


FOCUS ON FINANCE

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6

Maine School Administrative District 6

GENERAL FUND BUDGET
FY 18

SUPERINTENDENT'S RECOMMENDED FY2018 COMBINED OPERATING BUDGET
as ENDORSED by the BAC, the FINANCE & FACILITIES COMMITTEE and REVIEWED and APPROVED by the BOARD OF SCHOOL DIRECTORS



Buxton Hollis Limington Standish Frye Island

DISTRICT BUDGET MEETING

Thursday, JUNE 1, 2017
BEMS GYM - 7:00 pm



BUDGET VALIDATION REFERENDUM

Tuesday, June 13, 2017
Polling Places in each Town

BUXTON

JOHN MYERS
6:00 A.M. – 8:00 P.M.
TOWN HALL/MUNICIPAL COMPLEX
185 PORTLAND ROAD
BUXTON ME 04093

FRYE ISLAND

MARIE TEDFORD
10:00 A.M. - 8:00 P.M.
TOWN HALL
8 FAIRWAY LANE
FRYE ISLAND, ME 04071

HOLLIS

MARTHA HUFF
7:00 A.M. – 8:00 P.M.
HOLLIS FIRE STATION #2
405 PLAINS ROAD
HOLLIS, ME 04042

LIMINGTON

PATRICIA RAMSDELL
8:00 A.M. – 8:00 P.M.
LIMINGTON MUNICIPAL COMPLEX
425 SOKOKIS AVE
LIMINGTON, ME 04049

STANDISH

MARY CHAPMAN
6:00 A.M. – 8:00 P.M.
STANDISH MUNICIPAL CENTER
175 NORTHEAST ROAD
STANDISH, ME 04084

SUPERINTENDENT OF SCHOOLS BUDGET MESSAGE



We have certainly experienced a challenging budget year, but we are into the final stages of the process. The Budget Advisory Committee (BAC) has been meeting every Thursday for twelve weeks to review and understand the budgeting process. This year, the process was more challenging because the Governor's Budget provided \$1,145,000 less in funding than in the 2016-2017 school year. It is important to know that increases in property valuations

and a decrease in enrollment have partially influenced the reduction in State funding. The legislature is currently working with the education budget, and we are hopeful about receiving some relief toward our revenue loss. In order to move the budget process forward, it is imperative that we make some assumptions. We are aware that the outcome could be more or less positive for MSAD 6, but we are required to present a budget to our community at our budget validation vote on JUNE 1, 2017.

The Superintendent's budget as presented to the school board reflected the 1% increase recommended by the BAC. The baseline budget is \$47,849,832 and when combined with the supplemental budget of \$326,560 and capital budget of \$414,048 the combined recommended budget is \$48,590,440, a total increase of \$482,085 from the previous year's budget.

The supplemental budget includes programs and staffing that will support increased learning opportunities for our students. As an educational leader, it is the superintendent's responsibility to ensure that all students have a quality education system that is designed to prepare them to successfully transition from high school with 21st century skills and knowledge. As the Superintendent, I feel fortunate that we have wonderful students, and I am confident that our investment in them is the "right thing to do."

**DISTRICT
ADMINISTRATION**

PAUL A. PENNA
Superintendent of Schools

Michael E. Roy
Assistant Superintendent
of Schools

William F. Brockman
Business Manager of
Finance and Operations

Jennifer L. Donlon
Director of
Special Services

Lori A. Napolitano
Interim Principal, BEHS

Diane R. Nadeau
Principal, BEMS

Virginia E. Day
Elementary Principal

Kimberly J. O'Donnell
Elementary Principal

Clay A. Gleason
Elementary Principal

Doug Parker
Elementary Principal

Krista Poulin
Curriculum Coordinator

Linda A. Winton
Director of Adult
Education

Bonny Eagle School District
94 Main Street
Buxton, Maine 04093
(207) 929-3831
(207) 642-2480
(866) 646-9748 FAX
(207) 929-4992 TTY

www.bonnyeagle.org

SUPERINTENDENT'S BUDGET MESSAGE *continued*

It goes without saying that I am mindful about the challenges budget increases can cause for our citizens. The BAC is a wonderful opportunity for citizens to become involved in helping the superintendent to develop a fiscally responsible budget that ensures sound educational practices. The State's continued practice of shifting public school funding to the local taxpayers in municipalities makes our work increasingly important and difficult. It is important that all citizens become actively involved to ensure that funding for public schools remains the State's priority.

I am grateful to all of the members of the BAC who committed many hours to ensure that the voters in our communities will accept our budget on JUNE 1ST. I am enjoying my opportunity to serve as your Superintendent of Schools and look forward to my continued work with all of the communities in MSAD 6. Please contact me if you have questions or ideas that will support educational resources for our students.

Thank you
Paul A. Penna
Superintendent of Schools

COMPARISON OF 2015-2016 PER PUPIL EXPENDITURES

The per pupil expenditures information is provided for you as a comparison of neighboring communities. I believe that we have outstanding educators who care deeply about our students. In order to attract and retain the best staff possible, it is important that our salaries and benefits are competitive.

Per Pupil Resident Expenditures are based on all general fund expenditures annually reported by each School Administrative Unit to the State Department of Education for all eleven statutorily required budget categories. This number is then divided by the unit's Resident Pupil Count

<http://www.maine.gov/education/data/indicators/16rcfpp.pdf>

Cape Elizabeth	\$18,891.97	Gorham:	\$12,957.00
Wells-Ogunquit:	\$18,429.55	<u>State Average:</u>	<u>\$12,939.96</u>
York:	\$16,715.27	Sacopee Valley:	\$12,877.83
Old Orchard B	\$15,896.79	Dayton:	\$12,713.48
Lake Region:	\$15,477.53	Westbrook:	\$12,601.63
Kennebunk:	\$15,130.87	Windham:	\$12,573.85
So. Portland:	\$14,924.57	Noble:	\$12,285.51
Kittery:	\$14,249.91	<u>MSAD 6:</u>	<u>\$12,254.82</u>
Portland:	\$14,044.00	Saco:	\$12,043.77
Scarborough:	\$13,662.07	Massabesic:	\$12,000.70
Biddeford:	\$13,471.55	Sanford:	\$10,749.41

No one wants to see taxes increase, but that is an impossible task because nothing stays the same. Costs increase from one year to the next. We also have to consider that our per-pupil expenditure is lower than most districts in the state and more than \$650 below the State average. If we were spending at state average, our taxes would have to increase by an additional \$2,494,937.31. If our per pupil spending equaled that of Cape Elizabeth, our local tax assessment would increase by an incredible

\$24 million dollars - **OUR TAXES WOULD DOUBLE!**

$$(\$18,891.97 - \$12,254.82 = \$6,637.15 | \$6,637.15 \times 3,641.50 \text{ students} = \$24,169,181.73)$$

DISTRICT ADMINISTRATION'S BUDGET GOALS & PARAMETERS

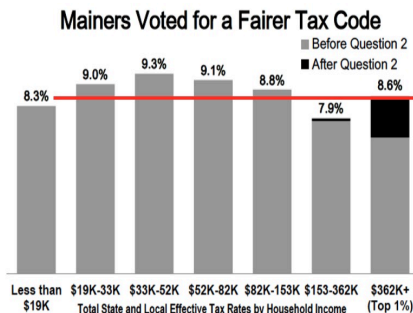
DISTRICT ADMINISTRATION continued to follow the established budget goals and parameters to guide the decision making process in the development of the 2017-2018 budget:

- Ensure the budget adequately supports the district's mission, vision and goals.
- Be responsible and accountable for available resources
- Develop a budget that is educationally sound and fiscally prudent.
- Maintain fiscal flexibility and the ability to adapt to external factors that may impact the overall budget.
- Continue to encourage two-way communication among staff, parents, and the community, through the BAC.
- Continue to strengthen the district's relationship with the local governments which will allow all parties to work collaboratively on shared/mutual interests.
- Continue a commitment to prudent financial planning, balancing the learning and safety needs of all students, maintaining programs and facilities, while remaining sensitive to the local tax burden.
- Protect direct funding to the classroom.
- Protect basic educational service levels by containing the costs of programs mandated but underfunded by the State and Federal government.
- Adequately fund the maintenance budget so that routine work can be done to keep all of the facilities in good working and performance status.
- Perform appropriate long-range capital planning and improvements to maintain the viability of the district's physical plant.
- Identify and research all potential, new revenue sources, while remaining sensitive to the local tax burden.
- Strive to provide a competitive compensation package to staff.

While the above goals will be the staff's focus for the 2017-2018 budget, some goals are ongoing and will require multiple years to achieve.

STATE OBLIGATION TO FUND SCHOOLS AT 55% OF EPS

Now that Question 2, which instituted a 3% tax on household income over \$200,000 to fund public education, has become law (Passed by voter referendum in November 2016.) Maine has a bona fide path to fully funding education in 2018 and the wealthiest 1% of Maine households will still pay a lower effective tax rate than the middle 75% of Maine families. The Governor has



proposed repeal of question 2 in his budget. Walking back the surcharge in any way will serve to further privilege wealthy Mainers, shift more costs onto low-and middle-income families, and jeopardize education funding. The state's failure to uphold a 2004 voter referendum to fully fund education at 55% of EPS, and previous tax cuts in 2012 for the wealthy have shifted over one billion dollars in property tax increases to Maine towns.

WHAT WOULD FULLY FUNDING EDUCATION AT 55% OF EPS MEAN FOR MSAD6?

	Enacted FY17 Subsidy	Preliminary FY18 Subsidy	Inc(Dec) From 17 Enacted	PROJECTED FY18 AT 55% STATE FUNDING*	INC(DEC) From 18 Preliminary	
MSAD 6	\$21,959,700	\$20,776,155	(\$1,183,545) (5.4%)	\$24,624,883	\$3,848,728	18.52%

IF THE STATE HONORED ITS COMMITMENT TO FUND EDUCATION AT 55% IT WOULD MEAN AN ADDITIONAL \$3,848,728 IN STATE SUBSIDY FOR MSAD 6. WITH THIS INCREASE IN GPA, WE WOULD BE ABLE TO ADEQUATELY FUND OUR SCHOOLS AND AT THE SAME TIME, SIGNIFICANTLY REDUCE PROPERTY TAXES.

*Data from MEA analysis of MDOE preliminary GPA, 2017

SCHOOL BOARD MEMBERS

Lester R. L. Harmon
Board Chair, Hollis
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Robert J. Deakin
Board Vice-Chair, Standish
Email: rdeakin@bonnyeagle.org

Rebecca L. Bowley
Board Member, Hollis
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Board Member, Frye Island
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Ansel E. Stevens Jr.
Board Member, Buxton
Email: astevens@bonnyeagle.org

BUDGET ADVISORY COMMITTEE MEMBERS

**Ben Severance - Chair
Resident - Hollis**

**Trevor Hustus - Vice-Chair
Student/Resident - Hollis**

**Clay Gleason
Administrator**

**Lori Napolitano
Administrator**

**Carolyn Biegel
Parent/Resident - Standish**

**Peter Burns
Resident - Buxton**

**Dennis Santolucito
Municipal - Buxton**

**Roger Hicks
Municipal - Hollis**

**Isabel Higgins
Municipal - Standish**

**Stephen Heroux
Resident- Buxton**

**James Hustus
Parent/Resident - Hollis**

**Jason Knight
Resident- Buxton**

**Lester Ordway
State Rep - Standish**

**Lynn Ruggieri
Parent/Resident - Buxton**

**John Sargent
Municipal - Standish**

**Donna Jordan
Employee**

**Shawn Sheehan
Employee**

**Chris Plummer
Parent/Employee - Buxton**

**Scott Warchol
Resident - Buxton**

Student Members

**Trevor Hustus
Nathan Carlow**

**Finance-Facilities Committee
Members (Non-Voting)**

**Becky Bowley
Robert Deakin
Raymond Cullen
Cynthia Meserve
Ansel Stevens Jr.**

Michael Roy - Facilitator

**BUDGET ADVISORY COMMITTEE
Resolution in Support of the Fiscal 2017-2018 Budget**

Dear Members of the SAD 6 Board of Directors:

As members of the MSAD 6 Budget Advisory Committee (BAC), one of our primary responsibilities is to provide input to the Board on budget plans that support goals, policies, and initiatives for the SAD 6 District Budget Committee that is reviewing the 2017- 2018 budget.

We represent a diverse cross-section of the district community. After a number of evening meetings, the BAC examined a variety of scenarios provided by the administration to see what the impacts would be on our municipalities and the district. Throughout this process, we provided feedback to the administration regarding the educational needs of our students and the impact on the taxpayers of the district.

This committee recognizes the exceptional work of the Bonny Eagle community, including parents, students, businesses, and individuals. Without their extraordinary efforts, the budget figure recommended in this letter would be significantly higher.

Based on current information regarding the revenues and expenses facing this district, we recommended a total budget of \$48,590,440. If outside conditions change, further recommendations may be required


Ben Severance
Chairman of the Budget Advisory Committee

WHEREAS, The purpose of the CITIZEN'S Budget Advisory Committee (BAC) shall be to:

- Bring transparency to our budget process and provide a channel for feedback from stakeholders (teachers, staff, students, parents, community);
- Provide the Board and administration with a community viewpoint;
- Enhance community understanding of district goals, policies and initiatives;
- Ensure active community participation in and an understanding of the MSAD 6 budget planning and development process;
- Provide input to the administration and Board on budget plans that support district goals,

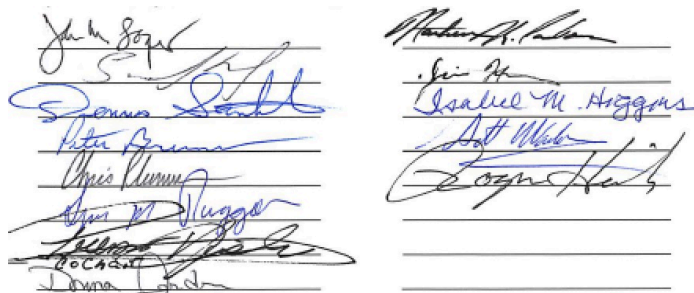
WHEREAS, the Budget Advisory Committee acknowledges that the average increase in the local assessments to be levied upon property located within the school district will not exceed 3.6%

NOW THEREFORE BE IT RESOLVED THAT:

The Budget Advisory Committee supports the budget for the 2017-2018 fiscal year as \$48,590,440.

This Resolution is offered by Ben Severance, BAC Chair and supported by the following members of the Budget Advisory Committee.

Given under Our hands this 13th day of April, 2017



BUDGET ADVISORY COMMITTEE MEMBERS

SUPERINTENDENT'S RECOMMENDED FY18 COMBINED OPERATING BUDGET

REVENUE AND EXPENDITURE SUMMARY *for 2017-2018*

	2015-2016 ENACTED BUDGET	2016-2017 ENACTED BUDGET	2017-2018 INITIAL BUDGET	NET (+/-) ADJUSTMENTS	2017-2018 PROPOSED BUDGET	\$INC(DEC)	%INC(DEC)
REVENUES							
STATE SUBSIDY	\$21,054,906	\$21,959,700	\$21,850,000	(\$469,400)	\$21,380,600	(\$579,100)	(2.64%)
BALANCE FORWARD	\$1,340,000	\$1,425,000	\$1,425,000	\$300,000	\$1,725,000	\$300,000	21.05%
SPECIAL SERVICES REVENUES	\$182,000	\$198,000	\$210,000	\$0	\$210,000	\$12,000	6.06%
MISCELLANEOUS REVENUES	\$128,594	\$100,000	\$115,000	\$0	\$115,000	\$15,000	15.00%
BUILDING USE RECEIPTS	\$2,500	\$7,000	\$5,000	\$4,000	\$9,000	\$2,000	28.57%
LOCAL TAX ASSESSMENTS	\$23,864,207	\$24,418,655	\$26,392,950	(\$1,242,110)	\$25,150,840	\$732,185	3.00%
REVENUES	\$46,572,207	\$48,108,355	\$49,997,950	(\$1,407,510)	\$48,590,440	\$482,085	3.00%
EXPENDITURES By Article							
ART 01 - REGULAR INSTRUCTION	\$17,589,165	\$18,277,688	\$18,744,228	(\$192,272)	\$18,551,956	\$324,269	1.78%
ART 02 - SPECIAL EDUCATION	\$7,819,142	\$8,128,554	\$8,137,273	(\$131,245)	\$8,006,028	(\$122,526)	(1.51%)
ART 03 - CAREER & TECH ED	\$818,400	\$890,000	\$830,000	\$0	\$830,000	(\$60,000)	(6.74%)
ART 04 - OTHER INSTRUCTION	\$829,233	\$788,999	\$695,655	\$120,139	\$815,794	\$26,795	3.40%
ART 05 - STUDENT & STAFF SUPPORT	\$4,686,603	\$4,744,317	\$5,160,041	(\$200,203)	\$4,959,838	\$215,521	4.54%
ART 06 - SYSTEM ADMINISTRATION	\$1,075,821	\$1,091,787	\$1,149,507	(\$6,903)	\$1,142,604	\$50,817	4.65%
ART 07 - SCHOOL ADMINISTRATION	\$2,374,812	\$2,450,307	\$2,566,227	(\$7,751)	\$2,558,476	\$108,169	4.41%
ART 08 - TRANSPORTATION & BUSES	\$3,013,266	\$2,975,776	\$3,062,301	(\$77,267)	\$2,985,034	\$9,258	0.31%
ART 09 - FACILITIES MAINTENANCE	\$5,982,557	\$6,174,342	\$7,038,410	(\$927,008)	\$6,111,402	(\$62,940)	(1.02%)
ART 10 - DEBT & OTHER COMMITMENTS	\$2,067,394	\$2,359,992	\$2,328,106	\$0	\$2,328,106	(\$31,886)	1.35%
ART 11 - ALL OTHER EXPENSES	\$315,814	\$276,593	\$286,202	\$15,000	\$301,202	\$24,609	8.90%
EXPENDITURES	\$46,572,207	\$48,108,355	\$49,997,950	(\$1,407,510)	\$48,590,440	\$482,085	1.00%
EXPENDITURES By Category							
CAT 10 - SALARIES & WAGES	\$26,446,636	\$27,520,883	\$28,232,764	(\$249,150)	\$27,983,614	\$462,730	1.68%
CAT 20 - EMPLOYEE BENEFITS	\$8,153,625	\$8,453,785	\$8,723,040	(\$112,610)	\$8,610,430	\$156,645	1.85%
CAT 30 - PER PUPIL ALLOCATIONS	\$2,913,989	\$2,926,989	\$2,897,454	(\$14,500)	\$2,882,954	(\$44,035)	(1.50%)
CAT 40 - RECURRING COSTS	\$5,548,662	\$5,417,448	\$5,393,300	(\$48,000)	\$5,345,300	(\$72,148)	(1.33%)
CAT 50 - DEBT SERVICE	\$3,065,609	\$3,214,250	\$3,027,534	\$0	\$3,027,534	(\$186,716)	(5.81%)
CAT 60 - SUPPLEMENTAL REQUESTS	\$0	\$0	\$445,310	(\$118,750)	\$326,560	\$326,560	
CAT 70 - CAPITAL REQUESTS	\$423,686	\$575,000	\$1,278,548	(\$864,500)	\$414,048	(\$160,952)	(27.99%)
EXPENDITURES	\$46,572,207	\$48,108,355	\$49,997,950	(\$1,407,510)	\$48,590,440	\$482,085	1.00%

LOCAL TAX ASSESSMENTS *for 2017-2018*

	LOCAL % SHARE 2015-2016	LOCAL % SHARE 2016-2017	ENACTED ASSESSMENT 2016-2017	LOCAL % SHARE 2017-2018	PROJECTED ASSESSMENT 2017-2018	\$INC(DEC)	%INC(DEC)
MUNICIPALITIES							
TOWN OF BUXTON	27.059%	27.613%	\$6,742,664	27.754%	\$6,980,381	\$237,716	3.53%
TOWN OF HOLLIS	15.677%	15.883%	\$3,878,492	16.154%	\$4,062,835	\$184,342	4.75%
TOWN OF STANDISH	38.792%	38.454%	\$9,389,934	38.291%	\$9,630,389	\$240,454	2.56%
TOWN OF FRYE ISLAND	6.219%	6.269%	\$1,530,850	6.083%	\$1,530,252	(\$598)	(0.40%)
TOWN OF LIMINGTON	11.803%	11.781%	\$2,876,715	11.727%	\$2,946,983	\$70,267	2.44%
LOCAL ASSESSMENTS	100.000%	100.000%	\$24,418,655	100.000%	\$25,150,840	\$732,185	3.00%

PRELIMINARY BASELINE
BUDGET

\$48,274,092

SUPPLEMENTAL REQUESTS
SUBMITTED

\$ 445,310

CAPITAL REQUESTS
SUBMITTED

\$997,800

NEW DEBT SERVICE
REQUESTS

\$280,748

PRELIMINARY COMBINED
BUDGET

\$49,997,950

LESS: RECOMMENDED
BUDGET ADJUSTMENTS

(\$1,407,510)

COMBINED BUDGET
AS RECOMMENDED
BY THE
SUPERINTENDENT
OF SCHOOLS

\$48,590,440

BUDGET INCREASE

\$ INCREASE \$482,085
% INCREASE 1.00%

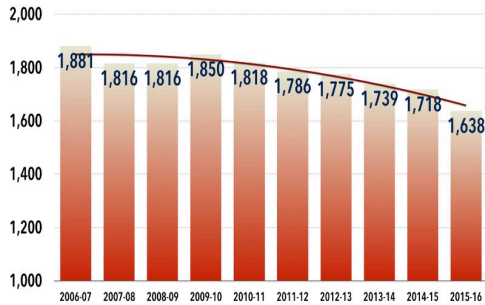
TAX INCREASE

The average increase in
school tax on a property
valued at \$180,000 will
be approximately:

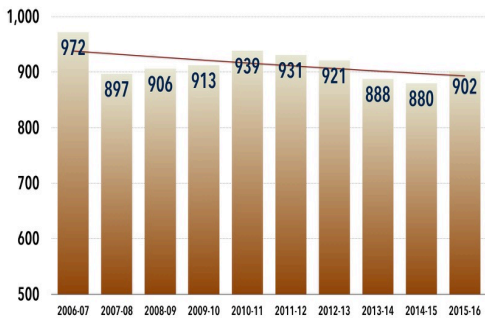
\$50.65 PER YEAR

HISTORICAL DATA ENROLLMENTS

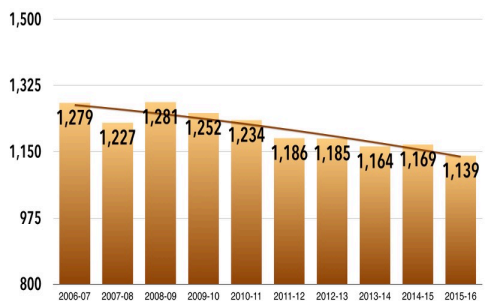
10 YEAR HISTORY OF STUDENT ENROLLMENTS K-5



10 YEAR HISTORY OF STUDENT ENROLLMENTS 6-8

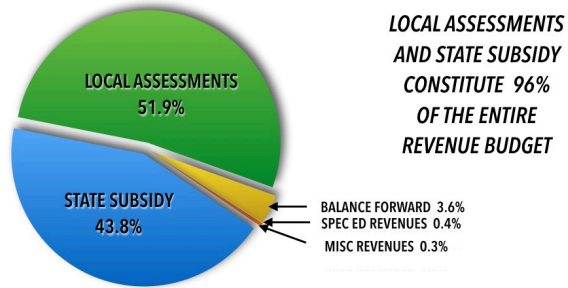


10 YEAR HISTORY OF STUDENT ENROLLMENTS 9-12

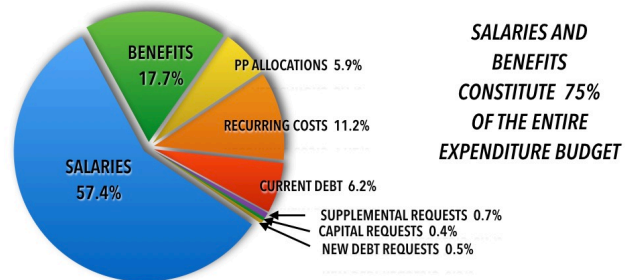


2017-2018 GENERAL FUND BUDGET GRAPHS

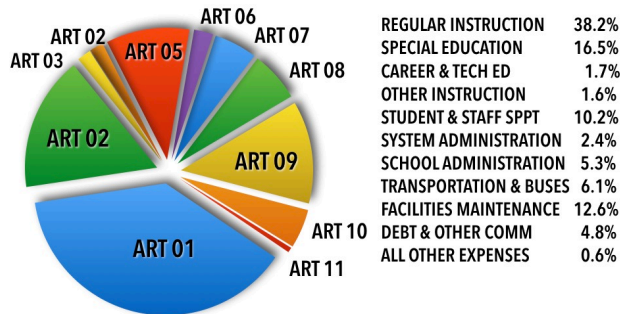
WHERE THE MONEY COME FROM:



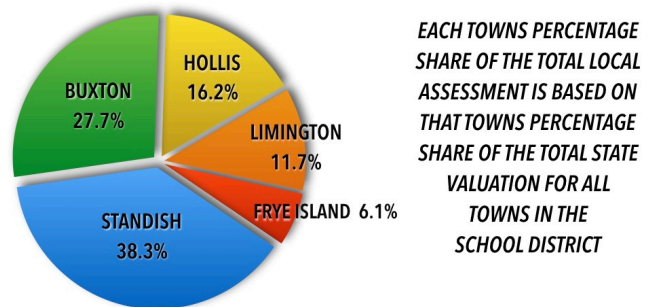
WHERE THE MONEY GOES by Budget Category:



WHERE THE MONEY GOES by Warrant Article

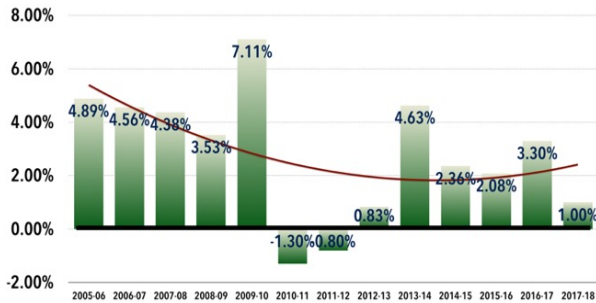


WHERE DO THE LOCAL TAX DOLLARS COME FROM:

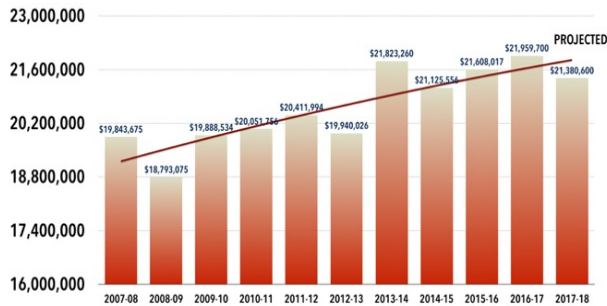


HISTORICAL DATA - FINANCES

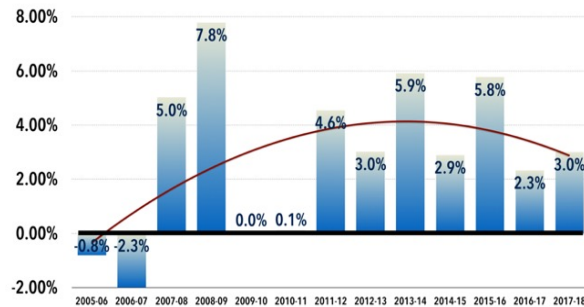
HISTORY OF %INCREASES IN EXPENDITURE BUDGETS:



HISTORY OF %INCREASES IN STATE SUBSIDY (GPA) :



HISTORY OF %INCREASES IN LOCAL ASSESSMENTS:



HISTORY OF YEAR END FUND BALANCES




RECOMMENDED SPECIAL BUDGET REQUESTS INCLUDED IN THIS BUDGET


SUPPLEMENTAL BUDGET REQUESTS	FTEs	BUDGET
HBE - Grade 4 Classroom Teacher	1.0	\$ 60,000
BEMS - Outdoor Education Teacher	1.0	\$ 35,000
ELEM - K/GR1- Educational Technician III,s	3.0	\$ 97,500
ELEM - Chinese Language Program		\$ 54,060
ELEM - K-5 Dean of Students	1.0	\$ 80,000
TOTAL SUPPLEMENTAL REQUESTS	6.0	\$326,560
CAPITAL BUDGET REQUESTS		BUDGET
DW - Roof Repairs & Replacement (as per audit)		\$ 60,800
BEMS - Gym Window Replacement		\$ 20,000
BCES - Boiler Panel Replacement		\$ 11,500
DW - Classroom Renovation Project		\$ 40,000
BEHS - Sports Field Irrigation Pump Replacement		\$ 6,500
TRANS - Van Replacement		\$ 6,000
FJ - Boiler Replacement		\$ 40,000
TOTAL CAPITAL BUDGET REQUESTS		\$192,800
DEBT SERVICE REQUESTS		BUDGET
BEHS - CAPITAL LEASE/SRRF GRANT (To Replace Heating System)		\$132,248
DW - TECHNOLOGY LEASE/PRUCHASE (K-5 iPad Replacement Upgrade)		\$ 89,000
TOTAL DEBT SERVICE REQUESTS		\$221,248
TOTAL ALL REQUESTS RECOMMENDED FOR FUNDING		\$567,608


SPECIAL BUDGET REQUESTS NOT RECOMMENDED FOR FUNDING


SUPPLEMENTAL REQUESTS NOT FUNDED	FTEs	BUDGET
BEHS - Business/Finance Teacher	(0.5)	(\$ 34,250)
BEHS -Naviance Career Readiness software		(\$ 10,000)
BCES - Social Worker K-5/Compass Program	(0.6)	(\$ 42,000)
SF - Grade 2 Ed Tech III	(1.0)	(\$ 32,500)
TOTAL SUPPLEMENTAL REQUESTS NOT FUNDED		(\$118,750)
TOTAL CAPITAL REQUESTS NOT FUNDED		(\$805,000)
(34 Requests transferred to the maintenance operating budget without additional funds or delayed for an additional year.)		
TOTAL DEBT SERVICE NOT FUNDED		(\$ 59,500)
(Bus Lease/Purchase of 4 new buses \$59,500 by purchasing 2 buses for cash in 2017 we will have sufficient funds in current Debt Service account to lease/purchase 3 buses in 2018.)		
TOTAL REQUESTS NOT RECOMMENDED FOR FUNDING		(\$883,250)


SUMMARY OF ARTICLES by Budget Categories


 ARTICLE 01 REGULAR INSTRUCTION \$18,551,956					
\$324,269 1.78%					
	2015-2016 BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL YTD	2017-2018 BUDGET	%INC
SALARIES & WAGES	\$12,425,269	\$13,019,653	\$8,903,742	\$13,056,327	0.28%
EMPLOYEE BENEFITS	\$3,861,506	\$3,939,189	\$2,659,388	\$3,853,754	(2.17%)
PP ALLOCATIONS	\$839,910	\$841,496	\$596,836	\$826,015	(1.84%)
RECURRING COSTS	\$465,450	\$427,350	\$137,750	\$569,300	33.22%
DEBT SERVICE	\$0	\$0	\$0	\$0	
SUPPLEMENTAL REQ	\$0	\$0	\$0	\$246,560	
CAPITAL BUDGET	\$0	\$0	\$0	\$0	
TOTALS	\$17,592,135	\$18,227,688	\$12,297,716	\$18,551,956	1.78%

 ARTICLE 02 SPECIAL EDUCATION \$8,006,028					
(\$122,526) (1.51%)					
	2015-2016 BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL YTD	2017-2018 BUDGET	%INC
SALARIES & WAGES	\$5,346,039	\$5,616,048	\$3,993,574	\$5,594,981	(0.38%)
EMPLOYEE BENEFITS	\$1,483,519	\$1,554,609	\$1,030,743	\$1,547,109	(0.48%)
PP ALLOCATIONS	\$61,321	\$62,299	\$20,031	\$62,138	(0.26%)
RECURRING COSTS	\$928,263	\$895,598	\$622,779	\$801,800	(10.47%)
DEBT SERVICE	\$0	\$0	\$0	\$0	
SUPPLEMENTAL REQ	\$0	\$0	\$0	\$0	
CAPITAL BUDGET	\$0	\$0	\$0	\$0	
TOTALS	\$7,819,142	\$8,128,554	\$5,667,126	\$8,006,028	(1.51%)


 ARTICLE 05 STUDENT AND STAFF SUPPORT \$4,959,838					
\$215,521 4.54%					
	2015-2016 BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL YTD	2017-2018 BUDGET	%INC
SALARIES & WAGES	\$2,543,119	\$2,622,430	\$1,875,547	\$2,759,587	5.23%
EMPLOYEE BENEFITS	\$741,011	\$755,333	\$534,274	\$774,230	2.50%
PP ALLOCATIONS	\$635,936	\$648,593	\$601,794	\$643,965	(0.71%)
RECURRING COSTS	\$114,454	\$204,300	\$155,673	\$142,200	(30.40%)
DEBT SERVICE	\$561,602	\$513,661	\$489,696	\$470,856	
SUPPLEMENTAL REQ	\$0	\$0	\$0	\$80,000	
CAPITAL BUDGET	\$87,510	\$0	\$0	\$89,000	
TOTALS	\$4,683,632	\$4,744,317	\$3,656,984	\$4,959,838	4.54%


 ARTICLE 06 SYSTEM ADMINISTRATION \$1,142,604					
\$50,817 4.65%					
	2015-2016 BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL YTD	2017-2018 BUDGET	%INC
SALARIES & WAGES	\$633,364	\$622,571	\$511,361	\$641,006	2.96%
EMPLOYEE BENEFITS	\$247,342	\$233,740	\$193,451	\$254,788	9.00%
PP ALLOCATIONS	\$76,945	\$96,006	\$47,023	\$96,141	0.14%
RECURRING COSTS	\$116,900	\$138,200	\$87,888	\$149,400	8.10%
DEBT SERVICE	\$1,270	\$1,270	\$1,270	\$1,270	0.00%
SUPPLEMENTAL REQ	\$0	\$0	\$0	\$0	
CAPITAL BUDGET	\$0	\$0	\$0	\$0	
TOTALS	\$1,075,821	\$1,091,787	\$840,994	\$1,142,604	4.65%


 ARTICLE 09 FACILITIES MAINTENANCE \$6,111,402					
(\$62,940) (1.02%)					
	2015-2016 BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL YTD	2017-2018 BUDGET	%INC
SALARIES & WAGES	\$1,790,265	\$1,953,651	\$1,526,439	\$2,075,353	6.23%
EMPLOYEE BENEFITS	\$639,805	\$758,704	\$566,016	\$835,052	10.06%
PP ALLOCATIONS	\$843,504	\$796,044	\$303,328	\$772,590	(2.95%)
RECURRING COSTS	\$2,308,054	\$2,172,935	\$1,624,935	\$2,131,900	(1.89%)
DEBT SERVICE	\$128,605	\$109,708	\$95,888	\$109,707	(0.00%)
SUPPLEMENTAL REQ	\$0	\$0	\$0	\$0	
CAPITAL BUDGET	\$272,324	\$383,300	\$199,556	\$186,800	(51.27%)
TOTALS	\$5,982,557	\$6,174,342	\$4,316,162	\$6,111,402	(1.02%)


 ARTICLE 10 DEBT SERVICE AND OTHER COMMITMENTS \$2,328,106					
(\$31,886) (1.35%)					
	2015-2016 BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL YTD	2017-2018 BUDGET	%INC
SALARIES & WAGES	\$0	\$0	\$0	\$0	
EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	
PP ALLOCATIONS	\$0	\$0	\$0	\$0	
RECURRING COSTS	\$2,067,394	\$2,359,992	\$1,994,211	\$2,195,858	(6.95%)
DEBT SERVICE	\$0	\$0	\$0	\$0	
SUPPLEMENTAL REQ	\$0	\$0	\$0	\$0	
CAPITAL BUDGET	\$0	\$0	\$0	\$132,248	
TOTALS	\$2,067,394	\$2,359,992	\$1,994,211	\$2,328,106	(1.35%)


SUMMARY OF ARTICLES by Budget Categories


 ARTICLE 03 CAREER AND TECHNICAL EDUCATION \$830,000 (\$60,000) (6.74%)					
	2015-2016 BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL YTD	2017-2018 BUDGET	%INC
SALARIES & WAGES	\$0	\$0	\$0	\$0	
EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	
PP ALLOCATIONS	\$0	\$0	\$0	\$0	
RECURRING COSTS	\$818,400	\$890,000	\$888,108	\$830,000	(6.74%)
DEBT SERVICE	\$0	\$0	\$0	\$0	
SUPPLEMENTAL REQ	\$0	\$0	\$0	\$0	
CAPITAL BUDGET	\$0	\$0	\$0	\$0	
TOTALS	\$818,400	\$890,000	\$888,108	\$830,000	(6.74%)

 ARTICLE 04 OTHER INSTRUCTION \$815,794 \$26,795 3.40%					
	2015-2016 BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL YTD	2017-2018 BUDGET	%INC
SALARIES & WAGES	\$557,068	\$540,416	\$368,778	\$563,081	4.19%
EMPLOYEE BENEFITS	\$44,281	\$34,014	\$31,470	\$28,253	(16.94%)
PP ALLOCATIONS	\$158,884	\$156,869	\$121,902	\$157,760	0.57%
RECURRING COSTS	\$69,000	\$57,700	\$50,570	\$66,700	15.60%
DEBT SERVICE	\$0	\$0	\$0	\$0	
SUPPLEMENTAL REQ	\$0	\$0	\$0	\$0	
CAPITAL BUDGET	\$0	\$0	\$0	\$0	
TOTALS	\$829,233	\$788,999	\$572,720	\$815,794	3.40%

 ARTICLE 07 SCHOOL ADMINISTRATION \$2,558,476 \$108,169 4.41%					
	2015-2016 BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL YTD	2017-2018 BUDGET	%INC
SALARIES & WAGES	\$1,702,398	\$1,765,663	\$1,468,948	\$1,834,265	3.89%
EMPLOYEE BENEFITS	\$557,752	\$562,817	\$456,800	\$603,196	7.17%
PP ALLOCATIONS	\$114,662	\$121,827	\$62,545	\$121,015	(0.67%)
RECURRING COSTS	\$0	\$0	\$0	\$0	
DEBT SERVICE	\$0	\$0	\$0	\$0	
SUPPLEMENTAL REQ	\$0	\$0	\$0	\$0	
CAPITAL BUDGET	\$0	\$0	\$0	\$0	
TOTALS	\$2,374,812	\$2,450,307	\$1,988,294	\$2,558,476	4.41%

 ARTICLE 08 TRANSPORTATION AND BUSES \$2,985,034 \$9,258 0.31%					
	2015-2016 BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL YTD	2017-2018 BUDGET	%INC
SALARIES & WAGES	\$1,419,113	\$1,380,452	\$1,133,153	\$1,438,863	4.23%
EMPLOYEE BENEFITS	\$572,584	\$615,378	\$503,030	\$714,048	16.03%
PP ALLOCATIONS	\$162,840	\$187,762	\$146,320	\$187,279	(0.26%)
RECURRING COSTS	\$488,140	\$386,365	\$289,471	\$389,000	0.68%
DEBT SERVICE	\$306,738	\$229,619	\$179,149	\$249,843	8.81%
SUPPLEMENTAL REQ	\$0	\$0	\$0	\$0	
CAPITAL BUDGET	\$63,852	\$176,200	\$176,088	\$6,000	(96.59%)
TOTALS	\$3,013,266	\$2,975,776	\$2,427,211	\$2,985,034	0.31%

 ARTICLE 11 ALL OTHER EXPENDITURES \$301,202 \$24,609 8.90%					
	2015-2016 BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL YTD	2017-2018 BUDGET	%INC
SALARIES & WAGES	\$50,000	\$0	\$0	\$20,150	
EMPLOYEE BENEFITS	\$5,827	\$0	\$0	\$0	
PP ALLOCATIONS	\$19,987	\$16,093	\$6,950	\$16,052	(0.25%)
RECURRING COSTS	\$240,000	\$245,000	\$245,000	\$265,000	8.16%
DEBT SERVICE	\$0	\$0	\$0	\$0	
SUPPLEMENTAL REQ	\$0	\$0	\$0	\$0	
CAPITAL BUDGET	\$0	\$15,500	\$13,364	\$0	(100.00%)
TOTALS	\$315,814	\$276,593	\$265,314	\$301,202	8.90%

 ARTICLE 18 ADULT EDUCATION \$280,700 \$2,769 1.00%					
	2015-2016 BUDGET	2016-2017 BUDGET	2016-2017 ACTUAL YTD	2017-2018 BUDGET	%INC
REVENUES					
LOCAL FUNDS	\$162,435	\$166,485	\$138,738	\$171,480	3.00%
STATE SUBSIDY	\$70,216	\$71,486	\$71,314	\$65,300	(8.65%)
FEES	\$39,960	\$39,960	\$25,226	\$22,920	(42.64%)
BAL FORWARD	\$0	\$0	\$0	\$21,000	
EXPENDITURES					
ALL ACCOUNTS	\$272,611	\$277,931	\$235,278	\$280,700	
TOTALS	\$272,611	\$277,931	\$235,278	\$280,700	1.00%

**ESTIMATED
ENROLLMENTS
FOR 2016-2017**

BCES - 568
EDL - 278
GEJ - 172
HBE - 178
HE - 290
SF - 106

TOTAL PRE K-5 - 1,592

BEMS - 859

TOTAL K-8 - 2,451

BEHS - 1,109

TOTAL K-12 - 3,560

**GENERAL FUND BUDGET
PERCENTAGE INCREASES
2005 thru 2018**

2004-2005 - 4.49%
2005-2006 - 4.89%
2006-2007 - 4.56%
2007-2008 - 4.38%
2008-2009 - 3.53%
2009-2010 - 7.11%
2010-2011 - (1.3%)
2011-2012 - (0.8%)
2012-2013 - 0.83%
2013-2014 - 4.63%
2014-2015 - 2.36%
2015-2016 - 2.08%
2016-2017 - 3.30%
2017-2018 - 1.00%

**LOCAL ASSESSMENT
PERCENTAGE INCREASES
2005 thru 2018**

2004-2005 - 10.98%
2005-2006 - (0.80%)
2006-2007 - (2.27%)
2007-2008 - 5.02%
2008-2009 - 7.79%
2009-2010 - 0.00%
2010-2011 - 0.12%
2011-2012 - 4.55%
2012-2013 - 3.02%
2013-2014 - 5.92%
2014-2015 - 2.89%
2015-2016 - 5.77%
2016-2017 - 2.32%
2017-2018 - 3.00%

Maine Department of Education

**Maine Department of Education
PK - 12 Budget Category Worksheet**

Budget Categories as defined by 20-A MRSA Sec. 1485

Refer to MDOE model charts of account: <http://www.maine.gov/education/data/handbook/handbookmenu.htm>

Regular Instruction:

- 26. Regular Instruction Programs
- 24. PK-2 Instruction Programs
- 2. Alternative Education
- 9. English as a 2nd Language
- 11. Gifted and Talented

Special Education Instruction:

- 28. Special Education Programs and Administration

CTE Instruction:

- 3. Career and Technical Education
 - Career and Technical Education Student Support Services
 - Career and Technical Education Instruction**
 - **includes tuition and/or assessments paid to Centers and/or Regions
 - Career and Technical Education Operation & Maintenance of Plant
 - Career and Technical Education School Administration

Other instruction (including summer school and extracurricular instruction):

- 6. Co-curricular
- 10. Extra-curricular
- 31. Summer School
- 25. Post Secondary Enrollment

Student and staff support:

- Student Support Services*
 - 12. Guidance Services
 - 13. Health Services
 - 16. Instructional Technology
 - 23. Other Student Support Services
- Staff Support Services*
 - 14. Improvement of Instruction
 - 15. Instructional Staff Training
 - 17. Library Services
 - 30. Student Assessment

System administration:

- 32. System Administration

School administration:

- 27. School Administration

Transportation and buses:

- 33. Transportation

Facilities maintenance:

- 22. Operation & Maintenance of Plant
 - Maintenance/Custodial
 - Capital Enhancement & Improvement
 - Capital Renewal & Renovation

Debt services and other commitments:

- 8. Debt Service Payments

All other expenditures, including child nutrition:

- 4. Child Nutrition Transfer
- 4. Child Nutrition Expenditures (Local Only)
- 7. Community Service
- 21. Non Public School Services

Please note:

**Adult Education is not part of Pre-Kindergarten through Grade 12 Education.
The total of the budget categories should equal the total budget summary article.**

WARRANT TO CALL
MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6
BUDGET MEETING
(20-A M.R.S. §1485)

TO: Kenneth Young, a resident of Maine School Administrative District No. 6 (the "District") composed of the Towns of Buxton, Frye Island, Hollis, Limington and Standish, 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 Maine School Administrative District No. 6, namely, the Towns of Buxton, Frye Island, Hollis, Limington and Standish, that a District Budget Meeting will be held at Bonny Eagle Middle School, 92 Sokokis Trail, Maine at 7:00 PM on JUNE 1, 2017 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: Shall Maine School Administrative District No. 6 be authorized to expend \$18,551,956 for Regular Instruction?

(The Board of Directors recommends \$18,551,956)

ARTICLE 2: Shall Maine School Administrative District No. 6 be authorized to expend \$8,006,028 for Special Education?

(The Board of Directors recommends \$8,006,028)

ARTICLE 3: Shall Maine School Administrative District No. 6 be authorized to expend \$830,000 for Career and Technical Education?

(The Board of Directors recommends \$830,000)

ARTICLE 4: Shall Maine School Administrative District No. 6 be authorized to expend \$815,794 for Other Instruction?

(The Board of Directors recommends \$815,794)

ARTICLE 5: Shall Maine School Administrative District No. 6 be authorized to expend \$4,959,838 for Student and Staff Support?

(The Board of Directors recommends \$4,959,838)

ARTICLE 6: Shall Maine School Administrative District No. 6 be authorized to expend \$1,142,604 for System Administration?

(The Board of Directors recommends \$1,142,604)

ARTICLE 7: Shall Maine School Administrative District No. 6 be authorized to expend \$2,558,476 for School Administration?

(The Board of Directors recommends \$2,558,476)

WHAT'S INCLUDED IN EACH ARTICLE?

Article 1 – Regular Instruction

The **REGULAR INSTRUCTION** article includes costs directly related to the interaction between teachers and students in a learning environment for purposes of the delivery of instruction.

Article 2 – Special Education

The **SPECIAL EDUCATION** article includes costs for students receiving services other than those provided by regular programs.

Article 3 – Career & Tech Education

The **CAREER & TECHNICAL EDUCATION** article includes costs for Vocational Instructional activities designed to prepare students for careers and further education beyond high school.

Article 4 – Other Instruction

The **OTHER INSTRUCTION** article includes costs to provide students with learning experiences not included under regular instructional programs. Included are Co-Curricular and Athletic Programs as well as Academic Tutorial and Summer School Programs.

Article 5 – Student & Staff Support

The **STUDENT & STAFF SUPPORT** article includes costs to facilitate and enhance instruction. Included in Student & Staff Support are Guidance Services, Health Services, Improvement of Instruction and Student Assessment.

Article 6 – System Administration

The **SYSTEM ADMINISTRATION** article includes costs for activities concerned with establishing and administering policy and operation of the school administrative unit.

Article 7 – School Administration

The **SCHOOL ADMINISTRATION** article includes costs for the administrative responsibility of individual schools.

Article 8 – Transportation & Buses

The **TRANSPORTATION** article includes costs for conveying students to and from school.

Article 9 – Facilities Maintenance

The **FACILITIES MAINTENANCE** article includes costs for keeping the physical plant open, comfortable and safe for use. It also includes keeping the grounds, buildings and equipment in working condition.

Article 10 – Debt & Other Commitments

The **DEBT SERVICE & OTHER COMMITMENT** article includes costs for other obligations that arise from fulfilling the purpose of the school administrative unit.

Article 11 – All Other Expenses including Food Services

The **ALL OTHER** article includes costs for other obligations that arise from fulfilling the purpose of the school administrative unit.

2015-2016 Per Pupil Resident Expenditure information of neighboring districts:

Per Pupil Resident Expenditures are based on all general fund expenditures annually reported by each School Administrative Unit to the State Department of Education for all eleven statutorily required budget categories. This number is then divided by the unit's Resident Pupil Count

Cape Elizabeth	\$18,891.97
Wells-Ogunquit	\$18,429.55
York	\$16,715.27
Old Orchard B	\$15,896.79
Lake Region	\$15,477.53
Kennebunk	\$15,130.87
So. Portland	\$14,924.57
Kittery	\$14,249.91
Portland	\$14,044.00
Scarborough	\$13,662.07
Biddeford	\$13,471.55
Gorham	\$12,957.00
State Average	\$12,939.96
Sacopee Valley	\$12,877.83
Dayton	\$12,713.48
Westbrook	\$12,601.63
Windham	\$12,573.85
Noble	\$12,285.51
MSAD 6	\$12,254.82
Saco	\$12,043.77
Massabesic	\$12,000.70
Sanford	\$10,749.41

ARTICLE 8: Shall Maine School Administrative District No. 6 be authorized to expend \$2,985,034 for Transportation and Buses?

(The Board of Directors recommends \$2,985,034)

ARTICLE 9: Shall Maine School Administrative District No. 6 be authorized to expend \$6,111,402 for Facilities Maintenance?

(The Board of Directors recommends \$6,111,402)

ARTICLE 10: Shall Maine School Administrative District No. 6 be authorized to expend \$2,328,106 for Debt Service and Other Commitments?

(The Board of Directors recommends \$2,328,106)

ARTICLE 11: Shall Maine School Administrative District No. 6 be authorized to expend \$301,202 for All Other Expenditures?

(The Board of Directors recommends \$301,202)

ARTICLES 12 THROUGH 14 RAISE FUNDS FOR THE PROPOSED SCHOOL BUDGET

ARTICLE 12: Shall Maine School Administrative District No. 6 appropriate \$40,665,597.70 for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and shall Maine School Administrative District No. 6 raise \$20,066,635.83 and assess the amounts set forth 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:

Total Appropriated (by municipality):		Total raised (and District assessments by municipality):	
Town of Buxton:	\$12,756,723.08	Town of Buxton:	\$ 5,569,307.63
Town of Frye Island:	\$ 0.00	Town of Frye Island:	\$ 1,220,913.69
Town of Hollis:	\$ 7,580,022.90	Town of Hollis:	\$ 3,241,539.47
Town of Limington:	\$ 5,746,015.21	Town of Limington:	\$ 2,351,254.76
Town of Standish:	\$14,582,597.70	Town of Standish:	\$ 7,683,620.28
School District Total Appropriated (Sum of above)	\$ 40,665,358.89	School District Total Raised: (Sum of above)	\$ 20,066,635.83

(The Board of Directors Recommends a YES vote)

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: Shall Maine School Administrative District No. 6 raise 338,101.40, for the annual payments on debt service previously approved by the District voters for non-state-funded school construction projects and non-state-funded portions of school construction projects in addition to the funds appropriated as the local share of the District's contribution to the total cost of funding public education from kindergarten to grade 12.

(The Board of Directors recommends a YES vote)

Explanation: Non-state-funded debt service is the amount of money needed for the annual payments on the District's long-term debt for major capital school construction projects that are not approved for state subsidy. The bonding of this long-term debt was previously approved by the District voters.

ARTICLE 14 DOES NOT AUTHORIZE ANY ADDITIONAL LOCAL FUNDS BEYOND WHAT THE VOTERS HAVE APPROVED IN THE PREVIOUS EXPENDITURE ARTICLES 1 THROUGH 11

ARTICLE 14: Shall Maine School Administrative District No. 6 raise and appropriate \$4,746,102.77 in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$4,087,511.67 as required to fund the budget recommended by the Board of Directors?

(The Board of Directors recommends \$4,746,102.77 for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$4,087,511.67)

Explanation: The additional local funds are those locally raised funds over and above the school administrative unit'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 15 SUMMARIZES THE PROPOSED SCHOOL BUDGET

ARTICLE 15: Shall Maine School Administrative District No. 6 authorize the Board of School Directors to expend \$48,590,440.00 for the fiscal year beginning July 1, 2017 and ending June 30, 2018 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.

(The Board of Directors recommends a YES vote)

Definition of the Budget Process

A good budget process is far more than the preparation of a legal document that appropriates funds for a series of line items. Good budgeting is a broadly defined process that has political, managerial, planning, communication, and financial dimensions. The following definition recognizes the broad scope of the budget process and provides a base for improvement of budget process.

"The budget process consists of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets."

A good budget process is characterized by several essential features.

"A good budget process:

- Incorporates a long-term perspective,
- Establishes linkages to broad organizational goals,
- Focuses budget decisions on results and outcomes,
- Involves and promotes effective communication with stakeholders, and
- Provides opportunities for the community, board, administration and staff members to work continuously to improve the process."

These key characteristics of good budgeting make clear that the budget process is not simply an exercise in balancing revenues and expenditures one year at a time, but is strategic in nature, encompassing a multi-year financial and operating plan that allocates resources on the basis of identified goals. A good budget process moves beyond the traditional concept of line item expenditure control, providing incentives and flexibility to managers that can lead to improved program efficiency and effectiveness.

NATIONAL ADVISORY COUNCIL ON STATE AND LOCAL BUDGETING - Government Finance Officers Association.

**Budget Approval Process
(State of Maine Law)**

Instead of the Board of Directors finally approving the budget, district residents are responsible for approving the school budget, first at a District Budget Meeting, then by secret ballot vote by the Legislative Body (Voters), at a District Budget Validation Referendum.

- **Budget Warrant** - The warrant articles presented to the legislative body of the school unit for approval of the regional school unit budget must correspond to the categories of the cost center summary budget described below. In addition to expenditure and revenue cost center summary totals, the regional school unit board shall provide to voters a reasonably detailed breakdown for each major subcategory within each budget category.

- **Cost Center Format** - The school unit budget presented at the District Budget Meeting must consist of the following cost centers and supporting data:

- **Expenditures:**

- (1) Regular instruction;
- (2) Special education;
- (3) Career and technical education;
- (4) Other instruction, including summer school and extracurricular instruction;
- (5) Student and staff support;
- (6) System administration;
- (7) School administration;
- (8) Transportation and buses;
- (9) Facilities maintenance;
- (10) Debt service and other commitments; and
- (11) All other expenditures, including school lunch

- **Revenue sources:**

- (1) Total education costs appropriated
 - (2) Non-state-funded debt service costs approved
 - (3) Additional local funds, if any
- A summary of total regional school unit expenditures
 - Other optional local data showing the amount and percentage of changes

ARTICLE 16 AUTHORIZES EXPENDITURE OF GRANTS AND OTHER RECEIPTS

ARTICLE 16: Shall Maine School Administrative District No. 6., in addition to amounts approved in the preceding articles, 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 purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

(The Board of Directors Recommends a YES vote)

ARTICLE 17 AUTHORIZES THE TRANSFER TO [AND EXPENDITURE FROM] THE CAPITAL IMPROVEMENT RESERVE FUND ESTABLISHED BY DISTRICT VOTE ON MAY 28, 2015

ARTICLE 17: Shall MSAD #6 vote to authorize the Board of Directors to transfer an amount equivalent to the unexpended balance in Article 9 at the end of this and each fiscal year thereafter, to the Capital Reserve Fund, established pursuant to MRSA Title 20-A §1312, and to authorize the Board of Directors, upon a two-thirds majority vote, to expend from the Capital Reserve Fund, amounts available for Capital Improvements and emergency repairs to district facilities and equipment.

(The Board of Directors Recommends a YES vote)

ARTICLE 18 AUTHORIZES THE ADULT EDUCATION PROGRAM AND RAISES THE LOCAL SHARE

ARTICLE 18: To see if Maine School Administrative District No. 6 will appropriate \$280,700 for adult education and raise \$171,480 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.

Note: The adult education recommended local share to be raised (\$171,480) includes the following amounts to be raised from each member town: Buxton (\$47,592.67); Frye Island (\$10,433.35); Hollis (\$27,700.67); Limington (\$20,092.71); and Standish (\$65,660.59).

(The Board of Directors Recommends a YES vote)

Given under our hand this 11th day, of May, 2017 at Buxton, Maine.

Lester R. L. Harmon, Chair	Todd R. Delaney
Robert Deakin, Vice-Chair	Alan C. Dube
Rebecca L. Bowley	Charlene E. Libby
Julie A. Bruni	Cynthia J. Meserve
Raymond J. Cullen	James P. Moses
Ellen H. DeCotiis	Ansel E. Stevens, Jr

A majority of the School Board of Maine School Administrative District No. 6
A true copy of the Warrant, attest: _____

Kenneth Young, Resident
Maine School Administrative District No. 6

WARRANT AND NOTICE OF ELECTION
CALLING MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6
BUDGET VALIDATION REFERENDUM
(20-A M.R.S. §1486)

TO: Kenneth Young, a resident of Maine School Administrative District No. 6 (the "District") composed of the Towns of Buxton, Frye Island, Hollis, Limington and Standish, State of Maine.

In the name of the State of Maine, you are hereby ordered to serve upon the municipal clerks of each of the municipalities within Maine School Administrative District No. 6, namely, the Towns of Buxton, Frye Island, Hollis, Limington and Standish, an attested copy of this warrant and notice of election. Service shall be in hand within three (3) days of the date of this warrant and notice of election. The municipal clerks of the above municipalities shall immediately notify the respective municipal officers, who shall post the following warrant and notice of election:

TOWN OF _____
DISTRICT BUDGET VALIDATION REFERENDUM
WARRANT AND NOTICE OF ELECTION

_____ ss.

State of Maine

TO: _____, Town Clerk of _____: You are hereby required in the name of the State of Maine to notify the voters of this municipality of the election described in this warrant and notice of election.

TO THE VOTERS OF _____

You are hereby notified that a District budget validation referendum election will be held at _____ on Tuesday, June 13, 2017 for the purpose of determining the following referendum articles:

Article 1A: To elect a moderator to preside at said meeting.

Article 1: Do you favor approving the Maine School Administrative District No. 6 budget for the upcoming school year that was adopted at the latest District budget meeting?

The voting on Article 1 shall be by secret ballot referendum. The polls will be opened immediately after election of the moderator following commencement of the meeting at _____ a.m. and closed at _____ p.m.

The Registrar of Voters shall hold office hours while the polls are open to correct any error in or change a name or address on the voting list; to accept the registration of any person eligible to vote and to accept new enrollments.

A person who is not registered as a voter may not vote in any election.

Given under our hand this 11th day, of May, 2017 at Buxton, Maine.

Lester R. L. Harmon, Chair
Robert Deakin, Vice-Chair
Rebecca L. Bowley
Julie A. Bruni

Raymond J. Cullen
Ellen H. DeCotiis
Todd R. Delaney
Alan C. Dube

Charlene E. Libby
Cynthia J. Meserve
James P. Moses
Ansel E. Stevens, Jr.

A majority of the School Board of Maine School Administrative District No. 6

A true copy of the Warrant, attest _____

Kenneth Young, Resident
Maine School Administrative District No. 6

DISTRICT BUDGET MEETING
Thursday, JUNE 1, 2017
 Bonny Eagle Middle School Gymnasium - 7:00 pm

BUDGET VALIDATION REFERENDUM

Tuesday, June 13, 2017

Polling Places in each town will be open as follows:

BUXTON	TOWN HALL/MUNICIPAL COMPLEX 185 PORTLAND ROAD BUXTON ME 04093	6:00 A.M. – 8:00 P.M. Town Clerk - JOHN MYERS
FRYE ISLAND	TOWN HALL 8 FAIRWAY LANE FRYE ISLAND, ME 04071	10:00 A.M. - 8:00 P.M. Town Clerk - MARIE TEDFORD
HOLLIS	HOLLIS FIRE STATION #2 405 PLAINS ROAD HOLLIS, ME 04042	7:00 A.M. – 8:00 P.M. Town Clerk - MARTHA HUFF
LIMINGTON	LIMINGTON MUNICIPAL COMPLEX 425 SOKOKIS AVE LIMINGTON, ME 04049	8:00 A.M. – 8:00 P.M. Town Clerk - PATRICIA RAMSDELL
STANDISH	STANDISH MUNICIPAL CENTER 175 NORTHEAST ROAD STANDISH, ME 04084	6:00 A.M. – 8:00 P.M. Town Clerk - MARY CHAPMAN



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 PRESORT
 POSTAL PATRON**