

**RSU 54/MSAD 54
BUDGET
PROPOSAL
FOR
2018-2019**

****BUDGED APPROVED
6/12/18***

**District Budget Meeting
Monday, May 21, 2018
7:00 pm**

Skowhegan Area High School Gymnasium

**Budget Validation Referendum
June 12, 2018**

Polls Open:	Canaan	8:00 am to 8:00 pm
	Cornville	8:00 am to 8:00 pm
	Mercer	8:00 am to 8:00 pm
	Norridgewock	8:00 am to 8:00 pm
	Skowhegan	7:00 am to 8:00 pm
	Smithfield	7:45 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>
Janet Anderson	Smithfield	2021
Mark Bedard	Skowhegan	2020
Harold Bigelow	Skowhegan	2018
Sarah Bunker	Mercer	2021
Maryellen Charles	Mercer	2019
Heidi Chartrand	Norridgewock	2019
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
Desiree Libby	Norridgewock	2020
Peggy Lovejoy	Skowhegan	2020
Brandy Morgan	Norridgewock	2020
Jennifer Poirier	Skowhegan	2019
Lynda Quinn	Skowhegan	2018
Dixie Ring	Canaan	2019
Amy Rouse	Skowhegan	2018
Karen Smith	Skowhegan	2019
Todd Smith	Skowhegan	2018
Darcy Surette	Cornville	2020

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 \$35,697,587 for 2018-2019, an overall increase of \$891,021 or 2.56% more than the budget for 2017-2018.

Since the 2004-2005 year there have been only four increases in the districtwide Local Assessments. This year's Local Assessment is (-\$157,203) less than the 2014-2015 Assessment four years ago. Additionally, the districtwide Local Assessment was (-\$951,216) or (-6.27%) lower than it was 15 years ago.

The MSAD 54 Board of Directors is presenting a budget that shows a decrease of (-\$91,944) or (-0.6429%) in overall Local Assessments for the 2018-2019 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 \$517,276 or 4.24%, largely due to an overall 2.78% increase in salaries and an overall 7.54% increase in Health Insurance costs.

The budget includes an increase of \$169,005 or 2.12% in Special Education Instruction, largely due to salary, insurance and contracted services increases.

School Administration is up 5.66% due to salary and insurance increases.

Health Insurance had an overall 7.540% increase as compared with last year's 9.566% increase.

Over the past several years the State has shifted \$608,372 in Maine State Retirement (MSR) costs to the towns, which are now a local expense.

Debt Service on the District's loans has decreased (-\$219,674), 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 2018-2019, the district-wide Local Appropriations, without Adult Education, for K-12 Education will be (-\$91,944) or (-0.6429%) less than last year. The effect on each town, adjusted for changes in individual town property values, are as follows:

Canaan	\$(- 2,237)
Cornville	\$ 30,933
Mercer	\$ 17,966
Norridgewock	\$ 99,237
Skowhegan	\$(-254,150)
Smithfield	<u>\$ 16,307</u>
	<u>\$(-91,944) (-0.6429%)</u>

The Board of Directors of RSU 54/MSAD 54 urges all voters to attend the District Budget Meeting on Monday, May 21, 2018, at 7:00 p.m. at the Skowhegan Area High School Gymnasium and to vote in the School Budget Validation Referendum on Tuesday, June 12, 2018 in each municipality.

Absentee Ballots will be available in each Town Office starting on Tuesday, May 22, 2018.

There will be a "yes" or "no" vote (Question 1), at the June 12th 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 21, 2018, and in the Referendum on June 12, 2018. 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 **\$35,697,587**, of which **\$14,208,601** 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: \$19,828,486.30 Local Share: \$13,745,139.25**

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. **\$24,284.56**

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: \$439,177.44

Article 15 requests authorization to expend the total approved school budget for the fiscal year beginning July 1, 2018, to June 30, 2019. **\$35,697,587**

Article 16 requests funds for Adult Education. **Total: \$343,154 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.

Information only – Not a Budget Item

The budget does not include the estimated amount of \$1,482,360 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 24, 2017 for the purpose of determining the Budget Meeting Articles for the 2017-2018 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:** Shall the District be authorized to expend **\$12,719,274.00** for Regular Instruction?
- ARTICLE 2:** Shall the District be authorized to expend **\$8,155,620.00** for Special Education?
- ARTICLE 3:** Shall the District be authorized to expend **\$1,541,712.00** for Career and Technical Education?
- ARTICLE 4:** Shall the District be authorized to expend **\$730,880.00** for Other Instruction?
- ARTICLE 5:** Shall the District be authorized to expend **\$2,779,357.00** for Student and Staff Support?
- ARTICLE 6:** Shall the District be authorized to expend **\$698,098.00** for System Administration?
- ARTICLE 7:** Shall the District be authorized to expend **\$1,646,701.00** for School Administration?
- ARTICLE 8:** Shall the District be authorized to expend **\$2,094,769.00** for Transportation and Buses?
- ARTICLE 9:** Shall the District be authorized to expend **\$3,206,938.00** for Facilities Maintenance?
- ARTICLE 10:** Shall the District be authorized to expend **\$2,024,238.00** for Debt Service and Other Commitments?
- ARTICLE 11:** Shall the District be authorized to expend **\$100,000.00** for All Other Expenditures?

ARTICLES 12 THROUGH 14
RAISE FUNDS FOR THE PROPOSED SCHOOL BUDGET

ARTICLE 12: Shall the District will appropriate **\$32,031,913.48** for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and shall the District raise **\$13,745,139.25** 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?

Total Appropriated (by municipality):		Total Raised (and District assessments by municipality):	
Town of Canaan	\$ 4,936,117.86	Town of Canaan	\$ 976,522.50
Town of Cornville	\$ 1,992,385.02	Town of Cornville	\$ 719,733.25
Town of Mercer	\$ 909,706.34	Town of Mercer	\$ 520,812.00
	\$	Town of	\$
Town of Norridgewock	6,239,816.74	Norridgewock	1,625,835.50
Town of Skowhegan	\$ 16,839,176.92	Town of Skowhegan	\$ 8,918,692.75
Town of Smithfield	\$ 1,114,710.60	Town of Smithfield	\$ 983,543.25
Total Appropriated (sum of above)	\$ 32,031,913.48	Total Raised (sum of above)	\$ 13,745,139.25

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: Shall the District raise and appropriate **\$24,284.56** 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?

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.)** Shall the District raise and appropriate **\$439,176.89** in additional local funds, which exceeds the State's Essential Programs and Services allocation model by **\$439,176.89**, as required to fund the budget recommended by the School Board?

The School Board gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$439,176.89: 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: Shall the District authorize the School Board to expend **\$35,697,587.00** for the fiscal year beginning July 1, 2018 and ending June 30, 2019 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?

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

ARTICLE 16: To see if the District will appropriate **\$343,154** 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?

FINAL LOCAL SHARE REVENUES
Funds Needed to Support the 2018-2019 Budget
FINAL

Updated: 4/26/18

LOCAL ASSIGNED FUND BALANCE			\$	660,000.00	
LOCAL UNASSIGNED FUND BALANCE			\$	640,000.00	
LOCAL NON TAX Vocational Assessments			.		
Sales			.		
Bloomfield Trustees			\$	1,000.00	
Mary Brainard			\$	2,500.00	
Medicaid			\$	88,000.00	
Athletic Receipts			\$	18,000.00	
Interest Income			\$	84,000.00	
Tuition			\$	145,000.00	
Dividends, Refunds			\$	22,000.00	
TOTAL NON TAX RECEIPTS			\$	1,660,500.00	
EPS STATE CONTRIBUTION		\$	19,828,486.00	\$	19,828,486.00
SUBTOTAL EPS STATE CONTRIBUTION		\$	19,828,486.00	\$	19,828,486.00
EPS LOCAL CONTRIBUTION		\$	13,745,139.00	\$	13,745,139.00
TOTAL STATE AND LOCAL ALLOCATION		\$	33,573,625.00		
ADDITIONAL LOCAL FUNDS				\$	463,462.00
TOTAL BUDGET				\$	35,697,587.00
TOTAL STATE DOLLARS FROM ALL SOURCES			\$	19,828,486.00	
TOTAL LOCAL DOLLARS RAISED BY TAXES			\$	14,208,601.00	
TOTAL NON TAX DOLLARS			\$	1,660,500.00	
		TOTAL BUDGET	\$	35,697,587.00	
		LOCAL ALLOCATIONS			
		2017-2018	2018-2019	INCREASE/DECREASE	
CANAAN		\$ 1,011,048.00	\$ 1,008,811.00	\$ (2,237.00)	-0.2213%
CORNVILLE		\$ 713,598.00	\$ 744,531.00	\$ 30,933.00	4.33%
MERCER		\$ 520,540.00	\$ 538,506.00	\$ 17,966.00	3.45%
NORRIDGEWOCK		\$ 1,581,640.00	\$ 1,680,877.00	\$ 99,237.00	6.27%
SKOWHEGAN		\$ 9,474,111.00	\$ 9,219,961.00	\$ (254,150.00)	-2.68%
SMITHFIELD		\$ 999,608.00	\$ 1,015,915.00	\$ 16,307.00	1.63%
	TOTAL	\$ 14,300,545.00	\$ 14,208,601.00	\$ (91,944.00)	-0.6429%

RSU 54/MSAD 54 2018-2019 Budget Proposal

2018-19 RSU 54/MSAD 54 DRAFT BUDGET

<i>Adoped: 4/26/18</i>		Current Budget	Proposed Budget	Dollars <u>Inc.-Dec.</u>	Percent <u>Inc.-Dec.</u>
	Percentage of Budget	<u>2017-18</u>	<u>2018-19</u>		
Warrant Article 1 - Regular Instruction (page 1)	35.6%	12,201,998	12,719,274	517,276	4.24%
Warrant Article 2 - Special Education (page 28)	22.8%	7,986,615	8,155,620	169,005	2.12%
Warrant Article 3 - Career and Technical Education (page 86)	4.3%	1,465,386	1,541,712	76,326	5.21%
Warrant Article 4 - Other Instruction (page 102)	2.0%	714,134	730,880	16,746	2.34%
Warrant Article 5 - Student and Staff Support (page 109)	7.8%	2,624,512	2,779,357	154,845	5.90%
Warrant Article 6 - System Administration (page 138)	2.0%	684,940	698,098	13,158	1.92%
Warrant Article 7 - School Administration (page 143)	4.6%	1,558,539	1,646,701	88,162	5.66%
Warrant Article 8 - Transportation and Buses (page 152)	5.9%	2,016,306	2,094,769	78,463	3.89%
Warrant Article 9 - Facilities Maintenance (page 154)	9.0%	3,210,224	3,206,938	-3,286	-0.10%
Warrant Article 10 - Debt Service (page 168)	5.7%	2,243,912	2,024,238	-219,674	-9.79%
Warrant Article 11 - All Other Expenditures (page 169)	0.3%	100,000	100,000	0	0.00%
Budget Report Totals	100%	34,806,566	35,697,587	891,021	2.56%
Salary		19,001,115	19,452,027	450,912	2.37%
Health Insurance		5,604,898	6,068,861	463,963	8.28%
Benefits, Retirement-PLD, Payroll Costs		1,056,578	1,062,306	5,728	0.54%
Local Share MSRS		576,248	589,541	13,293	2.31%
Equipment, Supplies, Materials, Books		1,763,126	1,869,807	106,681	6.05%
Contracted/Purchased Services		2,044,637	2,109,589	64,952	3.18%
Other, Dues/Fees, Travel		200,194	204,417	4,223	2.11%
Tuition		591,157	612,646	21,489	3.64%
Debt Service, Leases		2,508,027	2,266,229	-241,798	-9.64%
Extra/Co-Curricular, Field Trips Transportation		184,458	183,155	-1,303	-0.71%
Contracted Services, Busing		343,752	323,752	-20,000	-5.82%
Energy, Fuel, Telephone		832,376	855,257	22,881	2.75%
School Lunch		0	0	0	0%
Contingency		100,000	100,000	0	0.00%
Adjustments		0	0	0	0%
Charter Schools		0	0	0	0%
Budget Report Totals		34,806,566	35,697,587	891,021	2.56%

The expenditures proposed for 2018-19 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 **\$891,021** or **2.56%** from last year. The increase is almost totally due to negotiated salary and health insurance increases, which total **\$914,875**. Some of the cost was offset by reductions in contracted services, equipment, debt services and leases.

Warrant Article 1

TOTAL ELEMENTARY INSTRUCTION

	To-Date	2017-18	2018-19	Inc.-Dec.	Percent
SAMS INSTRUCTION TOTAL		2,141,620	2,271,281	129,661	6.05%
MILL STREAM INSTRUCTION TOTALS		1,452,869	1,491,534	38,665	2.66%
MILL STREAM K-2 INSTRUCTION TOTALS		288,072	321,990	33,918	11.77%
BLOOMFIELD INSTRUCTION TOTALS		1,380,102	1,456,230	76,128	5.52%
NORTH ELEM. INSTRUCTION TOTALS		382,464	392,046	9,582	2.51%
NORTH ELEM. K-2 INSTRUCTION TOTALS		416,552	430,663	14,111	3.39%
CANAAN INSTRUCTION TOTALS		1,176,957	1,176,780	-177	-0.02%
CANAAN K-2 INSTRUCTION TOTALS		213,958	208,378	-5,580	-2.61%
M.C.S. SCHOOL INSTRUCTION TOTALS		811,072	855,063	43,991	5.42%
TOTALS	0	8,263,666	8,603,965	340,299	4.12%
Salary		5,610,628	5,727,833	117,205	2.09%
Health Insurance		1,540,390	1,709,613	169,223	10.99%
Benefits, Retirement-PLD, Payroll Costs		142,216	143,195	979	0.69%
Local Share MSRS		218,316	222,829	4,513	2.07%
Equipment, Supplies, Materials, Books		230,636	263,578	32,942	14.28%
Contracted/Purchased Services		440,522	456,459	15,937	3.62%
Other, Dues/Fees, Travel		5,080	4,580	-500	-9.84%
Tuition		66,805	66,805	0	0.00%
Debt Service, Copier Lease		0	0	0	0%
Transportation/Field Trips		9,073	9,073	0	0.00%
Tuition for Charter School		0	0	0	0%
Budget Report Totals	0	8,263,666	8,603,965	340,299	4.12%

TOTAL SECONDARY INSTRUCTION - SAHS						
		To-Date	2017-18	2018-19	Inc.-Dec.	Percent
SAHS - ENGLISH TOTALS			599,727	624,511	24,784	4.13%
SAHS - SCIENCE TOTALS			582,983	599,041	16,058	2.75%
SAHS - BUSINESS TOTALS			210,170	210,789	619	0.29%
SAHS - SOCIAL STUDIES TOTALS			532,948	553,294	20,346	3.82%
SAHS - FOREIGN LANGUAGE TOTALS			319,351	330,931	11,580	3.63%
SAHS - MUSIC TOTALS			118,603	101,956	-16,647	-14.04%
SAHS - APPLIED & FINE ARTS TOTALS			361,708	375,619	13,911	3.85%
SAHS - MATH TOTALS			566,192	630,455	64,263	11.35%
SAHS - PHYS ED & HEALTH TOTALS			227,865	241,572	13,707	6.02%
	TOTALS	0	3,519,547	3,668,168	148,621	4.22%
	<i>Salary</i>		2,522,680	2,610,694	88,014	3.49%
	<i>Health Insurance</i>		649,290	705,682	56,392	8.69%
	<i>Benefits, Retirement-PLD, Payroll Costs</i>		57,019	58,543	1,524	2.67%
	<i>Local Share MSRS</i>		100,159	103,653	3,494	3.49%
	<i>Equipment, Supplies, Materials, Books</i>		109,772	109,266	-506	-0.46%
	<i>Contracted/Purchased Services</i>		34,894	36,528	1,634	4.68%
	<i>Other, Dues/Fees, Travel</i>		20,882	18,951	-1,931	-9.25%
	<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%
	<i>Tuition for Charter School</i>		0	0	0	0%
	Budget Report Totals	0	3,519,547	3,668,168	148,621	4.22%

Warrant Article 2 has increased **\$169,005** or **2.12%**. 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 six special education teachers and fifteen educational technicians.

Bloomfield Elementary – This account provides for five special education teachers and sixteen educational technicians.

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

Canaan Elementary – This account provides for two special education teachers and four educational technicians.

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

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

Skowhegan Area High School – This account provides funds for nine special education teachers and fifteen 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. Four 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, health insurance and retirement costs, and a larger number of students requiring Special Education services.

Warrant Article 5

Student and Staff Support Totals							
			Current	Proposed	Dollars	Percent	
			Budget	Budget	Inc.-Dec.	Inc.-Dec.	
	Description	To-Date	2017-18	2018-19			
	Guidance Services - Elementary	0	138,447	143,002	4,555	3.29%	
	Guidance Services - Secondary	0	383,985	396,392	12,407	3.23%	
	Health Services	0	309,404	328,845	19,441	6.28%	
	Instructional Related Technology - Elementary	0	422,171	453,001	30,830	7.30%	
	Instructional Related Technology - Secondary	0	400,381	447,504	47,123	11.77%	
	Other Student Support Services - Elementary	0	128,181	131,209	3,028	2.36%	
	Other Student Support Services - Secondary	0	108,638	114,480	5,842	5.38%	
	Improvement of Instruction Elementary	0	286,702	299,897	13,195	4.60%	
	Improvement of Instruction - Secondary	0	169,648	170,873	1,225	0.72%	
	Library Services - Elementary	0	177,018	188,376	11,358	6.42%	
	Library Services - Secondary	0	99,937	105,778	5,841	5.84%	
	Summer School - Elementary	0	0	0	0	0%	
	Budget Report Totals	0	2,624,512	2,779,357	154,845	5.90%	
	Salary	0	1,468,857	1,520,428	51,571	3.51%	
	Health Insurance	0	381,251	415,160	33,909	8.89%	
	Benefits, Retirement-PLD, Payroll Costs	0	68,055	70,180	2,125	3.12%	
	Local Share MSRS	0	44,464	44,273	-191	-0.43%	
	Equipment, Supplies, Materials, Books	0	399,005	466,170	67,165	16.83%	
	Contracted/Purchased Services	0	233,552	234,030	478	0.20%	
	Other, Dues/Fees, Travel	0	9,871	9,659	-212	-2.15%	
	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	8,095	0	0.00%	
	Budget Report Totals	0	2,624,512	2,779,357	154,845	5.90%	

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 3.6 nurses and one 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 four 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.

This budget has increased funds for this account. The District has financed a long-term Lease Purchase Equipment Acquisition Plan.

Overall, this account is up by **\$154,845** or **5.90%** due to increases in the technology lines for salaries, insurance and the purchase of equipment, books and supplies.

Warrant Article 8

TRANSPORTATION & BUSES						
			Current	Proposed	Dollars	Percent
			Budget	Budget	Inc.-Dec.	Inc.-Dec.
		To-Date	2017-18	2018-19		
1000-0000-2700-51170-900-68	SALARIES - BUS GARAGE SUPERVISOR		46,395	47,937	1,542	3.32%
1000-0000-2700-51180-900-68	SALARY - BUS DRIVERS		261,545	258,241	-3,304	-1.26%
1000-0000-2700-51183-900-68	SALARY - SECRETARY		43,640	45,052	1,412	3.24%
1000-0000-2700-51184-900-68	SALARY - BUS MECHANICS		76,981	79,456	2,475	3.22%
1000-0000-2700-51232-900-68	BUS DRIVER SUBSTITUTES		57,760	58,900	1,140	1.97%
1000-0000-2700-51380-900-68	OVERTIME - BUS DRIVERS		0	0	0	0%
1000-0000-2700-52170-900-68	HEALTH INS - SUPERVISOR		18,568	21,877	3,309	17.82%
1000-0000-2700-52180-900-68	HEALTH INS - BUS DRIVERS		121,281	140,128	18,847	15.54%
1000-0000-2700-52183-900-68	HEALTH INS - SECRETARY		19,993	21,028	1,035	5.18%
1000-0000-2700-52184-900-68	HEALTH INS - BUS MECHANICS		24,782	33,888	9,106	36.74%
1000-0000-2700-52232-900-68	SOC SEC/MEDICARE - BUS DRIVER SUBS		4,419	4,506	87	1.97%
1000-0000-2700-52270-900-68	SOC SEC/MEDICARE - SUPERVISOR		3,549	3,668	119	3.35%
1000-0000-2700-52280-900-68	SOC SEC/MEDICARE - BUS DRIVERS		18,195	17,942	-253	-1.39%
1000-0000-2700-52283-900-68	SOC SEC/MEDICARE - SECRETARY		3,339	3,447	108	3.23%
1000-0000-2700-52284-900-68	SOC SEC/MEDICARE - MECHANICS		5,889	6,078	189	3.21%
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		11,297	11,876	579	5.13%
1000-0000-2700-52383-900-68	MSRS PLD - SECRETARY		4,190	4,505	315	7.52%
1000-0000-2700-52384-900-68	MSRS PLD - MECHANICS		3,047	3,239	192	6.30%
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		231	177	-54	-23.38%
1000-0000-2700-52670-900-68	UNEMPLOYMENT - SUPERVISOR		48	36	-12	-25.00%
1000-0000-2700-52680-900-68	UNEMPLOYMENT - BUS DRIVERS		792	576	-216	-27.27%
1000-0000-2700-52683-900-68	UNEMPLOYMENT - SECRETARY		48	36	-12	-25.00%
1000-0000-2700-52684-900-68	UNEMPLOYMENT - MECHANICS		96	72	-24	-25.00%
1000-0000-2700-52732-900-68	WORKERS COMP - BUS DRIVER SUBS		5,964	5,556	-408	-6.84%
1000-0000-2700-52770-900-68	WORKERS COMP - SUPERVISOR		278	295	17	6.12%
1000-0000-2700-52780-900-68	WORKERS COMP - BUS DRIVERS		22,889	22,122	-767	-3.35%
1000-0000-2700-52783-900-68	WORKERS COMP - SECRETARY		262	278	16	6.11%
1000-0000-2700-52784-900-68	WORKERS COMP - MECHANICS		7,408	7,495	87	1.17%
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		6,800	11,200	4,400	64.71%
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		343,752	323,752	-20,000	-5.82%
1000-0000-2700-55160-900-68	CHARTER SCHOOL/TRANSPORTATION		0	0	0	0%
1000-0000-2700-55200-900-68	FLEET INSURANCE		23,945	25,621	1,676	7.00%
1000-0000-2700-55210-900-68	LIABILITY INSURANCE		732	783	51	6.97%
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	800	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		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		3,082	3,122	40	1.30%	
1000-0000-2700-56260-900-68	DIESEL/GAS FOR FLEET (2.00/gallon)		149,100	158,950	9,850	6.61%	
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 & TUBES		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)		137,553	160,409	22,856	16.62%	
1000-0000-2700-58320-900-68	BUS LEASE PURCHASE - INTEREST		16,782	13,846	-2,936	-17.49%	
1000-0000-2750-51190-900-68	SALARY - BUS DRIVER/SPECIAL ED		76,260	83,040	6,780	8.89%	
1000-0000-2750-51190-900-68	SALARY - VAN DRIVERS		77,964	80,678	2,714	3.48%	
1000-0000-2750-52190-900-68	HEALTH INS - BUS DRIVERS SPED / VAN		61,797	75,706	13,909	22.51%	
1000-0000-2750-52290-900-68	SOC SEC/MEDICARE - BUS DRIVER		10,650	11,224	574	5.39%	
1000-0000-2750-52390-900-68	MSRS PLD - BUS DRIVER		4,742	5,402	660	13.92%	
1000-0000-2750-52690-900-68	UNEMPLOYMENT - BUS DRIVER		492	376	-116	-23.58%	
1000-0000-2750-52790-900-68	WORKERS COMP - BUS DRIVER		11,359	13,839	2,480	21.83%	
1000-0000-2700-57360-900-68	LEASE PURCHASE (COPIER)		0	0	0	0%	
	After School Program			0			
	Budget Report Totals		0	2,016,306	2,094,769	78,463	3.89%
	<i>Salary</i>		0	640,545	653,304	12,759	1.99%
	<i>Health Insurance</i>		0	246,421	292,627	46,206	18.75%
	<i>Benefits, Retirement-PLD, Payroll Costs</i>		0	119,184	122,745	3,561	2.99%
	<i>Local Share MSRS</i>			0	0	0	0%
	<i>Equipment, Supplies, Materials, Books</i>		0	207,550	207,550	0	0.00%
	<i>Contracted/Purchased Services</i>		0	150,209	156,376	6,167	4.11%
	<i>Other, Dues/Fees, Travel</i>		0	4,510	4,510	0	0.00%
	<i>Tuition</i>		0	700	700	0	0.00%
	<i>Debt Service, Copier Lease</i>		0	154,335	174,255	19,920	12.91%
	<i>Contracted Services, Busing</i>		0	343,752	323,752	-20,000	-5.82%
	<i>Fuel for Fleet</i>		0	149,100	158,950	9,850	6.61%
	<i>Charter School/Transportation</i>			0	0	0	0%
	Budget Report Totals		0	2,016,306	2,094,769	78,463	3.89%

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 **\$78,463** or **3.89%** due to increases in health insurance, bus purchases and fuel. Reductions were made in equipment, contracted services and consolidation of some bus runs.

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

Warrant Article 9

Facilities Maintenance						
			Current	Proposed	Dollars	Percent
			Budget	Budget	Inc.-Dec.	Inc.-Dec.
	Description	To-Date	2017-18	2018-19		
	Superintendents Office	0	37,089	37,650	561	1.51%
	Skowhegan Area Middle School	0	449,669	460,684	11,015	2.45%
	Mill Stream Elementary School	0	390,890	387,283	-3,607	-0.92%
	Bloomfield Elementary School	0	299,761	289,141	-10,620	-3.54%
	North Elementary School	0	158,492	170,385	11,893	7.50%
	Canaan Elementary School	0	230,303	239,425	9,122	3.96%
	Margaret Chase Smith School	0	223,973	236,698	12,725	5.68%
	Skowhegan Area High School	0	865,189	871,777	6,588	0.76%
	Districtwide	0	474,388	440,311	-34,077	-7.18%
	Technology Building	0	0	0	0	0%
	Marti Stevens Learning Center	0	53,327	48,069	-5,258	-9.86%
	Special Services Building	0	27,143	25,515	-1,628	-6.00%
	Budget Report Totals	0	3,210,224	3,206,938	-3,286	-0.10%
	<i>Salary</i>	0	1,006,624	1,014,631	8,007	0.80%
	<i>Health Insurance</i>	0	318,441	327,151	8,710	2.74%
	<i>Benefits, Retirement, Payroll Costs</i>	0	184,793	179,940	-4,853	-2.63%
	<i>Equipment, Supplies, Materials, Books</i>	0	307,806	314,641	6,835	2.22%
	<i>Contracted/Purchased Services</i>	0	607,351	615,536	8,185	1.35%
	<i>Tuition, Mileage, Licenses, Dues/Fees</i>	0	12,100	12,100	0	0.00%
	<i>Debt Service, Copier Lease</i>	0	89,833	46,632	-43,201	-48.09%
	<i>Energy, Fuel, Telephone</i>	0	683,276	696,307	13,031	1.91%
	Budget Report Totals		3,210,224	3,206,938	-3,286	-0.10%

The **Operation and Maintenance Accounts** provide for the heat, lights, cleaning and repair of the District's buildings and grounds. Overall, these accounts show a decrease of **(-\$3,286)** or **(-.10%)**.

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 costs of building operation.

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 and building expenses.

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

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

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

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

Warrant Article 10

DEBT SERVICE						
				Proposed		
MAJOR CAPITAL DEBT SERVICE		To-Date	2017-18	2018-19	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		147,327	153,810	6,483	4.40%
1000-0000-5110-58315-900-10	QZAB 2 ~ PRINCIPAL		96,564	0	-96,564	-100.00%
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.		110,686	116,054	5,368	4.85%
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	-36,601
1000-0000-5100-58325-900-10	RRF - Interest		0	0	0	0
1000-0000-5100-58321-900-10	MILL STREAM - SCH. CONSTR. INTEREST		361,596	332,158	-29,438	-8.14%
1000-0000-5100-58322-900-10	INTEREST- SAMS CONSTRUCTION		102,803	0	-102,803	-100.00%
1000-0000-5100-58323-900-10	HONEYWELL LEASE - INTEREST		35,393	28,910	-6,483	-18.32%
1000-0000-5100-58327-900-10	BIOMASS BOILER -(67036 INT/53994 ADJ CREDIT)		13,042	18,543	5,501	42.18%
1000-0000-5100-58328-900-10	INTEREST MINOR CAPITAL PROJECT 2012.13		18,238	16,500	-1,738	-9.53%
TOTAL MAJOR CAPITAL DEBT SERVICE		0	2,243,912	2,024,238	-219,674	-9.79%
APPROVED LEASES		To-Date	2017-18	2018-19	Inc.-Dec.	Percent
1000-0000-5110-58324-900-10	SHORT TERM LOAN INTEREST		0	0	0	0%
TOTAL APPROVED LEASES		0	0	0	0	0%
Budget Report Totals		0	2,243,912	2,024,238	-219,674	-9.79%
<i>Interest</i>			531,072	396,111	-134,961	-25.41%
<i>Principal</i>			1,712,840	1,628,127	-84,713	-4.95%
<i>Other</i>			0	0	0	0%
Budget Report Totals		0	2,243,912	2,024,238	-219,674	-9.79%

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 **(-\$219,674)** or **(-9.79%)**, due to the retirement of debt and refinancing of the Mill Stream Elementary School bond.

Warrant Article 11

All Other Expenditures						
			Current	Proposed	Dollars	Percent
			Budget	Budget	Inc.-Dec.	Inc.-Dec.
		To-Date	2017-18	2018-19		
	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%
	<i>Salary</i>	0	0	0	0	0%
	<i>Health Insurance</i>	0	0	0	0	0%
	<i>Health Insurance Adjustment</i>	0	0	0	0	0%
	<i>Benefits, Retirement -PLD</i>	0	0	0	0	0%
	<i>Local Share MSRS</i>	0	0	0	0	0%
	<i>Equipment, Supplies, Materials</i>	0	0	0	0	0%
	<i>Contracted Services</i>	0	0	0	0	0%
	<i>Energy, Fuel</i>	0	0	0	0	0%
	<i>Mileage, Dues/Fees</i>	0	0	0	0	0%
	<i>Lunch Program Deficit</i>	0	0	0	0	0%
	<i>Charter Commission</i>	0	0	0	0	0%
	Contingency	0	100,000	100,000	0	0.00%
	<i>Adjustment</i>		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
2018-2019 Proposed Budget**

Total Proposed Budget – 2018-2019	\$ 343,154
Total Current Budget – 2017-2018	\$ 338,867
Dollars Increased	\$ 4,287
Total Budget Percent Increased	+1.3%
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

	2017	2016	2015	2014	2013	2012	2011	2010
Canaan	381	365	374	380	372	370	401	399
Cornville	159	146	141	147	151	156	175	169
Mercer	65	75	79	91	89	94	85	83
Norridgewock	470	486	495	517	504	527	536	542
Skowhegan	1299	1331	1351	1362	1425	1421	1404	1402
Smithfield	87	83	93	90	93	95	114	113
Tuitions/Wards	13	19	21	25	10	2	1	1
Charter Schools Students	166	154	134	102	86	50	xxx	xxx
Totals	2640	2659	2688	2714	2730	2715	2716	2709

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

School	2017	2016	2015	2014	2013	2012	2011	2010
Skowhegan Area High School	809	809	803	800	809	833	831	843
Skowhegan Area Middle School	486	464	495	531	533	391	410	411
Margaret Chase Smith School	191	213	209	201	198	272	279	247
Canaan Elementary School	233	218	211	235	238	238	268	288
North Elementary School	159	142	169	198	184	163	157	184
Bloomfield Elementary School	284	311	309	300	320	357	369	353
Mill Stream Elementary School	312	348	355	347	362	411	402	383
Charter Schools	166	154	134	102	86	50	xxx	xxx
Totals	2640	2659	2685	2714	2730	2715	2716	2709

LOCAL ASSESSMENTS

	2017-2018	2018-2019	Difference	% Change	2017-2018	2018-2019	Total	% Change
	Assessment	Projected			Assessment	Assessment	Difference	W/Adult Ed
		Assessment			W/Adult Ed	W/Adult Ed		
Canaan	\$ 1,011,048.00	\$ 1,008,811.00	\$ (2,237.00)	-0.22%	\$ 1,019,391.00	\$ 1,017,190.00	\$ (2,201.00)	-0.22%
Cornville	\$ 713,598.00	\$ 744,531.00	\$ 30,933.00	4.33%	\$ 719,486.00	\$ 750,714.00	\$ 31,228.00	4.38%
Mercer	\$ 520,540.00	\$ 538,506.00	\$ 17,966.00	3.45%	\$ 524,835.00	\$ 542,978.00	\$ 18,143.00	3.49%
Norridgewock	\$ 1,581,640.00	\$ 1,680,877.00	\$ 99,237.00	6.27%	\$ 1,594,691.00	\$ 1,694,836.00	\$ 100,145.00	6.33%
Skowhegan	\$ 9,474,111.00	\$ 9,219,961.00	\$ (254,150.00)	-2.68%	\$ 9,552,286.00	\$ 9,296,531.00	\$ (255,755.00)	-2.70%
Smithfield	\$ 999,608.00	\$ 1,015,915.00	\$ 16,307.00	1.63%	\$ 1,007,856.00	\$ 1,024,352.00	\$ 16,496.00	1.65%
Totals	\$ 14,300,545.00	\$ 14,208,601.00	\$ (91,944.00)	-0.64%	\$ 14,418,545.00	\$ 14,326,601.00	\$ (91,944.00)	-0.64%

Resident Per Pupil Operating Cost K-12

State Average Per Pupil Cost for 2016-2017 \$11,581

RSU 54/MSAD 54 Per Pupil Cost for 2016-2017 \$11,180

Of the 226 K-12 School Systems in the State we rank 132nd from the top in Per Pupil Costs.