



# Town of Newcastle

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FROM: Kevin L. Sutherland, Town Manager  
TO: Newcastle Select Board and Finance Committee  
DATE: April 3, 2024  
RE: School – Secondary Education Budget updates

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Today we received numbers from AOS#93 related to the Secondary Education budget.

Section 6, Pages 23-24 is the full budget for Secondary Education for Newcastle  
Section 6, Page 25 provides a total and comparison of the three towns.

The amount needed for Secondary Education from Newcastle is the sum of Revenue lines 1, 2, and 3 on Page 23.

\$1,698,062 - (\$402,009 of that is subsidized by the state (also reflected in Section 2 page 1 (302-60)).

The total amount is a decrease of \$26,335 from the previous year. Note: There is a use of fund balance (Revenue Line 4) that is ~96k more than the previous year as well.

Potential amendments 14, 15, and 16 in the budget calculator dated 4-3-24 ([LINK](#) to download excel file) reflect all the known changes for the School budgets.

# FY25 NEWCASTLE REQUESTED BUDGET SECONDARY ED

	FY24	FY25	\$ DIFF	% DIFF
<b>Revenues</b>				
1. 100-0000-0000-41211-00 LOCAL APPROPRIATION: REQUIRED	935,687.81	940,466.22	4,778.41	0.51%
2. 100-0000-0000-41213-00 LOCAL APPROPRIATION: ADDITIONAL	431,811.10	355,586.60	(76,224.50)	-17.65%
3. 100-0000-0000-43111-00 STATE SUBSIDY	356,898.00	402,008.77	45,110.77	12.64%
4. 100-0000-0000-45000-00 FUND BEGINNING BALANCE	57,000.00	153,972.04	96,972.04	170.13%
<b>Revenues</b>	<b>\$1,781,396.91</b>	<b>\$1,852,033.63</b>	<b>70,636.72</b>	<b>3.97%</b>
<b>Regular Instruction</b>				
5. 100-1200-1000-55610-99 SECONDARY PUBLIC TUITION	11,726.00	24,465.00	12,739.00	108.64%
6. 100-1200-1000-55630-99 PRIVATE IN STATE TUITION	1,293,150.00	1,338,593.00	45,443.00	3.51%
7. 100-1200-1000-55680-99 PRIVATE INSURED VALUE	77,088.00	80,325.00	3,237.00	4.20%
8. 100-1200-1000-59001-99 REGULAR INSTRUCTION CONTINGENCY	28,356.00	30,030.00	1,674.00	5.90%
9. 100-4200-1000-55630-99 ALTERNATIVE EDUCATION TUITION	2,800.00	3,000.00	200.00	7.14%
<b>Total Regular Instruction</b>	<b>\$1,413,120.00</b>	<b>\$1,476,413.00</b>	<b>63,293.00</b>	<b>4.48%</b>
<b>Special Education Instruction</b>				
10. 100-2300-1000-55630-99 SPECIAL SERVICES TUITION: PRIVATE	160,500.00	169,980.00	9,480.00	5.91%
11. 100-2300-1000-58100-99 SHREP PROGRAM FEE	7,685.01	0.00	(7,685.01)	-100.00%
12. 100-2500-2330-53440-90 SPECIAL SERVICES ADMIN COST	19,436.80	21,332.88	1,896.08	9.76%
13. 100-2800-2140-53440-99 SPECIAL SERVICES SHARE PSYCH	6,000.00	6,000.00	0.00	0.00%
14. 100-2800-2150-53440-99 SPECIAL SERVICES SHARED SPEECH	9,000.00	9,000.00	0.00	0.00%
15. 100-2800-2160-53440-99 SPECIAL SERVICES SHARE OT	7,000.00	7,000.00	0.00	0.00%
16. 100-2800-2180-53440-99 SPECIAL SERVICES PHYSICAL THERAPY	3,250.00	3,000.00	(250.00)	-7.69%
SPED ONLINE SUBSCRIPTIONS		401.00	401.00	
<b>Total Special Education</b>	<b>\$212,871.81</b>	<b>\$216,713.88</b>	<b>3,842.07</b>	<b>1.80%</b>
<b>CTE Instruction</b>				
17. 100-3000-1000-55610-99 VOCATIONAL TUITION	200.00	200.00	0.00	0.00%
<b>Total CTE Instruction</b>	<b>\$200.00</b>	<b>\$200.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Student and Staff Support</b>				
18. 100-0000-2210-53410-90 ASSESSMENT FOR CURRICULUM ADMIN	5,823.48	16,888.53	11,065.05	190.01%
WELLNESS COMMITTEE	0.00	140.00	140.00	
<b>Total Student and Staff Report</b>	<b>\$5,823.48</b>	<b>\$17,028.53</b>	<b>11,205.05</b>	<b>192.41%</b>
<b>System Administration</b>				
19. 100-0000-2310-51500-90 SCHOOL BOARD STIPEND	750.00	750.00	0.00	0.00%
20. 100-0000-2310-52000-90 SCHOOL BOARD STIPEND BENEFITS	62.63	62.63	0.00	0.00%
21. 100-0000-2310-53450-90 SCHOOL BOARD LEGAL FEES (NON-NEGC	1,000.00	500.00	(500.00)	-50.00%
22. 100-0000-2310-53460-90 SCHOOL BOARD AUDITOR SERVICES	2,400.00	2,800.00	400.00	16.67%

23. 100-0000-2310-55200-90	SCHOOL BOARD LIABILITY INSURANCE	1,200.00	1,600.00	400.00	33.33%
24. 100-0000-2310-58100-90	SCHOOL BOARD DUES	280.00	300.00	20.00	7.14%
25. 100-0000-2320-53410-90	ASSESSMENT ADMINISTRATION: SUPT OF	24,806.50	23,999.49	(807.01)	-3.25%
26. 100-0000-2510-53410-90	ASSESSMENT FOR FISCAL SVCS:SUPT OI	25,562.79	26,666.10	1,103.31	4.32%
27. 100-0000-2510-54432-90	FINANCIAL SOFTWARE SYSTEM	14,822.22	2,500.00	(12,322.22)	-83.13%
<b>Total System Administration</b>		<b>\$70,884.14</b>	<b>\$59,178.22</b>	<b>(11,705.92)</b>	<b>-16.51%</b>
<b>Transportation and Buses</b>					
28. 100-0000-2700-55140-99	CONTRACTED TRANSPORTATION	72,497.48	76,500.00	4,002.52	5.52%
29. 100-0000-2760-55140-99	VOCATIONAL TRANSPORTATION	6,000.00	6,000.00		0.00%
<b>Total Transportation and Buses</b>		<b>\$78,497.48</b>	<b>\$82,500.00</b>	<b>4,002.52</b>	<b>5.10%</b>
<b>Total Expense</b>		<b>\$1,781,396.91</b>	<b>\$1,852,033.63</b>	<b>70,636.72</b>	<b>3.97%</b>

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# FY25 3 TOWNS SCHOOL BUDGET IMPACT

	FY24	FY25	Difference	
<b>Bremen</b>				
GSB share	\$925,482.38	\$1,242,468.21	\$316,985.83	34.25%
Secondary Req'd	\$338,975.80	\$361,516.88	\$22,541.08	6.65%
Sec Addt'l	\$120,346.59	\$80,913.51	-\$39,433.08	-32.77%
	<u>\$1,384,804.77</u>	<u>\$1,684,898.60</u>	<b>\$300,093.83</b>	21.67%
 <b>Damariscotta</b>				
GSB share	\$2,486,090.55	\$2,907,741.12	\$421,650.57	16.96%
Secondary Req'd	835,162.46	843,158.22	\$7,995.76	0.96%
Sec Addt'l	153,042.42	305,601.73	\$152,559.31	99.68%
	<u>\$3,474,295.43</u>	<u>\$4,056,501.07</u>	<b>\$582,205.64</b>	16.76%
 <b>Newcastle</b>				
GSB share	\$1,797,249.90	\$2,027,449.45	\$230,199.55	12.81%
Secondary Req'd	935,687.81	940,466.22	\$4,778.41	0.51%
Sec Addt'l	431,811.10	355,586.60	-\$76,224.50	-17.65%
	<u>\$3,164,748.81</u>	<u>\$3,323,502.27</u>	<b>\$158,753.46</b>	5.02%