

# M.S.A.D. # 72

Brownfield, Denmark, Fryeburg, Lovell, Stoneham, Stow, Sweden

## ANNUAL REPORT and 2022-2023 BUDGET EXPLANATION

Annual Budget Meeting  
Wednesday, May 25, 2022 7:00P.M.  
Molly Ockett School  
Elementary Gymnasium



The detailed 2022 - 2023 proposed Budget is  
available online at the District web-site [www.msad72.org](http://www.msad72.org)

MSAD 72 FY23 Budget Process:

The MSAD 72 Board of Directors voted to approve a draft of the FY23 budget that will be presented to voters for approval at our May 25<sup>th</sup> District Budget Meeting (7:00 at The Molly Ockett small gymnasium). Prior to that date, I will be doing budget presentations for anyone interested in learning more about the budget on three separate occasions at our three schools. The dates are: Monday, May 16<sup>th</sup> at The Brownfield-Denmark Elementary School; Tuesday, May 17<sup>th</sup> at The Molly Ockett School; and Wednesday, May 18<sup>th</sup> at New Suncook Elementary School. All presentations will begin at 6:30 PM.

In terms of the specifics of the proposed budget, what we would most like voters to understand is that we were very conscious of the financial impact of the pandemic and recession on taxpayers in the development of the budget. To lessen the impact, we have applied a total of \$1,000,000 of funds that were not spent in the FY22 and prior budgets to offset town assessments. This results in **towns collectively paying \$139,602 less** even though the budget-to-budget increase is 3.69% (\$773,289).

In addition to positive news for taxpayers, this budget helps us to better meet the needs of students. We continue to have “American Rescue Plan” funds available to support additional positions district-wide. This includes positions at all schools to better support students struggling academically and behaviorally. We are also continuing our partnership with Head Start that allows us to offer pre-kindergarten to three classrooms of students (two at Molly Ockett and one at New Suncook). Lastly, this budget includes wage increases for all categories of staff so that we can remain competitive in hiring and keeping the staff needed to educate students.

It is my sincere hope that all citizens of MSAD 72 will attend our District Budget Meeting on May 25<sup>th</sup> to support this budget.

Respectfully,

Jay Robinson  
Superintendent of Schools  
MSAD 72

## Frequently Asked Budget Questions FY23

### Q: What is budget-development?

A: Starting in late fall, we collect feedback from all employees regarding budgetary needs. Those requests are submitted to administrators in late December. Starting in January, the administrative team reviews the requests, asks clarifying questions as needed, and produces a preliminary budget. Throughout April and the beginning of May, the school board reviews each cost center and each line of the budget. The superintendent and business administrator for the district also adjust the budget based upon State budgetary information, which is in flux sometimes even after the budget is finalized. Ultimately, the board votes to approve a final budget, which is then presented to the voters for approval at our District Budget Meeting.

### Q: What factors drive the budget?

A: The budget is determined by the State using the Essential Programs and Services (EPS) model. The State sets a statewide mill rate (7.10 this year) that every town is required to raise for its share of education costs. For each town, those costs are determined by the percentage of pupils. If the town's costs within the State formula are in excess of its share, based upon pupil count and the town's valuations, then the State pays the remainder of the educational costs. Because of high valuations, four of our towns (Denmark, Lovell, Stoneham, and Sweden) do not receive State subsidy, except for a portion of the bond payments (debt service) for the new building project.

### Q: How much State support do we receive?

A: As mentioned in an earlier answer, the State contributes to educational costs for a town when the town meets the established State mil rate (7.10). In our District, only three towns reach that mill rate, and those are Brownfield, Fryeburg and Stow. Those towns are receiving the following in State funding:

Brownfield	\$2,059,924	Denmark	\$ 128,559
Fryeburg	\$4,864,289	Lovell	\$ 73,696
Stow	<u>\$405,465</u>	Stoneham	\$ 15,301
Total:	\$7,329,678	Sweden	<u>\$ 36,357</u>
		Total:	\$ 253,912

### Q: Are there other costs assigned to towns?

A: Yes. Because the State-funding model is an "adequacy" model, meaning that the intent is not to provide all of a district's educational needs, districts include warrant articles for additional local funds. In our case, we pay higher secondary tuition costs as part of our contract with Fryeburg Academy, which exceed the costs recognized within EPS. We also have higher special-education costs than are recognized by the EPS model, and due to the geographic size of our District, smaller class sizes and higher transportation costs than are recognized by the model.

## Frequently Asked Budget Questions FY23

### Q: What is the local tax impact for FY23?

A: The impact, or increase in dollars paid by each town over last year's adopted budget for each town, is:

<u>Impact on Local Taxpayer –</u>	<b>Additional \$</b>	<b>% Increase</b>
Brownfield	(\$78,909)	-4.01%
Denmark	\$ 96,107	4.05%
Fryeburg	(\$132,392)	-3.28%
Lovell	\$61,743	2.28%
Stoneham	(\$51,178)	-9.95%
Stow	(\$13,403)	-2.72%
Sweden	(\$21,570)	-2.85%
<b>Total:</b>	<b>(\$139,602)</b>	<b>-1.09%</b>

Even though there is an overall budget-to-budget **increase** of 3.69%, there is a **decrease** from FY22 to FY23 for the towns of **-1.09% (\$139,602)**, which demonstrates the District's ongoing attempts to maintain quality programming while keeping the taxpayers' ability to pay in mind.

## FY23 Key Budget Information

Proposed Budget:	\$21,729,644
Current Year's Budget:	\$20,956,355
Overall Increase:	\$ 773,289 3.69% increase

<u>Fixed Cost Drivers:</u>	<u>Amount</u>
Heating Costs	Projected 5% Increase
Fuel Costs	Projected 5% Increase
Health Insurance Increase	No Increase

<u>State-Imposed Costs</u>	<u>Amount</u>
Teacher Retirement Costs (4.16%)	\$ 114,000
Debt Service for Building Project	\$1,355,915

<u>Proposed Cuts</u>	<u>Rationale</u>	<u>Amount</u>
One Special Education Teacher	Lower Case Numbers	\$45,000

<u>State Aid</u>		<u>Required Local:</u>	
FY23	\$7,583,590 (44.12%)	FY23	\$9,606,266
FY22	\$6,820,036 (40.77%)	FY22	\$9,906,538
FY21	\$6,672,312 (40.17%)	FY21	\$9,939,249
FY20	\$6,112,682 (39.11%)	FY20	\$9,515,443
FY19	\$5,573,571 (37.30%)	FY19	\$9,368,179
FY18	\$5,260,143 (38.34%)	FY18	\$9,124,770
FY17	\$4,372,730 (32.89%)	FY17	\$8,888,268
FY16	\$4,109,156 (30.87%)	FY16	\$9,196,707
FY15	\$3,652,940 (29.09%)	FY15	\$8,898,128
FY14	\$3,289,119 (26.97%)	FY14	\$8,907,171

<u>Impact on Local Taxpayer –</u>	<u>Additional \$</u>	<u>% Increase</u>
Brownfield	(\$78,909)	-4.01%
Denmark	\$96,107	4.05%
Fryeburg	(\$132,392)	-3.28%
Lovell	\$61,743	2.28%
Stoneham	(\$51,178)	-9.95%
Stow	(\$13,403)	-2.72%
Sweden	(\$21,570)	-2.85%
<b>Total:</b>	<b>(\$139,602)</b>	<b>-1.09%</b>

FY23 Per Pupil Expenditures

Town	Pupils	Local Contribution EPS	PPE Local	State Subsidy EPS	PPE State	Local Over EPS	PPE Local Over	Total PPE (w/subsidy)
Brownfield	229.5	1,412,427	6,154	2,059,924	8,976	459,981	2,004	17,134
Denmark	139	1,975,480	14,212	128,559	925	476,173	3,426	18,563
Fryeburg	512.5	2,890,055	5,639	4,864,289	9,491	986,638	1,925	17,056
Lovell	139	2,030,342	14,607	73,696	530	715,463	5,147	20,284
Stoneham	24	347,405	14,475	15,301	638	112,051	4,669	19,782
Stow	51	366,360	7,184	405,465	7,950	110,279	2,162	17,296
Sweden	41	584,197	14,249	36,357	887	147,248	3,591	18,727

Total Town Costs Per Student  
(w/o subsidy)

		EPS	Local Only	Total
Brownfield	229.5	6,154	2,004	8,159
Denmark	139	14,212	3,426	17,638
Fryeburg	512.5	5,639	1,925	7,564
Lovell	139	14,607	5,147	19,754
Stoneham	24	14,475	4,669	19,144
Stow	51	7,184	2,162	9,346
Sweden	41	14,249	3,591	17,840

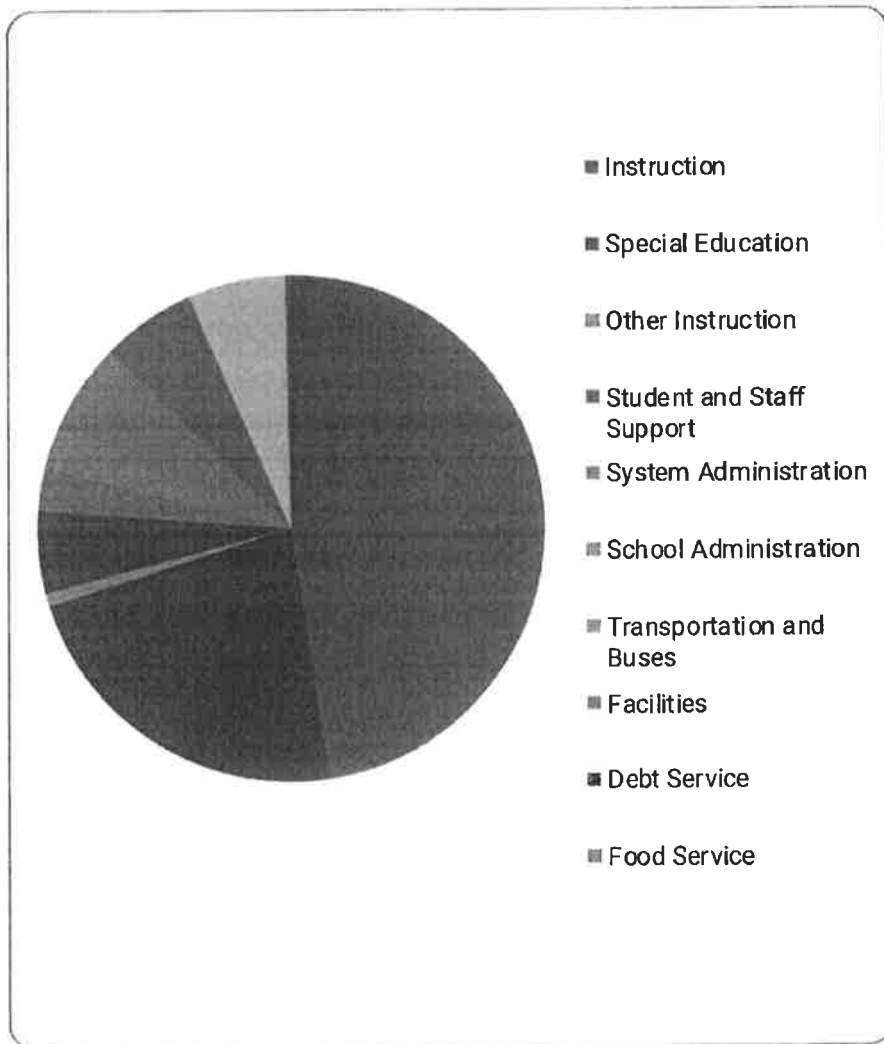
## FY23 Budget Cost Centers

					22-23		
					Difference	Increase	
		FY20	FY21	FY22	FY23		
<b>Instruction</b>							
	K-8	3,932,712	4,265,929	4,126,780	4,455,081	328,301	7.96%
	REI Transportation	23,053	20,208	18,424	6,192	-12,232	-66.39%
	GT	97,593	99,630	105,688	116,568	10,880	10.29%
	9-12	5,562,684	5,836,295	5,843,203	5,774,887	-68,316	-1.17%
	<b>Total</b>	<b>9,616,041.99</b>	<b>10,222,062.10</b>	<b>10,094,095.21</b>	<b>10,352,728.26</b>	<b>258,633</b>	<b>2.56%</b>
<b>Special Education</b>							
	Regular Class PI	338,642	202,670	91,095	141,653	50,558	55.50%
	Resource Room	790,679	908,081	1,004,485	980,148	-24,337	-2.42%
	Self Contained	2,609,086	2,659,946	2,499,168	2,491,728	-7,441	-0.30%
	All Other Programs	724,813	740,520	806,667	884,556	77,889	9.66%
	SE Transportation	7,049	8,379	8,507	13,691	5,184	60.94%
	OOP	311,289	341,498	383,622	367,959	-15,662	-4.08%
	<b>Instruction, Special Ed</b>	<b>4,781,557.81</b>	<b>4,861,093.56</b>	<b>4,793,543.23</b>	<b>4,879,735.41</b>	<b>86,192</b>	<b>1.80%</b>
<b>Other Instruction</b>							
	Co-Curricular	99,915	94,290	106,012	118,231	12,218	11.53%
	Ol Transportation	111,682	127,705	50,909	63,055	12,146	23.86%
	Summer School	8,483	7,890	0	0	0	
	<b>Total</b>	<b>220,079.54</b>	<b>229,884.76</b>	<b>156,920.97</b>	<b>181,285.79</b>	<b>24,365</b>	<b>15.53%</b>
<b>Student and Staff Support</b>							
	Guidance	212,682	226,349	229,439	263,136	33,697	14.69%
	Health	111,540	112,651	114,903	96,443	-18,460	-16.07%
	Other Stud. Supp. Services (504)	8,888	8,881	8,878	8,959	81	0.91%
	Improvement to Instruction	91,070	81,471	88,536	117,668	29,132	32.90%
	Library	166,416	173,071	185,864	188,082	2,218	1.19%
	Technology	385,547	365,001	399,147	432,267	33,119	8.30%
	Assessment	35,356	35,497	36,423	37,072	649	1.78%
	<b>Total</b>	<b>1,011,498.97</b>	<b>1,002,921.36</b>	<b>1,063,190.95</b>	<b>1,143,627.25</b>	<b>80,436</b>	<b>7.57%</b>
<b>System Administration</b>							
	Directors	25,651	24,471	22,729	26,089	3,360	14.78%
	Superintendent's Office	502,988	501,336	507,291	559,537	52,246	10.30%
	<b>Total</b>	<b>528,639.61</b>	<b>525,807.26</b>	<b>530,019.92</b>	<b>585,625.99</b>	<b>55,606</b>	<b>10.49%</b>
<b>School Administration</b>							
	Office of the Principal	509,659.70	540,373.07	533,011.54	572,970.18	39,959	7.50%
<b>Transportation and Buses</b>							
	Transportation	1,626,469.25	1,594,481.68	1,270,115.48	1,287,628.22	17,513	1.38%
<b>Facilities</b>							
	Operation and Maintenance	996,864	1,008,414	1,069,166	1,305,128	235,962	22.07%
	Minor Capital Projects	0	0	0	0	0	
	<b>Total</b>	<b>996,864.37</b>	<b>1,008,414.09</b>	<b>1,069,165.94</b>	<b>1,305,127.57</b>	<b>235,962</b>	<b>22.07%</b>
<b>All Other Expenditures</b>							
	Food Service	75,000	75,000	75,000	65,000	-10,000	-13.33%
<b>Total Excluding Debt</b>		<b>19,365,811.24</b>	<b>20,060,037.88</b>	<b>19,585,063.24</b>	<b>20,373,728.67</b>	<b>788,665</b>	<b>4.03%</b>
<b>Debt Service</b>							
	Debt Service	1,397,452	1,385,121	1,371,292	1,355,915	-15,377	-1.12%
<b>Total Budget</b>		<b>20,763,263.00</b>	<b>21,445,159.27</b>	<b>20,956,355.27</b>	<b>21,729,644.00</b>	<b>773,289</b>	<b>3.69%</b>

## FY23 Budget Cost Centers

### Cost Centers

Instruction	10,352,728	47.64%
Special Education	4,879,735	22.46%
Other Instruction	181,286	0.83%
Student and Staff Support	1,143,627	5.26%
System Administration	585,626	2.70%
School Administration	572,970	2.64%
Transportation and Buses	1,287,628	5.93%
Facilities	1,305,128	6.01%
Debt Service	1,355,915	6.24%
Food Service	65,000	0.30%
<b>Total</b>	<b>21,729,644</b>	<b>100%</b>





MSAD72 FY23 Town Assessments

Town:	Town's % used for local share above EPS	Local share above EPS	Adult Ed	Food Service	EPS Funding Formula (Local Required)	Total of Adult Ed Food Service and EPS	Prior Year's Total	Impact in Dollars	Percentage Impact
Brownfield	0.1529278	459,981.41	4,893.69	9,940.31	1,412,427	1,887,242.07	1,966,151	(78,909.40)	-4.01%
Denmark	0.158310858	476,172.76	5,065.95	10,290.21	1,975,480	2,467,008.45	2,370,901	96,107.47	4.05%
Fryeburg	0.328022799	986,638.08	10,496.73	21,321.48	2,890,055	3,908,511.29	4,040,903	(132,392.12)	-3.28%
Lovell	0.237866565	715,463.11	7,611.73	15,461.33	2,030,342	2,768,878.21	2,707,135	61,743.10	2.28%
Stoneham	0.037253169	112,051.34	1,192.10	2,421.46	347,405	463,070.20	514,248	(51,177.75)	-9.95%
Stow	0.036663942	110,279.04	1,173.25	2,383.16	366,360	480,195.45	493,599	(13,403.42)	-2.72%
Sweden	0.048954867	147,248.11	1,566.56	3,182.07	584,197	736,194.03	757,764	(21,570.26)	-2.85%
<b>Total</b>	100%	<b>3,007,833.86</b> <b>3,007,834</b>	<b>32,000</b>	<b>65,000</b>	<b>9,606,265.84</b> <b>9,606,265.84</b>	<b>12,711,100</b> <b>12,711,100</b>	<b>12,850,702</b> <b>12,850,702</b>	<b>(139,602.39)</b> <b>-139,602</b>	<b>-1.09%</b>
			<b>19-20 over 18-19</b>	<b>20-21 over 19-20</b>	<b>21-22 over 20-21</b>	<b>22-23 over 21-22</b>			
Brownfield	25,342	1.23%	(88,250)	-4.23%	(29,992)	-1.50%	(78,909)	-4.01%	
Denmark	151,493	7.06%	57,115	2.48%	14,724	0.62%	96,107	4.05%	
Fryeburg	19,458	0.45%	(235,111)	-5.44%	(46,067)	-1.13%	(132,392)	-3.28%	
Lovell	145,250	5.33%	(73,056)	-2.54%	(98,050)	-3.50%	61,743	2.28%	
Stoneham	27,449	5.51%	20,027	3.83%	(28,828)	-5.31%	(51,178)	-9.95%	
Stow	(4,087)	-0.79%	(24,256)	-4.68%	(498)	-0.10%	(13,403)	-2.72%	
Sweden	64,929	10.18%	42,870	6.16%	18,986	2.57%	(21,570)	-2.85%	
<b>Total</b>	<b>429,834</b>		<b>(300,661)</b>		<b>(169,726)</b>		<b>(139,602)</b>		

## FY23 Tax Impact History

	FY23	FY22	FY21	FY20	FY19	FY18	FY17	FY16	FY15	FY14
*BR	4.81%	2.51%	3.09%	0.81%	7.34%	4.36%	3.22%	0.18%	0.05%	4.15%
*DK	4.05%	0.97%	2.48%	7.18%	0.53%	4.74%	8.55%	1.69%	2.26%	5.02%
*FR	5.26%	3.33%	5.44%	0.59%	4.43%	3.56%	4.75%	0.73%	0.13%	4.26%
*LV	2.28%	1.53%	5.45%	5.67%	0.30%	9.49%	7.49%	0.97%	1.68%	4.78%
*STH	5.95%	5.31%	3.83%	5.09%	5.07%	2.06%	0.53%	7.06%	15.22%	23.47%
*ST	7.77%	6.10%	4.02%	0.55%	3.45%	2.55%	4.27%	1.49%	1.21%	0.85%
*SW	2.85%	2.57%	6.16%	9.11%	2.70%	1.94%	3.57%	3.81%	8.12%	2.30%
<b>\$Increase to Towns</b>	\$139,602	\$163,276	\$380,081	\$429,834	\$320,502	\$590,134	\$588,919	-\$79,472	\$101,028	\$73,593
<b>%Increase to Towns</b>	2.18%	2.50%	5.66%	3.33%	2.55%	4.93%	5.17%	-0.69%	0.89%	0.65%
<b>Overall Budget +/-</b>	\$773,289	-\$451,829	\$681,896	\$827,027	\$1,084,726	\$1,652,370	\$773,585	\$213,663	\$341,029	\$70,242
<b>%Increase to Budget</b>	3.69%	-2.11%	3.28%	4.15%	5.75%	9.61%	4.71%	1.32%	2.15%	0.44%

## FY23 Revenues

	<u>Local</u>	<u>State</u>	<u>Total</u>
<b>Balance Forward</b>	1,000,000.00		1,000,000.00
<b>Tuition:</b>			
Chatham, NH (33)	307,367.61		307,367.61
Other SAU Sped	109,185.87		109,185.87
Freedom	10,246		10,245.60
Transportation Chatham	3,773		3,773.00
<b>Transportation (Other P.S.)</b>	10,000.00		10,000.00
<b>Food Service</b>	65,000		65,000.00
<b>State Subsidy</b>			
EPS Funding Model	9,606,265.84	7,583,590.34	17,189,856.18
Local Share Debt Service			
FA Transportation	10,000.00		
EOI	1,200.00		1,200.00
WMRPCE	21,577.88		21,577.88
Misc State (43)	454.00	\$3,150.00	3,604.00
<b>Additional Local Funds</b>	3,007,833.86		3,007,833.86
	14,152,903.66	7,586,740.34	21,729,644.00

### Town Assessments

2022-2023 Valuations	1,655,066,666
2021-2022 Valuations	1,593,550,000
2020-2021 Valuations	1,560,100,000
2019-2020 Valuations	1,544,116,666
2018-2019 Valuations	1,537,475,000
2017-2018 Valuations	1,515,833,334
2016-2017 Valuations	1,516,583,333
2015-2016 Valuations	1,538,333,333
2014-2015 Valuations	1,552,175,000
2013-2014 Valuations	1,570,250,000
2012-2013 Valuations	1,597,300,000

### THE BALANCE FORWARD AS A TAX REFUND

Many people ask, "If the District does not spend all of the money in its budget what happens to the extra money; does the Superintendent spend that money for what he wants?" The answer is: The district returns that money to the tax payer. It returns that money through the Balance Forward in the next year's budget (see Estimated Revenue: General Fund above).

Thus the Balance Forward, which is the unspent money from the previous budget subtracted from the amount to be raised from the towns to support the proposed budget.

In addition, a Finance Committee of School Board members reviews and approves every individual payment (check) made by the District, the School Board approves the budget itself, and the District employs an independent Certified Public Accountant to audit its books at the end of each fiscal year.

**WARRANT TO CALL  
MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 72 BUDGET MEETING  
(20-A M.R.S. § 1485)**

TO: Heather Sheehan, a resident of Maine School Administrative District No. 72  
(the “District”) composed of the Towns of Brownfield, Denmark, Fryeburg, Lovell,  
Stoneham, Stow and Sweden, State of Maine.

In the name of the State of Maine, you are hereby required to notify the voters of each of the municipalities within the District, namely, the Towns of Brownfield, Denmark, Fryeburg, Lovell, Stoneham, Stow and Sweden, that a District Budget Meeting will be held at the Molly Ockett School, 25 Molly Ockett Drive, Fryeburg, Maine at 7:00 p.m. on May 25, 2022 for the purpose of determining the Budget Meeting Articles set forth below.

**ARTICLE 1A:** To elect a moderator to preside at the meeting.

**ARTICLES 1 THROUGH 11**  
**AUTHORIZE EXPENDITURES IN COST CENTER CATEGORIES**

**ARTICLE 1:** To see what sum the District will be authorized to expend for Regular Instruction.  
**School Board Recommends \$10,352,728.26**

**ARTICLE 2:** To see what sum the District will be authorized to expend for Special Education.  
**School Board Recommends \$4,879,735.41**

**ARTICLE 3:** To see what sum the District will be authorized to expend for Career and Technical Education.  
**School Board Recommends \$0.00**

**ARTICLE 4:** To see what sum the District will be authorized to expend for Other Instruction.  
**School Board Recommends \$181,285.79**

**ARTICLE 5:** To see what sum the District will be authorized to expend for Student and Staff Support.  
**School Board Recommends \$1,143,627.25**

**ARTICLE 6:** To see what sum the District will be authorized to expend for System Administration.  
**School Board Recommends \$585,625.99**

**ARTICLE 7:** To see what sum the District will be authorized to expend for School Administration.  
**School Board Recommends \$572,970.18**

**ARTICLE 8:** To see what sum the District will be authorized to expend for Transportation and Buses.  
**School Board Recommends \$1,287,628.22**

**ARTICLE 9:** To see what sum the District will be authorized to expend for Facilities Maintenance.  
**School Board Recommends \$1,305,127.57**

**ARTICLE 10:** To see what sum the District will be authorized to expend for Debt Service and Other Commitments.  
**School Board Recommends \$1,355,915.33**

**ARTICLE 11:** To see what sum the District will be authorized to expend for All Other Expenditures.  
**School Board Recommends \$65,000.00**

**ARTICLES 12 AND 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.

**Recommended amounts set forth below:**

<b>Total Appropriated (by municipality):</b>		<b>Total Raised (and District assessments by municipality):</b>	
Town of Brownfield	\$ 3,472,350.95	Town of Brownfield	\$ 1,412,426.66
Town of Denmark	\$ 2,104,038.40	Town of Denmark	\$ 1,975,479.54
Town of Fryeburg	\$ 7,754,344.12	Town of Fryeburg	\$ 2,890,055.00
Town of Lovell	\$ 2,104,038.40	Town of Lovell	\$ 2,030,342.04
Town of Stoneham	\$ 362,705.96	Town of Stoneham	\$ 347,405.30
Town of Stow	\$ 771,824.54	Town of Stow	\$ 366,360.00
Town of Sweden	\$ 620,553.81	Town of Sweden	\$ 584,197.30
<b>Total Appropriated (sum of above)</b>	<b>\$ 17,189,856.18</b>	<b>Total Raised (sum of above)</b>	<b>\$ 9,606,265.84</b>

*Explanation: 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.*

**ARTICLE 13:** (Written ballot required.) To see what sum the District will raise and appropriate in additional local funds (**Recommend \$3,007,833.86**), which exceeds the State's Essential Programs and Services allocation model by (**Recommend \$2,942,833.86**) as required to fund the budget recommended by the School Board.

The School Board Recommends \$3,007,833.86, which exceeds the State's Essential Programs and Services allocation model by \$2,942,833.86. The School Board gives the following reasons for exceeding the State's Essential Programs and Services funding model: The District has higher secondary private tuition costs than are recognized by the Essential Programs and Services funding model. The District also has higher special education costs than are recognized by the model and, due to the geographical size of the District, smaller class sizes and higher transportation costs than are recognized by the model.

*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.*

#### **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, 2022 and ending June 30, 2023 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.

**School Board Recommends \$21,729,644.00**

#### **ARTICLE 15 AUTHORIZES THE ADULT EDUCATION PROGRAM AND RAISES THE LOCAL SHARE**

**ARTICLE 15:** To see if the District will appropriate **\$32,000** for adult education and raise **\$32,000** 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.

**ARTICLE 16 AUTHORIZES EXPENDITURES OF  
GRANTS AND OTHER RECEIPTS**

**ARTICLE 16:** In addition to 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?

Given under our hand this day, May 11, 2022 at Fryeburg, Maine.

Allen Blum  
Jane Cullins  
Justin Hays  
AD  
Lynn Crisp  
Rose Micklen  
Ashley Mann  
Kevin  
Neresa M. Spear  
Melinda V. Bunker  
Linda Card

Mary Di Mucci  
Norman P. Jones  
Margaret Stearns  
Kathleen Gray  
Lynda Rubin

A majority of the School Board of Maine School Administrative District No. 72

A true copy of the Warrant, attest:

Heather Sheehan  
Heather Sheehan, Resident  
Maine School Administrative District No. 72