

RSU 54/MSAD 54
2025-26
Status Quo Budget

Draft 4-15-25

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

60%

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

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

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

72%

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

85.7%

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

34%

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

3.44%

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

5.18%

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

16.8%

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

FY26 Budget Draft 4

- This year's budget represents a **5.22%** increase (2.115% increase after removing CTE/Bond).
- 60%** of the overall budget increase is 100% state funded (CTE/Bond)
- 85.7%** of the budget is employee costs (when backing out the state funded school projects)
- 5.66%** of the budget is school and district administration (the state average is 8.62%)
- 7yr Local only increase: **2.171%** avg.

The Power of a Strong Revenue Plan

- This Board has actively raised revenues over the past 7 years to offset the impact to local property taxpayers.
- This plan includes **\$2,435,000** in fund balance.
- The plan includes an additional **\$485,750** dollars in additional revenue from several areas.
- The Avg. FY26 local impact is **2.346%**

4-15-25 DRAFT Revenue A

LOCAL SHARE REVENUES

Funds Needed to Support the 2025-26 Budget

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

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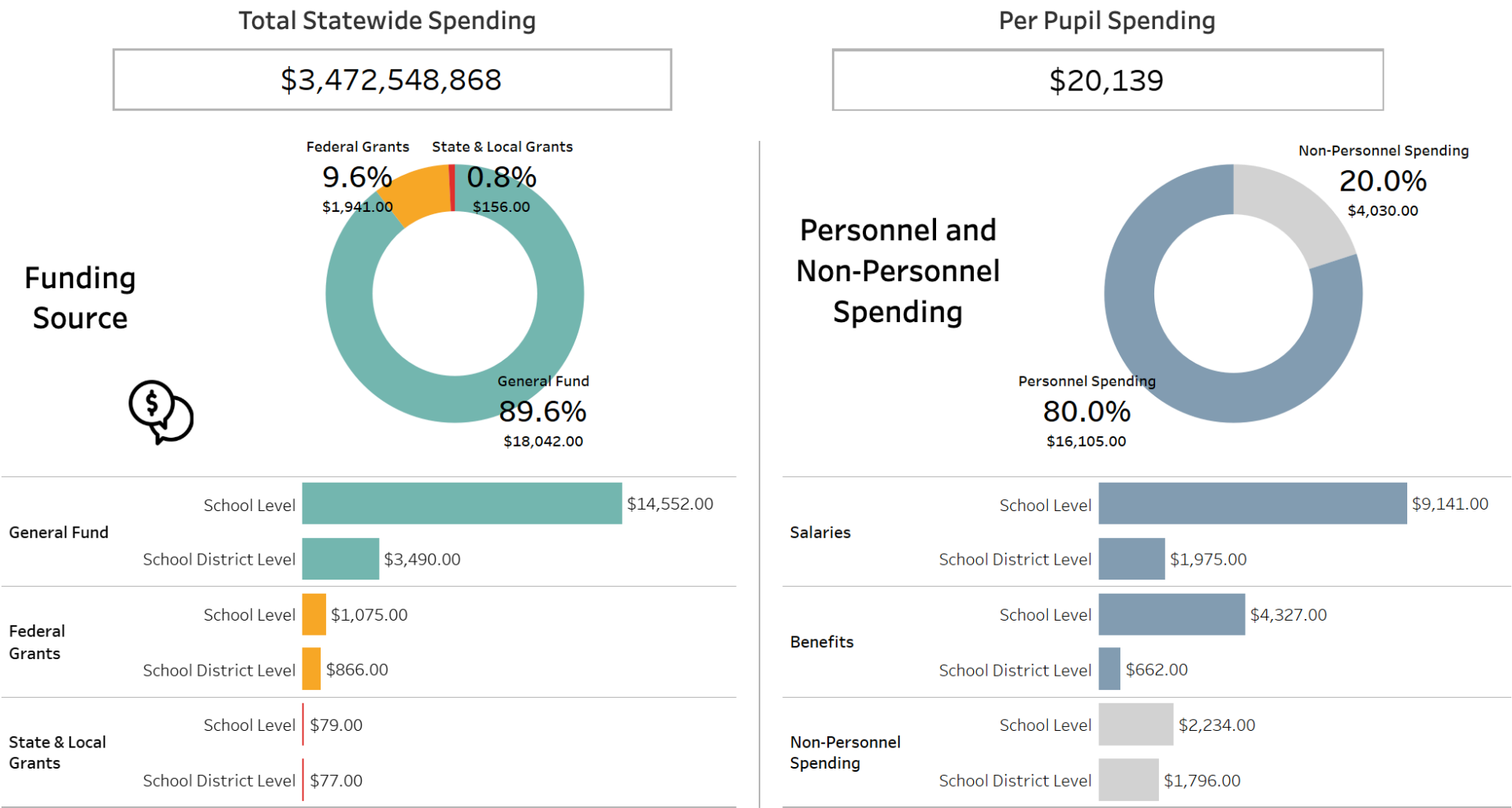
TOTAL BUDGET	\$51,440,429.00
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TOTAL STATE DOLLARS FROM ALL SOURCES	\$31,229,863.71	
TOTAL LOCAL DOLLARS RAISED BY TAXES	\$16,482,307.29	
TOTAL NON TAX DOLLARS	\$3,728,258.00	FY25 % inc.
TOTAL BUDGET	\$51,440,429.00	5.225%

	LOCAL ALLOCATIONS			
	2024-25	2025-26	INCREASE/DECREASE	
CANAAN	\$1,244,872.402	\$1,307,046.968	\$ 62,174.57	4.99%
CORNVILLE	\$906,679.382	\$921,360.978	\$ 14,681.60	1.62%
MERCER	\$640,956.295	\$672,478.137	\$ 31,521.84	4.92%
NORRIDGEWOCK	\$2,082,302.737	\$2,174,016.332	\$ 91,713.59	4.40%
SKOWHEGAN	\$9,967,031.430	\$10,050,910.981	\$ 83,879.56	0.84%
SMITHFIELD	\$1,262,587.274	\$1,356,493.890	\$ 93,906.62	7.44%
TOTAL	\$16,104,429.52	\$16,482,307.29	\$ 377,877.77	2.346%

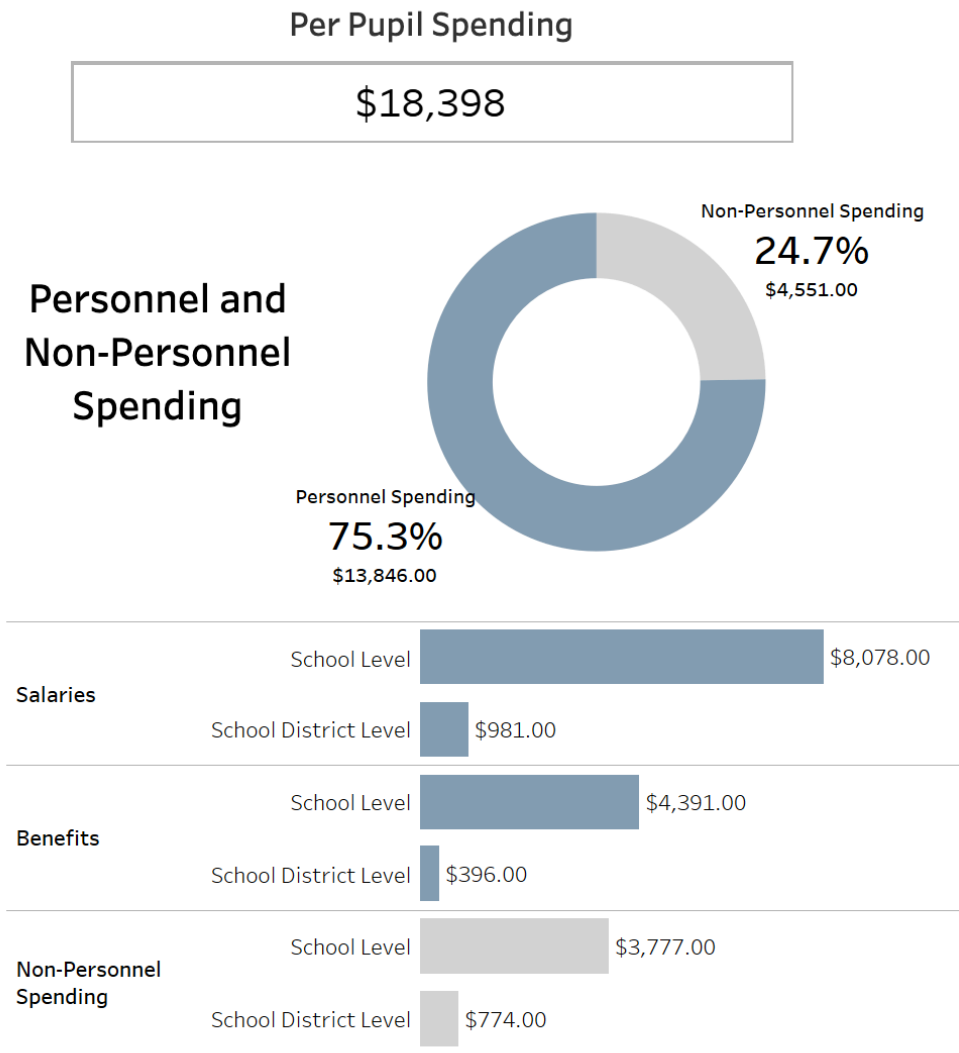
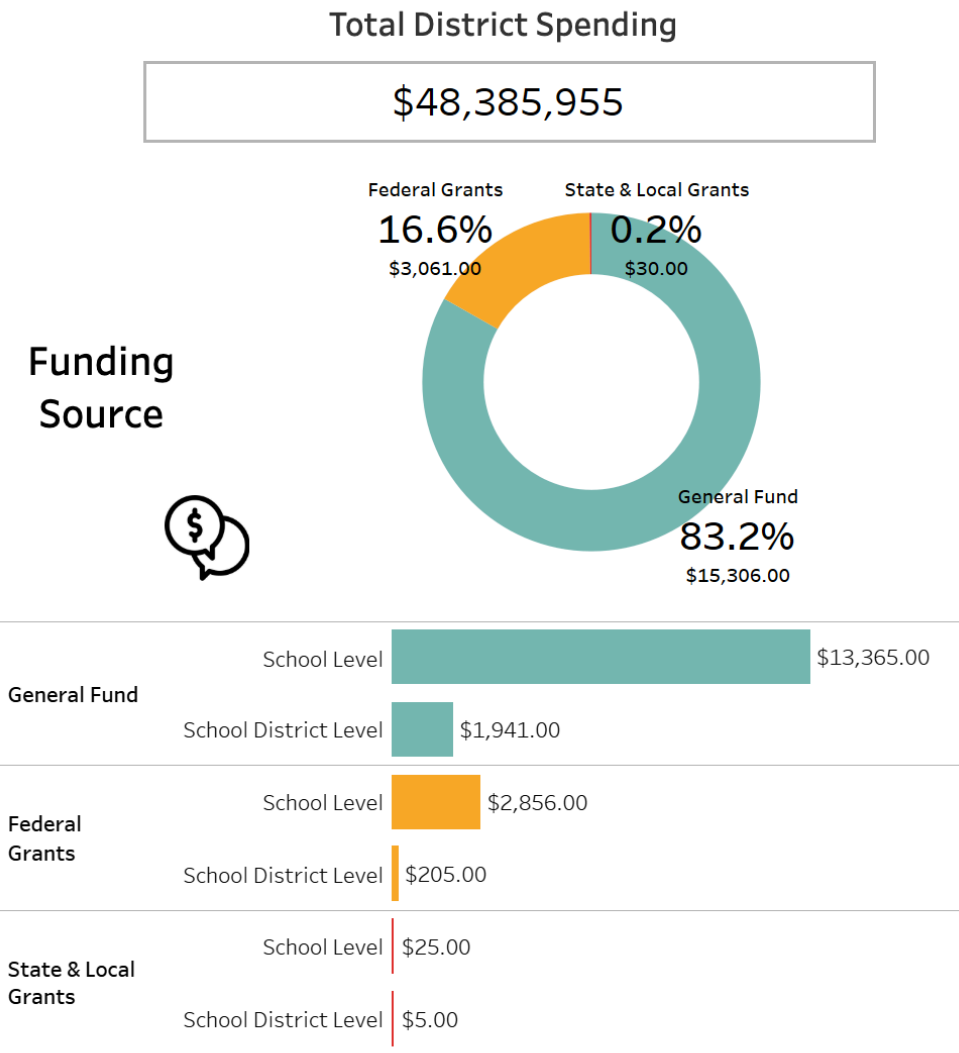
Per Pupil Spending

Actual school spending reveals how much is being spent on a student at each school. Schools have higher spending for different reasons. Reasons can include more experienced teachers, smaller class sizes, or other additional resources for their students. The spending can help to inform questions about school financial equity.



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Source: Maine Department of Education. Note: Per Pupil Spending is based on October student counts. Student Enrollment is based on May student counts.

MSAD 54 7 - Year Board Budget Overview

FY20 Budget	
Overall % Budget Inc:	2.990%
Local % Budget Inc:	0.223%

FY21 Budget	
Overall % Inc:	-0.277%
Local % Inc:	-1.279%

FY22 Budget	
Overall % Inc:	1.975%
Local % Inc:	3.361%

FY23 Budget	
Overall % Inc:	2.598%
Local % Inc:	0.990%

FY24 Budget		<u>w/out Building Proj/CTE</u>
Overall % Inc:	7.536%	2.731%
Local % Inc:	5.571%	5.571%

FY25 Budget		<u>w/out Building Proj/CTE</u>
Overall % Inc:	16.840%	5.698%
Local % Inc:	3.983%	3.983%

FY26 Budget		<u>w/out Building Proj/CTE</u>
Overall % Inc:	5.225%	2.115%
Local % Inc:	2.346%	2.346%

Seven Year Budget Average		<u>w/out Building Proj/CTE</u>
Overall % Increase:	5.270%	2.547%
7 yr (Draft) Local % Increase:	2.171%	2.171%

Note: *Building Project and CTE are 100% state funded, and removed to the right for example purposes only to show those increases do not impact local property taxes in either the FY24, FY25 or FY26 budgets.*

FY26 Note: The FY26 Budget includes \$1,520,452 in State Funds dedicated to the New School (\$867,937) and CTE (\$652,515) which are each 100% state funded and have no local impact. The budget is up **2.346%** otherwise.



Impact of the New School

Budget Savings: \$470,572

- The Bus Garage move is predicted to save taxpayers roughly \$1,500,000 as a result of cost savings from moving away from the North Elementary (NEL) site. NEL is being considered for a community partnership for child-care.
- Staffing Savings from consolidation in new building: \$371,789
- Administrative Savings from moving to the new school: \$98,783

MSAD 54's Budget Reductions

- District staff developed comprehensive reductions including flat funding of supplies and programming, the reduction of 15 positions, and budgetary restructuring to capture cost savings.
- The Board, at their meeting of 4/17, voted to support several long-term cost savings measures including: the reduction of employee benefits (PLD), an efficiency lighting project, moving to a private insurance plan for Maine's new PFML requirement, and the assumption of additional administrative duties. All told these measures anticipate cost savings of roughly **\$125,000 annually**.
- The Board's approved budget **\$51,440,429**, represents a **2.115% budget increase** (less increases from 100% state funded CTE & New School Bond - \$1,520,452).
- The **local only impact was reduced to 2.346%** when the Board chose to support a revenue plan that included \$2,435,000 in fund balance and \$485,750 in additional revenues to drive down the local property tax impact. The district's historical **7-year average impact is 2.171%**, which is 43% less than the national inflation rate (3.786%) over that same time period.

Budget Reality vs. Budget Perception

- MSAD 54 has been a responsible steward of taxpayer money while holding true to our mission of providing a high-quality education for our students.
- MSAD 54's historical local-impact over time has been responsive to the taxpayers: **2.171%**
- The US **inflation rate over that period was 3.786%***, significantly higher than the MSAD 54 annual increases of 2.171%.
- MSAD 54's historical local increase to taxpayers (2.171%) falls well below the state average for schools and town budgets over the same time period.
- MSAD 54 has right-sized itself annually, cutting staffing and costs in a responsible way that still supports quality programming while also supporting our kids.
- MSAD 54 has increased revenues to offset local increases over time.
- The majority of MSAD 54's overall increases over time have been from increased state dollars to support CTE & the MCSCS Building.

* 6 year average of annual US Inflation (2019 – 2024)

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Impact Over Time

- MSAD 54 has a 5.270% overall budget increase over time, which is reduced to 2.115% when removing the state funding for the New School Project and CTE (both of which are 100% state funded in the budget).
- The 7-year local impact sits at 2.171%, significantly below inflation.

RSU 54/MSAD 54

2025-26

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

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

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

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