

**RSU 54/MSAD 54
BUDGET
PROPOSAL
FOR
2022-2023**

**District Budget Meeting
Wednesday, May 25, 2022
7:00 pm**

Skowhegan Area High School Gymnasium

**Budget Validation Referendum
June 14, 2022**

Polls Open:	Canaan	8:00 am to 8:00 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	7:00 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>
Rebecca Anderson	Smithfield	2023
Mark Bedard	Skowhegan	2024
Alicia Boulette	Skowhegan	2024
Sarah Bunker	Mercer	2024
Janet Burrill	Canaan	2025
Jeannie Conley	Skowhegan	2023
Samantha Delorie	Norridgewock	2025
Annmarie Dubois	Skowhegan	2023
Jean Franklin	Canaan	2023
Daniel Frey	Smithfield	2024
Theresa Howard	Cornville	2024
Bruce Hurley	Mercer	2025
Michael Lambke	Skowhegan	2022
Desiree Libby	Norridgewock	2023
Peggy Lovejoy	Skowhegan	2023
Brandy Morgan	Norridgewock	2023
Jennifer Poirier	Skowhegan	2022
Lynda Quinn	Skowhegan	2024
Amy Rouse	Skowhegan	2024
Gary Sinclair	Cornville	2023
Kathy Wilder	Norridgewock	2025
Timothy Williams	Skowhegan	2022
Jacqueline Wolinski	Skowhegan	2023

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. With this in mind, the Board proposes a Budget of \$38,908,227 for 2022-2023, an overall increase of \$985,302 or 2.598% more than the budget for 2021-2022.

The MSAD 54 Board of Directors is presenting a budget that shows a modest 0.99% increase of \$144,128 in overall Local Assessments for the 2022-2023 year. The 2022-23 District Budget utilizes an additional \$315,000 in fund balance to limit the local cost of education and to keep property taxes down. Since the 2004-2005 school year the districtwide Local Assessment is actually down -\$484,946, or (-3.20%) lower than it was 17 years ago.

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 32)

The Regular Education Article has increased by \$441,422 or 3.42%, largely due to increases in negotiated salaries and health insurance. It's important to note that legislation at the state level has required all districts in the state to meet the \$40,000 minimum teacher salary.

The budget includes an increase of \$580,357 or 6.57% in Special Education Instruction, largely due to increases in salaries, health insurance, additional programming for student needs and high cost out of district placements.

The budget includes a decrease of -\$19,370 or -0.91% in Career and Technical Education. This decrease, which is driven by decreased state aid due to lower student counts as a result of the pandemic, does continue to fund expanded programming for students in the areas of Welding, Commercial Driver's License (CDL), and Career Exploration. With nearly 70% of Juniors applying to participate in CTE Programming, we anticipate student counts to increase significantly in the 2022-23 school year.

The budget includes an increase to Student and Staff Support of \$157,731, or 5.31%. The majority of this increase is negotiated salary increases, health insurance increases, supplies for support staff, guidance, nursing, and increased technology costs (subscriptions, repair/maintenance, etc.).

System Administration is up 1.42%, or \$12,691 due to employee benefit changes and salary increases.

School Administration is up 3.28% or \$57,820 due to costs associated with increased health insurance and salaries.

The budget includes an increase in Article 4 – Other Instruction, of 0.17%. The article includes local funding for co-curricular and extra-curricular activities and summer school.

Increases in Transportation and Buses, up 7.78% or \$169,512, and Facilities Maintenance, up 7.33% or \$256,602, were driven primarily by increased fuel costs and negotiated health insurance and salaries.

District Health Insurance rates increased 5.36%, accounting for roughly a third of the overall district budget increase.

The district continues to be impacted by increased Maine State Retirement (MSR) costs, a higher percentage of which the state has shifted to local districts over the past several years.

Debt Service on the District's loans has decreased (-\$672,842), due primarily to the retirement of Debt associated with the Skowhegan Area Middle School building project (2002).

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.

In summary, for 2022-2023, the district-wide Local Appropriations, without Adult Education, for K-12 Education will be \$144,128 or 0.99% more than last year. The effect on each town, adjusted for changes in individual town property values, are as follows:

Canaan	\$ 7,731
Cornville	\$(-5,926)
Mercer	\$(-3,170)

Norridgewock	\$ 18,434
Skowhegan	\$127,990
Smithfield	<u>\$(- 931)</u>
	\$144,128

The Board of Directors of RSU 54/MSAD 54 urges all voters to attend the District Budget Meeting on Wednesday, May 25, 2022, at 7:00 p.m. at the Skowhegan Area High School Gymnasium and to vote in the School Budget Validation Referendum on Tuesday, June 14, 2022 in each municipality.

Absentee Ballots will be available in each Town Office starting on Thursday, May 26, 2022.

There will be a “yes” or “no” vote (Question 1), at the June 14th 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 25, 2022, and in the Referendum on June 14, 2022. 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 \$38,908,227, of which \$14,674,871 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: \$22,228,020 Local Share: \$12,375,773**

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. **\$20,854.60**

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: \$2,278,243.41

Article 15 requests authorization to expend the total approved school budget for the fiscal year beginning July 1, 2022, to June 30, 2023. **\$38,908,227**

Article 16 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 2022-2023 fiscal year (between warrant articles; not to increase the FY23 budget).

Article 17 requests funds for Adult Education. **Total: \$320,664 Local: \$125,000**
The local appropriation for adult education has increased only one time over the past nine years.

Article 18 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 19 requests authorization for the School Board to transfer \$1,450,000 from unexpended balances to create a District Capital Reserve Fund and to expend funds from the reserve for capital projects or equipment. The district is recommending the creation of this reserve fund to be used for any of the following: a) the non-state funded portion of the new elementary school, b) the local portion of the School Revolving Renovation fund projects (safety projects where the state pays roughly 60% of the cost of the project and provides the district with a 0% loan for the remaining portion), and c) other capital improvements or equipment not otherwise included in the budget.

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

TO: Tina M. Schlemmer, 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, 161 Academy Circle, Skowhegan, Maine at 7:00 p.m. on May 25, 2022 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 \$13,356,372.00

ARTICLE 2: To see what sum the District will be authorized to expend for Special Education.
School Board Recommends \$9,408,056.00

ARTICLE 3: To see what sum the District will be authorized to expend for Career and Technical Education.
School Board Recommends \$2,105,258.00

ARTICLE 4: To see what sum the District will be authorized to expend for Other Instruction.
School Board Recommends \$790,109.00

ARTICLE 5: To see what sum the District will be authorized to expend for Student and Staff Support.
School Board Recommends \$3,127,170.00

ARTICLE 6: To see what sum the District will be authorized to expend for System Administration.
School Board Recommends \$907,677.00

ARTICLE 7: To see what sum the District will be authorized to expend for School Administration.
School Board Recommends \$1,818,615.00

- ARTICLE 8:** To see what sum the District will be authorized to expend for Transportation and Buses.
School Board Recommends \$2,348,427.00
- ARTICLE 9:** To see what sum the District will be authorized to expend for Facilities Maintenance.
School Board Recommends \$3,758,427.00
- ARTICLE 10:** To see what sum the District will be authorized to expend for Debt Service and Other Commitments.
School Board Recommends \$1,188,117.00
- 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	\$ 4,988,967.88	Town of Canaan	\$ 913,770.00
Town of Cornville	\$ 2,187,745.18	Town of Cornville	\$ 738,755.00
Town of Mercer	\$ 1,012,724.77	Town of Mercer	\$ 476,410.00
	\$	Town of	\$
Town of Norridgewock	6,014,676.30	Norridgewock	1,582,708.34
Town of Skowhegan	\$ 17,011,828.65	Town of Skowhegan	\$ 7,746,100.00
Town of Smithfield	\$ 1,243,184.57	Town of Smithfield	\$ 918,030.00
Total Appropriated (sum of above)	\$ 32,459,127.35	Total Raised (sum of above)	\$ 12,375,773.34

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 \$20,854.60

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 \$2,278,243.41**), which exceeds the State's Essential Programs and Services allocation model by (**Recommend \$2,278,243.41**) as required to fund the budget recommended by the School Board.

The School Board Recommends \$2,278,243.41, which exceeds the State's Essential Programs and Services allocation model by \$2,278,243.41. 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, 2022 and ending June 30, 2023 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 \$38,908,227.00

ARTICLE 16 AUTHORIZES TRANSFERS AMONG COST CENTERS

ARTICLE 16: 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 2022-2023 fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget?
The School Board Recommends a “YES” vote.

**ARTICLE 17 AUTHORIZES THE ADULT EDUCATION PROGRAM
AND RAISES THE LOCAL SHARE**

ARTICLE 17: To see if the District will appropriate \$320,664.00 for adult education and raise \$125,000.00 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.
The School Board Recommends a “YES” vote.

**ARTICLE 18 AUTHORIZES EXPENDITURES OF
GRANTS AND OTHER RECEIPTS**

ARTICLE 18: 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 19 AUTHORIZES A TRANSFER TO AND EXPENDITURE FROM
THE MAJOR CAPITAL RESERVE FUND**

ARTICLE 19: Shall the District voters authorize the School Board to transfer \$1,450,000.00 from unexpended balances to the **District Capital Reserve Fund** and to expend up to \$1,450,000.00 from said reserve fund for the capital project or equipment purposes as described in (a) through (c) below; and delegate to the School Board authority by public vote to determine specific items or types of capital improvements or equipment under item (c) below?

- (a) the non-state funded portion of the Early Childhood through Grade 5 new elementary school project if that project is approved by the District voters at referendum on June 14, 2022;
 - (b) the local (unforgiven) portion of the School Revolving Renovation Fund project if that project is approved by the voters at referendum on June 14, 2022; and
 - (c) other capital improvements or equipment not included in the budget.
- The School Board Recommends a “YES” vote.**

FINAL LOCAL SHARE REVENUES
Funds Needed to Support the 2022-2023 Budget
FINAL

LOCAL ASSIGNED FUND BALANCE		\$	660,000.00	
LOCAL UNASSIGNED FUND BALANCE		\$	955,000.00	
SCTC FUND BALANCE		\$	88,836.13	
Bloomfield Trustees		\$	1,000.00	
Mary Brainard		\$	3,500.00	
Medicaid		\$	80,000.00	
Athletic Receipts		\$	18,000.00	
Interest Income		\$	32,000.00	
Tuition		\$	145,000.00	
Dividends, Refunds		\$	22,000.00	
TOTAL NON TAX RECEIPTS		\$	2,005,336.13	
EPS STATE CONTRIBUTION	\$	22,228,019.52	\$	22,228,019.52
SUBTOTAL EPS STATE CONTRIBUTION	\$	22,228,019.52	\$	22,228,019.52
EPS LOCAL CONTRIBUTION	\$	12,375,773.34	\$	12,375,773.34
TOTAL STATE AND LOCAL ALLOCATION	\$	34,603,792.86		
ADDITIONAL LOCAL FUNDS			\$	2,299,098.01
TOTAL BUDGET			\$	38,908,227.00
TOTAL STATE DOLLARS FROM ALL SOURCES			\$	22,228,019.52
TOTAL LOCAL DOLLARS RAISED BY TAXES			\$	14,674,871.35
TOTAL NON TAX DOLLARS			\$	2,005,336.13
	TOTAL BUDGET		\$	38,908,227.00
LOCAL ALLOCATIONS				
	2021-2022	2022-2023	INCREASE/DECREASE	
CANAAN	\$ 1,075,275.00	\$ 1,083,005.51	\$ 7,730.51	0.72%
CORNVILLE	\$ 882,016.00	\$ 876,089.82	\$ (5,926.18)	-0.67%
MERCER	\$ 568,152.00	\$ 564,982.55	\$ (3,169.45)	-0.56%
NORRIDGEWOCK	\$ 1,858,482.00	\$ 1,876,916.04	\$ 18,434.04	0.99%
SKOWHEGAN	\$ 9,057,012.00	\$ 9,185,001.98	\$ 127,989.98	1.41%
SMITHFIELD	\$ 1,089,806.00	\$ 1,088,875.45	\$ (930.55)	-0.09%
TOTAL	\$ 14,530,743.00	\$ 14,674,871.35	\$ 144,128.35	0.99%

RSU 54/MSAD 54 2022-2023 Budget Proposal

2022-2023 RSU 54/MSAD 54 PROPOSED BUDGET

	Percentage of Budget	Current	Proposed	Dollars	Percent	
		Budget 2021-22	Budget 2022-23	Inc.-Dec.	Inc.-Dec.	
Warrant Article 1 - Regular Instruction (page 1)	34.3%	12,914,950	13,356,372	441,422	3.42%	
Warrant Article 2 - Special Education (page 27)	24.2%	8,827,699	9,408,056	580,357	6.57%	
Warrant Article 3 - Career and Technical Education (page 82)	5.4%	2,124,628	2,105,258	-19,370	-0.91%	
Warrant Article 4 - Other Instruction (page 104)	2.0%	788,729	790,109	1,380	0.17%	
Warrant Article 5 - Student and Staff Support (page 111)	8.0%	2,969,439	3,127,170	157,731	5.31%	
Warrant Article 6 - System Administration (page 135)	2.3%	894,986	907,677	12,691	1.42%	
Warrant Article 7 - School Administration (page 140)	4.7%	1,760,795	1,818,615	57,820	3.28%	
Warrant Article 8 - Transportation and Buses (page 149)	6.0%	2,178,915	2,348,427	169,512	7.78%	
Warrant Article 9 - Facilities Maintenance (page 151)	9.7%	3,501,825	3,758,427	256,602	7.33%	
Warrant Article 10 - Debt Service (page 165)	3.1%	1,860,959	1,188,117	-672,842	-36.16%	
Warrant Article 11 - All Other Expenditures (page 166)	0.3%	100,000	100,000	0	0.00%	
Budget Report Totals		100%	37,922,925	38,908,227	985,302	2.598%
Salary		20,873,260	21,663,796	790,536	3.79%	
Health Insurance		6,044,914	6,397,207	352,293	5.83%	
Benefits, Retirement-PLD, Payroll Costs		1,114,624	1,162,398	47,774	4.29%	
Local Share MSRS		594,173	609,671	15,498	2.61%	
Equipment, Supplies, Materials, Books		2,032,770	2,219,007	186,237	9.16%	
Contracted/Purchased Services		2,691,477	2,695,655	4,178	0.16%	
Other, Dues/Fees, Travel		210,051	208,554	-1,497	-0.71%	
Tuition		688,603	685,757	-2,846	-0.41%	
Debt Service, Leases		2,128,812	1,562,706	-566,106	-26.59%	
Extra/Co-Curricular, Field Trips Transportation		217,205	216,878	-327	-0.15%	
Contracted Services, Busing		334,320	339,320	5,000	1.50%	
Energy, Fuel, Telephone		892,716	1,047,279	154,563	17.31%	
School Lunch		0	0	0	0%	
Contingency		100,000	100,000	0	0.00%	
Adjustments		0	0	0	0%	
Budget Report Totals		37,922,925	38,908,227	985,302	2.598%	

The expenditures proposed for 2022-23 are shown in this packet by Warrant Articles. A written explanation is included with the breakdown by Warrant Article. Information is provided about revenues and expenditures to better enable you to understand the budget as a whole.

The overall budget is up by **\$985,302** or **2.598%** from last year. The increase is in the budget is primarily driven by increases in health insurance (5.36%), negotiated salaries, and fuel and energy costs. The Board budget includes \$1,615,000 in district fund balance to mitigate the impact of the budget on local taxpayers (up 0.99% locally).

Warrant Article 1

TOTAL ELEMENTARY INSTRUCTION				
	2021-22	2022-23	Inc./Dec.	Percent
<i>SAMS INSTRUCTION TOTAL</i>	2,288,817	2,253,177	-35,640	-1.56%
<i>MILL STREAM INSTRUCTION TOTALS</i>	1,506,473	1,942,898	436,425	28.97%
<i>MILL STREAM K-2 INSTRUCTION TOTALS</i>	387,892	0	-387,892	-100.00%
<i>BLOOMFIELD INSTRUCTION TOTALS</i>	1,449,039	1,502,284	53,245	3.67%
<i>NORTH ELEM. INSTRUCTION TOTALS</i>	421,054	934,465	513,411	121.93%
<i>NORTH ELEM. K-2 INSTRUCTION TOTALS</i>	417,959	0	-417,959	-100.00%
<i>CANAAN INSTRUCTION TOTALS</i>	1,287,713	1,602,410	314,697	24.44%
<i>CANAAN K-2 INSTRUCTION TOTALS</i>	245,869	0	-245,869	-100.00%
<i>M.C.S. SCHOOL INSTRUCTION TOTALS</i>	859,220	893,540	34,320	3.99%
TOTALS	8,864,036	9,128,774	264,738	2.99%
<i>Salary</i>	5,915,798	6,045,003	129,205	2.18%
<i>Health Insurance</i>	1,614,497	1,666,963	52,466	3.25%
<i>Benefits, Retirement-PLD, Payroll Costs</i>	140,180	139,231	-949	-0.68%
<i>Local Share MSRS</i>	219,397	225,386	5,989	2.73%
<i>Equipment, Supplies, Materials, Books</i>	372,387	454,850	82,463	22.14%
<i>Contracted/Purchased Services</i>	511,580	509,081	-2,499	-0.49%
<i>Other, Dues/Fees, Travel</i>	4,675	4,675	0	0.00%
<i>Tuition</i>	70,873	67,216	-3,657	-5.16%
<i>Debt Service, Copier Lease</i>	0	0	0	0%
<i>Transportation/Field Trips</i>	14,649	16,369	1,720	11.74%
Budget Report Totals	8,864,036	9,128,774	264,738	2.99%

TOTAL SECONDARY INSTRUCTION - SAHS

	2021-2022	2022-23	Inc.-Dec.	Percent
<i>SAHS - ENGLISH TOTALS</i>	618,532	639,662	21,130	3.42%
<i>SAHS - SCIENCE TOTALS</i>	615,969	636,468	20,499	3.33%
<i>SAHS - BUSINESS TOTALS</i>	227,141	233,788	6,647	2.93%
<i>SAHS - SOCIAL STUDIES TOTALS</i>	563,936	582,206	18,270	3.24%
<i>SAHS - FOREIGN LANGUAGE TOTALS</i>	256,200	264,656	8,456	3.30%
<i>SAHS - MUSIC TOTALS</i>	114,520	117,368	2,848	2.49%
<i>SAHS - APPLIED & FINE ARTS TOTALS</i>	353,051	365,782	12,731	3.61%
<i>SAHS - MATH TOTALS</i>	571,864	588,811	16,947	2.96%
<i>SAHS - PHYS ED & HEALTH TOTALS</i>	227,649	235,456	7,807	3.43%
TOTALS	3,548,862	3,664,197	115,335	3.25%
<i>Salary</i>	2,539,814	2,621,031	81,217	3.20%
<i>Health Insurance</i>	671,137	696,157	25,020	3.73%
<i>Benefits, Retirement-PLD, Payroll Costs</i>	52,781	54,309	1,528	2.89%
<i>Local Share MSRS</i>	92,831	96,067	3,236	3.49%
<i>Equipment, Supplies, Materials, Books</i>	98,223	102,904	4,681	4.77%
<i>Contracted/Purchased Services</i>	50,843	50,474	-369	-0.73%
<i>Other, Dues/Fees, Travel</i>	17,417	17,442	25	0.14%
<i>Tuition</i>	25,816	25,813	-3	-0.01%
<i>Debt Service, Copier Lease</i>	0	0	0	0%
<i>Extra/Co-Curricular,Field Trips Transportation</i>	0	0	0	0%
Budget Report Totals	3,548,862	3,664,197	115,335	3.25%

OTHER INSTRUCTION TOTALS

	2021-2022	2022-23	Inc.-Dec.	Percent
<i>E.S.L. TOTALS</i>	179,880	224,125	44,245	24.60%
<i>ALTERNATIVE EDUCATION TOTALS</i>	322,172	339,276	17,104	5.31%
<i>LITERACY SPECIALIST TOTALS</i>	0	0	0	0%
TOTALS	502,052	563,401	61,349	12.22%
<i>Salary</i>	362,436	393,572	31,136	8.59%
<i>Health Insurance</i>	75,126	94,352	19,226	25.59%
<i>Benefits, Retirement-PLD, Payroll Costs</i>	11,909	9,319	-2,590	-21.75%
<i>Local Share MSRS</i>	11,098	13,684	2,586	23.30%
<i>Equipment, Supplies, Materials, Books</i>	26,860	34,630	7,770	28.93%
<i>Contracted/Purchased Services</i>	222	1,122	900	405.41%
<i>Other, Dues/Fees, Travel</i>	7,360	7,460	100	1.36%
<i>Tuition</i>	3,344	5,565	2,221	66.42%
<i>Debt Service, Copier Lease</i>	0	0	0	0%
<i>Extra/Co-Curricular,Field Trips Transportation</i>	3,697	3,697	0	0.00%
Budget Report Totals	502,052	563,401	61,349	12.22%

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.

Mill Stream Elementary - This account provides for two classroom educational technicians in Kindergarten and 18 classroom positions.

Bloomfield Elementary - This account provides funds for 17 classroom teachers. Supplies and textbooks have been budgeted.

North Elementary - This account provides for six classroom teachers and three classroom Kindergarten educational technicians.

Canaan Elementary- This account provides funds for 14 classroom teachers and one full-time classroom educational technician.

Margaret Chase Smith School - This account provides funds for ten classroom teachers.

Skowhegan Area Middle School - This account provides funds for 27 classroom teachers in Grades 6-8.

Skowhegan Area High School – This account provides for 45 classroom teachers.

ESL – This account also includes two English as a Second Language staff and ESL tutors to assist in ESL instruction. This budget has increased largely as a result of state required spending (teacher ratios).

Alternative Education – This account provides funds for two classroom teachers and a social worker.

Overall, the Article is up \$441,422 or 3.42% from last year.

Warrant Article 2

Special Education Totals

Description	Current	Proposed	Dollars	Percent
	Budget	Budget	Inc.-Dec.	Inc.-Dec.
	<u>2021-2022</u>	<u>2022-23</u>		
Education Support Services	449,137	453,266	4,129	0.92%
Elementary Regular Classroom	482,530	474,808	-7,722	-1.60%
Elementary Resource Classroom	2,165,567	2,393,450	227,883	10.52%
Elementary Self-Contained Classroom	2,450,336	2,685,830	235,494	9.61%
Secondary Regular Classroom	209,680	217,954	8,274	3.95%
Secondary Resource Classroom	654,908	647,044	-7,864	-1.20%
Secondary Self-Contained Classroom	560,615	534,352	-26,263	-4.68%
Homebound/Hospital - Elementary	39,995	39,995	0	0.00%
Homebound/Hospital - Secondary	16,995	16,995	0	0.00%
Social Work - Elementary	340,465	351,879	11,414	3.35%
Counseling - Elementary	4,000	4,000	0	0.00%
Counseling - Secondary	20,000	20,000	0	0.00%
Health - Elementary	0	78,408	78,408	100.00%
Health - Secondary	0	0	0	0%
Psychological Services - Elementary	247,060	257,090	10,030	4.06%
Psychological Services - Secondary	93,468	97,956	4,488	4.80%
Speech/Language - Elementary	299,043	298,456	-587	-0.20%
Speech/Language - Secondary	66,167	66,167	0	0.00%
Occupational Therapy - Elementary	127,675	131,023	3,348	2.62%
Occupational Therapy - Secondary	38,498	39,376	878	2.28%
Audiology - Elementary	34,388	34,388	0	0.00%
Audiology - Secondary	70,600	70,600	0	0.00%
Physical Therapy - Elementary	51,701	62,198	10,497	20.30%
Physical Therapy - Secondary	33,084	39,540	6,456	19.51%
Gifted and Talented Instruction - Elementary	198,846	206,578	7,732	3.89%
Gifted and Talented Instruction - Secondary	100,291	103,381	3,090	3.08%
Special Education Transportation	27,000	27,000	0	0.00%
Special Education Summer School	45,650	56,322	10,672	23.38%
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<i>Budget Report Totals</i>	8,827,699	9,408,056	580,357	6.57%
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<i>Salary</i>	5,098,846	5,439,103	340,257	6.67%
<i>Health Insurance</i>	1,853,651	2,042,611	188,960	10.19%
<i>Benefits, Retirement-PLD, Payroll Costs</i>	287,991	308,482	20,491	7.12%
<i>Local Share-MSRS</i>	132,939	137,589	4,650	3.50%
<i>Equipment, Supplies, Materials, Books</i>	147,473	174,152	26,679	18.09%
<i>Contracted/Purchased Services</i>	663,269	663,269	0	0.00%
<i>Other, Dues/Fees, Travel</i>	50,027	49,847	-180	-0.36%
<i>Tuition</i>	547,340	547,440	100	0.02%
<i>Debt Service, Copier Lease</i>	0	0	0	0%
<i>Extra/Co-Curricular, Field Trips Transportation</i>	46,163	45,563	-600	-1.30%
<i>Budget Report Totals</i>	8,827,699	9,408,056	580,357	6.57%

Warrant Article 2 has increased \$580,357 or 6.57%. 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 over time. Federal and state regulations have led to increased costs in Special Education including the education of certain students to age 23. RSU 54/MSAD 54 is also obligated by law to provide educational services to state agency clients who reside in this District.

Mill Stream Elementary – This account provides for seven special education teachers and 24 educational technicians.

Bloomfield Elementary – This account provides for six special education teachers and 22 educational technicians.

North Elementary – This account provides for one special education teacher and five educational technicians.

Canaan Elementary – This account provides for three special education teachers and six educational technicians.

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

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

Skowhegan Area High School – This account provides funds for ten special education teachers and 13 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 – Two Behavior Consultants appear in this account. This account provides for 1.8 School Psychologists. Occupational Therapists and a Physical Therapist appear in this account.

Special Education Administration – This account provides for the salary of one 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. Two full-time teachers and two part-time teachers are provided for in this account.

Speech District-wide – This account provides speech therapy for the District. Two speech therapists and contracted sign language services 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 contracted services, equipment and supplies, and significantly more students requiring Special Education services.

Warrant Article 4

Other Instruction Totals

	Proposed Budget 2021-22	Proposed Budget 2022-23	Dollars Inc.-Dec.	Percent Inc.-Dec.
Co-Curricular Elementary	28,614	27,439	-1,175	-4.11%
Co-Curricular Secondary	82,729	82,829	100	0.12%
Co-Curricular CTE	3,715	3,715	0	0.00%
Extra-Curricular Elementary	92,927	90,327	-2,600	-2.80%
Extra-Curricular Secondary	572,680	577,735	5,055	0.88%
Summer School Secondary	8,064	8,064	0	0.00%
Budget Report Totals				
	788,729	790,109	1,380	0.17%
<i>Salary</i>	361,714	364,522	2,808	0.78%
<i>Health Insurance</i>	17,750	18,700	950	5.35%
<i>Benefits, Retirement-PLD, Payroll Costs</i>	14,199	14,244	45	0.32%
<i>Local Share MSRS</i>	9,745	9,847	6	1.05%
<i>Equipment, Supplies, Materials, Books</i>	95,375	90,000	-5,375	-5.64%
<i>Contracted/Purchased Services</i>	120,603	123,453	2,850	2.36%
<i>Other, Dues/Fees, Travel</i>	34,571	34,571	0	0.00%
<i>Tuition</i>	0	0	0	0%
<i>Debt Service, Copier Lease</i>	0	0	0	0%
<i>Extra/Co-Curricular, Field Trips Transportation</i>	134,772	134,772	0	0.00%
Budget Report Totals				
	788,729	790,109	1,380	0.17%

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 **\$1,380** or **0.17%**. No programs were eliminated or added.

Historically, the State recognizes less than 25% of the cost of these 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	Current	Proposed	Dollars	Percent
	Budget	Budget	Inc.-Dec.	Inc.-Dec.
	2021-22	2022-23		
Guidance Services - Elementary	130,167	138,608	8,441	6.48%
Guidance Services - Secondary	340,136	351,454	11,318	3.33%
Health Services	412,387	424,768	12,381	3.00%
Instructional Related Technology - Elementary	437,785	494,069	56,284	12.86%
Instructional Related Technology - Secondary	453,770	487,185	33,415	7.36%
Other Student Support Services - Elementary	142,188	142,926	738	0.52%
Other Student Support Services - Secondary	151,004	160,139	9,135	6.05%
Improvement of Instruction Elementary	376,407	381,544	5,137	1.36%
Improvement of Instruction - Secondary	208,321	210,139	1,818	0.87%
Library Services - Elementary	196,313	202,092	5,779	2.94%
Library Services - Secondary	120,961	124,246	3,285	2.72%
Summer School - Elementary	0	0	0	0%
Summer School - Secondary	0	10,000	10,000	100.00%
Budget Report Totals	2,969,439	3,127,170	157,731	5.31%
<i>Salary</i>	1,653,678	1,695,580	41,902	2.53%
<i>Health Insurance</i>	457,631	475,534	17,903	3.91%
<i>Benefits, Retirement-PLD, Payroll Costs</i>	71,684	76,854	5,170	7.21%
<i>Local Share MSRS</i>	44,711	45,825	1,114	2.49%
<i>Equipment, Supplies, Materials, Books</i>	463,011	550,638	87,627	18.93%
<i>Contracted/Purchased Services</i>	255,506	260,021	4,515	1.77%
<i>Other, Dues/Fees, Travel</i>	11,974	11,474	-500	-4.18%
<i>Tuition</i>	11,244	11,244	0	0.00%
<i>Debt Service, Copier Lease</i>	0	0	0	0%
<i>Extra/Co-Curricular, Field Trips Transportation</i>	0	0	0	0%
Budget Report Totals	2,969,439	3,127,170	157,731	5.31%

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 other 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 4.6 nurses and one educational technician, insurance, equipment and equipment repair and travel. Additional nursing staff are supported for FY23 and are funded using Federal COVID-19 funds as these positions were added to support schools during the pandemic.

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 three counselors, one secretary at the High School, two 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 one educational technician. The Skowhegan Area High School library, which is open extended hours for students and members of the public, is staffed with one librarian and one 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. Federal funds support additional staff necessitated by the COVID-19 pandemic for FY23 which are not part of this regular budget.

Overall, this account is up by \$157,731 or 5.31% due to increases in the technology lines for equipment, salaries, instructional software and supplies.

Warrant Article 6

System Administration Totals

Description	Current	Proposed	Dollars	Percent
	Budget 2021-22	Budget 2022-23	Inc.-Dec.	Inc.-Dec.
School Board	58,687	58,687	0	0.00%
Elections and Negotiations	34,250	34,250	0	0.00%
Superintendents Office	387,310	393,606	6,296	1.63%
Central Services	414,739	421,134	6,395	1.54%
Budget Report Totals				
	894,986	907,677	12,691	1.42%
<i>Salary</i>	481,609	490,381	8,772	1.82%
<i>Health Insurance</i>	144,604	149,824	5,220	3.61%
<i>Benefits, Retirement-PLD, Payroll Costs</i>	68,799	71,631	2,832	4.12%
<i>Local Share MSRS</i>	9,643	6,510	-3,133	-32.49%
<i>Equipment, Supplies, Materials, Books</i>	45,582	44,582	-1,000	-2.19%
<i>Contracted/Purchased Services</i>	126,119	126,119	0	0.00%
<i>Other, Dues/Fees, Travel</i>	15,160	15,160	0	0.00%
<i>Tuition</i>	3,470	3,470	0	0.00%
<i>Debt Service, Copier Lease</i>	0	0	0	0%
<i>Extra/Co-Curricular, Field Trips Transportation</i>	0	0	0	0%
Budget Report Totals				
	894,986	907,677	12,691	1.42%

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 2.3% of the overall Budget.

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

This Article is up by \$12,691 or 1.42%.

Warrant Article 7

School Administration

Description	Current	Proposed	Dollars	Percent
	Budget 2021-22	Budget 2022-23	Inc.-Dec.	Inc.-Dec.
Skowhegan Area Middle School	377,804	392,612	14,808	3.92%
Mill Stream Elementary School	201,559	203,023	1,464	0.73%
Bloomfield Elementary School	190,853	196,816	5,963	3.12%
North Elementary School	118,667	123,523	4,856	4.09%
Canaan Elementary School	176,556	183,112	6,556	3.71%
Margaret Chase Smith School	117,844	122,314	4,470	3.79%
Skowhegan Area High School	525,907	545,477	19,570	3.72%
Marti Stevens Learning Center	51,605	51,738	133	0.26%
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Budget Report Totals	1,760,795	1,818,615	57,820	3.28%
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<i>Salary</i>	1,257,821	1,304,264	46,443	3.69%
<i>Health Insurance</i>	284,009	291,170	7,161	2.52%
<i>Benefits, Retirement-PLD, Payroll Costs</i>	88,290	88,630	340	0.39%
<i>Local Share MSRS</i>	34,819	35,856	1,037	2.98%
<i>Equipment, Supplies, Materials, Books</i>	62,524	63,853	1,329	2.13%
<i>Contracted/Purchased Services</i>	14,849	15,149	300	2.02%
<i>Other, Dues/Fees, Travel</i>	14,904	16,114	1,210	8.12%
<i>Tuition</i>	3,579	3,579	0	0.00%
<i>Debt Service, Copier Lease</i>	0	0	0	0%
<i>Extra/Co-Curricular, Field Trips Transportation</i>	0	0	0	0%
<hr/>				
Budget Report Totals	1,760,795	1,818,615	57,820	3.28%

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.

Fluctuations in school administration costs in the FY23 budget are largely a result of secretarial staffing changes, and increases in health insurance and salaries. This article continues to maintain only one principal who is responsible for both North Elementary and the Margaret Chase Smith Schools.

This account represents 4.7% of the overall Budget and covers all the school level administrative costs to operate the school system. School administration is below the State's reported EPS allocation.

This Article is up by \$57,820 or 3.28%

Warrant Article 8

TRANSPORTATION & BUSES

		Current	Proposed	Dollars	Percent
		Budget	Budget	Inc.-Dec.	Inc.-Dec.
		2021-22	2022-23		
1000-0000-2700-51170-900-68	SALARIES - Transportation Director	63,277	65,302	2,025	3.20%
1000-0000-2700-51180-900-68	SALARY - BUS DRIVERS	309,072	328,236	19,164	6.20%
1000-0000-2700-51183-900-68	SALARY - SECRETARY	45,889	47,965	2,076	4.52%
1000-0000-2700-51184-900-68	SALARY - BUS MECHANICS	103,501	103,501	0	0.00%
1000-0000-2700-51232-900-68	BUS DRIVER SUBSTITUTES	63,384	63,384	0	0.00%
1000-0000-2700-51380-900-68	OVERTIME - BUS DRIVERS	0	0	0	0%
1000-0000-2700-52170-900-68	HEALTH INS - SUPERVISOR	22,603	23,814	1,211	5.36%
1000-0000-2700-52180-900-68	HEALTH INS - BUS DRIVERS	152,255	167,728	15,473	10.16%
1000-0000-2700-52183-900-68	HEALTH INS - SECRETARY	21,726	22,890	1,164	5.36%
1000-0000-2700-52184-900-68	HEALTH INS - BUS MECHANICS	27,553	29,056	1,503	5.45%
1000-0000-2700-52232-900-68	SOC SEC/MEDICARE - BUS DRIVER SUBS	4,849	4,849	0	0.00%
1000-0000-2700-52270-900-68	SOC SEC/MEDICARE - SUPERVISOR	4,841	4,967	126	2.60%
1000-0000-2700-52280-900-68	SOC SEC/MEDICARE - BUS DRIVERS	21,830	23,297	1,467	6.72%
1000-0000-2700-52283-900-68	SOC SEC/MEDICARE - SECRETARY	3,511	3,669	158	4.50%
1000-0000-2700-52284-900-68	SOC SEC/MEDICARE - MECHANICS	7,918	8,236	318	4.02%
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	14,690	15,275	585	3.98%
1000-0000-2700-52383-900-68	MSRS PLD - Transportation Director	6,518	11,553	5,035	77.25%
1000-0000-2700-52384-900-68	MSRS PLD - MECHANICS	4,904	4,904	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	244	244	0	0.00%
1000-0000-2700-52670-900-68	UNEMPLOYMENT - SUPERVISOR	48	48	0	0.00%
1000-0000-2700-52680-900-68	UNEMPLOYMENT - BUS DRIVERS	672	672	0	0.00%
1000-0000-2700-52683-900-68	UNEMPLOYMENT - SECRETARY	48	48	0	0.00%
1000-0000-2700-52684-900-68	UNEMPLOYMENT - MECHANICS	96	96	0	0.00%
1000-0000-2700-52732-900-68	WORKERS COMP - BUS DRIVER SUBS	3,850	3,850	0	0.00%
1000-0000-2700-52770-900-68	WORKERS COMP - SUPERVISOR	250	250	0	0.00%
1000-0000-2700-52780-900-68	WORKERS COMP - BUS DRIVERS	17,272	17,272	0	0.00%
1000-0000-2700-52783-900-68	WORKERS COMP - SECRETARY	181	181	0	0.00%
1000-0000-2700-52784-900-68	WORKERS COMP - MECHANICS	6,265	6,265	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	21,000	21,000	0	0.00%
1000-0000-2700-53401-900-68	OTHER PROFESSIONALS SERVICES - MEDICAL EXAMS	12,000	12,000	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	10,000	10,000	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	3,782	3,782	0	0.00%
1000-0000-2700-54320-900-68	COMPUTER MAINTENANCE			0	0%
1000-0000-2700-54370-900-68	SURVEILLANCE REP/REPLACE	30,000	30,000	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	334,320	339,320	5,000	1.50%
1000-0000-2700-55200-900-68	FLEET INSURANCE	26,646	26,646	0	0.00%
1000-0000-2700-55210-900-68	LIABILITY INSURANCE	814	814	0	0.00%
1000-0000-2700-55300-900-68	OTHER PURCHASED SERVICES - BUS RADIO TRANSMISSION	1,200	1,200	0	0.00%

1000-0000-2700-55320-900-69	TELEPHONE	3,500	3,500	0	0.00%
1000-0000-2700-55820-900-68	TOLLS AND MEALS FOR DRIVERS	2,000	2,000	0	0.00%
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	25,000	25,000	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	7,400	1,400	23.33%
1000-0000-2700-56240-900-68	FUEL OIL	1,920	1,920	0	0.00%
1000-0000-2700-56260-900-68	DIESEL/GAS FOR FLEET (/gallon)	165,150	236,400	71,250	43.14%
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	23,738	23,738	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	16,300	16,300	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)	10,000	10,000	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)	68,146	95,429	27,283	40.04%
1000-0000-2700-58320-900-68	BUS LEASE PURCHASE - INTEREST	3,179	4,262	1,083	34.07%
1000-0000-2750-51190-900-68	SALARY - BUS DRIVER/SPECIAL ED	0	0	0	0%
1000-0000-2750-51190-900-68	SALARY - VAN DRIVERS	213,596	225,676	12,080	5.66%
1000-0000-2750-52190-900-68	HEALTH INS - BUS DRIVERS SPED / VAN	82,565	82,565	0	0.00%
1000-0000-2750-52290-900-68	SOC SEC/MEDICARE - BUS DRIVER	13,956	13,956	0	0.00%
1000-0000-2750-52390-900-68	MSRS PLD - BUS DRIVER	7,712	8,073	361	4.68%
1000-0000-2750-52690-900-68	UNEMPLOYMENT - BUS DRIVER	657	676	19	2.89%
1000-0000-2750-52790-900-68	WORKERS COMP - BUS DRIVER	12,929	13,660	731	5.65%
1000-0000-2700-57360-900-68	LEASE PURCHASE (COPIER)			0	0%
	AFTER SCHOOL PROGRAM			0	0%
Budget Report Totals		2,178,915	2,348,427	169,512	7.78%
<i>Salary</i>		798,719	834,064	35,345	4.43%
<i>Health Insurance</i>		306,702	326,053	19,351	6.31%
<i>Benefits, Retirement-PLD, Payroll Costs</i>		133,241	142,041	8,800	6.60%
<i>Local Share MSRS</i>		0	0	0	0%
<i>Equipment, Supplies, Materials, Books</i>		188,288	188,288	0	0.00%
<i>Contracted/Purchased Services</i>		174,760	176,160	1,400	0.80%
<i>Other, Dues/Fees, Travel</i>		5,710	5,710	0	0.00%
<i>Tuition</i>		700	700	0	0.00%
<i>Debt Service, Copier Lease</i>		71,325	99,691	28,366	39.77%
<i>Contracted Services, Busing</i>		334,320	339,320	5,000	1.50%
<i>Fuel for Fleet</i>		165,150	236,400	71,250	43.14%
Budget Report Totals		2,178,915	2,348,427	169,512	7.78%

The **Transportation Account** provides funds to transport roughly 2,400 students to and from school, for special needs transportation and for field trips and athletic trips.

This Article is up by **\$169,512** or **7.78%** due to increased fuel costs, contracted services, and salary and health insurance increases.

The District operates or contracts 26 buses to transport our students.

Warrant Article 9

Facilities Maintenance

Description	Current	Proposed	Dollars	Percent
	Budget 2021-22	Budget 2022-23	Inc.-Dec.	Inc.-Dec.
Superintendents Office	37,874	37,346	-528	-1.39%
Skowhegan Area Middle School	495,413	514,810	19,397	3.92%
Mill Stream Elementary School	411,267	427,635	16,368	3.98%
Bloomfield Elementary School	301,854	327,172	25,318	8.39%
North Elementary School	179,945	205,631	25,686	14.27%
Canaan Elementary School	248,142	264,644	16,502	6.65%
Margaret Chase Smith School	249,758	262,140	12,382	4.96%
Skowhegan Area High School	920,312	978,464	58,152	6.32%
Districtwide	584,093	662,323	78,230	13.39%
Technology Building	0	0	0	0%
Marti Stevens Learning Center	48,306	50,690	2,384	4.94%
Special Services Building	24,861	27,572	2,711	10.90%
<hr/>				
Budget Report Totals	3,501,825	3,758,427	256,602	7.33%
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Salary	1,176,682	1,225,412	48,730	4.14%
Health Insurance	309,396	325,610	16,214	5.24%
Benefits, Retirement, Payroll Costs	185,761	201,701	15,940	8.58%
Equipment, Supplies, Materials, Books	319,914	322,592	2,678	0.84%
Contracted/Purchased Services	613,521	613,898	377	0.06%
Tuition, Mileage, Licenses, Dues/Fees	12,600	12,600	0	0.00%
Debt Service, Copier Lease	156,385	245,735	89,350	57.13%
Energy, Fuel, Telephone	727,566	810,879	83,313	11.45%
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Budget Report Totals	3,501,825	3,758,427	256,602	7.33%

The **Facilities 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 **(\$256,602)** or **(7.33%)**.

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 three full-time custodians and one part-time custodian, plus utilities and building expenses.

The **Bloomfield Account** provides for two full-time custodians and two part-time custodians, plus utilities and building expenses.

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

The **Canaan Account** provides for two full-time custodians, one part-time custodian, plus utilities and building expenses.

The **Margaret Chase Smith Account** provides for two full-time custodians, plus utilities and building expenses.

The **Skowhegan Area Middle School Account** provides for four full-time custodians, plus utilities and building expenses.

The **Skowhegan Area High School Account** provides for seven full-time custodians and one part-time custodian, plus utilities and building expenses.

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

The **Special Education Buildings Account** contains money for heat, light and one 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. There is an increase in lease purchase payments to cover the cost of a new lease purchase agreement for necessary health and safety equipment throughout the District.

Increases in this budget are primarily the result of health insurance, salaries, and increased fuel and supply costs.

Warrant Article 10

DEBT SERVICE

MAJOR CAPITAL DEBT SERVICE		Current	Proposed	Inc-Dec.	Percent
		2021-22	2022-23		
1000-0000-5100-58312-900-10	PRINCIPAL - SAMS CONSTRUCTION	455,105	0	-455,105	-100.00%
1000-0000-5100-58313-900-10	QZAB-1 ~ LEASE	0	0	0	0%
1000-0000-5100-58314-900-10	HONEYWELL LEASE - PRINCIPAL	175,019	0	-175,019	-100.00%
1000-0000-5110-58315-900-10	QZAB 2 ~ PRINCIPAL			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.	127,577	140,252	12,675	9.94%
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	25,621	25,621	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	247,909	202,795	-45,114	-18.20%
1000-0000-5100-58322-900-10	INTEREST- SAMS CONSTRUCTION			0	0%
1000-0000-5100-58323-900-10	HONEYWELL LEASE - INTEREST	7,701	0	-7,701	-100.00%
1000-0000-5100-58327-900-10	BIOMASS BOILER -(67036 INT/53994 ADJ CREDIT)	6,271	5,430	-841	-13.41%
1000-0000-5100-58328-900-10	INTEREST MINOR CAPITAL PROJECT 2012.13	11,287	9,550	-1,737	-15.39%
TOTAL MAJOR CAPITAL DEBT SERVICE		1,860,959	1,188,117	-672,842	-36.16%
APPROVED LEASES		2021-22	2021-22	Inc-Dec.	Percent
		2021-22	2021-22		
1000-0000-5110-58324-900-10	SHORT TERM LOAN INTEREST	0	0	0	0%
TOTAL APPROVED LEASES		0	0	0	0%
Budget Report Totals		1,860,959	1,188,117	-672,842	-36.16%
<i>Interest</i>		273,168	217,775	-55,393	-20.28%
<i>Principal</i>		1,587,791	970,342	-617,449	-38.89%
<i>Other</i>		0	0	0	0%
Budget Report Totals		1,860,959	1,188,117	-672,842	-36.16%

The **Debt Service Account** includes funds to pay the District's obligations for bonds on the Mill Stream Elementary School in Norridgewock, district-wide facilities improvement bonds and lease purchase payments. This account is down **(\$672,842)** or **(-36.16%)**, due to the retirement of debt.

Warrant Article 11

All Other Expenditures

	Current Budget 2021-22	Proposed Budget 2022-23	Dollars Inc.-Dec.	Percent Inc.-Dec.
School Lunch Totals	0	0	0	0%
Charter Commission	0	0	0	0%
Contingency	100,000	100,000	0	0.00%
Adjustment (Health Ins)	0	0	0	0%
Budget Report Totals	100,000	100,000	0	0.00%
<i>Salary</i>	0	0	0	0%
<i>Health Insurance</i>	0	0	0	0%
<i>Health Insurance Adjustment</i>	0	0	0	0%
<i>Benefits, Retirement -PLD</i>	0	0	0	0%
<i>Local Share MSRS</i>	0	0	0	0%
<i>Equipment, Supplies, Materials</i>	0	0	0	0%
<i>Contracted Services</i>	0	0	0	0%
<i>Energy, Fuel</i>	0	0	0	0%
<i>Mileage, Dues/Fees</i>	0	0	0	0%
<i>Lunch Program Deficit</i>	0	0	0	0%
<i>Charter Commission</i>	0	0	0	0%
Contingency	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 over the past seven years. 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 needed. 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
2022-2023 Proposed Budget**

Total Proposed Budget – 2022-2023	\$ 320,664
Total Current Budget – 2021-2022	\$ 333,258
Dollars Increased	\$ -12,594
Total Budget Percent Increased	(-4.0%)
Total Local Assessment	\$ 125,000
Local Assessment Increase/Decrease	\$ 7,000

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. Although the Adult Education budget is down overall, the local assessment is \$125,000, an increase of \$7,000 from last year.

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

School	2021	2020	2019	2018	2017	2016	2015	2014	2013
Skowhegan Area High School	705	715	743	754	809	809	803	800	809
Skowhegan Area Middle School	423	433	458	485	486	464	495	531	533
Margaret Chase Smith School	156	162	207	204	191	213	209	201	198
Canaan Elementary School	201	201	194	224	233	218	211	235	238
North Elementary School	153	132	146	157	159	142	169	198	184
Bloomfield Elementary School	263	281	263	269	284	311	309	300	320
Mill Stream Elementary School	311	302	333	327	312	348	355	347	362
Charter Schools Students	207	203	205	177	166	154	134	102	86
Totals	2419	2429	2549	2597	2640	2659	2685	2714	2730

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

School	2021	2020	2019	2018	2017	2016	2015	2014	2013
Skowhegan Area High School	705	715	743	754	809	809	803	800	809
Skowhegan Area Middle School	423	433	458	485	486	464	495	531	533
Margaret Chase Smith School	156	162	207	204	191	213	209	201	198
Canaan Elementary School	201	201	194	224	233	218	211	235	238
North Elementary School	153	132	146	157	159	142	169	198	184
Bloomfield Elementary School	263	281	263	269	284	311	309	300	320
Mill Stream Elementary School	311	302	333	327	312	348	355	347	362
Charter Schools Students	207	203	205	177	166	154	134	102	86
Totals	2419	2429	2549	2597	2640	2659	2685	2714	2730

Since October 1st of 2021, the district has gained 54 students as of 3/24/22.

LOCAL ASSESSMENTS

	2021-2022 Assessment	2022-2023 Projected Assessment	Difference	% Change	2021-2022 Assessment W/Adult Ed	2022-2023 Assessment W/Adult Ed	Total Difference	% Change W/Adult Ed
Canaan	\$ 1,075,275.00	\$ 1,083,005.00	\$ 7,730.00	0.72%	\$ 1,084,007.00	\$ 1,092,230.00	\$ 8,223.00	0.76%
Comville	\$ 882,016.00	\$ 876,090.00	\$ (5,926.00)	-0.67%	\$ 889,179.00	\$ 883,552.50	\$ (5,626.50)	-0.64%
Mercer	\$ 568,152.00	\$ 564,983.00	\$ (3,169.00)	-0.56%	\$ 572,765.00	\$ 569,795.50	\$ (2,969.50)	-0.52%
Norridgewock	\$ 1,858,482.00	\$ 1,876,916.00	\$ 18,434.00	0.99%	\$ 1,873,574.00	\$ 1,892,903.50	\$ 19,329.50	1.04%
Skowhegan	\$ 9,057,012.00	\$ 9,185,002.00	\$ 127,990.00	1.41%	\$ 9,130,562.00	\$ 9,263,239.50	\$ 132,677.50	1.46%
Smithfield	\$ 1,089,806.00	\$ 1,088,875.00	\$ (931.00)	-0.09%	\$ 1,098,656.00	\$ 1,098,150.00	\$ (506.00)	-0.05%
Totals	\$ 14,530,743.00	\$ 14,674,871.00	\$ 144,128.00	0.99%	\$ 14,648,743.00	\$ 14,799,871.00	\$ 151,128.00	1.04%

Resident Per Pupil Operating Cost K-12

State Average Per Pupil Cost for 2019-2020 \$15,935

RSU 54/MSAD 54 Per Pupil Cost for 2019-20 \$14,410

MSAD 54's per-pupil cost for education is \$1,525.00 less than the state average. If the district were to expend the state average cost for education the district budget would increase by 3.5 Million Dollars.