City of Biddeford

School Committee

March 29, 2023 4:00 PM Little Theater at BHS

1. **Roll Call**
2. **New Business**

   2.1. Additional State Subsidy Memo
   Funding Update- New 279
   Building Increases
   Reductions to Consider
   Revenue Sheet with New Subsidy and Reductions

   FY 24 Budget Memo - Additional subsidy 3.30.23.pdf
   ED 279 - Updated Biddeford 3.30.pdf
   FY24 Budget Increases - Budget Differences - Biddeford 3.30.pdf
   Recommended Reductions Bidd 3.30.23.pdf
   scan_jray_2023-03-29-14-55-59.pdf

3. **Other Business**
4. **Adjournment**

Biddeford Schools
Office of the Superintendent

18 Maplewood Avenue
Biddeford, ME 04005
207.282.8280
biddefordschools.me

TO: Biddeford School Committee
FROM: Jeremy Ray, Superintendent of Schools
DATE: March 30, 2023
RE: **Updated - FY24 State Subsidy**

On Tuesday, March 29, 2023, the Department of Education released updated and final ED 279 reports for School Administrative Units (SAUs). These final reports reflect a lower mil rate of 6.97 percent, which means more funding for your local schools.

The Department issues preliminary ED 279 reports in January as SAUs prepare to undergo your local budgeting processes. After releasing these preliminary reports, the Department thoroughly reviews the reports to ensure accuracy before finalizing them.

This week, the ongoing review identified a duplicative data entry in the algorithm that generates the funding estimates in the reports. The duplicative data entry inaccurately inflated the mill rate in the preliminary reports.

The Department has removed the duplicative data entry, and the subsequent calculation produced a lower mil rate – 6.97 percent. This lower mil rate should mean more State funding for your local schools, thereby mitigating the amount of funding needed from local property taxpayers.

The result of this change for the Biddeford School Department is an increase of **$913,738.00** in state subsidy. This additional subsidy will be used to decrease the tax impact of the FY 24 budget.

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 65 — **Biddeford Public Schools** — **2023 - 2024**

Section : 1

Section 1: Computation of EPS Rates

A) Attending Counts:

	PreK-K		1-5		6-8		PreK-8		9-12		Total
1) Attending Pupils (October 2021)	279.0	+	824.0	+	508.0	=	1,611.0	+	735.0	=	2,346.0
2) Attending Pupils (October 2022)	263.0	+	838.0	+	499.0	=	1,600.0	+	707.0	=	2,307.0
3) Attending Pupils Average	271.0	+	831.0	+	503.5		1,605.5	+	721.0		2,326.5
							69.01 %		30.99 %		100.00 %

B) Staff Positions	PreK-K EPS FTE	Student to Staff	+	1-5 EPS FTE	Student to Staff	+	6-8 EPS FTE	Student to Staff	+	9-12 EPS FTE	Student to Staff	=	EPS FTE Total	÷	Actual FTE Total	=	% Of EPS	x	SAU Data in EPS Matrix	=	Adjusted EPS Salary	=	Elementary Salary	Secondary Salary
1) Teachers	18.07	(15: 1)	+	48.88	(17:1)	+	29.62	(17:1)	+	45.06	(16:1)	=	141.63	÷	159.8	=	0.89	x	9,403,040	=	8,333,820	=	5,751,106	2,582,714
2) Guidance	0.77	(350: 1)	+	2.37	(350:1)	+	1.44	(350:1)	+	2.88	(250:1)	=	7.47	÷	7.0	=	1.07	x	395,200	=	421,801	=	291,082	130,719
3) Librarians	0.34	(800: 1)	+	1.04	(800:1)	+	0.63	(800:1)	+	0.90	(800:1)	=	2.91	÷	1.0	=	2.91	x	73,200	=	212,875	=	146,903	65,972
4) Health	0.34	(800: 1)	+	1.04	(800:1)	+	0.63	(800:1)	+	0.90	(800:1)	=	2.91	÷	5.0	=	0.58	x	297,340	=	172,942	=	119,346	53,596
5) Education Techs	2.38	(114: 1)	+	7.29	(114:1)	+	1.61	(312:1)	+	2.28	(316:1)	=	13.56	÷	25.7	=	0.53	x	637,015	=	336,159	=	231,981	104,178
6) Library Techs	0.54	(500: 1)	+	1.66	(500:1)	+	1.01	(500:1)	+	1.44	(500:1)	=	4.65	÷	3.0	=	1.55	x	72,610	=	112,618	=	77,717	34,901
7) Clerical	1.36	(200: 1)	+	4.16	(200:1)	+	2.52	(200:1)	+	3.61	(200:1)	=	11.63	÷	9.8	=	1.19	x	365,611	=	433,977	=	299,484	134,493
8) School Admin.	0.89	(305: 1)	+	2.72	(305:1)	+	1.65	(305:1)	+	2.29	(315:1)	=	7.55	÷	6.3	=	1.20	x	626,096	=	750,601	=	517,984	232,617

C) Computation of Benefits:	Percentage		Elementary Salary	Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	26.00%	X	6,308,437	2,833,001	=	1,640,194	736,580
2) Education & Library Technicians	40.00%	X	309,698	139,079	=	123,879	55,632
3) Clerical	40.00%	X	299,484	134,493	=	119,794	53,797
4) School Administrators	21.00%	X	517,984	232,617	=	108,777	48,850

D) Other Support Per-Pupil Costs:	PreK-8	9-12		Elementary Students	Secondary Students		Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	49	49	X	1,605.5	721.0	=	78,670	35,329
2) Supplies and Equipment	414	572	X	1,605.5	721.0	=	664,677	412,412
3) Professional Development	71	71	X	1,605.5	721.0	=	113,991	51,191
4) Instructional Leadership Support	34	34	X	1,605.5	721.0	=	54,587	24,514
5) Co- and Extra-Curricular Student	45	137	X	1,605.5	721.0	=	72,248	98,777
6) System Administration/Support	135	135	X	1,605.5	721.0	=	216,743	97,335
7) Operations & Maintenance	1212	1439	X	1,605.5	721.0	=	1,945,866	1,037,519

E) Other Adjustments:				Elementary	Secondary
1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	1.09		676,285	303,707
Section 1: Totals				**13,251,314**	**6,294,833**
Divided by Attending Pupils:			÷	1,605.5	721.0
Calculated EPS Rates Per Pupil:			=	8,254	8,731

Preliminary FY 2023-2024 Governor's Recommended Funding Level Budget – Adjustments may be made to these printouts throughout FY 24

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 65 | **Biddeford Public Schools** | **2023 - 2024**

Section : 2

Section 2: Operating Cost Allocations

A) Subsidizable Pupils (Includes Superintendent Transfers)

		4YO/PreK		K-8		9-12		Total
1)	October 2021	72.0	+	1,536.0	+	724.0	=	2,332.0
2)	October 2022 (may include 4YO/PreK estimates)	91.0	+	1,503.0	+	694.0	=	2,288.0
3)	Subsidizable Pupils Average	81.5	+	1,519.5	+	709.0	=	2,310.0

B) Basic Counts

			Average Pupils		SAU EPS Rates from Page 1		Basic Cost Allocations
1)	4YO/PreK Pupils	(Most Recent Oct Only)	91.0	X	8,254	=	751,114.00
2)	K-8 Pupils		1,519.5	X	8,254	=	12,541,953.00
3)	9-12 Pupils		709.0	X	8,731	=	6,190,279.00
4)	Adult Education Courses at .1		7.7	X	8,731	=	67,228.70
5)	4YO/PreK Equiv. Instruction Pupils	(Most Recent Oct Only)	0.000	X	8,254	=	0.00
6)	K-8 Equiv. Instruction Pupils		0.625	X	8,254	=	5,158.75
7)	9-12 Equiv. Instruction Pupils		0.250	X	8,731	=	2,182.75

C) Weighted Counts (Most Recent Oct Only)

			Pupils		EPS Weights		SAU EPS Rates from Page 1		Weighted Cost Allocations
1)	4YO/PreK Disadvantaged @	0.5721	52.1	X	0.15	X	8,254	=	64,505.01
2)	K-8 Disadvantaged @	0.5721	869.3	X	0.15	X	8,254	=	1,076,280.33
3)	9-12 Disadvantaged @	0.5721	405.6	X	0.15	X	8,731	=	531,194.04
4)	4YO/PreK English Learners		12.0	X	0.500	X	8,254	=	49,524.00
5)	K-8 English Learners		140.0	X	0.500	X	8,254	=	577,780.00
6)	9-12 English Learners		48.0	X	0.500	X	8,731	=	209,544.00

D) Targeted Funds

			Pupils		EPS Weights		EPS Targeted Amount		Targeted Cost Allocations
1)	4YO/PreK Student Assessment	(Most Recent Oct Only)	91.0			X	54.00	=	4,914.00
2)	K-8 Student Assessment		1,519.5			X	54.00	=	82,053.00
3)	9-12 Student Assessment		709.0			X	54.00	=	38,286.00
4)	4YO/PreK Technology Resources	(Most Recent Oct Only)	91.0			X	118.00	=	10,738.00
5)	K-8 Technology Resources		1,519.5			X	118.00	=	179,301.00
6)	9-12 Technology Resources		709.0			X	353.00	=	250,277.00
7)	4YO/PreK Pupils	(Most Recent Oct Only)	91.0	X	0.10	X	8,254	=	75,111.40
8)	K-2 Pupils		547.0	X	0.10	X	8,254	=	451,493.80
9)	4YO/PreK Disadvantaged Targeted	(Most Recent Oct Only)	52.1	X	0.05	X	8,254	=	21,501.67
10)	K-8 Disadvantaged Targeted		869.3	X	0.05	X	8,254	=	358,760.11
11)	9-12 Disadvantaged Targeted		405.6	X	0.05	X	8,731	=	177,064.68

E) Isolated Small School Adjustment

1)	PreK-8 Isolated Small School Adjustment	=	0.00
2)	9-12 Isolated Small School Adjustment	=	0.00
Section 2: Operating Allocation Totals		=	23,716,244.24

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STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 65 **Biddeford Public Schools** **2023 - 2024**

Section : 3

Section 3: Other Allocations

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2021 - 2022	192,052.81	X	102.20%	=	196,277.97
2)	Special Education - EPS Allocation		X		=	5,943,339.56
3)	Special Education - High-Cost Out-of-District Allocation		X		=	189,157.28
4)	Transportation Operating - EPS Allocation		X		=	1,320,135.51
5)	Approved Bus Allocation (Purchase Year FY 23 or earlier)		X		=	146,738.40
				Total Other Subsidizable Costs	=	7,795,648.72

B) Teacher Retirement Amount (Normalized Cost) 1,000,045.54

Total Adjusted Operating Allocation (Page2) *plus* Total other Subsidizable Costs *plus* Teacher Retirement = **32,511,938.50**

C) Debt Service Allocations

1)	**Town / District**	**Payment Date**	**Name of Project**	**Principal**		**Interest**		**Total**
	BIDDEFORD	11/01/2023	NEW MIDDLE SCHOOL	899,661.00	+	27,455.22	=	927,116.22
		05/01/2024	NEW MIDDLE SCHOOL	0.00	+	8,996.62	=	8,996.62
2)	**Total Debt Service Principal & Interest Payments**			**899,661.00**		**36,451.84**		**936,112.84**
3)	Approved Lease for 2022 - 23		Biddeford Public Schools					**0.00**
4)	Approved Lease Purchase for 2022 - 23 for		Biddeford Public Schools					**0.00**

Total Debt Service Allocation = **936,112.84**

Section 3 : Total Combined Allocations (Page 2 Adjusted Total *plus* Other Subsidizable *plus* Debt Service) = **33,448,051.34**

Preliminary FY 2023-2024 Governor's Recommended Funding Level Budget – Adjustments may be made to these printouts throughout FY 24

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 65 **Biddeford Public Schools** **2023 - 2024**

Section 4 : Calculation of Required Local Contribution - Mil Expectation

Section : 4

A) Subsidizable Pupils (Excludes Superintendent Transfers for SADs, RSUs & CSDs) by Member Municipality

Member Municipality	Average Subsidizable Pupils	Percantage of Total Pupils	Oper., Othr Sub, & Tchr. Ret. Allocation Distribution		Municipal Debt Allocation Distribution		Total Municipal Alllocation Distribution as a Percentage of Pupils
Biddeford Public Schools	2319.5	100.00%	32,511,938.50	+	936,112.84	=	33,448,051.34
Total	**2,319.5**	**100.00%**	**32,511,938.50**		**936,112.84**		**33,448,051.34**

B) State Valuation by Member Municipality

Member Municipality	3-Yr Average or Previous Yr State Valuation	Mil Expectation	Total Municipal Allocation Distribution per Valuation x Mil Expectation
Biddeford Public Schools	2,855,433,333	6.97	19,902,370.33
Total	**2,855,433,333**		**19,902,370.33**

C) Required Local Contribution = the lesser of the previous two calculations :

Member Municipality	Total Allocation by Municipality		Required Local Contribution by Municipality	Calculated Mil Rate	State Contribution by Municipality (Prior to adjustments)
Biddeford Public Schools	33,448,051.34	-	19,902,370.33	6.97	13,545,681.01
Total	**33,448,051.34**	-	**19,902,370.33**		**13,545,681.01**

Preliminary FY 2023-2024 Governor's Recommended Funding Level Budget – Adjustments may be made to these printouts throughout FY 24

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 65 | **Biddeford Public Schools** | **2023 - 2024**

Section 5: Totals and Adjustments

Section : 5

		Total Allocation	Local Contribution	State Contribution
A)	**Total Allocation, Local Contribution, and State Contribution Prior to Adjustment**	33,448,051.34	19,902,370.33	13,545,681.01
	Totals after adjustment to Local and State Contributions	**33,448,051.34**	**19,902,370.33**	**13,545,681.01**
B)	**Other Adjustments to State Contribution Only**			
1)	Plus Audit Adjustments			0.00
2)	Less Audit Adjustments			0.00
3)	Less Adjustment for Unappropriated Local Contribution			0.00
4)	Less Adjustment for Unallocated Balance in Excess of 3%			0.00
5)	Special Education Budgetary Hardship Adjustment			0.00
6)	Career & Technical Education Center Allocation			3,177,857.53
7)	Plus Long-Term Drug Treatment Centers Adjustment			0.00
8)	Education Service Center Member Allocation			81,223.78
9)	Minimum Teacher's Salary Adjustment			0.00
10)	Less MaineCare Seed - Private			0.00
11)	Less MaineCare Seed - Public			0.00
C)	**Adjusted State Contribution**			**16,804,762.32**

Local and State Percentages Prior to Adjustments : **Local Share % =** 59.50 % **State Share % =** 40.50 %

Local and State Percentages After Adjustments : **Local Share % =** 59.50 % **State Share % =** 40.50 %

FYI : 100% EPS Allocation **33,448,051.34**

Section F: Adjusted Local Contribution by Town

******* WARRANT ARTICLE *******

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Biddeford Public Schools	33,448,051.34	19,902,370.33	100.00%	6.97
Totals	**33,448,051.34**	**19,902,370.33**	**100.00%**	

Preliminary FY 2023-2024 Governor's Recommended Funding Level Budget – Adjustments may be made to these printouts throughout FY 24

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 65 | **Biddeford Public Schools** | **2023 - 2024**

Section 6: SCHEDULED PAYMENTS & YEAR TO DATE PAYMENTS

Section : 6

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,322,387.46	0.00	0.00	0.00
August	1,322,387.46	0.00	0.00	0.00
September	1,322,387.46	0.00	0.00	0.00
October	1,322,387.46	0.00	0.00	0.00
November	1,322,387.46	0.00	927,116.22	0.00
December	1,322,387.46	0.00	0.00	0.00
January	1,322,387.46	0.00	0.00	0.00
February	1,322,387.46	0.00	0.00	0.00
March	1,322,387.46	0.00	0.00	0.00
April	1,322,387.46	0.00	0.00	0.00
May	1,322,387.46	0.00	8,996.62	0.00
June	1,322,387.42	0.00	0.00	0.00
TOTAL	**15,868,649.48**	**0.00**	**936,112.84**	**0.00**

Preliminary FY 2023-2024 Governor's Recommended Funding Level Budget – Adjustments may be made to these printouts throughout FY 24

PREK-8		BHS		COT	
Total FY 23 (Excludes Sp. Ed)	$17,052,315.99	Total FY 23 (Excludes Sp. Ed)	$9,373,630.45	Total FY 23 (Excludes Sp. Ed)	$3,212,927.00
Total FY 24 (Excludes Sp. Ed)	$17,818,470.48	Total FY 24 (Excludes Sp. Ed)	$9,837,670.04	Total FY 24 (Excludes Sp. Ed)	$3,386,960.65
Total Increase	$766,154.49	Total Increase	$464,039.59	Total Increase	$174,033.65
% Increase	4.49%	% Increase	4.95%	% Increase	5.42%
Salary/Benefit Increase	$678,189.82	Salary/Benefit Increase	$537,020.62	Salary/Benefit Increase	$238,392.33
Maint./Utilities/Building Costs Incre	$181,584.82	Maint./Utilities/Building Costs Inc	-$73,413.65	Maint./Utilities/Building Costs In	$6,963.60
All Other Expenses	-$93,620.15	All Other Expenses	$432.62	All Other Expenses	-$71,322.28
Distrct Wide Including Transportation		**Special Education**		**TOTAL BUDGET**	
Total FY 23	$4,225,963.56	Total FY 23	$7,695,016.00	Total FY 23	$41,657,840.00
Total FY 24	$4,584,066.58	Total FY 24	$8,547,343.42	Total FY 24	$44,346,181.83
Total Increase	$358,103.02	Total Increase	$852,327.42		
% Increase	8.47%	% Increase	11.08%		
Salary/Benefit Increase	$366,394.76	Salary/Benefit Increase	$714,030.54	Total Increase	$2,688,341.83
Maint./Utilities/Building Costs	$4,845.00				
All Other Expenses	-$13,136.74	All Other Expenses	$138,296.88		
				% Increase	**6.45%**

Recommended Reductions 3.30.23	
Item	Amount
Gas/Deisel/Facilities	$17,924.00
Granicus	$2,320.00
Network with Saco	$5,000.00
Remove BCBA (New Position)	-$98,455.00
Teacher at BMS - Unfilled Position - Class Sizes	-$67,532.00
Special Educatino Savings	-$35,000.00
Health Insurance	-$90,000.00
Total	-$265,743.00

REVENUES

2022-23		Proposed 2023-24	Difference
$ 1,102,483.00	Carryover (previous year)	$ 1,102,483.00	$ -
$ 223,791.00	Carryover (Long Term Debt Reduction FY20)	$ 231,608.00	$ 7,817.00
$ 150,000.00	Carryover (FY22 Carryover utility)		$ (150,000.00)
$ 275,000.00	Carryover (Current MaineCare)	$ 275,000.00	$ -
$ 80,000.00	Tuition	$ 90,000.00	$ 10,000.00
$ -	Special Ed. Tuition	$ -	$ -
$ 25,136.00	Transportation (Non-Public)	$ 25,136.00	$ -
$ 23,495.00	Other Transporation	$21,122.00	$ (2,373.00)
$ 30,000.00	State Agency Clients	$ 30,000.00	$ -
$ 2,000.00	Miscellaneous (BMS Officials)	$ -	$ (2,000.00)
$ 100,000.00	Shared Service with Saco	$100,000.00	
$ 187,185.00	Shared Service with Dayton	$188,250.00	$ 1,065.00
$ 100,000.00	Regional Center (SMAC) Revenue	$ 100,000.00	$ -
$ 70,000.00	COT Sending School Revenue	$ 80,000.00	$ 10,000.00
$ 12,974,549.00	State Allocation (General)	$ 13,545,681.00	$ 571,132.00
$ 89,657.00	State Allocation (Regionalization)	$ 81,224.00	$ (8,433.00)
$ 2,817,062.00	State Allocation (CTE)	$ 3,177,858.00	$ 360,796.00
$ 18,761,513.00	Local Allocation	$ 19,902,370.00	$ 1,140,857.00
$ 2,427,070.00	Local Allocation (Local only debt)	**$ 2,360,743.00**	$ (66,327.00)
$ 2,218,899.00	Additional Local	$ 2,769,361.00	$ 550,462.00
$ 41,657,840.00	Total	$ 44,080,836.00	$ 2,422,996.00

$ 2,642,466,667.00	State Valuation	$ 2,855,433,333.00
$ 31,736,062.81	100% EPS Total Allocation	$ 33,448,051.00
7.10	Local Allocation Mill Rate	6.97
12,974,549.00	100% State Share	16,804,762.00
18,761,513.00	100% Local Share (must raise to receive State Allocation-General)	19,902,370.00
100.00%	Percent of State Share	100.00%
100.00000%	Percent of Local Share	100.00000%

State Allocation (General)	571,132.00	4.40%
State Allocation (Regionaliza	(8,433.00)	-9.41%
State Allocation (CTE)	360,796.00	12.81%
Total State Allocation	923,495.00	5.81%
*Local Allocation	1,140,857.00	6.08%
Additional Local	550,462.00	24.81%
Total Local	1,624,992.00	6.94%
Total Budget	2,422,996.00	5.82%
State Valuation	212,966,666.00	8.06%
100% EPS Allocation	1,711,988.19	5.39%