

WISCASSET SCHOOL DEPARTMENT

225 Gardiner Road

Wiscasset, ME 04578

(207) 882-4104

Kim Andersson
Superintendent

kandersson@wiscassetschools.org

Diane Hammond
Finance Manager

dhammond@wiscassetschools.org

Cynthia Young
Administrative Assistant

cyoung@wiscassetschools.org

To: Wiscasset School Committee
From: Kim Andersson, Superintendent
RE: FY25 Proposed Budget
Date: February 13, 2024

I am pleased to present my recommended educational budget for Fiscal Year 2025 (FY25). The Administrative Team has been working hard for the past several months to determine the best way to continue the great work of the Wiscasset School Department as we move forward into the next fiscal year while also enabling some additional support systems for students and staff.

Our emphasis for the next year is on the redesign and expansion of general education student support systems and increasing enrollment. Intervention resources for general education literacy and math needs will continue in our elementary school and will be expanded into the middle school. Additionally, student support services for behavioral needs will continue in the elementary school and be expanded into the middle and high schools. We accomplish this by restructuring some personnel towards a focus on meeting student and staff needs around learning and behavioral goals.

After several years of flat or reduced budgets, the 2024 budget was adopted with a 10.34% increase, primarily in overhead expenses. This enabled us to transfer positions that were funded with Federal grants into this year's local budget (including amounts for the SRO, Technology, and Finance). It also enabled us to negotiate an adequate increase for our teachers and to cover the increases negotiated last spring for our support staff. The end result is a budget that supports educational programming for our community while absorbing the larger economic context we are all living in. With a proposed increase of less than 3%, we are able to manage the substantial changes in expenditures for energy, supplies, and utilities while also offering competitive wages for our valued staff members.

Exhibit 1 summarizes how the proposed budget will be presented to the voters in the state-mandated "warrant article" format. This is also how the budget will be presented at the School Budget Meeting that will be held in May, 2024. At that meeting, all registered voters in the Town of Wiscasset will have the opportunity to vote on each warrant article. Once the proposed budget is set at that meeting, the final step in the approval process will be consideration of the overall budget through an up or down vote of the citizenry at the Wiscasset Town Meeting referendum vote held by secret ballot on June 11th.

For descriptors of the 11 warrant article categories, please see Appendix A.

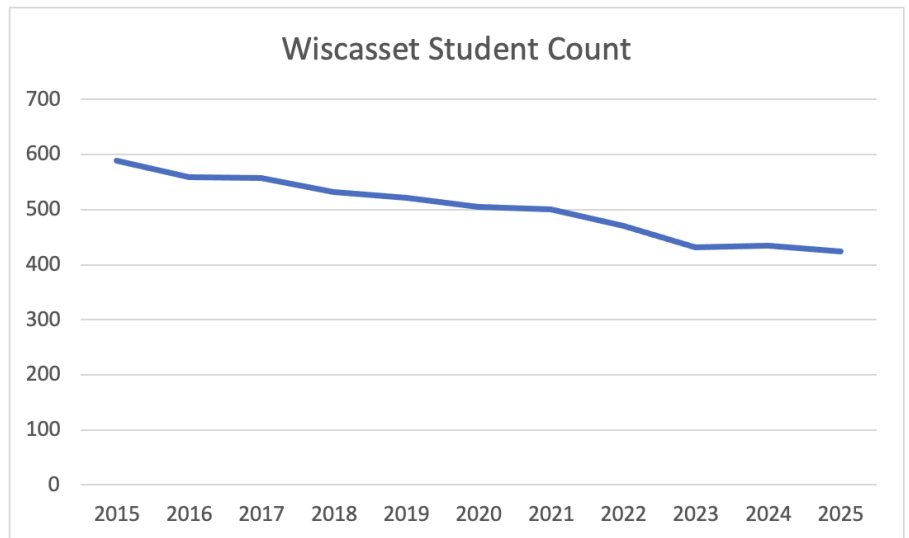
Exhibit 1. Proposed FY25 Budget Summary

	<i>2024 adjusted*</i>	<i>2025 proposed</i>	Change, \$	Change, %
Article 1: Regular Instruction	3,429,083.13	3,465,116.05	\$ 36,033	1.05%
Article 2: Special Education	\$ 2,359,474	\$ 2,578,588	\$ 215,039	9.11%
Article 3: Career & Technical Education				
Article 4: Other Instruction	\$ 413,573	\$ 378,581	\$ 131,689	31.84%
Article 5: Student and Staff Support	\$ 731,791	\$ 770,346	\$ 38,555	5.27%
Article 6: System Administration	\$ 528,059	\$ 493,016	\$ (35,043)	-6.64%
Article 7: School Administration	\$ 555,296	\$ 542,406	\$ (12,890)	-2.32%
Article 8: Transportation	\$ 708,328	\$ 732,603	\$ 63,081	8.91%
Article 9: Facilities Maintenance	\$ 1,522,925	\$ 1,549,345	\$ 26,420	1.73%
Article 10: Debt Service and Other Commitments				
Article 11: All Other Expenditures	\$ 60,000	\$ 50,000	\$ (10,000)	-16.67%
Total	\$ 10,308,529	\$ 10,560,002	\$ 251,473	2.44%

Enrollment at Wiscasset continues on a downward trend. The following numbers are based on the last two year's average enrollment as used in the State's EPS formula calculation. I bring these numbers forward because another area the Administration Team is focusing efforts on in the next year is increasing enrollment. Wiscasset is in the enviable position of being a town that is surrounded by towns with high school choice. In 2024 we have begun actively recruiting from our neighboring middle schools inviting students to visit and tour Wiscasset Middle High School. At the other end of the spectrum, our pre-K program is expanding to a full day, full time program in FY25. See Exhibit 2 which details the downward trend of our enrollment over the past 10 years.

Exhibit 2. Enrollment Numbers, *based on prior two year averages*

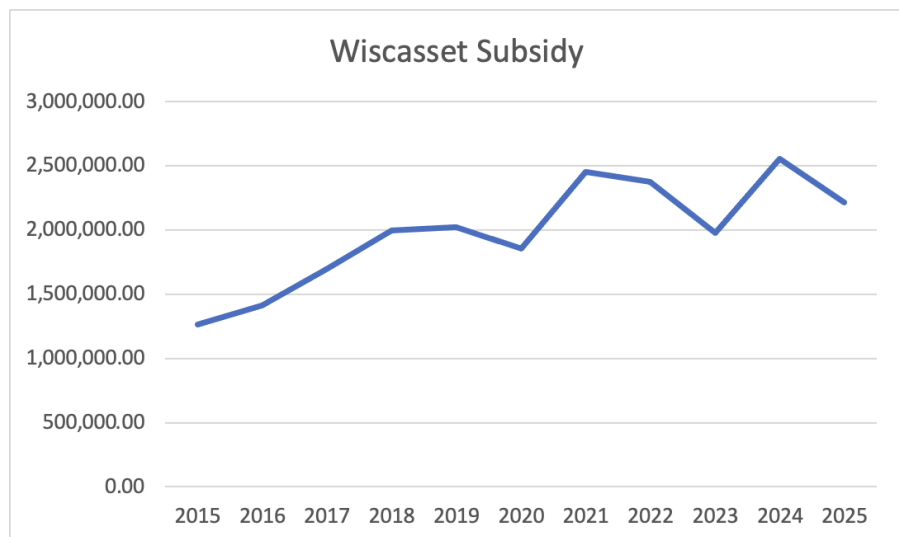
Year	Wiscasset Student Count
2015	589
2016	559
2017	557
2018	532
2019	522
2020	505
2021	501
2022	471
2023	431
2024	434
2025	424



Wiscasset's State Subsidy contribution has risen almost \$1 million over the past ten years. There is a dip in this year's amount that should be recouped in the 2025 supplemental budget or as a receivable in the 2026 subsidy amount.

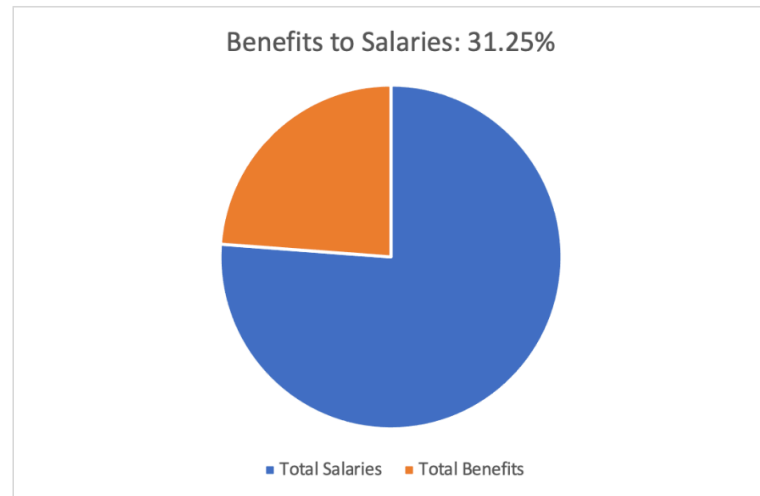
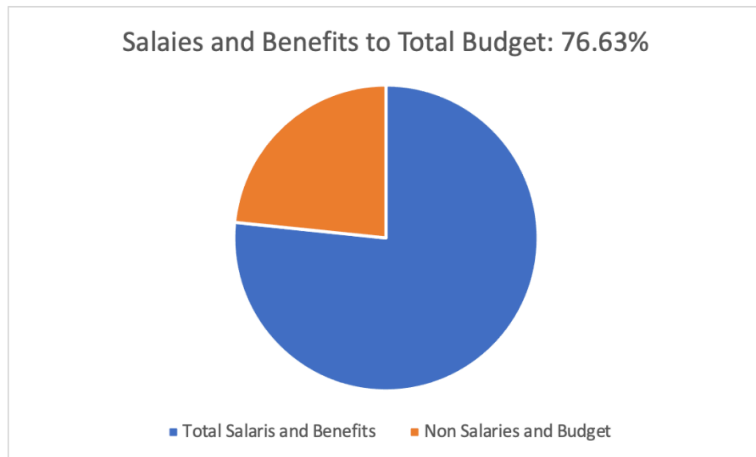
Exhibit 3. State Subsidy Contributions

Year	Wiscasset Subsidy
2015	1,267,750.90
2016	1,415,005.77
2017	1,696,199.61
2018	1,994,788.12
2019	2,022,668.80
2020	1,853,980.11
2021	2,451,184.95
2022	2,377,769.27
2023	1,977,879.64
2024	2,555,029.47
2025	2,216,728.74



Our total budget is made up of 76.63% salaries and benefits. Of that amount, 31.25% is made up of benefits and 45.38% is made up of salaries as shown in Exhibit 4. Salaries and Benefits Ratios.

Exhibit 4. Salaries and Benefits Ratios



Our EDU 270 subsidy revenue is down 13.36% because there was a drop in our free and reduced lunch rate, our municipal valuation was increased over the state average, and there was a reporting error in our special education count. The special education count should be adjusted in the State's FY25 Supplemental Budget or booked as a receivable for the FY 26 budget. That estimated correction is \$206,500. That plus anticipated tuition, special education tuition, interest, fund balance transfer, SREP and Bus income, and miscellaneous other income brings our 2025 revenue decrease to -2.10%. The revenue decrease combined with the total expenses increase create a 5.2% increase in anticipated local funds required. See Exhibit 5. Revenue for details.

Exhibit 5. Revenue

STATE SUBSIDY		\$2,558,820		2216728	(\$342,092)	
Subsidy Correction				206,500	\$206,500	
TUITION		\$465,000		\$ 470,000	\$5,000	
SPED TUITION		\$235,000		\$ 250,000	\$15,000	
INTEREST		\$2,000		\$ 12,500	\$10,500	
FUND BALANCE		\$600,000		\$ 600,000	\$0	
MISC		\$10,500		\$ 10,500	\$0	
BUS OPERATIONS/REPAIRS		\$40,000		\$ 40,000	\$0	
SREP		\$0		\$ 23,000	\$23,000	
SUBTOTAL		\$ 3,911,320		\$ 3,829,228	\$ (82,092)	-2.10%
REQUIRED LOCAL		\$3,425,058		\$ 3,508,269	\$83,211	
ADDITIONAL LOCAL		\$2,972,151		\$ 3,222,505	\$250,354	
ADULT EDUCATION		\$13,000		\$ 13,000	\$0	
		\$0				
SUBTOTAL		\$ 6,410,209		\$ 6,743,774	\$333,565	5.20%
TOTAL REVENUE		\$ 10,321,529		\$ 10,573,002	\$ 251,473	
TOTAL EXPENSES		\$10,308,529		\$ 10,560,002	\$ 251,473	2.44%
Adult Ed		13000		\$ 13,000		
		\$10,321,529		\$ 10,573,002	\$ 251,473	2.44%

The impact of the total local funds combined on our town's three year valuation provides an education mill rate of 12.73%, down 2.51% from 2024. See Exhibit 6. Mill Rate for details.

Exhibit 6. Mill Rate

		FY 24	FY 25	%
Property Values		\$491,400,000	\$529,950,000	7.27%
Local Assessments		\$6,410,209	\$6,743,774	5.20%
Mill Rate for Education		13.04	12.73	-2.51%

Appendix A: Maine Department of Education Warrant Articles

Article 1: Regular Instruction
Includes all salaries, wages, and benefits for all regular education teachers and educational technicians. It also includes all non-labor for the classrooms such as general and instructional supplies and equipment. Books, AV supplies and repairs & maintenance are also included classroom costs.
Article 2: Special Education
Includes all of the salaries, wages and benefits for special education teachers and educational technicians. It also includes all of the non-labor costs for the special education department, such as instructional & general supplies, equipment and out of district placements and any professional services not provided by staff.
Article 3: Career & Technical Education
Includes all salaries, wages and benefits as well as instructional supplies books, travel expenses, and for CTE programming. The State now funds CTE schools directly, rather than through a “pass through” method, so while enrollment at CTE schools has increased, YSD has no direct per pupil CTE tuition or expenses (other than transportation to and from the centers in Portland and Westbrook).
Article 4: Other Instruction
Includes the programming for gifted & talented, English language learners, alternative education, summer school, athletics, and student activities, including transportation and co-curricular costs. These costs include the salaries, wages and benefits for the staff as well as the non-labor costs such as instructional supplies, dues & fees and stipends.
Article 5: Student and Staff Support
The programs within this article are guidance, health services, curriculum, professional development, library, academic testing, and technology. The costs include the salaries, wages and benefits for associated staff. The non-labor costs include professional services for training, travel, books, periodicals, and instructional supplies.
Article 6: System Administration
This article includes the salaries, wages and benefits for the office of the superintendent and fiscal services. It includes the non-labor costs such as property & liability insurances, legal fees, advertising, postage, telephone, travel, dues, repairs & maintenance, and supplies. School Committee costs are included in this article.
Article 7: School Administration

This article includes the costs related to the administration in each school. It includes the salaries, wages and benefits for the principals, assistant principals and secretaries. The non-labor costs include general supplies, repairs and maintenance, telephone, postage, travel and advertising.

Article 8: Transportation

This article includes the salaries, wages and benefits for drivers, bus monitors, mechanics and administration. The non-labor related costs include principal & interest for bus purchases, diesel and gasoline, insurance, supplies and equipment, electricity and facilities costs specific for the bus garage.

Article 9: Facilities Maintenance

Includes the salaries, wages & benefits for our maintenance, custodial, grounds and security and administrative staff. The non-labor costs include capital improvements, water and sewer, rubbish removal, energy costs such as electricity, and heating for each building. It also includes the non-labor costs for building repairs and maintenance, travel, and general supplies and equipment.

Article 10: Debt Service and Other Commitments

This article includes the total principal & interest payments for any outstanding debt owed the school district.

Article 11: All Other Expenditures

This article is for the district's contribution toward food services for the next fiscal year.