

**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	<u>\$(-211,557)</u>
Smithfield	<u>\$ 49,258</u>
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.

**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 2018-2019 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	Proposed Budget	Dollars Inc./Dec.	Percent Inc./Dec.	
	Percentage of Budget	2018-19	2019-20			
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%
<i>Salary</i>		5,727,833	5,955,301	227,468	3.97%
<i>Health Insurance</i>		1,709,613	1,705,669	-3,944	-0.23%
<i>Benefits, Retirement-PLD, Payroll Costs</i>		143,195	151,184	7,989	5.58%
<i>Local Share MSRS</i>		222,829	242,977	20,148	9.04%
<i>Equipment, Supplies, Materials, Books</i>		263,578	265,100	1,522	0.58%
<i>Contracted/Purchased Services</i>		456,459	497,366	40,907	8.96%
<i>Other, Dues/Fees, Travel</i>		4,580	4,675	95	2.07%
<i>Tuition</i>		66,805	66,805	0	0.00%
<i>Debt Service, Copier Lease</i>		0	0	0	0%
<i>Transportation/Field Trips</i>		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

	<u>To-Date</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Inc-Dec.</u>	<u>Percent</u>
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%
<i>Salary</i>		2,610,694	2,667,244	56,550	2.17%
<i>Health Insurance</i>		705,682	676,702	-28,980	-4.11%
<i>Benefits, Retirement-PLD, Payroll Costs</i>		58,543	61,115	2,572	4.39%
<i>Local Share MSRS</i>		103,653	110,964	7,311	7.05%
<i>Equipment, Supplies, Materials, Books</i>		109,266	107,208	-2,058	-1.88%
<i>Contracted/Purchased Services</i>		36,528	37,252	724	1.98%
<i>Other, Dues/Fees, Travel</i>		18,951	15,167	-3,784	-19.97%
<i>Tuition</i>		24,851	24,851	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	0	3,668,168	3,700,503	32,335	0.88%

OTHER INSTRUCTION TOTALS

	<u>To-Date</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Inc-Dec.</u>	<u>Percent</u>
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%
<i>Salary</i>		326,853	350,361	23,508	7.19%
<i>Health Insurance</i>		66,271	72,210	5,939	8.96%
<i>Benefits, Retirement-PLD, Payroll Costs</i>		10,961	12,013	1,052	9.60%
<i>Local Share MSRS</i>		10,638	11,575	937	8.81%
<i>Equipment, Supplies, Materials, Books</i>		23,264	26,200	2,936	12.62%
<i>Contracted/Purchased Services</i>		222	222	0	0.00%
<i>Other, Dues/Fees, Travel</i>		5,745	6,878	1,133	19.72%
<i>Tuition</i>		3,187	3,187	0	0.00%
<i>Debt Service, Copier Lease</i>		0	0	0	0%
<i>Extra/Co-Curricular, Field Trips Transportation</i>		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 2018-19	Budget 2019-20	Inc.-Dec.	Inc.-Dec.	
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

CAREER & TECHNICAL EDUCATION TOTALS

	To-Date	Current Budget 2018-19	Proposed Budget 2019-20	Dollars Inc.-Dec.	Percent Inc.-Dec.
Guidance Services	0	87,766	89,554	1,788	2.04%
Administration	0	179,948	184,523	4,575	2.54%
Custodial	0	192,973	201,863	8,890	4.61%
Instruction Costs	0	1,081,025	1,162,437	81,412	7.53%
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Budget Report Totals	0	1,541,712	1,638,377	96,665	6.27%
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<i>Salary</i>	0	886,632	962,816	76,184	8.59%
<i>Health Insurance</i>	0	238,572	230,140	-8,432	-3.53%
<i>Benefits, Retirement-PLD, Payroll Costs</i>	0	45,066	47,754	2,688	5.96%
<i>Local Share-MSRS</i>	0	29,768	34,231	4,463	14.99%
<i>Equipment, Supplies, Materials, Books</i>	0	132,041	147,098	15,057	11.40%
<i>Contracted/Purchased Services</i>	0	124,909	126,820	1,911	1.53%
<i>Other, Dues/Fees, Travel</i>	0	32,136	31,732	-404	-1.26%
<i>Tuition</i>	0	21,805	17,446	-4,359	-19.99%
<i>Debt Service</i>	0	21,104	26,601	5,497	26.05%
<i>Extra/Co-Curricular, Field Trips Transportation</i>	0	9,679	13,739	4,060	41.95%
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Budget Report Totals	0	1,541,712	1,638,377	96,665	6.27%

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

		Current Budget	Proposed Budget	Dollars Inc.-Dec.	Percent Inc.-Dec.	
	To-Date	2018-19	2019-20			
Co-Curricular Elementary	0	22,746	23,261	515	2.26%	
Co-Curricular Secondary	0	73,187	82,921	9,734	13.30%	
Co-Curricular CTE	0	1,382	3,660	2,278	164.83%	
Extra-Curricular Elementary	0	83,774	85,673	1,899	2.27%	
Extra-Curricular Secondary	0	542,355	558,001	15,646	2.88%	
Summer School Secondary	0	7,436	7,966	530	7.13%	
Budget Report Totals		0	730,880	761,482	30,602	4.19%
<i>Salary</i>	0	343,896	347,946	4,050	1.18%	
<i>Health Insurance</i>	0	17,179	17,179	0	0.00%	
<i>Benefits, Retirement-PLD, Payroll Costs</i>	0	13,548	14,657	1,109	8.19%	
<i>Local Share MSRS</i>		10,294	9,903	-391	-3.80%	
<i>Equipment, Supplies, Materials, Books</i>	0	84,400	85,500	1,100	1.30%	
<i>Contracted/Purchased Services</i>	0	116,953	118,253	1,300	1.11%	
<i>Other, Dues/Fees, Travel</i>	0	33,891	34,691	800	2.36%	
<i>Tuition</i>	0	0	0	0	0%	
<i>Debt Service, Copier Lease</i>	0	0	0	0	0%	
<i>Extra/Co-Curricular, Field Trips Transportation</i>	0	110,719	133,353	22,634	20.44%	
Budget Report Totals		0	730,880	761,482	30,602	4.19%

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 2018-19	Budget 2019-20	Inc.-Dec.	Inc.-Dec.	
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

Description	To-Date	Current	Proposed	Dollars	Percent	
		Budget 2018-19	Budget 2019-20	Inc.-Dec.	Inc.-Dec.	
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%
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<i>Salary</i>	0	393,902	407,938	14,036	3.56%	
<i>Health Insurance</i>	0	102,061	102,952	891	0.87%	
<i>Benefits, Retirement-PLD, Payroll Costs</i>	0	46,881	49,235	2,354	5.02%	
<i>Local Share MSRS</i>	0	925	996	71	7.68%	
<i>Equipment, Supplies, Materials, Books</i>	0	43,580	43,580	0	0.00%	
<i>Contracted/Purchased Services</i>	0	96,119	96,119	0	0.00%	
<i>Other, Dues/Fees, Travel</i>	0	13,160	13,160	0	0.00%	
<i>Tuition</i>	0	1,470	1,470	0	0.00%	
<i>Debt Service, Copier Lease</i>	0	0	0	0	0%	
<i>Extra/Co-Curricular, Field Trips Transport</i>	0	0	0	0	0%	
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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.

Warrant Article 7

School Administration

Description	To-Date	Current	Proposed	Dollars	Percent	
		Budget 2018-19	Budget 2019-20	Inc.-Dec.	Inc.-Dec.	
Skowhegan Area Middle School	0	373,505	382,405	8,900	2.38%	
Mill Stream Elementary School	0	187,036	191,080	4,044	2.16%	
Bloomfield Elementary School	0	178,606	182,528	3,922	2.20%	
North Elementary School	0	103,445	107,214	3,769	3.64%	
Canaan Elementary School	0	164,352	167,772	3,420	2.08%	
Margaret Chase Smith School	0	105,512	109,166	3,654	3.46%	
Skowhegan Area High School	0	490,076	507,826	17,750	3.62%	
Marti Stevens Learning Center	0	44,169	44,887	718	1.63%	
Budget Report Totals		0	1,646,701	1,692,878	46,177	2.80%
<i>Salary</i>	0	1,147,940	1,180,782	32,842	2.86%	
<i>Health Insurance</i>	0	294,208	297,600	3,392	1.15%	
<i>Benefits, Retirement-PLD, Payroll Costs</i>	0	80,262	83,868	3,606	4.49%	
<i>Local Share MSRS</i>	0	33,236	35,979	2,743	8.25%	
<i>Equipment, Supplies, Materials, Books</i>	0	58,982	59,432	450	0.76%	
<i>Contracted/Purchased Services</i>	0	13,749	16,149	2,400	17.46%	
<i>Other, Dues/Fees, Travel</i>	0	14,334	15,078	744	5.19%	
<i>Tuition</i>	0	3,990	3,990	0	0.00%	
<i>Debt Service, Copier Lease</i>	0	0	0	0	0%	
<i>Extra/Co-Curricular, Field Trips Transportation</i>	0	0	0	0	0%	
Budget Report Totals		1,646,701	1,692,878	46,177	2.80%	

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 PLD - 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%
	<i>Salary</i>	0	653,304	673,799	20,495	3.14%
	<i>Health Insurance</i>	0	292,627	295,885	3,258	1.11%
	<i>Benefits, Retirement-PLD, Payroll Costs</i>	0	122,745	128,026	5,281	4.30%
	<i>Local Share MSRS</i>	0	0	0	0	0%
	<i>Equipment, Supplies, Materials, Books</i>	0	207,550	207,550	0	0.00%
	<i>Contracted/Purchased Services</i>	0	156,376	156,230	-146	-0.09%
	<i>Other, Dues/Fees, Travel</i>	0	4,510	5,710	1,200	26.61%
	<i>Tuition</i>	0	700	700	0	0.00%
	<i>Debt Service, Copier Lease</i>	0	174,255	174,255	0	0.00%
	<i>Contracted Services, Busing</i>	0	323,752	318,280	-5,472	-1.69%
	<i>Fuel for Fleet</i>	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 2018-19	Budget 2019-20	Inc.-Dec.	Inc.-Dec.	
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

MAJOR CAPITAL DEBT SERVICE		To-Date	2018-19	Proposed 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							
1000-0000-5110-58324-900-10	SHORT TERM LOAN INTEREST		0	0	0	0%	
TOTAL APPROVED LEASES			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

	To-Date	Current Budget 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%
Comville	\$ 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.