



Maine School Administrative District No. 6

BUDGET ADVISORY COMMITTEE



GENERAL FUND
BUDGET

FY **23**

COMMITTEE MEETING PACKET

Thursday, January 06, 2022

Buxton

Hollis

Limington

Standish

Frye Island



AGENDA

Budget Advisory Committee

Thursday, January 06, 2022

6:00 - 7:30 - Meeting will be by ZOOM

- ITEM 1 CALL ORDER
 - ITEM 2 Welcome - Kate McDonald, Chair/ Eric Bleicken Vice Chair
WE ARE STILL SEEKING ADDITIONAL NEW MEMBERS
 - ITEM 3 Public Comments
 - ITEM 4 Ground Rules & Norms
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- ITEM 5 REVIEW STATE LAW - BUDGET APPROVAL PROCESS - TITLE 20A
SECTIONS 1482 THRU 1489
 - a. §1482 - Budget Preparation
 - b. §1483 - Budget Formats
 - c. §1484 - Checklist Required
 - d. §1485 - Cost Center Summary
 - e. §1486 - Budget Validation Referendum
 - f. §1487 - Failure to Pass Budget
 - g. §1488 - Special Budget Meeting
 - h. §1489 - Assessments
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BUDGET ADVISORY COMMITTEE
Maine School Administrative District No. 6

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- ITEM 6 REVIEW SNAPSHOT OF FISCAL FORECAST - 2022-2023 BASELINE BUDGET
- a. Preliminary Expenditure Projections
 - b. Preliminary Revenue Projections
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- ITEM 7 GROUP QUESTIONS & DISCUSSION / NEXT STEPS
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- ITEM 8 MEETING SCHEDULE - DISCUSS PROTOCOL FOR CALLING FOR A ZOOM MEETING ›
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- ITEM 9 ADJOURNMENT
- William Brockman
District Business Manager of Finance & Operations
BUSINESS MANAGER OF FINANCE & OPERATIONS



BUDGET ADVISORY COMMITTEE

Maine School Administrative District No. 6

ITEM 3

MSAD6 Budget Advisory Committee Rules for Allowing Public Comment

Public comment from residents of MSAD6 towns will be allowed at the following times during MSAD6 Budget Advisory Committee meetings

- At the beginning of the meeting.
- At the end of the meeting before adjournment.

At other times during the meeting, usually between topics, at the discretion of the Chair. If it appears that progress on the agenda is lagging, the Chair may restrict the times when comments are allowed during the meeting. At any other time when a Committee member asks for and receives unanimous consent for a non-member to speak.

□ A person who wishes to comment will be asked to state his/her name and town of residence, and the person will be asked to be concise and brief. Comments stated by others should not be repeated, except that expressing agreement is acceptable. □

At each comment opportunity, the time limit is 3 minutes per person and 10 minutes in total. The Chair will monitor and call time as may be necessary.

A comment that is a question may or may not receive a response, at the Committee's discretion. It is not the purpose of this public comment opportunity to allow a back-and-forth discussion with a commenter, unless the Committee so desires.

An attempt will be made to fairly record in the meeting minutes the substance of the public comments, but the Committee does not guarantee completeness or accuracy.

The Committee at any time may vote to modify or rescind these public comment rules.



BUDGET ADVISORY COMMITTEE
Maine School Administrative District No. 6

ITEM 4

**BUDGET ADVISORY COMMITTEE
GROUND RULES AND NORMS**

- Respect ideas/comments from all Committee members.
- Have a positive attitude.
- Trust the process - be open minded - no preconceived ideas.
- Consider the district as a whole - don't be territorial.
- Eliminate sidebars when someone has the floor
- Begin and end meetings on time.
- Communicate with the community.
- Make decisions that are in the best interest of students and learning.
- Encourage creative thinking - explore all options.
- Begin every meeting by announcing what the public comment rules are and end meeting with an opportunity for public comment.
- All questions from the group should be directed to the chairperson or the presenter.



BUDGET ADVISORY COMMITTEE

Maine School Administrative District No. 6

Minutes of Previous Meeting - 12/16/2021

Budget Advisory Committee
Meeting Minutes
Thursday, December 16, 2021 at 6:00 p.m./via Zoom

Next Meeting: January 6, 2022 @ 6:00 p.m.

Call to Order: 6:02 p.m.

Welcome:

Superintendent Paul Penna opened the meeting at 6:02 p.m. and thanked committee members for attending. He expressed his appreciation for this process that the district embraces in order to present the most fiscally responsible budget. Mr. Penna stressed the importance of being able to share information through this committee. He asked all to help communicate information on the budget throughout the community. Mr. Penna added that Covid continues to impact the district but overall students are doing well.

Public Comments:

There were no public comments.

Ground Rules & Norms:

Mr. Penna reviewed the Ground rules and Norms that can be found in the meeting packet. All packet information can be accessed at:

https://www.bonnyeagle.org/school_board/msad6_finance-facilities_committee

Election of Officers:

Motion by Mr. Delaney; seconded by Mr. Sheehan
To Nominate Kate McDonald as Chair of BAC.

All in favor; motion passes.

Motion by Mr. Delaney; seconded by Mr. Sheehan
To Nominate Eric Bleicken as Vice Chair

All in favor; motion passes.



Minutes of Previous Meeting - 12/16/2021

Purpose and Functions of the BAC:

The purpose of the Budget Advisory Committee (BAC) shall be to:

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

Key areas of Responsibility and scope of activity:

- a. Spending priorities and effective utilization of the district's limited financial resources
- b. Cost effectiveness of existing and proposed programs and services
- c. Ways to decrease expenditures and increase revenues



BUDGET ADVISORY COMMITTEE
Maine School Administrative District No. 6

Minutes of Previous Meeting - 12/16/2021

- d. Short-term and long-term financial planning goals
- e. Other budget or fiscal matters as determined by the Board

To accomplish these things, the Superintendent and the Business Manager will provide:

Basic Information to be provided:

- A Budget Calendar and timeline
- An outline of each step in the budget building process as well as the person(s) responsible for completing each activity.
- Detailed information concerning State Requirements, funding sources and Fund balance utilization
- Preliminary Board and Superintendent goals, priorities and expectations.
- At least 5 years of historical financial data including the most recent audit report.
- At least 3 years of momentum projections of future revenues and expenses.
- Current year income and expenses for all programs.
- A preliminary estimate of income/expenses for the coming year.

All recommendations emanating from the BAC shall be submitted to the Superintendent and the Finance/Budget Committee shall be considered advisory in nature. The MSAD 6 School Board retains its legal responsibility to adopt the final budget.

The Superintendent and the Finance/Facilities Committee are in no way obligated to follow recommendations from individual BAC members or from the full BAC if the Superintendent and/or the Finance/Facilities Committee feels that the recommendations do not support best fiscal practices or the District's goals and priorities.



BUDGET ADVISORY COMMITTEE

Maine School Administrative District No. 6

Minutes of Previous Meeting - 12/16/2021

Policy NEPN/NSBA Code: DBA (formerly DB-R)

Review of the current policy identifies the composition of the BAC to be no more than 34

Stakeholders:

- Not more than 12 members will be parents/guardians or other community residents
- Not more than 10 members will be municipal officers with at least one from each municipality
- Two members will be Board members; one being Board Chair or his/her designee and the other being the Chair of Finance & Facilities Committee or his/her designee
- Not more than 4 will be MSAD 6 staff or faculty
- Not more than 2 will be district building/program level administrators
- Not more than 4 will be Bonny Eagle students

Interested candidates will fill out an application profile and submit it to the Business Office, which will refer applications to the Finance-Facilities Committee for final consideration and appointment. Applications for the committee are available via electronically on the district website under the Finance-Facilities page. Those applicants appointed will be voting members of the Budget Advisory Committee.

Review Future Meeting Times and Dates:

The committee reviewed the Budget Development timeline.

Thursday – 01/06/22

Thursday – 03/17/22

Thursday – 01/20/22

Thursday – 03/31/22

Thursday – 02/03/22

Thursday – 04/07/22

Thursday – 02/25/22

Thursday – 04/14/22

Thursday – 03/03/22



BUDGET ADVISORY COMMITTEE
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Minutes of Previous Meeting - 12/16/2021

These will be announced in advance whether they will be in-person or held via Zoom.

Review Snapshot of Prior and Current Year Budget:

Mr. Brockman provided an overview of the prior years and the current year's budget information which is detailed in the meeting packet. He also assigned the committee "homework" by asking them to review the district's Strategic Plan.

He urged the group to submit any particular budget questions or areas of interest that they would like additional information on to the Business Office and he will provide follow-up at a future meeting. These requests can be emailed directly to Tina Plummer – tplummer@bonnyeagle.org

Dates to keep in mind:

- District Budget Meeting will be Thursday, May 26, 2022 at Bonny Eagle High School.
- Referendum Vote is Tuesday, June 14, 2022 at local polling sites

Next meeting: Will be held on Thursday, January 6, 2022.

The meeting adjourned at 7:21 p.m.

ITEM 5



BUDGET ADVISORY COMMITTEE

Maine School Administrative District No. 6



GENERAL FUND
BUDGET

FY **23**

BUDGET APPROVAL PROCESS

Buxton

Hollis

Limington

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Frye Island



BUDGET ADVISORY COMMITTEE

Maine School Administrative District No. 6

ITEM 5

Budget Approval Process

(State of Maine Law - Title 20A Sections 1482 thru 1489)

§1482. Budget preparation

1. Preparation by regional school unit board. A regional school unit board shall annually prepare a budget for:

- A. Operational costs; [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]
- B. Bonds falling due; [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]
- C. Interest on bonds or other obligations; [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]
- D. Rentals and other charges in a contract; and [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]
- E. Temporary loans. [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

[PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

2. Distribution. At least 7 days before a regional school unit budget meeting, the regional school unit board shall make available to the legislative body responsible for final budget approval and residents of the regional school unit a detailed budget document. The detailed budget document must include a summary of anticipated revenues and estimated school expenditures.

[PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

§1483. Regional school unit budget; budget formats

1. Content. Beginning with the budget for the 2008-2009 school year, a regional school unit shall include in its budget document:

- A. The regional school unit's total cost of funding public education from kindergarten to grade 12, its non-state-funded debt service, if any, and any additional expenditures authorized by law; [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]
- B. A summary of anticipated revenues and estimated school expenditures for the fiscal year; and [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]
- C. The following statement, including the estimated dollar amount of state retirement payments: "This budget does not include the estimated amount of \$..... in employer share of teacher retirement costs that is paid directly by the State." [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

[PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

§1484. Checklist required

Beginning with the budget for the 2008-2009 school year, prior to a vote on articles dealing with regional school unit appropriations, the moderator of a regular or special regional school unit budget meeting shall require the clerk or secretary of the regional school unit board to make a checklist of the registered voters present. The number of voters listed on the checklist is conclusive evidence of the number present at the meeting. [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]



BUDGET ADVISORY COMMITTEE

Maine School Administrative District No. 6

Budget Approval Process

(State of Maine Law - Title 20A Sections 1482 thru 1489)

§1485. Cost center summary budget format

After January 31, 2008, the format of the annual budget of a regional school unit must be in accordance with this section. [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

1. Cost center summary budget format. The regional school unit budget must consist of the following cost centers and supporting data:

A. 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; | |
- [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

B. Revenue sources:

- (1) Total education costs appropriated pursuant to section 15690, subsection 1;
- (2) Non-state-funded debt service costs approved pursuant to section 15690, subsection 2, if any; and
- (3) Additional local funds, if any, approved pursuant to section 15690, subsection 3, paragraph A; [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

C. A summary of total regional school unit expenditures; [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

D. Other optional local data showing the amount and percentage of changes proposed in the state allocation, the local share and the total regional school unit budget and related information determined appropriate by the regional school unit board of directors; [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

E. Data similar to that provided in paragraph A for a high-performing regional school unit of a size and demographic profile determined by the department that is comparable to the regional school unit; and [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

F. For fiscal year 2008-09, data documenting state and local savings from the reorganization to regional school units and the resulting mill rate reduction for each municipality. [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

[PL 2007, c. 240, Pt. XXXX, §13 (NEW).]



BUDGET ADVISORY COMMITTEE

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Budget Approval Process

(State of Maine Law - Title 20A Sections 1482 thru 1489)

§1485. Cost center summary budget format (Continued)

1-A. Instructional expenditures transition; annual targets. Each school administrative unit shall meet the annual targets for the direct instruction percentage share of total General Fund expenditures as follows:

- A. For fiscal year 2018-19, the target is 61%; [PL 2017, c. 284, Pt. C, §4 (NEW).]
- B. For fiscal year 2019-20, the target is 63%; [PL 2017, c. 284, Pt. C, §4 (NEW).]
- C. For fiscal year 2020-21, the target is 65%; [PL 2017, c. 284, Pt. C, §4 (NEW).]
- D. For fiscal year 2021-22, the target is 67%; and [PL 2017, c. 284, Pt. C, §4 (NEW).]
- E. For fiscal year 2022-23 and succeeding years, the target is 70%. [PL 2017, c. 284, Pt. C, §4 (NEW).]

For the purposes of this subsection, "direct instruction" means those expenditures in subsection 1, paragraph A for regular instruction, special education instruction, career and technical education instruction and other instruction including summer school instruction and extracurricular instruction as defined in the State's accounting handbook for local school systems.

[PL 2017, c. 284, Pt. C, §4 (NEW).]

2. Budget warrant. The warrant articles presented to the legislative body of the regional school unit for approval of the regional school unit budget must correspond to the categories of the cost center summary budget described in subsection 1. 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. The department shall adopt routine technical rules pursuant to Title 5, chapter 375, subchapter 2-A defining and establishing the content of those informational subcategories.

[PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

3. Budget approval. A regional school unit's cost center summary budget must be approved at a regional school unit budget meeting and by a budget validation referendum as provided in section 1486.

[PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

4. Transfer between budget cost center lines. During the year for which the budget is approved using the cost center summary budget format, the regional school unit board may transfer an amount not exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers without voter approval.

[PL 2007, c. 240, Pt. XXXX, §13 (NEW).]



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Budget Approval Process

(State of Maine Law - Title 20A Sections 1482 thru 1489)

§1485. Cost center summary budget format (Continued)

5. Additional state subsidy. The warrant presented to the legislative body of the regional school unit at a regional school unit budget meeting may include an article or articles providing that, in the event that the regional school unit receives more state education subsidy than the amount included in its budget, the regional school unit board is authorized to use all or part of the additional subsidy to:

A. Increase expenditures for school purposes in cost center categories approved by the regional school unit board. If that article is approved by the voters at the budget meeting, the regional school unit board may increase expenditures for school purposes in cost center categories approved by the regional school unit board as provided in the article, without holding a special budget meeting and budget validation referendum; [PL 2015, c. 463, §1 (NEW).]

B. Increase the allocation of finances in a reserve fund. If that article is approved by the voters at the budget meeting, the regional school unit board may increase the allocation of finances for a reserve fund approved by the regional school unit board as provided in the article, without holding a special budget meeting and budget validation referendum; or [PL 2015, c. 463, §1 (NEW).]

C. Decrease the local cost share expectation, as defined in section 15671-A, subsection 1, paragraph B, for local property taxpayers for funding public education. If that article is approved by the voters at the budget meeting, the regional school unit board may decrease the local cost share expectation for local property taxpayers approved by the regional school unit board as provided in the article, without holding a special budget meeting and budget validation referendum. [PL 2015, c. 463, §1 (NEW).]

[PL 2015, c. 463, §1 (NEW).]

§1486. Budget validation referendum

After January 31, 2008, the procedure for approval of the annual budget of a regional school unit must be in accordance with this section and section 1485. [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

1. Budget validation. Following development of the annual regional school unit budget and approval at a regional school unit budget meeting as provided in section 1485, a referendum must be held in the regional school unit as provided in this section to allow the voters to validate or reject the total budget adopted at the regional school unit budget meeting



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Budget Approval Process

(State of Maine Law - Title 20A Sections 1482 thru 1489)

§1486. Budget validation referendum (Continued)

1. Budget validation. Every 3 years, the voters in a regional school unit shall consider continued use of the budget validation referendum process. The warrant at the budget validation referendum in the 3rd year following adoption or continuation of the referendum process must include an article by which the voters of the school administrative unit may indicate whether they wish to continue the process for another 3 years. The warrant for the referendum to validate the fiscal year 2010-11 budget is deemed the 3rd-year warrant. A vote to continue retains the process for 3 additional years. A vote to discontinue the process ends its use beginning with the following budget year and prohibits its reconsideration for at least 3 years.

An article to consider reinstatement of the budget validation referendum process may be placed on a warrant for a referendum vote by either a majority vote of the regional school unit board or a written petition filed with the regional school unit board by at least 10% of the number of voters voting in the last gubernatorial election in the municipalities in the school administrative unit. The regional school unit board shall place the article on the next scheduled warrant or an earlier one if determined appropriate by the regional school unit board. If adopted by the voters, the budget validation referendum process takes effect beginning in the next budget year or the following budget year if the adoption occurs less than 90 days before the start of the next budget year. Once approved by the voters, the budget validation referendum process may not be changed for 3 years. [PL 2011, c. 171, §3 (AMD).]

2. Validation referendum procedures. The budget validation referendum must be held on or before the 30th calendar day following the scheduled date of the regional school unit budget meeting. The referendum may not be held on a Sunday or legal holiday. The vote at referendum is for the purpose of approving or rejecting the total regional school unit budget approved at the regional school unit budget meeting. The regional school unit board shall provide printed information to be displayed at polling places to assist voters in voting. That information is limited to the total amounts proposed by the regional school unit board for each cost center summary budget category article, the amount approved at the regional school unit budget meeting, a summary of the total authorized expenditures and, if applicable because of action on an article under section 15690, subsection 3, paragraph A, a statement that the amount approved at the regional school unit budget meeting includes locally raised funds that exceed the maximum state and local spending target pursuant to section 15671-A, subsection 5.



Budget Approval Process

(State of Maine Law - Title 20A Sections 1482 thru 1489)

§1486. Budget validation referendum (Continued)

2. Validation referendum procedures. If the legislative body of the regional school unit at the regional school unit budget meeting approves an article pursuant to section 1485, subsection 5, the substance of the article must be included in the printed information displayed at polling places for the budget validation referendum. [PL 2015, c. 463, §2 (AMD).]

3. Budget validation referendum voting. The method of calling and voting at a budget validation referendum is as provided in sections 1502 and 1503, except as otherwise provided in this subsection or as is inconsistent with other requirements of this section.

A. A public hearing is not required before the vote. [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

B. [PL 2007, c. 668, §20 (RP).]

C. The warrant and absentee ballots must be delivered to the municipal clerk no later than the day after the date of the regional school unit budget meeting. [PL 2007, c. 668, §20 (AMD).]

D. Absentee ballots received by the municipal clerk may not be processed or counted unless received on the day after the conclusion of the regional school unit budget meeting and before the close of the polls. [PL 2007, c. 668, §20 (AMD).]

E. All envelopes containing absentee ballots received before the day after the conclusion of the regional school unit budget meeting or after the close of the polls must be marked "rejected" by the municipal clerk. [PL 2007, c. 668, §20 (AMD).]

F. The article to be voted on must be in the following form:

(1) "Do you favor approving the (name of regional school unit) budget for the upcoming school year that was adopted at the latest (name of regional school unit) budget meeting?

Yes No" [PL 2009, c. 415, Pt. B, §7 (RPR).]

G. [PL 2009, c. 415, Pt. B, §8 (RP).]
[PL 2009, c. 571, Pt. E, §4 (AMD).]



Budget Approval Process

(State of Maine Law - Title 20A Sections 1482 thru 1489)

§1486. Budget validation referendum (Continued)

4. Failure to approve budget. If the voters do not validate the budget approved in the regional school unit budget meeting at the budget validation referendum vote, the regional school unit board shall hold another regional school unit budget meeting in accordance with this section and section 1485 at least 10 days but no longer than 45 days after the referendum to vote on a budget approved by the regional school unit board. The budget approved at the regional school unit budget meeting must be submitted to the voters for validation at referendum in accordance with this section. The process must be repeated until a budget is approved at a regional school unit budget meeting and validated at referendum. If a budget is not approved and validated before July 1st of each year, section 1487 applies.

[PL 2011, c. 678, Pt. B, §1 (AMD).]

§1487. Failure to pass budget

If a budget for the operation of a regional school unit is not approved prior to July 1st, the latest budget approved at a regional school unit budget meeting and submitted to the voters for validation at a referendum in accordance with section 1486 is automatically considered the budget for operational expenses for the ensuing year until a final budget is approved, except that, when the regional school unit board delays the regional school unit budget meeting, the operating budget must be approved within 30 days of the date the commissioner notifies the regional school unit board of the amount allocated to the regional school unit under section 15689-B, or the latest budget submitted by the regional school unit board becomes the operating budget for the next school year until a budget is approved at a regional school unit budget meeting and validated at a referendum. If the budget of a regional school unit is not approved and validated before July 1st and the officers of any affected municipality determine that the property taxes must be committed in a timely manner to the collector pursuant to Title 36, section 709, the municipal assessor or assessors may commit the property taxes on the basis of the latest budget approved at a regional school unit budget meeting and submitted to the voters for validation at a referendum in accordance with section 1486. [PL 2007, c. 668, §21 (AMD).]



BUDGET ADVISORY COMMITTEE

Maine School Administrative District No. 6

Budget Approval Process

(State of Maine Law - Title 20A Sections 1482 thru 1489)

§1488. Special budget meeting

The regional school unit board may call a special budget meeting when it declares that an emergency exists. The voters of the regional school unit may authorize the regional school unit board at a special regional school unit budget meeting to expend additional funds from the regional school unit's undesignated fund balance or to pledge the credit of the regional school unit to obtain additional money for the operation of schools. A special budget meeting held on or after July 1, 2008 must be conducted in accordance with sections 1485 and 1486. [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

§1489. Regional school unit assessments

Regional school unit assessments must follow the procedures set out in this section. [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

1. Warrant. In accordance with the budget approved by the voters at an annual budget meeting and in substantially the same form as the warrant of the Treasurer of State for taxes, the regional school unit board shall issue its warrants to the assessors of each member municipality requiring them to assess upon the taxable estates within the municipality an amount that is that municipality's share of the regional school unit's costs. [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

2. Commitment. The municipal assessors shall commit the assessment to the constable or collector. Constables and collectors have the authority and powers to collect the regional school unit's taxes as is vested in them by law to collect state, county and municipal taxes. [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

3. Installments. The regional school unit board shall notify the member municipalities of the monthly installments that will become payable during the fiscal year. [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

4. Payment. A municipal treasurer shall pay the amount of the tax assessed in the fiscal year against the municipality to the treasurer of the regional school unit. The payments must be paid in monthly installments on or before the 20th of each month. [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

5. Gifts. A municipality may use the proceeds from gifts or trust funds allocated for educational purposes to pay its share of the assessment. [PL 2007, c. 240, Pt. XXXX, §13 (NEW).]



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(State of Maine Law - Title 20A Sections 1482 thru 1489)

§1489. Regional school unit assessments

6. Enforcement. If a municipal treasurer fails to pay the installment due, or any part, on the dates required, to initiate collection procedures, the treasurer of the regional school unit may notify the municipal treasurer of the failure to pay. Interest accrues on each unpaid installment at the rate established under Title 36, section 186 beginning on the 60th day after the date the installment is due under subsection 4. If payment of an installment is not made within 60 days after the due date, the treasurer of the regional school unit may initiate an action in Superior Court to compel payment of the delinquent installment. The court shall determine the amount owed by the municipality to the regional school unit and shall order the municipal treasurer to pay all delinquent installments, accrued interest and any court costs and reasonable attorney's fees incurred by the regional school unit. To ensure prompt payment of the delinquent installments, the court may require that amounts due to the municipality from the State under Title 30-A, section 5681 and Title 36, sections 578 and 685 be paid to the regional school unit until the amount determined by the court is satisfied. The court shall promptly notify the disbursing state agency of the determination and direct the agency to make the required change in payee and the amounts to be paid. If additional funds are needed to satisfy the amount determined by the court to be paid to the regional school unit, the court may order the attachment or trustee process and sale of real or personal property owned by the municipality or the attachment of the municipality's bank accounts or require property tax payments to the municipality to be turned over to the court and may pay the amount owed the regional school unit from the proceeds and return any excess to the municipality.

[PL 2007, c. 240, Pt. XXXX, §13 (NEW).]

ITEM 6



BUDGET ADVISORY COMMITTEE

Maine School Administrative District No. 6

BONNY EAGLE

SCOTS



GENERAL FUND
BUDGET

FY 23

FISCAL FORECAST - 2022-2023

Buxton

Hollis

Limington

Standish

Frye Island



BUDGET ADVISORY COMMITTEE

Maine School Administrative District No. 6

ITEM 6

FISCAL FORECAST - Expenditures



PRELIMINARY BASELINE - EXPENDITURES - by Category for 2022-2023

FISCAL FORECAST

BASELINE EXPENDITURES for 2022-2023	ADOPTED BUDGET 2021-2022	ANTICIPATED 2021-2022 YEAR END ACTUAL	ANTICIPATED 2021-2022 YEAR END OVER/(UNDER)	EXPENDITURE ASSUMPTIONS	
				BASELINE BUDGET 2022-2023	%INC(DEC)
10 SALARIES	\$30,789,491	\$30,290,000	\$499,491	\$32,944,755	7.0%
20 BENEFITS	\$9,897,502	\$9,560,333	\$337,169	\$10,590,327	7.0%
30 PP ALLOC	\$2,790,870	\$2,590,000	\$200,870	\$2,958,353	6.0%
40 RECURRING	\$5,113,889	\$4,876,000	\$237,889	\$5,359,356	4.8%
50 DEBT SERVICE	\$3,000,000	\$3,056,600	(\$56,600)	\$3,090,000	3.0%
SUPPLEMENTAL/SPECIAL 60/70/80	\$638,505	\$626,000	\$12,505	\$638,505	0.0%
<p>PROJECTED BASELINES BUDGET ASSUMPTIONS for EXPENDITURE BUDGET</p> <p>10 SALARIES - Project a 7.0% or \$2,155,264 inc*</p> <p>20 BENEFITS - Project a 7.0% or \$692,825, inc*</p> <p>30 PP ALLOCATIONS - Project a 6.0% inc in allocations</p> <p>40 RECURRING COSTS - Project a 4.8% inc in fixed costs</p> <p>50 DEBT SERVICE - Project a 3.0% inc in leases</p> <p>60/70/80 SUPPLEMENTAL - Allow \$80,000 for additional bus leases / Allow \$180,000 for new Academic Requests / Allow \$378,505 for new Capital Facilities Requests. Total equals the same amount as 21-22 -\$638,505</p> <p>*The payroll estimates represent the inclusion of 7 positions funded through ESSER in 21-22</p>					
[B] - TOTL EXPENDITURES	\$52,230,257	\$50,998,933	\$1,231,324	\$55,581,296	6.4%
ESTIMATED YEAR END OVER/(UNDER) BUDGET >				\$2,913,724	5.6%

FISCAL FORECAST

December 16, 2021

ITEM 7

Questions/Discussions?



All recommendations emanating from the BAC shall be submitted to the Superintendent and the Finance/Budget Committee

Shall be considered advisory in nature.

The MSAD 6 School Board retains its legal responsibility to adopt the final budget.

The Superintendent and the Finance/Facilities Committee are in no way obligated to follow recommendations from individual BAC members or from the full BAC if the Superintendent and/or the Finance/Facilities Committee feels that the recommendations do not support best fiscal practices or the District's goals and priorities

ITEM 8

BUDGET ADVISORY COMMITTEE MEETING DATES

1. BAC Thursday, December 17, 2021 via Zoom
2. BAC Thursday, January 6, 2022 Via Zoom
3. BAC Thursday, January 20, 2022
4. BAC Thursday, February 3, 2022
5. BAC Thursday, February 24, 2022
6. BAC Thursday, March 3, 2022
7. BAC Thursday, March 10, 2022
8. BAC Thursday, March 17, 2022
9. BAC Thursday, March 31, 2022
10. BAC Thursday, April 7, 2022
11. BAC Thursday, April 14, 2022



DISTRICT BUDGET MEETING DATES

DISTRICT BUDGET MEETING	Thursday, May 26, 2022 at BEHS Gymnasium
BUDGET VALIDATION REFERENDUM	Tuesday, June 14, 2022 at each towns Polling site

Unless otherwise
determined
All meetings will
be held at the
Central Office
Conference Room
From
6:00 to 7:30 pm

Discuss Protocol
For switching from
An in-person to a
Zoom Meeting
format.

