



# Maine School Administrative District No. 6

## BUDGET ADVISORY COMMITTEE



GENERAL FUND  
BUDGET

FY **23**

## COMMITTEE MEETING PACKET

Thursday, February 03, 2022

Revised 02.02.22

Buxton

Hollis

Limington

Standish

Frye Island





BUDGET ADVISORY COMMITTEE  
Maine School Administrative District No. 6

## AGENDA

### Budget Advisory Committee

Thursday, February 3, 2022

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

- ITEM 1 CALL ORDER
- ITEM 2 Welcome - Kate McDonald, Chair/ Todd Delaney, Vice Chair  
*WE ARE STILL SEEKING ADDITIONAL NEW MEMBERS*
- ITEM 3 Public Comments
- ITEM 4 Ground Rules & Norms

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- ITEM 5 Approve Minutes of Previous Meeting

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- ITEM 6 REVISIT INITIAL SNAPSHOT OF 2022-2023 BASELINE BUDGET
  - a. Preliminary Expenditure Projections
  - b. Preliminary Revenue Projections

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- ITEM 7 REVIEW PRELIMINARY 2022-2023 ED279 - COMPARISON WITH THE FINAL 2021-2022 ED279, AND ITS IMPACT ON THE INITIAL BASELINE BUDGET for 2022-2023.

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- ITEM 8 GROUP QUESTIONS & DISCUSSION / NEXT STEPS

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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

## ITEM 5 Minutes of Previous Meeting - 01/06/2022

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

Next Meeting: January 20, 2022 @ 6:00 p.m.

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**Call to Order:** 6:01 p.m.

**Welcome:**

Kate McDonald welcomed those attending the Zoom BAC meeting. Ms. McDonald reminded all that new members are welcome to submit an application to become voting members of the committee. Ms. McDonald and Mr. Penna both thanked staff for their continued support and flexibility as adjustment to schedules and remote learning are having to be done quickly to accommodate staffing shortages. Ms. McDonald felt the communication notifying parents of changes was very good.

A correction to the agenda/minutes to report that Mr. Todd Delaney was elected Vice-Chair at the December 16, 2021 meeting. A different name had been reported in error.

**Public Comments:**

There were no public comments.

**Ground Rules & Norms:**

There were no comments or changes to the ground rules and norms.

**Review of State Law – Budget Approval Process:**

Mr. Brockman reviewed the State of Maine Budget Approval Process Title 20A Sections 1482 through 1489 and the requirements that each district must adhere to. A detailed listing can be found within the BAC Packet at the District's Finance-Facilities website:

[https://www.bonnyeagle.org/school\\_board/msad6\\_finance-facilities\\_committee](https://www.bonnyeagle.org/school_board/msad6_finance-facilities_committee)



## ITEM 5 Minutes of Previous Meeting - 01/06/2022

Maine school districts must use a cost summary format to include 11 Articles. These 11 articles are:

- |   |  |
|---|--|
| 1. Regular Instruction                            | 2. Special Education                   |
| 3. Career and technical education                 | 4. Other 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 |
| 11. All other expenditures including school lunch |  |

Mr. Brockman informed the committee that the State requires 70% of school budget to be targeted to direct instruction. Direct instruction refers to Articles 1-4. Currently, the district's budget is not able to meet this requirement.

Should the district receive additional state subsidy it will be held in reserve to reduce taxes in the following fiscal year.

The budget validation process is a two-part process; part one is through a public hearing that the district usually holds the last Thursday in May and the second part is through the Statewide election held in June by vote at local polling sites.





## ITEM 5 Minutes of Previous Meeting - 01/06/2022

### Review Snapshot of Fiscal Forecast:

Mr. Brockman shared some preliminary 2022-2023 budget estimates as the State has not released the preliminary ED279 yet. Estimates by category are:

#### **Expenditures:**

10 Salaries	\$32,944,755	7.0% increase
20 Benefits	\$10,590,327	7.0% increase
30 Per Pupil	\$ 2,958,353	6.0% increase
40 Recurring	\$ 5,359,356	4.8% increase
50 Debt Service	\$ 3,090,000	3.0% increase
Supplement/Special	\$ 638,505	0.0% increase

**Total Baseline Budget      \$55,581,296    6.4% increase**

#### Revenues:

State Subsidy	\$23,479,463	8.1% increase
Balance forward	\$ 2,175,000	58.2% increase
Non-tax revenues	\$ 210,000	(19.2%) decrease
Local Assessment	\$29,716,833	2.9% increase





BUDGET ADVISORY COMMITTEE  
Maine School Administrative District No. 6

ITEM 5

Minutes of Previous Meeting - 01/06/2022

**Total Revenue** **\$55,581,296** **6.4% increase**

Mr. Brockman stressed to the committee that these are very early estimates to be used as a starting point.

**Next Meeting – January 20, 2022**

Due to the rising covid cases in Maine the committee by majority consensus decided to hold the next meeting scheduled for Thursday, January 20, 2022 at 6:00 p.m. remotely via Zoom.

The meeting adjourned at 7:37 p.m.



# BUDGET ADVISORY COMMITTEE

Maine School Administrative District No. 6



GENERAL FUND  
BUDGET

FY **23**

## REVISIT INITIAL SNAPSHOT OF 2022-2023 BASELINE BUDGET

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)
<b>10 SALARIES</b>	\$30,789,491	\$30,290,000	\$499,491	\$32,944,755	7.0%
<b>20 BENEFITS</b>	\$9,897,502	\$9,560,333	\$337,169	\$10,590,327	7.0%
<b>30 PP ALLOC</b>	\$2,790,870	\$2,590,000	\$200,870	\$2,958,353	6.0%
<b>40 RECURRING</b>	\$5,113,889	\$4,876,000	\$237,889	\$5,359,356	4.8%
<b>50 DEBT SERVICE</b>	\$3,000,000	\$3,056,600	(\$56,600)	\$3,090,000	3.0%
<b>SUPPLEMENTAL/SPECIAL 60/70/80</b>	\$638,505	\$626,000	\$12,505	\$638,505	0.0%
<p><b>PROJECTED BASELINES BUDGET ASSUMPTIONS for EXPENDITURE BUDGET</b></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>[B] - TOTL EXPENDITURES</b>	<b>\$52,230,257</b>	<b>\$50,998,933</b>	<b>\$1,231,324</b>	<b>\$55,581,296</b>	<b>6.4%</b>
<p><b>ESTIMATED YEAR END OVER/(UNDER) BUDGET &gt; \$2,913,724 5.6%</b></p>					

## ITEM 6

## FISCAL FORECAST - Revenues



### PRELIMINARY BASELINE - R E V E N U E S - by Category *for* 2022-2023

## FISCAL FORECAST

				REVENUE ASSUMPTIONS		
BASELINE REVENUES for 2021-2022	ADOPTED BUDGET 2021-2022	ANTICIPATED 2021-2022 YEAR END ACTUAL	ANTICIPATED 2021-2022 YEAR END OVER/(UNDER)	BASELINE BUDGET 2022-2023	%INC(DEC)	PROJECTED BASELINES BUDGET ASSUMPTIONS REVENUES
STATE SUBSIDY (GPA)	\$21,717,563	\$23,479,463	\$1,761,900	\$23,479,463	8.1%	STATE SUBSIDY - allow for a level funded ED279 subsidy amount which will represent a 8.1% inc or a \$1,761,900 in GPA over the 21-22 budget BALANCE FORWARD - Increase Carry Forward to \$2,175,000 which represents an \$800,000 increase over 2021-22 NON-TAX REVENUES - Reduce estimated revenues by \$50,000 to \$210,000 LOCAL ASSESSMENT - Based on an estimated 6.4% increase in expenditure budget and a 8.1% increase in subsidy over last year's budgeted amounts which results in a 2.9% or an \$825,185 increase in district Taxes
BALANCE FORWARD	\$1,375,000	\$1,375,000	\$0	\$2,175,000	58.2%	
NON-TAX REVENUES	\$260,000	\$180,500	(\$79,500)	\$210,000	(19.2%)	
LOCAL ASSESSMENT	\$28,877,694	\$28,877,694	\$0	\$29,716,833	2.9%	
[A] - TOTL REVENUES	\$52,230,257	\$53,912,657	\$1,682,400	\$55,581,296	6.4%	





# BUDGET ADVISORY COMMITTEE

Maine School Administrative District No. 6



GENERAL FUND  
BUDGET

FY **23**

ED 279 Printouts with Explanation of Funding Changes

Buxton

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## ITEM 7      ED 279 Printouts with Explanation of Funding Changes

The preliminary subsidy printout provided is based on the \$1.3 Billion in General Purpose Aid funding recommended for FY 2022-2023 by Governor Janet Mills in her FY 2022-2023 biennial budget. This amount is an additional \$41.1 million from the FY 2021-2022 enacted amount, and reflects the Governor's commitment to the state's share of 55% of education funding.

*Below is a list of enacted and proposed changes to the funding formula, on which the preliminary ED 279 calculations are based:*

- Proposed one-year revision to the teacher salary matrix for grades 1-5, and 6-8, adjusting the ratio down by one student, from 17:1 to 16:1 in each of these grade levels, (ED279 Section 1B1). As the majority of the pupil decline from October 1, 2020 to October 1, 2021 is in these grades, this adjustment considers the need to preserve staff in the face of the temporary declining enrollment, as a result of COVID-19. This adjustment also helps to boost the per pupil rate to offset the decline in pupils.

**ITEM 7      ED 279 Printouts with Explanation of Funding Changes**

- Proposed one-year revision to the economically disadvantaged student rate to reflect the challenges faced by schools in collecting the data as a result of USDA
- COVID -19 response, free meals to all students, regardless of income. The greater of the three most recent years economically disadvantaged student percentage is proposed to be used for FY 2023 funding, (ED279 Section 2C1-3).
- Proposed one-year revision to the economically disadvantaged pupil weight from .15 to .20 to again reflect the difficulty in obtaining data for this student population again, as a result of the USDA COVID-19 response, (ED279 Section 2C1-3).
- Final year of the three-year plan to transition CTE Funding to the EPS model.
- Continued progress toward minimum teacher salary of \$40,000 by including funds for SAUs with staff qualifying per 20-A §13407.

## ITEM 7      ED 279 Printouts with Explanation of Funding Changes

- We are pleased to announce that the increased state share in funding this year has resulted in a decrease to the mill expectation. The mill expectation determines a unit's required local share when multiplied times its fiscal capacity. This year it is 7.10 mills, down from 7.26 in FY 2022.

The ED 279 Subsidy Printouts are calculated using the Essential Programs and Services (EPS) Funding Formula. The Department is proud to be offering one of the most equitable school funding formulas in the nation. It is based on years of research and information, designed to respond to student needs, and to direct resources to the communities with the most need. That said, the Department understands that the formula is not responsive to every need a school administrative unit may have, especially given the different priorities in schools and communities throughout the state.





## ITEM 7 ED 279 Printouts with Explanation of Funding Changes

To consider when reviewing your FY2022-2023 ED 279:

- Remember, an increase or decrease in student enrollment, disadvantaged student population, special education costs, and other key factors in the formula have a major impact on funding for each district as the EPS model is a student-centered funding model.
- School units that have either paid off or have begun to pay principal or interest payments for State approved new school construction will realize changes in funding if either a payment no longer needs to be made or if a new payment has begun.
- Additional information regarding the preliminary FY2022-2023 ED 279 can be found at this link: <https://www.maine.gov/doe/funding/gpa/eps/22-23>



## ITEM 7      ED 279 Printouts with Explanation of Funding Changes

With all the changes made to the “formula” and our changes enrollment and valuation has had the following effect on our

2022-2023 GPA:

Debt Service Decreased; Valuation Increased; Student enrollment decreased; Prior yr disadvantaged rate used.

The change in preliminary 2022-2023 subsidy as compared to the enacted 2021-2022 was a loss of:

**(\$1,561,615.15)**



## ITEM 7 ED 279 Printouts with Explanation of Funding Changes

### State and Local Share (Total Allocation)

Maine's funding formula calculates the share of the costs of PreK-12 education between State and Local:

- The Essential Programs and Services (Total Allocation) for MSAD 6 (minus) the required Local Share\* of those costs (equals) the State Share.

\*Most local units raise above and beyond what the state requires for local share.

MSAD NO. 6	2021-2022 ED279 (Governor's February Proposal)	2021-2022 ED279 (Enacted In June by Legislature)	2022-2023 ED279 Preliminary 02/01/2022
EPS Total Allocation @ 100%	\$43,672,905.19	\$43,672,905.19	\$42,859,423.68
State Share = (Total alloc (minus) Local Share)	\$21,559,751.25	\$23,351,197.19	\$21,789,582.00
Local Share = (Total alloc (minus) State Share).	\$22,113,153.94	\$20,321,708.00	\$21,069,841.68

Difference between State Share of Governor's 2021-2022 Proposal and Legislature's enacted GPA was an increase of \$1,791,445.94 in the State Share. The difference between State Share of the Governor's 2022-2023 GPA proposal and the 2021-2022 enacted GPA was **(\$1,561,615.19)**



# BUDGET ADVISORY COMMITTEE

Maine School Administrative District No. 6



GENERAL FUND  
BUDGET

FY **23**

PRELIMINARY 2021-2022 ED279  
(2021-2022 Budget is based on this Report)

Buxton

Hollis

Limington

Standish

Frye Island





# BUDGET ADVISORY COMMITTEE

## Maine School Administrative District No. 6

ED 279

### Section 1

STATE OF MAINE DEPARTMENT OF EDUCATION  
AUGUSTA 04333**22 Preliminary ED279**

1/25/2021

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

ORG ID : 587

RSU 06/MSAD 06

2021 - 2022

## Section 1: Computation of EPS Rates

## A) Attending Counts:

	Pre K-K		1-5		6-8		PreK-8		9-12		Total
1) Attending Pupils (October 2019)	327.0	+	1,284.0	+	802.0	=	2,413.0	+	1,124.0	=	3,537.0
2) Attending Pupils (October 2020)	305.0	+	1,197.0	+	793.0	=	2,295.0	+	1,122.0	=	3,417.0
3) Attending Pupils Average	316.0	+	1,240.5	+	797.5	=	2,354.0	+	1,123.0	=	3,477.0
							67.70 %		32.30 %		100.00 %

Section : 1

**Attending Pupils**  
**3,477.0**

B) Staff Positions	PreK-K EPS FTE	Student to Staff	+	1-5 EPS FTE	Student to Staff	+	6-8 EPS FTE	Student to Staff	+	9-12 EPS FTE	Student to Staff	=	EPS FTE Total	+	Actual FTE Total	=	% of EPS	x	SAU Data in EPS Matrix	=	Adjusted EPS Salary	=	Elementary Salary	Secondary Salary
1) Teachers	21.07	(15:1)	+	77.53	(16:1)	+	46.91	(17:1)	+	70.19	(16:1)	=	215.70	÷	231.1	=	0.93	x	12,307,990	=	11,487,662	=	7,777,382	3,710,280
2) Guidance	0.90	(350:1)	+	3.54	(350:1)	+	2.28	(350:1)	+	4.49	(250:1)	=	11.22	÷	16.1	=	0.70	x	867,661	=	604,543	=	409,288	195,255
3) Librarians	0.40	(800:1)	+	1.55	(800:1)	+	1.00	(800:1)	+	1.40	(800:1)	=	4.35	÷	4.0	=	1.09	x	241,658	=	262,578	=	177,771	84,807
4) Health	0.40	(800:1)	+	1.55	(800:1)	+	1.00	(800:1)	+	1.40	(800:1)	=	4.35	÷	9.0	=	0.48	x	502,463	=	242,649	=	164,278	78,371
5) Education Techs	2.77	(114:1)	+	10.88	(114:1)	+	2.56	(312:1)	+	3.55	(316:1)	=	19.76	÷	29.6	=	0.67	x	663,230	=	442,825	=	299,802	143,023
6) Library Techs	0.63	(500:1)	+	2.48	(500:1)	+	1.60	(500:1)	+	2.25	(500:1)	=	6.95	÷	3.0	=	2.32	x	70,731	=	163,954	=	111,000	52,954
7) Clerical	1.58	(200:1)	+	6.20	(200:1)	+	3.99	(200:1)	+	5.62	(200:1)	=	17.39	÷	24.0	=	0.72	x	894,707	=	648,108	=	438,782	209,326
8) School Admin.	1.04	(305:1)	+	4.07	(305:1)	+	2.61	(305:1)	+	3.57	(315:1)	=	11.28	÷	11.0	=	1.03	x	1,026,305	=	1,052,722	=	712,714	340,008

## C) Computation of Benefits:

	Percentage		Elementary Salary	Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X	8,528,719	4,068,713	=	1,620,457	773,055
2) Education & Library Technicians	36.00%	X	410,802	195,977	=	147,889	70,552
3) Clerical	29.00%	X	438,782	209,326	=	127,247	60,705
4) School Administrators	14.00%	X	712,714	340,008	=	99,780	47,601

## D) Other Support Per-Pupil Costs:

	PreK-8	9-12	Elementary Students	Secondary Students		Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	46	46	X	2,354.0	=	108,284	51,658
2) Supplies and Equipment	399	552	X	2,354.0	=	939,246	619,896
3) Professional Development	68	68	X	2,354.0	=	160,072	76,364
4) Instructional Leadership Support	32	32	X	2,354.0	=	75,328	35,936
5) Co- and Extra-Curricular Student	43	132	X	2,354.0	=	101,222	148,236
6) System Administration/Support	135	135	X	2,354.0	=	317,790	151,605
7) Operations & Maintenance	1168	1387	X	2,354.0	=	2,749,472	1,557,601

## E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	1.08
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## Section 1: Totals

Divided by Attending Pupils:

Calculated EPS Rates Per Pupil:

**EPS Rates Per Pupil. Elem \$7,372 / Sec \$7,833**

815,944	389,255
17,353,748	8,796,488
2,354.0	1,123.0
=	=
7,372	7,833

Preliminary FY 2021-2022 Governor's Biennial Budget – Adjustments may be made to these printouts throughout FY 22



# BUDGET ADVISORY COMMITTEE

## Maine School Administrative District No. 6

ED 279

### Section 2

STATE OF MAINE DEPARTMENT OF EDUCATION  
AUGUSTA 04333

### 22 Preliminary ED279

1/2!

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

ORG ID : 587

RSU 06/MSAD 06

2021 - 2022

#### Section 2: Operating Cost Allocations

Section : 2

##### A) Subsidizable Pupils ( Includes Superintendent Transfers )

		4YO/PreK	K-8	9-12	Total
1)	October 2019	64.0 +	2,344.0 +	1,115.0 =	3,523.0
2)	October 2020 (may include 4YO/PreK estimates)	62.0 +	2,230.0 +	1,112.0 =	3,404.0
3)	Subsidizable Pupils Average	63.0 +	2,287.0 +	1,113.5 =	3,463.5

##### B) Basic Counts

##### Average Pupils

SAU EPS Rates from  
Page 1

Basic Cost Allocations

1)	4YO/PreK Pupils (Most Recent Oct Only)	62.0	X	7,372 =	457,064.00
2)	K-8 Pupils	2,287.0	X	7,372 =	16,859,764.00
3)	9-12 Pupils	1,113.5	X	7,833 =	8,722,045.50
4)	Adult Education Courses at .1	3.3	X	7,833 =	25,848.90
5)	4YO/PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X	7,372 =	0.00
6)	K-8 Equiv. Instruction Pupils	3.000	X	7,372 =	22,116.00
7)	9-12 Equiv. Instruction Pupils	4.375	X	7,833 =	34,269.38

##### C) Weighted Counts (Most Recent Oct Only)

Pupils

EPS Weights

SAU EPS Rates from  
Page 1

Weighted Cost Allocations

1)	4YO/PreK Disadvantaged @ 0.3595	22.3	X	0.15	X	7,372 =	24,659.34
2)	K-8 Disadvantaged @ 0.3595	822.2	X	0.15	X	7,372 =	909,188.76
3)	9-12 Disadvantaged @ 0.3595	400.3	X	0.15	X	7,833 =	470,332.49
4)	4YO/PreK English Learners	0.0	X	0.700	X	7,372 =	0.00
5)	K-8 English Learners	4.0	X	0.700	X	7,372 =	20,641.60
6)	9-12 English Learners	2.0	X	0.700	X	7,833 =	10,966.20

Disadvantaged

##### D) Targeted Funds

Pupils

EPS Weights

EPS Targeted  
Amount

Targeted Cost Allocations

1)	4YO/PreK Student Assessment (Most Recent Oct Only)	62.0	X			52.00 =	3,224.00
2)	K-8 Student Assessment	2,287.0	X			52.00 =	118,924.00
3)	9-12 Student Assessment	1,113.5	X			52.00 =	57,902.00
4)	4YO/PreK Technology Resources (Most Recent Oct Only)	62.0	X			113.00 =	7,006.00
5)	K-8 Technology Resources	2,287.0	X			113.00 =	258,431.00
6)	9-12 Technology Resources	1,113.5	X			340.00 =	378,590.00
7)	4YO/PreK Pupils (Most Recent Oct Only)	62.0	X	0.10	X	7,372 =	45,706.40
8)	K-2 Pupils	763.0	X	0.10	X	7,372 =	562,483.60
9)	4YO/PreK Disadvantaged Targeted (Most Recent Oct Only)	22.3	X	0.05	X	7,372 =	8,219.78
10)	K-8 Disadvantaged Targeted	822.2	X	0.05	X	7,372 =	303,062.92
11)	9-12 Disadvantaged Targeted	400.3	X	0.05	X	7,833 =	156,777.50

##### E) Isolated Small School Adjustment

1)	PreK-8 Isolated Small School Adjustment					=	0.00
2)	9-12 Isolated Small School Adjustment					=	0.00

#### Section 2: Operating Allocation Totals

= 29,457,223.37

Preliminary FY 2021-2022 Governor's Biennial Budget – Adjustments may be made to these printouts throughout FY 22



# BUDGET ADVISORY COMMITTEE

## Maine School Administrative District No. 6

### Section 3

ED 279

STATE OF MAINE DEPARTMENT OF EDUCATION  
AUGUSTA 04333

**22 Preliminary ED279**

1/25/2021

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

ORG ID : 587

RSU 06/MSAD 06

2021 - 2022

#### Section 3: Other Allocations

##### A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2019 - 2020	144,453.33	X	101.80%	=	147,053.49
2)	Special Education - EPS Allocation		X		=	8,313,700.98
3)	Special Education - High-Cost Out-of-District Allocation		X		=	86,621.00
4)	Transportation Operating - EPS Allocation		X		=	2,732,520.36
5)	Approved Bus Allocation (Purchase Year FY 21 or earlier)		X		=	<u>242,570.00</u>
Total Other Subsidizable Costs						= 11,522,465.83

##### B) Teacher Retirement Amount (Normalized Cost)

**Debt Service**  
**\$1,777,679.67**

Total Adjusted Operating Allocation (Page2 ) plus Total other Subsidizable Costs plus Teacher Retirement = 41,895,225.52

##### C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Principal		Interest		Total
	SAD #06	11/01/2021	NEW BUXTON ELEMENTARY SCHOOL	1,291,975.00	+	233,607.99	=	1,525,582.99
		05/01/2022	NEW BUXTON ELEMENTARY SCHOOL	0.00	+	252,096.68	=	252,096.68
2)	Total Debt Service Principal & Interest Payments			1,291,975.00		485,704.67		<u>1,777,679.67</u>
3)	Approved Lease for 2020 - 21			RSU 06/MSAD 06				0.00
4)	Approved Lease Purchase for 2020 - 21 for			RSU 06/MSAD 06				0.00

Total Debt Service Allocation = 1,777,679.67

Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) = 43,672,905.19

Preliminary FY 2021-2022 Governor's Biennial Budget – Adjustments may be made to these printouts throughout FY 22



# BUDGET ADVISORY COMMITTEE

## Maine School Administrative District No. 6

ED 279

### Section 4

STATE OF MAINE DEPARTMENT OF EDUCATION  
AUGUSTA 04333**22 Preliminary ED279**

1/25/2021

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

ORG ID : 587

RSU 06/MSAD 06

2021 - 2022

## Section 4 : Calculation of Required Local Contribution - Mil Expectation

Section : 4

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

Member Municipality	Average Subsidizable Pupils	Percentage of Total Pupils	Oper., Othr Sub, & Tchr. Ret. Allocation Distribution	Municipal Debt Allocation Distribution	Total Municipal Allocation Distribution as a Percentage of Pupils
Buxton	1057.5	30.73%	12,874,402.80 +	546,280.96 =	13,420,683.76
Frye Island	0.0	0.00%	0.00 +	0.00 =	0.00
Hollis	671.0	19.50%	8,169,568.98 +	346,647.54 =	8,516,216.52
Limington	533.5	15.50%	6,493,759.96 +	275,540.35 =	6,769,300.31
Standish	1179.0	34.27%	14,357,493.78 +	609,210.82 =	14,966,704.60
<b>Total</b>	<b>3,441.0</b>	<b>100.00%</b>	<b>41,895,225.52</b>	<b>1,777,679.67</b>	<b>43,672,905.19</b>

## B) State Valuation by Member Municipality

Member Municipality	3-Yr Average or Previous Yr State Valuation	Mil Expectation	Total Municipal Allocation Distribution per Valuation x Mil Expectation
Buxton	830,566,667	7.90	6,561,476.67
Frye Island	161,616,667	7.90	1,276,771.67
Hollis	499,016,667	7.90	3,942,231.67
Limington	350,633,333	7.90	2,770,003.33
Standish	1,118,916,667	7.90	8,839,441.67
<b>Total</b>	<b>2,960,750,001</b>		<b>23,389,925.01</b>

← **Mill Rate Expectation**  
**7.90 Mils**

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

Member Municipality	Total Allocation by Municipality	Required Local Contribution by Municipality	Calculated Mil Rate	State Contribution by Municipality (Prior to adjustments)
Buxton	13,420,683.76 -	6,561,476.67	7.90	6,859,207.09
Frye Island	0.00 -	0.00	0.00	0.00
Hollis	8,516,216.52 -	3,942,231.67	7.90	4,573,984.85
Limington	6,769,300.31 -	2,770,003.33	7.90	3,999,296.98
Standish	14,966,704.60 -	8,839,441.67	7.90	6,127,262.93
<b>Total</b>	<b>43,672,905.19 -</b>	<b>22,113,153.34</b>		<b>21,559,751.85</b>

Preliminary FY 2021-2022 Governor's Biennial Budget – Adjustments may be made to these printouts throughout FY 22





# BUDGET ADVISORY COMMITTEE

## Maine School Administrative District No. 6

ED 279

### Section 5

STATE OF MAINE DEPARTMENT OF EDUCATION  
AUGUSTA 04333**22 Preliminary ED279** 1/25/2021

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

ORG ID : 587

RSU 06/MSAD 06

2021 - 2022

## Section 5: Totals and Adjustments

ction 5: Totals and Adjustments

Section : 5

	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment	43,672,905.19	22,113,153.34	21,559,751.85
6) Totals after adjustment to Local and State Contributions	43,672,905.19	22,113,153.34	21,559,751.85
B) Other Adjustments to State Contribution Only			
1) Plus Audit Adjustments			0.00
2) Less Audit Adjustments			0.00
3) Less Adjustment for Unappropriated Local Contribution			0.00
4) Less Adjustment for Unallocated Balance in Excess of 3%			0.00
5) Special Education Budgetary Hardship Adjustment			0.00
6) Career & Technical Education Center Allocation			0.00
7) Plus Long-Term Drug Treatment Centers Adjustment			0.00
8) Education Service Center Member Allocation			157,810.89
9) Minimum Teacher's Salary Adjustment			0.00
10) Less MaineCare Seed - Private			0.00
11) Less MaineCare Seed - Public			0.00
C) Adjusted State Contribution			21,717,562.74
Local and State Percentages Prior to Adjustments :	Local Share % = 50.63 %	State Share % = 49.37 %	
Local and State Percentages After Adjustments :	Local Share % = 50.63 %	State Share % = 49.37 %	
FYI : 100% EPS Allocation	43,672,905.19		

Local & State Shares

\$22,113,153.34

\$21,559,751.85

**Local &  
\$22,113,153.34****State Shares  
\$21,559,751.85**

## Section F: Adjusted Local Contribution by Town

## \*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Buxton	13,420,683.76	6,561,476.67	29.67%	7.90
Hollis	8,516,216.52	3,942,231.67	17.83%	7.90
Limington	6,769,300.31	2,770,003.33	12.53%	7.90
Standish	14,966,704.60	8,839,441.67	39.97%	7.90
Totals	43,672,905.19	22,113,153.34	100.00%	

Preliminary FY 2021-2022 Governor's Biennial Budget – Adjustments may be made to these printouts throughout FY 22



# BUDGET ADVISORY COMMITTEE

Maine School Administrative District No. 6



GENERAL FUND  
BUDGET

FY **23**

ENACTED 2021-2022 ED279

(This GPA AMOUNT was enacted by  
legislature AFTER our local budget was approved)

Buxton

Hollis

Limington

Standish

Frye Island



# BUDGET ADVISORY COMMITTEE

## Maine School Administrative District No. 6

ED 279

### Section 5

STATE OF MAINE DEPARTMENT OF EDUCATION  
AUGUSTA 04333**22 ENACTED ED279**

1/21/2022

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

ORG ID : 587

RSU 06/MSAD 06

2021 - 2022

## Section 5: Totals and Adjustments

**A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment****Totals after adjustment to Local and State Contributions****B) Other Adjustments to State Contribution Only**

	Total Allocation	Local Contribution	State Contribution
1) Plus Audit Adjustments	43,672,905.19	20,321,708.00	23,351,197.19
2) Less Audit Adjustments			0.00
3) Less Adjustment for Unappropriated Local Contribution			0.00
4) Less Adjustment for Unallocated Balance in Excess of 3%			0.00
5) Special Education Budgetary Hardship Adjustment			0.00
6) Career & Technical Education Center Allocation			0.00
7) Plus Long-Term Drug Treatment Centers Adjustment			0.00
8) Education Service Center Member Allocation			157,810.89
9) Minimum Teacher's Salary Adjustment			0.00
10) Less MaineCare Seed - Private			(14,013.26)
11) Less MaineCare Seed - Public			(21,308.26)

**Local &  
\$20,321,708.00****State Shares  
\$23,351,197.19  
\$21,559,751.85  
\$1,791,445.34****From Preliminary Ed279  
INCREASE IN STATE GPA****C) Adjusted State Contribution**

Local and State Percentages Prior to Adjustments :

Local and State Percentages After Adjustments :

FYI : 100% EPS Allocation

Local Share % = 6.53 %	State Share % = 53.47 %
Local Share % = 6.53 %	State Share % = 53.47 %
43,672,905.19	

## Section F: Adjusted Local Contribution by Town

## Member Municipality

	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Buxton	13,420,683.76	6,029,914.00	29.67%	7.26
Hollis	8,516,216.52	3,622,861.00	17.83%	7.26
Limington	6,769,300.31	2,545,598.00	12.53%	7.26
Standish	14,966,704.60	8,123,335.00	39.97%	7.26
Totals	43,672,905.19	20,321,708.00	100.00%	

## \*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

Preliminary Enacted per PL2021 Ch 398 - Adjustments may be made to these printouts throughout FY 22



# BUDGET ADVISORY COMMITTEE

Maine School Administrative District No. 6



GENERAL FUND  
BUDGET

FY **23**

## PRELIMINARY 2022-2023 ED279

(This ED279 is from the Governor's proposed 2022-2023 budget - must be reviewed/revised and enacted by the Legislature before it is final)

Buxton

Hollis

Limington

Standish

Frye Island





# BUDGET ADVISORY COMMITTEE

## Maine School Administrative District No. 6

ED 279

### Section 1

STATE OF MAINE DEPARTMENT OF EDUCATION  
AUGUSTA 04333

### 23 Preliminary ED279

1/18/2022

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

ORG ID : 587

RSU 06/MSAD 06

2022 - 2023

#### Section 1: Computation of EPS Rates

##### A) Attending Counts:

	PreK-K		1-5		6-8		PreK-8		9-12		Total
1) Attending Pupils (October 2020)	305.0	+	1,197.0	+	793.0	=	2,295.0	+	1,122.0	=	3,417.0
2) Attending Pupils (October 2021)	295.0	+	1,200.0	+	770.0	=	2,265.0	+	1,060.0	=	3,325.0
3) Attending Pupils Average	300.0	+	1,198.5	+	781.5	=	2,280.0	+	1,091.0	=	3,371.0
							67.64 %		32.36 %		100.00 %

Section : 1

**Attending Pupils**  
**3,371**  
**3,477**

##### B) Staff Positions

Staff Positions		PreK-K EPS FTE	Student to Staff	+	1-5 EPS FTE	Student to Staff	+	6-8 EPS FTE	Student to Staff	+	9-12 EPS FTE	Student to Staff	=	EPS FTE Total	+	Actual FTE Total	=	% Of EPS	SAU Data in EPS Matrix	=	Adjusted EPS Salary	=	Elementary Salary	=	Secondary Salary	
1)	Teachers	20.00	(15: 1)	+	74.91	(16:1)	+	48.84	(16:1)	+	68.19	(16:1)	=	211.94	÷	238.6	=	0.89	x	12,729,282	=	11,306,785	=	7,647,425	=	3,659,360
2)	Guidance	0.86	(350: 1)	+	3.42	(350:1)	+	2.23	(350:1)	+	4.36	(250:1)	=	10.88	÷	18.9	=	0.58	x	1,036,307	=	596,467	=	403,425	=	193,042
3)	Librarians	0.38	(800: 1)	+	1.50	(800:1)	+	0.98	(800:1)	+	1.36	(800:1)	=	4.21	÷	3.0	=	1.40	x	180,001	=	252,828	=	171,002	=	81,826
4)	Health	0.38	(800: 1)	+	1.50	(800:1)	+	0.98	(800:1)	+	1.36	(800:1)	=	4.21	÷	9.0	=	0.47	x	531,678	=	248,932	=	168,367	=	80,565
5)	Education Techs	2.63	(114: 1)	+	10.51	(114:1)	+	2.50	(312:1)	+	3.45	(316:1)	=	19.10	÷	30.2	=	0.63	x	698,883	=	442,057	=	298,988	=	143,069
6)	Library Techs	0.60	(500: 1)	+	2.40	(500:1)	+	1.56	(500:1)	+	2.18	(500:1)	=	6.74	÷	4.6	=	1.47	x	107,913	=	158,163	=	106,975	=	51,188
7)	Clerical	1.50	(200: 1)	+	5.99	(200:1)	+	3.91	(200:1)	+	5.46	(200:1)	=	16.86	÷	22.0	=	0.77	x	832,069	=	637,481	=	431,165	=	206,316
8)	School Admin.	0.98	(305: 1)	+	3.93	(305:1)	+	2.56	(305:1)	+	3.46	(315:1)	=	10.94	÷	11.0	=	0.99	x	1,041,703	=	1,035,922	=	700,653	=	335,269

##### C) Computation of Benefits:

	Percentage		Elementary Salary		Secondary Salary		Elementary Benefits		Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X	8,390,219		4,014,793	=	1,594,142		762,811
2) Education & Library Technicians	36.00%	X	405,963		194,257	=	146,147		69,933
3) Clerical	29.00%	X	431,165		206,316	=	125,038		59,832
4) School Administrators	14.00%	X	700,653		335,269	=	98,091		46,938

##### D) Other Support Per-Pupil Costs:

	PreK-8	9-12		Elementary Students		Secondary Students		Elementary Support		Secondary Support
1) Substitute Teachers (1/2 Day)	47	47	X	2,280.0		1,091.0	=	107,160		51,277
2) Supplies and Equipment	405	560	X	2,280.0		1,091.0	=	923,400		610,960
3) Professional Development	69	69	X	2,280.0		1,091.0	=	157,320		75,279
4) Instructional Leadership Support	33	33	X	2,280.0		1,091.0	=	75,240		36,003
5) Co- and Extra-Curricular Student	44	134	X	2,280.0		1,091.0	=	100,320		146,194
6) System Administration/Support	135	135	X	2,280.0		1,091.0	=	307,800		147,285
7) Operations & Maintenance	1186	1408	X	2,280.0		1,091.0	=	2,704,080		1,536,128

##### E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	1.08
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#### Section 1: Totals

Divided by Attending Pupils:

Calculated EPS Rates Per Pupil:

**23 EPS Rates Per Pupil. Elem \$7,487 / Sec \$7,954**

**22 EPS Rates Per Pupil. Elem \$7,372 / Sec \$7,833**

÷

=

802,813	384,153
17,069,551	8,677,428
2,280.0	1,091.0
7,487	7,954

Preliminary FY 2022-2023 Governor's Supplemental Budget - Adjustments may be made to these printouts throughout FY 23



# BUDGET ADVISORY COMMITTEE

## Maine School Administrative District No. 6

ED 279

STATE OF MAINE DEPARTMENT OF EDUCATION  
AUGUSTA 04333

1/

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

ORG ID : 587

RSU 06/MSAD 06

2022 - 2023

## Section 2: Operating Cost Allocations

Section : 2

## A) Subsidizable Pupils ( Includes Superintendent Transfers )

		4YO/PreK	K-8	9-12	Total
1)	October 2020	62.0 +	2,230.0 +	1,112.0 =	3,404.0
2)	October 2021 (may include 4YO/PreK estimates)	62.0 +	2,202.0 +	1,049.0 =	3,313.0
3)	Subsidizable Pupils Average	62.0 +	2,216.0 +	1,080.5 =	3,358.5

## B) Basic Counts

		Average Pupils		SAU EPS Rates from Page 1	Basic Cost Allocations
1)	4YO/PreK Pupils (Most Recent Oct Only)	62.0	X	7,487 =	464,194.00
2)	K-8 Pupils	2,216.0	X	7,487 =	16,591,192.00
3)	9-12 Pupils	1,080.5	X	7,954 =	8,594,297.00
4)	Adult Education Courses at .1	9.2	X	7,954 =	73,176.80
5)	4YO/PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X	7,487 =	0.00
6)	K-8 Equiv. Instruction Pupils	1.875	X	7,487 =	14,038.13
7)	9-12 Equiv. Instruction Pupils	4.500	X	7,954 =	35,793.00

## C) Weighted Counts

(Most Recent Oct Only)

		Pupils	EPS Weights	SAU EPS Rates from Page 1	Weighted Cost Allocations
1)	4YO/PreK Disadvantaged @ 0.3595	22.3	X 0.20	7,487 =	33,392.02
2)	K-8 Disadvantaged @ 0.3595	796.7	X 0.20	7,487 =	1,192,978.58
3)	9-12 Disadvantaged @ 0.3595	388.4	X 0.20	7,954 =	617,866.72
4)	4YO/PreK English Learners	0.0	X 0.700	7,487 =	0.00
5)	K-8 English Learners	3.0	X 0.700	7,487 =	15,722.70
6)	9-12 English Learners	2.0	X 0.700	7,954 =	11,135.60

Disadvantaged

## D) Targeted Funds

		Pupils	EPS Weights	EPS Targeted Amount	Targeted Cost Allocations
1)	4YO/PreK Student Assessment (Most Recent Oct Only)	62.0	X	53.00 =	3,286.00
2)	K-8 Student Assessment	2,216.0	X	53.00 =	117,448.00
3)	9-12 Student Assessment	1,080.5	X	53.00 =	57,266.50
4)	4YO/PreK Technology Resources (Most Recent Oct Only)	62.0	X	115.00 =	7,130.00
5)	K-8 Technology Resources	2,216.0	X	115.00 =	254,840.00
6)	9-12 Technology Resources	1,080.5	X	345.00 =	372,772.50
7)	4YO/PreK Pupils (Most Recent Oct Only)	62.0	X 0.10	7,487 =	46,419.40
8)	K-2 Pupils	729.5	X 0.10	7,487 =	546,176.65
9)	4YO/PreK Disadvantaged Targeted (Most Recent Oct Only)	22.3	X 0.05	7,487 =	8,348.01
10)	K-8 Disadvantaged Targeted	796.7	X 0.05	7,487 =	298,244.65
11)	9-12 Disadvantaged Targeted	388.4	X 0.05	7,954 =	154,466.68

## E) Isolated Small School Adjustment

1)	PreK-8 Isolated Small School Adjustment	=	0.00
2)	9-12 Isolated Small School Adjustment	=	0.00

## Section 2: Operating Allocation Totals

29,510,184.94

Preliminary FY 2022-2023 Governor's Supplemental Budget - Adjustments may be made to these printouts throughout FY 23



# BUDGET ADVISORY COMMITTEE

## Maine School Administrative District No. 6

ED 279

STATE OF MAINE DEPARTMENT OF EDUCATION  
AUGUSTA 04333

1/18/2022

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

ORG ID : 587

RSU 06/MSAD 06

2022 - 2023

## Section 3: Other Allocations

Section : 3

## A) Other Subsidizable Costs

	Base Year Expenditure		Inflation Adjustment		
1) Gifted & Talented Expenditures from 2020 - 2021	182,036.33	X	101.50%	=	184,766.87
2) Special Education - EPS Allocation		X		=	7,421,423.40
3) Special Education - High-Cost Out-of-District Allocation		X		=	55,961.88
4) Transportation Operating - EPS Allocation		X		=	2,710,004.63
5) Approved Bus Allocation (Purchase Year FY 22 or earlier)		X		=	<u>331,586.00</u>
Total Other Subsidizable Costs					= 10,703,742.78

## B) Teacher Retirement Amount (Normalized Cost)

940,713.57

**23 Debt Service - \$1,704,782.39**

Total Adjusted Operating Allocation (Page 2) plus Total other Subsidizable Costs plus Teacher Retirement = 41,154,641.29

**22 Debt Service - \$1,777,679.67**

## C) Debt Service Allocations

1) Town / District	Payment Date	Name of Project	Principal		Interest		Total
SAD #06	11/01/2022	NEW BUXTON ELEMENTARY SCHOOL	1,291,975.00	+	196,724.52	=	1,488,699.52
	05/01/2023	NEW BUXTON ELEMENTARY SCHOOL	0.00	+	216,082.87	=	216,082.87
2) Total Debt Service Principal & Interest Payments			1,291,975.00		412,807.39		<u>1,704,782.39</u>
3) Approved Lease for 2021 - 22		RSU 06/MSAD 06					0.00
4) Approved Lease Purchase for 2021 - 22 for		RSU 06/MSAD 06					0.00

Total Debt Service Allocation = 1,704,782.39

Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) = 42,859,423.68

Preliminary FY 2022-2023 Governor's Supplemental Budget - Adjustments may be made to these printouts throughout FY 23



# BUDGET ADVISORY COMMITTEE

## Maine School Administrative District No. 6

ED 279

STATE OF MAINE DEPARTMENT OF EDUCATION  
AUGUSTA 04333

1/18/2022

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

ORG ID : 587

RSU 06/MSAD 06

2022 - 2023

#### Section 4 : Calculation of Required Local Contribution - Mil Expectation

Section : 4

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

Member Municipality	Average Subsidizable Pupils	Percentage of Total Pupils	Oper., Othr Sub, & Tchr. Ret. Allocation Distribution		Municipal Debt Allocation Distribution	Total Municipal Allocation Distribution as a Percentage of Pupils
Buxton	1014.5	30.48%	12,543,934.67	+	519,617.67 =	13,063,552.34
Frye Island	0.0	0.00%	0.00	+	0.00 =	0.00
Hollis	628.5	18.89%	7,774,111.74	+	322,033.39 =	8,096,145.13
Limington	540.0	16.23%	6,679,398.28	+	276,686.18 =	6,956,084.46
Standish	1145.0	34.40%	14,157,196.60	+	586,445.15 =	14,743,641.75
Total	3,328.0	100.00%	41,154,641.29		1,704,782.39	42,859,423.68

##### B) State Valuation by Member Municipality

Member Municipality	3-Yr Average or Previous Yr State Valuation	Mil Expectation	Total Municipal Allocation Distribution per Valuation x Mil Expectation
Buxton	884,350,000	7.10	6,278,885.00
Frye Island	172,766,667	7.10	1,226,643.34
Hollis	531,716,667	7.10	3,775,188.34
Limington	378,966,667	7.10	2,690,663.34
Standish	1,172,550,000	7.10	8,325,105.00
Total	3,140,350,001	7.10	22,296,485.02

23 Mill Rate Expectation - 7.10 Mils  
22 Mill Rate Expectation - 7.90 Mils

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

Member Municipality	Total Allocation by Municipality	Required Local Contribution by Municipality	Calculated Mil Rate	State Contribution by Municipality (Prior to adjustments)
Buxton	13,063,552.34 -	6,278,885.00	7.10	6,784,667.34
Frye Island	0.00 -	0.00	0.00	0.00
Hollis	8,096,145.13 -	3,775,188.34	7.10	4,320,956.79
Limington	6,956,084.46 -	2,690,663.34	7.10	4,265,421.12
Standish	14,743,641.75 -	8,325,105.00	7.10	6,418,536.75
Total	42,859,423.68 -	21,069,841.68		21,789,582.00

Preliminary FY 2022-2023 Governor's Supplemental Budget - Adjustments may be made to these printouts throughout FY 23





# BUDGET ADVISORY COMMITTEE

## Maine School Administrative District No. 6

ED 279

STATE OF MAINE DEPARTMENT OF EDUCATION  
AUGUSTA 04333

1/18/2022

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

ORG ID : 587

RSU 06/MSAD 06

2022 - 2023

#### Section 5: Totals and Adjustments

#### A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment

Section : 5		
Total Allocation	Local Contribution	State Contribution
42,859,423.68	21,069,841.68	21,789,582.00
42,859,423.68	21,069,841.68	21,789,582.00

#### Totals after adjustment to Local and State Contributions

#### B) Other Adjustments to State Contribution Only

1) Plus Audit Adjustments		0.00
2) Less Audit Adjustments		0.00
3) Less Adjustment for Unappropriated Local Contribution		0.00
4) Less Adjustment for Unallocated Balance in Excess of 3%		0.00
5) Special Education Budgetary Hardship Adjustment		0.00
6) Career & Technical Education Center Allocation		0.00
7) Plus Long-Term Drug Treatment Centers Adjustment		0.00
8) Education Service Center Member Allocation		158,325.86
9) Minimum Teacher's Salary Adjustment		0.00
10) Less MaineCare Seed - Private		0.00
11) Less MaineCare Seed - Public		0.00

23 Local &  
\$21,069,841.68  
From 22 Ed279

23 State Shares  
\$21,789,582.00  
\$21,559,751.85  
\$228,830.15

#### C) Adjusted State Contribution

INCREASE IN STATE GPA

Local and State Percentages Prior to Adjustments :

Local Share % = 9.16 % State Share % = 50.84 %

Local and State Percentages After Adjustments :

Local Share % = 9.16 % State Share % = 50.84 %

FYI : 100% EPS Allocation

42,859,423.68

#### Section F: Adjusted Local Contribution by Town

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Buxton	13,063,552.34	6,278,885.00	29.80%	7.10
Hollis	8,096,145.13	3,775,188.34	17.92%	7.10
Limington	6,956,084.46	2,690,663.34	12.77%	7.10
Standish	14,743,641.75	8,325,105.00	39.51%	7.10
Totals	42,859,423.68	21,069,841.68	100.00%	

Preliminary FY 2022-2023 Governor's Supplemental Budget - Adjustments may be made to these printouts throughout FY 23



# BUDGET ADVISORY COMMITTEE

Maine School Administrative District No. 6



GENERAL FUND  
BUDGET

FY **23**

## REVIEW REVISED SNAPSHOT OF 2022-2023 REVENUES

Buxton

Hollis

Limington

Standish

Frye Island

## FISCAL FORECAST - Revised Revenues



PRELIMINARY REVISED - R E V E N U E S - by Category for 2022-2023

**FISCAL FORECAST**

BASELINE REVENUES for 2021-2022	ADOPTED BUDGET 2021-2022	ANTICIPATED 2021-2022 YEAR END ACTUAL	ANTICIPATED 2021-2022 YEAR END OVER/(UNDER)	REVENUE ASSUMPTIONS	
				REVISED BUDGET 2022-2023	%INC(DEC)
STATE SUBSIDY (GPA)	\$21,717,563	\$23,479,463	\$1,761,900	\$21,789,582	0.3%
BALANCE FORWARD	\$1,375,000	\$1,375,000	\$0	\$1,375,000	0.0%
NON-TAX REVENUES	\$260,000	\$180,500	(\$79,500)	\$210,000	(19.2%)
LOCAL ASSESSMENT	\$28,877,694	\$28,877,694	\$0	\$32,206,714	11.5%
[A] - TOTL REVENUES	\$52,230,257	\$53,912,657	\$1,682,400	\$55,581,296	6.4%
		\$2,913,724	5.6%		

**PROJECTED  
BASELINES BUDGET ASSUMPTIONS  
REVENUES**

STATE SUBSIDY - REVISED ED279 subsidy amount which IS BASED ON THE PRELIMINARY ED279 - this represents a (\$1,761,900) DECREASE in GPA compared to the initial 22-23 estimated GPA

BALANCE FORWARD - Carry Forward of \$1,375,000 represents the same carry forward as 2021-22

NON-TAX REVENUES - Reduce estimated revenues from \$260,000 to \$210,000 a reduction of \$50,000

LOCAL ASSESSMENT - Based on an estimated 6.4% increase in expenditure budget and a 0.3% increase in subsidy over last year's budgeted amount which translate to an 11.5% or an \$3,329,020 increase in district Taxes

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 Meeting Dates:

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



## District Budget Meeting Dates:

**DISTRICT BUDGET MEETING**  
Thursday, May 26, 2022 at BEHS Gym

**BUDGET VALIDATION REFERENDUM**  
Tuesday, June 14, 2022 at each Town  
Polling site

# Questions/Discussions?





BUDGET ADVISORY COMMITTEE  
Maine School Administrative District No. 6

## ITEM 7

## BAC Voting Members

### Parents/Guardians/Residents -

not to exceed 12 members

1 Deb Black Limington

2 Peter Burns Buxton

3 Isabel Higgins Standish

4 Eric Kuntz Hollis

5 Kate McDonald Standish

6 Shawn Sheehan Standish

7 Margret Welch Standish 1/6/22

### Municipality -

not to exceed 10 with one from each town

1 Todd Delaney - Standish

2 Mary Hoffman - Hollis

### Board Members -

not to exceed 2 members

Board Chair or designee

Chair of Finance-Facilities or designee

### MSAD 6 Staff or Faculty -

not to exceed 4 members

1 Adam Thibodeau/Facilities Co-Director

2 Molly Mingioni/BCES Assistant Principal

### Administrators -

not to exceed 2 members

1 Katie Hawes-Special Education Director

2 Craig Pendleton/BCES Building Principal

### Bonny Eagle Students -

not to exceed 4 members

1 Luke Plummer BEHS



