

RSU 54/MSAD 54 BUDGET PROPOSAL FOR 2019-2020

District Budget Meeting

Monday, May 20, 2019

7:00 pm

Skowhegan Area High School Gymnasium

Budget Validation Referendum

June 11, 2019

| | | |
|--------------------|---------------------|----------------------------|
| Polls Open: | Canaan | 8:00 am to 8:00 pm |
| | Cornville | 1:00 pm to 8:00 pm |
| | Mercer | 10:00 am to 8:00 pm |
| | Norridgewock | 8:00 am to 8:00 pm |
| | Skowhegan | 7:00 am to 8:00 pm |
| | Smithfield | 7:45 am to 8:00 pm |

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RSU 54/MSAD 54

BOARD OF DIRECTORS

| <u>Name</u> | <u>Town Represented</u> | <u>Term Expires</u> |
|-------------------|-------------------------|---------------------|
| Mark Bedard | Skowhegan | 2020 |
| Harold Bigelow | Skowhegan | 2021 |
| Sarah Bunker | Mercer | 2021 |
| Maryellen Charles | Mercer | 2022 |
| Jeannie Conley | Skowhegan | 2020 |
| Derek Ellis | Skowhegan | 2020 |
| Haley Fleming | Norridgewock | 2021 |
| Jean Franklin | Canaan | 2020 |
| Goff French | Smithfield | 2020 |
| Theresa Howard | Cornville | 2021 |
| Richard Irwin | Skowhegan | 2019 |
| Christy Johnson | Smithfield | 2021 |
| Desiree Libby | Norridgewock | 2020 |
| Peggy Lovejoy | Skowhegan | 2020 |
| Brandy Morgan | Norridgewock | 2020 |
| Jennifer Poirier | Skowhegan | 2019 |
| Lynda Quinn | Skowhegan | 2021 |
| Dixie Ring | Canaan | 2022 |
| Amy Rouse | Skowhegan | 2021 |
| Karen Smith | Skowhegan | 2019 |
| Todd Smith | Skowhegan | 2021 |
| Darcy Surette | Cornville | 2020 |
| Kathy Wilder | Norridgewock | 2022 |

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 trying to create the least impact on local taxpayers in these extremely difficult economic times. With this in mind, the Board proposes a Budget of **\$36,767,926** for 2019-2020, an overall increase of **\$1,070,339** or **2.99%** more than the budget for 2018-2019.

Since the 2004-2005 year there have been only five increases in the districtwide Local Assessments. This year's Local Assessment is **(-\$125,520)** less than the 2014-2015 Assessment five years ago. Additionally, the districtwide Local Assessment was **(-\$919,533)** or **(-6.06%)** lower than it was 16 years ago.

The MSAD 54 Board of Directors is presenting a budget that shows an increase of **\$31,683** or **.223%** in overall Local Assessments for the 2019-2020 year.

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 30)

The Regular Education Article has increased by **\$371,160** or **2.92%**, largely due to an overall **2.77%** increase in salaries and related payroll costs.

The budget includes an increase of **\$318,524** or **3.91%** in Special Education Instruction, largely due to salary, related payroll costs and contracted services increases, and the addition of 1.6 Special Education Teachers and 3 Ed Techs.

School Administration is up **2.80%** due to salary and related payroll costs.

Health Insurance had an overall **0%** increase as compared with last year's **7.54%** increase.

Over the past several years the State has shifted \$629,088 this year alone in Maine State Retirement (MSR) costs to the towns, which are now a local expense.

Debt Service on the District's loans has decreased (-\$46,392), due to the retirement of Debt.

The Board of Directors has continued its plan to restructure and 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.

In summary, for 2019-2020, the district-wide Local Appropriations, without Adult Education, for K-12 Education will be \$31,683 or .2230% more than last year. The effect on each town, adjusted for changes in individual town property values, are as follows:

| | |
|-----------------------|---------------------------|
| Canaan | \$ 44,970 |
| Cornville | \$ 54,349 |
| Mercer | \$ 23,985 |
| Norridgewock | \$ 70,678 |
| Skowhegan | \$(-211,557) |
| Smithfield | \$ 49,258 |
| Total Increase | \$ 31,683 (.2230%) |

The Board of Directors of RSU 54/MSAD 54 urges all voters to attend the District Budget Meeting on Monday, May 20, 2019, at 7:00 p.m. at the Skowhegan Area High School Gymnasium and to vote in the School Budget Validation Referendum on Tuesday, June 11, 2019 in each municipality.

Absentee Ballots will be available in each Town Office starting on Tuesday, May 21, 2019.

There will be a "yes" or "no" vote on Article 1, at the June 11th Referendum, validating the Budget adopted at the earlier District Budget Meeting.

There will be a "yes" or "no" vote on Article 2. When the new RSU law was enacted in 2008, the Legislature required that all school budgets be approved by means of a two-step process; first a District Budget Meeting, followed by a Validation Referendum.

The law requires that the citizens of each school district have the opportunity every three years to decide if they wish to continue with the two-step process.

Thus, Article 2 asks the voters to decide on whether they wish to continue to have the Validation Referendum or not. A “yes” vote means that the two-step process will continue and a “no” vote means school budgets would be voted on only at the District Budget Meeting each year.

Explanation of the Warrant Articles

Only persons who are registered to vote may vote at the District Budget Meeting on May 20, 2019, and in the Referendum on June 11, 2019. 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 \$36,767,926, of which \$14,240,284 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: \$20,753,958 Local Share: \$12,894,168**

Article 13 requests authorization to raise and appropriate funds to pay Debt Service payments on school construction projects that were previously approved by District Voters but receive no State Subsidy. These costs are recognized by the EPS Funding Formula. **\$23,324.76**

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. These amounts are down significantly over past years. **Additional Local: \$1,322,791.24**

Article 15 requests authorization to expend the total approved school budget for the fiscal year beginning July 1, 2019, to June 30, 2020. **\$36,767,926**

Article 16 requests funds for Adult Education. **Total: \$357,182 Local: \$118,000**

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 and from Special Educational Local Entitlement.

Article 18 requests that RSU 54/MSAD 54 join RSU 18 in order to form a regional service center that takes advantage of utilizing our existing Kennebec Alliance Group to qualify both districts for as much as \$100,000 of additional subsidy in 2020-2021 for each District.

Information only – Not a Budget Item

The budget does not include the estimated amount of \$1,812,310 in employer share of teacher retirement cost that is paid directly from the State.

SAMPLE

SAMPLE

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

TO: Chester W. Sincyr, 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 20, 2019 for the purpose of determining the Budget Meeting Articles for the 2019-2020 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 \$13,090,434.00
- ARTICLE 2:** To see what sum the District will be authorized to expend for Special Education.
School Board Recommends \$8,474,144.00
- ARTICLE 3:** To see what sum the District will be authorized to expend for Career and Technical Education.
School Board Recommends \$1,638,377.00
- ARTICLE 4:** To see what sum the District will be authorized to expend for Other Instruction.
School Board Recommends \$761,482.00
- ARTICLE 5:** To see what sum the District will be authorized to expend for Student and Staff Support.
School Board Recommends \$2,861,629.00
- ARTICLE 6:** To see what sum the District will be authorized to expend for System Administration.
School Board Recommends \$715,450.00
- ARTICLE 7:** To see what sum the District will be authorized to expend for School Administration.
School Board Recommends \$1,692,878.00

- ARTICLE 8:** To see what sum the District will be authorized to expend for Transportation and Buses.
School Board Recommends \$2,139,735.00
- ARTICLE 9:** To see what sum the District will be authorized to expend for Facilities Maintenance.
School Board Recommends \$3,315,951.00
- ARTICLE 10:** To see what sum the District will be authorized to expend for Debt Service and Other Commitments.
School Board Recommends \$1,977,846.00
- ARTICLE 11:** To see what sum the District will be authorized to expend for All Other Expenditures.
School Board Recommends \$100,000.00

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 | \$ 4,950,896.99 | Town of Canaan | \$ 953,718.00 |
| Town of Cornville | \$ 2,201,111.69 | Town of Cornville | \$ 723,534.00 |
| Town of Mercer | \$ 946,542.20 | Town of Mercer | \$ 509,496.00 |
| | \$ | Town of | \$ |
| Town of Norridgewock | 6,118,833.80 | Norridgewock | 1,586,448.00 |
| Town of Skowhegan | \$ 16,742,566.77 | Town of Skowhegan | \$ 8,156,214.00 |
| Town of Smithfield | \$ 1,126,224.80 | Town of Smithfield | \$ 964,758.00 |
| Total Appropriated (sum of above) | \$ 32,086,176.25 | Total Raised (sum of above) | \$ 12,894,168.00 |

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 \$23,324.76

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 \$1,322,791.24**), which exceeds the State's Essential Programs and Services allocation model by (**Recommend \$1,322,791.24**) as required to fund the budget recommended by the School Board.

The School Board Recommends **\$1,322,791.24**, which exceeds the State's Essential Programs and Services allocation model by **\$1,322,791.24**. 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, 2019 and ending June 30, 2020 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, 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 \$36,767,926.00

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

ARTICLE 16: To see if the District will appropriate **\$357,182.00** for adult education and raise **\$118,000.00** 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 THE FORMATION OF A
REGIONAL SERVICE CENTER**

ARTICLE 18: Do you favor the formation of a regional service center pursuant to an Interlocal Agreement for the Kennebec Alliance Regional Service Center, as approved by the governing bodies of the parties thereto and the Commissioner of the Department of Education?

FINAL LOCAL SHARE REVENUES
Funds Needed to Support the 2019-2020 Budget
FINAL

Updated: 4/19/19

| | | | | | |
|---|--|-------------------------|-------------------------|--------------------------|----------------------|
| LOCAL ASSIGNED FUND BALANCE | | | \$ | 660,000.00 | |
| LOCAL UNASSIGNED FUND BALANCE | | | \$ | 640,000.00 | |
| LOCAL NON TAX Vocational Carryover | | | \$ | 101,678.00 | |
| Sales | | | \$ | - | |
| Bloomfield Trustees | | | \$ | 1,000.00 | |
| Mary Brainard | | | \$ | 2,500.00 | |
| Medicaid | | | \$ | 88,000.00 | |
| Athletic Receipts | | | \$ | 18,000.00 | |
| Interest Income | | | \$ | 95,506.00 | |
| Tuition | | | \$ | 145,000.00 | |
| Dividends, Refunds | | | \$ | 22,000.00 | |
| TOTAL NON TAX RECEIPTS | | | \$ | 1,773,684.00 | |
| | | | | | |
| EPS STATE CONTRIBUTION | | \$ | 20,753,958.00 | \$ | 20,753,958.00 |
| | | | | | |
| SUBTOTAL EPS STATE CONTRIBUTION | | \$ | 20,753,958.00 | \$ | 20,753,958.00 |
| EPS LOCAL CONTRIBUTION | | \$ | 12,894,168.00 | \$ | 12,894,168.00 |
| TOTAL STATE AND LOCAL ALLOCATION | | \$ | 33,648,126.00 | | |
| | | | | | |
| ADDITIONAL LOCAL FUNDS | | | | \$ | 1,346,116.00 |
| TOTAL BUDGET | | | | \$ | 36,767,926.00 |
| | | | | | |
| TOTAL STATE DOLLARS FROM ALL SOURCES | | | \$ | 20,753,958.00 | |
| TOTAL LOCAL DOLLARS RAISED BY TAXES | | | \$ | 14,240,284.00 | |
| TOTAL NON TAX DOLLARS | | | \$ | 1,773,684.00 | |
| | | TOTAL BUDGET | \$ | 36,767,926.00 | |
| | | | | | |
| LOCAL ALLOCATIONS | | | | | |
| | | 2018-2019 | 2019-2020 | INCREASE/DECREASE | |
| CANAAN | | \$ 1,008,811.00 | \$ 1,053,781.00 | \$ 44,970.00 | 4.4577% |
| CORNVILLE | | \$ 744,531.00 | \$ 798,880.00 | \$ 54,349.00 | 7.30% |
| MERCER | | \$ 538,506.00 | \$ 562,491.00 | \$ 23,985.00 | 4.45% |
| NORRIDGEWOCK | | \$ 1,680,877.00 | \$ 1,751,555.00 | \$ 70,678.00 | 4.20% |
| SKOWHEGAN | | \$ 9,219,961.00 | \$ 9,008,404.00 | \$ (211,557.00) | -2.29% |
| SMITHFIELD | | \$ 1,015,915.00 | \$ 1,065,173.00 | \$ 49,258.00 | 4.85% |
| TOTAL | | \$ 14,208,601.00 | \$ 14,240,284.00 | \$ 31,683.00 | 0.2230% |

RSU 54/MSAD 54 2019-2020 Budget Proposal

Draft: 4-18-19

| | | Current Budget 2018-19 | Proposed Budget 2019-20 | Dollars Inc./Dec. | Percent Inc./Dec. |
|--|-------------------------|------------------------------|-------------------------------|----------------------|----------------------|
| | Percentage of Budget | | | | |
| Warrant Article 1 - Regular Instruction (page 1) | 35.6% | 12,719,274 | 13,090,434 | 371,160 | 2.92% |
| Warrant Article 2 - Special Education (page 28) | 23.0% | 8,155,620 | 8,474,144 | 318,524 | 3.91% |
| Warrant Article 3 - Career and Technical Education (page 85) | 4.5% | 1,541,712 | 1,638,377 | 96,665 | 6.27% |
| Warrant Article 4 - Other Instruction (page 102) | 2.1% | 730,880 | 761,482 | 30,602 | 4.19% |
| Warrant Article 5 - Student and Staff Support (page 109) | 7.8% | 2,779,357 | 2,861,629 | 82,272 | 2.96% |
| Warrant Article 6 - System Administration (page 138) | 1.9% | 698,098 | 715,450 | 17,352 | 2.49% |
| Warrant Article 7 - School Administration (page 143) | 4.6% | 1,646,701 | 1,692,878 | 46,177 | 2.80% |
| Warrant Article 8 - Transportation and Buses (page 152) | 5.8% | 2,094,769 | 2,139,735 | 44,966 | 2.15% |
| Warrant Article 9 - Facilities Maintenance (page 154) | 9.0% | 3,206,938 | 3,315,951 | 109,013 | 3.40% |
| Warrant Article 10 - Debt Service (page 168) | 5.4% | 2,024,238 | 1,977,846 | -46,392 | -2.29% |
| Warrant Article 11 - All Other Expenditures (page 169) | 0.3% | 100,000 | 100,000 | 0 | 0.00% |
| | | | | | |
| | | | | | |
| | | | | | |
| Budget Report Totals | 100% | 35,697,587 | 36,767,926 | 1,070,339 | 2.998% |
| | | | | | |
| Salary | | 19,452,027 | 20,237,506 | 785,479 | 4.04% |
| Health Insurance | | 6,068,861 | 6,129,182 | 60,321 | 0.99% |
| Benefits, Retirement-PLD, Payroll Costs | | 1,062,306 | 1,108,389 | 46,083 | 4.34% |
| Local Share MSRS | | 589,541 | 636,406 | 46,865 | 7.95% |
| Equipment, Supplies, Materials, Books | | 1,869,807 | 1,888,594 | 18,787 | 1.00% |
| Contracted/Purchased Services | | 2,109,589 | 2,205,543 | 95,954 | 4.55% |
| Other, Dues/Fees, Travel | | 204,417 | 202,654 | -1,763 | -0.86% |
| Tuition | | 612,646 | 608,388 | -4,258 | -0.70% |
| Debt Service, Leases | | 2,266,229 | 2,225,335 | -40,894 | -1.80% |
| Extra/Co-Curricular, Field Trips Transportation | | 183,155 | 211,463 | 28,308 | 15.46% |
| Contracted Services, Busing | | 323,752 | 318,280 | -5,472 | -1.69% |
| Energy, Fuel, Telephone | | 855,257 | 896,186 | 40,929 | 4.79% |
| School Lunch | | 0 | 0 | 0 | 0% |
| Contingency | | 100,000 | 100,000 | 0 | 0.00% |
| Adjustments | | 0 | 0 | 0 | 0% |
| Budget Report Totals | | 35,697,587 | 36,767,926 | 1,070,339 | 2.998% |

The expenditures proposed for 2019-20 are shown in this packet by Warrant Articles. A written explanation is included with the breakdown by Warrant Article. Information is provided about receipts and expenditures to better enable you to understand the budget as a whole.

The overall budget is up by **\$1,070,339** or **2.99%** from last year. The increase is almost totally due to negotiated salaries, which total **\$938,748**, in additional payroll costs. Other increases came in contracted services and fuel.

Warrant Article 1

TOTAL ELEMENTARY INSTRUCTION

| | To-Date | 2018-19 | 2019-20 | Inc-Dec. | Percent |
|---|----------|------------------|------------------|----------------|--------------|
| SAMS INSTRUCTION TOTAL | | 2,271,281 | 2,304,144 | 32,863 | 1.45% |
| MILL STREAM INSTRUCTION TOTALS | | 1,491,534 | 1,604,655 | 113,121 | 7.58% |
| MILL STREAM K-2 INSTRUCTION TOTALS | | 321,990 | 319,231 | -2,759 | -0.86% |
| BLOOMFIELD INSTRUCTION TOTALS | | 1,456,230 | 1,511,363 | 55,133 | 3.79% |
| NORTH ELEM. INSTRUCTION TOTALS | | 392,046 | 407,834 | 15,788 | 4.03% |
| NORTH ELEM. K-2 INSTRUCTION TOTALS | | 430,663 | 462,016 | 31,353 | 7.28% |
| CANAAN INSTRUCTION TOTALS | | 1,176,780 | 1,200,443 | 23,663 | 2.01% |
| CANAAN K-2 INSTRUCTION TOTALS | | 208,378 | 240,229 | 31,851 | 15.29% |
| M.C.S. SCHOOL INSTRUCTION TOTALS | | 855,063 | 853,785 | -1,278 | -0.15% |
| TOTALS | 0 | 8,603,965 | 8,903,700 | 299,735 | 3.48% |
| Salary | | 5,727,833 | 5,955,301 | 227,468 | 3.97% |
| Health Insurance | | 1,709,613 | 1,705,669 | -3,944 | -0.23% |
| Benefits, Retirement-PLD, Payroll Costs | | 143,195 | 151,184 | 7,989 | 5.58% |
| Local Share MSRS | | 222,829 | 242,977 | 20,148 | 9.04% |
| Equipment, Supplies, Materials, Books | | 263,578 | 265,100 | 1,522 | 0.58% |
| Contracted/Purchased Services | | 456,459 | 497,366 | 40,907 | 8.96% |
| Other, Dues/Fees, Travel | | 4,580 | 4,675 | 95 | 2.07% |
| Tuition | | 66,805 | 66,805 | 0 | 0.00% |
| Debt Service, Copier Lease | | 0 | 0 | 0 | 0% |
| Transportation/Field Trips | | 9,073 | 14,623 | 5,550 | 61.17% |
| Budget Report Totals | 0 | 8,603,965 | 8,903,700 | 299,735 | 3.48% |

| TOTAL SECONDARY INSTRUCTION - SAHS | | | | | |
|---|----------|------------------|------------------|---------------|--------------|
| | To-Date | 2018-19 | 2019-20 | Inc.-Dec. | Percent |
| SAHS - ENGLISH TOTALS | | 624,511 | 637,319 | 12,808 | 2.05% |
| SAHS - SCIENCE TOTALS | | 599,041 | 592,862 | -6,179 | -1.03% |
| SAHS - BUSINESS TOTALS | | 210,789 | 200,365 | -10,424 | -4.95% |
| SAHS - SOCIAL STUDIES TOTALS | | 553,294 | 563,812 | 10,518 | 1.90% |
| SAHS - FOREIGN LANGUAGE TOTALS | | 330,931 | 337,621 | 6,690 | 2.02% |
| SAHS - MUSIC TOTALS | | 101,956 | 104,679 | 2,723 | 2.67% |
| SAHS - APPLIED & FINE ARTS TOTALS | | 375,619 | 378,011 | 2,392 | 0.64% |
| SAHS - MATH TOTALS | | 630,455 | 640,108 | 9,653 | 1.53% |
| SAHS - PHYS ED & HEALTH TOTALS | | 241,572 | 245,726 | 4,154 | 1.72% |
| TOTALS | 0 | 3,668,168 | 3,700,503 | 32,335 | 0.88% |
| Salary | | 2,610,694 | 2,667,244 | 56,550 | 2.17% |
| Health Insurance | | 705,682 | 676,702 | -28,980 | -4.11% |
| Benefits, Retirement-PLD, Payroll Costs | | 58,543 | 61,115 | 2,572 | 4.39% |
| Local Share MSRS | | 103,653 | 110,964 | 7,311 | 7.05% |
| Equipment, Supplies, Materials, Books | | 109,266 | 107,208 | -2,058 | -1.88% |
| Contracted/Purchased Services | | 36,528 | 37,252 | 724 | 1.98% |
| Other, Dues/Fees, Travel | | 18,951 | 15,167 | -3,784 | -19.97% |
| Tuition | | 24,851 | 24,851 | 0 | 0.00% |
| Debt Service, Copier Lease | | 0 | 0 | 0 | 0% |
| Extra/Co-Curricular, Field Trips Transportation | | 0 | 0 | 0 | 0% |
| Budget Report Totals | 0 | 3,668,168 | 3,700,503 | 32,335 | 0.88% |

| OTHER INSTRUCTION TOTALS | | | | | |
|---|----------|----------------|----------------|---------------|--------------|
| | To-Date | 2018-19 | 2019-20 | Inc.-Dec. | Percent |
| E.S.L. TOTALS | | 157,603 | 154,471 | -3,132 | -1.99% |
| ALTERNATIVE EDUCATION TOTALS | | 289,538 | 331,760 | 42,222 | 14.58% |
| LITERACY SPECIALIST TOTALS | | 0 | 0 | 0 | 0% |
| TOTALS | 0 | 447,141 | 486,231 | 39,090 | 8.74% |
| Salary | | 326,853 | 350,361 | 23,508 | 7.19% |
| Health Insurance | | 66,271 | 72,210 | 5,939 | 8.96% |
| Benefits, Retirement-PLD, Payroll Costs | | 10,961 | 12,013 | 1,052 | 9.60% |
| Local Share MSRS | | 10,638 | 11,575 | 937 | 8.81% |
| Equipment, Supplies, Materials, Books | | 23,264 | 26,200 | 2,936 | 12.62% |
| Contracted/Purchased Services | | 222 | 222 | 0 | 0.00% |
| Other, Dues/Fees, Travel | | 5,745 | 6,878 | 1,133 | 19.72% |
| Tuition | | 3,187 | 3,187 | 0 | 0.00% |
| Debt Service, Copier Lease | | 0 | 0 | 0 | 0% |
| Extra/Co-Curricular, Field Trips Transportation | | 0 | 3,585 | 3,585 | 100.00% |
| Budget Report Totals | 0 | 447,141 | 486,231 | 39,090 | 8.74% |

Warrant Article 1 contains the funds for direct instruction in the District. Included are teacher salaries and benefits, classroom educational technician salaries and benefits, textbooks, books for classroom use, instructional supplies and instructional equipment. District-wide programs of instruction are also included in this Warrant Article. Expenditures for staff materials, supplies and equipment have been increased slightly.

Mill Stream Elementary - This account provides for 1.5 classroom educational technicians in Kindergarten and 18 classroom positions. This is the same as last year.

Bloomfield Elementary - This account provides funds for 17 classroom teachers. Supplies and textbooks have been budgeted. This is the same as last year.

North Elementary - This account provides for 6 classroom teachers and 3 classroom Kindergarten educational technicians. This is the same number of staff as last year.

Canaan Elementary- This account provides funds for 14 classroom teachers and 1 full-time classroom educational technician. This is the same number of staff as last year.

Margaret Chase Smith School - This account provides funds for 10 classroom teachers. This is the same number of staff as last year.

Skowhegan Area Middle School - This account provides funds for 27 classroom teachers in Grades 6-8. This is the same number of staff as last year.

Skowhegan Area High School – This account provides for 44 classroom teachers. This is the same number of staff as last year.

ESL – This account also includes 1 English as a Second Language staff person and 3 ESL tutors to assist in ESL instruction.

Alternative Education – This account provides funds for 2 classroom teachers and a social worker. This is the same number of staff as last year.

Overall, the Article is up **\$371,160** or **2.92%** from last year.

Warrant Article 2

Special Education Totals

| Description | To-Date | Current | Proposed | Dollars | Percent |
|---|----------|------------------|------------------|----------------|--------------|
| | | Budget | Budget | Inc.-Dec. | Inc.-Dec. |
| | | 2018-19 | 2019-20 | | |
| Education Support Services | 0 | 750,323 | 733,828 | -16,495 | -2.20% |
| Elementary Regular Classroom | 0 | 639,024 | 600,442 | -38,582 | -6.04% |
| Elementary Resource Classroom | 0 | 1,995,348 | 2,166,710 | 171,362 | 8.59% |
| Elementary Self-Contained Classroom | 0 | 1,643,841 | 1,826,731 | 182,890 | 11.13% |
| Secondary Regular Classroom | 0 | 253,699 | 209,208 | -44,491 | -17.54% |
| Secondary Resource Classroom | 0 | 622,694 | 667,849 | 45,155 | 7.25% |
| Secondary Self-Contained Classroom | 0 | 457,264 | 429,410 | -27,854 | -6.09% |
| Homebound/Hospital - Elementary | 0 | 39,995 | 39,995 | 0 | 0.00% |
| Homebound/Hospital - Secondary | 0 | 16,995 | 16,995 | 0 | 0.00% |
| Social Work - Elementary | 0 | 351,438 | 361,359 | 9,921 | 2.82% |
| Counseling - Elementary | 0 | 4,000 | 4,000 | 0 | 0.00% |
| Counseling - Secondary | 0 | 20,000 | 20,000 | 0 | 0.00% |
| Health - Elementary | 0 | 0 | 0 | 0 | 0% |
| Health - Secondary | 0 | 0 | 0 | 0 | 0% |
| Psychological Services - Elementary | 0 | 232,234 | 234,782 | 2,548 | 1.10% |
| Psychological Services - Secondary | 0 | 88,495 | 90,309 | 1,814 | 2.05% |
| Speech/Language - Elementary | 0 | 308,666 | 287,207 | -21,459 | -6.95% |
| Speech/Language - Secondary | 0 | 48,058 | 49,012 | 954 | 1.99% |
| Occupational Therapy - Elementary | 0 | 125,656 | 130,869 | 5,213 | 4.15% |
| Occupational Therapy - Secondary | 0 | 40,780 | 41,493 | 713 | 1.75% |
| Audiology - Elementary | | 78,588 | 38,388 | -40,200 | -51.15% |
| Audiology - Secondary | 0 | 2,600 | 70,600 | 68,000 | 2615.38% |
| Physical Therapy - Elementary | 0 | 49,910 | 56,340 | 6,430 | 12.88% |
| Physical Therapy - Secondary | 0 | 37,039 | 42,766 | 5,727 | 15.46% |
| Gifted and Talented Instruction - Elementary | 0 | 207,398 | 211,862 | 4,464 | 2.15% |
| Gifted and Talented Instruction - Secondary | 0 | 69,653 | 71,339 | 1,686 | 2.42% |
| Special Education Transportation | 0 | 27,000 | 27,000 | 0 | 0.00% |
| Special Education Summer School | 0 | 44,922 | 45,650 | 728 | 1.62% |
| | | | | | |
| Budget Report Totals | 0 | 8,155,620 | 8,474,144 | 318,524 | 3.91% |
| | | | | | |
| Salary | | 4,825,914 | 5,058,375 | 232,461 | 4.82% |
| Health Insurance | | 1,900,337 | 1,962,157 | 61,820 | 3.25% |
| Benefits, Retirement-PLD, Payroll Costs | | 290,985 | 291,071 | 86 | 0.03% |
| Local Share-MSRS | | 133,925 | 141,966 | 8,041 | 6.00% |
| Equipment, Supplies, Materials, Books | | 166,335 | 157,628 | -8,707 | -5.23% |
| Contracted/Purchased Services | | 258,708 | 286,183 | 27,475 | 10.62% |
| Other, Dues/Fees, Travel | | 55,351 | 52,024 | -3,327 | -6.01% |
| Tuition | | 478,476 | 478,577 | 101 | 0.02% |
| Debt Service, Copier Lease | | 0 | 0 | 0 | 0% |
| Extra/Co-Curricular, Field Trips Transportation | | 45,589 | 46,163 | 574 | 1.26% |
| Budget Report Totals | 0 | 8,155,620 | 8,474,144 | 318,524 | 3.91% |

Warrant Article 2 has increased **\$318,524** or **3.91%**. Warrant Article 2 contains the salaries and other expenses for the provision of special education services to students in RSU 54/MSAD 54. The account also contains funding for the District's gifted and talented program. The District must provide special education services called for by an IEP team. All accounts contain books and supplies in addition to salaries, but salaries are the major item in each account. Special education staff are shifted between programs and buildings as children move within 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 significantly. RSU 54/MSAD 54 is obligated by law to provide educational services to state agency clients who reside in this District.

Mill Stream Elementary – This account provides for 6 special education teachers and 17 educational technicians.

Bloomfield Elementary – This account provides for 6 special education teachers and 21 educational technicians.

North Elementary – This account provides for 1 special education teacher and 5 educational technicians.

Canaan Elementary – This account provides for 2 special education teachers and 3 educational technicians.

Margaret Chase Smith School – This account provides for 3 special education teachers and 7 educational technicians.

Skowhegan Area Middle School – This account provides for 6.75 special education teachers and 14 educational technicians.

Skowhegan Area High School – This account provides funds for 9 special education teachers and 14 educational technicians. This includes special education staff at the Marti Stevens Alternative School.

Special Education Instruction District-wide – This account provides for out-of-district placement of students, home and hospital instruction, and a small contingency account for special education. When students are identified, required services must be provided.

Special Education Psychological Services – 2 Behavior Consultants appear in this account. This account provides for 2 School Psychologists. Occupational Therapists and a Physical Therapist appear in this account.

Special Education Administration – This account provides for the salary of 1 special education coordinator and one secretary who works with the entire special education staff.

Special Education Enrichment Resources – This account provides for the District's K-12 gifted and talented program. 2 full-time teachers and 1 part-time teacher are provided for in this account.

Speech District-wide – This account provides speech therapy for the District. 4 speech therapists are included in the account.

Audiology – This account provides for contracted services for ASL Interpretation.

Overall, the Special Education account has increased due to increases in the number of educational technicians, retirement costs, and a larger number of students requiring Special Education services.

Warrant Article 3

[illegible][illegible]

The Somerset Career and Technical Center serves students from Skowhegan and four surrounding school districts. Each account provides for the salary of one instructor. Each account provides for materials, equipment and supplies for the program. Most of the increase is due to salary, benefits and equipment. This has caused the **\$96,665** or **6.27%** increase in the budget. Carpentry has been increased by one-half, a one-half time EMT class has been added, and a half-time Job Skills Program has been added as well.

The Guidance Account provides one counselor for the Center.

The **Office of the Director Account** appears in Warrant Article 3, because the State of Maine subsidizes the Vocational Director position as a vocational expense. All items in this warrant are subsidized as vocational expenditures. Funds are provided for a director and a secretary for the Center.

Warrant Article 4

Other Instruction Totals

[illegible]

Warrant 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 account has increased by **\$30,602** or **4.19%**. No programs were eliminated or added.

The State recognizes less than 25% of the cost of the programs under the EPS Model. State accounting rules now require transportation costs for extra-curricular to be charged to this account.

Warrant Article 5

Student and Staff Support Totals

| Description | To-Date | Current | Proposed | Dollars | Percent |
|---|----------|------------------|------------------|---------------|--------------|
| | | Budget | Budget | Inc./Dec. | Inc./Dec. |
| | | 2018-19 | 2019-20 | | |
| Guidance Services - Elementary | 0 | 143,002 | 120,713 | -22,289 | -15.59% |
| Guidance Services - Secondary | 0 | 396,392 | 395,316 | -1,076 | -0.27% |
| Health Services | 0 | 328,845 | 378,191 | 49,346 | 15.01% |
| Instructional Related Technology - Elementary | 0 | 453,001 | 461,625 | 8,624 | 1.90% |
| Instructional Related Technology - Secondary | 0 | 447,504 | 452,087 | 4,583 | 1.02% |
| Other Student Support Services - Elementary | 0 | 131,209 | 138,444 | 7,235 | 5.51% |
| Other Student Support Services - Secondary | 0 | 114,480 | 117,436 | 2,956 | 2.58% |
| Improvement of Instruction Elementary | 0 | 299,897 | 311,956 | 12,059 | 4.02% |
| Improvement of Instruction - Secondary | 0 | 170,873 | 176,658 | 5,785 | 3.39% |
| Library Services - Elementary | 0 | 188,376 | 193,575 | 5,199 | 2.76% |
| Library Services - Secondary | 0 | 105,778 | 115,628 | 9,850 | 9.31% |
| Summer School - Elementary | 0 | 0 | 0 | 0 | 0% |
| Budget Report Totals | 0 | 2,779,357 | 2,861,629 | 82,272 | 2.96% |
| Salary | 0 | 1,520,428 | 1,563,773 | 43,345 | 2.85% |
| Health Insurance | 0 | 415,160 | 440,826 | 25,666 | 6.18% |
| Benefits, Retirement-PLD, Payroll Costs | 0 | 70,180 | 73,513 | 3,333 | 4.75% |
| Local Share MSRS | 0 | 44,273 | 47,815 | 3,542 | 8.00% |
| Equipment, Supplies, Materials, Books | 0 | 466,170 | 472,832 | 6,662 | 1.43% |
| Contracted/Purchased Services | 0 | 234,030 | 240,569 | 6,539 | 2.79% |
| Other, Dues/Fees, Travel | 0 | 9,659 | 10,939 | 1,280 | 13.25% |
| Tuition | 0 | 11,362 | 11,362 | 0 | 0.00% |
| Debt Service, Copier Lease | 0 | 0 | 0 | 0 | 0% |
| Extra/Co-Curricular, Field Trips Transportation | 0 | 8,095 | 0 | -8,095 | -100.00% |
| Budget Report Totals | 0 | 2,779,357 | 2,861,629 | 82,272 | 2.96% |

The **Student and Staff Support Account** provides services to students that help support instruction and learning. All counselor salaries and expenses, school nurse supplies and expenses, library expenses and expenses to support instruction are contained in this account. This budget does try to maintain the same level of support for library books in the schools.

The **Health Services Account** provides for 4.2 nurses and 1 part-time educational technician, insurance, equipment and equipment repair and travel.

The **Improvement of Instruction Account** provides for the costs of the Maine Certification program for teachers and administrators, Artists in the Schools, in-service activities for staff and curriculum improvement and stipends for additional work.

The **Guidance Account** provides for the salaries of 4 counselors, 1 secretary at the High School, 2 counselors at the Middle School, psychological services, plus the costs for testing, postage, conferences and materials.

RSU 54/MSAD 54 provides school libraries in all schools. Each elementary library is staffed by a part-time educational technician. The Skowhegan Area Middle School library is staffed with 1 educational technician. The Skowhegan Area High School library, which is open extended hours for students and members of the public, is staffed with 1 librarian and 1 part-time educational technician. The library accounts provide for salaries and benefits for staff, for all books and materials for libraries, and for all equipment for student use in libraries.

Districtwide Technology is part of this account. This account supports all internet infrastructures, staff and student computers and manages the District's network, websites and computer maintenance. This account funds 3 Computer Technicians and 1 Director.

This budget has increased funds for this account. The District has financed a long-term Lease Purchase Equipment Acquisition Plan. We are in year 3 of that lease.

Overall, this account is up by \$82,272 or 2.96% due to increases in the technology lines for salaries, and the purchase of equipment, books and supplies.

Warrant Article 6

| System Administration Totals | | | | | | |
|------------------------------|---|---------|-------------------------------------|--------------------------------------|----------------------|----------------------|
| | | | Current Budget <u>2018-19</u> | Proposed Budget <u>2019-20</u> | Dollars Inc.-Dec. | Percent Inc.-Dec. |
| | Description | To-Date | | | | |
| School Board | | 0 | 46,679 | 46,694 | 15 | 0.03% |
| Elections and Negotiations | | 0 | 25,250 | 25,250 | 0 | 0.00% |
| Superintendents Office | | 0 | 289,450 | 296,555 | 7,105 | 2.45% |
| Central Services | | 0 | 336,719 | 346,951 | 10,232 | 3.04% |
| | | | | | | |
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| | | | | | | |
| | Budget Report Totals | 0 | 698,098 | 715,450 | 17,352 | 2.49% |
| | | | | | | |
| | Salary | 0 | 393,902 | 407,938 | 14,036 | 3.56% |
| | Health Insurance | 0 | 102,061 | 102,952 | 891 | 0.87% |
| | Benefits, Retirement-PLD, Payroll Costs | 0 | 46,881 | 49,235 | 2,354 | 5.02% |
| | Local Share MSRS | 0 | 925 | 996 | 71 | 7.68% |
| | Equipment, Supplies, Materials, Books | 0 | 43,580 | 43,580 | 0 | 0.00% |
| | Contracted/Purchased Services | 0 | 96,119 | 96,119 | 0 | 0.00% |
| | Other, Dues/Fees, Travel | 0 | 13,160 | 13,160 | 0 | 0.00% |
| | Tuition | 0 | 1,470 | 1,470 | 0 | 0.00% |
| | Debt Service, Copier Lease | 0 | 0 | 0 | 0 | 0% |
| | Extra/Co-Curricular,Field Trips Transport | 0 | 0 | 0 | 0 | 0% |
| | | | | | | |
| | Budget Report Totals | 0 | 698,098 | 715,450 | 17,352 | 2.49% |

The **Board of Directors Account** provides funds for regular and special meetings, conferences, services provided by Maine School Boards Association and referendum costs.

The Superintendent's Office Account contains salaries and benefits for Central Office Personnel. Other expenses include office expenses, audit and legal fees, advertising and copying. All costs for preparation of payroll and purchasing and payment of vendors are contained in the account.

The Office of the Superintendent is responsible for supervision of all District employees and activities.

This account represents 1.9% of the overall Budget.

The **System-Wide Administrative Account** budget is below the State's expected EPS allocation.

This Article is up by **\$17,352** or **2.49%**. Increases are due to negotiated salary and associated payroll costs.

| |
|---------------------------------|
| <i>Warrant Article 7</i> |
|---------------------------------|

| | | | | | | |
|------------------------------|--|--|--|--|--|--|
| School Administration | | | | | | |
|------------------------------|--|--|--|--|--|--|

[illegible]

The **School Administration Accounts** provide for the operation of the Principals' Offices at all of the schools. The accounts contain the salaries and benefits for the principals and office staff, office supplies and the purchase of equipment for school wide use. Secretarial staff wage and benefit increases are included.

The salary and benefit accounts also reflect changes in personnel and changes in insurance coverage. This article also reflects the fact that one principal is responsible for both North Elementary and Margaret Chase Smith Schools. The increase is due to negotiated salary increases and related payroll costs.

This account represents 4.6% of the overall Budget and covers all the administrator costs to operate the school system. This is below the State's reported EPS allocation.

This Article is up by **\$46,177** or **2.8%**.

Warrant Article 8

| TRANSPORTATION & BUSES | | | | | | |
|-----------------------------------|--|---------|---------|----------|-----------|-----------|
| | | | Current | Proposed | Dollars | Percent |
| | | | Budget | Budget | Inc.-Dec. | Inc.-Dec. |
| | | To-Date | 2018-19 | 2019-20 | | |
| 1000-0000-2700-51170-900-68 | SALARIES - BUS GARAGE SUPERVISOR | | 47,937 | 60,946 | 13,009 | 27.14% |
| 1000-0000-2700-51180-900-68 | SALARY - BUS DRIVERS | | 258,241 | 263,220 | 4,979 | 1.93% |
| 1000-0000-2700-51183-900-68 | SALARY - SECRETARY | | 45,052 | 43,200 | -1,852 | -4.11% |
| 1000-0000-2700-51184-900-68 | SALARY - BUS MECHANICS | | 79,456 | 80,829 | 1,373 | 1.73% |
| 1000-0000-2700-51232-900-68 | BUS DRIVER SUBSTITUTES | | 58,900 | 60,914 | 2,014 | 3.42% |
| 1000-0000-2700-51380-900-68 | OVERTIME - BUS DRIVERS | | 0 | 0 | 0 | 0% |
| 1000-0000-2700-52170-900-68 | HEALTH INS - SUPERVISOR | | 21,877 | 21,877 | 0 | 0.00% |
| 1000-0000-2700-52180-900-68 | HEALTH INS - BUS DRIVERS | | 140,128 | 144,943 | 4,815 | 3.44% |
| 1000-0000-2700-52183-900-68 | HEALTH INS - SECRETARY | | 21,028 | 19,471 | -1,557 | -7.40% |
| 1000-0000-2700-52184-900-68 | HEALTH INS - BUS MECHANICS | | 33,888 | 33,888 | 0 | 0.00% |
| 1000-0000-2700-52232-900-68 | SOC SEC/MEDICARE - BUS DRIVER SUBS | | 4,506 | 4,660 | 154 | 3.42% |
| 1000-0000-2700-52270-900-68 | SOC SEC/MEDICARE - SUPERVISOR | | 3,668 | 4,663 | 995 | 27.13% |
| 1000-0000-2700-52280-900-68 | SOC SEC/MEDICARE - BUS DRIVERS | | 17,942 | 17,942 | 0 | 0.00% |
| 1000-0000-2700-52283-900-68 | SOC SEC/MEDICARE - SECRETARY | | 3,447 | 3,305 | -142 | -4.12% |
| 1000-0000-2700-52284-900-68 | SOC SEC/MEDICARE - MECHANICS | | 6,078 | 6,078 | 0 | 0.00% |
| 1000-0000-2700-52332-900-68 | MSRS PLD - BUS DRIVERS SUBS | | 0 | 0 | 0 | 0% |
| 1000-0000-2700-52380-900-68 | MSRS PLD - BUS DRIVERS | | 11,876 | 12,572 | 696 | 5.86% |
| 1000-0000-2700-52383-900-68 | MSRS PLD - SECRETARY | | 4,505 | 4,320 | -185 | -4.11% |
| 1000-0000-2700-52384-900-68 | MSRS PLD - MECHANICS | | 3,239 | 3,239 | 0 | 0.00% |
| 1000-0000-2700-52580-900-68 | TUITION REIMB. REGULAR EMPL.. | | 700 | 700 | 0 | 0.00% |
| 1000-0000-2700-52632-900-68 | UNEMPLOYMENT - BUS DRIVER SUBS | | 177 | 244 | 67 | 37.85% |
| 1000-0000-2700-52670-900-68 | UNEMPLOYMENT - SUPERVISOR | | 36 | 48 | 12 | 33.33% |
| 1000-0000-2700-52680-900-68 | UNEMPLOYMENT - BUS DRIVERS | | 576 | 768 | 192 | 33.33% |
| 1000-0000-2700-52683-900-68 | UNEMPLOYMENT - SECRETARY | | 36 | 48 | 12 | 33.33% |
| 1000-0000-2700-52684-900-68 | UNEMPLOYMENT - MECHANICS | | 72 | 96 | 24 | 33.33% |
| 1000-0000-2700-52732-900-68 | WORKERS COMP - BUS DRIVER SUBS | | 5,556 | 5,746 | 190 | 3.42% |
| 1000-0000-2700-52770-900-68 | WORKERS COMP - SUPERVISOR | | 295 | 376 | 81 | 27.46% |
| 1000-0000-2700-52780-900-68 | WORKERS COMP - BUS DRIVERS | | 22,122 | 22,122 | 0 | 0.00% |
| 1000-0000-2700-52783-900-68 | WORKERS COMP - SECRETARY | | 278 | 267 | -11 | -3.96% |
| 1000-0000-2700-52784-900-68 | WORKERS COMP - MECHANICS | | 7,495 | 7,495 | 0 | 0.00% |
| 1000-0000-2700-52980-900-68 | BENEFIT IN LIEU OF INSURANCE - BUS DRIVERS | | 0 | 0 | 0 | 0% |
| 1000-0000-2700-52984-900-68 | BENEFIT IN LIEU OF INSURANCE - MECHANICS | | 0 | 0 | 0 | 0% |
| 1000-0000-2700-53300-900-68 | PROFESSIONAL SERVICES- IN SERVICE | | 0 | 0 | 0 | 0% |
| 1000-0000-2700-53400-900-68 | OTHER PROFESSIONAL SERVICES - TRAINING INSERVICE | | 5,400 | 5,400 | 0 | 0.00% |
| 1000-0000-2700-53401-900-68 | OTHER PROFESSIONALS SERVICES - MEDICAL EXAMS | | 5,768 | 5,768 | 0 | 0.00% |
| 1000-0000-2700-54110-900-68 | WATER/SEWER | | 500 | 500 | 0 | 0.00% |
| 1000-0000-2700-54200-900-68 | RUBBISH REMOVAL/RECYCLE | | 1,798 | 1,798 | 0 | 0.00% |
| 1000-0000-2700-54210-900-68 | SNOW REMOVAL | | 11,200 | 11,200 | 0 | 0.00% |
| 1000-0000-2700-54300-900-68 | REPAIR & MAINTENANCE (CONTRACTED REPAIRS) | | 38,000 | 38,000 | 0 | 0.00% |
| 1000-0000-2700-54310-900-68 | CONTRACTED SERVICES | | 3,884 | 3,884 | 0 | 0.00% |
| 1000-0000-2700-54320-900-68 | COMPUTER MAINTENANCE | | 0 | 0 | 0 | 0% |
| 1000-0000-2700-54370-900-68 | SURVEILLANCE REP/REPLACE | | 32,000 | 32,000 | 0 | 0.00% |
| 1000-0000-2700-54390-900-68 | OTHER REPAIRS AND MAINTENANCE | | 1,800 | 1,800 | 0 | 0.00% |
| 1000-0000-2700-55140-900-68 | CONTRACTED BUS/DRIVERS | | 323,752 | 318,280 | -5,472 | -1.69% |
| 1000-0000-2700-55200-900-68 | FLEET INSURANCE | | 25,621 | 26,646 | 1,025 | 4.00% |
| 1000-0000-2700-55210-900-68 | LIABILITY INSURANCE | | 783 | 814 | 31 | 3.96% |

| | | | | | | |
|-----------------------------|--|---|-----------|-----------|---------|---------|
| 1000-0000-2700-55300-900-68 | OTHER PURCHASED SERVICES - BUS RADIO TRANSMISSION | | 1,200 | 1,200 | 0 | 0.00% |
| 1000-0000-2700-55320-900-68 | TELEPHONE | | 3,500 | 3,500 | 0 | 0.00% |
| 1000-0000-2700-55820-900-68 | TOLLS AND MEALS FOR DRIVERS | | 800 | 2,000 | 1,200 | 150.00% |
| 1000-0000-2700-56000-900-68 | GENERAL SUPPLIES - CLEANING | | 2,700 | 2,700 | 0 | 0.00% |
| 1000-0000-2700-56020-900-68 | GENERAL SUPPLIES - OFFICE | | 5,400 | 5,400 | 0 | 0.00% |
| 1000-0000-2700-56090-900-68 | GENERAL SUPPLIES - BUS GARAGE SUPPLIES | | 32,000 | 32,000 | 0 | 0.00% |
| 1000-0000-2700-56101-900-68 | EMERGENCY SUPPLIES-BUILDING | | 0 | 0 | 0 | 0% |
| 1000-0000-2700-56220-900-68 | ELECTRICITY | | 10,800 | 10,800 | 0 | 0.00% |
| 1000-0000-2700-56230-900-68 | BOTTLED GAS | | 6,000 | 6,000 | 0 | 0.00% |
| 1000-0000-2700-56240-900-68 | FUEL OIL | | 3,122 | 1,920 | -1,202 | -38.50% |
| 1000-0000-2700-56260-900-68 | DIESEL/GAS FOR FLEET (2.00/gallon) | | 158,950 | 179,300 | 20,350 | 12.80% |
| 1000-0000-2700-56700-900-68 | TRANSPORT.VECHICLE PARTS & SUPPLIES | | 100,000 | 100,000 | 0 | 0.00% |
| 1000-0000-2700-56701-900-68 | STUDENT TRANSP VEHICLE PARTS & SUPPLIES - TIRE & TUB | | 25,000 | 25,000 | 0 | 0.00% |
| 1000-0000-2700-56760-900-68 | LICENSES | | 3,710 | 3,710 | 0 | 0.00% |
| 1000-0000-2700-56770-900-68 | SAFETY EQUIPMENT | | 22,300 | 22,300 | 0 | 0.00% |
| 1000-0000-2700-56910-900-68 | OTHER SUPPLIES - EMERGENCY | | 3,000 | 3,000 | 0 | 0.00% |
| 1000-0000-2700-57311-900-68 | REPLACEMENT (SHOP EQUIPMENT) | | 15,000 | 15,000 | 0 | 0.00% |
| 1000-0000-2700-57340-900-68 | RADIO LEASE PURCHASE | | 5,000 | 5,000 | 0 | 0.00% |
| 1000-0000-2700-57341-900-68 | COMPUTER HARDWARE | | 2,150 | 2,150 | 0 | 0.00% |
| 1000-0000-2700-58310-900-68 | LEASE PURCHASE - PRINCIPAL (BUS REPLACEMENTS) | | 160,409 | 160,409 | 0 | 0.00% |
| 1000-0000-2700-58320-900-68 | BUS LEASE PURCHASE - INTEREST | | 13,846 | 13,846 | 0 | 0.00% |
| 1000-0000-2750-51190-900-68 | SALARY - BUS DRIVER/SPECIAL ED | | 83,040 | 67,200 | -15,840 | -19.08% |
| 1000-0000-2750-51190-900-68 | SALARY - VAN DRIVERS | | 80,678 | 97,490 | 16,812 | 20.84% |
| 1000-0000-2750-52190-900-68 | HEALTH INS - BUS DRIVERS SPED / VAN | | 75,706 | 75,706 | 0 | 0.00% |
| 1000-0000-2750-52290-900-68 | SOC SEC/MEDICARE - BUS DRIVER | | 11,224 | 12,599 | 1,375 | 12.25% |
| 1000-0000-2750-52390-900-68 | MSRS PLO - BUS DRIVER | | 5,402 | 5,402 | 0 | 0.00% |
| 1000-0000-2750-52690-900-68 | UNEMPLOYMENT - BUS DRIVER | | 376 | 501 | 125 | 33.24% |
| 1000-0000-2750-52790-900-68 | WORKERS COMP - BUS DRIVER | | 13,839 | 15,535 | 1,696 | 12.26% |
| 1000-0000-2700-57360-900-68 | LEASE PURCHASE (COPIER) | | 0 | 0 | 0 | 0% |
| | AFTER SCHOOL PROGRAM | | 0 | 0 | 0 | 0% |
| | | | | | | |
| | Budget Report Totals | 0 | 2,094,769 | 2,139,735 | 44,966 | 2.15% |
| | | | | | | |
| | Salary | 0 | 653,304 | 673,799 | 20,495 | 3.14% |
| | Health Insurance | 0 | 292,627 | 295,885 | 3,258 | 1.11% |
| | Benefits, Retirement-PLD, Payroll Costs | 0 | 122,745 | 128,026 | 5,281 | 4.30% |
| | Local Share MSRS | | 0 | 0 | 0 | 0% |
| | Equipment, Supplies, Materials, Books | 0 | 207,550 | 207,550 | 0 | 0.00% |
| | Contracted/Purchased Services | 0 | 156,376 | 156,230 | -146 | -0.09% |
| | Other, Dues/Fees, Travel | 0 | 4,510 | 5,710 | 1,200 | 26.61% |
| | Tuition | 0 | 700 | 700 | 0 | 0.00% |
| | Debt Service, Copier Lease | 0 | 174,255 | 174,255 | 0 | 0.00% |
| | Contracted Services, Busing | 0 | 323,752 | 318,280 | -5,472 | -1.69% |
| | Fuel for Fleet | 0 | 158,950 | 179,300 | 20,350 | 12.80% |
| | | | | | | |
| | Budget Report Totals | 0 | 2,094,769 | 2,139,735 | 44,966 | 2.15% |

The **Transportation Account** provides funds to transport nearly 2,600 students to and from school, for special needs transportation and for field trips and athletic trips.

This Article is up by **\$44,966** or **2.15%**. The increases are due to negotiated salary and related payroll cost increases and increased fuel costs.

The District operates or contracts 30 buses to transport our students.

Warrant Article 9

Facilities Maintenance

| Description | To-Date | Current | Proposed | Dollars | Percent |
|---------------------------------------|----------|------------------|------------------|----------------|--------------|
| | | Budget | Budget | Inc.-Dec. | Inc.-Dec. |
| | | 2018-19 | 2019-20 | | |
| Superintendents Office | 0 | 37,650 | 38,137 | 487 | 1.29% |
| Skowhegan Area Middle School | 0 | 460,684 | 473,665 | 12,981 | 2.82% |
| Mill Stream Elementary School | 0 | 387,283 | 398,637 | 11,354 | 2.93% |
| Bloomfield Elementary School | 0 | 289,141 | 306,131 | 16,990 | 5.88% |
| North Elementary School | 0 | 170,385 | 174,361 | 3,976 | 2.33% |
| Canaan Elementary School | 0 | 239,425 | 243,985 | 4,560 | 1.90% |
| Margaret Chase Smith School | 0 | 236,698 | 242,126 | 5,428 | 2.29% |
| Skowhegan Area High School | 0 | 871,777 | 885,066 | 13,289 | 1.52% |
| Districtwide | 0 | 440,311 | 476,726 | 36,415 | 8.27% |
| Technology Building | 0 | 0 | 0 | 0 | 0% |
| Marti Stevens Learning Center | 0 | 48,069 | 51,078 | 3,009 | 6.26% |
| Special Services Building | 0 | 25,515 | 26,039 | 524 | 2.05% |
| Budget Report Totals | 0 | 3,206,938 | 3,315,951 | 109,013 | 3.40% |
| Salary | 0 | 1,014,631 | 1,069,171 | 54,540 | 5.38% |
| Health Insurance | 0 | 327,151 | 327,862 | 711 | 0.22% |
| Benefits, Retirement, Payroll Costs | 0 | 179,940 | 195,953 | 16,013 | 8.90% |
| Equipment, Supplies, Materials, Books | 0 | 314,641 | 316,466 | 1,825 | 0.58% |
| Contracted/Purchased Services | 0 | 615,536 | 630,380 | 14,844 | 2.41% |
| Tuition, Mileage, Licenses, Dues/Fees | 0 | 12,100 | 12,600 | 500 | 4.13% |
| Debt Service, Copier Lease | 0 | 46,632 | 46,633 | 1 | 0.00% |
| Energy, Fuel, Telephone | 0 | 696,307 | 716,886 | 20,579 | 2.96% |
| Budget Report Totals | | 3,206,938 | 3,315,951 | 109,013 | 3.40% |

The **Operation and Maintenance Accounts** provide for the heat, lights, cleaning and repair of the District's buildings and grounds. Overall, these accounts show an increase of **\$109,013** or **3.40%**.

The **Superintendent's Office Account** provides for a part-time custodian, lights, heat and maintenance for the Central Office.

The **Mill Stream Account** provides for 3 full-time custodians and 1 part-time custodian, plus utilities and building expenses.

The **Bloomfield Account** provides for 2 full-time custodians and 2 part-time custodians, plus costs of building operation.

The **North Elementary Account** provides for 1 full-time custodian and 1 part-time custodian, plus utilities and building expenses.

The **Canaan Account** provides for 2 full-time custodians, 1 part-time custodian and building expenses.

The **Margaret Chase Smith Account** provides for 2 full-time custodians and building expenses.

The **Skowhegan Area Middle School Account** provides for 4 full-time custodians and building expenses.

The **Skowhegan Area High School Account** provides for 7 full-time custodians and 1 part-time custodian, and costs of building operation.

The **Alternative School (Marti Stevens Learning Center) Account** provides heat, light and 1 part-time custodian.

The **Special Education Buildings Account** contains money for heat, light and 1 part-time custodian.

The **District-Wide Account** provides for electrical, plumbing and heating services, custodial supervision, maintenance men, summer maintenance projects, school painting, snow removal, fire extinguisher maintenance, water tests, licenses and inspection fees. Some additional clerical support has been provided in this budget.

This budget is up by 3.40% in large due to salary increases, payroll costs, contracted services and utilities.

Warrant Article 10

| DEBT SERVICE | | | | | | |
|---|--|----------|------------------|------------------|----------------|---------------|
| | | | | Proposed | | |
| MAJOR CAPITAL DEBT SERVICE | | To-Date | 2018-19 | 2019-20 | Inc.-Dec. | Percent |
| 1000-0000-5100-58312-900-10 | PRINCIPAL - SAMS CONSTRUCTION | | 455,105 | 455,105 | 0 | 0.00% |
| 1000-0000-5100-58313-900-10 | QZAB-1 ~ LEASE | | 62,088 | 62,088 | 0 | 0.00% |
| 1000-0000-5100-58314-900-10 | HONEYWELL LEASE - PRINCIPAL | | 153,810 | 160,578 | 6,768 | 4.40% |
| 1000-0000-5110-58315-900-10 | QZAB 2 ~ PRINCIPAL | | 0 | 0 | 0 | 0% |
| 1000-0000-5100-58316-900-10 | MILL STREAM - SCH. CONSTR. PRINCIPAL | | 745,569 | 745,569 | 0 | 0.00% |
| 1000-0000-5100-58317-900-10 | BIOMASS BOILER PRIN. | | 116,054 | 121,529 | 5,475 | 4.72% |
| 1000-0000-5100-58318-900-10 | MINOR CAPITAL PROJECT 2012.13 | | 58,900 | 58,900 | 0 | 0.00% |
| 1000-0000-5100-58315-900-10 | RRF - Principal | | 36,601 | 36,601 | 0 | 0.00% |
| 1000-0000-5100-58325-900-10 | RRF - Interest | | 0 | 0 | 0 | 0% |
| 1000-0000-5100-58321-900-10 | MILL STREAM - SCH. CONSTR. INTEREST | | 332,158 | 289,609 | -42,549 | -12.81% |
| 1000-0000-5100-58322-900-10 | INTEREST- SAMS CONSTRUCTION | | 0 | 0 | 0 | 0% |
| 1000-0000-5100-58323-900-10 | HONEYWELL LEASE - INTEREST | | 28,910 | 22,143 | -6,767 | -23.41% |
| 1000-0000-5100-58327-900-10 | BIOMASS BOILER -(67036 INT/53994 ADJ CREDIT) | | 18,543 | 10,962 | -7,581 | -40.88% |
| 1000-0000-5100-58328-900-10 | INTEREST MINOR CAPITAL PROJECT 2012.13 | | 16,500 | 14,762 | -1,738 | -10.53% |
| TOTAL MAJOR CAPITAL DEBT SERVICE | | 0 | 2,024,238 | 1,977,846 | -46,392 | -2.29% |
| APPROVED LEASES | | To-Date | 2018-19 | 2019-20 | Inc.-Dec. | Percent |
| 1000-0000-5110-58324-900-10 | SHORT TERM LOAN INTEREST | | 0 | 0 | 0 | 0% |
| TOTAL APPROVED LEASES | | 0 | 0 | 0 | 0 | 0% |
| Budget Report Totals | | 0 | 2,024,238 | 1,977,846 | -46,392 | -2.29% |
| <i>Interest</i> | | | 396,111 | 337,476 | -58,635 | -14.80% |
| <i>Principal</i> | | | 1,628,127 | 1,640,370 | 12,243 | 0.75% |
| <i>Other</i> | | | 0 | 0 | 0 | 0% |
| Budget Report Totals | | 0 | 2,024,238 | 1,977,846 | -46,392 | -2.29% |

The **Debt Service Account** includes funds to pay the District's obligations for bonds on the Middle School, new Mill Stream Elementary School in Norridgewock, district-wide facilities improvement bonds and lease purchase payments. This account is down **(\$46,392)** or **(-2.29%)**, due to the retirement of debt and refinancing of the Mill Stream Elementary School bond.

Warrant Article 11

All Other Expenditures

| | | Current Budget To-Date 2018-19 | Proposed Budget 2019-20 | Dollars Inc.-Dec. | Percent Inc.-Dec. |
|--------------------------------|----------|---|-------------------------------|----------------------|----------------------|
| School Lunch Totals | 0 | 0 | 0 | 0 | 0% |
| Charter Commission | 0 | 0 | 0 | 0 | 0% |
| Contingency | 0 | 100,000 | 100,000 | 0 | 0.00% |
| Adjustment (Health Ins) | | 0 | 0 | 0 | 0% |
| Budget Report Totals | 0 | 100,000 | 100,000 | 0 | 0.00% |
| Salary | 0 | 0 | 0 | 0 | 0% |
| Health Insurance | 0 | 0 | 0 | 0 | 0% |
| Health Insurance Adjustment | 0 | 0 | 0 | 0 | 0% |
| Benefits, Retirement -PLD | 0 | 0 | 0 | 0 | 0% |
| Local Share MSRS | 0 | 0 | 0 | 0 | 0% |
| Equipment, Supplies, Materials | 0 | 0 | 0 | 0 | 0% |
| Contracted Services | 0 | 0 | 0 | 0 | 0% |
| Energy, Fuel | 0 | 0 | 0 | 0 | 0% |
| Mileage, Dues/Fees | 0 | 0 | 0 | 0 | 0% |
| Lunch Program Deficit | 0 | 0 | 0 | 0 | 0% |
| Charter Commission | 0 | 0 | 0 | 0 | 0% |
| Contingency | 0 | 100,000 | 100,000 | 0 | 0.00% |
| Adjustment | | 0 | 0 | 0 | 0% |
| Budget Report Totals | | 100,000 | 100,000 | 0 | 0.00% |

There is no change to this account.

The District operates a food service program in all schools. The program has operated as a business by the District. Other income comes from the sale of lunches and federal subsidies. At the present time, the program does make enough money in sales and revenues from school lunch subsidy to pay for annual operation. The Food Service program is now operating without a subsidy from the Local Taxpayers. The District has been participating in the Universal School Lunch Program this year. No child is charged for lunch or breakfast.

The **Contingency Account** provides funds to allow the District to respond to emergencies. The account will be used only if necessary. The account is necessary because the probability of broken boilers, failed septic systems, broken water mains, unexpected special education expenses, etc. is high in a District operating seven school buildings and several other facilities.

**ADULT AND COMMUNITY EDUCATION
2019-2020 Proposed Budget**

| | |
|---|-------------------|
| Total Proposed Budget – 2019-2020 | \$ 357,182 |
| Total Current Budget – 2018-2019 | \$ 343,154 |
| Dollars Increased | \$ 14,028 |
| Total Budget Percent Increased | +4.0% |
| Total Local Assessment | \$ 118,000 |
| Local Assessment Increase/Decrease | \$ 0 |

This account includes salaries and fringe benefits for the director, secretary and teachers, ITV services, in-service, equipment repair, travel, advertising, postage, telephone, supplies, books, software, furniture, equipment, advisory council and community forums. The local assessment is **\$118,000**, the same as last year (**0%** change).

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

| | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---------------------------------|------|------|------|------|------|------|------|------|
| Canaan | 366 | 381 | 365 | 374 | 380 | 372 | 370 | 401 |
| Cornville | 184 | 159 | 146 | 141 | 147 | 151 | 156 | 175 |
| Mercer | 74 | 65 | 75 | 79 | 91 | 89 | 94 | 85 |
| Norridgewock | 450 | 470 | 486 | 495 | 517 | 504 | 527 | 536 |
| Skowhegan | 1243 | 1299 | 1331 | 1351 | 1362 | 1425 | 1421 | 1404 |
| Smithfield | 85 | 87 | 83 | 93 | 90 | 93 | 95 | 114 |
| Tuitions/Wards | 18 | 13 | 19 | 21 | 25 | 10 | 2 | 1 |
| Charter Schools Students | 177 | 166 | 154 | 134 | 102 | 86 | 50 | xxx |
| Totals | 2597 | 2640 | 2659 | 2688 | 2714 | 2730 | 2715 | 2716 |

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

| School | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|--------------------------------------|------|------|------|------|------|------|------|------|
| Skowhegan Area High School | 754 | 809 | 809 | 803 | 800 | 809 | 833 | 831 |
| Skowhegan Area Middle School | 485 | 486 | 464 | 495 | 531 | 533 | 391 | 410 |
| Margaret Chase Smith School | 204 | 191 | 213 | 209 | 201 | 198 | 272 | 279 |
| Canaan Elementary School | 224 | 233 | 218 | 211 | 235 | 238 | 238 | 268 |
| North Elementary School | 157 | 159 | 142 | 169 | 198 | 184 | 163 | 157 |
| Bloomfield Elementary School | 269 | 284 | 311 | 309 | 300 | 320 | 357 | 369 |
| Mill Stream Elementary School | 327 | 312 | 348 | 355 | 347 | 362 | 411 | 402 |
| Charter Schools | 177 | 166 | 154 | 134 | 102 | 86 | 50 | xxx |
| Totals | 2597 | 2640 | 2659 | 2685 | 2714 | 2730 | 2715 | 2716 |

LOCAL ASSESSMENTS

| | 2018-2019 Assessment | 2019-2020 Projected Assessment | Difference | % Change | 2018-2019 Assessment W/Adult Ed | 2019-2020 Assessment W/Adult Ed | Total Difference | % Change W/Adult Ed |
|--------------|-------------------------|--------------------------------------|-----------------|----------|---------------------------------------|---------------------------------------|---------------------|------------------------|
| Canaan | \$ 1,008,811.00 | \$ 1,053,781.00 | \$ 44,970.00 | 4.46% | \$ 1,017,190.00 | \$ 1,062,513.00 | \$ 45,323.00 | 4.49% |
| Cornville | \$ 744,531.00 | \$ 798,880.00 | \$ 54,349.00 | 7.30% | \$ 750,714.00 | \$ 805,500.00 | \$ 54,786.00 | 7.36% |
| Mercer | \$ 538,506.00 | \$ 562,491.00 | \$ 23,985.00 | 4.45% | \$ 542,978.00 | \$ 567,152.00 | \$ 24,174.00 | 4.49% |
| Norridgewock | \$ 1,680,877.00 | \$ 1,751,555.00 | \$ 70,678.00 | 4.20% | \$ 1,694,836.00 | \$ 1,766,069.00 | \$ 71,233.00 | 4.24% |
| Skowhegan | \$ 9,219,961.00 | \$ 9,008,404.00 | \$ (211,557.00) | -2.29% | \$ 9,296,531.00 | \$ 9,083,051.00 | \$ (213,480.00) | -2.32% |
| Smithfield | \$ 1,015,915.00 | \$ 1,065,173.00 | \$ 49,258.00 | 4.85% | \$ 1,024,352.00 | \$ 1,073,999.00 | \$ 49,647.00 | 4.89% |
| Totals | \$ 14,208,601.00 | \$ 14,240,284.00 | \$ 31,683.00 | 0.22% | \$ 14,326,601.00 | \$ 14,358,284.00 | \$ 31,683.00 | 0.22% |

Resident Per Pupil Operating Cost K-12

State Average Per Pupil Cost for 2017-2018 \$12,198

RSU 54/MSAD 54 Per Pupil Cost for 2017-2018 \$11,862

Of the 249 K-12 School Systems in the State we rank 145nd from the top in Per Pupil Costs.