

**APPROVED 6/8/21**

**RSU 54/MSAD 54**

**BUDGET**

**PROPOSAL**

**FOR**

**2021-2022**

\*\*\*\*\*

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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	2021
Harold Bigelow	Skowhegan	2021
Sarah Bunker	Mercer	2024
Maryellen Charles	Mercer	2022
Jeannie Conley	Skowhegan	2023
Annmarie Dubois	Skowhegan	2023
Derek Ellis	Skowhegan	2023
Haley Fleming	Norridgewock	2024
Jean Franklin	Canaan	2023
Goff French	Smithfield	2023
Theresa Howard	Cornville	2024
Christy Johnson	Smithfield	2024
Michael Lambke	Skowhegan	2022
Desiree Libby	Norridgewock	2023
Peggy Lovejoy	Skowhegan	2023
Brandy Morgan	Norridgewock	2023
Jennifer Poirier	Skowhegan	2022
Lynda Quinn	Skowhegan	2021
Dixie Ring	Canaan	2022
Amy Rouse	Skowhegan	2021
Gary Sinclair	Cornville	2023
Karen Smith	Skowhegan	2022
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 \$37,390,496 for 2021-2022, an overall increase of \$724,248 or 1.975% more than the budget for 2020-2021.

Since the 2004-2005 year there have been only six increases in the districtwide Local Assessments. This year's Local Assessment is up \$472,532 or 3.361% and yet remains (-\$124,879) less than the 2008-2009 Assessment 13 years ago. Additionally, the districtwide Local Assessment is (-\$629,074) or (-4.15%) lower than it was 16 years ago.

The MSAD 54 Board of Directors is presenting a budget that shows an increase of \$472,532 or 3.361% in overall Local Assessments for the 2021-2022 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 32)**

The Regular Education Article has increased by \$97,103 or 0.76%, largely due to an anticipated increases in salaries as a result of negotiations. It's important to note that over the next two years all school districts around the state are required to meet the \$40,000 minimum teacher salary, which has impacted the budget.

The budget includes an increase of \$115,257 or 1.31% in Special Education Instruction, largely due to increases in contracted services and high cost out of district placements.

The budget includes an increase of \$364,284 or 20.69% in Career and Technical Education. This increase, which is driven by increased state aid for CTE in the amount of \$364,284, is required to fund additional programming for students in the areas of Welding, Commercial Driver's License (CDL), and Career Exploration. Increases in CTE are primarily the result of these new programs and associated

staffing costs. Although fully state funded, this CTE increase is responsible for over 50% of the total district budget increase.

The budget includes an increase to Student and Staff Support of \$85,465, or 3.10%. The majority of this increase is anticipated salary increases, supplies for support staff, guidance, nursing, and increased technology costs (subscriptions, repair/maintenance, etc.).

System Administration is up 0.47%, or \$3,391 due to employee benefit changes and anticipated salary increases.

School Administration is up 2.55% or \$42,938 due to turnover costs resulting associated with new hires, increased health insurance and salaries.

Debt Service has been reduced by (\$64,635), or (-3.36%) as a result of the retirement of debt.

District Health Insurance rates came in at 0% and helped keep the increased local costs down as compared with prior year health insurance increases.

Over the past several years the State has shifted \$601,076 in Maine State Retirement (MSR) costs to the towns, which are now a local expense.

Debt Service on the District's loans has decreased (\$64,635), 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 2021-2022, the district-wide Local Appropriations, without Adult Education, for K-12 Education will be \$472,532 or 3.3613% more than last year. The effect on each town, adjusted for changes in individual town property values, are as follows:

Canaan	\$ 43,402
Cornville	\$ 58,205
Mercer	\$ 12,853
Norridgewock	\$ 85,742
Skowhegan	\$238,296
Smithfield	<u>\$ 34,034</u>
	\$472,532

**The Board of Directors of RSU 54/MSAD 54 urges all voters to attend the District Budget Meeting on Tuesday, May 25, 2021, at 7:00 p.m. at the Skowhegan Area High School Gymnasium and to vote in the School Budget Validation Referendum on Tuesday, June 8, 2021 in each municipality.**

**Absentee Ballots will be available in each Town Office starting on Tuesday, May 26, 2021.**

There will be a “yes” or “no” vote (Question 1), at the June 8th 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, 2021, and in the Referendum on June 8, 2021. 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 **\$37,390,496**, of which **\$14,530,743** 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: \$21,205,253 Local Share: \$14,530,743**

**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. **\$21,659**

**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: \$1,592,781**

**Article 15** requests authorization to expend the total approved school budget for the fiscal year beginning July 1, 2021, to June 30, 2022. **\$37,390,496**

**Article 16** requests funds for Adult Education. **Total: \$333,258 Local: \$118,000**  
The local appropriation for adult education has not increased in 9 years.

**Article 17** requests authorization to expend gifts or grants and other receipts that the Board might receive during the year. Although these amounts are unknown, funds are anticipated for the Title I Program and from Special Educational Local Entitlement.

**Article 18** requests authorization to transfer amounts exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers for the 2021-2022 fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget.

**Information only – Not a Budget Item**

**The budget does not include the estimated amount of \$1,928,536 in employer share of teacher retirement cost that is paid directly from the State.**



SAMPLE

SAMPLE

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

TO: Chester W. Sincyr, a resident of Maine School Administrative District No. 54 (the "District") composed of the Towns of Canaan, Cornville, Mercer, Norridgewock, Skowhegan, and Smithfield, State of Maine.

In the name of the State of Maine, you are hereby required to notify the voters of each of the municipalities within the District, namely, the Towns of Canaan, Cornville, Mercer, Norridgewock, Skowhegan, and Smithfield, that a District Budget Meeting will be held at Skowhegan Area High School, 61 Academy Circle, Skowhegan, Maine at 7:00 p.m. on May 25, 2021 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 \$12,818,842**

**ARTICLE 2:** To see what sum the District will be authorized to expend for Special Education.

**School Board Recommends \$8,886,833**

**ARTICLE 3:** To see what sum the District will be authorized to expend for Career and Technical Education.

**School Board Recommends \$2,124,629**

**ARTICLE 4:** To see what sum the District will be authorized to expend for Other Instruction.

**School Board Recommends \$788,720**

**ARTICLE 5:** To see what sum the District will be authorized to expend for Student and Staff Support.

**School Board Recommends \$2,839,411**

**ARTICLE 6:** To see what sum the District will be authorized to expend for System Administration.

**School Board Recommends \$732,634**

**ARTICLE 7:** To see what sum the District will be authorized to expend for School Administration.

**School Board Recommends \$1,726,799**

**ARTICLE 8:** To see what sum the District will be authorized to expend for Transportation and Buses.  
**School Board Recommends \$2,091,141**

**ARTICLE 9:** To see what sum the District will be authorized to expend for Facilities Maintenance.  
**School Board Recommends \$3,420,528**

**ARTICLE 10:** To see what sum the District will be authorized to expend for Debt Service and Other Commitments.  
**School Board Recommends \$1,860,959**

**ARTICLE 11:** To see what sum the District will be authorized to expend for All Other Expenditures.  
**School Board Recommends \$100,000**

**ARTICLES 12 THROUGH 14**  
**RAISE FUNDS FOR THE PROPOSED SCHOOL BUDGET**

**ARTICLE 12:** To see what sum the District will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and to see what sum the District will raise and assess as each municipality's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.  
**Recommended amounts set forth below:**

<b>Total Appropriated (by municipality):</b>		<b>Total Raised (and District assessments by municipality):</b>	
Town of Canaan	\$ 4,854,337.12	Town of Canaan	\$ 957,611.67
Town of Cornville	\$ 2,162,444.53	Town of Cornville	\$ 785,391.67
Town of Mercer	\$ 1,074,843.37	Town of Mercer	\$ 505,336.67
Town of Norridgewock	\$ 6,012,106.10	Town of Norridgewock	\$ 1,654,260.00
Town of Skowhegan	\$ 16,524,520.81	Town of Skowhegan	\$ 8,063,661.67
Town of Smithfield	\$ 1,266,210.15	Town of Smithfield	\$ 971,700.00
Total Appropriated (sum of above)	\$ 31,894,462.08	Total Raised (sum of above)	\$ 12,937,961.68

*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 \$21,659**

*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 \$1,592,781**), which exceeds the State's Essential Programs and Services allocation model by (**Recommend \$1,592,781**) as required to fund the budget recommended by the School Board.

The School Board Recommends \$1,592,781, which exceeds the State's Essential Programs and Services allocation model by \$1,592,781. 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, 2021 and ending June 30, 2022 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 \$37,390,496**

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

**ARTICLE 16:** To see if the District will appropriate \$333,258 for adult education and raise \$118,000 as the local share, with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program.

**ARTICLE 17 AUTHORIZES EXPENDITURES OF  
GRANTS AND OTHER RECEIPTS**

**ARTICLE 17:** In addition to amounts approved in the preceding articles, shall the School Board be authorized to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for school and other program purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

**ARTICLE 18 AUTHORIZES TRANSFERS AMONG COST CENTERS**

**ARTICLE 18:** Shall the School Board be authorized to transfer amounts exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers for the 2021-2022 fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget?

**FINAL LOCAL SHARE REVENUES**  
**Funds Needed to Support the 2021-2022 Budget**  
**FINAL**

LOCAL ASSIGNED FUND BALANCE		\$	660,000.00	
LOCAL UNASSIGNED FUND BALANCE		\$	695,000.00	
Sales		\$	-	
Bloomfield Trustees		\$	1,000.00	
Mary Brainard		\$	2,500.00	
Medicaid		\$	88,000.00	
Athletic Receipts		\$	18,000.00	
Interest Income		\$	23,000.00	
Tuition		\$	145,000.00	
Dividends, Refunds		\$	22,000.00	
<b>TOTAL NON TAX RECEIPTS</b>		<b>\$</b>	<b>1,654,500.00</b>	
<b>EPS STATE CONTRIBUTION</b>	<b>\$</b>	<b>21,205,253.00</b>	<b>\$</b>	<b>21,205,253.00</b>
<b>SUBTOTAL EPS STATE CONTRIBUTION</b>	<b>\$</b>	<b>21,205,253.00</b>	<b>\$</b>	<b>21,205,253.00</b>
<b>EPS LOCAL CONTRIBUTION</b>	<b>\$</b>	<b>12,937,962.00</b>	<b>\$</b>	<b>12,937,962.00</b>
<b>TOTAL STATE AND LOCAL ALLOCATION</b>	<b>\$</b>	<b>34,143,215.00</b>		
<b>ADDITIONAL LOCAL FUNDS</b>			<b>\$</b>	<b>1,592,781.00</b>
<b>TOTAL BUDGET</b>			<b>\$</b>	<b>37,390,496.00</b>
<b>TOTAL STATE DOLLARS FROM ALL SOURCES</b>			<b>\$</b>	<b>21,205,253.00</b>
<b>TOTAL LOCAL DOLLARS RAISED BY TAXES</b>			<b>\$</b>	<b>14,530,743.00</b>
<b>TOTAL NON TAX DOLLARS</b>			<b>\$</b>	<b>1,654,500.00</b>
	<b>TOTAL BUDGET</b>		<b>\$</b>	<b>37,390,496.00</b>
<b>LOCAL ALLOCATIONS</b>				
	<b>2020-2021</b>	<b>2021-2022</b>	<b>INCREASE/DECREASE</b>	
CANAAN	\$ 1,031,873.00	\$ 1,075,275.00	\$ 43,402.00	4.2061%
CORNVILLE	\$ 823,811.00	\$ 882,016.00	\$ 58,205.00	7.07%
MERCER	\$ 555,299.00	\$ 568,152.00	\$ 12,853.00	2.31%
NORRIDGEWOCK	\$ 1,772,740.00	\$ 1,858,482.00	\$ 85,742.00	4.84%
SKOWHEGAN	\$ 8,818,716.00	\$ 9,057,012.00	\$ 238,296.00	2.70%
SMITHFIELD	\$ 1,055,772.00	\$ 1,089,806.00	\$ 34,034.00	3.22%
<b>TOTAL</b>	<b>\$ 14,058,211.00</b>	<b>\$ 14,530,743.00</b>	<b>\$ 472,532.00</b>	<b>3.3613%</b>

# ***RSU 54/MSAD 54 2021-2022 Budget Proposal***

## **2021-2022 RSU 54/MSAD 54 PROPOSED BUDGET**

		Current Budget	Proposed Budget	Dollars Inc./Dec.	Percent Inc./Dec.
	Percentage of Budget	2020-21	2021-22		
Warrant Article 1 - Regular Instruction (page 1)	34.3%	12,721,739	12,818,842	97,103	0.76%
Warrant Article 2 - Special Education (page 26)	23.8%	8,771,576	8,886,833	115,257	1.31%
Warrant Article 3 - Career and Technical Education (page 81)	5.7%	1,760,345	2,124,629	364,284	20.69%
Warrant Article 4 - Other Instruction (page 102)	2.1%	771,750	788,720	16,970	2.20%
Warrant Article 5 - Student and Staff Support (page 109)	7.6%	2,753,946	2,839,411	85,465	3.10%
Warrant Article 6 - System Administration (page 133)	2.0%	729,243	732,634	3,391	0.47%
Warrant Article 7 - School Administration (page 138)	4.6%	1,683,861	1,726,799	42,938	2.55%
Warrant Article 8 - Transportation and Buses (page 147)	5.6%	2,059,153	2,091,141	31,988	1.55%
Warrant Article 9 - Facilities Maintenance (page 149)	9.1%	3,389,041	3,420,528	31,487	0.93%
Warrant Article 10 - Debt Service (page 163)	5.0%	1,925,594	1,860,959	-64,635	-3.36%
Warrant Article 11 - All Other Expenditures (page 164)	0.3%	100,000	100,000	0	0.00%
<b>Budget Report Totals</b>	<b>100%</b>	<b>36,666,248</b>	<b>37,390,496</b>	<b>724,248</b>	<b>1.975%</b>
Salary		20,128,923	20,591,439	462,516	2.30%
Health Insurance		6,204,762	6,107,666	-97,096	-1.56%
Benefits, Retirement-PLD, Payroll Costs		1,153,255	1,057,022	-96,233	-8.34%
Local Share MSRS		626,184	591,422	-34,762	-5.55%
Equipment, Supplies, Materials, Books		1,661,145	1,838,928	177,783	10.70%
Contracted/Purchased Services		2,458,194	2,637,812	179,618	7.31%
Other, Dues/Fees, Travel		205,843	206,551	708	0.34%
Tuition		505,230	686,603	181,373	35.90%
Debt Service, Leases		2,223,071	2,128,812	-94,259	-4.24%
Extra/Co-Curricular, Field Trips Transportation		215,127	217,205	2,078	0.97%
Contracted Services, Busing		323,920	334,320	10,400	3.21%
Energy, Fuel, Telephone		860,594	892,716	32,122	3.73%
School Lunch		0	0	0	0%
Contingency		100,000	100,000	0	0.00%
Adjustments		0	0	0	0%
<b>Budget Report Totals</b>		<b>36,666,248</b>	<b>37,390,496</b>	<b>724,248</b>	<b>1.975%</b>

The expenditures proposed for 2021-22 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 **\$724,248** or **1.975%** from last year. The increase is almost entirely due to state funded increases in CTE (\$364,283), lower expected revenues (\$75,530) and the loss of state aid for education (\$92,037). Some of the increased cost was offset by reductions in contracted services, equipment, debt services and leases.

# Warrant Article 1

TOTAL ELEMENTARY INSTRUCTION					
		2020-21	2021-22	Inc.-Dec.	Percent
SAMS INSTRUCTION TOTAL		2,219,369	2,268,939	49,570	2.23%
MILL STREAM INSTRUCTION TOTALS		1,589,918	1,584,059	-5,859	-0.37%
MILL STREAM K-2 INSTRUCTION TOTALS		327,405	316,277	-11,128	-3.40%
BLOOMFIELD INSTRUCTION TOTALS		1,477,079	1,509,941	32,862	2.22%
NORTH ELEM. INSTRUCTION TOTALS		372,454	359,235	-13,219	-3.55%
NORTH ELEM. K-2 INSTRUCTION TOTALS		466,268	476,669	10,401	2.23%
CANAAN INSTRUCTION TOTALS		1,249,341	1,222,410	-26,931	-2.16%
CANAAN K-2 INSTRUCTION TOTALS		246,460	252,706	6,246	2.53%
M.C.S. SCHOOL INSTRUCTION TOTALS		745,902	761,136	15,234	2.04%
<b>TOTALS</b>		<b>8,694,196</b>	<b>8,751,372</b>	<b>57,176</b>	<b>0.66%</b>
Salary		5,805,684	5,902,573	96,889	1.67%
Health Insurance		1,675,632	1,609,518	-66,114	-3.95%
Benefits, Retirement-PLD, Payroll Costs		136,884	139,016	2,132	1.56%
Local Share MSRS		237,216	222,450	-14,766	-6.22%
Equipment, Supplies, Materials, Books		242,650	249,703	7,053	2.91%
Contracted/Purchased Services		509,971	537,915	27,944	5.48%
Other, Dues/Fees, Travel		4,675	4,675	0	0.00%
Tuition		66,805	70,873	4,068	6.09%
Debt Service, Copier Lease		0	0	0	0%
Transportation/Field Trips		14,679	14,649	-30	-0.20%
<b>Budget Report Totals</b>		<b>8,694,196</b>	<b>8,751,372</b>	<b>57,176</b>	<b>0.66%</b>

<b>TOTAL SECONDARY INSTRUCTION - SAHS</b>					
		<b>2020-2021</b>	<b>2021-22</b>	<b>Inc.-Dec.</b>	<b>Percent</b>
<b>SAHS - ENGLISH TOTALS</b>		<b>604,728</b>	<b>618,455</b>	<b>13,727</b>	<b>2.27%</b>
<b>SAHS - SCIENCE TOTALS</b>		<b>605,231</b>	<b>616,666</b>	<b>11,435</b>	<b>1.89%</b>
<b>SAHS - BUSINESS TOTALS</b>		<b>208,926</b>	<b>226,280</b>	<b>17,354</b>	<b>8.31%</b>
<b>SAHS - SOCIAL STUDIES TOTALS</b>		<b>542,262</b>	<b>558,454</b>	<b>16,192</b>	<b>2.99%</b>
<b>SAHS - FOREIGN LANGUAGE TOTALS</b>		<b>333,691</b>	<b>254,772</b>	<b>-78,919</b>	<b>-23.65%</b>
<b>SAHS - MUSIC TOTALS</b>		<b>112,532</b>	<b>114,659</b>	<b>2,127</b>	<b>1.89%</b>
<b>SAHS - APPLIED &amp; FINE ARTS TOTALS</b>		<b>352,425</b>	<b>345,985</b>	<b>-6,440</b>	<b>-1.83%</b>
<b>SAHS - MATH TOTALS</b>		<b>602,348</b>	<b>603,758</b>	<b>1,410</b>	<b>0.23%</b>
<b>SAHS - PHYS ED &amp; HEALTH TOTALS</b>		<b>220,008</b>	<b>226,686</b>	<b>6,678</b>	<b>3.04%</b>
<b>TOTALS</b>		<b>3,582,151</b>	<b>3,565,715</b>	<b>-16,436</b>	<b>-0.46%</b>
Salary		2,553,677	2,559,109	5,432	0.21%
Health Insurance		694,159	667,447	-26,712	-3.85%
Benefits, Retirement-PLD, Payroll Costs		53,374	53,163	-211	-0.40%
Local Share MSRS		105,167	93,697	-11,470	-10.91%
Equipment, Supplies, Materials, Books		93,099	98,223	5,124	5.50%
Contracted/Purchased Services		42,382	50,843	8,461	19.96%
Other, Dues/Fees, Travel		15,442	17,417	1,975	12.79%
Tuition		24,851	25,816	965	3.88%
Debt Service, Copier Lease		0	0	0	0%
Extra/Co-Curricular, Field Trips Transportation		0	0	0	0%
<b>Budget Report Totals</b>		<b>3,582,151</b>	<b>3,565,715</b>	<b>-16,436</b>	<b>-0.46%</b>

<b>OTHER INSTRUCTION TOTALS</b>					
		<b>2020-2021</b>	<b>2021-22</b>	<b>Inc.-Dec.</b>	<b>Percent</b>
<b>E.S.L. TOTALS</b>		<b>156,707</b>	<b>179,492</b>	<b>22,785</b>	<b>14.54%</b>
<b>ALTERNATIVE EDUCATION TOTALS</b>		<b>288,685</b>	<b>322,263</b>	<b>33,578</b>	<b>11.63%</b>
<b>LITERACY SPECIALIST TOTALS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>TOTALS</b>		<b>445,392</b>	<b>501,755</b>	<b>56,363</b>	<b>12.65%</b>
Salary		315,317	362,580	47,263	14.99%
Health Insurance		70,996	75,126	4,130	5.82%
Benefits, Retirement-PLD, Payroll Costs		9,953	11,904	1,951	19.60%
Local Share MSRS		10,817	11,162	345	3.19%
Equipment, Supplies, Materials, Books		24,942	26,360	1,418	5.69%
Contracted/Purchased Services		222	222	0	0.00%
Other, Dues/Fees, Travel		6,373	7,360	987	15.49%
Tuition		3,187	3,344	157	4.93%
Debt Service, Copier Lease		0	0	0	0%
Extra/Co-Curricular, Field Trips Transportation		3,585	3,697	112	3.12%
<b>Budget Report Totals</b>		<b>445,392</b>	<b>501,755</b>	<b>56,363</b>	<b>12.65%</b>

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 decreased.

**Mill Stream Elementary** - This account provides for two classroom educational technicians in Kindergarten and 17 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 13 classroom teachers and one full-time classroom educational technician.

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

**Skowhegan Area Middle School** - This account provides funds for 28 classroom teachers in Grades 6-8.

**Skowhegan Area High School** – This account provides for 46 classroom teachers.

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

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

**Overall**, the Article is up \$97,103 or .76% from last year.

## Warrant Article 2

### Special Education Totals

	Current	Proposed	Dollars	Percent
	Budget	Budget	Inc.-Dec.	Inc.-Dec.
Description	2020-2021	2021-22		
Education Support Services	544,174	446,125	-98,049	-18.02%
Elementary Regular Classroom	497,468	490,245	-7,223	-1.45%
Elementary Resource Classroom	2,306,147	2,368,772	62,625	2.72%
Elementary Self-Contained Classroom	2,233,603	2,311,141	77,538	3.47%
Secondary Regular Classroom	197,211	202,086	4,875	2.47%
Secondary Resource Classroom	725,568	670,089	-55,479	-7.65%
Secondary Self-Contained Classroom	467,751	569,955	102,204	21.85%
Homebound/Hospital - Elementary	39,995	39,995	0	0.00%
Homebound/Hospital - Secondary	16,995	16,995	0	0.00%
Social Work - Elementary	351,249	342,223	-9,026	-2.57%
Counseling - Elementary	4,000	4,000	0	0.00%
Counseling - Secondary	20,000	20,000	0	0.00%
Health - Elementary	0	0	0	0%
Health - Secondary	0	0	0	0%
Psychological Services - Elementary	238,446	243,500	5,054	2.12%
Psychological Services - Secondary	91,016	93,035	2,019	2.22%
Speech/Language - Elementary	292,028	261,128	-30,900	-10.58%
Speech/Language - Secondary	49,476	54,417	4,941	9.99%
Occupational Therapy - Elementary	126,570	127,850	1,280	1.01%
Occupational Therapy - Secondary	37,834	38,653	819	2.16%
Audiology - Elementary	34,388	34,388	0	0.00%
Audiology - Secondary	70,600	70,600	0	0.00%
Physical Therapy - Elementary	58,601	51,761	-6,840	-11.67%
Physical Therapy - Secondary	36,036	32,477	-3,559	-9.88%
Gifted and Talented Instruction - Elementary	187,052	223,944	36,892	19.72%
Gifted and Talented Instruction - Secondary	72,718	100,804	28,086	38.62%
Special Education Transportation	27,000	27,000	0	0.00%
Special Education Summer School	45,650	45,650	0	0.00%
<b>Budget Report Totals</b>	<b>8,771,576</b>	<b>8,886,833</b>	<b>115,257</b>	<b>1.31%</b>
Salary	5,152,663	5,122,640	-30,023	-0.58%
Health Insurance	2,024,039	1,938,044	-85,995	-4.25%
Benefits, Retirement-PLD, Payroll Costs	416,784	287,130	-129,654	-31.11%
Local Share-MSRS	142,657	131,747	-10,910	-7.65%
Equipment, Supplies, Materials, Books	141,532	147,473	5,941	4.20%
Contracted/Purchased Services	420,083	616,269	196,186	46.70%
Other, Dues/Fees, Travel	51,768	50,027	-1,741	-3.36%
Tuition	375,887	547,340	171,453	45.61%
Debt Service, Copier Lease	0	0	0	0%
Extra/Co-Curricular, Field Trips Transportation	46,163	46,163	0	0.00%
<b>Budget Report Totals</b>	<b>8,771,576</b>	<b>8,886,833</b>	<b>115,257</b>	<b>1.31%</b>

Warrant Article 2 has increased \$115,257 or 1.31%. 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. 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 six special education teachers and seventeen educational technicians.

**Bloomfield Elementary** – This account provides for six special education teachers and twenty-two 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 eight educational technicians.

**Skowhegan Area Middle School** – This account provides for six special education teachers and fourteen educational technicians.

**Skowhegan Area High School** – This account provides funds for ten special education teachers and twelve 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 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 3*

[illegible]

The Somerset Career and Technical Center serves students from Skowhegan and four surrounding school districts. Each account provides for the salary of one instructor. Each account provides for materials, equipment and supplies for the program. Additional costs for CTE are driven by increased state aid to fund new programming for students in the areas of Welding, Commercial Driver's License (CDL), and Career exploration. Increases in CTE are primarily the result of these new programs and associated staffing costs. This has caused a **\$364,284** or **20.69%** increase in the budget.

**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 and support staff positions as a vocational expense. All items in this warrant are subsidized as vocational expenditures. No additional local funds are required for the funding of career and technical center.

## Warrant Article 4

<b>Other Instruction Totals</b>							
				<b>Current</b>	<b>Proposed</b>	<b>Dollars</b>	<b>Percent</b>
				<b>Budget</b>	<b>Budget</b>	<b>Inc./Dec.</b>	<b>Inc./Dec.</b>
				<b>2020-21</b>	<b>2021-22</b>		

Co-Curricular Elementary			23,114	28,614	5,500	23.80%
Co-Curricular Secondary			81,887	82,729	842	1.03%
Co-Curricular CTE			3,687	3,715	28	0.76%
Extra-Curricular Elementary			86,817	92,927	6,110	7.04%
Extra-Curricular Secondary			568,181	572,671	4,490	0.79%
Summer School Secondary			8,064	8,064	0	0.00%
		Budget Report Totals	771,750	788,720	16,970	2.20%
	Salary		354,623	361,714	7,091	2.00%
	Health Insurance		17,750	17,750	0	0.00%
	Benefits, Retirement-PLD, Payroll Costs		14,287	14,196	-91	-0.64%
	Local Share MSRS		10,174	9,739	6	-4.28%
	Equipment, Supplies, Materials, Books		85,500	95,375	9,875	11.55%
	Contracted/Purchased Services		120,153	120,603	450	0.37%
	Other, Dues/Fees, Travel		34,491	34,571	80	0.23%
	Tuition		0	0	0	0%
	Debt Service, Copier Lease		0	0	0	0%
	Extra/Co-Curricular,Field Trips Transportation		134,772	134,772	0	0.00%
		Budget Report Totals	771,750	788,720	16,970	2.20%

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 \$16,970 or 2.20%. 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**

	Current Budget 2020-21	Proposed Budget 2021-22	Dollars Inc.-Dec.	Percent Inc.-Dec.
Description				
Guidance Services - Elementary	123,313	126,554	3,241	2.63%
Guidance Services - Secondary	330,404	336,187	5,783	1.75%
Health Services	380,421	384,950	4,529	1.19%
Instructional Related Technology - Elementary	413,189	434,587	21,398	5.18%
Instructional Related Technology - Secondary	386,890	453,799	66,909	17.29%
Other Student Support Services - Elementary	139,922	142,188	2,266	1.62%
Other Student Support Services - Secondary	122,385	125,585	3,200	2.61%
Improvement of Instruction Elementary	375,633	336,823	-38,810	-10.33%
Improvement of Instruction - Secondary	176,611	180,478	3,867	2.19%
Library Services - Elementary	192,665	197,217	4,552	2.36%
Library Services - Secondary	112,513	121,043	8,530	7.58%
Summer School - Elementary	0	0	0	0%
<b>Budget Report Totals</b>	<b>2,753,946</b>	<b>2,839,411</b>	<b>85,465</b>	<b>3.10%</b>
Salary	1,588,350	1,596,746	8,396	0.53%
Health Insurance	453,425	443,763	-9,662	-2.13%
Benefits, Retirement-PLD, Payroll Costs	64,924	69,533	4,609	7.10%
Local Share MSRS	46,623	45,242	-1,381	-2.96%
Equipment, Supplies, Materials, Books	320,360	409,903	89,543	27.95%
Contracted/Purchased Services	257,306	252,506	-4,800	-1.87%
Other, Dues/Fees, Travel	12,064	10,474	-1,590	-13.18%
Tuition	10,894	11,244	350	3.21%
Debt Service, Copier Lease	0	0	0	0%
Extra/Co-Curricular, Field Trips Transportation	0	0	0	0%
<b>Budget Report Totals</b>	<b>2,753,946</b>	<b>2,839,411</b>	<b>85,465</b>	<b>3.10%</b>

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 5.2 nurses and one part-time educational technician, insurance, equipment and equipment repair and travel. Additional nursing staff are supported for FY22 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 FY22 which are not part of this regular budget.

Overall, this account is up by **\$85,465** or **3.10%** due to increases in the technology lines for equipment, salaries, instructional software and supplies.

**Warrant Article 6**

[illegible]

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 2.0% of the overall Budget.

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

This Article is up by **\$3,391** or **0.47%**.



## Warrant Article 7

[illegible][illegible]

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

Fluctuations in school administration costs in the FY22 budget are largely a result of secretarial staffing changes and anticipated salary increases. This article continues to maintain only one principal who is responsible for both North Elementary and the Margaret Chase Smith Schools. Reductions were made in supplies and contracted services.

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

This Article is up by \$42,938 or 2.55%

## Warrant Article 8

### TRANSPORTATION & BUSES

		Current	Proposed	Dollars	Percent
		Budget	Budget	Inc.-Dec.	Inc.-Dec.
		2020-21	2021-22		
1000-0000-2700-51170-900-68	SALARIES - Transportation Director	57,008	59,003	1,995	3.50%
1000-0000-2700-51180-900-68	SALARY - BUS DRIVERS	276,498	283,627	7,129	2.58%
1000-0000-2700-51183-900-68	SALARY - SECRETARY	42,245	43,722	1,477	3.50%
1000-0000-2700-51184-900-68	SALARY - BUS MECHANICS	93,101	95,430	2,329	2.50%
1000-0000-2700-51232-900-68	BUS DRIVER SUBSTITUTES	61,826	63,384	1,558	2.52%
1000-0000-2700-51380-900-68	OVERTIME - BUS DRIVERS	0	0	0	0%
1000-0000-2700-52170-900-68	HEALTH INS - SUPERVISOR	22,603	22,603	0	0.00%
1000-0000-2700-52180-900-68	HEALTH INS - BUS DRIVERS	142,805	142,805	0	0.00%
1000-0000-2700-52183-900-68	HEALTH INS - SECRETARY	21,726	21,726	0	0.00%
1000-0000-2700-52184-900-68	HEALTH INS - BUS MECHANICS	35,048	27,553	-7,495	-21.38%
1000-0000-2700-52232-900-68	SOC SEC/MEDICARE - BUS DRIVER SUBS	4,730	4,849	119	2.52%
1000-0000-2700-52270-900-68	SOC SEC/MEDICARE - SUPERVISOR	4,361	4,514	153	3.51%
1000-0000-2700-52280-900-68	SOC SEC/MEDICARE - BUS DRIVERS	21,152	21,697	545	2.58%
1000-0000-2700-52283-900-68	SOC SEC/MEDICARE - SECRETARY	3,232	3,345	113	3.50%
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	9,314	9,554	240	2.58%
1000-0000-2700-52383-900-68	MSRS PLD - Transportation Director	5,758	6,077	319	5.54%
1000-0000-2700-52384-900-68	MSRS PLD - MECHANICS	4,241	4,368	127	2.99%
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	768	768	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	3,755	3,850	95	2.53%
1000-0000-2700-52770-900-68	WORKERS COMP - SUPERVISOR	231	239	8	3.46%
1000-0000-2700-52780-900-68	WORKERS COMP - BUS DRIVERS	15,353	15,353	0	0.00%
1000-0000-2700-52783-900-68	WORKERS COMP - SECRETARY	172	172	0	0.00%
1000-0000-2700-52784-900-68	WORKERS COMP - MECHANICS	5,655	5,655	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	21,000	15,600	288.89%
1000-0000-2700-53401-900-68	OTHER PROFESSIONALS SERVICES - MEDICAL EXAMS	10,000	12,000	2,000	20.00%
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	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	323,920	334,320	10,400	3.21%
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%

1000-0000-2700-55320-900-68	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%
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	1,920	1,920	0	0.00%
1000-0000-2700-56260-900-68	DIESEL/GAS FOR FLEET (2.10/gallon)	147,221	165,150	17,929	12.18%
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)	92,408	68,146	-24,262	-26.26%
1000-0000-2700-58320-900-68	BUS LEASE PURCHASE - INTEREST	8,719	3,179	-5,540	-63.54%
1000-0000-2750-51190-900-68	SALARY - BUS DRIVER/SPECIAL ED	68,360	72,130	3,770	5.51%
1000-0000-2750-51190-900-68	SALARY - VAN DRIVERS	114,076	117,328	3,252	2.85%
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	6,392	6,519	127	1.99%
1000-0000-2750-52690-900-68	UNEMPLOYMENT - BUS DRIVER	501	501	0	0.00%
1000-0000-2750-52790-900-68	WORKERS COMP - BUS DRIVER	11,081	11,081	0	0.00%
1000-0000-2700-57360-900-68	LEASE PURCHASE (COPIER)			0	0%
	AFTER SCHOOL PROGRAM			0	0%
	<b>Budget Report Totals</b>	<b>2,059,153</b>	<b>2,091,141</b>	<b>31,988</b>	<b>1.55%</b>
	<i>Salary</i>	713,114	734,624	21,510	3.02%
	<i>Health Insurance</i>	304,747	297,252	-7,495	-2.46%
	<i>Benefits, Retirement-PLD, Payroll Costs</i>	117,166	119,012	1,846	1.58%
	<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>	157,160	174,760	17,600	11.20%
	<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>	101,127	71,325	-29,802	-29.47%
	<i>Contracted Services, Busing</i>	323,920	334,320	10,400	3.21%
	<i>Fuel for Fleet</i>	147,221	165,150	17,929	12.18%
	<b>Budget Report Totals</b>	<b>2,059,153</b>	<b>2,091,141</b>	<b>31,988</b>	<b>1.55%</b>

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

This Article is up by **\$31,988** or **1.55%** due to increased fuel costs, contracted services, and anticipated salary increases. The budget was reduced through the retirement of a bus lease.

The District operates or contracts 38 buses to transport our students.

## Warrant Article 9

<b>Facilities Maintenance</b>					
	Current	Proposed	Dollars	Percent	
	Budget	Budget	Inc.-Dec.	Inc.-Dec.	
Description	2020-21	2021-22			
Superintendents Office	37,896	37,874	-22	-0.06%	
Skowhegan Area Middle School	452,066	467,201	15,135	3.35%	
Mill Stream Elementary School	401,252	403,495	2,243	0.56%	
Bloomfield Elementary School	307,205	311,470	4,265	1.39%	
North Elementary School	175,246	177,990	2,744	1.57%	
Canaan Elementary School	235,244	242,597	7,353	3.13%	
Margaret Chase Smith School	227,375	230,064	2,689	1.18%	
Skowhegan Area High School	897,408	897,829	421	0.05%	
Districtwide	579,440	575,161	-4,279	-0.74%	
Technology Building	0	0	0	0%	
Marti Stevens Learning Center	50,460	51,655	1,195	2.37%	
Special Services Building	25,449	25,192	-257	-1.01%	
<b>Budget Report Totals</b>	<b>3,389,041</b>	<b>3,420,528</b>	<b>31,487</b>	<b>0.93%</b>	
Salary	1,078,605	1,099,826	21,221	1.97%	
Health Insurance	334,694	333,436	-1,258	-0.38%	
Benefits, Retirement, Payroll Costs	169,612	169,280	-332	-0.20%	
Equipment, Supplies, Materials, Books	307,914	307,914	0	0.00%	
Contracted/Purchased Services	613,521	613,521	0	0.00%	
Tuition, Mileage, Licenses, Dues/Fees	12,600	12,600	0	0.00%	
Debt Service, Copier Lease	158,722	156,385	-2,337	-1.47%	
Energy, Fuel, Telephone	713,373	727,566	14,193	1.99%	
<b>Budget Report Totals</b>	<b>3,389,041</b>	<b>3,420,528</b>	<b>31,487</b>	<b>0.93%</b>	

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 **(\$31,487)** or **(.93%)**.

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.

This budget is largely unchanged in part due to reductions in equipment purchases, fewer maintenance projects, a reduction in supplies, purchased services and Debt Service.

# Warrant Article 10

<b>DEBT SERVICE</b>					
		<b>Current</b>	<b>Proposed</b>		
		<b>2020-21</b>	<b>2021-22</b>	<b>Inc-Dec.</b>	<b>Percent</b>
<b>MAJOR CAPITAL DEBT SERVICE</b>					
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	0	-62,088	-100.00%
1000-0000-5100-58314-900-10	HONEYWELL LEASE - PRINCIPAL	167,643	175,019	7,376	4.40%
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	127,577	0	0.00%
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	247,909	0	0.00%
1000-0000-5100-58322-900-10	INTEREST- SAMS CONSTRUCTION	0		0	0%
1000-0000-5100-58323-900-10	HONEYWELL LEASE - INTEREST	15,077	7,701	-7,376	-48.92%
1000-0000-5100-58327-900-10	BIOMASS BOILER -(67036 INT/53994 ADJ CREDIT)	7,041	6,271	-770	-10.94%
1000-0000-5100-58328-900-10	INTEREST MINOR CAPITAL PROJECT 2012.13	13,064	11,287	-1,777	-13.60%
<b>TOTAL MAJOR CAPITAL DEBT SERVICE</b>		<b>1,925,594</b>	<b>1,860,959</b>	<b>-64,635</b>	<b>-3.36%</b>
<b>APPROVED LEASES</b>		<b>2020-21</b>	<b>2021-22</b>	<b>Inc-Dec.</b>	<b>Percent</b>
1000-0000-5110-58324-900-10	SHORT TERM LOAN INTEREST	0	0	0	0%
<b>TOTAL APPROVED LEASES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Budget Report Totals</b>		<b>1,925,594</b>	<b>1,860,959</b>	<b>-64,635</b>	<b>-3.36%</b>
<i>Interest</i>		283,091	273,168	-9,923	-3.51%
<i>Principal</i>		1,642,503	1,587,791	-54,712	-3.33%
<i>Other</i>		0	0	0	0%
<b>Budget Report Totals</b>		<b>1,925,594</b>	<b>1,860,959</b>	<b>-64,635</b>	<b>-3.36%</b>

The **Debt Service Account** includes funds to pay the District's obligations for bonds on the Middle School, Mill Stream Elementary School in Norridgewock, district-wide facilities improvement bonds and lease purchase payments. This account is down **(\$64,635)** or **(-3.36%)**, due to the retirement of debt.

# Warrant Article 11

<b>All Other Expenditures</b>					
		Current	Proposed	Dollars	Percent
		Budget	Budget	Inc.-Dec.	Inc.-Dec.
		2020-2021	2021-2022		
	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%
	<b>Budget Report Totals</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0.00%</b>
	Salary	0	0	0	0%
	Health Insurance	0	0	0	0%
	Health Insurance Adjustment	0	0	0	0%
	Benefits, Retirement -PLD	0	0	0	0%
	Local Share MSRS	0	0	0	0%
	Equipment, Supplies, Materials	0	0	0	0%
	Contracted Services	0	0	0	0%
	Energy, Fuel	0	0	0	0%
	Mileage, Dues/Fees	0	0	0	0%
	Lunch Program Deficit	0	0	0	0%
	Charter Commission	0	0	0	0%
	Contingency	100,000	100,000	0	0.00%
	Adjustment	0	0	0	0%
	<b>Budget Report Totals</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0.00%</b>

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 six 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  
2021-2022 Proposed Budget**

Total Proposed Budget – 2021-2022	<b>\$ 333,258</b>
Total Current Budget – 2020-2021	<b>\$ 356,925</b>
Dollars Increased	<b>\$ -23,667</b>
Total Budget Percent Increased	<b>(-9.0%)</b>
Total Local Assessment	<b>\$ 118,000</b>
<b>Local Assessment Increase/Decrease</b>	<b>\$ 0</b>

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 1<sup>st</sup>**

	2020	2019	2018	2017	2016	2015	2014	2013
<b>Canaan</b>	340	350	366	381	365	374	380	372
<b>Cornville</b>	171	156	184	159	146	141	147	151
<b>Mercer</b>	71	78	74	65	75	79	91	89
<b>Norridgewock</b>	405	434	450	470	486	495	517	504
<b>Skowhegan</b>	1134	1215	1243	1299	1331	1351	1362	1425
<b>Smithfield</b>	85	95	85	87	83	93	90	93
<b>Tuitions/Wards</b>	20	16	18	13	19	21	25	10
<b>Charter Schools Students</b>	203	205	177	166	154	134	102	86
<b>Totals</b>	2429	2549	2597	2640	2659	2688	2714	2730

**RSU 54/MSAD 54**  
**Enrollments by School, October 1<sup>st</sup>**

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

## LOCAL ASSESSMENTS

	2020-2021 Assessment	2021-2022 Projected Assessment	Difference	% Change	2020-2021 Assessment W/Adult Ed	2021-2022 Assessment W/Adult Ed	Total Difference	% Change W/Adult Ed
Canaan	\$ 1,031,873.00	\$ 1,075,275.00	\$ 43,402.00	4.21%	\$ 1,040,534.00	\$ 1,084,007.00	\$ 43,473.00	4.21%
Cornville	\$ 823,811.00	\$ 882,016.00	\$ 58,205.00	7.07%	\$ 830,726.00	\$ 889,179.00	\$ 58,453.00	7.10%
Mercer	\$ 555,299.00	\$ 568,152.00	\$ 12,853.00	2.31%	\$ 559,960.00	\$ 572,765.00	\$ 12,805.00	2.31%
Norridgewock	\$ 1,772,740.00	\$ 1,858,482.00	\$ 85,742.00	4.84%	\$ 1,787,620.00	\$ 1,873,574.00	\$ 85,954.00	4.85%
Skowhagan	\$ 8,818,716.00	\$ 9,057,012.00	\$ 238,296.00	2.70%	\$ 8,892,737.00	\$ 9,130,562.00	\$ 237,825.00	2.70%
Smithfield	\$ 1,055,772.00	\$ 1,089,806.00	\$ 34,034.00	3.22%	\$ 1,064,634.00	\$ 1,098,656.00	\$ 34,022.00	3.22%
<b>Totals</b>	<b>\$ 14,058,211.00</b>	<b>\$ 14,530,743.00</b>	<b>\$ 472,532.00</b>	<b>3.36%</b>	<b>\$ 14,176,211.00</b>	<b>\$ 14,648,743.00</b>	<b>\$ 472,532.00</b>	<b>3.36%</b>

## *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.**