



Maine School Administrative District No. 6 BUDGET ADVISORY COMMITTEE

GENERAL FUND BUDGET

FY **24**



Bonny Eagle High School



Bonny Eagle Middle School



Buxton Center Elementary School



Hollis Elementary School

BAC MEETING PACKET **Thursday, February 9, 2023**



George E. Jack Elementary School



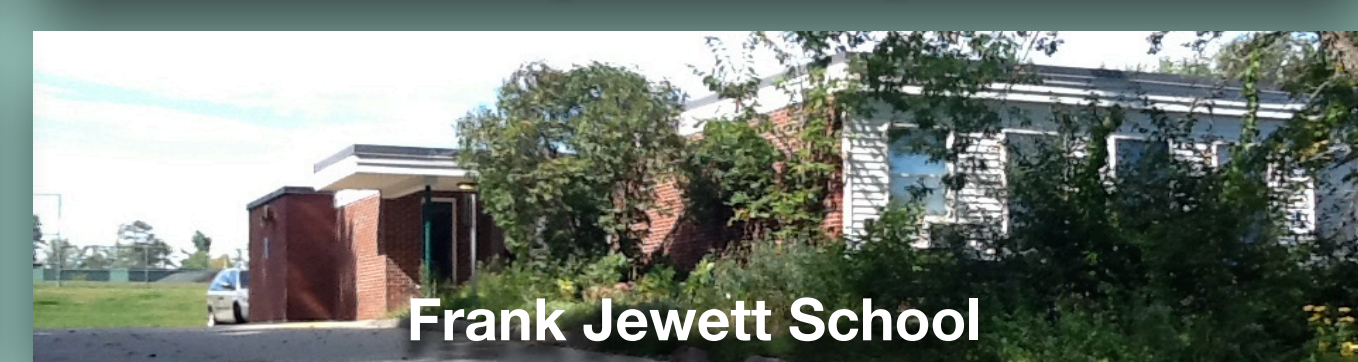
Edna Libby Elementary School



Steep Falls Elementary School



H.B. Emery Jr. Memorial School



Frank Jewett School



Jack Memorial School

BAC AGENDA

Thursday, February 9, 2023

6:00 - 7:30 pm

Central Office Conference Room

1. Welcome - TODD DELANEY, Chair / ERIC KUNTZ, Vice-Chair
 2. Pledge of Allegiance
 3. Public Comments.
 4. Rules for Public Comments at BAC Meetings. (pg. 4)
 5. Ground Rules and Norms. (pg. 5)
 6. Approve Minutes of Previous Meeting (pg. 6)
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7. Preliminary ed279 for 2023-2024 (pg. 7-11)/
8. Baseline Budget (pg. 13-21)
9. Group Discussion / Q & A (pg. 37)
10. Next Steps (pg. 38)
11. BAC Schedule & Budget Timeline (pg. 39-40)
12. BAC Membership (pg 41)
13. Public Comments
14. Adjournment

Respectfully submitted
William Brockman

Rules for Public Comments at BAC Meetings

Public comment from residents of MSAD6 towns will be allowed at the following times during MSAD6 Budget Advisory Committee meetings in 2023 and 2024

- 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.

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 meetings with an opportunity for public comment

All questions from the group should be directed to the Chairperson or the presenter.

MINUTES OF PREVIOUS MEETING

Budget Advisory Committee
Meeting Minutes
Thursday, February 2, 2023 at 6:00 p.m.

Next Meeting: February 9, 2023 at 6:00 p.m.

The video recording of this meeting can be found at the BETV YouTube site [BAC Recorded Meeting 2/2/23](#)

BAC Meeting Packet 2/2/23

1. Welcome:

Mr. Delaney opened the meeting at 6:00 p.m. Mr. Delaney shared that there are still openings for BAC members within the municipal categories.

2. Pledge of Allegiance

3. Public Comments:

Mr. Delaney opened the meeting up to public comment.

The public comment session may be viewed in the recording of the February 2, 2023 BAC meeting which is posted on the BETV YouTube site: <https://www.youtube.com/@bonnyeagletv/playlists>

Ben Bussiere – Mr. Bussiere is a member of the Budget Advisory Committee and a resident of Hollis. To hear Mr. Bussiere's full statement please refer to minute marker 2:42 of the 2/2/23 meeting.

4. Rules for Public Comments at BAC Meetings:

Mr. Delaney referred the Committee to page 4 of the meeting packet should they wish to view the Rules for Public Comments.

5. Ground Rules & Norms:

Mr. Delaney referred the Committee to page 5 of the meeting packet should they wish to view the Ground Rules and Norms.

6. Approve Minutes of Previous Meeting:

Motion by Mr. Burns seconded by Ms. Higgins

To approve the January 26, 2023 Budget Advisory Committee meeting minutes as presented.

All in favor and motion carries.

7. Presentation – Literacy Instruction:

Ms. Napolitano presented Literacy Instruction; Data Review at a 10,000 feet view. A PDF of the presentation slides can be accessed here: [Literacy Instruction presentation slides](#)

To view the presentation in it's entirety please refer to minute marker 6:12 of the 2/2/23 recorded meeting.

Discussion/Questions

- Mr. Bussiere – In regards to NWEA testing, if you are supposed to have 95% of grade 11 students take the test and only 75% ended up taking it, did you determine why 25% did not take the test? Were there socioeconomic factors that prevented them from taking the test? Ms. Napolitano noted that having only 75% take the test last year was a unique year.

Normally the district is at the 95% requirement. Ms. Napolitano added that there is a short-window in which to take the test so if students were out due to illness, family vacation, truancy – these all can factor in.

- Ms. Stiles – Where does the data go? Ms. Napolitano stated that the testing data is sent to the State. With the data from all schools in Maine the State sets a statewide benchmark. Based on the statewide benchmark MSAD 6 results were within the average range.

8. Baseline Budget:

Mr. Brockman reviewed the information in pages 33-36 of the meeting packet. This includes identifying that baseline budgeting is an accounting method the United States Federal Government uses to develop a budget for future years. Baseline budgeting uses current spending levels as the "baseline" for establishing future funding requirements and assumes future budgets will equal the current budget times the inflation rate times the population growth rate.

Mr. Brockman showed a preliminary baseline budget using a preliminary State Subsidy figure of \$21,561,000 and with a carryforward assuming of \$3,350,000. The committee will delve further into the baseline budget as well as looking at Supplemental requests over the next two scheduled meetings.

The Preliminary ED279 for Maine Schools Districts can be found at neo.maine.gov

Next meeting: Will be held on Thursday, February 9, 2023 at Central Office

Moved by Mr. Kuntz; seconded by Ms. Higgins
Motion to Adjourn the meeting at 7:30 p.m.

All in favor and meeting is adjourned

Budget Advisory Committee

PRELIMINARY ED279 for 2023-2024

STATE OF MAINE DEPARTMENT OF EDUCATION
AUGUSTA 04333

1/25/2023

ED 279

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

ORG ID : 587

RSU 06/MSAD 06

2023 - 2024

Section 1: Computation of EPS Rates

Section : 1

A) Attending Counts:

	PreK-K		1-5		6-8		PreK-8		9-12		Total
1) Attending Pupils (October 2021)	295.0	+	1,200.0	+	770.0	=	2,265.0	+	1,060.0	=	3,325.0
2) Attending Pupils (October 2022)	309.0	+	1,217.0	+	733.0	=	2,259.0	+	1,015.0	=	3,274.0
3) Attending Pupils Average	302.0	+	1,208.5	+	751.5		2,262.0	+	1,037.5		3,299.5
							68.56 %		31.44 %		100.00 %

B) Staff Positions

	PreK-K EPS FTE	Student to Staff	+	1-5 EPS FTE	Student to Staff	+	6-8 EPS FTE	Student to Staff	+	9-12 EPS FTE	Student to Staff	=	EPS FTE Total	+	Actual FTE Total	=	% Of EPS	x	SAU Data in EPS Matrix	=	Adjusted EPS Salary	=	Elementary Salary	Secondary Salary
1) Teachers	20.13	(15: 1)	+	71.09	(17:1)	+	44.21	(17:1)	+	64.84	(16:1)	=	200.27	÷	227.6	=	0.88	x	12,672,960	=	11,151,318	=	7,644,880	3,506,438
2) Guidance	0.86	(350: 1)	+	3.45	(350:1)	+	2.15	(350:1)	+	4.15	(250:1)	=	10.61	÷	11.2	=	0.95	x	654,080	=	619,793	=	424,904	194,889
3) Librarians	0.38	(800: 1)	+	1.51	(800:1)	+	0.94	(800:1)	+	1.30	(800:1)	=	4.12	÷	4.0	=	1.03	x	237,200	=	244,577	=	167,672	76,905
4) Health	0.38	(800: 1)	+	1.51	(800:1)	+	0.94	(800:1)	+	1.30	(800:1)	=	4.12	÷	8.0	=	0.52	x	485,189	=	250,139	=	171,485	78,654
5) Education Techs	2.65	(114: 1)	+	10.60	(114:1)	+	2.41	(312:1)	+	3.28	(316:1)	=	18.94	÷	41.8	=	0.45	x	1,104,861	=	500,679	=	343,245	157,434
6) Library Techs	0.60	(500: 1)	+	2.42	(500:1)	+	1.50	(500:1)	+	2.08	(500:1)	=	6.60	÷	4.0	=	1.65	x	105,683	=	174,351	=	119,528	54,823
7) Clerical	1.51	(200: 1)	+	6.04	(200:1)	+	3.76	(200:1)	+	5.19	(200:1)	=	16.50	÷	20.0	=	0.82	x	774,466	=	638,834	=	437,958	200,876
8) School Admin.	0.99	(305: 1)	+	3.96	(305:1)	+	2.46	(305:1)	+	3.29	(315:1)	=	10.71	÷	11.0	=	0.97	x	1,064,619	=	1,036,556	=	710,620	325,936

C) Computation of Benefits:

	Percentage		Elementary Salary		Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	26.00%	X	8,408,941		3,856,886	=	2,186,325	1,002,790
2) Education & Library Technicians	40.00%	X	462,773		212,257	=	185,109	84,903
3) Clerical	40.00%	X	437,958		200,876	=	175,183	80,350
4) School Administrators	21.00%	X	710,620		325,936	=	149,230	68,447

D) Other Support Per-Pupil Costs:

	PreK-8	9-12		Elementary Students		Secondary Students		Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	49	49	X	2,262.0		1,037.5	=	110,838	50,838
2) Supplies and Equipment	414	572	X	2,262.0		1,037.5	=	936,468	593,450
3) Professional Development	71	71	X	2,262.0		1,037.5	=	160,602	73,663
4) Instructional Leadership Support	34	34	X	2,262.0		1,037.5	=	76,908	35,275
5) Co- and Extra-Curricular Student	45	137	X	2,262.0		1,037.5	=	101,790	142,138
6) System Administration/Support	135	135	X	2,262.0		1,037.5	=	305,370	140,063
7) Operations & Maintenance	1212	1439	X	2,262.0		1,037.5	=	2,741,544	1,492,963

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	1.08		810,490	371,743
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Section 1: Totals

Divided by Attending Pupils:	÷	2,262.0	1,037.5
Calculated EPS Rates Per Pupil:	=	7,940	8,417

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

Budget Advisory Committee

PRELIMINARY ED279 for 2023-2024

STATE OF MAINE DEPARTMENT OF EDUCATION
AUGUSTA 04333

ED 279

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

ORG ID : 587

RSU 06/MSAD 06

2023 - 2024

Section 2: Operating Cost Allocations

Section : 2

A) Subsidizable Pupils (Includes Superintendent Transfers)		4YO/PreK	K-8	9-12	Total
1)	October 2021	62.0 +	2,202.0 +	1,049.0 =	3,313.0
2)	October 2022 (may include 4YO/PreK estimates)	64.0 +	2,195.0 +	1,010.0 =	3,269.0
3)	Subsidizable Pupils Average	63.0 +	2,198.5 +	1,029.5 =	3,291.0
B) Basic Counts		Average Pupils		SAU EPS Rates from Page 1	Basic Cost Allocations
1)	4YO/PreK Pupils (Most Recent Oct Only)	64.0	X	7,940 =	508,160.00
2)	K-8 Pupils	2,198.5	X	7,940 =	17,456,090.00
3)	9-12 Pupils	1,029.5	X	8,417 =	8,665,301.50
4)	Adult Education Courses at .1	13.0	X	8,417 =	109,421.00
5)	4YO/PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X	7,940 =	0.00
6)	K-8 Equiv. Instruction Pupils	0.875	X	7,940 =	6,947.50
7)	9-12 Equiv. Instruction Pupils	3.750	X	8,417 =	31,563.75
C) Weighted Counts (Most Recent Oct Only)		Pupils	EPS Weights	SAU EPS Rates from Page 1	Weighted Cost Allocations
1)	4YO/PreK Disadvantaged @ 0.3271	20.9 X	0.15 X	7,940 =	24,891.90
2)	K-8 Disadvantaged @ 0.3271	719.1 X	0.15 X	7,940 =	856,448.10
3)	9-12 Disadvantaged @ 0.3271	336.7 X	0.15 X	8,417 =	425,100.59
4)	4YO/PreK English Learners	0.0 X	0.700 X	7,940 =	0.00
5)	K-8 English Learners	6.0 X	0.700 X	7,940 =	33,348.00
6)	9-12 English Learners	6.0 X	0.700 X	8,417 =	35,351.40
D) Targeted Funds		Pupils	EPS Weights	EPS Targeted Amount	Targeted Cost Allocations
1)	4YO/PreK Student Assessment (Most Recent Oct Only)	64.0	X	54.00 =	3,456.00
2)	K-8 Student Assessment	2,198.5	X	54.00 =	118,719.00
3)	9-12 Student Assessment	1,029.5	X	54.00 =	55,593.00
4)	4YO/PreK Technology Resources (Most Recent Oct Only)	64.0	X	118.00 =	7,552.00
5)	K-8 Technology Resources	2,198.5	X	118.00 =	259,423.00
6)	9-12 Technology Resources	1,029.5	X	353.00 =	363,413.50
7)	4YO/PreK Pupils (Most Recent Oct Only)	64.0 X	0.10 X	7,940 =	50,816.00
8)	K-2 Pupils	731.5 X	0.10 X	7,940 =	580,811.00
9)	4YO/PreK Disadvantaged Targeted (Most Recent Oct Only)	20.9 X	0.05 X	7,940 =	8,297.30
10)	K-8 Disadvantaged Targeted	719.1 X	0.05 X	7,940 =	285,482.70
11)	9-12 Disadvantaged Targeted	336.7 X	0.05 X	8,417 =	141,700.20
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 = 30,027,887.44

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

Budget Advisory Committee

PRELIMINARY ED279 for 2023-2024

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

ORG ID : 587

RSU 06/MSAD 06

2023 - 2024

Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2021 - 2022	138,471.89	X	102.20%	=	141,518.27
2)	Special Education - EPS Allocation		X		=	8,199,842.22
3)	Special Education - High-Cost Out-of-District Allocation		X		=	71,496.59
4)	Transportation Operating - EPS Allocation		X		=	2,769,624.73
5)	Approved Bus Allocation (Purchase Year FY 23 or earlier)		X		=	<u>433,334.50</u>
Total Other Subsidizable Costs						= 11,615,816.31

B) Teacher Retirement Amount (Normalized Cost)

1,189,593.24

Total Adjusted Operating Allocation (Page2) *plus* Total other Subsidizable Costs *plus* Teacher Retirement = 42,833,296.99

C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Principal		Interest		Total
	SAD #06	11/01/2023	NEW BUXTON ELEMENTARY SCHOOL	1,291,976.00	+	159,884.92	=	1,451,860.92
		05/01/2024	NEW BUXTON ELEMENTARY SCHOOL	0.00	+	180,069.06	=	180,069.06

2)	Total Debt Service Principal & Interest Payments	1,291,976.00	339,953.98	1,631,929.98
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3)	Approved Lease for 2022 - 23	RSU 06/MSAD 06	0.00
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4)	Approved Lease Purchase for 2022 - 23 for	RSU 06/MSAD 06	0.00
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Total Debt Service Allocation	=	1,631,929.98
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Section 3 : Total Combined Allocations (Page 2 Adjusted Total <i>plus</i> Other Subsidizable <i>plus</i> Debt Service)	=	44,465,226.97
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Preliminary FY 2023-2024 Governor's Recommended Funding Level Budget – Adjustments may be made to these printouts throughout FY 24

Budget Advisory Committee

PRELIMINARY ED279 for 2023-2024

STATE OF MAINE DEPARTMENT OF EDUCATION
AUGUSTA 04333

1/25/2023

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

ORG ID : 587

RSU 06/MSAD 06

2023 - 2024

ulation of Required Local Contribution - Mil Expectation

Section : 4

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	988.5	30.32%	12,987,055.65	+	494,801.17 =	13,481,856.82
Frye Island	0.0	0.00%	0.00	+	0.00 =	0.00
Hollis	612.0	18.77%	8,039,809.85	+	306,313.26 =	8,346,123.11
Limington	545.5	16.73%	7,166,010.59	+	273,021.89 =	7,439,032.48
Standish	1114.5	34.18%	14,640,420.90	+	557,793.66 =	15,198,214.56
Total	3,260.5	100.00%	42,833,296.99		1,631,929.98	44,465,226.97

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	941,266,667	7.29	6,861,834.00
Frye Island	189,233,333	7.29	1,379,511.00
Hollis	564,850,000	7.29	4,117,756.50
Limington	409,400,000	7.29	2,984,526.00
Standish	1,246,583,333	7.29	9,087,592.50
Total	3,351,333,333		24,431,220.00

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	13,481,856.82	-	7.29	6,620,022.82
Frye Island	0.00	-	0.00	0.00
Hollis	8,346,123.11	-	7.29	4,228,366.61
Limington	7,439,032.48	-	7.29	4,454,506.48
Standish	15,198,214.56	-	7.29	6,110,622.06
Total	44,465,226.97	-		21,413,517.97

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

Budget Advisory Committee

PRELIMINARY ED279 for 2023-2024

STATE OF MAINE DEPARTMENT OF EDUCATION
AUGUSTA 04333

ED 279

1/25/2023

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

ORG ID : 587

RSU 06/MSAD 06

2023 - 2024

Section 5: Totals and Adjustments

Section : 5

	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment	44,465,226.97	23,051,709.00	21,413,517.97
Totals after adjustment to Local and State Contributions	44,465,226.97	23,051,709.00	21,413,517.97
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			147,982.47
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			21,561,500.44
Local and State Percentages Prior to Adjustments :	Local Share % = 51.84 %	State Share % = 48.16 %	
Local and State Percentages After Adjustments :	Local Share % = 51.84 %	State Share % = 48.16 %	
FYI : 100% EPS Allocation	44,465,226.97		

Section F: Adjusted Local Contribution by Town

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

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Buxton	13,481,856.82	6,861,834.00	29.77%	7.29
Hollis	8,346,123.11	4,117,756.50	17.86%	7.29
Limington	7,439,032.48	2,984,526.00	12.95%	7.29
Standish	15,198,214.56	9,087,592.50	39.42%	7.29
Totals	44,465,226.97	23,051,709.00	100.00%	

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

Budget Advisory Committee

PRELIMINARY ED279 for 2023-2024

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

ORG ID : 587

RSU 06/MSAD 06

2023 - 2024

Section 6: SCHEDULED PAYMENTS & YEAR TO DATE PAYMENTS

Section : 6

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,660,797.54	0.00	0.00	0.00
August	1,660,797.54	0.00	0.00	0.00
September	1,660,797.54	0.00	0.00	0.00
October	1,660,797.54	0.00	0.00	0.00
November	1,660,797.54	0.00	1,451,860.92	0.00
December	1,660,797.54	0.00	0.00	0.00
January	1,660,797.54	0.00	0.00	0.00
February	1,660,797.54	0.00	0.00	0.00
March	1,660,797.54	0.00	0.00	0.00
April	1,660,797.54	0.00	0.00	0.00
May	1,660,797.54	0.00	180,069.06	0.00
June	1,660,797.52	0.00	0.00	0.00
TOTAL	19,929,570.46	0.00	1,631,929.98	0.00

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

BUDGET ADVISORY COMMITTEE



BASELINE BUDGET



December 01, 2022

BUXTON

HOLLIS

LIMINGTON

STANDISH

FRYE ISLAND

Baseline budgeting

Is an **accounting** method the **United States Federal Government** uses to develop a **budget** for future years.

Baseline budgeting uses current spending levels as the "baseline" for establishing future funding requirements and

assumes future budgets will equal the current budget times the **inflation rate** times the **population** growth rate.^[1] Twice a year—generally in January and August—CBO prepares baseline projections of federal revenues, outlays, and the surplus or deficit. Those projections are designed to show what would happen if current budgetary policies were continued as is—that is, they serve as a benchmark for assessing possible changes in policy. They are not forecasts of actual budget outcomes, since the organization will undoubtedly enact policies that will change revenues and outlays. Similarly, they are not intended to represent the most appropriate or desirable levels of services

The development of this financial forecast attempts to model budgetary increases, decreases and inflationary factors, which we refer to as “Baseline” budgeting.

BASELINE BUDGET

Central to this type of planning is the fundamental assumption that the district maintains the existing level of service for students, programs, and staff. Thus, a Baseline or Level Service budget is cost-driven in the sense that it attempts to reflect and include the associated increases (and decreases where applicable) with the maintenance of services. The development of this financial forecast attempts to model budgetary increases, decreases and inflationary factors, which we refer to as “Baseline” budgeting.

A Baseline budget (Level Services Budget) would not reflect or take into account new costs unless specifically identified prior to the development of the budget:

While this plan does not include specific estimates for the development and implementation of new programs, staff or capital expenditures, it does, however, provide an opportunity for Board, Administrators, and community members to evaluate the impact of future initiatives prior to their inclusion in future budgets.

BASELINE BUDGET

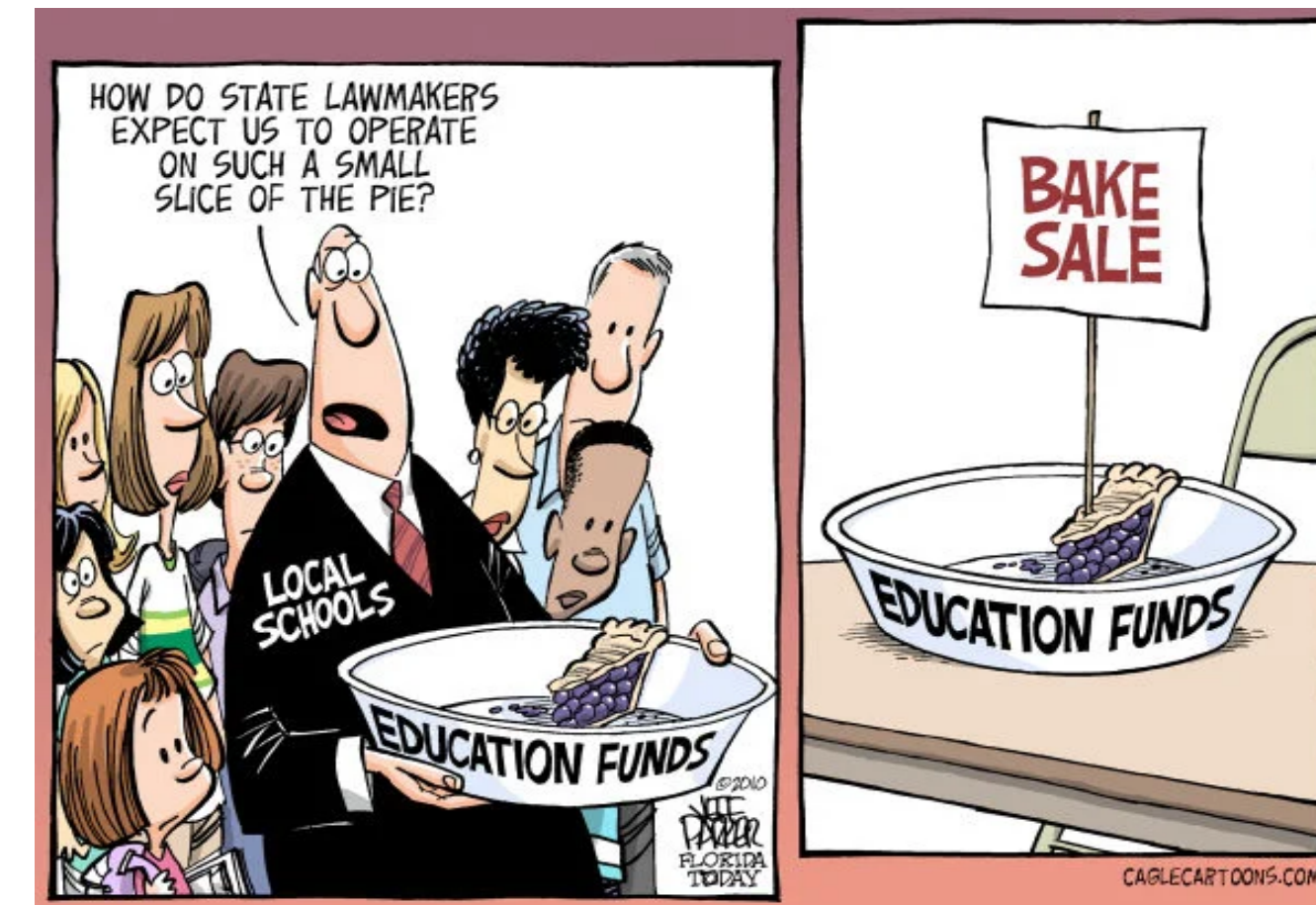
The Baseline Budget DOES NOT include:

- New or expanded programs or program initiatives
- Unanticipated instructional or operational needs
- New or expanded Positions
- New Capital Project Requests (Only if less Than \$10,000 and included in the operating budget)

The Baseline Budget DOES include:

- Negotiated salary increases (both planned and projected)
- Negotiated and Inflationary increases in employee benefit costs
- Inflationary increases in energy costs

- Inflationary increases in transportation costs
- and Bus replacement cycle costs
- Inflationary increases in facility operational cost
- Adjustments in Special Education costs (tuitions and contracted services)
- Other increases or decreases due to factors, other than inflation, that might be readily identifiable, predictable and which may impact financial decision during the next 5 years.



BASELINE BUDGET - General Fund

Budget Advisory Committee

BUDGET - Baseline

	ENACTED BUDGET 2021-2022	ENACTED BUDGET 2022-2023	REC/EXP YR TO DATE 2022-2023	PRELIMINARY BUDGET 2023-2024	BUDGET ADJUSTMENTS 2023-2024	REVISED BUDGET 2023-2024	\$INC/(DEC)	%NC/(DEC)	NOTES
REVENUES									
STATE SUBSIDY (GPA)	\$21,717,563	\$21,947,908	\$13,343,241	\$21,500,000	\$61,000	\$21,561,000	<\$386,908>	<1.76%>	
BALANCE FORWARD	\$1,375,000	\$2,350,000	\$2,350,000	\$2,350,000	\$0	\$2,350,000	\$0	0.00%	
SPEC ED REIMBURSE	\$150,000	\$180,000	\$95,462	\$150,000	\$0	\$150,000	<\$30,000>	<16.67%>	
MISC REVENUES	\$110,000	\$40,000	\$138,236	\$35,000	\$0	\$35,000	<\$5,000>	<12.50%>	
LOCAL ASSESSMENTS	\$28,877,694	\$32,017,878	\$13,332,450	\$34,316,964	(\$274,496)	\$34,042,468	\$2,024,590	6.32%	
REVENUES - BASELINE	\$52,230,257	\$56,535,786	\$29,259,389	\$58,351,964	(\$213,496)	\$58,138,468	\$1,602,682	2.83%	
EXPENDITURES									
10 SALARIES	\$30,664,491	\$33,940,420	\$15,128,605	\$34,612,396	\$110,500	\$34,722,896	\$671,976	2.31%	
20 BENEFITS	\$9,872,502	\$10,275,964	\$4,752,171	\$11,615,057	(\$334,996)	\$11,280,061	\$1,339,093	9.77%	
30 PER PUPIL ALLOCATIONS	\$2,790,870	\$2,900,900	\$1,253,843	\$3,130,900	\$0	\$3,130,900	\$230,000	7.93%	
40 RECURRING COSTS	\$5,113,889	\$5,205,620	\$2,417,548	\$5,823,010	\$11,000	\$5,834,010	\$617,390	12.07%	
50 DEBT SERVICE	\$3,000,000	\$3,133,072	\$2,842,358	\$3,170,601	\$0	\$3,170,601	\$37,529	1.20%	
EXPENDITURES - BASELINE	\$52,230,257	\$56,535,786	\$26,740,584	\$58,351,964	(\$213,496)	\$58,138,468	\$1,602,682	2.83%	

Budget Advisory Committee

Object Code	CATEGORY 10 - SALARIES	FTE'S	2022-2023 ENACTED	2023-2024 REQUEST	2023-2024 ADJUSTMENT	2023-2024 RECOMENDED	2023-2024 \$INC/DEC	2023-2024 %INC/DEC	NOTES
51010	SALARIES / PROFESSIONAL		\$21,275,263	\$21,120,739	\$0	\$21,120,739	(\$154,524)	(0.73%)	
51020	SALARIES / ED TECHS		\$742,168	\$957,244	\$0	\$957,244	\$215,076	28.98%	
51021	SALARIES / SPED ED TECH I		\$200,000	\$386,574	\$0	\$386,574	\$186,574	93.29%	
51022	SALARIES / SPED ED TECH II		\$308,565	\$360,724	\$0	\$360,724	\$52,159	16.90%	
51023	SALARIES / SPED ED TECH III		\$1,502,583	\$1,681,415	\$0	\$1,681,415	\$178,832	840.22%	
51040	SALARIES / ADMINISTRATORS		\$1,969,727	\$1,623,472	\$0	\$1,623,472	(\$346,255)	(568.87%)	
51050	SALARIES / ASSIST ADMINISTRATORS		\$722,398	\$709,667	\$0	\$709,667	(\$12,731)	(5,674.36%)	
51170	SALARIES / DEPT MANAGERS		\$514,792	\$687,571	\$0	\$687,571	\$172,779	297.95%	
51180	SALARIES / CLERICAL-CUSTODIANS		\$5,447,118	\$5,965,608	\$0	\$5,965,608	\$518,490	9.52%	
51181	SALARIES / GROUNDSKEEPERS		\$53,485	\$50,835	\$0	\$50,835	(\$2,650)	(2,018.45%)	
51210	SALARIES / TUTORS		\$2,000	\$1,000	\$0	\$1,000	(\$1,000)	(200.00%)	
51230	SALARIES / SUBSTITUTES		\$370,000	\$259,500	\$110,500	\$370,000	\$0	0.00%	
51500	STIPENDS / ACTIVITIES-ATHLETICS		\$617,713	\$611,967	\$0	\$611,967	(\$5,746)	(10,750.67%)	
51560	STIPENDS / TEACHER LEADERS		\$127,469	\$126,079	\$0	\$126,079	(\$1,390)	(9,173.47%)	
51570	STIPENDS / OTHER		\$87,139	\$70,000	\$0	\$70,000	(\$17,139)	(508.43%)	
TOTALS - Category 10 - SALARIES			\$33,940,42	\$34,612,396	\$110,500	\$34,722,896	\$782,476	2.31%	

Budget Advisory Committee

Code	CATEGORY 20 - BENEFITS	2022-2023 ENACTED	2023-2024 REQUEST	2023-2024 ADJUSTMENT	2023-2024 RECOMENDED	2023-2024 \$INC/DEC		NOTES
80	MISCELLANEOUS EMPLOYEE BENEFITS	\$45,497	\$36,438	\$0	\$36,438	(\$9,059)	(19.91%)	
81	HEALTH INSURANCE	\$7,461,245	\$8,377,681	(\$334,996)	\$8,042,685	\$581,440	7.79%	
82	DENTAL INSURANCE	\$385,937	\$431,025	\$0	\$431,025	\$45,088	11.68%	
83	UNEMPLOYMENT INSURANCE	\$27,771	\$47,667	\$0	\$47,667	\$19,896	71.64%	
84	SOCIAL SECURITY/MEDICARE	\$864,075	\$990,952	\$0	\$990,952	\$126,877	14.68%	
85	WORKER'S COMPENSATION	\$298,428	\$369,372	\$0	\$369,372	\$70,944	23.77%	
86	RETIREMENT	\$27,068	\$120,400	\$0	\$120,400	\$93,332	344.81%	
87	MSRS - ER	\$1,051,193	\$1,182,522	\$0	\$1,182,522	\$131,329	12.49%	
88	PROFESSIONAL CREDITS	\$114,750	\$59,000	\$0	\$59,000	(\$55,750)	(48.58%)	
TOTALS - Category 20 - EMPLOYEE BENEFITS		\$10,275,964	\$11,615,057	(\$334,996)	\$11,280,061	\$1,004,097	9.77%	

Budget Advisory Committee

Code	CATEGORY 30 - PER PUPIL ALLOCATIONS	2022-2023 ENACTED	2023-2024 REQUEST	2023-2024 ADJUSTMENT	2023-2024 RECOMENDED	2023-2024 \$INC/DEC	2023-2024 %INC/DEC	NOTES
01	H.B. EMERY ELEM	\$72,100	\$81,400	\$0	\$81,400	\$9,300	12.90%	
02	HOLLIS ELEM	\$93,100	\$100,100	\$0	\$100,100	\$7,000	7.52%	
03	BUXTON CENTER ELEM	\$154,700	\$165,000	\$0	\$165,000	\$10,300	6.66%	
04	EDNA LIBBY ELEM	\$89,200	\$94,800	\$0	\$94,800	\$5,600	6.28%	
05	GEORGE E. JACK ELEM	\$60,000	\$63,400	\$0	\$63,400	\$3,400	5.67%	
06	STEEP FALLS ELEM	\$39,600	\$37,200	\$0	\$37,200	(\$2,400)	(6.06%)	
07	BONNY EAGLE MIDDLE SCHOOL	\$231,800	\$260,100	\$0	\$260,100	\$28,300	12.21%	
08	BONNY EAGLE HIGH SCHOOL	\$373,000	\$391,500	\$0	\$391,500	\$18,500	4.96%	
09	ATHLETICS	\$117,000	\$124,400	\$0	\$124,400	\$7,400	6.32%	
10	HEALTH SERVICES	\$27,700	\$29,500	\$0	\$29,500	\$1,800	6.50%	
11	SPECIAL EDUCATION	\$107,800	\$115,100	\$0	\$115,100	\$7,300	6.77%	
12	ALTERNATIVE EDUCATION	\$20,000	\$21,500	\$0	\$21,500	\$1,500	7.50%	
14	COMPUTER TECHNOLOGY	\$301,800	\$323,400	\$0	\$323,400	\$21,600	7.16%	
15	BOARD OF SCHOOL DIRECTORS	\$35,400	\$37,900	\$0	\$37,900	\$2,500	7.06%	
16	SUPERINTENDENT'S OFFICE	\$27,700	\$29,500	\$0	\$29,500	\$1,800	6.50%	
17	FISCAL SERVICES	\$40,000	\$42,900	\$0	\$42,900	\$2,900	7.25%	
18	CURRICULUM	\$209,400	\$223,900	\$0	\$223,900	\$14,500	6.92%	
21	TRANSPORTATION & BUSES	\$190,900	\$227,000	\$0	\$227,000	\$36,100	18.91%	
22	FACILITIES MANAGEMENT	\$692,800	\$744,800	\$0	\$744,800	\$52,000	7.51%	
24	COMMUNITY SERVICES	\$16,900	\$18,000	\$0	\$18,000	\$1,100	6.51%	
TOTALS - Category 30 - PER PUPIL ALLOCATIONS		\$2,900,900	\$3,131,400	\$0	\$3,131,400	\$230,500	7.95%	

Budget Advisory Committee

Object Code	CATEGORY 40 - RECURRING COSTS	2022-2023 ENACTED	2023-2024 REQUEST	2023-2024 ADJUSTMENT	2023-2024 RECOMENDED	2023-2024 \$INC/DEC	2023-2024 %INC/DEC	NOTES
53200	GIFTED AND TALENTED SERVICES	\$81,200	\$81,200	\$2,000	\$83,200	\$2,000	2.46%	
53300	STAFF DEVELOPMENT AND TRAVEL	\$16,000	\$16,000	\$0	\$16,000	\$0	0.00%	
53400	CONTRACTED SERVICES	\$49,800	\$87,800	\$0	\$87,800	\$38,000	76.31%	
53420	ENGINEERING SERVICES	\$100,000	\$150,000	\$0	\$150,000	\$50,000	50.00%	
53440	SPED/CONTRACTED SERVICES	\$266,000	\$566,000	\$0	\$566,000	\$300,000	112.78%	
53450	LEGAL SERVICES	\$111,000	\$111,000	(\$10,000)	\$101,000	(\$10,000)	(9.01%)	
53460	BOARD-AUDIT FEES	\$19,500	\$19,500	\$2,000	\$21,500	\$2,000	10.26%	
53490	MAINT-SECURITY UPGRADES AND SERVICES	\$224,500	\$227,500	\$18,000	\$245,500	\$21,000	9.35%	
54100	MAINT-WATER/SEWER/ PFAS INTIGATION	\$301,650	\$329,700	\$69,000	\$398,700	\$97,050	32.17%	
54200	MAINT-RUBBISH REMOVAL	\$148,100	\$148,100	\$0	\$148,100	\$0	0.00%	
54200	MAINT-SNOWPLOWING	\$101,500	\$101,500	\$0	\$101,500	\$0	0.00%	
54430	MAINT-BLDG IMPROV-HEATING SYSTEMS	\$249,700	\$256,700	\$0	\$256,700	\$7,000	2.80%	
54300	SOFTWARE/HARDWARE LICENSES & SERVICES	\$481,950	\$503,450	(\$100,000)	\$403,450	(\$78,500)	(16.29%)	
55200	MAINT-INSURANCES	\$326,020	\$375,100	\$0	\$375,100	\$49,080	15.05%	
55320	MAINT-TELEPHONES	\$143,300	\$182,460	\$0	\$182,460	\$39,160	27.33%	
55630	SPED/TUITION-OUT OF DISTRICT	\$245,000	\$245,000	\$0	\$245,000	\$0	0.00%	
56000	GENERAL SUPPLIES	\$72,500	\$77,500	\$30,000	\$107,500	\$35,000	48.28%	
56230	MAINT-ELECTRICITY	\$607,600	\$608,600	\$0	\$608,600	\$1,000	0.16%	
56230	MAINT/TRANS-PROPANE	\$433,000	\$425,600	\$0	\$425,600	(\$7,400)	(1.71%)	
56240	MAINT-HEATING OIL	\$214,300	\$227,300	\$0	\$227,300	\$13,000	6.07%	
56265	TRANS-MOTOR FUEL/DIESEL	\$170,000	\$140,000	\$0	\$140,000	(\$30,000)	(17.65%)	
56710	TRANS-TIRES & TUBES	\$0	\$100,000	\$0	\$100,000	\$100,000	?	
58500	FIELD TRIPS	\$93,000	\$93,000	\$0	\$93,000	\$0	0.00%	
5900	FACILITIES - EMERGENCY RESERVE	\$400,000	\$400,000	\$0	\$400,000	\$0	0.00%	
5900	CONTINGENCY - UNDESIGNATED	\$350,000	\$350,000	\$0	\$350,000	\$0	0.00%	
TOTALS - Category 40 - RECURRING COSTS		\$5,205,620	\$5,823,010	\$11,000	\$5,834,010	\$628,390	12.07%	

Budget Advisory Committee

Object Code	CATEGORY 50 - DEBT SERVICE	2022-2023 ENACTED	2023-2024 REQUEST	2023-2024 ADJUSTMENT	2023-2024 RECOMENDED	2023-2024 \$INC/DEC	2023-2024 %INC/DEC	NOTES
54440	COPIER LEASE	\$94,300	\$92,422	\$0	\$92,422	(\$1,878)	(1.99%)	
58310	PRINCIPAL - BONDS	\$2,461,124	\$2,577,106	\$0	\$2,577,106	\$115,982	4.71%	
58320	INTEREST - BONDS	\$577,648	\$501,073	\$0	\$501,073	(\$76,575)	(13.26%)	
TOTALS - Category 50 - DEBT SERVICE		\$3,133,072	\$3,170,601	\$0	\$3,170,601	\$37,529	1.20%	

Budget Advisory Committee

STATE VALUATIONS:

	STATE VALUATIONS FOR FY23	STATE VALUATIONS FOR FY24	STATE VALUATIONS \$INC FOR FY24	STATE VALUATIONS %INC FOR FY24	23 STATE VALUATION % OF TOTAL FOR EACH TOWN	24 STATE VALUATION % OF TOTAL FOR EACH TOWN	24 STATE VALUATION CHANGE IN % SHARE FOR EACH TOWN
BUXTON	\$884,350,000	\$941,266,667	\$56,916,667	6.44%	28.16%	28.09%	(0.07%)
FRYE ISLAND	\$172,766,667	\$189,233,333	\$16,466,666	9.53%	5.50%	5.65%	0.14%
HOLLIS	\$531,716,667	\$564,850,000	\$33,133,333	6.23%	16.93%	16.85%	(0.08%)
LIMINGTON	\$378,966,667	\$409,400,000	\$30,433,333	8.03%	12.07%	12.22%	0.15%
STANDISH	\$1,172,550,000	\$1,246,583,333	\$74,033,333	6.31%	37.34%	37.20%	(0.14%)
TOTALS	\$3,140,350,001	\$3,351,333,333	\$210,983,332	6.72%	100.00%	100.00%	

** LOCAL SHARES OF THE DISTRICT'S ASSESSMENT ARE BASED ON EACH TOWN'S % SHARE OF THE 3 YEAR AVERAGE OF THE DISTRICT STATE VALUATION

Budget Advisory Committee

TAX IMPACT: Baseline Budget

	LOCAL ASSESSMENTS %SHARES FOR FY23**	ENACTED ASSESSMENTS \$SHARES FOR FY23**	LOCAL ASSESSMENTS %SHARES FOR FY24**	BASELINE ASSESSMENTS \$SHARES FOR FY24**	\$INC	%INC
				\$34,041,968		
BUXTON	28.16087%	\$9,016,514	28.08633%	\$9,561,141	\$544,627	6.04%
FRYE ISLAND	5.50151%	\$1,761,467	5.64651%	\$1,922,183	\$160,716	9.12%
HOLLIS	16.93176%	\$5,421,192	16.85449%	\$5,737,599	\$316,407	5.84%
LIMINGTON	12.06766%	\$3,863,808	12.21603%	\$4,158,578	\$294,771	7.63%
STANDISH	37.33819%	\$11,954,898	37.19664%	\$12,662,468	\$707,570	5.92%
		\$32,017,878		\$34,041,968	\$2,024,090	6.32%

** LOCAL SHARES OF THE DISTRICT'S ASSESSMENT ARE BASED ON EACH TOWN'S % SHARE OF THE 3 YEAR AVERAGE OF THE DISTRICT STATE VALUATION

Group Discussion / Q & A



What additional important Budget information, concepts, and issues would the BAC like to understand about the School Budget?

NEXT STEPS



February 16, 2023

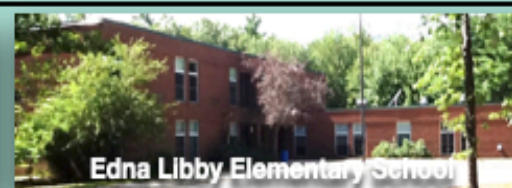
Review & Discuss

CONTINUE
BASELINE BUDGET
(Interactive charts)
Begin Review of
Supplemental
Requests
For 2023-2024

BUDGET ADVISORY COMMITTEE



BAC MEETING SCHEDULE



December 01, 2022

BUXTON

HOLLIS

LIMINGTON

STANDISH

FRYE ISLAND

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

Budget Advisory Committee Meeting Dates and Times:

1. BAC Thursday, December 15, 2022

2. BAC Thursday, January 5, 2023
3. ~~BAC Thursday, January 19, 2023~~
4. BAC Thursday, January 26, 2023

5. BAC Thursday, February 2, 2023
6. BAC Thursday, February 9, 2023
7. BAC Thursday, February 16, 2023

8. BAC Thursday, March 2, 2023
9. BAC Thursday, March 16, 2023
10. BAC Thursday, March 30, 2023

11. BAC Thursday, April 6, 2023
12. ~~BAC Thursday, April 13, 2023~~

MSAD 6 Budget Approval Timeline

Thursday, March 30, 2023 -

BAC approves resolution supporting its recommendations and/or proposed Budget Increase and submits to Finance & Facilities Committee and Superintendent for their review

Monday, April 3, 2023 - School Board Meeting

Superintendent's Recommended Budget submitted to Board
(Budget Document must be Forwarded to Board 7 days before review begins)

Monday, April 10, 2023 - Special School Board Meeting

Board begins review of Proposed Budget - If Board Approves Budget -
(Warrants for DBM & BVR are Approved for signature. Warrants are Posed for DBM & BVR)

Monday, April 17, 2023 - Special School Board Meeting (If Needed)

Board continues review of Budget - If Board Approves Budget -
(Warrants for DBM & BVR are Approved for signature. Warrants are Posed for DBM & BVR)

Monday, April 24, 2023 - School Board Meeting (If Needed)

Last Date for Board to Complete Review of Budget -
(Board must Approve Budget by this date -Warrants for DBM & BVR are Approved for signature.
Last Date for Warrants to be Posed for DBM & BVR)

Monday, May 1, 2023 -

(Focus-on-Finance sent to printer to be Completed and mailed to voters at least 7 days before DBM)

Monday, May 15, 2023 -

(Focus-on-Finance completed and mailed to voters. Last date for Focus-on-Finance to be Received - May 18, 2023)

Thursday, May 25, 2023 - District Budget Meeting (DVM)

Tuesday, June 13, 2023 - Budget Validation Referendum (BVR)

Budget Advisory Committee

Budget Advisory Committee (not to exceed 34 members)

Parents/Guardians/Residents - not to exceed 12 members

- 1 Deb Black
- 2 Charity Boedeker
- 3 Peter Burns
- 4 Benjamin Bussiere
- 5 Jessica Cox
- 6 Isabel Higgins
- 7 Eric Kuntz
- 8 Paul Leach
- 9 Kate McDonald
- 10 NancyLou Stiles
- 11 Reba Walton
- 12 Emily Weyrauch

Limington
Standish
Buxton
Hollis
Buxton
Standish
Hollis
Buxton
Standish
Standish
Steep Falls
Buxton

Board Members - not to exceed 2

Erika Creutz
Don Marean

Standish
Hollis

Vice-Chair Board
Vice-Chair Finance & Facilities

MSAD 6 Staff or Faculty - not to exceed 4 members

- 1 Lindsay Havu/Teacher BCES
- 2 Adam Thibodeau/Facilities Director
- 3 Sherry Zulick/Transportation Coordinator
- 4 Maryjo Hanna/Transportation

Administrators - not to exceed 2 members

- 1 Molly Mingione/BCES Assistant Principal
- 2 Craig Pendleton/BCES Building Principal

Bonny Eagle Students - not to exceed 4 members

- 1 Addy Thibodeau
- 2 Riley McKinley

Municipality - not to exceed 10 with one from each town

- 1 Mark Blier
- 2 Todd Delaney
- 3 Mary Hoffman

Buxton
Standish
Hollis

