

RSU 54/MSAD 54 BUDGET PROPOSAL FOR 2025-2026

**District Budget Meeting
Wednesday, May 21, 2025
7:00 pm**

Skowhegan Area High School Gymnasium

**Budget Validation Referendum
June 10, 2025**

Polls Open:	Canaan	8:00 am to 7:00 pm
	Cornville	1:00 pm to 8:00 pm
	Mercer	8:00 am to 8:00 pm
	Norridgewock	8:00 am to 8:00 pm
	Skowhegan	7:00 am to 8:00 pm
	Smithfield	8:00 am to 8:00 pm

RSU 54/MSAD 54

BOARD OF DIRECTORS

<u>Name</u>	<u>Town Represented</u>	<u>Term Expires</u>
Mark Bedard	Skowhegan	2027
Sarah Bunker	Mercer	2027
Jeannie Conley	Skowhegan	2026
Valerie Coulombe	Norridgewock	2027
Karyn Curran	Skowhegan	2026
Rebecca Eldridge	Norridgewock	2026
Lauren Fox	Mercer	2028
Jean Franklin	Canaan	2026
Daniel Frey	Smithfield	2027
Tanya Groce	Skowhegan	2026
Samantha Hilton	Norridgewock	2026
Theresa Howard	Cornville	2027
Michelle Kelso	Skowhegan	2027
Michael Lambke	Skowhegan	2025
Desiree Libby	Norridgewock	2026
Peggy Lovejoy	Skowhegan	2026
Lynda Quinn	Skowhegan	2027
Amy Rouse	Skowhegan	2027
Lisa Sironen	Canaan	2026
Sara Smith	Skowhegan	2025
Michelle Taylor	Smithfield	2026
Timothy Williams	Skowhegan	2025
Wayne Wofford	Cornville	2026

To The Voters:

The Directors have worked hard over the past several months to develop a budget that balances providing quality programs and services for our students while working to minimize the impact on local taxpayers in these challenging economic times. This year's budget, with inflation, shifts to local and state valuation and increasing budgetary costs seen in all aspects of our lives, has been challenging.

With this in mind, the Board proposes a Budget of **\$51,440,429** for 2025-2026, an overall increase of **\$2,554,221** or **5.225%** more than the budget for 2024-2025.

The Primary Drivers of the overall budget increase were increased state funding for CTE (\$625,515) and for the new Margaret Chase Smith Community School (\$867,937). **The overall budget is up 2.115%** when removing these two 100% state funded areas. This cumulative increase of \$1,520,452 represented roughly 60% of the overall budget increase and has no impact on local taxpayers as it is 100% state funded. The remaining increase of **\$1,033,768 represents a 2.115%** increase. This increase includes increased health insurance (up 5.19%), negotiated salaries and benefits, and inflationary increases in a broad range of categories including contracted services, energy costs, and the like. Of the overall budget increase of 5.225%, roughly 60% is a result of state funding for CTE and the new school project.

The MSAD 54 Board of Directors is presenting a budget that shows a **2.346%** increase of **\$377,878** in overall Local Assessments for the 2025-2026 school year. This local increase was driven primarily by the aforementioned negotiated salary and benefit, contracted services, energy costs and other inflationary increases. The district valuation has resulted in an increase in state aid although shifting town valuations has resulted in the re-distribution of the local cost of education between towns. **The overall local increase in the district over the past 7 years, which stands at 2.171% annually, remains considerably below the national inflation rate of 3.786%.**

The 2025-26 District Budget utilizes increased revenues to offset the impact to local taxpayers. The total local impact is up 2.171%. The District Budget includes a revenue plan that utilizes \$1,775,000 in undesignated fund balance to limit the local cost of education and to keep property taxes down. The plan includes \$485,750 in new revenue that has further reduced the impact to towns.

Since the cost of operating the District is shared among the members of the towns (Canaan, Cornville, Mercer, Norridgewock, Skowhegan and Smithfield) on the basis of state valuation, the actual percentage of the increase/decrease for each town varies between communities. A complete breakdown of assessments is found at the back of this budget document (See page 34).

The Regular Education Article has increased by \$443,430 or 3.18%, largely due to increases in negotiated salaries and health insurance.

The budget includes an increase of \$835,525 or 7.51% in Special Education Instruction, largely due to increases in salaries, health insurance, additional programming for student needs and high cost out of district placements.

The budget includes an increase of \$435,952 or 15.21% in Career and Technical Education. This increase, which has no impact to local property taxes, expands programming for students in the areas of Emergency Services, Fire Science, Business, Computer Science, and Career Exploration. 59.9% of MSAD 54 Juniors and Seniors participate in some CTE programming.

The budget includes an increase in Article 4 – Other Instruction, of \$17,656 or 1.90%. The article includes local funding for co-curricular and extra-curricular activities and summer school. Inflation factors were the primary drivers of increases in this area.

The budget includes an increase to Student and Staff Support of \$116,237, or 3.61%. The majority of this increase is negotiated salary increases, health insurance increases, supplies for support staff, guidance, nursing, and increased technology costs.

System Administration is up 1.99%, or \$19,251 due to employee benefit changes, salary increases and business office costs.

School Administration is up 1.61% or \$30,461 due to costs associated with increased health insurance and salaries.

Increases in Transportation and Buses, up 7.15% or \$195,130, and Facilities and Maintenance, up 0.53% or \$22,870, were driven primarily by increased fuel costs, negotiated salaries and benefits, and the cost of contracted services and supplies. District Health Insurance rates increased 5.19%, accounting for nearly half (43%) of the overall local budget increase.

The district continues to be impacted by increased Maine State Retirement costs, a higher percentage of which was shifted by the state to local districts prior to the pandemic.

Debt Service has seen a significant increase (6.40%) as a result of the inclusion of the bonds of \$6,226,027 for the new Margaret Chase Smith Community School. As mentioned previously, although 100% of this cost is funded by the state and doesn't impact local property taxes, it has a significant impact on the overall budget. Without the 100% state funded increases (Bond & CTE) the overall budget is up just 2.115%.

The Board of Directors has continued its plan to annually review programming to make the school district as efficient as it can be, to protect student opportunity, and be responsive to the pressure placed on taxpayers by our economy. With increased inflationary pressures the Board has worked very hard to limit the impact to taxpayers by significantly increasing revenues and utilizing fund balance. Over the last **7 years the board's effort has yielded a local impact of 2.171%, significantly below the inflation rate of 3.786%**. The Board has been able to accomplish this through an ongoing effort to both increase efficiencies and cut costs as well as through the significantly increasing revenues through grant funding, federal Medicaid reimbursements and other revenues. Finally, through careful planning, the Board has utilized state and federal program dollars to update and improve the district's infrastructure and physical plant.

In summary, for 2025-2026, the district-wide Local Appropriations, without Adult Education, for K-12 Education will be \$2,554,221 or 5.22% more than last year. The effect on each town, adjusted for changes in individual town property values, are as follows:

Canaan	\$ 62,174.57
Cornville	\$ 14,681.60
Mercer	\$ 31,521.84
Norridgewock	\$ 91,713.59
Skowhegan	\$ 83,879.56
Smithfield	<u>\$ 93,906.62</u>
	\$377,877.78

The Board of Directors of RSU 54/MSAD 54 urges all voters to attend the District Budget Meeting on Wednesday, May 21, 2025, at 7:00 p.m. at the Skowhegan Area High School Gymnasium and to vote in the School Budget Validation Referendum on Tuesday, June 10, 2025 in each municipality.

Absentee Ballots will be available in each Town Office starting on Thursday, May 22, 2025.

There will be a “yes” or “no” vote (Question 1), at the June 10th Referendum, validating the Budget adopted at the earlier District Budget Meeting.

Additionally (Question 2), every 3 years there is a second question that would determine whether or not to continue the budget validation referendum process. A “yes” vote would continue the current process. A “no” vote would discontinue the referendum process.

Explanation of the Warrant Articles

Only persons who are registered to vote may vote at the District Budget Meeting on May 21, 2025, and in the Referendum on June 10, 2025. The Registrar of Voters or Board of Registration will hold office hours while the polls are open to correct any error in or to change a name or address on the voting list, to accept the registration of persons eligible to vote and to accept new enrollments.

This budget requests authority to expend \$51,440,429, of which \$16,482,307 will come from Local Taxpayers.

The following articles allow the District to raise and expend these funds:

Articles 1-11 requests authorization for the Board of Directors of RSU 54/MSAD 54 to spend the funds raised in Articles 12-14.

Article 12 represents the District's contribution to the total costs of funding public education for Kindergarten to Grade 12, as described in the EPS Funding Act. These amounts of money, as determined by State law, are the minimum amounts the District must raise and assess in order to receive the full amount of State subsidy dollars. **State Share: \$31,229,864 Local Share: \$13,189,827**

Article 13 requests authorization to raise and appropriate funds to pay Debt Service payments on Mill Stream Elementary school construction projects that were previously approved by District Voters but receive no State Subsidy. These costs are recognized by the EPS Funding Formula. **\$67,607**

Article 14 requests authorization to raise and appropriate additional Local Funds to pay for the total costs of RSU 54/MSAD 54 public education. Part of these funds represent the money needed to cover the State's shortfall in its share of funding the EPS model, and part is needed to cover costs of operating District schools that the State funding model does not recognize.

Additional Local: \$3,224,874

Article 15 requests authorization to expend the total approved school budget for the fiscal year beginning July 1, 2025, to June 30, 2026. **\$51,440,429**

Article 16 requests funds for Adult Education. **Total: \$407,146 Local: \$140,000** The local appropriation for adult education has increased minimally over the past ten years.

Article 17 requests authorization to expend gifts or grants and other receipts that the Board might receive during the year. Although these amounts are unknown, funds are anticipated for the Title I Program, Special Educational Local Entitlement and other grants.

Article 18 Asks for approval for the School Board to be authorized to transfer amounts exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers for the 2025-2026 fiscal year (between warrant articles; not to increase the FY26 budget).

**WARRANT TO CALL
MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 54 BUDGET MEETING
(20-A M.R.S. § 1485)**

TO: Donald Gage, a resident of Maine School Administrative District No. 54 (the “District”) composed of the Towns of Canaan, Cornville, Mercer, Norridgewock, Skowhegan, and Smithfield, State of Maine.

In the name of the State of Maine, you are hereby required to notify the voters of each of the municipalities within the District, namely, the Towns of Canaan, Cornville, Mercer, Norridgewock, Skowhegan, and Smithfield, that a District Budget Meeting will be held at Skowhegan Area High School Gymnasium, 61 Academy Circle, Skowhegan, Maine at 7:00 P.M. on May 21, 2025 for the purpose of determining the Budget Meeting Articles for the 2025-2026 fiscal year set forth below.

ARTICLE 1A: To elect a moderator to preside at the meeting.

ARTICLES 1 THROUGH 11
AUTHORIZE EXPENDITURES IN COST CENTER CATEGORIES

ARTICLE 1: To see what sum the District will be authorized to expend for Regular Instruction.
School Board Recommends \$14,373,643

ARTICLE 2: To see what sum the District will be authorized to expend for Special Education.
School Board Recommends \$11,961,633

ARTICLE 3: To see what sum the District will be authorized to expend for Career and Technical Education.
School Board Recommends \$3,303,042

ARTICLE 4: To see what sum the District will be authorized to expend for Other Instruction.
School Board Recommends \$946,153

ARTICLE 5: To see what sum the District will be authorized to expend for Student and Staff Support.
School Board Recommends \$3,337,749

ARTICLE 6: To see what sum the District will be authorized to expend for System Administration.
School Board Recommends \$988,239

ARTICLE 7: To see what sum the District will be authorized to expend for School Administration.
School Board Recommends \$1,926,437

ARTICLE 8: To see what sum the District will be authorized to expend for Transportation and Buses.
School Board Recommends \$2,925,656

ARTICLE 9: To see what sum the District will be authorized to expend for Facilities Maintenance.

School Board Recommends \$4,299,169

ARTICLE 10: To see what sum the District will be authorized to expend for Debt Service and Other Commitments.

School Board Recommends \$7,278,708

ARTICLE 11: To see what sum the District will be authorized to expend for All Other Expenditures.

School Board Recommends \$100,000

ARTICLES 12 THROUGH 14
RAISE FUNDS FOR THE PROPOSED SCHOOL BUDGET

ARTICLE 12: To see what sum the District will appropriate for the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and to see what sum the District will raise and assess as each municipality's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.

Recommended amounts set forth below:

Total Appropriated (by municipality):		Total Raised (and District assessments by municipality):	
Town of Canaan	\$ 5,855,838.57	Town of Canaan	\$ 1,045,845.00
Town of Cornville	\$ 2,790,641.05	Town of Cornville	\$ 737,795.00
Town of Mercer	\$ 1,393,271.60	Town of Mercer	\$ 538,223.33
Town of Norridgewock	\$ 7,851,495.24	Town of Norridgewock	\$ 1,739,821.67
Town of Skowhegan	\$ 21,046,596.86	Town of Skowhegan	\$ 8,043,663.33
Town of Smithfield	\$ 2,040,733.13	Town of Smithfield	\$ 1,084,478.33
Total Appropriated (sum of above)	\$ 40,978,576.45	Total Raised (sum of above)	\$ 13,189,826.66

Explanation: The District's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that the District must raise and assess in order to receive the full amount of state dollars.

ARTICLE 13: To see what sum the District will raise and appropriate for the annual payments on debt service previously approved by the District voters for non-state-funded school construction projects or non-state-funded portions of school construction projects in addition to the funds appropriated as the local share of the District's contribution to the total cost of funding public education from pre-kindergarten to grade 12.

School Board Recommends \$67,607.07

Explanation: Non-state-funded debt service is the amount of money needed for the annual payments on the District's long-term debt for major capital school construction projects that are not approved for state subsidy. The bonding of this

long-term debt was previously approved by the District voters for the Mill Stream Elementary School.

ARTICLE 14: **(Written ballot required.)** To see what sum the District will raise and appropriate in additional local funds (**Recommend \$3,224,873.56**), which exceeds the State's Essential Programs and Services allocation model by (**Recommend \$3,224,873.56**) as required to fund the budget recommended by the School Board.

The School Board Recommends \$3,224,873.56, which exceeds the State's Essential Programs and Services allocation model by \$3,224,873.56. The School Board gives the following reasons for exceeding the State's Essential Programs and Services funding model: This model does not fully cover the costs of regular classroom instruction, special education instruction, extracurricular and co-curricular student activities, district administration and leadership, student transportation, and school technology.

Explanation: The additional local funds are those locally raised funds over and above the District's local contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the District budget for educational programs.

ARTICLE 15 SUMMARIZES THE PROPOSED SCHOOL BUDGET

ARTICLE 15: To see what sum the District will authorize the School Board to expend for the fiscal year beginning July 1, 2025 and ending June 30, 2026 from the District's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, local funds for non-state-funded school construction debt service, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

School Board Recommends \$51,440,429

ARTICLE 16 AUTHORIZES THE ADULT EDUCATION PROGRAM AND RAISES THE LOCAL SHARE

ARTICLE 16: To see if the District will appropriate **\$407,146** for adult education and raise **140,000** as the local share, with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program.

ARTICLE 17 AUTHORIZES EXPENDITURES OF GRANTS AND OTHER RECEIPTS

ARTICLE 17: In addition to amounts approved in the preceding articles, shall the School Board be authorized to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for school and other

program purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

ARTICLE 18 AUTHORIZES TRANSFERS AMONG COST CENTERS

ARTICLE 18: Shall the School Board be authorized to transfer amounts exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers for the 2025-2026 fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget?

MSAD 54 LOCAL SHARE REVENUES**Funds Needed to Support the 2025-26 Budget**

LOCAL ASSIGNED FUND BALANCE	\$660,000.00
LOCAL UNASSIGNED FUND BALANCE	\$1,775,000.00
SCTC FUND BALANCE	\$0.00
New School Local Fundraising	\$0.00
Bloomfield Trustees	\$1,000.00
Mary Brainard	\$7,500.00
Medicaid	\$610,000.00
Athletic Receipts	\$18,000.00
Interest Income	\$200,000.00
Tuition	\$230,000.00
Dividends, Refunds	\$226,758.00
TOTAL NON TAX RECEIPTS	\$3,728,258.00

STATE EPS Contribution	\$31,229,863.71	\$31,229,863.71
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SUBTOTAL STATE CONTRIBUTION	\$31,229,863.71	\$31,229,863.71
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EPS LOCAL CONTRIBUTION	\$13,189,826.66	\$13,189,826.66
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TOTAL STATE AND LOCAL ALLOCATION	\$44,419,690.37
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ADDITIONAL LOCAL FUNDS	\$3,292,480.63
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TOTAL BUDGET	\$51,440,429.00
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TOTAL STATE DOLLARS FROM ALL SOURCES	\$31,229,863.71	
TOTAL LOCAL DOLLARS RAISED BY TAXES	\$16,482,307.29	
TOTAL NON TAX DOLLARS	\$3,728,258.00	FY25 % inc.
TOTAL BUDGET	\$51,440,429.00	5.225%

LOCAL ALLOCATIONS				
	2024-25	2025-26	INCREASE/DECREASE	
CANAAN	\$1,244,872.402	\$1,307,046.968	\$ 62,174.57	4.99%
CORNVILLE	\$906,679.382	\$921,360.978	\$ 14,681.60	1.62%
MERCER	\$640,956.295	\$672,478.137	\$ 31,521.84	4.92%
NORRIDGEWOCK	\$2,082,302.737	\$2,174,016.332	\$ 91,713.59	4.40%
SKOWHEGAN	\$9,967,031.430	\$10,050,910.985	\$ 83,879.56	0.84%
SMITHFIELD	\$1,262,587.274	\$1,356,493.890	\$ 93,906.62	7.44%
TOTAL	\$16,104,429.52	\$16,482,307.29	\$ 377,877.77	2.346%

RSU 54/MSAD 54 2025-26 Status Quo Budget

Article	% of Proposed Budget	FY 25 Budget	FY 26 Proposed Budget	\$ Change	% Change
Article 1: Regular Instruction	28.32%	\$ 13,930,213	\$ 14,373,643	\$ 443,430	3.18%
Article 2: Special Education	23.25%	\$ 11,126,108	\$ 11,961,633	\$ 835,525	7.51%
Article 3: CTE Instruction	6.42%	\$ 2,867,090	\$ 3,303,042	\$ 435,952	15.21%
Article 4: Co & Extra Curricular	1.84%	\$ 928,497	\$ 946,153	\$ 17,656	1.90%
Article 5: Student & Staff Support	6.49%	\$ 3,221,512	\$ 3,337,749	\$ 116,237	3.61%
Article 6: System Administration	1.92%	\$ 968,988	\$ 988,239	\$ 19,251	1.99%
Article 7: School Administration	3.74%	\$ 1,895,976	\$ 1,926,437	\$ 30,461	1.61%
Article 8: Transportation	5.31%	\$ 2,730,526	\$ 2,925,656	\$ 195,130	7.15%
Article 9: Facilities & Maintenance	8.36%	\$ 4,276,299	\$ 4,299,169	\$ 22,870	0.53%
Article 10: Debt Service	14.15%	\$ 6,840,999	\$ 7,278,708	\$ 437,709	6.40%
Article 11: All Other Expenditures	0.19%	\$ 100,000	\$ 100,000	\$ -	0%
Budget Report Totals	100%	48,886,208	51,440,429	\$ 2,554,221	5.22%

60%

Percentage of overall budget increase caused by State funding for CTE and the New Margaret Chase Community School Bond. (\$1,520,452). These funds have no impact on local property taxes.

* \$1,520,452 of the budget increase is a result of CTE (\$652,515) and the Margaret Chase Smith Community School Bond (\$867,937), each of which are 100% State Funded: When removing CTE & Bond Funds the budget is up \$1,033,768, or 2.115%.

Expenses by Category	% of Proposed Budget	FY 25 Budget	FY 26 Proposed Budget	\$ Change	% Change
Salaries	48.64%	\$ 23,663,513	\$ 25,021,403	\$ 1,357,890	5.74%
Health Insurance	15.39%	\$ 7,465,909	\$ 7,917,342	\$ 451,433	6.05%
Medicare & Social Security	1.48%	\$ 731,222	\$ 760,561	\$ 29,339	4.01%
MainePERS	2.41%	\$ 1,181,969	\$ 1,242,198	\$ 60,229	5.10%
Maine Paid Family Medical Leave	0.22%	\$ 51,626	\$ 111,103	\$ 59,477	115.21%
Tuition Reimbursement	0.38%	\$ 196,199	\$ 196,199	\$ -	0.00%
Unemployment	0.04%	\$ 22,323	\$ 20,318	\$ (2,005)	-8.98%
Workers Compensation	0.34%	\$ 183,432	\$ 173,572	\$ (9,860)	-5.38%
Contracted Services	4.30%	\$ 2,176,109	\$ 2,209,957	\$ 33,848	1.56%
Building Repairs & Maintenance	1.93%	\$ 988,935	\$ 992,798	\$ 3,863	0.39%
Contracted Busing Services, Special Ed, CTE	0.90%	\$ 446,480	\$ 464,274	\$ 17,794	3.99%
Subscriptions, Property Ins., Telephone	2.36%	\$ 1,140,107	\$ 1,212,771	\$ 72,664	6.37%
Supplies, Textbooks	3.30%	\$ 1,657,257	\$ 1,696,435	\$ 39,178	2.36%
Electricity, Oil, Propane, Diesel	2.12%	\$ 1,053,280	\$ 1,089,082	\$ 35,802	3.40%
Technology Hardware, Equipment	0.47%	\$ 258,882	\$ 239,878	\$ (19,004)	-7.34%
Dues & Fees	0.29%	\$ 143,481	\$ 147,734	\$ 4,253	2.96%
Extra/Co-Curricular Trips, Field Trips	0.38%	\$ 197,480	\$ 195,977	\$ (1,503)	-0.76%
Debt Service	14.87%	\$ 7,228,004	\$ 7,648,827	\$ 420,823	5.82%
Contingency	0.19%	\$ 100,000	\$ 100,000	\$ -	0.00%
Budget Report Totals	100%	48,886,208	51,440,429	\$ 2,554,221	5.22%

72%

The percentage of budget increase resulting from Employee Costs. (Salary & Benefits, Contracted Services, etc.)

3.44%

State Avg. Expense for System Admin: **MSAD54 is 1.92%**

85.7%

Represents the percentage of the budget that is employee costs (when you remove 100% state funded bonds for the MCSCS and MSSES.)

5.18%

State Avg. Expense for School Admin: **MSAD54 is 3.74%**

34%

Represents the percentage of the budget increase that was a direct result of state funding for the MCSCS building (\$867,937).

16.8%

State Avg. Expense for Transportation & Maintenance : **MSAD54 is at 13.67%**

Regular Instruction FY 26 Status Quo Budget

Article 1: Regular Instruction	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
Mill Stream Elementary	\$ 2,134,675	\$ 2,257,052	\$ 122,376	5.73%
Canaan Elementary	\$ 1,297,160	\$ 998,032	\$ (299,128)	-23.06%
Margaret Chase Smith Community School	\$ -	\$ 3,999,418	\$ 3,999,418	100.00%
Bloomfield Elementary	\$ 1,592,297	\$ -	\$ (1,592,297)	-100.00%
North Elementary	\$ 1,117,258	\$ -	\$ (1,117,258)	-100.00%
Margaret Chase Smith School	\$ 923,467	\$ -	\$ (923,467)	-100.00%
Skowhegan Area Middle School	\$ 2,714,711	\$ 3,105,353	\$ 390,642	14.39%
Skowhegan Area High School	\$ 3,593,503	\$ 3,438,388	\$ (155,115)	-4.32%
English Language Learners	\$ 220,759	\$ 335,149	\$ 114,390	51.82%
Alternative Education	\$ 336,383	\$ 240,252	\$ (96,131)	-28.58%
Total Regular Instruction	\$ 13,930,213	\$ 14,373,644	\$ 443,430	3.18%

Article 1: Regular Instruction	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
Salaries	\$ 8,984,008	\$ 9,231,151	\$ 247,142	2.75%
Health Insurance	\$ 2,627,576	\$ 2,739,266	\$ 111,690	4.25%
Medicare & Social Security	\$ 151,392	\$ 156,510	\$ 5,118	3.38%
MainePERS	\$ 393,895	\$ 398,064	\$ 4,169	1.06%
Maine Paid Family Medical Leave	\$ 15,271	\$ 46,093	\$ 30,822	201.83%
Tuition Reimbursement	\$ 101,801	\$ 103,290	\$ 1,489	1.46%
Unemployment	\$ 6,333	\$ 6,396	\$ 63	0.99%
Workers Compensation	\$ 36,833	\$ 29,912	\$ (6,921)	-18.79%
Contracted Services	\$ 797,555	\$ 862,910	\$ 65,355	8.19%
Repairs & Maintenance	\$ 102,897	\$ 100,637	\$ (2,260)	-2.20%
Subscriptions, Property Ins., Telephone	\$ 208,450	\$ 216,906	\$ 8,456	4.06%
Supplies, Textbooks	\$ 459,263	\$ 441,560	\$ (17,703)	-3.85%
Technology Hardware, Equipment	\$ 13,815	\$ 10,080	\$ (3,735)	-27.04%
Dues & Fees	\$ 10,270	\$ 10,015	\$ (255)	-2.48%
Extra/Co-Curricular Trips, Field Trips	\$ 20,854	\$ 20,854	\$ -	0.00%
Total Regular Instruction	13,930,213	14,373,644	\$ 443,430	3.18%

Article 1 – Regular Instruction

Article 1 contains the funds for direct instruction in the District. Teacher and classroom educational technicians' salaries and benefits are included in this article including textbooks, books for classroom use, instructional supplies and instructional equipment. Five positions were reduced in this portion of the budget as a result of school consolidation, class size, availability of certified staff, and programming needs.

Mill Stream Elementary School – Mill Stream budget serves students PK-Grade 5. The school has one classroom educational technician in kindergarten and 17 classroom teacher positions.

Canaan Elementary School - Canaan Elementary now serves students PK-Grade 2 which has shifted to one kindergarten classroom educational technician and 5 classroom teachers.

Margaret Chase Smith Community School – The consolidated school resulted in the closure of North Elementary School, Bloomfield Elementary School, and students from Canaan Elementary School grades 3-5. The consolidated school serves students birth-Grade 5 and includes early childhood programming as a result of our partnership with KVCAP. There are three kindergarten educational technicians and 27 classroom teachers.

Skowhegan Area Middle School – The Middle School serves students in Grades 6-8 and has 30.5 classroom teachers.

Skowhegan Area High School – The High School serves students in Grades 9-12 and has 37 classroom teachers.

English Language Learners (ELL) – The ELL budget provides instruction for students that English is a secondary language. This budget has increased largely as a result of required teacher-to-student ratios. There are three teachers and tutors budgeted in ELL.

Marti Stevens Learning Center – The Marti Stevens Learning Center is the District's Alternative Education program that serves students in grades 9-12. There are two classroom teachers working with students in the area of regular instruction.

Overall, the Article is up **\$443,430** or **3.18%** from last year.

Special Education FY 26 Status Quo Budget

Article 2: Special Education	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
Regular Special Ed	\$ 586,591	\$ 515,618	\$ (70,973)	-12.10%
Alternative Ed Reg Spec Ed	\$ 150,212	\$ 162,971	\$ 12,759	8.49%
Resource Room	\$ 3,179,267	\$ 3,238,352	\$ 59,085	1.86%
Resource Room Alternative Ed	\$ 139,765	\$ 222,921	\$ 83,156	59.50%
Self Contained	\$ 4,044,475	\$ 4,130,797	\$ 86,322	2.13%
Tutoring/Hospital	\$ 56,990	\$ 59,393	\$ 2,403	4.22%
Special Ed Administration	\$ 805,113	\$ 861,780	\$ 56,667	7.04%
Social Work Services	\$ 508,414	\$ 740,002	\$ 231,588	45.55%
Nursing Services	\$ 83,125	\$ 181,699	\$ 98,574	118.59%
Psychological Services	\$ 360,572	\$ 404,712	\$ 44,140	12.24%
Speech Language Services	\$ 525,846	\$ 672,609	\$ 146,763	27.91%
Occupational Therapy	\$ 164,279	\$ 163,783	\$ (496)	-0.30%
Physical Therapy	\$ 97,911	\$ 103,335	\$ 5,424	5.54%
Audiology	\$ 18,540	\$ 18,540	\$ -	0.00%
Extended School Year	\$ 65,231	\$ 65,352	\$ 121	0.19%
Field Trips	\$ 4,637	\$ 4,637	\$ -	0.00%
Enrichment	\$ 335,140	\$ 415,132	\$ 79,992	23.87%
Total Special Education	\$ 11,126,108	\$ 11,961,633	\$ 835,525	7.51%

Article 2: Special Education	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
Salaries	\$ 6,625,365	\$ 7,199,255	\$ 573,890	8.66%
Health Insurance	\$ 2,557,796	\$ 2,795,856	\$ 238,060	9.31%
Medicare & Social Security	\$ 228,704	\$ 233,208	\$ 4,504	1.97%
MainePERS	\$ 334,099	\$ 348,949	\$ 14,850	4.44%
Maine Paid Family Medical Leave	\$ 16,220	\$ 35,682	\$ 19,462	119.99%
Tuition Reimbursement	\$ 50,175	\$ 47,977	\$ (2,198)	-4.38%
Unemployment	\$ 6,870	\$ 6,594	\$ (276)	-4.01%
Workers Compensation	\$ 26,784	\$ 22,962	\$ (3,822)	-14.27%
Contracted Services	\$ 710,669	\$ 710,599	\$ (70)	-0.01%
Repairs & Maintenance	\$ 7,180	\$ 7,335	\$ 155	2.16%
Subscriptions, Property Ins., Telephone	\$ 371,970	\$ 365,916	\$ (6,054)	-1.63%
Supplies, Textbooks	\$ 124,013	\$ 127,839	\$ 3,826	3.09%
Technology Hardware, Equipment	\$ 15,156	\$ 10,354	\$ (4,802)	-31.68%
Dues & Fees	\$ 51,107	\$ 49,107	\$ (2,000)	-3.91%
Total Special Education	11,126,108	11,961,633	\$ 835,525	7.51%

Article 2 – Special Education

Article 2 has increased **\$835,525** or **7.51%** and contains all costs for special education services for RSU 54/MSAD54 students. This also includes the gifted & talented (enrichment) program. The District must provide special education services called for by an Individual Education Program (IEP) team. All accounts contain books and supplies in addition to salaries. Salaries and benefits are the major items in each account. Special Education staff are shifted between programs and buildings as students move within the District. Federal and state regulations have led to increased costs in Special Education including the education of specific students to age 23.

Mill Stream Elementary School – This account provides salaries and benefits of six special education teachers and 27 educational technicians.

Canaan Elementary School – This account provides for one special education teacher.

Margaret Chase Smith Community School - The consolidated school resulted in the closure of North Elementary School, Bloomfield Elementary School, and students from Canaan Elementary School grades 3-5. The consolidated school serves students birth-Grade 5 through our partnership with KVCAP. There are 13 special education teachers and 41 educational technicians at the MCSCS.

Skowhegan Area Middle School – There are 9.5 special education teachers who instruct students and 17 educational technicians.

Skowhegan Area High School – This account provides 11 special education teachers and 13 educational technicians serving students in grades 9-12 in the high school and Marti Stevens Learning Center.

Special Education Instruction – When students are hospitalized or out of district instruction is required to be provided. The tutoring section of the budget allows for these services to be provided as required.

Special Education Administration – The special education administration includes two Administrators, two administrative assistants that oversee and support the entire special education department and all students who reside in RSU 54/MSAD54 with current IEP's.

Social Work, Nursing & Psychological Services – These portions of the budget account for 12 licensed or certified professionals as well as other contracted professionals who provide behavior, social and emotional, as well as psychological testing as required by special education regulations.

Speech, Audiology, Occupational & Physical Therapy – These portions of the budget account for 5 licensed professionals and three educational technicians. Contracted speech, occupational therapy and ASL interpretation are also included in these accounts.

Extended School Year (ESY) – These portions of the budget are a legally required part of IEP's for summer services provided.

Enrichment - These portions of the budget account for the District's K-12 gifted and talented program. Two full-time teachers and four part-time teachers are providing education in this area.

Overall, the Special education article has increased due to negotiated salaries, state mandated wage increases, contracted services and supply costs. The students requiring Special Education services post pandemic has increased significantly.

Career & Technical Education (CTE)

FY 26 Status Quo Budget

Article 3: Career & Technical Education	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
Residential Construction	\$ 145,228	\$ 155,098	\$ 9,870	6.80%
Electrical Construction	\$ 122,269	\$ 128,895	\$ 6,626	5.42%
Pre-Engineering	\$ 103,334	\$ 134,140	\$ 30,806	29.81%
Digital Graphics	\$ 96,791	\$ 98,985	\$ 2,194	2.27%
Business Academy	\$ -	\$ 184,232	\$ 184,232	100.00%
Emergency Medical Technician (EMT)	\$ 55,500	\$ 59,511	\$ 4,011	7.23%
Certified Nursing Assistant	\$ 113,593	\$ 118,411	\$ 4,818	4.24%
Culinary Arts	\$ 170,348	\$ 172,688	\$ 2,340	1.37%
Early Education & Teaching	\$ 212,853	\$ 221,152	\$ 8,299	3.90%
Computer Science	\$ 60,689	\$ 62,234	\$ 1,545	2.55%
Firefighting	\$ 84,165	\$ 50,280	\$ (33,885)	-40.26%
Welding Technology	\$ 142,032	\$ 163,485	\$ 21,453	15.10%
Automotive Tech	\$ 142,084	\$ 112,238	\$ (29,846)	-21.01%
Commercial Truck License (CDL)	\$ 229,012	\$ 233,120	\$ 4,108	1.79%
Cooperative Education	\$ 103,657	\$ 120,435	\$ 16,778	16.19%
Career Exploration	\$ 128,281	\$ 226,765	\$ 98,484	76.77%
Mathematics	\$ 64,387	\$ 112,118	\$ 47,731	74.13%
English Language Arts	\$ 79,548	\$ 85,555	\$ 6,007	7.55%
Outdoor Leadership	\$ 118,845	\$ 122,487	\$ 3,642	3.06%
Co-Curricular	\$ 3,898	\$ 1,569	\$ (2,329)	-59.75%
Guidance	\$ 152,303	\$ 118,194	\$ (34,109)	-22.40%
Administration	\$ 220,876	\$ 227,542	\$ 6,666	3.02%
Fiscal Services	\$ 54,016	\$ 72,731	\$ 18,715	34.65%
Operation of Plant	\$ 263,381	\$ 321,177	\$ 57,796	21.94%
Total CTE Instruction	\$ 2,867,090	\$ 3,303,042	\$ 435,952	15.21%

Article 3– Career & Technical Education (CTE)

The Somerset Career and Technical Center (SCTC) serves students from Skowhegan and four surrounding school districts. SCTC is one of the fastest growing technical centers in the state, with roughly 500 students slated to attend the tech center for the 2025-26 school year. Increases for CTE, because programming is 100% state funded, is driven by the state's funding formula. State, federal and local grants help subsidize CTE programming, including federal Perkins grants, which provide a significant portion of program supplies and additional expenses.

Additional costs for CTE are driven by increased costs associated with salaries and benefits, and increased costs for instructional supplies. The technical center has expanded programming in Emergency Services, Fire Science, Business, Computer Science, and Career Exploration in the last year. The CTE budget has increased **\$435,952** or **15.21%** from the prior year. Federal funding and grants account for 100% of spending in CTE.

Extra & Co Curricular FY 26 Status Quo Budget

Article 4: Extra & Co Curricular	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
Summer School	\$ 16,128	\$ 16,128	\$ -	0.00%
Elementary Extra Curricular	\$ 5,251	\$ 3,953	\$ (1,298)	-24.72%
SAMS Extra Curricular	\$ 22,701	\$ 20,058	\$ (2,643)	-11.64%
SAMS Athletics	\$ 100,181	\$ 104,735	\$ 4,554	4.55%
SAHS Extra Curricular	\$ 88,475	\$ 105,802	\$ 17,327	19.58%
SAHS Athletics	\$ 695,761	\$ 695,477	\$ (284)	-0.04%
Total Extra & Co Curricular	\$ 928,497	\$ 946,153	\$ 17,656	1.90%

Article 4: Extra & Co Curricular	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
Salaries	\$ 458,494	\$ 491,765	\$ 33,271	7.26%
Health Insurance	\$ 21,997	\$ -	\$ (21,997)	-100.00%
Medicare & Social Security	\$ 13,109	\$ 13,610	\$ 501	3.82%
MainePERS	\$ 14,854	\$ 16,892	\$ 2,038	13.72%
Maine Paid Family Medical Leave	\$ 1,146	\$ 2,390	\$ 1,244	108.55%
Unemployment	\$ 614	\$ 544	\$ (70)	-11.40%
Workers Compensation	\$ 2,660	\$ 2,509	\$ (151)	-5.68%
Contracted Services	\$ 97,534	\$ 102,354	\$ 4,820	4.94%
Repairs & Maintenance	\$ 41,720	\$ 41,720	\$ -	0.00%
Subscriptions, Property Ins., Telephone	\$ 4,000	\$ 4,000	\$ -	0.00%
Supplies, Textbooks	\$ 98,050	\$ 96,050	\$ (2,000)	-2.04%
Technology Hardware, Equipment	\$ 2,000	\$ 2,000	\$ -	0.00%
Dues & Fees	\$ 31,960	\$ 31,960	\$ -	0.00%
Extra/Co-Curricular Trips, Field Trips	\$ 140,359	\$ 140,359	\$ -	0.00%
Total Extra & Co Curricular	928,497	946,153	\$ 17,656	1.90%

Article 4– Co & Extra Curricular

Article 4 provides funds for the co-curricular and athletic activities in the District. In addition to athletics, funds are provided for drama, speech and various club advisors. Funds are provided for stipends, equipment and materials, officials, police coverage and the athletic trainer. The Athletic Director position at the high school is a full-time position.

This article has increased by **\$17,656** or **1.9%**. Historically, the State recognizes less than 25% of the cost of these programs under the EPS model. State accounting rules require transportation costs for extra-curricular activities to be charged to this budget section.

Student & Staff Support FY 26 Status Quo Budget

Article 5: Student & Staff Support	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
Guidance Elementary	\$ 2,330	\$ 2,330	\$ -	0.00%
Improvement of Instruction Elementary	\$ 54,195	\$ 53,251	\$ (944)	-1.74%
Library Elementary	\$ 208,881	\$ 211,488	\$ 2,607	1.25%
Technology Elementary	\$ 142,005	\$ 143,857	\$ 1,852	1.30%
Other Support Elementary	\$ 118,061	\$ 142,657	\$ 24,596	20.83%
Guidance Secondary	\$ 387,878	\$ 401,150	\$ 13,272	3.42%
Improvement of Instruction Secondary	\$ 224,238	\$ 224,791	\$ 553	0.25%
Library/Media Secondary	\$ 114,293	\$ 123,579	\$ 9,286	8.12%
Technology Secondary	\$ 531,628	\$ 549,310	\$ 17,682	3.33%
Other Support Secondary	\$ 243,466	\$ 215,075	\$ (28,391)	-11.66%
Nursing Services	\$ 452,740	\$ 469,496	\$ 16,756	3.70%
Improvement of Instruction	\$ 329,874	\$ 356,508	\$ 26,634	8.07%
Technology Districtwide	\$ 411,923	\$ 444,257	\$ 32,334	7.85%
Total Student & Support	\$ 3,221,512	\$ 3,337,749	\$ 116,237	3.61%

Article 5: Student & Staff Support	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
Salaries	\$ 1,716,435	\$ 1,796,778	\$ 80,343	4.68%
Health Insurance	\$ 409,241	\$ 433,192	\$ 23,951	5.85%
Medicare & Social Security	\$ 60,305	\$ 61,804	\$ 1,499	2.49%
MainePERS	\$ 82,888	\$ 95,144	\$ 12,256	14.79%
Maine Paid Family Medical Leave	\$ 4,291	\$ 8,698	\$ 4,407	102.70%
Tuition Reimbursement	\$ 7,431	\$ 6,575	\$ (856)	-11.52%
Unemployment	\$ 1,345	\$ 1,149	\$ (196)	-14.57%
Workers Compensation	\$ 7,047	\$ 5,944	\$ (1,103)	-15.65%
Contracted Services	\$ 284,125	\$ 281,425	\$ (2,700)	-0.95%
Repairs & Maintenance	\$ 80,083	\$ 80,083	\$ -	0.00%
Subscriptions, Property Ins., Telephone	\$ 181,705	\$ 182,305	\$ 600	0.33%
Supplies, Textbooks	\$ 251,459	\$ 248,633	\$ (2,826)	-1.12%
Technology Hardware, Equipment	\$ 129,791	\$ 126,694	\$ (3,097)	-2.39%
Dues & Fees	\$ 5,366	\$ 9,325	\$ 3,959	73.78%
Total Student & Support	3,221,512	3,337,749	\$ 116,237	3.61%

Article 5 – Student and Staff Support

The student and staff support portion of the budget provides services to students that help support instruction and learning. Guidance office salaries and benefits are in this portion as well as school nurses, libraries and other expenses that support instruction are contained in this section. (Note: Social Workers are included under Special Education)

Nursing Services – This section provides all health services provided by 4.6 district nurse positions and one education technician. The nurse budget also includes professional insurance, equipment and repair.

Improvement of Instruction and Other Support - provides for the costs of the Maine certification program for teachers, Artists in the Schools, professional development activities for staff and curriculum improvement and stipends for additional work. In addition, this portion of the budget contributes to the partnership with local law enforcement for the School Resource Officer's in all schools.

Guidance – The high school budget has 3 counselors, one school office assistant. The budget also includes costs for testing, postage, conferences and materials for the guidance offices.

Library – RSU 54/MSAD 54 provide school libraries in all schools. Each elementary school is staffed by a part-time educational technician. The Skowhegan Area Middle School library is staffed with one educational technician. The Skowhegan Area High School, which is open extended hours for students and members of the public, is staff with one librarian. The library accounts provide for salaries and benefits of staff, books and materials for all libraries, and for all equipment for student use in the libraries.

Technology – These accounts support all internet infrastructure, staff and student computers and manages the District's network, website and computer maintenance. Overall, the student and staff support section of the budget has increased **\$116,237** or **3.61%** due to increases in salaries and benefits, technology equipment, and instructional software.

System Administration FY 26 Status Quo Budget

Article 6: System Administration	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
School Board	\$ 141,182	\$ 146,543	\$ 5,361	3.80%
Office of the Superintendent	\$ 375,367	\$ 400,320	\$ 24,953	6.65%
Accounting Department	\$ 452,439	\$ 441,376	\$ (11,063)	-2.45%
Total System Admin	\$ 968,988	\$ 988,239	\$ 19,251	1.99%

Article 6: System Administration	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
Salaries	\$ 540,942	\$ 549,701	\$ 8,759	1.62%
Health Insurance	\$ 155,996	\$ 155,096	\$ (900)	-0.58%
Medicare & Social Security	\$ 29,816	\$ 28,682	\$ (1,134)	-3.80%
MainePERS	\$ 41,613	\$ 42,118	\$ 505	1.21%
Maine Paid Family Medical Leave	\$ 1,352	\$ 2,686	\$ 1,334	98.67%
Tuition Reimbursement	\$ 3,470	\$ 3,800	\$ 330	9.51%
Unemployment	\$ 1,008	\$ 306	\$ (702)	-69.64%
Workers Compensation	\$ 2,473	\$ 1,779	\$ (694)	-28.06%
Contracted Services	\$ 106,516	\$ 118,982	\$ 12,466	11.70%
Repairs & Maintenance	\$ 22,108	\$ 26,500	\$ 4,392	19.87%
Subscriptions, Property Ins., Telephone	\$ 33,560	\$ 31,560	\$ (2,000)	-5.96%
Supplies, Textbooks	\$ 13,784	\$ 14,784	\$ 1,000	7.25%
Dues & Fees	\$ 16,350	\$ 12,245	\$ (4,105)	-25.11%
Total System Admin	968,988	988,239	\$ 19,251	1.99%

Article 6 – System Administration

Board of Directors – provides funds for regular and special board meetings, conferences, services provided by the Maine School Boards Association, referendum costs, legal fees, referendum costs and financial audit fees.

Office of the Superintendent - contains salaries and benefits for Central Office Personnel. Other expenses include office supplies and professional dues & fees.

Fiscal Services – contains central office services provided by the business and finance office. Essential services as payroll preparation and processing, purchasing and vendor payments occur from this section of the budget.

The state average for System Administration is 3.44% of the budget, MSAD 54's System Administration accounts for 1.92% of the FY26 budget as presented.

The System Administration portion of the budget is up **\$19,251** or **1.99%**.

School Administration FY 26 Status Quo Budget

Article 7: School Administration	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
Mill Stream Elementary	\$ 221,102	\$ 218,220	\$ (2,882)	-1.30%
Canaan Elementary	\$ 193,515	\$ 70,505	\$ (123,010)	-63.57%
Margaret Chase Smith Community School	\$ -	\$ 570,149	\$ 570,149	100.00%
Bloomfield Elementary	\$ 223,466	\$ -	\$ (223,466)	-100.00%
North Elementary	\$ 120,684	\$ -	\$ (120,684)	-100.00%
Margaret Chase Smith School	\$ 126,464	\$ -	\$ (126,464)	-100.00%
Skowhegan Area Middle School	\$ 417,609	\$ 445,258	\$ 27,649	6.62%
Skowhegan Area High School	\$ 593,136	\$ 622,305	\$ 29,169	4.92%
Total School Admin	\$ 1,895,976	\$ 1,926,437	\$ 30,461	1.61%

Article 7: School Administration	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
Salaries	\$ 1,315,717	\$ 1,344,781	\$ 29,064	2.21%
Health Insurance	\$ 357,667	\$ 352,166	\$ (5,501)	-1.54%
Medicare & Social Security	\$ 42,636	\$ 42,268	\$ (368)	-0.86%
MainePERS	\$ 71,809	\$ 77,162	\$ 5,353	7.45%
Maine Paid Family Medical Leave	\$ 3,289	\$ 4,965	\$ 1,676	50.96%
Tuition Reimbursement	\$ 3,741	\$ 5,232	\$ 1,491	39.86%
Unemployment	\$ 977	\$ 749	\$ (228)	-23.34%
Workers Compensation	\$ 5,346	\$ 4,320	\$ (1,026)	-19.19%
Contracted Services	\$ 17,300	\$ 17,300	\$ -	0.00%
Repairs & Maintenance	\$ 3,149	\$ 3,149	\$ -	0.00%
Subscriptions, Property Ins., Telephone	\$ 21,993	\$ 21,993	\$ -	0.00%
Supplies, Textbooks	\$ 40,357	\$ 40,357	\$ -	0.00%
Technology Hardware, Equipment	\$ 300	\$ 300	\$ -	0.00%
Dues & Fees	\$ 11,695	\$ 11,695	\$ -	0.00%
Total School Admin	1,895,976	1,926,437	\$ 30,461	1.61%

Article 7 – School Administration

This portion of the budget provides for the operation of each Office of the Principal at all schools. The accounts contain the salaries and benefits for the principals and office staff, supplies.

The state average for School Administration is 5.18% of the budget, MSAD 54's School Administration accounts for 3.74% of the FY26 budget as presented.

Due to the consolidation of North Elementary, Bloomfield Elementary and Margaret Chase Smith Schools, the school administration portion of the budget is up **\$30,461** or **1.61%**.

Transportation

FY 26 Status Quo Budget

Article 8: Transportation	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
Transportation	\$ 2,319,167	\$ 2,498,883	\$ 179,716	7.75%
Special Ed Transportation	\$ 411,359	\$ 426,773	\$ 15,414	3.75%
Total Transportation	\$ 2,730,526	\$ 2,925,656	\$ 195,130	7.15%

Article 8: Transportation	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
Salaries	\$ 991,555	\$ 1,070,449	\$ 78,894	7.96%
Health Insurance	\$ 386,797	\$ 406,872	\$ 20,075	5.19%
Medicare & Social Security	\$ 61,443	\$ 74,860	\$ 13,417	21.84%
MainePERS	\$ 58,258	\$ 63,979	\$ 5,721	9.82%
Maine Paid Family Medical Leave	\$ 2,479	\$ 1,040	\$ (1,439)	-58.05%
Tuition Reimbursement	\$ 700	\$ 700	\$ -	0.00%
Unemployment	\$ 2,156	\$ 1,914	\$ (242)	-11.22%
Workers Compensation	\$ 47,247	\$ 48,107	\$ 860	1.82%
Contracted Services	\$ 33,000	\$ 33,000	\$ -	0.00%
Repairs & Maintenance	\$ 90,082	\$ 92,082	\$ 2,000	2.22%
Contracted Busing Services, Special Ed, CTE	\$ 446,480	\$ 461,600	\$ 15,120	3.39%
Subscriptions, Property Ins., Telephone	\$ 37,137	\$ 41,949	\$ 4,812	12.96%
Supplies, Textbooks	\$ 179,848	\$ 191,848	\$ 12,000	6.67%
Electricity, Oil, Propane, Diesel	\$ 262,170	\$ 266,170	\$ 4,000	1.53%
Technology Hardware, Equipment	\$ 17,150	\$ 17,150	\$ -	0.00%
Bus Leases	\$ 114,024	\$ 153,936	\$ 39,912	35.00%
Total Transportation	2,730,526	2,925,656	\$ 195,130	7.15%

Article 8 – Transportation

Transportation accounts for roughly 2400 students to and from school, special needs transportation, academic field trips and athletic trips. The District operates or contracts 26 buses to transport our students.

This article is up **\$195,130** or **7.15%** largely due to fuel costs, contracted services, salary and health insurance increases.

Facilities & Maintenance

FY 26 Status Quo Budget

Article 9: Facilities & Maintenance	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
Mill Stream Elementary	\$ 505,324	\$ 516,723	\$ 11,399	2.26%
Canaan Elementary	\$ 271,640	\$ 299,213	\$ 27,573	10.15%
Margaret Chase Smith Community School	\$ -	\$ 773,735	\$ 773,735	100.00%
Bloomfield Elementary School	\$ 362,282	\$ -	\$ (362,282)	-100.00%
North Elementary	\$ 232,732	\$ 48,454	\$ (184,278)	-79.18%
Margaret Chase Smith School	\$ 293,117	\$ -	\$ (293,117)	-100.00%
Skowhegan Area Middle School	\$ 571,461	\$ 560,812	\$ (10,649)	-1.86%
Skowhegan Area High School	\$ 1,124,979	\$ 1,171,550	\$ 46,571	4.14%
Maintenance of Plant	\$ 683,644	\$ 605,972	\$ (77,672)	-11.36%
Central Office	\$ 37,882	\$ 38,082	\$ 200	0.53%
Marti Stevens Learning Center	\$ 58,460	\$ 151,385	\$ 92,925	158.95%
Special Education	\$ 28,666	\$ 28,897	\$ 231	0.81%
Roof Bond	\$ 106,112	\$ 104,347	\$ (1,765)	-1.66%
Total Facilities	\$ 4,276,299	\$ 4,299,169	\$ 22,870	0.53%

Article 9: Facilities & Maintenance	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
Salaries	\$ 1,432,287	\$ 1,460,935	\$ 28,648	2.00%
Health Insurance	\$ 413,700	\$ 416,818	\$ 3,118	0.75%
Medicare & Social Security	\$ 107,046	\$ 107,406	\$ 360	0.34%
MainePERS	\$ 107,806	\$ 122,329	\$ 14,523	13.47%
Maine Paid Family Medical Leave	\$ 3,581	\$ 647	\$ (2,934)	-81.93%
Tuition Reimbursement	\$ 5,600	\$ 3,500	\$ (2,100)	-37.50%
Unemployment	\$ 1,864	\$ 1,447	\$ (417)	-22.37%
Workers Compensation	\$ 46,718	\$ 49,947	\$ 3,229	6.91%
Contracted Services	\$ 14,375	\$ 10,257	\$ (4,118)	-28.65%
Building Repairs & Maintenance	\$ 585,769	\$ 558,749	\$ (27,020)	-4.61%
Subscriptions, Property Ins., Telephone	\$ 228,694	\$ 281,972	\$ 53,278	23.30%
Supplies, Textbooks	\$ 245,539	\$ 240,440	\$ (5,099)	-2.08%
Electricity, Oil, Propane, Diesel	\$ 760,094	\$ 776,912	\$ 16,818	2.21%
Technology Hardware, Equipment	\$ 73,550	\$ 73,300	\$ (250)	-0.34%
Dues & Fees	\$ 5,000	\$ 5,875	\$ 875	17.50%
Debt Service	\$ 244,676	\$ 188,635	\$ (56,041)	-22.90%
Total Facilities	4,276,299	4,299,169	\$ 22,870	0.53%

Article 9 – Facilities and Maintenance

The facilities and maintenance portion of the budget provides overhead including heat, electricity, cleaning, repairs and maintenance of the District’s buildings and grounds. As a result of cost savings associated with the new consolidated elementary school, these accounts have increased **\$22,870** or **0.53%**.

Mill Stream Elementary School – provides three full-time and one part-time custodian positions and includes utilities and building expenses.

Canaan Elementary School – provides two full-time custodian positions plus includes utilities and building expenses.

Margaret Chase Smith Community School – this budget will provide seven full-time custodians, plus utilities and building expenses.

Skowhegan Area Middle School – provides four full-time custodians, plus utilities and building expenses.

Skowhegan Area High School - provides seven full-time custodians, plus utilities and building expenses.

Maintenance of Plant – provides six full-time maintenance staff, supervisory employees, and summer maintenance work. It also includes electrical, plumbing, and heating services, school painting, snow removal, fire extinguisher maintenance, water tests, licenses and inspection fees.

Central Office & Special Education – provides part-time custodial, lights, heat, and maintenance of the offices.

Marti Stevens Learning Center (MSLC) – The District Alternative Education will move to the former Bloomfield Elementary School in 25-26 and will continue to have a part-time custodian budgeted as well as utilities and building expenses.

Debt Service

FY 26 Status Quo Budget

Article 10: Debt Service	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
MCSCS Bond 1	\$ 5,475,690	\$ 5,358,090	\$ (117,600)	-2.15%
MCSCS Bond 2	\$ 314,770	\$ 867,937	\$ 553,167	175.74%
Mill Stream Bond	\$ 827,844	\$ 825,345	\$ (2,499)	-0.30%
Biomass Boiler	\$ 157,701	\$ 164,099	\$ 6,398	4.06%
Minor Capital Projects	\$ 64,994	\$ 63,237	\$ (1,757)	-2.70%
Total Debt Service	\$ 6,840,999	\$ 7,278,708	\$ 437,709	6.40%

Article 10 – Debt Service

The Debt Service article of the budget are funds to pay for the District’s obligations for bonds for the Margaret Chase Smith Community School, Mill Stream Elementary School in Norridgewock, and district-wide facilities improvement bonds. The district has retired a significant amount of debt over the last few years.

This budget includes two bonds for the new construction of MCSCS, which both are fully funded by the state. Because MSAD 54 was able to fully fundraise the local-only portion of the building project (thanks to the generous donations from our community members and community partners), the State allowed the district to avoid bonding the local-portion of the project, something that is typically required as part of a state funded project. As a result, the district has saved significant interest costs. There are no costs for the new MCSCS in the FY26 budget, in fact areas of the budget have been reduced as a result of efficiencies gained through the consolidation of buildings/staff.

Although the increase in debt service seen in the FY26 budget is fully state-funded, it has a significant impact on the overall budget but does not impact local property taxes. The account shows an increase of **\$437,709** or **6.4%**.

Other Expenditures FY 26 Status Quo Budget

Article 11: Other Expenditures	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
Total Contingency	\$ 100,000	\$ 100,000	\$ -	0%
Total General Fund	\$ 48,886,208	\$ 51,440,429	\$ 2,554,221	5.22%

Article 11 – Other Expenditures

This contingency account provides funds to allow the District to respond to emergencies. The district uses a conservative operational approach and therefore has not had to utilize contingency funds in any of the previous 10 years. This account has been reduced over the years but is necessary due to the probability of an emergency occurring in any of our seven buildings including boiler malfunction, failed septic systems, broken water mains, or unexpected special education required costs.

MSAD 54

FY 26 Status Quo Budget

Adult Education	FY 25 Budget	FY 26 Status Quo Budget	\$ Change	% Change
Adult Education Program	\$ 2,515	\$ 2,419	\$ (96)	-3.81%
Adult Education Administration	\$ 188,484	\$ 199,386	\$ 10,902	5.78%
Adult Transitions	\$ 5,088	\$ 5,241	\$ 153	3.00%
Adult Workforce	\$ 20,092	\$ 46,895	\$ 26,803	133.40%
Adult Handicapped	\$ 3,033	\$ 3,058	\$ 25	0.82%
Adult High School Completion	\$ 48,199	\$ 59,787	\$ 11,587	24.04%
Adult Literacy	\$ 74,971	\$ 77,206	\$ 2,235	2.98%
Adult Enrichment	\$ 12,699	\$ 13,154	\$ 455	3.59%
Total Adult Education	\$ 355,082	\$ 407,146	\$ 52,064	14.66%

FY 26 Adult Education Revenue

Adult Education	FY 25 Budget	FY 26 Status Quo Budget	\$ Difference	% Change
Local Assessment	\$ 130,000	\$ 140,000	\$ 10,000	7.69%
Adult Ed Tuition	\$ 29,540	\$ 60,000	\$ 30,460	103.11%
Adult Ed Ed2Go Fees	\$ 1,000	\$ 1,000	\$ -	0.00%
Somerset County Jail	\$ 56,000	\$ 57,500	\$ 1,500	2.68%
Textbook Sales	\$ 5,000	\$ 5,000	\$ -	0.00%
Shared Services	\$ 25,000	\$ 30,000	\$ 5,000	20.00%
State Subsidy	\$ 82,000	\$ 75,034	\$ (6,966)	-8.50%
Adult Ed Fund Balance	\$ 14,542	\$ 23,612	\$ 9,070	62.37%
Enrichment	\$ 12,000	\$ 15,000	\$ 3,000	25.00%
Total Adult Education Revenue	\$ 355,082	\$ 407,146	\$ 52,064	14.66%

Adult and Community Education

The Adult Education budget includes salaries and benefits for the director, office assistant, teachers. It also includes professional development, advertising, and instructional supplies. Although the Adult Education budget has increased **\$52,064** or **14.66%** the local increase is up just \$10,000 due to continued partnerships and the expansion of outside funding (grants, etc.). Note: Additional spending in Adult Education will result in additional state subsidy for the next fiscal year: FY27. As a result, modest local increases as seen here, have a benefit both to sustaining the program, but also to securing additional state aid in subsequent years.

RSU 54/MSAD 54
Enrollments by Town, October 1st

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Canaan	297	312	303	328	340	350	366	381	365	374	380	372
Cornville	147	145	147	140	150	156	184	159	146	141	147	151
Mercer	72	73	68	64	71	78	74	65	75	79	91	89
Norridgewock	386	423	429	408	405	434	450	470	486	495	517	504
Skowhegan	1088	1094	1106	1136	1132	1215	1243	1299	1331	1351	1362	1425
Smithfield	109	105	88	83	84	95	85	87	83	93	90	93
Other	84	74	76	53	44	16	18	13	19	18	25	10
Totals	2183	2226	2217	2212	2226	2344	2420	2474	2505	2551	2612	2644

RSU 54/MSAD 54
Enrollments by School, October 1st

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Skowhegan Area High School	679	691	710	705	715	743	754	809	809	803	800	809
Skowhegan Area Middle School	471	472	402	423	433	458	485	486	464	495	531	533
Margaret Chase Smith School	179	173	171	156	162	207	204	191	213	209	201	198
Canaan Elementary School	160	163	185	201	201	194	224	233	218	211	235	238
North Elementary School	118	130	133	153	132	146	157	159	142	169	198	184
Bloomfield Elementary School	267	274	272	263	281	263	269	284	311	309	300	320
Mill Stream Elementary School	309	323	344	311	302	333	327	312	348	355	347	362
Totals	2183	2226	2217	2212	2226	2344	2420	2474	2505	2551	2612	2644

Since October 1st of 2024, the district has gained 99 students as of 4/30/2025.

LOCAL ASSESSMENTS

	2024-25	2025-26	Difference	% Change	2024-25	2025-26	Difference	% Change
	Assessment	Projected			Assessment	Assessment		
		Assessment			w/ Adult Ed	w/ Adult Ed		
Canaan	\$ 1,244,872.40	\$ 1,307,046.97	\$ 62,174.57	4.99%	\$ 1,254,921.40	\$ 1,318,148.97	\$ 63,227.57	5.04%
Comville	\$ 906,679.38	\$ 921,360.98	\$ 14,681.60	1.62%	\$ 913,998.36	\$ 929,186.98	\$ 15,188.62	1.66%
Mercer	\$ 640,956.30	\$ 672,478.14	\$ 31,521.84	4.92%	\$ 646,130.30	\$ 678,190.14	\$ 32,059.84	4.96%
Norridgewock	\$ 2,082,302.74	\$ 2,174,016.33	\$ 91,713.59	4.40%	\$ 2,099,111.74	\$ 2,192,482.33	\$ 93,370.59	4.45%
Skowhegan	\$ 9,967,031.43	\$10,050,910.99	\$ 83,879.56	0.84%	\$10,047,488.43	\$10,136,282.99	\$ 88,794.56	0.88%
Smithfield	\$ 1,262,587.27	\$ 1,356,493.89	\$ 93,906.62	7.44%	\$ 1,272,779.29	\$ 1,368,015.89	\$ 95,236.60	7.48%
Totals	\$16,104,429.52	\$16,482,307.30	\$377,877.78	2.346%	\$16,234,429.52	\$16,622,307.30	\$ 387,877.78	2.389%

Resident Per Pupil Operating Cost K-12

State Average Per Pupil Cost (state/local spending*) for 2023-24: \$20,139

RSU 54/MSAD 54 Per Pupil (state/local spending*) for 2023-24: \$18,398

** This number includes taxpayer state and local spending, not including federal covid relief funds or other grants/etc.*

MSAD 54's per-pupil cost for education is \$1,741 less than the state average. If the district were to expend the state average cost for education the district budget would increase by 3.8 Million Dollars.