# RSU 54/MSAD 54
# BUDGET PROPOSAL
# FOR
# 2026-2027

**********

**District Budget Meeting**
**Wednesday, May 20, 2026**
**7:00 pm**
**Skowhegan Area High School Gymnasium**

**********

**Budget Validation Referendum**
**June 9, 2026**

| | | |
|---|---|---|
| **Polls Open:** | **Canaan** | **8:00 am to 7:00 pm** |
| | **Cornville** | **8:00 am 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

| Name | Town Represented | Term Expires |
|---|---|---|
| Mark Bedard | Skowhegan | 2027 |
| Sarah Bunker | Mercer | 2027 |
| Valerie Coulombe | Norridgewock | 2027 |
| Karyn Curran | Skowhegan | 2026 |
| Rebecca Eldridge | Norridgewock | 2027 |
| Lauren Fox | Mercer | 2028 |
| Jean Franklin | Canaan | 2029 |
| Daniel Frey | Smithfield | 2027 |
| Tanya Groce | Skowhegan | 2026 |
| Samantha Hilton | Norridgewock | 2029 |
| Theresa Howard | Cornville | 2027 |
| Michelle Kelso | Skowhegan | 2027 |
| Michael Lambke | Skowhegan | 2028 |
| Desiree Libby | Norridgewock | 2029 |
| Peggy Lovejoy | Skowhegan | 2026 |
| Lynda Quinn | Skowhegan | 2027 |
| Amy Rouse | Skowhegan | 2027 |
| Lisa Sironen | Skowhegan | 2028 |
| Sara Smith | Skowhegan | 2028 |
| Michelle Taylor | Smithfield | 2029 |
| Timothy Williams | Skowhegan | 2028 |
| Wayne Wofford | Cornville | 2029 |
| VACANCY | Skowhegan | 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 **$53,899,914** for 2026-2027, an overall increase of **$2,459,485** or **4.78%** more than the budget for 2025-2026.

The Primary Drivers of the overall budget increase were increased state funding for CTE ($178,807) and salaries & benefits, which makes up 85% of our overall budget. **The overall budget is up 1.998% locally**. When removing CTE and school bonds, both of which are 100% state funded areas, the remaining increase of **$2,280.678 represents a 4.43%** overall budget increase. This increase includes increased health insurance (up 10.14%), negotiated salaries and benefits, and inflationary increases in a broad range of categories including contracted services, energy costs, and the like.

The MSAD 54 Board of Directors is presenting a budget that shows a **1.998%** increase of **$329,342** in overall Local Assessments for the 2026-2027 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 8 years, which stands at 2.144% annually, remains considerably below the national inflation rate of 3.30%**.

The 2026-27 District Budget utilizes increased revenues to offset the impact to local taxpayers. **The total local impact is up 1.998%**. The District Budget includes a revenue plan that utilizes $1,750,000 in undesignated fund balance to limit the local cost of education and to keep property taxes down. The plan includes $557,478 in new revenue that has further reduced the impact to towns.

**Since the cost of operating the District is required to be shared among the members of the towns (Canaan, Cornville, Mercer, Norridgewock, Skowhegan and Smithfield) on the basis of state valuation (state funding**

**formula), 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.**

The Regular Education Article has increased by $542,761 or 3.78%, largely due to increases in negotiated salaries and health insurance.

The budget includes an increase of $1,042,217 or 8.71% in Special Education Instruction, largely due to increases in salaries, health insurance, additional programming for student needs, and additional costs associated with contracted services.

The budget includes an increase of $178,807 or 5.41% in Career and Technical Education. This increase has no impact on property taxes as SCTC operates fully inside the state funding formula for technical centers, and as a result is 100% state funded. Recent increases in this area have resulted from expanded programming in CDL, Emergency Services, Fire Science, Business, Computer Science, and Career Exploration. New in the 26-27 year, SCTC will now offer Cabinet Making and Cosmetology programs. Nearly 60% (59.9%) of MSAD 54 secondary students participate in CTE programming.

The budget includes an increase in Article 4 – Other Instruction, of $62,362 or 6.59%. 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 $527,968, or 15.82%. The majority of this increase is negotiated salary increases, health insurance increases, supplies for support staff, guidance, nursing, and one-time increased technology costs.

System Administration is up 3.77%, or $37,290 due to employee benefit changes, salary increases and business office costs.

School Administration is up 4.93% or $95,031 due to costs associated with increased health insurance and salaries.

Increases in Transportation and Buses, up 6.38% or $186,670, and Facilities and Maintenance, up 4.04% or $173,625, were driven primarily by increased fuel costs, negotiated salaries and benefits, and the cost of contracted services and supplies.

District Health Insurance rates increased 10.14%, accounting for an impact of $824,195 in the FY27 budget.
Debt Service has seen a decrease (5.32%) as a result of the retirement of debt. As mentioned previously, although 100% of the Margaret Chase Smith Community School cost is funded by the state and doesn't impact local property taxes, it has a significant impact on the overall budget as the state still requires those funds to be included as part of the cumulative total budget.

It's important to note that the state funding formula requires towns in the state to contribute funding to schools based on their local property valuation; regardless of what district they are a part of, that amount does not change. The only portion that can be adjusted is the additional local funds beyond the EPS formula, which for MSAD54 has remained well below the state average in the FY27 budget ($3,240,728.27). For comparison, MSAD 54 spends 19.5% ($4,230 per child) less than the state average expenditure per student. The district accomplishes this in part by focusing spending on students and schools - spending 34.7% less than the state average on school and district administration.

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 of taxes by significantly increasing revenues and utilizing fund balance to decrease the local impact on taxpayers. Over the last **8 years the board's effort has yielded a local impact of 2.144%, significantly below the inflation rate of 3.30%.** 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 2026-2027, the district-wide Local Appropriations, without Adult Education, for K-12 Education will be 2,459,485 or 4.78% more than last year. The effect on each town, adjusted for changes in individual town property values, are as follows:

| | |
|---|---|
| Canaan | $ 41,247.34 |
| Cornville | $ 62,120.53 |
| Mercer | $ 38,654.65 |
| Norridgewock | $ 132,542.02 |
| Skowhegan | $ (46,298.21) |
| Smithfield | $ 101,076.15 |
| | $329,342.48 |

**The Board of Directors of RSU 54/MSAD 54 urges all voters to attend the District Budget Meeting on Wednesday, May 20, 2026, at 7:00 p.m. at the Skowhegan Area High School Gymnasium and to vote in the School Budget Validation Referendum on Tuesday, June 9, 2026 in each municipality.**

**Absentee Ballots will be available in each Town Office starting on Thursday, May 21, 2026.**

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.

## Explanation of the Warrant Articles

Only persons who are registered to vote may vote at the District Budget Meeting on May 20, 2026, and in the Referendum on June 9, 2026. 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 **$53,899,914**, of which **$16,811,650** 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: $32,802,528.23 Local Share: $13,568,887**

**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. **$46,899**

**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: $3,195,864**

**Article 15** requests authorization to expend the total approved school budget for the fiscal year beginning July 1, 2026, to June 30, 2027. **$53,899,914**

**Article 16** requests funds for Adult Education. **Total: $556,304 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 2026-2027 fiscal year (between warrant articles; not to increase the FY27 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, 61 Academy Circle, Skowhegan, Maine at 7:00 P.M. on May 20, 2026 for the purpose of determining the Budget Meeting Articles 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 $14,916,405**

**ARTICLE 2:** To see what sum the District will be authorized to expend for Special Education.
**School Board Recommends $13,003,849**

**ARTICLE 3:** To see what sum the District will be authorized to expend for Career and Technical Education.
**School Board Recommends $3,481,849**

**ARTICLE 4:** To see what sum the District will be authorized to expend for Other Instruction.
**School Board Recommends $1,008,515**

**ARTICLE 5:** To see what sum the District will be authorized to expend for Student and Staff Support.
**School Board Recommends $3,865,717**

**ARTICLE 6:** To see what sum the District will be authorized to expend for System Administration.
**School Board Recommends $1,025,529**

**ARTICLE 7:** To see what sum the District will be authorized to expend for School Administration.
**School Board Recommends $2,021,468**

**ARTICLE 8:** To see what sum the District will be authorized to expend for Transportation and Buses.
**School Board Recommends $3,112,326**

**ARTICLE 9:** To see what sum the District will be authorized to expend for Facilities Maintenance.
**School Board Recommends $4,472,794**

**ARTICLE 10:** To see what sum the District will be authorized to expend for Debt Service and Other Commitments.
**School Board Recommends $6,891,462**

**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 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 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 | $ | 4,849,216.63 | Town of Canaan | $ | 1,088,450.09 |
| Town of Cornville | $ | 2,597,024.91 | Town of Cornville | $ | 793,404.75 |
| Town of Mercer | $ | 1,257,204.31 | Town of Mercer | $ | 573,720.16 |
| Town of Norridgewock | $ | 6,713,471.03 | Town of Norridgewock | $ | 1,861,721.00 |
| Town of Skowhegan | $ | 18,606,623.83 | Town of Skowhegan | $ | 8,074,890.25 |
| Town of Smithfield | $ | 1,896,582.51 | Town of Smithfield | $ | 1,176,700.25 |
| **Total Appropriated (sum of above)** | **$** | **$35,920,123.32** | **Total Raised (sum of above)** | **$** | **13,568,886.50** |

*Explanation: The District's contribution to the total cost of funding public education from 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 kindergarten to grade 12.
**School Board Recommends $46,899.37**

*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.*

**ARTICLE 14:** **(Written ballot required.)** To see what sum the District will raise and appropriate in additional local funds (**Recommend $3,195,863.90**), which exceeds the State's Essential Programs and Services allocation model by (**Recommend $3,195,863.90**) as required to fund the budget recommended by the School Board.

The School Board Recommends $3,195,863.90, which exceeds the State's Essential Programs and Services allocation model by $3,195,863.90. 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 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, 2026 and ending June 30, 2027 from the District's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, local funds for non-state-funded school construction projects, 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 $53,899,914**

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

**ARTICLE 16:** To see if the District will appropriate **$556,304** 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 2026-2027 fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget?

*DRAFT 4-7-26*

# LOCAL SHARE REVENUES

## Funds Needed to Support the 2026-27 Budget

| | | |
|---|---|---|
| LOCAL ASSIGNED FUND BALANCE | | $660,000.00 |
| LOCAL UNASSIGNED FUND BALANCE | | $1,750,000.00 |
| Additional State Funding For Poverty | | $207,480.00 |
| New School Local Fundraising | | $0.00 |
| Bloomfield Trustees | | $1,000.00 |
| Mary Brainard | | $6,000.00 |
| Medicaid | | $872,498.00 |
| Athletic Receipts | | $12,000.00 |
| Interest Income | | $300,000.00 |
| Tuition | | $250,000.00 |
| Dividends, Refunds | | $226,758.00 |
| **TOTAL NON TAX RECEIPTS** | | **$4,285,736.00** |
| **STATE EPS Contribution** | $32,802,528.23 | $32,802,528.23 |
| **SUBTOTAL STATE CONTRIBUTION** | $32,802,528.23 | **$32,802,528.23** |
| **EPS LOCAL CONTRIBUTION** | $13,568,886.50 | **$13,568,886.50** |
| **TOTAL STATE AND LOCAL ALLOCATION** | **$46,371,414.73** | |
| **TOTAL STATE CONTRIBUTION** | | **$32,802,528.23** |
| **TOTAL REQUIRED LOCAL FUNDS** | | **$13,568,886.50** |
| **ADDITIONAL LOCAL FUNDS** | | **$3,242,763.27** |
| **TOTAL BUDGET** | | $53,899,914.00 |

| | | |
|---|---|---|
| TOTAL STATE DOLLARS FROM ALL SOURCES | $32,802,528.23 | |
| TOTAL LOCAL DOLLARS RAISED BY TAXES | $16,811,649.77 | |
| TOTAL NON TAX DOLLARS | $4,285,736.00 | FY27% inc. |
| **TOTAL BUDGET** | **$53,899,914.00** | **4.781%** |

### LOCAL ALLOCATIONS

| | 2025-26 | 2026-27 | INCREASE/DECREASE | |
|---|---|---|---|---|
| CANAAN | $1,307,046.968 | $1,348,294.312 | $ 41,247.34 | 3.16% |
| CORNVILLE | $921,360.978 | $983,481.512 | $ 62,120.53 | 6.74% |
| MERCER | $672,478.137 | $711,132.785 | $ 38,654.65 | 5.75% |
| NORRIDGEWOCK | $2,174,016.332 | $2,306,558.348 | $ 132,542.02 | 6.10% |
| SKOWHEGAN | $10,050,910.985 | $10,004,612.778 | $ (46,298.21) | -0.46% |
| SMITHFIELD | $1,356,493.890 | $1,457,570.035 | $ 101,076.15 | 7.45% |
| **TOTAL** | **$16,482,307.29** | **$16,811,649.77** | **$ 329,342.48** | **1.998%** |

# RSU 54/MSAD 54
# 2026-27
# Status Quo Proposed Budget

| Article | % of Proposed Budget | 24-25 State Avg | FY 26 Budget | FY 27 Status Quo Budget | $ Change | % Change |
|---|---|---|---|---|---|---|
| **Article 1: Regular Instruction** | 27.67% | 38.13% | $ 14,373,644 | $ 14,916,405 | $ 542,761 | 3.78% |
| **Article 2: Special Education** | 24.13% | 18.92% | $ 11,961,632 | $ 13,003,849 | $ 1,042,217 | 8.71% |
| **Article 3: CTE Instruction** | 6.46% | 1.62% | $ 3,303,042 | $ 3,481,849 | $ 178,807 | 5.41% |
| **Article 4: Co & Extra Curricular** | 1.87% | 2.20% | $ 946,153 | $ 1,008,515 | $ 62,362 | 6.59% |
| **Article 5: Student & Staff Support** | 7.17% | 8.37% | $ 3,337,749 | $ 3,865,717 | $ 527,968 | 15.82% |
| **Article 6: System Administration** | 1.90% | 3.51% | $ 988,239 | $ 1,025,529 | $ 37,290 | 3.77% |
| **Article 7: School Administration** | 3.75% | 5.11% | $ 1,926,437 | $ 2,021,468 | $ 95,031 | 4.93% |
| **Article 8: Transportation** | 5.43% | 5.52% | $ 2,925,656 | $ 3,112,326 | $ 186,670 | 6.38% |
| **Article 9: Facilities & Maintenance** | 8.30% | 11.30% | $ 4,299,169 | $ 4,472,794 | $ 173,625 | 4.04% |
| **Article 10: Debt Service** | 12.79% | 5.11% | $ 7,278,708 | $ 6,891,462 | $ (387,246) | -5.32% |
| **Article 11: All Other Expenditures** | 0.19% | 0.22% | $ 100,000 | $ 100,000 | $ - | 0.00% |
| **Budget Report Totals** | **100%** | **100%** | **51,440,429** | **53,899,914** | **$ 2,459,485** | **4.78%** |

***84.91%***

MSAD 54's budget is almost entirely personnel costs, at 84.91% (excluding debt service).

***1.998%***

The FY27 Local impact to towns is up 1.998%, including a reduction in the local-only portion from FY26.

| Expenses by Category | % of Proposed Budget | FY 26 Budget | FY 27 Status Quo Budget | $ Change | % Change |
|---|---|---|---|---|---|
| Salaries | 49.40% | $ 25,021,412 | $ 26,626,237 | $ 1,604,825 | 6.41% |
| Health Insurance | 16.22% | $ 7,917,342 | $ 8,743,779 | $ 826,437 | 10.44% |
| Medicare & Social Security | 1.52% | $ 760,568 | $ 817,736 | $ 57,168 | 7.52% |
| MainePERS | 2.23% | $ 1,242,198 | $ 1,199,369 | $ (42,829) | -3.45% |
| Maine Paid Family Medical Leave | 0.25% | $ 111,104 | $ 132,645 | $ 21,541 | 19.39% |
| Tuition Reimbursement | 0.36% | $ 196,199 | $ 196,024 | $ (175) | -0.09% |
| Unemployment | 0.00% | $ 20,318 | $ - | $ (20,318) | -100.00% |
| Workers Compensation | 0.32% | $ 173,555 | $ 171,978 | $ (1,577) | -0.91% |
| Contracted Services | 3.93% | $ 2,209,957 | $ 2,116,063 | $ (93,894) | -4.25% |
| Building Repairs & Maintenance | 1.99% | $ 992,798 | $ 1,070,840 | $ 78,042 | 7.86% |
| Contracted Busing Services, Special Ed, CTE | 0.86% | $ 464,274 | $ 464,274 | $ - | 0.00% |
| Subscriptions, Property Ins., Telephone | 2.44% | $ 1,212,771 | $ 1,314,171 | $ 101,400 | 8.36% |
| Supplies, Textbooks | 3.09% | $ 1,696,435 | $ 1,667,971 | $ (28,464) | -1.68% |
| Electricity, Oil, Propane, Diesel | 2.21% | $ 1,089,082 | $ 1,190,677 | $ 101,595 | 9.33% |
| Technology Hardware, Equipment | 0.93% | $ 239,878 | $ 502,115 | $ 262,237 | 109.32% |
| Dues & Fees | 0.28% | $ 147,734 | $ 151,352 | $ 3,618 | 2.45% |
| Extra/Co-Curricular Trips, Field Trips | 0.37% | $ 195,977 | $ 198,886 | $ 2,909 | 1.48% |
| Debt Service | 13.42% | $ 7,648,827 | $ 7,235,797 | $ (413,030) | -5.40% |
| Contingency | 0.19% | $ 100,000 | $ 100,000 | $ - | 0.00% |
| **Budget Report Totals** | **100%** | **51,440,429** | **53,899,914** | **$ 2,459,485** | **4.78%** |

***1.90%***

MSAD 54 puts money where it has the biggest impacts on kids: spending 1.90% on System administration (central office), 45% below the state average of 3.51%.

***5.65%***

Low Overhead: MSAD 54 spends 34% less than the state average on school level (3.75%) and System (1.90%) administration, significantly below the state average of 8.62%.

***10.3%***

Grant Funding : In addition to raising revenues, MSAD 54 has worked very hard to secure grant funding to reduce the budgetary impact of increased costs, ultimately reducing the cost of education for towns while maintaining student programming.

*FINAL FY 27 Draft*

## MSAD 54 8 - Year Board Budget Overview

| **FY20 Budget** | | w/out CTE |
|---|---|---|
| Overall % Budget Increase: | 2.998% | **2.728%** |
| **Local % Budget Increase:** | **0.223%** | **0.223%** |

| **FY21 Budget** | | w/out CTE |
|---|---|---|
| Overall % Inc: | -0.277% | **-0.608%** |
| **Local % Inc:** | **-1.279%** | **-1.279%** |

| **FY22 Budget** | | w/out CTE |
|---|---|---|
| Overall % Inc: | 1.975% | **0.982%** |
| **Local % Inc:** | **3.361%** | **3.361%** |

| **FY23 Budget** | | w/out CTE |
|---|---|---|
| Overall % Inc: | 2.598% | **2.649%** |
| **Local % Inc:** | **0.990%** | **0.990%** |

| **FY24 Budget** | | w/out Building Proj/CTE |
|---|---|---|
| **Overall % Inc:** | 7.536% | **2.731%** |
| **Local % Inc:** | **5.571%** | **5.571%** |

| **FY25 Budget** | | w/out Building Proj/CTE |
|---|---|---|
| **Overall % Inc:** | 16.840% | **5.698%** |
| **Local % Inc:** | **3.950%** | **3.950%** |

| **FY26 Budget** | | w/out Building Proj/CTE |
|---|---|---|
| **Overall % Inc:** | 5.225% | **2.115%** |
| **Local % Inc:** | **2.346%** | **2.346%** |

| **FY27 Budget** | | w/out CTE |
|---|---|---|
| **Overall % Inc:** | **4.781%** | **4.434%** |
| **Local % Inc:** | **1.998%** | **1.998%** |

| **Eight Year Budget Average** | | w/out Building Proj/CTE |
|---|---|---|
| Overall % Increase: | 5.210% | **2.591%** |
| Annual Local % Increase: | **2.145%** | **2.145%** |

*Note: CTE funding and funding for the MCSCS are each 100% state funded but required to be included in the overall budget; This artificially inflated MSAD 54's budgets especially during the building of the new school. The column to the right indicates the actual increase to the District budget without those pass-through state dollars.* ***For FY27 the local budget is up just 1.998% locally****, and 2.145% annually.*

# Regular Instruction
# FY 27 Status Quo Budget

| Article 1: Regular Instruction | FY 26 Budget | FY 27 Status Quo Budget | $ Change | % Change |
|---|---|---|---|---|
| Mill Stream Elementary | $ 2,257,052 | $ 2,375,452 | $ 118,400 | 5.25% |
| Margaret Chase Smith Community School | $ 3,999,419 | $ 4,317,562 | $ 318,143 | 7.95% |
| Canaan Elementary | $ 998,032 | $ 831,220 | $ (166,812) | -16.71% |
| Skowhegan Area Middle School | $ 3,105,352 | $ 3,164,489 | $ 59,137 | 1.90% |
| Skowhegan Area High School | $ 3,438,387 | $ 3,595,579 | $ 157,192 | 4.57% |
| English Language Learners | $ 335,150 | $ 360,579 | $ 25,429 | 7.59% |
| Alternative Education | $ 240,252 | $ 271,524 | $ 31,272 | 13.02% |
| **Total Regular Instruction** | **$ 14,373,644** | **$ 14,916,405** | **$ 542,761** | **3.78%** |

| Article 1: Regular Instruction | FY 26 Budget | FY 27 Status Quo Budget | $ Change | % Change |
|---|---|---|---|---|
| Salaries | $ 9,231,155 | $ 9,431,383 | $ 200,228 | 2.17% |
| Health Insurance | $ 2,739,265 | $ 2,996,080 | $ 256,815 | 9.38% |
| Medicare & Social Security | $ 156,514 | $ 159,357 | $ 2,843 | 1.82% |
| MainePERS | $ 398,064 | $ 404,062 | $ 5,998 | 1.51% |
| Maine Paid Family Medical Leave | $ 46,091 | $ 46,182 | $ 91 | 0.20% |
| Tuition Reimbursement | $ 103,290 | $ 103,690 | $ 400 | 0.39% |
| Unemployment | $ 6,396 | $ - | $ (6,396) | -100.00% |
| Workers Compensation | $ 29,907 | $ 31,062 | $ 1,155 | 3.86% |
| Contracted Services | $ 862,910 | $ 902,018 | $ 39,108 | 4.53% |
| Repairs & Maintenance | $ 100,637 | $ 141,540 | $ 40,903 | 40.64% |
| Subscriptions, Property Ins., Telephone | $ 216,906 | $ 210,727 | $ (6,179) | -2.85% |
| Supplies, Textbooks | $ 441,560 | $ 448,055 | $ 6,495 | 1.47% |
| Technology Hardware, Equipment | $ 10,080 | $ 11,140 | $ 1,060 | 10.52% |
| Dues & Fees | $ 10,015 | $ 10,255 | $ 240 | 2.40% |
| Extra/Co-Curricular Trips, Field Trips | $ 20,854 | $ 20,854 | $ - | 0.00% |
| **Total Regular Instruction** | **14,373,644** | **14,916,405** | **$ 542,761** | **3.78%** |

## 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. Mill stream is a strong community school with a dedicated staff that serve our communities incredibly well.

**Canaan Elementary School** - Canaan Elementary now serves students PK-Grade 2 which has shifted to one kindergarten classroom educational technician and 3.5 classroom teachers. Canaan Elementary school is a strong community school where we have leveraged grant funding for significant budget efficiency. Canaan has a small and dedicated staff that serve our communities incredibly well.

**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 strong partnership with KVCAP. There are three kindergarten educational technicians and 40 classroom teachers. The new school was constructed with 100% state and fundraising dollars, having no impact to local taxpayers. The community school has an incredibly dedicated staff that has come together over the course of the year and serve our communities incredibly well.

**Skowhegan Area Middle School** – The Middle School serves all students in Grades 6-8 and has 30.5 classroom teachers. SAMS utilizes a teaming approach to provide comprehensive supports for students at each grade level. The middle school has a knowledgeable and dedicated staff who serve our communities incredibly well.

**Skowhegan Area High School** – The High School serves students in Grades 9-12 and has 37 classroom teachers. The High School (and Technical Center) staff provide high quality and coordinated support and instruction for students to ensure they have meaningful pathways to careers, college, and other post-secondary training.

**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 federally 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. Marti Stevens was relocated to the Bloomfield school this fall and has done remarkable work providing varied pathways for students to meet standards, earn their diploma, and have meaningful pathways to careers, college and other post-secondary training.

Overall, the Article has increased by **$542,761** or **3.78%** from last year.

# Special Education
## FY 27 Status Quo Budget

| Article 2: Special Education | FY 26 Budget | FY 27 Status Quo | $ Change | % Change |
|---|---|---|---|---|
| Regular Special Ed | $ 515,617 | $ 380,456 | $ (135,161) | -26.21% |
| Alternative Ed Reg Spec Ed | $ 162,972 | $ 171,300 | $ 8,328 | 5.11% |
| Resource Room | $ 3,238,355 | $ 2,974,220 | $ (264,135) | -8.16% |
| Resource Room Alternative Ed | $ 222,921 | $ 230,838 | $ 7,917 | 3.55% |
| Self Contained | $ 4,130,788 | $ 5,099,238 | $ 968,450 | 23.44% |
| Tutoring/Hospital | $ 59,393 | $ 59,393 | $ - | 0.00% |
| Special Ed Administration | $ 861,778 | $ 900,396 | $ 38,618 | 4.48% |
| Social Work Services | $ 740,007 | $ 937,313 | $ 197,306 | 26.66% |
| Nursing Services | $ 181,700 | $ 179,064 | $ (2,636) | -1.45% |
| Psychological Services | $ 404,712 | $ 467,525 | $ 62,813 | 15.52% |
| Speech Language Services | $ 672,607 | $ 680,774 | $ 8,167 | 1.21% |
| Occupational Therapy | $ 163,789 | $ 229,792 | $ 66,003 | 40.30% |
| Physical Therapy | $ 103,334 | $ 109,508 | $ 6,174 | 5.97% |
| Audiology | $ 18,540 | $ 18,540 | $ - | 0.00% |
| Extended School Year | $ 65,351 | $ 66,343 | $ 992 | 1.52% |
| Field Trips | $ 4,637 | $ 4,637 | $ - | 0.00% |
| Enrichment | $ 415,131 | $ 494,512 | $ 79,381 | 19.12% |
| **Total Special Education** | **$ 11,961,632** | **$ 13,003,849** | **$ 1,042,217** | **8.71%** |

| Article 2: Special Education | FY 26 Budget | FY 27 Status Quo | $ Change | % Change |
|---|---|---|---|---|
| Salaries | $ 7,199,258 | $ 8,084,006 | $ 884,748 | 12.29% |
| Health Insurance | $ 2,795,856 | $ 3,158,700 | $ 362,844 | 12.98% |
| Medicare & Social Security | $ 233,213 | $ 252,823 | $ 19,610 | 8.41% |
| MainePERS | $ 348,950 | $ 296,450 | $ (52,500) | -15.05% |
| Maine Paid Family Medical Leave | $ 35,680 | $ 42,537 | $ 6,857 | 19.22% |
| Tuition Reimbursement | $ 47,977 | $ 47,577 | $ (400) | -0.83% |
| Unemployment | $ 6,596 | $ - | $ (6,596) | -100.00% |
| Workers Compensation | $ 22,952 | $ 26,483 | $ 3,531 | 15.38% |
| Contracted Services | $ 710,599 | $ 529,379 | $ (181,220) | -25.50% |
| Repairs & Maintenance | $ 7,335 | $ 8,210 | $ 875 | 11.93% |
| Subscriptions, Property Ins., Telephone | $ 365,916 | $ 364,274 | $ (1,642) | -0.45% |
| Supplies, Textbooks | $ 127,839 | $ 132,848 | $ 5,009 | 3.92% |
| Technology Hardware, Equipment | $ 10,354 | $ 10,314 | $ (40) | -0.39% |
| Dues & Fees, Field Trips | $ 49,107 | $ 50,248 | $ 1,141 | 2.32% |
| **Total Special Education** | **$ 11,961,632** | **$ 13,003,849** | **$ 1,042,217** | **8.71%** |

## Article 2 – Special Education

Article 2 has increased **$1,042,217** or **8.71%** 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 federally mandated 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 with in the District, which results in increases and decreases at different schools. We are required to provide services, and the number of eligible

students has increased over time. 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 seven special education teachers and 32 educational technicians.
**Canaan Elementary School** – This account provides for a half time 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 12 special education teachers and 39 educational technicians at the MCSCS.
**Skowhegan Area Middle School** – There are 11 special education teachers who instruct students and 19 educational technicians.
**Skowhegan Area High School** – This account provides 10 special education teachers and 14 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 13 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 8 licensed professionals and two 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 state-wide.

# Career & Technical Education (CTE)
## FY 27 Status Quo Budget

| Article 3: Career & Technical Education | FY 26 Budget | FY 27 Status Quo | $ Change | % Change |
|---|---|---|---|---|
| Residential Construction | $ 155,098 | $ 140,144 | $ (14,954) | -9.64% |
| Electrical Construction | $ 128,896 | $ 134,068 | $ 5,172 | 4.01% |
| Pre-Engineering | $ 134,140 | $ 114,893 | $ (19,247) | -14.35% |
| Digital Graphics | $ 98,985 | $ 105,225 | $ 6,240 | 6.30% |
| Cabinet Making | $ - | $ 54,169 | $ 54,169 | 100.00% |
| Business Academy | $ 184,232 | $ 198,629 | $ 14,397 | 7.81% |
| Emergency Medical Technician (EMT) | $ 59,511 | $ 53,266 | $ (6,245) | -10.49% |
| Certified Nursing Assistant | $ 118,411 | $ 128,352 | $ 9,941 | 8.40% |
| Culinary Arts | $ 172,687 | $ 156,792 | $ (15,895) | -9.20% |
| Cosmetology | $ - | $ 93,645 | $ 93,645 | 100.00% |
| Early Education & Teaching | $ 221,152 | $ 136,198 | $ (84,954) | -38.41% |
| Computer Science | $ 62,235 | $ 75,400 | $ 13,165 | 21.15% |
| Firefighting | $ 50,280 | $ 53,971 | $ 3,691 | 7.34% |
| Welding Technology | $ 163,481 | $ 168,103 | $ 4,622 | 2.83% |
| Automotive Tech | $ 112,238 | $ 159,630 | $ 47,392 | 42.22% |
| Commercial Truck License (CDL) | $ 233,120 | $ 245,022 | $ 11,902 | 5.11% |
| Cooperative Education | $ 120,436 | $ 111,153 | $ (9,283) | -7.71% |
| Career Exploration | $ 226,765 | $ 182,858 | $ (43,907) | -19.36% |
| Mathematics | $ 112,119 | $ 87,713 | $ (24,406) | -21.77% |
| English Language Arts | $ 85,554 | $ 91,508 | $ 5,954 | 6.96% |
| Outdoor Leadership | $ 122,487 | $ 126,439 | $ 3,952 | 3.23% |
| Co-Curricular | $ 1,569 | $ 11,332 | $ 9,763 | 622.24% |
| Guidance | $ 118,195 | $ 159,431 | $ 41,236 | 34.89% |
| Administration | $ 227,542 | $ 272,229 | $ 44,687 | 19.64% |
| Fiscal Services | $ 72,731 | $ 75,907 | $ 3,176 | 4.37% |
| Operation of Plant | $ 321,178 | $ 345,772 | $ 24,594 | 7.66% |
| **Total CTE Instruction** | **$ 3,303,042** | **$ 3,481,849** | **$ 178,807** | **5.41%** |


# Career & Technical Education (CTE)
## FY 27 Status Quo Budget


| Article 3: Career & Technical Education | FY 26 Budget | FY 27 Status Quo | $ Change | % Change |
|---|---|---|---|---|
| Salaries | $ 1,876,589 | $ 2,007,263 | $ 130,674 | 6.96% |
| Health Insurance | $ 618,076 | $ 632,041 | $ 13,965 | 2.26% |
| Medicare & Social Security | $ 42,214 | $ 48,539 | $ 6,325 | 14.98% |
| MainePERS | $ 77,560 | $ 90,426 | $ 12,866 | 16.59% |
| Maine Paid Family Medical Leave | $ 8,905 | $ 9,794 | $ 889 | 9.98% |
| Tuition Reimbursement | $ 25,125 | $ 24,950 | $ (175) | -0.70% |
| Unemployment | $ 1,219 | $ - | $ (1,219) | -100.00% |
| Workers Compensation | $ 8,089 | $ 8,516 | $ 427 | 5.28% |
| Contracted Services | $ 73,130 | $ 76,720 | $ 3,590 | 4.91% |
| Repairs & Maintenance | $ 82,543 | $ 99,845 | $ 17,302 | 20.96% |
| Subscriptions, Property Ins., Telephone | $ 68,844 | $ 87,679 | $ 18,835 | 27.36% |
| Supplies, Textbooks | $ 294,924 | $ 256,468 | $ (38,456) | -13.04% |
| Electricity, Oil, Propane, Diesel | $ 46,000 | $ 48,300 | $ 2,300 | 5.00% |
| Technology Hardware, Equipment | $ - | $ 7,120 | $ 7,120 | 100.00% |
| Dues & Fees | $ 55,332 | $ 56,788 | $ 1,456 | 2.63% |
| Extra/Co-Curricular Trips, Field Trips | $ 24,491 | $ 27,400 | $ 2,909 | 11.88% |
| **Total CTE Instruction** | **$ 3,303,041** | **$ 3,481,849** | **$ 178,808** | **5.41%** |

## Article 3– Career & Technical Education (CTE)

The Somerset Career and Technical Center serves students from Skowhegan and four surrounding school districts. Each program provides for the salary of one or two instructors. Each program includes funding for materials, equipment, and supplies. Additional costs for CTE are driven by increased costs associated with salaries and benefits, contracted services, and increased costs for instructional supplies. The technical center has expanded programming in Emergency Services, Fire Science, Business, Computer Science, and Career Exploration in previous years. New in the 26-27 year, SCTC will now offer Cabinet Making and Cosmetology programs. Our CTE staff and administration have worked tirelessly to work with our high school team (and those of other sending districts) to provide meaningful pathways for students to learn meaningful life-skills, content knowledge, and earn industry credentials while working toward graduation. The CTE budget has increased **$178,807** or **5.41%** from the prior year and is fully state funded with no local impact on property taxpayers. State and federal funding and grants account for 100% of spending in CTE.

# Extra & Co Curricular
# FY 27 Status Quo Budget

| Article 4: Extra & Co Curricular | FY 26 Budget | FY 27 Status Quo | $ Change | % Change |
|---|---|---|---|---|
| Summer School | $ 16,128 | $ 16,141 | $ 13 | 0.08% |
| Elementary Extra Curricular | $ 3,953 | $ 4,071 | $ 118 | 2.99% |
| SAMS Extra Curricular | $ 20,059 | $ 20,239 | $ 180 | 0.90% |
| SAMS Athletics | $ 104,735 | $ 114,565 | $ 9,830 | 9.39% |
| SAHS Extra Curricular | $ 105,802 | $ 107,981 | $ 2,179 | 2.06% |
| SAHS Athletics | $ 695,476 | $ 745,518 | $ 50,042 | 7.20% |
| **Total Extra & Co Curricular** | **$ 946,153** | **$ 1,008,515** | **$ 62,362** | **6.59%** |

| Article 4: Extra & Co Curricular | FY 26 Budget | FY 27 Status Quo | $ Change | % Change |
|---|---|---|---|---|
| Salaries | $ 491,765 | $ 513,236 | $ 21,471 | 4.37% |
| Health Insurance | $ - | $ 25,546 | $ 25,546 | 100.00% |
| Medicare & Social Security | $ 13,610 | $ 16,109 | $ 2,499 | 18.36% |
| MainePERS | $ 16,892 | $ 16,488 | $ (404) | -2.39% |
| Maine Paid Family Medical Leave | $ 2,389 | $ 2,620 | $ 231 | 9.67% |
| Unemployment | $ 544 | $ - | $ (544) | -100.00% |
| Workers Compensation | $ 2,510 | $ 2,612 | $ 102 | 4.06% |
| Contracted Services | $ 102,354 | $ 110,406 | $ 8,052 | 7.87% |
| Repairs & Maintenance | $ 41,720 | $ 45,129 | $ 3,409 | 8.17% |
| Subscriptions, Property Ins., Telephone | $ 4,000 | $ 4,000 | $ - | 0.00% |
| Supplies, Textbooks | $ 96,050 | $ 98,050 | $ 2,000 | 2.08% |
| 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** | **$ 946,153** | **$ 1,008,515** | **$ 62,362** | **6.59%** |

## 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. The district is fortunate to have dedicated paid and volunteer coaches who provide instruction and mentoring in our co-curricular as well as our extra-curricular academic and athletic programming. 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 **$62,362** or **6.59%**. This increase is primarily driven by significant inflationary costs, contracted services, and salaries and benefits. The state funding formula accounts for very little of the spending on athletics. 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 27 Status Quo Budget

| Article 5: Student & Staff Support | FY 26 Budget | FY 27 Status Quo | $ Change | % Change |
|---|---|---|---|---|
| Guidance Elementary | $ 2,330 | $ 2,330 | $ - | 0.00% |
| Improvement of Instruction Elementary | $ 53,255 | $ 53,259 | $ 4 | 0.01% |
| Library Elementary | $ 211,487 | $ 221,949 | $ 10,462 | 4.95% |
| Technology Elementary | $ 143,857 | $ 149,899 | $ 6,042 | 4.20% |
| Other Support Elementary | $ 142,655 | $ 228,013 | $ 85,358 | 59.84% |
| Guidance Secondary | $ 401,151 | $ 407,182 | $ 6,031 | 1.50% |
| Improvement of Instruction Secondary | $ 224,790 | $ 224,791 | $ 1 | 0.00% |
| Library/Media Secondary | $ 123,579 | $ 126,432 | $ 2,853 | 2.31% |
| Technology Secondary | $ 549,308 | $ 624,783 | $ 75,475 | 13.74% |
| Other Support Secondary | $ 215,076 | $ 235,075 | $ 19,999 | 9.30% |
| Nursing Services | $ 469,496 | $ 502,867 | $ 33,371 | 7.11% |
| Improvement of Instruction | $ 356,508 | $ 375,035 | $ 18,527 | 5.20% |
| Technology Districtwide | $ 444,257 | $ 714,102 | $ 269,845 | 60.74% |
| **Total Student & Support** | **$ 3,337,749** | **$ 3,865,717** | **$ 527,968** | **15.82%** |

| Article 5: Student & Staff Support | FY 26 Budget | FY 27 Status Quo | $ Change | % Change |
|---|---|---|---|---|
| Salaries | $ 1,796,778 | $ 1,925,625 | $ 128,847 | 7.17% |
| Health Insurance | $ 433,192 | $ 500,197 | $ 67,005 | 15.47% |
| Medicare & Social Security | $ 61,802 | $ 70,672 | $ 8,870 | 14.35% |
| MainePERS | $ 95,144 | $ 95,767 | $ 623 | 0.65% |
| Maine Paid Family Medical Leave | $ 8,699 | $ 9,437 | $ 738 | 8.48% |
| Tuition Reimbursement | $ 6,575 | $ 6,575 | $ - | 0.00% |
| Unemployment | $ 1,148 | $ - | $ (1,148) | -100.00% |
| Workers Compensation | $ 5,946 | $ 6,492 | $ 546 | 9.18% |
| Contracted Services | $ 281,425 | $ 288,425 | $ 7,000 | 2.49% |
| Repairs & Maintenance | $ 80,083 | $ 81,090 | $ 1,007 | 1.26% |
| Subscriptions, Property Ins., Telephone | $ 182,305 | $ 246,562 | $ 64,257 | 35.25% |
| Supplies, Textbooks | $ 248,633 | $ 245,058 | $ (3,575) | -1.44% |
| Technology Hardware, Equipment | $ 126,694 | $ 380,828 | $ 254,134 | 200.59% |
| Dues & Fees | $ 9,325 | $ 8,989 | $ (336) | -3.60% |
| **Total Student & Support** | **$ 3,337,749** | **$ 3,865,717** | **$ 527,968** | **15.82%** |

## 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) The technology budget is a significant portion of this warrant article and includes some of the traditional resources that might previously have been under regular instruction (digital textbooks, subscriptions, etc.) as well as district infrastructure and hardware. MSAD 54 has worked to leverage grant funds (State, federal, local) to significantly reduce costs in this area over time.

**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, subscriptions, and manages the District's network, website and computer maintenance.

Overall, the student and staff support section of the budget has increased **$527,968** or **15.82%** due to increases in salaries and benefits, a one-time increase for the purchase of student and staff devices, technology equipment, and instructional software.

# System Administration
# FY 27 Status Quo Budget

| Article 6: System Administration | FY 26 Budget | FY 27 Status Quo | $ Change | % Change |
|---|---|---|---|---|
| School Board | $ 146,543 | $ 170,912 | $ 24,369 | 16.63% |
| Office of the Superintendent | $ 400,320 | $ 418,059 | $ 17,739 | 4.43% |
| Accounting Department | $ 441,376 | $ 436,558 | $ (4,818) | -1.09% |
| **Total System Admin** | **$ 988,239** | **$ 1,025,529** | **$ 37,290** | **3.77%** |

| Article 6: System Administration | FY 26 Budget | FY 27 Status Quo | $ Change | % Change |
|---|---|---|---|---|
| Salaries | $ 549,701 | $ 554,604 | $ 4,903 | 0.89% |
| Health Insurance | $ 155,096 | $ 162,837 | $ 7,741 | 4.99% |
| Medicare & Social Security | $ 28,682 | $ 28,615 | $ (67) | -0.23% |
| MainePERS | $ 42,118 | $ 41,802 | $ (316) | -0.75% |
| Maine Paid Family Medical Leave | $ 2,686 | $ 2,644 | $ (42) | -1.56% |
| Tuition Reimbursement | $ 3,800 | $ 3,800 | $ - | 0.00% |
| Unemployment | $ 306 | $ - | $ (306) | -100.00% |
| Workers Compensation | $ 1,779 | $ 1,754 | $ (25) | -1.41% |
| Contracted Services | $ 118,982 | $ 143,222 | $ 24,240 | 20.37% |
| Repairs & Maintenance | $ 26,500 | $ 26,500 | $ - | 0.00% |
| Subscriptions, Property Ins., Telephone | $ 31,560 | $ 31,560 | $ - | 0.00% |
| Supplies, Textbooks | $ 14,784 | $ 14,784 | $ - | 0.00% |
| Dues & Fees | $ 12,245 | $ 13,407 | $ 1,162 | 9.49% |
| **Total System Admin** | **$ 988,239** | **$ 1,025,529** | **$ 37,290** | **3.77%** |

**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.

MSAD 54 works to keep overhead and administrative costs down annually. The state average for System Administration is 3.51% of the budget, MSAD 54's System Administration accounts for 1.90% of the FY27 budget as presented.

The System Administration portion of the budget is up **$37,290** or **3.77%**.

# School Administration
# FY 27 Status Quo Budget

| Article 7: School Administration | FY 26 Budget | FY 27 Status Quo | $ Change | % Change |
|---|---|---|---|---|
| Mill Stream Elementary | $ 218,219 | $ 247,333 | $ 29,114 | 13.34% |
| Margaret Chase Smith Community School | $ 570,150 | $ 579,452 | $ 9,302 | 1.63% |
| Canaan Elementary | $ 70,504 | $ 79,409 | $ 8,905 | 12.63% |
| Skowhegan Area Middle School | $ 445,259 | $ 467,872 | $ 22,613 | 5.08% |
| Skowhegan Area High School | $ 622,305 | $ 647,402 | $ 25,097 | 4.03% |
| **Total School Admin** | **$ 1,926,437** | **$ 2,021,468** | **$ 95,031** | **4.93%** |

| Article 7: School Administration | FY 26 Budget | FY 27 Status Quo | $ Change | % Change |
|---|---|---|---|---|
| Salaries | $ 1,344,782 | $ 1,397,342 | $ 52,560 | 3.91% |
| Health Insurance | $ 352,166 | $ 385,553 | $ 33,387 | 9.48% |
| Medicare & Social Security | $ 42,267 | $ 44,483 | $ 2,216 | 5.24% |
| MainePERS | $ 77,162 | $ 75,958 | $ (1,204) | -1.56% |
| Maine Paid Family Medical Leave | $ 4,966 | $ 6,865 | $ 1,899 | 38.24% |
| Tuition Reimbursement | $ 5,232 | $ 5,232 | $ - | 0.00% |
| Unemployment | $ 749 | $ - | $ (749) | -100.00% |
| Workers Compensation | $ 4,319 | $ 4,531 | $ 212 | 4.91% |
| Contracted Services | $ 17,300 | $ 22,705 | $ 5,405 | 31.24% |
| Repairs & Maintenance | $ 3,149 | $ 3,149 | $ - | 0.00% |
| Subscriptions, Property Ins., Telephone | $ 21,993 | $ 22,193 | $ 200 | 0.91% |
| Supplies, Textbooks | $ 40,357 | $ 41,462 | $ 1,105 | 2.74% |
| Technology Hardware, Equipment | $ 300 | $ 300 | $ - | 0.00% |
| Dues & Fees | $ 11,695 | $ 11,695 | $ - | 0.00% |
| **Total School Admin** | **$ 1,926,437** | **$ 2,021,468** | **$ 95,031** | **4.93%** |

## 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, office staff and general supplies. This budget is up primarily as a result of inflationary costs, dues and fees, and employee salaries and benefits.

The state average for School Administration is 5.11% of a district's budget; MSAD 54's School Administration is significantly below the state average, accounting for 3.75% of the FY27 budget as presented.

The school administration portion of the budget is up **$95,031** or **4.93**%.

# Transportation
## FY 27 Status Quo Budget

| Article 8: Transportation | FY 26 Budget | FY 27 Status Quo | $ Change | % Change |
|---|---|---|---|---|
| Transportation | $ 2,498,883 | $ 2,663,495 | $ 164,612 | 6.59% |
| Special Ed Transportation | $ 426,773 | $ 448,831 | $ 22,058 | 5.17% |
| **Total Transportation** | **$ 2,925,656** | **$ 3,112,326** | **$ 186,670** | **6.38%** |

| Article 8: Transportation | FY 26 Budget | FY 27 Status Quo | $ Change | % Change |
|---|---|---|---|---|
| Salaries | $ 1,070,450 | $ 1,161,936 | $ 91,486 | 8.55% |
| Health Insurance | $ 406,872 | $ 458,148 | $ 51,276 | 12.60% |
| Medicare & Social Security | $ 74,860 | $ 79,596 | $ 4,736 | 6.33% |
| MainePERS | $ 63,979 | $ 70,030 | $ 6,051 | 9.46% |
| Maine Paid Family Medical Leave | $ 1,040 | $ 5,027 | $ 3,987 | 383.37% |
| Tuition Reimbursement | $ 700 | $ 700 | $ - | 0.00% |
| Unemployment | $ 1,914 | $ - | $ (1,914) | -100.00% |
| Workers Compensation | $ 48,106 | $ 48,398 | $ 292 | 0.61% |
| Contracted Services | $ 33,000 | $ 33,000 | $ - | 0.00% |
| Repairs & Maintenance | $ 92,082 | $ 92,082 | $ - | 0.00% |
| Contracted Busing Services, Special Ed, CTE | $ 461,600 | $ 461,600 | $ - | 0.00% |
| Property Ins., Telephone | $ 41,949 | $ 46,872 | $ 4,923 | 11.74% |
| Electricity, Oil, Propane, Diesel | $ 458,018 | $ 458,018 | $ - | 0.00% |
| Technology Hardware, Equipment | $ 17,150 | $ 17,150 | $ - | 0.00% |
| Bus Leases | $ 153,936 | $ 179,769 | $ 25,833 | 16.78% |
| **Total Transportation** | **$ 2,925,656** | **$ 3,112,326** | **$ 186,670** | **6.38%** |

### 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. The district is fortunate to have an incredibly dedicated transportation staff including bus and van drivers, district mechanics, maintenance staff and a transportation director and office staff. Although MSAD 54 encompasses a large area including 6 communities and a regional technical center, the budget remains slightly below the state average spending in transportation.

This article is up **$186,670** or **6.38%** largely due to fuel costs, contracted services, salary and health insurance increases.

# Facilities & Maintenance
# FY 27 Status Quo Budget

| Article 9: Facilities & Maintenance | FY 26 Budget | FY 27 Status Quo | $ Change | % Change |
|---|---|---|---|---|
| Mill Stream Elementary | $ 516,723 | $ 534,685 | $ 17,962 | 3.48% |
| Margaret Chase Smith Community School | $ 773,735 | $ 845,247 | $ 71,512 | 9.24% |
| North Elementary School | $ - | $ 10,000 | $ 10,000 | 100.00% |
| Canaan Elementary | $ 299,213 | $ 314,801 | $ 15,588 | 5.21% |
| Skowhegan Area Middle School | $ 560,811 | $ 587,164 | $ 26,353 | 4.70% |
| Skowhegan Area High School | $ 1,171,550 | $ 1,227,004 | $ 55,454 | 4.73% |
| Maintenance of Plant | $ 603,347 | $ 550,757 | $ (52,590) | -8.72% |
| Central Office | $ 38,082 | $ 39,460 | $ 1,378 | 3.62% |
| Marti Stevens Learning Center | $ 202,465 | $ 228,897 | $ 26,432 | 13.06% |
| Special Education | $ 28,897 | $ 30,432 | $ 1,535 | 5.31% |
| Roof Bond | $ 104,347 | $ 104,347 | $ - | 0.00% |
| **Total Facilities** | **$ 4,299,169** | **$ 4,472,794** | **$ 173,624** | **4.04%** |

| Article 9: Facilities & Maintenance | FY 26 Budget | FY 27 Status Quo | $ Change | % Change |
|---|---|---|---|---|
| Salaries | $ 1,460,934 | $ 1,550,842 | $ 89,908 | 6.15% |
| Health Insurance | $ 416,818 | $ 424,677 | $ 7,859 | 1.89% |
| Medicare & Social Security | $ 107,406 | $ 117,542 | $ 10,136 | 9.44% |
| MainePERS | $ 122,329 | $ 108,386 | $ (13,943) | -11.40% |
| Maine Paid Family Medical Leave | $ 648 | $ 7,539 | $ 6,891 | 1063.43% |
| Tuition Reimbursement | $ 3,500 | $ 3,500 | $ - | 0.00% |
| Unemployment | $ 1,447 | $ - | $ (1,447) | -100.00% |
| Workers Compensation | $ 49,947 | $ 42,130 | $ (7,817) | -15.65% |
| Contracted Services | $ 10,257 | $ 10,188 | $ (69) | -0.67% |
| Building Repairs & Maintenance | $ 558,749 | $ 573,295 | $ 14,546 | 2.60% |
| Subscriptions, Property Ins., Telephone | $ 281,972 | $ 302,978 | $ 21,006 | 7.45% |
| Supplies, Textbooks | $ 240,440 | $ 239,396 | $ (1,044) | -0.43% |
| Electricity, Oil, Propane, Diesel | $ 776,912 | $ 876,207 | $ 99,295 | 12.78% |
| Technology Hardware, Equipment | $ 73,300 | $ 73,263 | $ (37) | -0.05% |
| Dues & Fees | $ 5,875 | $ 5,831 | $ (44) | -0.75% |
| Debt Service | $ 188,635 | $ 137,018 | $ (51,617) | -27.36% |
| **Total Facilities** | **$ 4,299,169** | **$ 4,472,792** | **$ 173,623** | **4.04%** |

## 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. The district has benefited from the consolidation of schools into the new elementary school, as well as the Board's effort to reduce long-term costs of infrastructure by providing ongoing and regular maintenance to buildings. These accounts have increased **$173,623** or **4.04%**, largely as a result of inflationary costs and employee salaries and benefits.

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

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

**Margaret Chase Smith Community School –** provides seven full-time custodians, plus utilities and building expenses.
**Skowhegan Area Middle School –** provides four full-time custodians, plus utilities and includes utilities and building expenses.
**Skowhegan Area High School -** provides seven full-time custodians, plus utilities and building expenses.
**Maintenance of Plant –** provides eight full-time maintenance staff, supervisory employees, and summer maintenance work. It also includes electrical, plumbing, and heating services, school painting, snow removal, ongoing maintenance like 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 moved to the former Bloomfield Elementary School in 25-26 and continues to have a part-time custodian budgeted as well as utilities and building expenses.

| Debt Service<br>FY 27 Status Quo Budget | | | | |
|---|---|---|---|---|
| **Article 10: Debt Service** | **FY 26 Budget** | **FY 27 Status Quo Budget** | **$ Change** | **% Change** |
| MCSCS Bond 1 | $ 5,358,090 | $ 5,242,440 | $ (115,650) | -2.16% |
| MCSCS Bond 2 | $ 867,937 | $ 853,313 | $ (14,624) | -1.68% |
| Mill Stream Bond | $ 825,345 | $ 795,709 | $ (29,636) | -3.59% |
| Biomass Boiler | $ 164,099 | $ - | $ (164,099) | -100.00% |
| Minor Capital Projects | $ 63,237 | $ - | $ (63,237) | -100.00% |
| **Total Debt Service** | **$ 7,278,708** | **$ 6,891,462** | **$ (387,246)** | **-5.32%** |

## 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 (100% state funded), Mill Stream Elementary School in Norridgewock, and district-wide facilities improvement bonds. The district has continued to retire a significant amount of debt over the last few years and has worked to limit loans and costs associated with interest payments. The account shows a decrease of **$387,246** or (**-5.32)%**.

# Other Expenditures
# FY 27 Status Quo Budget

| Article 11: Other Expenditures | FY 26 Budget | FY 27 Status Quo | $ Change | % Change |
|---|---|---|---|---|
| Total Contingency | $ 100,000 | $ 100,000 | $ - | 0.00% |
| Total General Fund | $ 51,440,429 | $ 53,899,914 | $ 2,459,484 | 4.78% |

## Article 11 – Other Expenditures

Due to the District participating in the Universal School Lunch Program, allowing students to receive free meals, the District currently runs the food service program without any support of local taxes. The federal and state meal reimbursement allows the program to operate fully outside of the local budget. The district is extremely fortunate to provide a free quality meal program to students for the past ten years. Should this change, this account could be used to subsidize the cost of the food service program as well as any unanticipated costs in other areas.

This contingency account provides funds to allow the District to respond to emergencies. The account is necessary due to the probability of an emergency situation occurring in any of our seven buildings including boiler malfunction, failed septic systems, broken water mains, or unexpected special education required costs. For the past decade the district has operated without spending contingency funds, instead using them as carryover funds to reduce the following budget's local impact on taxpayers.

# MSAD 54 Adult Education
# FY 27 Status Quo Budget

| Adult Education | FY 26 Budget | FY 27 Status Quo Budget | $ Change | % Change |
|---|---|---|---|---|
| Adult Education Program | $ 2,419 | $ 3,007 | $ 588 | 24.30% |
| Adult Education Administration | $ 199,386 | $ 195,918 | $ (3,468) | -1.74% |
| Adult Transitions | $ 5,241 | $ 5,272 | $ 31 | 0.60% |
| Adult Workforce | $ 46,895 | $ 124,107 | $ 77,212 | 164.65% |
| Adult Handicapped | $ 3,058 | $ 3,207 | $ 149 | 4.87% |
| Adult High School Completion | $ 59,787 | $ 69,668 | $ 9,881 | 16.53% |
| Adult Literacy | $ 77,206 | $ 131,183 | $ 53,977 | 69.91% |
| Adult Enrichment | $ 13,154 | $ 23,942 | $ 10,788 | 82.01% |
| **Total Adult Education** | **$ 407,146** | **$ 556,304** | **$ 149,158** | **36.63%** |

# FY 27 Adult Education Revenue

| Adult Education | FY 26 Budget | FY 27 Status Quo Budget | $ Change | % Change |
|---|---|---|---|---|
| Local Assessment | $ 140,000 | $ 140,000 | $ - | 0.00% |
| Adult Ed Tuition | $ 60,000 | $ 192,014 | $ 132,014 | 220.02% |
| Adul Ed Ed2Go Fees | $ 1,000 | $ 1,000 | $ - | 0.00% |
| Somerset County Jail | $ 57,500 | $ 59,290 | $ 1,790 | 3.11% |
| Textbook Sales | $ 5,000 | $ 5,000 | $ - | 0.00% |
| Shared Services | $ 30,000 | $ 60,000 | $ 30,000 | 100.00% |
| State Subsidy | $ 75,034 | $ 84,000 | $ 8,966 | 11.95% |
| Adult Ed Fund Balance | $ 23,612 | $ - | $ (23,612) | -100.00% |
| Enrichment | $ 15,000 | $ 15,000 | $ - | 0.00% |
| **Total Adult Education Revenue** | **$ 407,146** | **$ 556,304** | **$ 149,158** | **36.63%** |

**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 **$149,158** or **36.63%** the local increase has not changed due to continued partnerships and the expansion of outside funding (grants, etc.). It is important to note that the Adult Ed local assessment has been kept flat for FY27 – with increases being covered by increases in outside funding (grants, etc.).

Note: Additional spending in Adult Education will result in additional state subsidy for the next fiscal year: FY28. As a result, budget increases as seen here – especially when done without requiring additional local funds, 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

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Canaan** | 277 | 297 | 312 | 312 | 328 | 340 | 350 | 366 | 381 | 365 | 374 | 380 | 372 |
| **Cornville** | 154 | 147 | 145 | 145 | 140 | 150 | 156 | 184 | 159 | 146 | 141 | 147 | 151 |
| **Mercer** | 75 | 72 | 73 | 68 | 64 | 71 | 78 | 74 | 65 | 75 | 79 | 91 | 89 |
| **Norridgewock** | 395 | 386 | 423 | 429 | 408 | 405 | 434 | 450 | 470 | 486 | 495 | 517 | 504 |
| **Skowhegan** | 1062 | 1088 | 1094 | 1106 | 1136 | 1132 | 1215 | 1243 | 1299 | 1331 | 1351 | 1362 | 1425 |
| **Smithfield** | 111 | 109 | 105 | 88 | 83 | 84 | 95 | 85 | 87 | 83 | 93 | 90 | 93 |
| **Other** | 114 | 84 | 74 | 76 | 53 | 44 | 16 | 18 | 13 | 19 | 18 | 25 | 10 |
| **Totals** | **2188** | **2183** | **2226** | **2217** | **2212** | **2226** | **2344** | **2420** | **2474** | **2505** | **2551** | **2612** | **2644** |

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

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Skowhegan Area High School** | 687 | 679 | 691 | 710 | 705 | 715 | 743 | 754 | 809 | 809 | 803 | 800 | 809 |
| **Skowhegan Area Middle School** | 496 | 471 | 472 | 402 | 423 | 433 | 458 | 485 | 486 | 486 | 495 | 531 | 533 |
| **Margaret Chase Smith Community School** | 657 | 179 | 173 | 171 | 156 | 162 | 207 | 204 | 191 | 191 | 209 | 201 | 198 |
| **Canaan Elementary School** | 55 | 160 | 163 | 185 | 201 | 201 | 194 | 224 | 233 | 233 | 211 | 235 | 238 |
| **North Elementary School** | 0 | 118 | 130 | 133 | 153 | 153 | 146 | 157 | 159 | 159 | 169 | 198 | 184 |
| **Bloomfield Elementary School** | 0 | 267 | 274 | 272 | 263 | 263 | 263 | 269 | 284 | 284 | 309 | 300 | 320 |
| **Mill Stream Elementary School** | 293 | 309 | 323 | 344 | 311 | 311 | 333 | 327 | 312 | 312 | 355 | 347 | 362 |
| **Totals** | **2188** | **2183** | **2226** | **2217** | **2212** | **2226** | **2344** | **2420** | **2474** | **2505** | **2551** | **2612** | **2644** |

## LOCAL ASSESSMENTS

| | 2025-26 Assessment | 2026-27 Projected Assessment | Difference | % Change | 2025-26 Assessment w/Adult Ed | 2026-27 Assessment w/Adult Ed | Difference | % Change |
|---|---|---|---|---|---|---|---|---|
| Canaan | $ 1,307,046.96 | $ 1,348,294.31 | $ 41,247.35 | 3.16% | $ 1,318,148.96 | $ 1,359,522.31 | $ 41,373.35 | 3.14% |
| Cornville | $ 921,360.98 | $ 983,481.51 | $ 62,120.53 | 6.74% | $ 929,186.98 | $ 991,671.51 | $ 62,484.53 | 6.72% |
| Mercer | $ 672,478.14 | $ 711,132.79 | $ 38,654.65 | 5.75% | $ 678,190.14 | $ 717,054.79 | $ 38,864.65 | 5.73% |
| Norridgewock | $ 2,174,016.33 | $ 2,306,558.34 | $132,542.01 | 6.10% | $ 2,192,482.33 | $ 2,325,766.34 | $ 133,284.01 | 6.08% |
| Skowhegan | $ 10,050,911.00 | $10,004,612.78 | $(46,298.22) | -0.46% | $ 10,136,283.00 | $ 10,087,926.78 | $ (48,356.22) | -0.48% |
| Smithfield | $ 1,356,493.88 | $ 1,457,570.04 | $101,076.16 | 7.45% | $ 1,368,015.88 | $ 1,380,153.88 | $ 12,138.00 | 0.89% |
| **Total** | **$ 16,482,307.30** | **$16,811,649.77** | **$329,342.48** | **1.998%** | **$ 16,622,307.29** | **$ 16,862,095.61** | **$ 239,788.32** | **1.44%** |

# *Resident Per Pupil Operating Cost K-12*

**State Average Per Pupil Cost (state/local spending*) for 2024-25: $21,717**

**RSU 54/MSAD 54 Per Pupil (state/local spending*) for 2024-25: $17,487**

** 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 $4,230 less than the state average. If the district were to expend the state average cost for education the district budget would <u>increase by 9.2 Million Dollars</u>.**