

Budget Advisory Committee
Meeting Minutes
Thursday, January 26, 2023 at 6:00 p.m.

Next Meeting: February 2, 2023 at 6:00 p.m.

The video recording of this meeting can be found at the BETV YouTube site [BAC Recorded Meeting 1/26/23](#)

BAC Meeting Packet 1/26/23

1. Welcome:

Mr. Delaney opened the meeting at 6:00 p.m.

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 January 26, 2023 BAC meeting which is posted on the BETV YouTube site: <https://www.youtube.com/@bonnyeagletv/playlists>

Paul Leach – Mr. Leach is a member of the Budget Advisory and a resident of Buxton. To hear Mr. Leach's full statement please refer to minute marker 2:04 of the 1/26/23 meeting.

Peter Burns - Mr. Burns is a member of the Budget Advisory and a resident of Buxton. To hear Mr. Burns full statement please refer to minute marker 6:00 of the 1/26/23 meeting.

4. Rules for Public Comments at BAC Meetings:

Mr. Delaney referred the Committee to page 5 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. Kuntz seconded by Mr. Burns

To approve the January 5, 2023 Budget Advisory Committee meeting minutes as presented.

All in favor and motion carries.

7. Unfinished Business from Previous Meeting:

Mr. Brockman reviewed items from the January 5, 2023 meeting that had not been covered. These include Fund Balance, Overview of Current Budget and Chart of Accounts and Review of Historical Financial Data.

Fund Balance – A brief overview identifies the fund balance as being made up of assets minus liabilities at year end and the remaining balance will go into the fund balance. Mr. Brockman added that the district tries to maintain around 5% of the total budget within the fund balance from year to year. This allows the district to avoid potential cash flow issues and is also used to offset tax impacts in the following year's budget. Full detail can be viewed on pages 8 through 14 of the meeting packet.

- Mr. Bussiere – If the fund balance goes above the 3% per State law where does the overage go? Mr. Brockman stated that it remains within the fund balance. Are there any penalties if you are over? Legislation states that you have rolling three years to mitigate this. Options to resolve this include creating a Capital Fund or doing a large item purchase if needed.
- Mr. Leach – is there a way to get an estimate of what the State provides for funding? It is based on an EPS formula which uses state valuations as well as how much funding is put into the State Subsidy formula and spread out through Maine school districts.
- Ms. Stiles - when is the subsidy allocated? They give a preliminary (not enacted) by the end of January or early February. This does not get enacted until legislature ends in June. Most times this occurs after Referendum Vote occurs.

Complete Overview of Current 2022-2023 Budget and Chart of Accounts – Mr. Brockman reviewed the information in pages 15-21 of the meeting packet.

Questions/Discussion:

- Ms. Stiles – what is the Other instruction article? Mr. Brockman responded that this is Article 11 which covers any expenses that aren't categorized in articles 1 through 10.

Complete review of Historical Financial Data - Mr. Brockman reviewed the information in pages 22-31 of the meeting packet.

Questions/Discussion:

- Mr. Bussiere would like to look more in depth at facility costs as well as consolidation opportunities, specifically at Steep Falls..

Mr. Brockman shared that the district has recently completed a Facilities Assessment and will begin to review this information. Part of this will include developing a ten-year plan based on this information. An analysis of consolidating buildings will be part of the process and Mr. Brockman is sure that Steep Falls will be part of that analysis. Mr. Brockman anticipates beginning this process within the next month.

8. **Review Strategic Plan:**

Mr. Gleason reviewed the district's Strategic Plan noting that a full presentation was done at a recent School Board meeting. The link to the School Board presentation is below:

[School Board Meeting 12/19/22 Strategic Plan presentation](#)

To hear Mr. Gleason's Strategic Plan review to the Budget Advisory Committee please refer to minute marker 53:03 of the 1/26/23 meeting. [BAC recorded meeting 1/26/23](#)

9. **Baseline Budget Explained:**

The committee was not able to thoroughly review the Baseline budget explanation and will pick this discussion up at the next scheduled meeting on February 2, 2023

The overview can be found in pages 35-37 of the meeting packet.

10. Group Q&A:

Mr. Brockman said that the committee will review the impact on the baseline budget and its tax implications. The committee will also be looking at supplemental requests at one of the February meeting as well as the Adult Ed and Nutrition budgets which are separate articles.

Mr. Leach has requested technology data as is relates to student use of iPads if improved reading results can be shown.

Next meeting: Will be held on Thursday, February 2, 2023 at Central Office

Moved by Mr. Leach; seconded by Mr. Kuntz

Motion to Adjourn the meeting at 7:33 p.m.

All in favor and meeting is adjourned