



**Bourne Eagle**

# MEETING WITH STANDISH TOWN COUNCIL

TUESDAY, APRIL 14TH, 2015  
7:15 PM

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6

## Meeting With Municipal Officers

TUESDAY, APRIL 14TH, 2015  
STANDISH MUNICIPAL BUILDING  
7:15 PM

• FRANK SHERBURNE, Superintendent of Schools  
• WILLIAM BROCKMAN, Business Manager

- HISTORY TAXES/PP SPENDING/BUDGETS
- FUTURE BUDGET CONCERNS
- DISCUSSIONS - Questions/Concerns
- Adjournment

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



## BUDGET HISTORY

### GENERAL FUND BUDGETS - 6 Year History

2009-10	\$43,137,173							
2010-11		\$42,590,011						
2011-12			\$42,250,101					
2012-13				\$42,599,742				
2013-14					\$44,572,780			
2014-15						\$45,622,550		
2015-16								
S INC	\$2,864,465	(\$547,162)	(\$339,910)	\$349,641	\$1,973,038	\$1,049,770		
% INC	7.11%	(1.30%)	(0.80%)	0.83%	4.63%	2.36%		2.14%

**AVERAGE  
ANNUAL  
% INC**



3

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



## ASSESSMENT HISTORY

### GENERAL FUND TAX ASSESSMENTS by Town - 6 Year History

ASSESSMENTS	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
BUXTON	\$4,960,334	\$5,195,651	\$5,430,853	\$5,659,052	\$6,019,120	\$6,289,972
HOLLIS	\$3,057,683	\$2,938,193	\$3,451,851	\$3,173,036	\$3,374,362	\$3,502,825
LIMINGTON	\$2,172,437	\$2,279,924	\$2,323,372	\$2,449,727	\$2,588,382	\$2,663,380
STANDISH	\$7,752,374	\$7,589,751	\$7,724,529	\$8,264,724	\$8,616,144	\$8,694,092
FRYE ISLAND	\$1,235,773	\$1,198,596	\$1,155,884	\$1,154,913	\$1,329,992	\$1,412,247
DISTRICT	\$19,178,600	\$19,202,117	\$20,076,489	\$20,701,452	\$21,928,000	\$22,562,516

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



## ASSESSMENT HISTORY

**% INCREASE IN GENERAL FUND TAX ASSESSMENTS**  
... by Town - 6 Year History

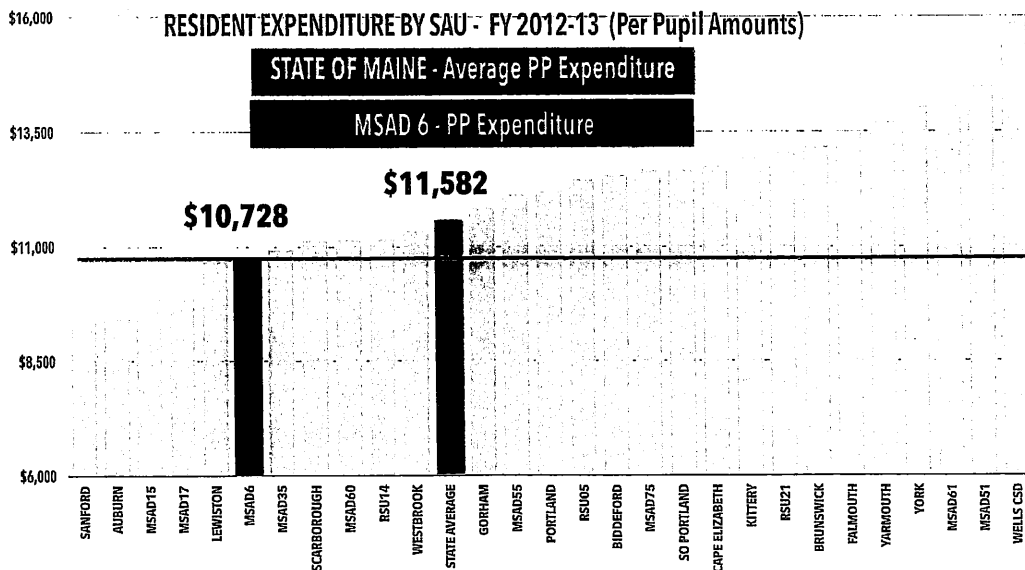
ASSESSMENT INC	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	
BUXTON	(3.52%)	4.74%	4.33%	4.39%	6.36%	4.50%	3.47%
HOLLIS	7.75%	(3.91%)	11.75%	(8.08%)	6.34%	3.81%	2.94%
LIMINGTON	10.48%	4.95%	1.91%	5.44%	5.66%	2.90%	5.23%
STANDISH	(4.77%)	(2.10%)	1.78%	6.99%	4.25%	0.91%	1.18%
FRYE ISLAND	13.12%	(3.01%)	(3.56%)	(0.80%)	15.16%	6.19%	4.52%
DISTRICT	0.00%	0.12%	4.55%	3.02%	5.92%	2.89%	2.75%

5

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



## HOW WE COMPARE WITH OTHER DISTRICTS



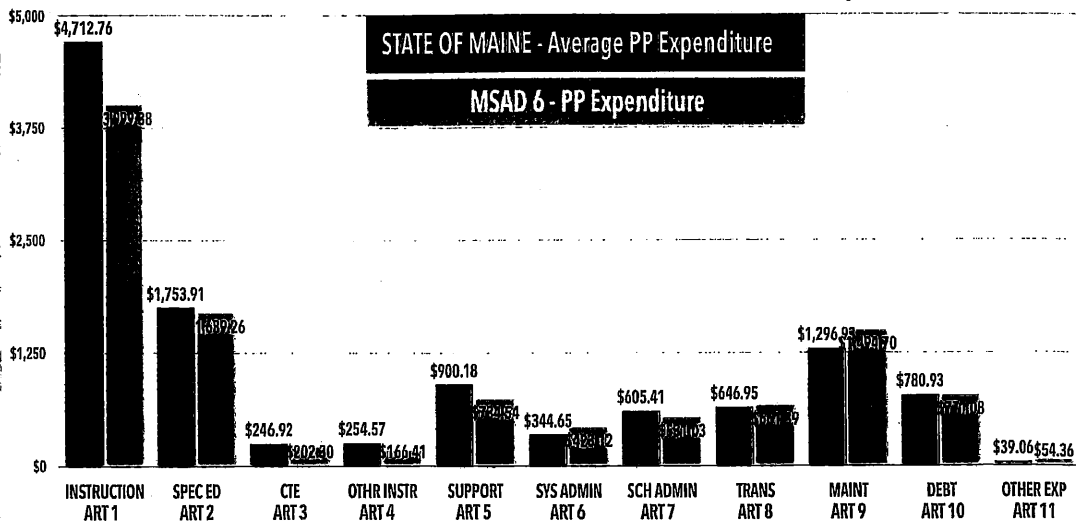
6

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



## HOW WE COMPARE WITH STATE AVERAGE

RESIDENT EXPENDITURE BY BUDGET CATEGORY - FY 2012-13 (Per Pupil Amounts)



7

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



## HOW WE COMPARE WITH STATE AVERAGE

WHEN COMPARING OUR PER PUPIL SPENDING WITH STATE AVERAGE SPENDING, OVER THE PAST 8 YEARS OUR PER PUPIL SPENDING HAS BEEN:

**\$27,543,522 BELOW STATE AVERAGE.**

WHILE CONTINUING TO PROVIDE EXCELLENT EDUCATIONAL PROGRAMS



8

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



## HOW WE COMPARE WITH STATE AVERAGE

### TOTAL per PUPIL EXPENDITURES Comparison with ME Statewide Averages

YEAR	STATE AVG	MSAD 6	+(-) X	ENROLL	= SAVINGS
2012-2013	\$11,582	\$10,728	(\$ 854)	3,836	\$ 3,275,944
2011-2012	\$11,218	\$10,409	(\$ 809)	3,880	\$ 3,138,920
2010-2011	\$11,063	\$10,285	(\$ 778)	3,940	\$ 3,065,320
2009-2010	\$11,037	\$10,298	(\$ 752)	3,988	\$ 2,998,976
2008-2009	\$11,034	\$9,844	(\$1,190)	3,992	\$ 4,750,480
2007-2008	\$10,658	\$9,966	(\$ 692)	3,937	\$ 2,724,404
2006-2007	\$9,961	\$8,857	(\$1,104)	4,064	\$ 4,486,656
2005-2006	\$9,356	\$8,583	(\$ 773)	4,014	\$ 3,102,822
TOTAL SAVINGS COMPARED TO STATE AVERAGE					\$27,543,522

9

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



**Bonny Eagle**

HIGH SCHOOL

## MEETING WITH MUNICIPAL OFFICERS

## 2014-2015 BUDGET RECAP

EXPENDITURES  
REVENUES  
YTD REVENUES &  
EXPENDITURES

10

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



## BUDGET RECAP ~ Revenues



### REVENUE SUMMARY

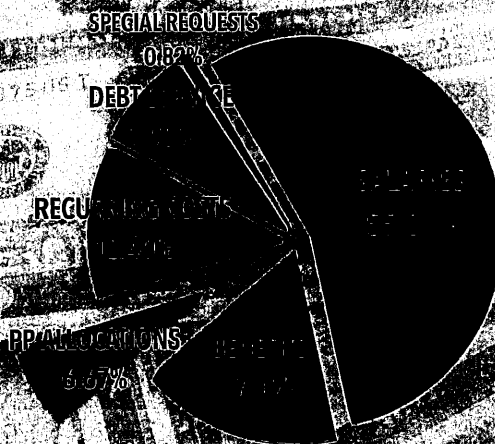
STATE GPA	\$21,216,531
LOCAL ASSESSMENT	\$22,562,516
BALANCE FORWARD	\$ 1,516,289
MISC REVENUES	\$ 327,214
<b>TOTAL REVENUES</b>	<b>\$45,622,550</b>

11

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



## BUDGET RECAP ~ Expenditures



### EXPENDITURE SUMMARY by Object Category

SALARIES & WAGES	\$25,095,262
EMPLOYEE BENEFITS	\$ 7,842,494
PP ALLOCATIONS	\$ 3,048,148
RECURRING COSTS	\$ 5,655,498
DEBT SERVICE	\$ 3,612,148
SPECIAL REQUESTS	\$ 374,000
<b>TOTAL EXPENDITURES</b>	<b>\$45,622,550</b>

12

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



## CURRENT REVENUE & EXPENDITURE

### HOW WE LOOK YEAR-TO-DATE:

WITH THE EXCEPTION OF OUR CHARTER SCHOOL  
EXPENDITURES (WHICH WE ANTICIPATE WILL  
EXCEED OUR BUDGET BY AT LEAST \$80,000)  
AND THE LOSS OF STATE SUBSIDY DUE TO  
ADJUSTMENT MADE BY THE MDOE FOR MEDICAID  
SEED MONEY ADVANCES, WE BELIEVE...

(DISCLAIMER: BARING UNFORSEEN EXPENDITURES  
OR REVENUE LOSSES)

...THAT WE WILL CLOSE THE 2014-2015 FISCAL  
YEAR WITH A POSITIVE BUDGET BALANCE.

13

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



## CURRENT REVENUE & EXPENDITURE

### REVENUES - HOW WE LOOK YEAR-TO-DATE:

General Fund Summary: Prepared for the April 9, 2015 Finance Committee	ADOPTED/ ADJUSTED BUDGET 2014-15	ACTUALS YTD 2014-15 4/9/2015	PROJECTED YEAR END TOTALS 2014-15	PROJECTED YEAR END BALANCES REMAINING
General Fund Summary: Prepared for the April 9, 2015 Finance Committee	ADOPTED/ ADJUSTED BUDGET 2014-15	ACTUALS YTD 2014-15 4/9/2015	PROJECTED YEAR END TOTALS 2014-15	PROJECTED YEAR END BALANCES REMAINING
STATE SUBSIDY (GPA Enacted)	\$21,216,531	\$15,994,681	\$21,142,273	(\$74,258)
BALANCE FORWARD	\$1,516,289	\$1,516,289	\$1,516,289	\$0
SPECIAL ED REVENUES	\$110,000	\$132,519	\$154,000	\$44,000
MISCELLANEOUS REVENUES	\$211,214	\$185,737	\$228,111	\$16,897
BUILDING USE RECEIPTS	\$6,000	\$2,867	\$2,400	(\$3,600)
LOCAL TAX ASSESSMENT	\$22,562,516	\$16,921,887	\$22,562,516	\$0
REVENUES OVER(UNDER) ESTIMATES	\$45,622,550	\$34,753,980	\$45,605,589	A (\$16,961)

14

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



## CURRENT REVENUE & EXPENDITURE

### EXPENDITURES - HOW WE LOOK YEAR-TO-DATE:

General Fund Summary: Prepared for the April 9, 2015 Finance Committee	ADOPTED/ ADJUSTED BUDGET 2014-15	ACTUALS YTD 2014-15 4/9/2015	PROJECTED YEAR END TOTALS 2014-15	PROJECTED YEAR END BALANCES REMAINING
ART 1 - REGULAR INSTRUCTION	\$16,990,140	\$10,342,245	\$16,721,696	\$268,444
ART 2 - SPECIAL EDUCATION	\$7,051,981	\$4,673,724	\$6,940,560	\$111,421
ART 3 - CAREER & TECH ED	\$818,106	\$807,513	\$805,180	\$12,926
ART 4 - OTHER INSTRUCTION	\$846,284	\$580,992	\$832,913	\$13,371
ART 5 - STUDENT & STAFF SUPPT	\$4,605,033	\$3,265,233	\$4,532,273	\$72,760
ART 6 - SYSTEM ADMINISTRATION	\$1,108,572	\$736,309	\$1,091,057	\$17,515
ART 7 - SCHOOL ADMINISTRATION	\$2,401,956	\$1,701,604	\$2,364,005	\$37,951
ART 8 - TRANSPORTATION	\$2,830,797	\$2,078,694	\$2,786,070	\$44,727
ART 9 - FACILITIES MAINTENANCE	\$6,057,769	\$4,092,551	\$5,962,056	\$95,713
ART 10 - DEBT & OTHER COMMIT	\$2,535,763	\$2,080,942	\$2,495,698	\$40,065
ART 11 - ALL OTHER EXPENSES	\$376,149	\$175,390	\$370,206	\$5,943
EXPENDITURES (OVER)UNDER BUDGET	\$45,622,550	\$30,535,198	\$44,901,714	B \$720,836
REVENUES OVER/(UNDER) EXPENSES As a % of Approved Budget	\$0	\$4,218,782	A + B = C	C \$703,876 1.54%

15

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



BONNY EAGLE  
HIGH SCHOOL

## MEETING WITH MUNICIPAL OFFICERS

## BUDGET CONCERNS 2015-2016 AND BEYOND

16

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



## FUTURE BUDGET CONCERNS

### POTENTIAL ISSUES

- LOSS OF STATE SUBSIDY (CURRENT YR AND FUTURE YEARS)
- CHARTER SCHOOL EXPENSES (CURRENT YR & FUTURE)
- INCREASING SALARY AND BENEFIT COSTS
- DEFERRED MAINTENANCE AND CAPITAL RENEWAL COSTS
- POTENTIAL FOR A CHANGE IN THE DISTRICT COST-SHARING FORMULA
- DECLINING FUND BALANCE
- INEVITABLE BUDGET AND TAX INCREASES

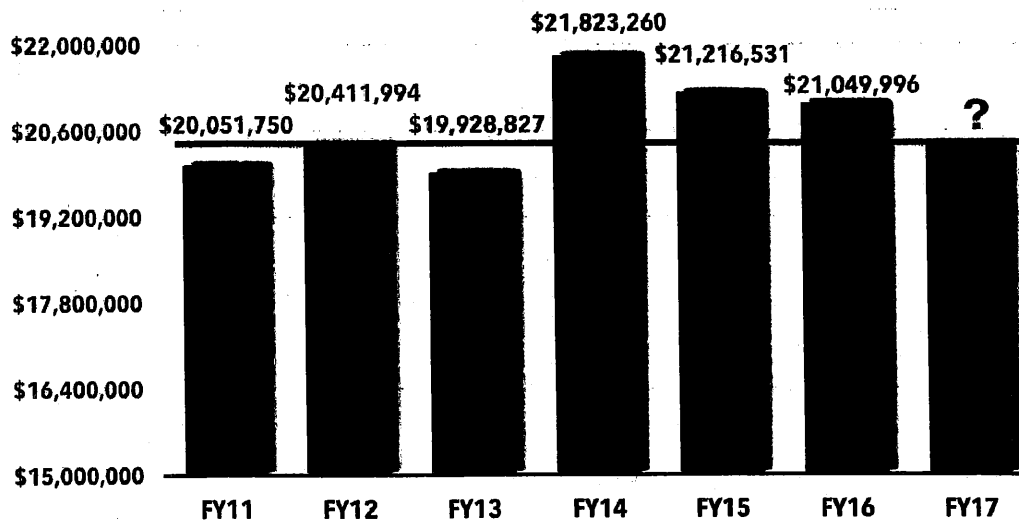
17

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



## FUTURE BUDGET CONCERNS

### CURRENT & FUTURE LOSS OF STATE GPA



18

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6

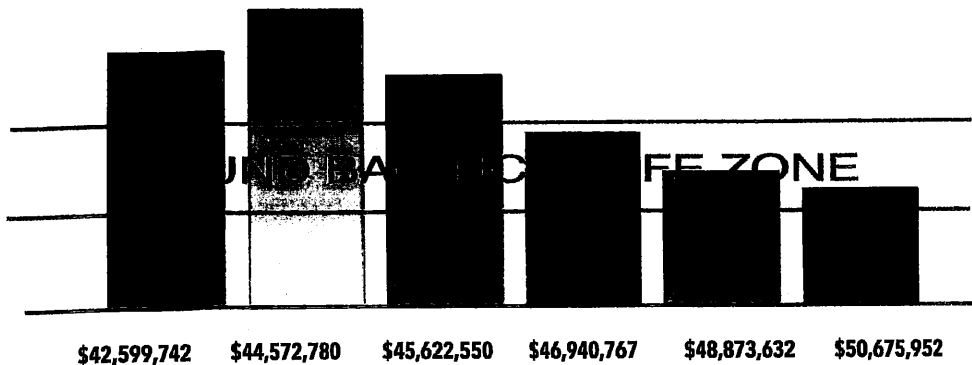


## FUTURE BUDGET CONCERNS

### POTENTIAL DECLINE IN FUND BALANCE

#### ENDING FUND BALANCES

2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
\$3,180,495	\$3,774,163	\$3,033,457	\$2,384,510	\$1,917,614	\$1,727,078
7.14%	8.27%	6.46%	4.88%	3.78%	3.32%



19

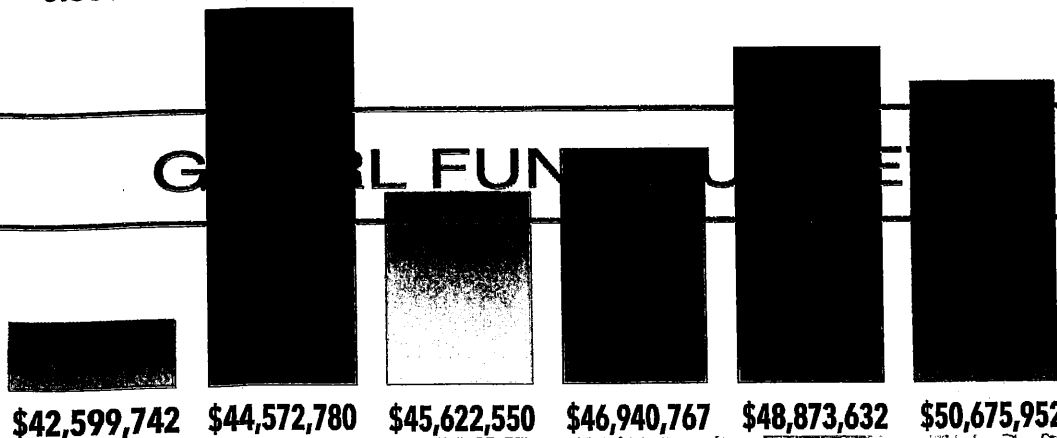
MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



## FUTURE BUDGET CONCERNS

### POTENTIAL INCREASES IN BUDGETS

2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
0.83%	4.63%	2.36%	2.89%	4.12%	3.69%



\$42,599,742 \$44,572,780 \$45,622,550 \$46,940,767 \$48,873,632 \$50,675,952

20

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



## BUDGET HISTORY with Potential Increase

### GENERAL FUND BUDGETS - 6 Year History

2009-10	\$43,137,173							
2010-11		\$42,590,011						
2011-12			\$42,250,101					
2012-13				\$42,599,742				
2013-14					\$44,572,780			
2014-15						\$45,622,550		
2015-16								
								<b>2015-16 WORK IN PROGRESS</b>
								<b>↓</b>
								<b>&lt; \$46,940,767</b>
\$ INC	\$2,864,465	(\$547,162)	(\$339,910)	\$349,641	\$1,973,038	\$1,049,770		\$1,318,217
% INC	7.11%	(1.30%)	(0.80%)	0.83%	4.63%	2.36%		<b>&lt; 2.89%</b>

21

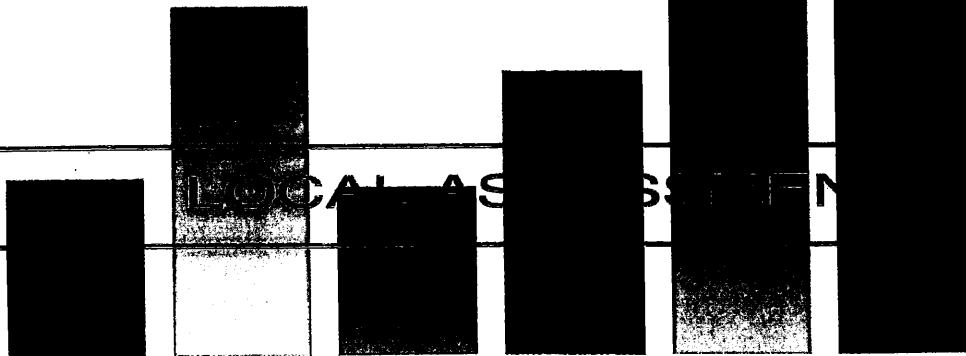
MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



## FUTURE BUDGET CONCERNS

### POTENTIAL INCREASES IN ASSESSMENTS

2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
3.02%	5.92%	2.85%	4.82%		6.82%



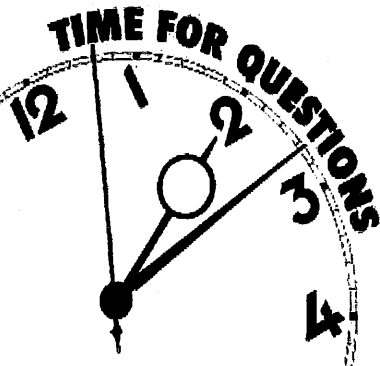
\$20,701,452 \$21,928,000 \$22,552,516 \$23,639,026 \$25,415,762 \$27,149,059

22

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 6



## QUESTIONS AND CONCERNS



THANKS FOR LISTENING TO US...

AS WE CONTINUE THE 2015-2016 BUDGET PROCESS, WE CERTAINLY WANT TO HEAR YOUR THOUGHTS AND CONCERNS ON THE BUDGET AND THE FUTURE DIRECTION OF THE BONNY EAGLE SCHOOL DISTRICT.

- FRANK SHERBURNE, Superintendent of Schools
- WILLIAM BROCKMAN, Business Manager