



# Wiscasset School Department

FY 2025  
Budget Information

6:00 PM March 6, 2024  
Wiscasset Town Meeting Room



## Timeline adoption to Town Vote

WSD Budget Workshop January 23, 2024 ✓

WSD Budget Workshop January 25, 2024 ✓

WSD School Committee Board Meeting February 13, 2024 ✓

Present to Select Board March 6, 2024 ✓

WSD School Committee Budget Vote March 12, 2024

Budget Meeting – No more than 45 days before June 11, 2024

Budget Validation **Referendum** June 11, 2024



## Bottom Line

Increase of 2.44% to the total expenses.



# Budget Highlights

## Changes:

- Created District Wide Assistant Principal to oversee Student Support Service for General Education (eliminated WMHS AP/AD)
- Added full time General Education Social Worker position
- Eliminated one school counselor position at WES (to be replaced by combination of two positions above)
- Moved finance, technology, and student support ed tech positions from grant funds into local budget
- Created Athletic Director Stipend position to replace AD admin position
- Increased teacher salaries roughly 7% in the aggregate as year two of three year salary increase
- Replaced Ed Tech II w/ Tech Stipend with a Tech Coordinator position
- Created Media Center/Tech Integrator position to work full time in WMHS library



## Cost Center Allocations

<b>COST CENTER BUDGET (WARRANT ARTICLE)</b>	<b>FY 24</b>	<b>PROPOSE FY 25</b>	<b>INC(DEC)</b>	<b>%</b>
Student and Staff Support	\$729,291	\$770,346	\$41,055	5.63%
System Administration	\$528,059	\$493,016	-\$35,043	-6.64%
School Administration	\$555,296	\$542,406	-\$12,890	-2.32%
Facilities	\$1,522,925	\$1,549,345	\$26,420	1.73%
Transportation	\$708,328	\$732,603	\$24,275	3.43%
Regular Instruction	\$3,431,583	\$3,498,116	\$66,533	1.94%
Special Education	\$2,359,474	\$2,558,588	\$199,114	8.44%
Other (Food Services)	\$60,000	\$50,000	-\$10,000	-16.67%
Other Instruction	\$413,573	\$378,581	-\$34,992	-8.46%
	\$0	\$0	\$0	
	\$10,308,529	\$10,573,002	\$264,473	2.57%
Adult Ed	\$13,000	\$0	-\$13,000	
<b>Total</b>	<b>\$10,321,529</b>	<b>\$10,573,002</b>	<b>\$251,473</b>	<b>2.44%</b>



# State Subsidy - Revenue

The State of Maine provides revenue / funds to local school systems based on a formula (EPS) and communicate this through a form known as the ED279. At its core are two main principles

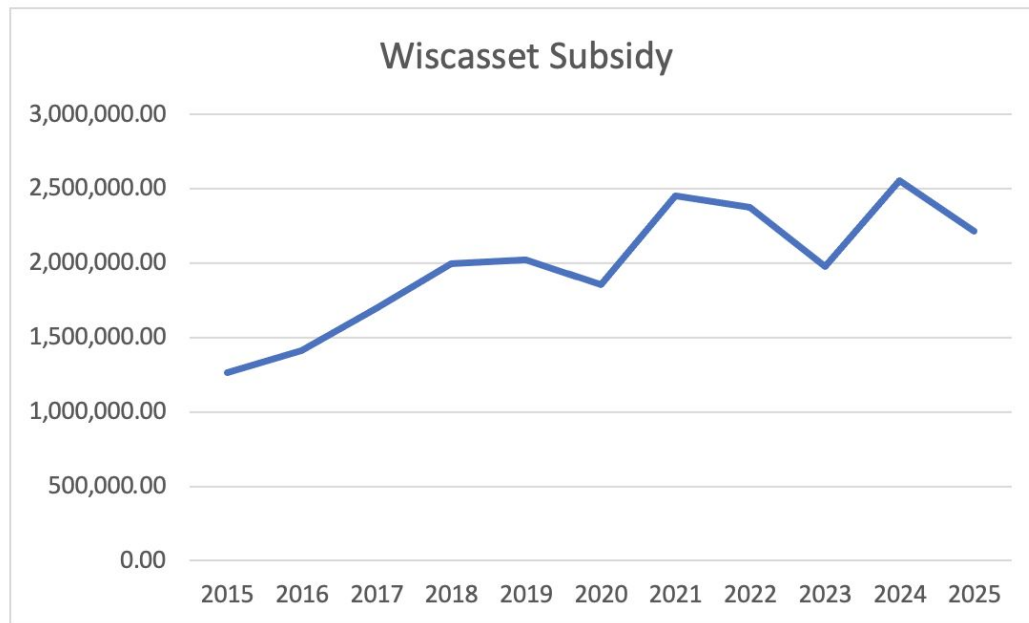
1. EPS Essential Program and Services based on a “model school system” - that is a school of a certain size, offerings etc.
2. Property Values of a community

This is a very complicated formula on how to divided up the states share of funding to a local community. EPS model is NOT enough to adequately fund a school system

Subsidy changes over time due to a whole host of reasons outside of the control of a community. Unpredictable is the nature of this revenue from one year to the next. This can cause serious impacts on local communities from one year to the next to operate a school system.

# Subsidy

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



# Revenue Sheet

STATE SUBSIDY		\$2,558,820		\$2,216,728	(\$342,092)	
Subsidy Correction				\$147,549	\$147,549	
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	
<b>SUBTOTAL</b>		\$ 3,911,320		\$ 3,770,277	\$ (141,043)	-3.61%
REQUIRED LOCAL		\$3,425,058		\$ 3,508,269	\$83,211	
ADDITIONAL LOCAL		\$2,972,151		\$ 3,294,456	\$322,305	
ADULT EDUCATION		\$13,000		\$ 13,000	\$ (13,000)	
		\$0				
<b>SUBTOTAL</b>		\$ 6,410,209		\$ 6,802,725	\$392,516	6.12%
TOTAL REVENUE		\$ 10,321,529		\$ 10,573,002	\$ 251,473	
TOTAL EXPENSES		\$ 10,321,529		\$ 10,573,002	\$ 251,473	2.44%



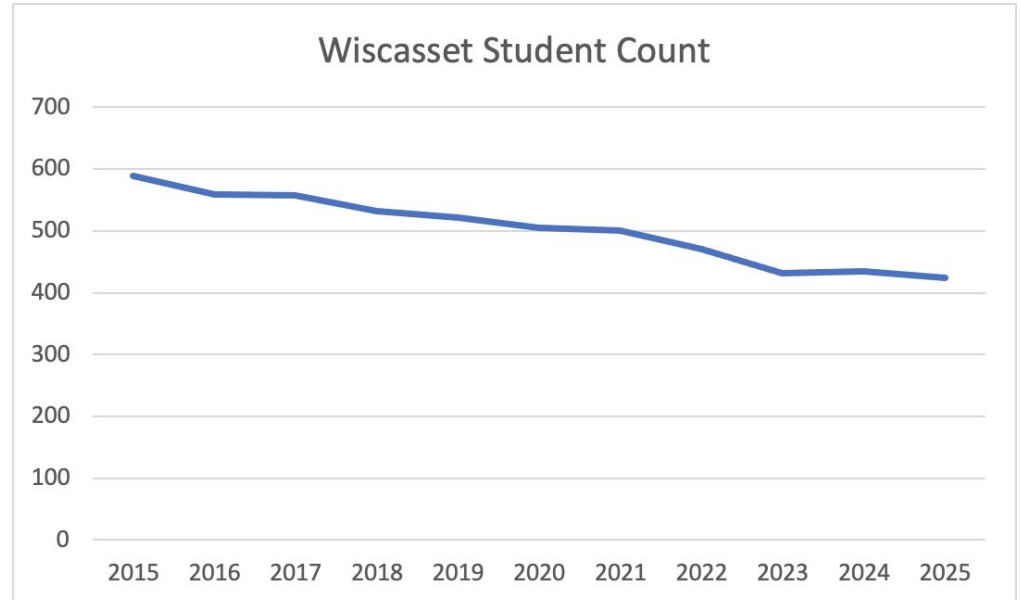


## Mill Rate Impact


	FY 24	FY 25	%
Property Values	\$491,400,000	\$529,950,000	7.27%
Local Assessments	\$6,410,209	\$6,802,725	6.12%
Mill Rate for Education	13.04	12.84	-1.62%

# Enrollment Trends

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



# WSD Budget History - Per Pupil Cost



	Budget	Enrollments	Per Pupil \$
FY 25	<b>\$10,560,002</b>	<b>424</b>	<b>\$24,905.67</b>
FY 24	\$10,321,529.13	434	\$24,003.55
FY 23	\$9,354,570.00	430.5	\$21,729.55
FY 22	\$9,196,364.00	471	\$19,525.19
FY 21	\$9,996,228.00	500.5	\$19,972.48
FY 20	\$9,437,372.00	505	\$18,687.87
FY 19	\$9,838,790.00	521.5	\$18,866.33
FY 18	\$9,621,063.00	531.5	\$18,101.72

Enrollment data from the State ED 279 form. \* estimate number students

# Recruitment

