



M.S.A.D. No. 75 Annual School District Budget Report for 2023-2024

Bowdoin - Bowdoinham - Harpswell - Topsham

M.S.A.D. No. 75 Mission Statement: The four communities of Maine School Administrative District No.75 are united in our dedication to develop confident, life-long learners. It is our mission to work together to ensure a community of fluent learners, critical thinkers and creative contributors to our society.



Delilah MacDonald
2nd Grade
Bowdoin Central School



Rose Cluchey
5th Grade
Bowdoinham Community School

**School District Budget Meeting
Thursday, May 18, 2023 at 6:30 p.m.
At the Orion Performing Arts Center
Mt. Ararat Middle School, Topsham, Maine**

District Budget Referendum Vote Tuesday, June 13, 2023

**PLEASE BRING THIS BUDGET REPORT TO THE
SCHOOL DISTRICT BUDGET MEETING ON MAY 18, 2023.**

2022-2023 M.S.A.D. No. 75 BOARD OF DIRECTORS

NAME	TELEPHONE	TOWN REPRESENTED
<i>Frank V. Wright, Chair</i>	844-9384	<i>Harpswell</i>
<i>Hutson Hayward, Vice-Chair</i>	522-2808	<i>Bowdoinham</i>
<i>Douglas Dumont</i>	653-2222	<i>Topsham</i>
<i>Mary Hobson</i>	751-3923	<i>Topsham</i>
<i>Preston Hughes</i>	317-1992	<i>Bowdoinham</i>
<i>Haley Kulas</i>	423-9801	<i>Topsham</i>
<i>Ryan K. Larsen</i>	991-1471	<i>Harpswell</i>
<i>Eric Lusk</i>	232-5752	<i>Harpswell</i>
<i>Kim Pacelli</i>	712-9527	<i>Topsham</i>
<i>Brandy Robertson</i>	607-0653	<i>Bowdoin</i>
<i>Amy Spelke</i>	841-4733	<i>Topsham</i>
<i>Michael Timberlake</i>	522-2253	<i>Topsham</i>
<i>Kimberly Totten</i>	666-5542	<i>Bowdoin</i>
<i>Greta Warren</i>	837-1493	<i>Harpswell</i>

Student Representatives to the Board of Directors:

Daria "Dasha" Yushkouski (Class of 2023) Kristina Roscoe (Class of 2024)

M.S.A.D. No. 75 SCHOOLS

Chris Hoffman, Principal, Mt. Ararat High School.....	729-2951
Megan Hayes Teague, Principal, Mt. Ararat Middle School.....	729-2950
Ryan Keith, Principal, Bowdoin Central School.....	666-5779
Chris Lajoie, Principal, Bowdoinham Community School.....	666-5546
Anita Hopkins, Principal, Harpswell Community School.....	729-5177
Randa Rineer, Principal, Williams-Cone School.....	725-4391
Richard Dedek II, Principal, Woodside Elementary School.....	725-1243
Allen Lampert, Director, Merrymeeting Adult Education.....	729-7323

ADMINISTRATORS

DISTRICT OFFICE - 207-729-9961

Steven B. Connolly, Superintendent of Schools
Amanda Hersey, Ed.D., Assistant Superintendent
Jennifer Gagnon, Business Manager
Jessica Factor, Director of Human Resources
Heidi O'Leary, Director of Special Services
Nicholas Riggie, Director of Technology
Shawn Johansen, Director of Facilities
Vacancy , Director of Transportation
Paul Milliken, Director of Food Services

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A Joint Message from the Superintendent and Finance Committee Chair

The M.S.A.D. No. 75 School District budget is a collaborative and thoughtful process. Starting in November, the process begins with staff, school and department meetings, moves to a “Superintendent budget,” and continues to several Finance Committee meetings from January through early March. Once adopted by the Board in April, the budget moves forward to the voters at the District Budget Meeting scheduled for May 18th and the District Validation Referendum scheduled for June 13th.

The Superintendent and Board continue to be guided by three desired outcomes in developing a budget that 1) is centered on the needs of students; 2) supports the goals of the District and our individual schools; and 3) strikes the right balance between the needs of students and the needs of taxpayers. It is the third outcome that presents the greatest challenge for the coming year.

For FY 2024, the operating budget is increasing by \$3,224,791, or 6.50%, to \$52,816,566. Most notably, it includes the increased cost to maintain existing services (“Maintenance of Effort”); a change in the District professional development structure, shifting to Chief Instructional Officer-led teacher-to-teacher model and saving \$247,000; and in new STEM teacher \$83,476 and elementary school counselor \$80,144, Community Pathways \$74,476 resources to address needs for additional student supports, and the first year of new debt service.

Fortunately, funding from the State subsidy program for education is increasing for the fourth consecutive year (an increase of \$262,000 from 2023 to 2024); and the Board is proposing maintaining its use of fund balance carryover as revenue, at \$1.7 million in FY 2024. Despite these additional revenues, the overall increase in local property tax assessments is realized at 11.08%.

This year the first installment of the 2023 citizen-approved District-wide paving and middle school exterior cladding replacement bond is due, which represents a total of \$1,070,145. Negotiated schedules for salaries and wages represents approximately \$1.7 million increase for 2024, while health insurance premiums came in at an additional cost of \$380,000. Fixed costs estimates [food, gasoline, diesel, oil, propane increases, Region 10 additional salaries and wages, and Contracted Services] are projected to be \$325,000. In total, these cost drivers represent **\$3,475,145** of the **\$3,224,791** change in the new budget, or **107%**.

In M.S.A.D. No. 75 we are committed to providing rich and dynamic learning experiences for all of our students. Personalized learning plans designed to accelerate learning remain at the core of our daily instruction. These plans offer authentic, engaging, and relevant learning experiences that inspire students and nurture their self-worth, sense of belonging, and connection to school. Daily, we strive in each of our schools to create a positive, welcoming, and supportive environment where our students come first.

Together, our school district will remain committed to ensuring that our students are equipped to embrace the opportunities and challenges in an ever-changing 21st Century. Thank you for your collaboration in the budget development process and your partnership in the education of our students.

Sincerely,

Steven B. Connolly
Superintendent

Hutson Hayward
M.S.A.D. No. 75 Finance Committee Chair

The Budget at a Glance...

The proposed Fiscal Year (FY) 2024 Operating Budget (excluding Adult Ed) totals \$52,674,927, an increase of \$3,221,985, or 6.52%, over the current FY 2023 operating budget.

More significant changes in the proposed FY 2024 budget are summarized below. Tables and pie charts also provide a summary of expenses, revenues, and student enrollment. References to personnel costs include both salaries, wages and benefits.

Changing Costs

The FY 2024 proposed budget includes not only cost increases, but some areas with decreasing costs. The table below summarizes these changes.

Sources of Increase	Amount	%
FY 2023 Operating Budget	\$49,452,942	
Increase to Current Services	\$ 2,523,059	5.10%
Reductions in Current Resources	(\$ 1,267,647)	-2.56%
Increase in Region 10 Costs	\$ 115,402	.23%
Increase for New MAMS Bond	\$ 978,975	1.98%
Increase for New Capital Leases	\$ 160,000	.32%
Increase for Other New Resources	\$ 712,196	1.44%
Total FY 2024 Operating Budget	\$52,674,927	

Increasing Revenue Sources

Funding for operating costs from the State subsidy program (known as Essential Programs and Services) is increasing for the fourth consecutive year.

In FY 2024 State subsidy for operations is increasing by \$262,169 from FY 2023. This increase includes \$25,390 in debt service costs for Harpswell and \$180,843 in additional bus allocation for the higher number of buses purchased in FY 2023.

The District has accrued an unassigned fund balance of \$6,256,878 for the fiscal year ending June 30, 2022. Although an increase in the use of fund balance carryover as revenue was accepted for FY 2023, this year the Board is proposing to keep that amount of fund balance use at \$1,700,000 in FY 2024 to help maintain State-approved adequate balance.

The District is also projecting \$77,000 in revenues from building use fees, interest and other miscellaneous district income. Due to the pandemic, these non-state external revenues are lower than in years past but are based on current amounts received. This data is presented in the Revenue Projections table to follow.

Local school assessments are increasing by \$3,039,623, or 11.08%.

Funding the Budget	FY2023	FY 2024	Change \$	Change %
FY 2024 Op. Budget	\$49,452,942	\$52,674,927	\$3,221,985	6.52%
Plus: Adult Ed	\$ 138,833	\$ 141,639	\$ 2,806	2.02%
Less: State Subsidy	(\$ 20,331,368)	(\$20,593,537)	(\$ 262,169)	1.29%
Less: Fund Balance	(\$ 1,700,000)	(\$ 1,700,000)	\$ 0	0.00%
Less: Misc. Revenues	(\$ 127,000)	(\$ 50,000)	\$ 77,000	-60.63%
Amount to be Raised Locally	\$27,433,406	\$30,473,029	\$3,039,623	11.08%

The table below outlines changes in contributions for each town and annual tax impact for a homeowner based on the local assessed value of an average home. The change in assessment for each town varies based on state property valuation and student enrollment as shown in the Municipal Cost-Sharing table to follow.

Town	Average Change	Assessed Value of Typical Home*	Annual Tax Change
Bowdoin	0.00%	\$245,736	\$428
Bowdoinham	0.00%	\$200,000	\$348
Harpswell	20.36%	\$540,900	\$181
Topsham	14.77%	\$301,764	\$282

* This is an estimate, actual tax impacts will vary.

Maintaining Current Services

Some costs are increasing to simply maintain existing services. The more *significant* increases in these costs in the coming year include the following:

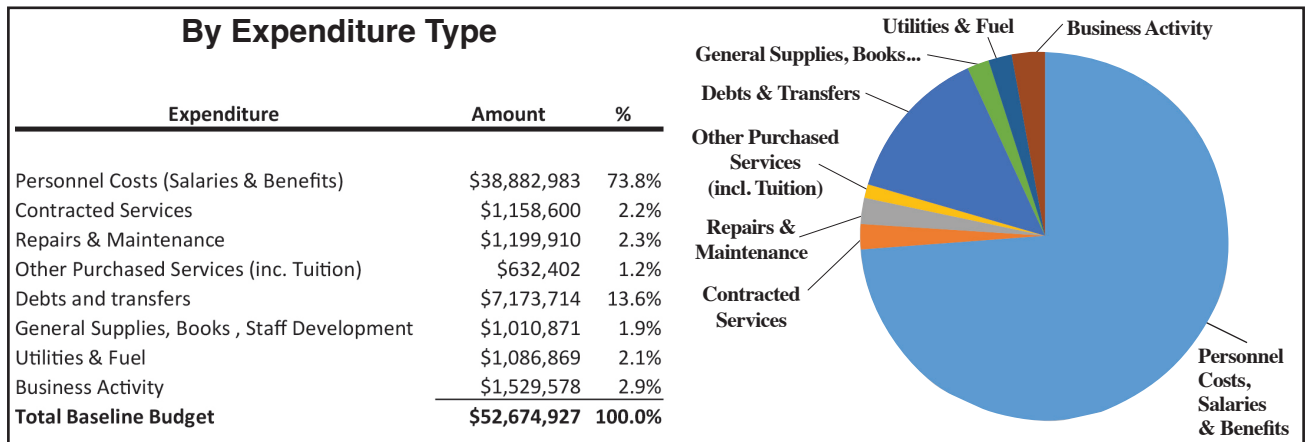
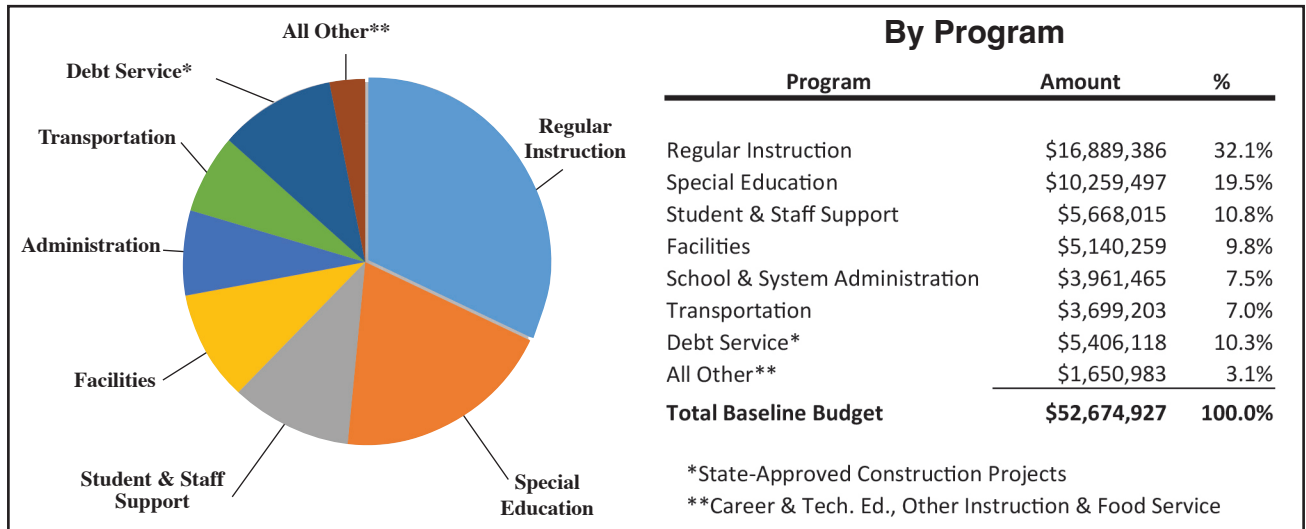
- An additional \$1,643,319 for salary and benefit increases, including a raise in salaries for teachers and related professionals currently in negotiations.

- An additional \$132,500 for increasing special education contracted services needs.
- An increase of \$125,468 in the Region Ten assessment to \$390,402, as established by the Region Ten Cooperative Board of Directors. This increase is related to salary increases and reduced state funding due to pausing the HVAC program.

Debt Service/Commitment Costs

Debt service and related commitment costs are increasing overall by \$1,058,054 primarily on account of the \$9M district improvement bond which was approved last year by voters having the first principal payment due in FY 2024. Other new capital leases include four (4) new buses (adding approx. \$100,000) and three (3) passenger vans (approx. \$60,000) to maintain and adjust the transportation fleet as needed. Declines in debt service stem from lower interest on the MTA bond and roof bond as shown above.

Bond/Lease	FY 2023	FY 2024	Change
MTA - Principal*	\$2,943,354	\$2,943,355	\$ 1
MTA - Interest*	\$1,449,131	\$1,392,619	(\$ 56,512)
Roof - Principal	\$ 118,800	\$ 118,800	
Roof - Interest	\$ 18,990	\$ 16,709	(\$ 2,281)
BCS - Principal			
New MAMS - Principal		\$ 900,000	\$ 900,000
New MAMS - Interest	\$ 91,170	\$ 170,145	\$ 78,975
Capital Lease Purchase/Finance	\$1,063,386	\$1,201,257	(\$ 137,871)
TOTAL	\$5,684,831	\$6,742,885	\$1,058,054



New Resources (Non-Debt)

Requests for new resources go through a careful review process each year, with only a small fraction being approved. New resources for FY 2024 include:

- Adding a School Counselor (\$80,144), a STEM/ Engineering teacher (\$83,476) and a Community Pathways teacher (\$74,476) previously covered with ESSER funding.
- Creating a Mechanic Apprentice (\$44,100) and a Payroll Assistant (\$40,000) position to reduce the need for contracted services.
- Adding up to 6 (\$100,000) school buses to replace aging fleet as well as 3 passenger vans (\$60,000) to help with increased special education needs.
- Increasing the curriculum resources by \$20,000 due to newly-approved courses.

Budget Reductions

The proposed FY 2024 budget includes reductions, most notably, as follows:

- Incorporating a new District professional development model which reduces positions while creating one Chief Instructional Officer position (savings of \$247,000)
- Reducing two teaching positions (\$119,292) to better align with classroom sizes approved by the Board.
- The budget also includes position adjustments due to staffing changes during Covid 19.

Capital Projects

An allowance of \$400,000 is budgeted for capital projects, including:

- \$77,000 to purchase and provide an emergency generator at the District Office in order to maintain internet function and communication with all schools during power outages.
- \$67,000 in carpet replacement at Harpswell Community School and Williams-Cone School.
- \$45,000 in continued asbestos abatement renovations at Harpswell Community School and Williams-Cone School.
- \$50,000 in renovations to make ADA enhancements at Harpswell Community School.
- Many other smaller projects that include: basketball court repairs, generator auto transfer switches (two schools), gutter replacement, plumbing up-grades, etc.

Student Enrollments

The table below provides recent, current, and projected student enrollment by grade level. Current student enrollment is consistent with the 2022-23 school year, though the projection indicates a slight decline over the next two years, as presented in the table below.

3-Year Student Enrollment Projections

School Year	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-2024 Projected	2024-2025 Projected
K-5	1,139	1,096	1,123	1,147	1,072	1,090	1,077	1,052	1,056
MS	582	579	551	542	573	571	582	562	538
HS	720	708	727	731	743	728	716	752	738
All	2,441	2,383	2,401	2,420	2,388	2,389	2,375	2,366	2,332
Change in Students		(58)	18	19	(32)	1	(14)	(9)	(34)
% Difference		-2.4%	0.7%	0.8%	-1.3%	0.0%	-0.6%	-0.4%	-1.4%

* Does not include Pre-K students

**Fiscal Year 2024 Revenue Projections
Based on a District Budget of \$52,816,566 (including Adult Education)**

Revenue Source	Proposed	Proposed	Increase (Decrease)	
	FY 2023 Budget	FY 2024 Budget	\$	%
State Contribution	\$20,331,368	\$20,593,537	\$262,169	1.3%
Local Share - Total	\$27,433,406	\$30,473,029	\$3,039,623	11.1%
Other Revenues	\$127,000	\$50,000	(\$77,000)	-60.6%
Fund Balance Carryover	\$1,700,000	\$1,700,000	\$0	0.0%
Total Revenue	\$49,591,774	\$52,816,566	\$3,224,792	6.50%

DETAIL TO LOCAL SHARE:

Required Local Contribution	\$16,353,677	\$16,844,426	\$490,749	3.0%
Debt Service	\$511,674	\$505,091	(\$6,583)	-1.3%
Adult Education/Adult Voc. Ed.	\$138,833	\$141,639	\$2,806	2.0%
Additional Local Contribution	\$10,429,223	\$12,981,874	\$2,552,651	24.5%
Total - Local Contribution	\$27,433,406	\$30,473,029	\$3,039,623	11.08%

EXPLANATIONS:

- State Contribution:* State funding to support general operating costs and debt service
- Required Local Contribution:* The State expectation for local funding raised by the District's towns
- Additional Local Contribution:* Funding raised by the District's towns above State expectations
- Other Revenue:* Miscellaneous revenue such as interest, rental fees and transportation for other districts
- Fund Balance Carryover:* Revenue from the District's fund balance

**Fiscal Year 2024 Municipal Cost-Sharing Percentages
(Used to Allocate the Local-Only Contribution)**

Town	Student Enrollment	% of Total Pupils	State Valuation	% of Total Valuation	Average of Enrollment & Valuations
Bowdoin	460.5	19.33%	\$259,866,667	6.97%	13.15%
Bowdoinham	423.0	17.75%	\$326,650,000	8.76%	13.26%
Harpswell	337.5	14.17%	\$2,069,783,333	55.50%	34.84%
Topsham	1,161.5	48.75%	\$1,072,716,667	28.77%	38.76%
Total	2,382.5	100.00%	\$3,729,016,667	100.00%	100.00%

Student Enrollment is based on average calendar year subsidizable students.
State Valuation is a 3-year average of State valuations for 2020 - 2022.

DOUBLE TRUCK

ROTATE HORIZONTAL - PRINTED ACROSS THE GUTTER

Specimen Ballot and Explanation of Warrant Articles for Budget Meeting

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DOUBLE TRUCK

ROTATE HORIZONTAL - PRINTED ACROSS THE GUTTER

Specimen Ballot and Explanation of Warrant Articles for Budget Meeting

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Summary of Warrant Articles

Article	Description	Local \$	State \$	Other \$	Total \$
2	Regular Instruction				\$ 16,889,386
3	Special Education				\$ 10,259,497
4	Career and Technical Education				\$ 390,402
5	Other Instruction				\$ 864,022
6	Student and Staff Support				\$ 5,668,015
7	System Administration				\$ 1,664,010
8	School Administration				\$ 2,297,455
9	Transportation and Buses				\$ 3,699,203
10	Facilities Maintenance				\$ 5,140,259
11	Debt Service/Other Commitments				\$ 5,406,118
12	All Other Expenditures				\$ 396,559
Total Articles 2-12					\$ 52,674,927
13	State/Local EPS Funding Allocation	\$16,844,425	\$20,593,537		\$ 37,437,962
14	Non-State-Funded Debt Service	\$ 505,091			\$ 505,091
15	Additional Local Revenues	\$12,981,874			\$12,981,874
	Other Revenues			\$ 1,750,000	\$ 1,750,000
16	Total General Fund				\$ 52,674,927
17	Adult Education/Adult Voc. Educ.				\$ 141,639
18	Food Service Support				In Article 12
19	Spend Unanticipated Revenues				Approval Only
20	Region Ten Operating Budget				In Article 4
21	Region Ten Capital Reserve Fund				From Fund Bal.
22	MSAD No. 75 Capital Reserve Fund				From Fund Bal.
23	Athletic Facilities Cap. Reserve Fund				From Receipts
Total Articles 2-12, 17					\$ 52,816,566

Article 1: To elect, by ballot, a moderator to preside at said meeting.

Article 2: To see if the District will authorize the Board of Directors to expend \$16,889,386 for regular instruction for the 2023-2024 fiscal year.

The Board of Directors recommends a YES vote.

Regular instruction includes costs associated with regular classroom instruction. The FY 2024 budget recommendation is increasing by \$312,570, or 1.89% from the FY 2023 budget of \$16,576,816. This budget increase is primarily to support salary and benefit increases for teachers, and also to fund an additional 3.0 FTE positions.

Article 3: To see if the District will authorize the Board of Directors to expend \$10,259,497 for special education for the 2023-2024 fiscal year.

The Board of Directors recommends a YES vote.

Special Education includes costs associated with the education of students with special needs. The FY 2024 budget recommendation is increasing by \$392,815, or 3.98% from the FY 2023 budget of \$9,866,682. This budget increase is primarily to address salary and benefit increases for teachers, as well as to absorb the cost of additional outside contracted services for students requiring support.

Article 4: To see if the District will authorize the Board of Directors to expend \$390,402 for career and technical education for the 2023-2024 fiscal year.

The Board of Directors recommends a YES vote.

This article funds the additional local cost for Region Ten Technical High School. This assessment is increasing by \$125,468, or 47.36% from the FY 2023 assessment of \$264,934. This increase is primarily the result of increased salaries by the participating districts as well as a state funding decline due to a pause on the new technical program, HVAC.

Article 5: To see if the District will authorize the Board of Directors to expend \$864,022 for other instruction for the 2023-2024 fiscal year.

The Board of Directors recommends a YES vote.

Other Instruction includes the costs associated with co-curricular and extracurricular activities as well as athletics. The FY 2024 budget recommendation is increasing by \$64,065, or 8.01% from the FY 2023 budget of \$799,957. This budget increase is primarily to support increased salaries and stipends for athletic programs as well as increased costs for equipment, officiating and dues.

Article 6: To see if the District will authorize the Board of Directors to expend \$5,668,015 for student and staff support for the 2023-2024 fiscal year.

The Board of Directors recommends a YES vote.

Student and Staff Support includes costs associated with school counselors, health staff, Learning Commons staff, technology integration, learning strategists, the Technology Department and improvement of instruction. The FY 2024 budget recommendation is increasing by \$467,348, or 8.99% from the FY 2023 budget of \$5,200,667. This increase is primarily the result of adding an Assistant Director of Technology as approved by the Board in FY 2023 as well as salary increases for staff based on negotiated agreements.

Article 7: To see if the District will authorize the Board of Directors to expend \$1,664,010 for system administration for the 2023-2024 fiscal year.

The Board of Directors recommends a YES vote.

System Administration includes costs associated with central administration including the Office of the Superintendent, Business Services and Human Resources. The FY 2024 budget recommendation is increasing by \$159,504, or 10.6% from the FY 2023 budget of \$1,504,506. This budget increase is primarily the result of two newly-created positions (Payroll Assistant and Chief Instructional Officer) to support the District.

Article 8: To see if the District will authorize the Board of Directors to expend \$2,297,455 for school administration for the 2023-2024 fiscal year.

The Board of Directors recommends a YES vote.

School Administration includes costs associated with the principals, school administrative assistants and their offices in each school. The FY 2024 budget recommendation is increasing by \$43,824, or 1.94% from the FY 2023 budget of \$2,253,631. This increase is primarily related to salaries and benefits.

Article 9: To see if the District will authorize the Board of Directors to expend \$3,699,203 for transportation and buses for the 2023-2024 fiscal year.

The Board of Directors recommends a YES vote.

Transportation and Buses includes costs associated with student transportation, repair and maintenance of all district vehicles, and the costs to operate the Transportation Garage. The FY 2024 budget recommendation is increasing by \$387,332, or 11.7% from the FY 2023 budget of \$3,311,871. This budget increase is primarily the result of financing the lease purchase of four (4) buses, three (3) passenger vans as well as the associated cost for radios and increasing fuel costs.

Article 10: To see if the District will authorize the Board of Directors to expend \$5,140,259 for facilities maintenance for the 2023-2024 fiscal year.

The Board of Directors recommends a YES vote.

Facilities Maintenance includes the costs associated with maintaining school and office buildings owned by the District, maintaining the grounds and athletic fields, and funding minor capital projects. The FY 2024 budget recommendation is increasing by \$205,086, or 4.16% from the FY 2023 budget of \$4,935,174. This budget increase is primarily the result of additional outside contracted repairs and services for capital projects across the District, as well as salary and benefit adjustments.

Article 11: To see if the District will authorize the Board of Directors to expend \$5,406,118 for debt service and other commitments for the 2023-2024 fiscal year.

The Board of Directors recommends a YES vote.

Debt Service and Other Commitments include the cost of State-funded debt, which is reimbursed through the State's funding formula. The FY 2024 budget recommendation is increasing by \$1,013,633, or 23.08% from the FY 2023 budget of \$4,392,485. This budget increase is primarily the result of the principal payment on the school improvement bond being due for the first time. The principal payment for the high school bond remains flat.

Article 12: To see if the District will authorize the Board of Directors to expend \$396,559 for all other expenditures for the 2023-2024 fiscal year.

The Board of Directors recommends a YES vote.

Other Expenditures include the costs associated with General Fund support of the Food Service Program. The FY 2024 budget recommendation is increasing by \$50,340, or 14.54% from the FY 2023 budget of \$346,219. This budget increase in the local support is primarily the result of salary and benefit changes.

ARTICLES PURSUANT TO 20-A M.S.R.A. Section 15690

(Articles 13-16 must be adopted by recorded vote.)

Article 13: To see if the District will appropriate \$37,437,962.71 for the total cost of funding public education from Pre-kindergarten to Grade 12 as described in the Essential Programs and Services Funding Act and to see if the District will raise and assess \$16,844,425.64 for each municipality’s contribution to the total cost of funding public education from Pre-kindergarten to Grade 12 as described in the Essential Programs and Services Funding Act in accord with Maine Revised Statutes, Title 20-A, Section 15688.

	Total Appropriated (by municipality)		Total Raised (by municipality)
Bowdoin	\$ 7,236,758.19	Bowdoin	\$ 1,811,270.67
Bowdoinham	\$ 6,645,238.38	Bowdoinham	\$ 2,276,750.50
Harpswell	\$ 5,304,959.31	Harpswell	\$ 5,279,569.30
Topsham	\$18,251,006.83	Topsham	\$ 7,476,835.17
Total Appropriated	\$37,437,962.71	Total Raised	\$16,844,425.64

Explanation: This article sets forth the amount of money determined by State Law to be the minimum amount the District must raise and assess on each community in order to receive the full amount of State subsidy dollars.

The Board of Directors recommends a YES vote.

Article 14: To see if the District will raise and appropriate \$446,666.03 for the annual payments on debt service previously approved by District voters for non-State-funded school construction projects or non-State-funded portions of school construction projects in addition to the funds appropriated as the local share of the school administrative unit’s contribution to the total cost of funding public education from Pre-kindergarten to Grade 12.

School (Local Only Share)	Interest Rate	Last Payment	Principal	Interest
Mt. Ararat High School (20-year bond)	3.0%	11/1/2039	\$342,867.35	\$103,798.68
Total (Principal & Interest) in FY 2024			\$342,867.35	\$103,798.68

Explanation: Non-state-funded debt service is the amount of money needed for the annual payments on the District’s long-term debt for major capital school construction projects that are not approved for state subsidy. The bonding of this long-term debt was previously approved by District voters.

The Board of Directors recommends a YES vote.

Article 15: Shall Maine School Administrative District No. 75 raise and appropriate \$12,981,874 for additional local funds which exceed the State's Essential Programs & Services allocation model by \$12,981,874 as required to fund the budget recommended by the Board of Directors? The Board of Directors recommends \$12,981,874 for additional local funds and gives the following reasons for exceeding the State's Essential Programs & Services funding model by \$12,981,874:

EPS allows for only minimal staffing of paraprofessionals, guidance, library, health, technology and administration, and does not cover the cost of long-term medical leaves for maternity or long-term illnesses. Many important activities such as teacher workshop days, summer school and other activities outside direct classroom instruction are not part of the EPS formula. Other activities such as co-curricular and athletic programs, Advanced Placement courses at the High School, K-12 Gifted and Talented and English Language Learner programming, and special education services are only partially funded by the formula.

The District's costs for student transportation exceed the EPS formula because of the excessive distances the District's buses must travel, late buses to accommodate student participation in school activities, and summer school transportation for special education students.

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 Pre-kindergarten to Grade 12 as described in the Essential Programs and Services Funding Act, and local amounts raised for the annual debt service payment on the non-State-funded portion of school construction projects.

The Board of Directors recommends a YES vote.

Article 16: To see if the District will authorize the School Board to expend \$52,674,927 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 Pre-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.

The Board of Directors recommends a YES vote.

Article 17: To see if the District will appropriate \$1,198,604 for adult education and adult vocational education and raise \$141,639 as the local share for the year July 1, 2023 through June 30, 2024, with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program?

The Board of Directors recommends a YES vote.

Article 18: To see if the District will raise and appropriate \$396,559 in additional local funds in support of the food service program for the year July 1, 2023 through June 30, 2024.

The Board of Directors recommends a YES vote.

Article 19: In addition to the amounts in Article 16, shall the District appropriate and authorize the School Board to expend additional State, Federal and other funds received during the fiscal year for school purposes, provided that such additional funds do not require the expenditure of local funds not previously appropriated?

The Board of Directors recommends a YES vote.

Article 20: Shall the regional career and technical education operating budget as approved by the Cooperative Board for the year July 1, 2023 through June 30, 2024 be approved with the local share in the amount of \$390,402?

The Board of Directors recommends a YES vote.

Article 21: Shall Maine Region 10 Technical High School (“Region 10”) authorize the Cooperative Board to transfer up to \$200,000 from undesignated fund balances to the Region 10 Capital Reserve Fund and delegate authority to the Cooperative Board to expend that sum with other balances accumulated in that Fund from time-to-time on such specific items or types of capital improvements or equipment as the Cooperative Board has determined to be needed by Region 10?

The Board of Directors recommends a YES vote.

Article 22: Shall Maine School Administrative District No. 75 authorize the Board of Directors to transfer up to \$200,000 from unexpended balances at the end of the 2022-2023 fiscal year to the Capital Reserve Fund for the purpose of funding school construction, capital improvement projects, facility upgrades, plant maintenance, and capital equipment purchases?

The Board of Directors recommends a YES vote.

Article 23: Shall Maine School Administrative District No. 75 authorize the Board of Directors to transfer all gate receipts from District athletic events to the existing Athletic Facilities Capital Reserve Fund?

The Board of Directors recommends a YES vote.



Maine School Administrative District No. 75
50 Republic Avenue
Topsham, ME 04086

ECRWSS
Presorted Standard
US Postage PAID
Non Profit
Brunswick, ME
Permit No. 27

M.S.A.D. No. 75 District Office

Phone: (207) 729-9961

8 a.m. - 4:30 p.m. Monday through Friday

On the web: www.link75.org

Budget Validation Referendum (vote)
will be held on Tuesday, June 13, 2023
from 8 a.m. to 8 p.m. at the voting sites
in each of the towns we serve.

Bowdoin Central School

1460 Main Street, Bowdoin

Bowdoinham Community School

23 Cemetery Road, Bowdoinham

Harpswell Community School

308 Harpswell Islands Road,
Harpswell

Mt. Ararat High School

68 Eagles Way, Topsham

Please bring this Budget Report to
the School District Budget Meeting,
Thursday, May 18, 2023.

*******ECRWSS
POSTAL CUSTOMER**



Blue Ocean Wave

Elena Morgan

1st Grade

Woodside Elementary School



Neurographic Art

Natayla "Tayla" Beal

11th Grade

Mt. Ararat High School