(\$20,000)	-20.0%	Shifted to Contracted Work
1000.0000.2700.6701.0000.0000.900.0000	Hard Consumables Transportation DW	\$13,557	\$26,000	\$20,000	(\$6,000)	-23.1%	Shifted to Contracted Work
1000.0000.2700.6703.0000.0000.900.0000	Liquid Consumables Transportation DW	\$13,558	\$16,000	\$6,000	(\$10,000)	-62.5%	Shifted to Contracted Work
1000.0000.2700.6710.0000.0000.900.0000	Tires Transportation DW	\$25,988	\$30,000	\$30,000	\$0	0.0%	
1000.0000.2700.7301.0000.0000.900.0000	Equipment Non-Cap Transportation DW	\$19,428	\$7,000	\$18,000	\$11,000	157.1%	
1000.0000.2700.7340.0000.0000.900.0000	Equipment Capitalized Transportation DW	\$11,461	\$52,800	\$50,000	(\$2,800)	-5.3%	
1000.0000.2700.8100.0000.0000.900.0000	Dues & Fees Transportation DW	\$115	\$115	\$200	\$85	73.9%	
1000.0000.2750.5100.0000.0000.900.0000	Transportation ODP SPED Transportation DW	\$0	\$35,000	\$35,000	\$0	0.0%	
1000.1200.2700.5100.0000.0000.300.0000	Transportation Field Trip Academic MTA	\$0	\$4,000	\$4,000	\$0	0.0%	
1000.1200.2700.8500.0000.0000.300.0000	Supplies Food Transportation MTA	\$899	\$5,000	\$5,000	\$0	0.0%	
1000.9500.2700.5100.0000.0000.300.0000	Transportation Co-Curricular MTA	\$0	\$4,000	\$4,000	\$0	0.0%	
		\$454,605	\$657,728	\$720,800	\$63,072	9.6%	

FY 2022 Budget	\$4,687,197
FY 2023 Proposed	\$4,771,744
\$ Increase	\$84,547
% Increase	1.8%

Expense History:

	FY 2019	FY 2020	FY 2021	FY 2022
Budget	\$4,117,079	\$4,438,513	\$4,706,473	\$4,687,197
Budget Change		\$321,434	\$267,960	(\$19,276)

Maintenance of Effort Budget:

Cost Item	FY 2022 Proposed	FY 2023 Proposed	\$ Change	% Change	Comment
Salaries	\$1,333,616	\$1,365,997	\$32,381	2.4%	Contracted Incr.
Benefits	\$569,748	\$545,930	(\$23,818)	-4.2%	Health Insurance
Workers Comp./Unempl.	\$91,600	\$85,700	(\$5,900)	-6.4%	Experience Rating
Repairs/Maintenance	\$428,075	\$468,500	\$40,425	9.4%	Cost Increases
Contracted Services	\$119,000	\$268,000	\$149,000	125.2%	Shift from Other Costs below
Property Insurance	\$136,085	\$98,459	(\$37,626)	-27.6%	All Locations Decreasing
Supplies	\$108,700	\$109,800	\$1,100	1.0%	-
Utilities	\$813,987	\$769,351	(\$44,636)	-5.5%	Decr. Electricity & Natural Gas
Capital Maint./Equipment	\$277,250	\$413,000	\$135,750	49.0%	DW Construction Contracts
Capital Leases & Bonds	\$573,836	\$562,007	(\$11,829)	-2.1%	
Other Costs	\$150,300	\$0	(\$150,300)	-100.0%	Shift to Contracted Services above
Contingency	\$85,000	\$85,000	\$0	0.0%	-
Total - MOE	\$4,687,197	\$4,771,744	\$84,547	1.8%	

Requested Additions/Deletions:

Cost Item	FY 2023 Proposed	Comment
Dump Truck	\$75,000	Replacement of old truck; can be lease/financed
Dump Trailer	\$10,000	Replacement of old landscape trailer
Radio System MTA	\$20,000	Essential security upgrade, denied grant funding
Total	\$105,000	

Utility	FY 2023 Proposed
Electricity	\$416,080
Natural Gas	212,440
Water & Sewer	72,000
Propane	56,475
Heating Oil	6,000
Telephone & Other	<u>6,356</u>
Total	\$769,351

- Dump Truck has already been included in the budget as a portion of the Capital Leases/Bonds @ \$15,627 (Principle Only FY23).

- Dump Trailer is approx. 17 years old and has been repaired extensively over time. Replacement quotes have been obtained, ranging from \$9,300 to \$11,900.

Description	FY 2021 Actual	FY 2022 Current Budget	FY 2023 Proposed Budget	FY 2023 Dollar Difference	FY 2023 Percent Difference
Salaries Sub Custodial DW	\$0	\$15,375	\$15,375	\$0	0.0%
Supplies General Admin Facilities DW	\$1,015	\$1,200	\$1,300	\$100	8.3%
Supplies Custodial Facilities BCS	\$10,451	\$9,000	\$10,000	\$1,000	11.1%
Supplies Custodial Facilities BHM	\$5,108	\$7,000	\$7,000	\$0	0.0%
Supplies Custodial Facilities HCS	\$9,072	\$8,000	\$8,500	\$500	6.3%
Supplies Custodial Facilities WES	\$9,340	\$13,500	\$14,500	\$1,000	7.4%
Supplies Custodial Facilities WCS	\$8,554	\$10,000	\$10,000	\$0	0.0%
Supplies Custodial Facilities MAMS	\$16,427	\$23,500	\$21,500	(\$2,000)	-8.5%
Supplies Custodial Facilities MTA	\$15,508	\$35,000	\$35,000	\$0	0.0%
Salaries Additional Summer Facilities DW	\$0	\$25,000	\$25,000	\$0	0.0%
Additional Salaries Custodial BCS	\$2,109	\$3,000	\$3,000	\$0	0.0%
Additional Salaries Custodial BHM	\$862	\$3,000	\$3,000	\$0	0.0%
Additional Salaries Custodial HCS	\$1,345	\$3,000	\$3,000	\$0	0.0%
Additional Salaries Custodial WES	\$1,199	\$3,000	\$3,000	\$0	0.0%
Additional Salaries Custodial WCS	\$4,525	\$3,000	\$3,000	\$0	0.0%
Additional Salaries Custodial MAMS	\$319	\$4,000	\$3,000	(\$1,000)	-25.0%
Additional Salaries Custodial MTA	\$1,764	\$6,000	\$4,000	(\$2,000)	-33.3%
Additional Salaries Facilities DW	\$3,821	\$6,000	\$5,000	(\$1,000)	-16.7%
Staff Development Facilities DW	\$75	\$1,000	\$1,500	\$500	50.0%
Rubbish Removal Plowing DW	\$113,205	\$120,000	\$136,000	\$16,000	13.3%
Repair & Maint Facilities MAMS	\$46,246	\$65,000	\$69,000	\$4,000	6.2%
Repair & Maint Facilities MTA	\$15,450	\$50,000	\$65,000	\$15,000	30.0%
Repair & Maint Facilities DW	\$0	\$25,000	\$25,000	\$0	0.0%
Repair & Maint Facilities EDW	\$50,786	\$37,775	\$45,000	\$7,225	10.0%
Repair & Maint Equip Facilities DW	\$21,460	\$25,000	\$26,500	\$1,500	6.0%
Printers Copiers Facilities DW	\$562	\$500	\$700	\$200	40.0%
Repair & Maint Buildings Facilities MTA	\$20,000	\$24,500	\$20,000	(\$4,500)	-18.4%
Repair & Maint Buildings Facilities DW	\$135,750	\$169,000	\$190,000	\$21,000	12.4%
Computer Software Facilities DW	\$7,977	\$7,000	\$11,000	\$4,000	57.1%
Contracted Services Other Facilities MAMS	\$27,987	\$18,000	\$20,000	\$2,000	11.1%
Contracted Services Other Facilities MTA	\$21,782	\$20,000	\$20,000	\$0	0.0%
Contracted Services Other Facilities DW	\$1,713	\$16,000	\$16,000	\$0	0.0%
Contracted Services Other Facilities EDW	\$62,183	\$65,000	\$65,000	\$0	0.0%
Staff Travel Facilities DW	\$1,321	\$3,500	\$3,000	(\$500)	-14.3%
Supplies General Facilities DW	\$1,906	\$1,500	\$2,000	\$500	33.3%
Equipment Non-Cap Facilities DW	\$15,936	\$15,000	\$16,000	\$1,000	6.7%
Equipment Capitalized Other Facilities DW	\$74,183	\$42,000	\$0	(\$42,000)	-100.0%
Repair & Maint Roof Repair Facilities DW	\$24,950	\$31,300	\$28,000	(\$3,300)	-10.5%
Construction Contracts Capital Renewal DW	\$96,889	\$235,250	\$385,000	\$149,750	63.7%
	\$831,779	\$1,150,900	\$1,319,875	\$168,975	14.7%

Detail to the \$385,000
Capital Improvement
line is found on the
next slide.

Five-Year Capital Improvement Plan Fiscal Years 2022-2026

Draft

M.C. Notes: Projects must have a minimum cost of \$2,500 to be classified as a capital improvement. Replacement of classroom carpeting is a continuous process based on available operating funds each year. This list does not include replacement of equipment or vehicles, or a potential roof replacement bond to be issued in FY 2025.

Location	Description	Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Notes
District-wide	Telephone System Replacement	\$35,000		\$16,000				District-wide replacement except HS
WCS	Upgrade Intercom, PA, Bell/Clock Sy	\$25,000						Perform at same time as Dist. Tel. upgrade
BHM	Sanitary Waste Water System	\$20,000	\$240,000					Permit expires 7/22
AE/Lodge	Repave Parking Lot South End			\$120,000				Priority #1 Safety, severe degradation, poor drainage
AE/Lodge	Replace Fire Alarm System			\$20,000				Failing system / Budget \$30,000 : \$10,000 paid by Adult Ed
SS/A&E/Lodge	Flooring Renovation			\$50,000				Classroom carpeting in very poor condition (abatement included)
SS/A&E/Lodge	Building improvements allowance			\$10,000				Door replacements
BHM	Remove underground storage tank			\$12,000				Code Compliance
WC	Repave Northwest parking lot			\$80,000				Priority #2 / Safety Concern
WEC	Repair backstop and fencing			\$6,000				Fallen tree damaged fencing 7 back stop
BHM	Outside Basketball Court Repairs			\$6,000				Degrading with age; commitment to Town
BHM	Repave west parking lot			\$35,000				Priority # 7 but should be done with tank removal
	Engineering / Construction Administration			\$30,000				Construction administration for paving projects
WES	Replace skylight (try for FY 20				\$10,000			Skylight is failing and allowing moisture into the building
WES	Replace Fire Alarm System				\$30,000			False alarms impacting school environment
BCS	Gym Walls				\$10,000			Safety, poor design, appearance & consistent repair
HCS	Sprinkler Head Relocation 60's wing				\$6,000			Inspection ind. some obstructed by lights
BCS	Engineering study / water pressure					\$8,000		Objective: Simplify complexity for future savings
		\$80,000	\$240,000	\$385,000	\$56,000	\$8,000	\$0	

Large ticket items coming due:

*We have a series of roofs coming due for replacement (2025) BHM, HCS, WCS, WES, A&E/Special Services
See Attached: *Roofing replacement bond proposal*

*Asphalt improvements
determine approach for district wide improvements

Shawn Johansen:

Project list for future years will depend on the review of our building improvement plan and how we decide to fund asphalt improvements and roofing projects.

Declining Debt Service Costs

- The State pays a portion of the HS Bond, and paid a portion of the BCS Bond.
- The bond for BCS has been paid off; state subsidy will also go down.
- The roof bond is local-only funding.
- Interest payments will slowly decline each year.

Cost	FY 2022	FY 2023	\$ Decrease
HS Bond - Principal	\$2,943,355	\$2,943,355	\$0
HS Bond - Interest	\$1,504,172	\$1,449,131	(\$55,041)
Roof Bond-Principal	\$118,800	\$118,800	\$0
Roof Bond - Interest	\$21,212	\$18,990	(\$2,222)
BCS Bond - Principal	<u>\$285,965</u>	<u>\$0</u>	<u>(\$285,965)</u>
TOTAL	\$4,873,504	\$4,530,276	(\$343,228)

MSAD No. 75										
Debt Service Schedule for School Construction Bonds										
FY2023 Budgeting										
	Prin. Remain. @	Int. Remain. @	FY 2023		FY 2024		FY 2025		Remaining Years	
School	6/30/2022	6/30/2022	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Mt. Ararat High School	\$52,980,374	\$15,056,478	\$2,943,354	\$1,449,131	\$2,943,354	\$1,392,619	\$2,943,354	\$1,334,193	\$44,150,312	\$10,880,535
Roof Replacement	\$950,400	\$83,950	\$118,800	\$18,990	\$118,800	\$16,709	\$118,800	\$14,351	\$594,000	\$33,900
	\$53,930,774	\$15,140,428	\$3,062,154	\$1,468,121	\$3,062,154	\$1,409,328	\$3,062,154	\$1,348,544	\$44,744,312	\$10,914,435
School			Principal	Interest						
State-Approved:										
Mt. Ararat High School			\$2,600,487	\$1,280,324						
School			Principal	Interest						
State Approved/Local Only:										
Mt. Ararat High School			\$342,867	\$168,807						
School			Principal	Interest						
Local Only:										
Roof Replacement			\$118,800	\$18,990						

School / Location	Project	Description	Estimated Cost	Year Estimated	Estimated FY 2023 Cost
Mt. Ararat Middle	Building Envelope, Windows, Water Line		\$ 5,870,766	2022	\$ 5,873,113
Mt. Ararat Middle	Related Required Project Admin Costs		\$ 1,192,338	2022	1,192,338
Mt. Ararat Middle	Paving		\$ 177,558	2022	186,081
District Office	Paving		\$ 93,308	2022	97,787
Subtotal (ties to Architect's Outline)					\$ 7,349,319

Other Paving Projects Districtwide (listed per RFS Priority designation)*			\$ 1,300,000	2020	\$ 1,650,681
[*Paving Priority Items 1, 2 and 7 are proposed to be paid as a part of FY 2023 Capital Plan Amt of \$385,000]					Est. Only
3) Williams-Cone	Playground				
4) Bowdoinham	Western portion of the Main Parking Area				
5) Harpswell	Entire Road and Bus Loop				
6) Bowdoinham	Playground				
8) Harpswell	Sidewalks				
9) Bowdoin	Playground and Service Driveway				
10) Harpswell	Parking Area				
11) Woodside	Southern Parking Area				
12) Woodside	Sidewalks				
13) Woodside	Playground				
14) Bowdoinham	Rear Sidewalk				
15) Merrymtg Adult Ed	Main Driveway				
16) Williams-Cone	Main Driveway				
17) Woodside	Bus Lane and Exit Road				
18) Woodside	Loading Area				
19) Woodside	Northwest and Northeast Parking Areas				
20) Woodside	Sidewalks				
21) Bowdoinham	Main Parking Area				
22) Bowdoin	Main Parking Area				
23) Merrymtg Adult Ed	North Parking Area				
24) District Complex	Parking Area #1				
25) District Complex	Sidewalks				
26) District Complex	Parking Area #2				
27) Mt. Ararat Middle	Parking Area	[part of bond above]			
28) Mt. Ararat Middle	Sidewalks	[part of bond above]			
29) Mt. Ararat Middle	Main Entry Plaza	[part of bond above]			
30) Republic Avenue	Road				
31) Republic Avenue	Sidewalks				
32) Williams-Cone	Main Driveway, Central Parking and Sidewalks				
33) Williams-Cone	Lower Parking Lot				

Total Project Cost

\$ 9,000,000

Warrant Question for SAD 75 Referendum on School Improvements

Question __: Do you favor authorizing the School Board of School Administrative District No. 75 ("SAD 75") to issue bonds or notes in the name of SAD 75 in an amount not to exceed \$9,000,000, for the construction, repair, renovation and improvement project described below at Mt. Ararat Middle School as well as paving and related improvements across the SAD 75 District?

Project Description: The primary focus of the work involves replacing the building envelope and windows at Mr. Ararat Middle School, as well as a water line repair. The work also involves parking lot paving and related site improvements to sidewalks, roads and playgrounds at facilities across the SAD 75 District, including Bowdoin Elementary School, Bowdoinham Elementary School, Harpswell Elementary School, Williams-Cone Elementary School, Woodside Elementary School, Mt. Ararat Middle School, Mt. Ararat High School, the SAD 75 District Office and Merrymeeting Adult Education.

New School Improvement Bond Options

If the voters approve a school improvement bond at the June 2022 Budget Validation Referendum, then the Maine Municipal Bond Bank would issue the bonds and release the funds in the Fall of 2022 (October). Principle payments would not commence until November 2023, so FY23 would only include an interest payment in May 2023.

- \$9Million Bond over 10 Years totals \$9,549,635 : \$955K per year; FY23 interest = \$43,430.
- \$9Million Bond over 15 Years totals \$10,262,584: \$684K per year; FY23 interest = \$64,012.
- \$9Million Bond over 20 Years totals \$11,074,608: \$554K per year; FY23 interest = \$80,186.



Essential Programs and Services (EPS) Funding

- State subsidy numbers (the “ED 279”) were released January 25th. For like-kind comparison, we will use the preliminary FY22 ED 279. *The final ED 279 for FY22 released in the summer of 2021 had additional funding.*
- Enrollments are down by 19.5 students; 18.5 K-8 and 1.0 9-12, which also decreases the Adjusted Operating Allocation by 17.5 students.
- Per Student Subsidy has increased by \$145 for K-8 and \$151 for 9-12.
- Based upon the student enrollment count and per student subsidy, the Adjusted Operation Allocation increased by \$873K.
- Special Allocations for G&T, Special Ed and Transportation increased by \$266K. Teacher Retirement stayed relatively flat at \$816K.
- School Construction Debt that includes funding from the state dropped by \$312K on account of the Bowdoin School Bond being payed off and the HS Bond interest going down.
- The required local contribution *formula* decreased and is tied to the reduced mill rate.
- The State Subsidy is \$20.3M including debt service, which is up \$1.3M over the FY 22 prel. figure.

Section	Prel. FY 2022	Prel. FY 2023	Difference	Comment
Section 1: Computation of EPS Rates:				
1A - Attending Counts				Calculation of student enrollment is based on the average of October 1st current year and prior year enrollment
-Elementary (PreK-8)	1,689.5	1,671.0	(18.5)	
-Secondary (9-12)	733.5	732.5	(1.0)	
	2,423.0	2,403.5	(19.5)	
1 - Computation of Rates				
-Elementary (PreK-8)	\$7,530	\$7,675	\$145	
-Secondary (9-12)	\$7,991	\$8,142	\$151	
Section 2: Operating Cost Allocations:				
2 - Adjusted Operating Allocation				
-4YO/Pre-K	27.0	23.5	(3.5)	
-Elementary (PreK-8)	1,664.5	1,650.5	(14.0)	
-Secondary (9-12)	732.5	732.5	-	
	2,424.0	2,406.5	(17.5)	
Adjusted Operating Allocation	\$20,676,133	\$21,549,246	\$873,113	declining

Section 3: Other Allocations:

3A (1) - Gifted & Talented Expenditures	\$228,185	\$234,221	\$6,036
3A (2) - Special Education	\$7,539,469	\$7,730,986	\$191,517
3A (3) - SPED High Cost OOD Allocation	\$133,924	\$117,602	(\$16,322)
3A (4) - Transportation Operating	\$2,059,070	\$2,101,713	\$42,643
3A (5) - Approved Bus Purchase	\$212,135	\$254,212	\$42,077
	<u>\$10,172,783</u>	<u>\$10,438,734</u>	<u>\$265,951</u>

3B - Teacher Retirement	\$794,407	\$816,253	\$21,846
Operating Allocation	\$31,643,322	\$32,804,233	\$1,286,769

Can vary widely from one year to the next

3C - Debt Service Allocations	\$4,192,843	\$3,880,810	(\$312,033)
Total Allocation	\$35,836,165	\$36,685,043	\$848,878

Section 4: Calculation of Required Local Contribution:

Less Municipal Contributions	(\$16,903,500)	(\$16,419,710)	\$483,790
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Mill rate ↓ from 7.9 to 7.1

Section 5: Total and Adjustments:

Adjustments to state/local contributions	\$114,840	\$66,034	(\$48,806)
Net Subsidy to MSAD No. 75	\$19,047,505	\$20,331,367	\$1,283,862
Less Debt Service Allocation	(\$4,192,843)	(\$3,880,810)	\$312,032
State Subsidy Excluding Debt Service	\$14,854,662	\$16,450,557	\$1,595,895

Subsidy for Harpswell Debt

MSAD No. 75
FY 2023 Budget Process
Analysis of Changes Affecting the Local Cost Sharing Formula

	Bowdoin	Bowdoinham	Harpwell	Topsham	Total
Change in State Property Valuation:					
<i>FY23 Actual %</i>	<i>6.94%</i>	<i>8.45%</i>	<i>56.34%</i>	<i>28.27%</i>	
FY 2022	\$239,150,000	\$278,350,000	\$1,940,166,667	\$952,183,333	\$3,409,850,000
FY 2023	\$247,266,667	\$301,183,333	\$2,008,466,667	\$1,007,750,000	\$3,564,666,667
Increase	3.39%	8.20%	3.52%	5.84%	4.54%

Change in Enrollments:					
<i>FY23 Actual %</i>	<i>19.26%</i>	<i>17.08%</i>	<i>14.64%</i>	<i>49.03%</i>	
FY 2022	464.5	405.5	355.5	1182.0	2,407.5
FY 2023	460.5	408.5	350	1172.5	2,391.5
Increase (Decrease)	-0.86%	0.74%	-1.55%	-0.80%	-0.66%

Proposed Allocation:	13.10%	12.77%	35.49%	38.65%	100.00%
State Valuation	6.9%	8.4%	56.3%	28.3%	100.0%
Enrollments	19.3%	17.1%	14.6%	49.0%	100.0%

Notes:

- 1) The above data is provided through the Maine Department of Education
- 2) The District's local cost sharing formula is based 50% on State valuation of property, and 50% on student enrollments
- 3) Each year the District's local cost sharing formula is recalculated based on the above numbers

Maine School Administrative District No. 75
Maintenance of Effort Budget
FY 2023 - Preliminary Allocation

	Bowdoin	Bowdoinham	Harpswell	Topsham	Total
FY 23 Proposed Sharing Percentage	13.10%	12.77%	35.49%	38.65%	100.00%
Maintenance of Effort Budget					\$ 48,800,402
Less: State Subsidy					\$ (20,331,368)
Less: Other Revenues Sources (e.g. Gen. Fund Bal.)					<u>\$ (1,000,000)</u>
Amount to be Funded Locally					\$ 27,469,034
FY 22 Locally Funded Amount					<u>\$ 26,687,673</u>
Increase in FY 23 versus FY 22					\$ 781,361
FY 22 Sharing Percentage	13.15%	12.50%	35.83%	38.51%	