

DRAFT



**BUDGET PROPOSAL
OF THE
BOARD OF DIRECTORS**

July 1, 2026 to June 30, 2027

MSAD #1 2026-27 BUDGET OVERVIEW AND CALENDAR

CALENDAR

April 28, 2026 @ 5:30 pm	Budget Workshop (School Board Conference Room)
April 30, 2026 @ 5:30pm	Budget Workshop (School Board Conference Room)
May 5, 2026 @ 5:30 pm	Special Board Meeting (School Board Conference Room) Approval of Budget and Warrant Articles
May 20, 2026 @ 5:30 pm	Regular Board Meeting (School Board Conference Room)
May 20, 2026 @ 7:00 pm	District Budget Meeting (PIHS Cafeteria)
June 9, 2026	Budget Validation Referendum

MSAD #1 2026-27 BUDGET OVERVIEW AND CALENDAR

HIGHLIGHTS

1. Increase in state subsidy of \$691,344.
2. One time economically disadvantaged student funding of \$113,620
3. Total budget of \$32,992,669 an increase of \$1,395,446.56 (4.4%)
4. Salaries increase average of 3% per collective bargaining agreements
5. Health insurance increase of 8%
6. Maine Paid Family Medical Leave must be paid on 0.94% of gross wages. The district is responsible for 0.47% of wages.
7. Includes the building consolidation costs (construction, parent drop off at PIHS, & moving expenses)
8. Includes the addition of all-day Kindergarten (2 teachers, 3 ed techs) and a 7th grade teacher due to increased enrollment.
9. Includes a reduction of 2 teaching positions, 2 custodian/bus driver positions, & 1 cook position.
10. Asking for a 0.72% increase from the towns to balance the budget
11. This budget includes the cost of operating Zippel. Additional savings will be realized in the 2027/2028 budget

MSAD #1 REVENUE SUMMARY
(Including Adult Education)

	<u>SOURCE</u>	<u>2026-27 PROPOSED BUDGET</u>	<u>2025-26 ACTUAL BUDGET</u>	<u>FY 26-27 INCREASE (DECREASE)</u>
<u>REGULAR PROGRAMS</u>				
State Source				
	EPS Allocation	18,630,084.45	17,938,739.96	691,344.49
	Economically Disadvantaged Student Funding	113,620.00	0.00	113,620.00
Local Property Tax				
	Required	5,525,326.00	5,431,744.99	93,581.01
	Additional	4,245,138.42	4,267,737.36	(22,598.94)
	Debt Service	-	-	-
Other Receipts				
	Cash Balance	4,125,000.00	3,610,000.00	515,000.00
	Service Provider Fees	36,500.00	35,000.00	1,500.00
	Vocational Farm Sales	140,000.00	135,000.00	5,000.00
	Donations & Gate Receipts	2,000.00	4,000.00	(2,000.00)
	MaineCare	40,000.00	40,000.00	-
	Miscellaneous	135,000.00	135,000.00	-
TOTALS	REGULAR PROGRAMS	32,992,668.87	31,597,222.31	1,395,446.56
<u>ADULT EDUCATION</u>		-		4.4%
	Local Taxes	169,307.00	169,307.00	-
	AEFLA & MCCA Grant	66,125.75	65,704.65	421.10
	Adult Ed Allocation	84,214.84	71,858.90	12,355.94
	Self Sustaining Fees	26,860.00	60,000.00	(33,140.00)
TOTALS	ADULT EDUCATION	346,507.59	366,870.55	(20,362.96)
	SUMMARY BUDGET TOTALS	33,339,176.46	31,964,092.86	1,375,083.60
				4.3%

PROPERTY TAX LEVIES 2026-2027

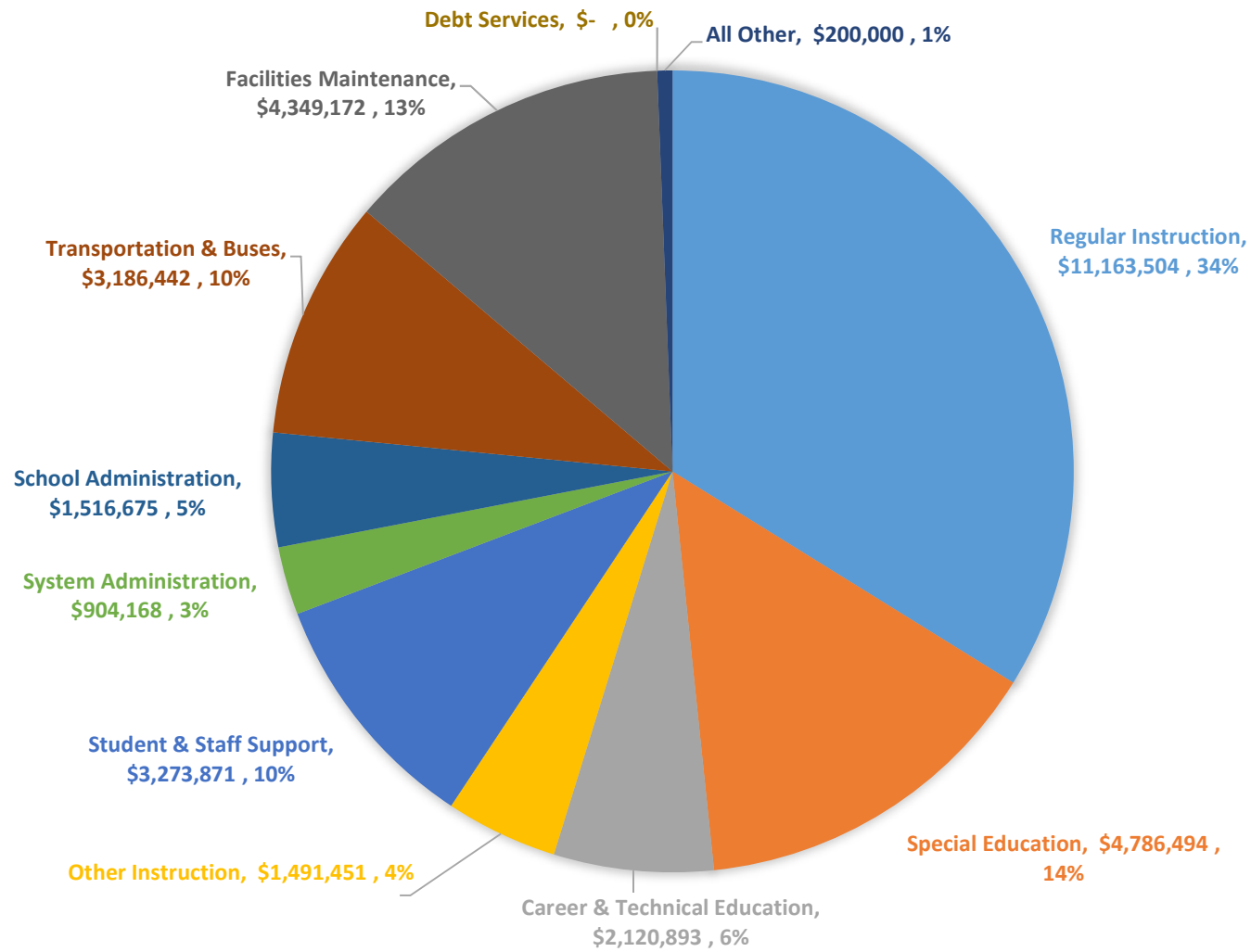
	<u>AVG % of District Valuation</u>	<u>3-Yr Average State Valuation</u>	<u>Property Tax Levy 2026-2027</u>	<u>Tax Levy 2025-2026</u>	<u>Change In Levy</u>	<u>Percent Change</u>
Castle Hill	3.53%	\$34,533,333	350,688.02	351,328.90	-640.88	-0.18%
Chapman	3.97%	\$38,816,667	394,185.53	397,712.21	-3,526.68	-0.89%
Mapleton	17.88%	\$175,050,000	1,777,643.02	1,729,011.89	48,631.12	2.81%
Presque Isle	70.60%	\$691,000,000	7,017,145.54	6,986,115.98	31,029.56	0.44%
Westfield	4.03%	\$39,400,000	400,109.31	404,620.36	-4,511.05	-1.11%
TOTALS	100.00%	\$978,800,000	9,939,771.42	9,868,789.35	70,982.07	0.72%

MSAD #1 Budget Summary

<u>Proposal by Object Code</u>	<u>2026/2027 Recommendation</u>	<u>2025/2026 Budget</u>	<u>Change</u>	
1000's Salaries	17,987,684.94	17,436,773.57	550,911.37	3.06%
2000's Benefits	8,026,814.62	7,471,154.46	555,660.16	6.92%
3000's Professional Services	718,167.25	763,461.00	-45,293.75	-6.31%
4000's Property Services	2,117,981.25	1,958,015.76	159,965.49	7.55%
5000's Other Services	764,001.00	730,269.00	33,732.00	4.42%
6000's Supplies	2,640,549.81	2,587,178.52	53,371.28	2.02%
7000's Property	8,800.00	8,800.00	0.00	0.00%
8000's Other Costs	528,670.00	441,570.00	87,100.00	16.48%
9000's Other Uses of Funds	200,000.00	200,000.00	0.00	0.00%
TOTAL OPERATING APPROPRIATIONS	32,992,668.87	31,597,222.31	1,395,446.56	4.23%

<u>Proposal Recast by Program & Function</u>	<u>2026/2027 Recommendation</u>	<u>2025/2026 Budget</u>	<u>Change</u>	
<u>Program</u>				
Regular Instruction - Pre-K - Grade 2	2,746,463.60	2,527,249.52	219,214.08	7.98%
Regular Instruction - Grades 3 - 5	2,603,192.99	2,359,713.97	243,479.02	9.35%
Regular Instruction - Grades 6 - 8	2,517,598.01	2,355,391.86	162,206.15	6.44%
Regular Instruction - Grades 9 - 12	3,179,236.73	3,021,494.76	157,741.97	4.96%
Regular Instruction - Gifted & Talented	117,012.77	111,872.10	5,140.67	4.39%
Special Education - Pre-K - Grade 12	4,786,493.90	4,718,033.58	68,460.32	1.43%
Career & Technical Education	2,120,893.00	2,039,358.90	81,534.10	3.84%
Other Instruction - Cocurricular, Extracurricular, Summer School	1,491,450.88	1,455,773.61	35,677.27	2.39%
Student & Staff Support - Attendance	63,693.43	60,909.24	2,784.19	4.37%
Student & Staff Support - Guidance	793,182.28	755,670.32	37,511.96	4.73%
Student & Staff Support - Health Services	558,109.80	551,581.04	6,528.76	1.17%
Student & Staff Support - Library Services	241,558.68	239,067.52	2,491.16	1.03%
Student & Staff Support - Technology	1,052,496.38	1,024,383.38	28,113.00	2.67%
Student & Staff Support - Student Academic Assessment	564,830.26	546,752.32	18,077.94	3.20%
System Administration	904,167.73	885,082.55	19,085.18	2.11%
School Administration	1,516,674.93	1,485,280.78	31,394.15	2.07%
Transportation & Buses	3,186,441.97	3,007,865.02	178,576.95	5.60%
Facilities Maintenance	4,349,171.53	4,251,741.84	97,429.69	2.24%
Debt Service and Other Commitments	0	-	0.00	0.00%
All Other Expenditures including School Lunch	200,000.00	200,000.00	0.00	0.00%
TOTAL OPERATING APPROPRIATIONS	32,992,668.87	31,597,222.31	1,395,446.56	4.23%

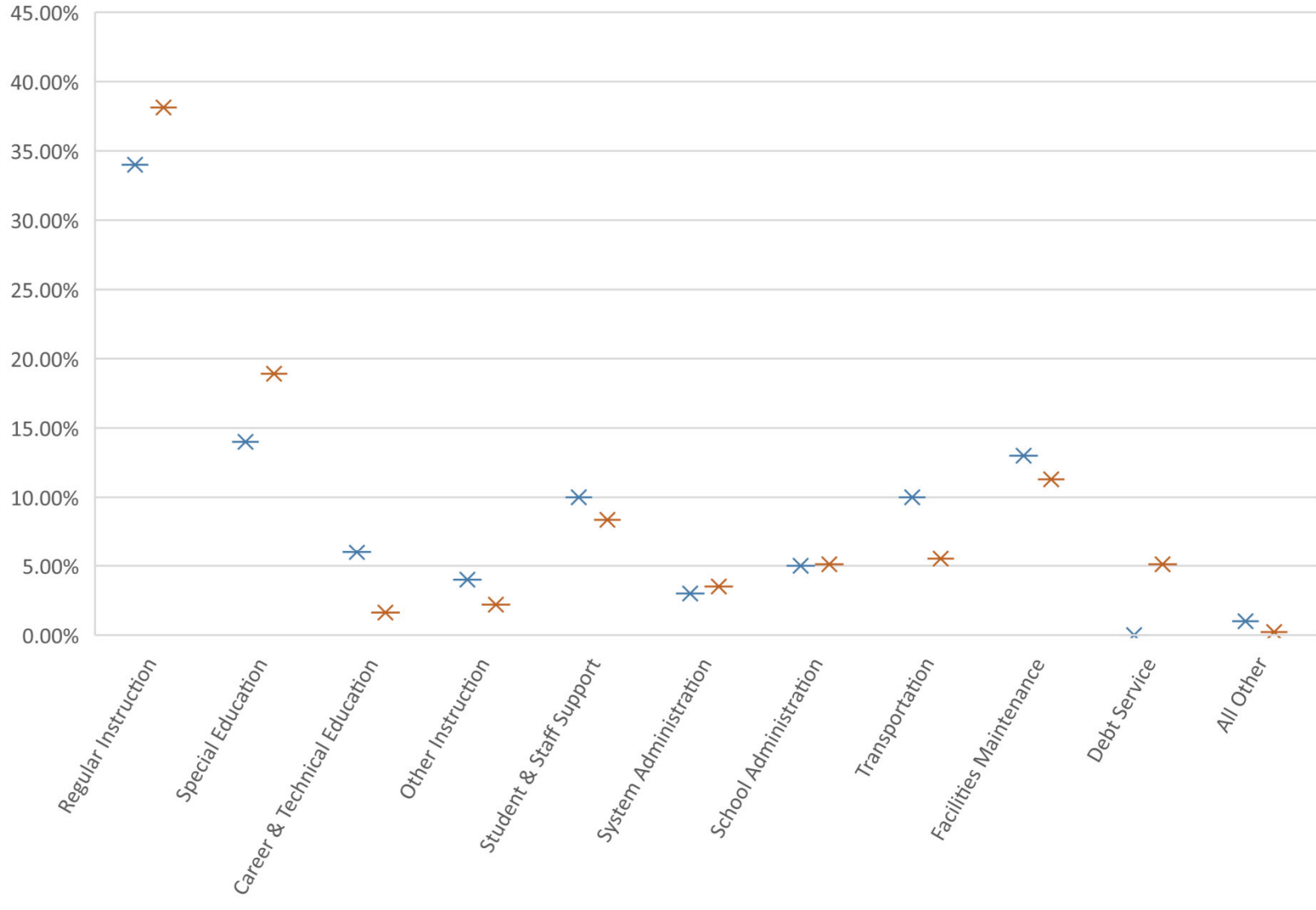
EXPENSES BY COST CENTER



Percentage of Total Expenditures By Budget Category

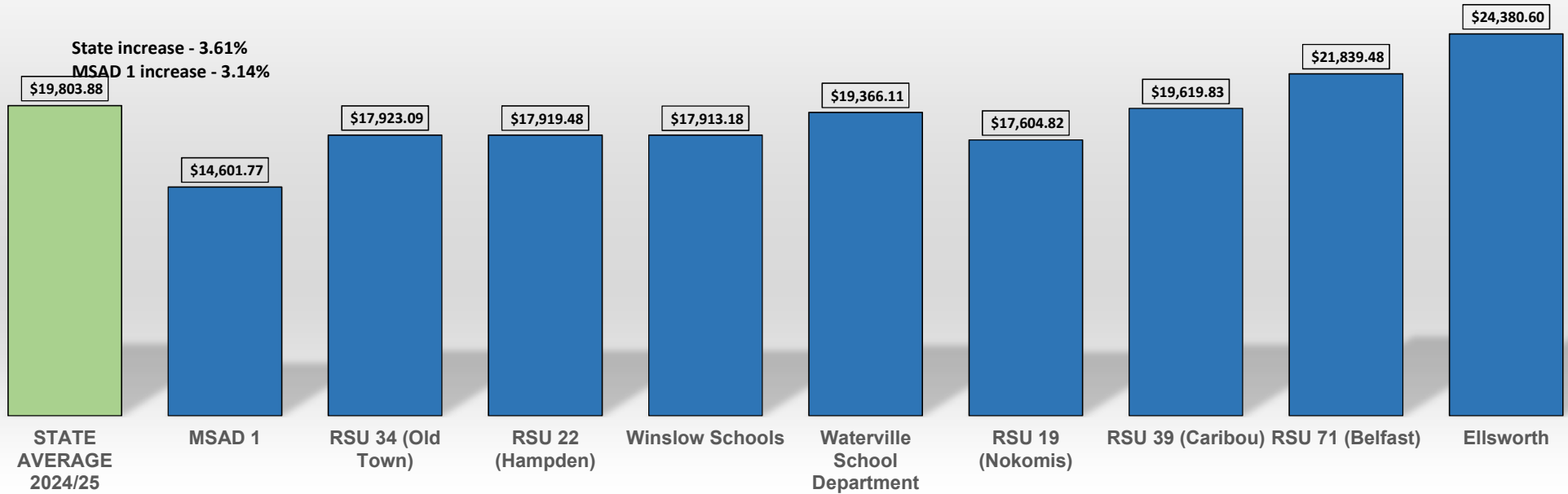
<https://www.maine.gov/doe/funding/reports/expenditures>

■ 2024-2025 Actual ■ 2024-2025 State Avg



Expenditures - Per Pupil 2024-2025

<https://www.maine.gov/doe/funding/reports/expenditures>



DISTRIBUTION OF APPROPRIATIONS

	Valuation Millions of \$	% Share	Local Contribution	Additional Local Funds	Adult Education	Total Appropriation
Castle Hill	34.533	3.53%	193,370.00	149,853.39	5,976.54	349,199.92
Chapman	38.817	3.97%	218,888.33	168,532.00	6,721.49	394,141.81
Mapleton	175.050	17.87%	951,498.33	758,606.24	30,255.16	1,740,359.73
Presque Isle	691.000	70.60%	3,845,135.00	2,997,067.72	119,530.74	6,961,733.47
Westfield	39.400	4.03%	222,853.33	171,079.08	6,823.07	400,755.48
TOTAL	978.800	100.00%	5,525,326.00	4,245,138.42	169,307.00	9,939,771.42

MSAD #1 Schedule of Major Long-Term Debt (Principal & Interest)

Purpose and Lender

<u>YEAR</u> <u>END</u>	<u>ABATE.</u> <u>SRRF</u> <u>MMBB</u>	<u>LEASE</u> <u>TURF</u>	<u>BUS LEASE</u> <u>(22/23)</u> <u>Androscoggin</u>	<u>Apple Lease</u> <u>(22/23)</u>	<u>BUS LEASE</u> <u>(24/25)</u> <u>First American</u>	<u>Copier Lease</u> <u>(25/26)</u> <u>Great American</u>	<u>BUS LEASE</u> <u>(25/26)</u> <u>First American</u>	<u>BUS LEASE</u> <u>(26/27)</u> <u>First American</u>	<u>Total</u>
6/30/27	18,701	57,323	93,973	71,742	80,318	46,247	86,147	84,782	539,233
6/30/28		57,323			80,318	46,247	86,147	84,782	354,817
6/30/29		57,323			80,318	46,247	86,147	84,782	354,817
6/30/30							86,147	84,782	170,929
6/30/31								84,782	84,782
Totals	18,701	171,969	93,973	71,742	240,954	138,741	344,588	339,128	1,504,578