

**RSU 54/MSAD 54
BUDGET
PROPOSAL
FOR
2024-2025**

**District Budget Meeting
Wednesday, May 22, 2024
7:00 pm**

Skowhegan Area High School Gymnasium

**Budget Validation Referendum
June 11, 2024**

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	8:00 am to 8:00 pm

**RSU 54/MSAD 54
BOARD OF DIRECTORS**

<u>Name</u>	<u>Town Represented</u>	<u>Term Expires</u>
Mark Bedard	Skowhegan	2024
Sarah Bunker	Mercer	2027
Janet Burrill	Canaan	2025
Jeannie Conley	Skowhegan	2026
Valerie Coulombe	Norridgewock	2027
Karyn Curran	Skowhegan	2026
Samantha Delorie	Norridgewock	2025
Annmarie Dubois	Skowhegan	2026
Lauren Fox	Mercer	2025
Jean Franklin	Canaan	2026
Daniel Frey	Smithfield	2027
Theresa Howard	Cornville	2027
Michelle Kelso	Skowhegan	2024
Michael Lambke	Skowhegan	2025
Desiree Libby	Norridgewock	2026
Peggy Lovejoy	Skowhegan	2026
Janice Malek	Norridgewock	2025
Julian Payne	Cornville	2026
Lynda Quinn	Skowhegan	2024
Amy Rouse	Skowhegan	2024
Sara Smith	Skowhegan	2025
Michelle Taylor	Smithfield	2026
Timothy Williams	Skowhegan	2025

To The Voters:

The Directors have worked hard over the past several months to develop a budget that balances providing quality programs and services for our students while working to minimize the impact on local taxpayers even while costs continue to rise everywhere. This year's budget includes both substantial positional cuts as well as the utilization of fund balance to drive the local budget impact below 4%. Although this has been a challenging year, the Director's budget has struck a balanced long-term approach for the district and our communities.

With this in mind, the Board proposes a Budget of **\$48,886,208** for 2024-2025, an overall increase of **\$7,045,736** or **16.840%** more than the budget for 2023-2024.

Like last year, the majority of the budget increase comes from areas that have no impact to local taxes CTE (\$403,505) and the New School Project (\$4,258,290). These areas, which are fully funded by the state, account for \$4,661,795 or nearly 70% of the budget increase. The remaining budget increase of \$2,383,941 represents an overall budget increase of **5.698%**.

MSAD 54 employs **over 500 full-time employees**; it is not a surprise that employee costs account for most (\$1,696,118) of the \$2,383,941 non-state funded budget increase. The remaining \$687,823 includes increased costs for supplies, maintenance, contracted services, and fuel and energy costs to name a few.

Thanks to the efforts of the [Building Better Beginnings](#) fundraising committee, KVCAP and other community partners, and our amazing citizens and business owners, the District is pleased to share that we have reached our fundraising goal of **\$3,000,000**. Additionally, thanks to support from Maine's Senators and Congressmen, MSAD 54 received notice that we have been awarded additional federal CDS grant funding of **\$1,941,000**. These combined fundraising efforts mean that **the new school project has no local impact on our school budget**.

Although the district increase of 5.698% is in line with rising costs seen by both towns and schools state-wide, it is important to note that the Board of Directors worked hard reduce spending through both challenging budget cuts (12 positional cuts were made to the budget) and by utilizing grant funds to support costs that would otherwise would have impacted the local budget.

The MSAD 54 Board of Directors is presenting a budget that shows a **3.95%** increase of **\$612,011** in overall Local Assessments for the 2024-2025 year. The

Board of Directors lowered the local-impact to towns by increasing revenues and by leveraging an additional \$1,220,000 in fund balance. This year's **3.95% local impact** to communities represents an ongoing effort by the district to be responsive to taxpayers and by providing a responsible budget. Over the past six years the District's local impact is **2.142% annually**.

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 budget presentation can be found here: <https://bit.ly/3WfqPEh>

The Regular Education Article has increased by \$543,595 or 4.06%, largely due to increases in negotiated salaries and health insurance.

The budget includes an increase of \$1,231,534 or 12.45% in Special Education Instruction, largely due to increases in salaries, health insurance, additional programming for student needs and shifting costs from other warrant articles.

The budget includes an increase of \$441,337 or 18.19% in Career and Technical Education. This increase, which has no impact to local property taxes, expands programming for students in the areas of Computer Science, Commercial Driver's License (CDL), EMT/Firefighting, while also providing additional regular education supports in English and Mathematics. Over 50% of MSAD 54's Juniors and Seniors have participate in CTE programming.

The budget includes an increase in Article 4 – Other Instruction, of \$85,669 or 10.16%. The article includes local funding for co-curricular and extra-curricular activities and summer school. Inflation factors were the primary drivers of increases in this area.

The budget includes an increase to Student and Staff Support of \$21,500, or 0.67%. The majority of this increase is negotiated salary and benefits. Some costs from Student and Staff Support were shifted to Special Education.

System Administration is up 2.67%, or \$25,214 due to employee benefit changes, salary increases and business office costs.

School Administration is up 1.62% or \$30,199 due to costs associated with increased health insurance and salaries.

Increases in Transportation and Buses, up 8.33% or \$209,996, and Facilities Maintenance, up 6.35% or \$255,340, were driven primarily by increased fuel costs, negotiated salaries and benefits, and the cost of contracted services and supplies.

District Health Insurance rates increased 11.220% (\$655,440), accounting for the vast majority of the local impact in this year's budget.

Debt Service has seen the most significant increase (159.16%) as a result of the inclusion of annual payments for the new Margaret Chase Smith Community School. As mentioned previously, although 100% of this cost is funded by the state and fundraising, it has a significant impact on the overall budget. It is important to note that next year (FY26) will also be impacted by bond payments that artificially increase the overall budget.

The Board of Directors has continued its plan to annually review programming to make the school district as efficient as it can be, to protect student opportunity, and be responsive to the pressure placed on taxpayers by our economy. Additionally, the district has leveraged federal funds and grants to improve educational programming and create efficiencies, including moving all 6th grade students to the middle school, adding after-school programming at all schools, expanding to full-day Pre-K programming in all schools, adding Pre-K bussing for next year, adding counseling supports for all schools through outside agencies, and additional social-work support for students K-12.

In summary, for 2024-2025, the district-wide Local Appropriations, without Adult Education, for K-12 Education will be \$612,011 or 3.950% more than last year. The effect on each town, adjusted for changes in individual town property values, are as follows:

Canaan	\$ 82,941
Cornville	\$ 6,570
Mercer	\$ 39,851
Norridgewock	\$111,667
Skowhegan	\$261,031
Smithfield	<u>\$109,951</u>
	\$612,011

The Board of Directors of RSU 54/MSAD 54 urges all voters to attend the District Budget Meeting on Wednesday, May 22, 2024, at 7:00 p.m. at the Skowhegan Area High School Gymnasium and to vote in the School Budget Validation Referendum on Tuesday, June 11, 2024 in each municipality.

Absentee Ballots will be available in each Town Office starting on Thursday, May 23, 2024.

There will be a “yes” or “no” vote (Question 1), at the June 11th 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 22, 2024, and in the Referendum on June 11, 2024. 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 **\$48,886,208**, of which **\$16,104,430** 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: \$24,333,931 Local Share: \$12,887,414**

Article 13 requests authorization to raise and appropriate funds to pay Debt Service payments on school construction projects that were previously approved by District Voters but receive no State Subsidy. These costs are recognized by the EPS Funding Formula. **\$20,031.25**

Article 14 requests authorization to raise and appropriate additional Local Funds to pay for the total costs of RSU 54/MSAD 54 public education. Part of these funds represent the money needed to cover the State's shortfall in its share of funding the EPS model, and part is needed to cover costs of operating District schools that the State funding model does not recognize.

Additional Local: \$2,584,973.71

Article 15 requests authorization to expend the total approved school budget for the fiscal year beginning July 1, 2023, to June 30, 2024. **\$41,840,472**

Article 16 Asks for approval for the School Board to be authorized to transfer amounts exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers for the 2023-2024 fiscal year (between warrant articles; not to increase the FY24 budget).

Article 17 requests funds for Adult Education. **Total: \$348,124 Local: \$125,000**
The local appropriation for adult education has increased only one time over the past nine years.

Article 18 requests authorization to expend gifts or grants and other receipts that the Board might receive during the year. Although these amounts are unknown, funds are anticipated for the Title I Program and from Special Educational Local Entitlement.

SAMPLE

SAMPLE

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

TO: Tina LaPorte, 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 22, 2024** for the purpose of determining the Budget Meeting Articles set forth below.

ARTICLE 1A: To elect a moderator to preside at the meeting.

ARTICLES 1 THROUGH 11
AUTHORIZE EXPENDITURES IN COST CENTER CATEGORIES

ARTICLE 1: To see what sum the District will be authorized to expend for Regular Instruction.
School Board Recommends \$13,930,213

ARTICLE 2: To see what sum the District will be authorized to expend for Special Education.
School Board Recommends \$11,126,108

ARTICLE 3: To see what sum the District will be authorized to expend for Career and Technical Education.
School Board Recommends \$2,867,090

ARTICLE 4: To see what sum the District will be authorized to expend for Other Instruction.
School Board Recommends \$928,497

ARTICLE 5: To see what sum the District will be authorized to expend for Student and Staff Support.
School Board Recommends \$3,221,512

ARTICLE 6: To see what sum the District will be authorized to expend for System Administration.
School Board Recommends \$968,988

ARTICLE 7: To see what sum the District will be authorized to expend for School Administration.
School Board Recommends \$1,895,976

- ARTICLE 8:** To see what sum the District will be authorized to expend for Transportation and Buses.
School Board Recommends \$2,730,526
- ARTICLE 9:** To see what sum the District will be authorized to expend for Facilities Maintenance.
School Board Recommends \$4,276,299
- ARTICLE 10:** To see what sum the District will be authorized to expend for Debt Service and Other Commitments.
School Board Recommends \$6,840,999
- 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:

Total Appropriated (by municipality):		Total Raised (and District assessments by municipality):	
Town of Canaan	\$5,629,752.25	Town of Canaan	\$1,005,467.66
Town of Cornville	\$2,663,455.20	Town of Cornville	\$732,061.66
Town of Mercer	\$1,250,193.26	Town of Mercer	\$517,794.34
Town of Norridgewock	\$7,656,463.07	Town of Norridgewock	\$1,681,038.66
Town of Skowhegan	\$19,840,023.46	Town of Skowhegan	\$8,048,706.34
Town of Smithfield	\$1,785,990.36	Town of Smithfield	\$1,020,473.00
Total Appropriated (sum of above)	\$32,825,877.60	Total Raised (sum of above)	\$13,005,541.66

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 \$18,655.08

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 \$3,080,232.78**), which exceeds the State's Essential Programs and Services allocation model by (**Recommend \$3,080,232.78**) as required to fund the budget recommended by the School Board.

The School Board Recommends \$3,080,232.78, which exceeds the State's Essential Programs and Services allocation model by \$3,080,232.78.

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, 2024 and ending June 30, 2025 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 \$48,886,208

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

ARTICLE 16: To see if the District will appropriate **\$355,081.76** for adult education and raise **\$130,000** 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 2024-2025 fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget?

ARTICLE 19 AUTHORIZES A TRANSFER TO AND EXPENDITURE FROM THE CAPITAL RESERVE FUND

ARTICLE 19: To see if the District will authorize the School Board to transfer up to **\$550,000** from available fund balances to the Capital Reserve Fund and to expend from the Capital Reserve Fund as needed in the School Board's discretion to fund non-state funded costs of the new preK-grade 5 elementary school project and other capital improvements or equipment not included in the operating budget.

FINAL LOCAL SHARE REVENUES
Funds Needed to Support the 2024-2025 Budget

LOCAL SHARE REVENUES					
Funds Needed to Support the 2023-24 Proposed Budget					
LOCAL ASSIGNED FUND BALANCE					\$660,000.00
LOCAL UNASSIGNED FUND BALANCE					\$955,000.00
SCTC FUND BALANCE					\$72,122.61
Bloomfield Trustees					\$1,000.00
Mary Brainard					\$3,500.00
Medicaid					\$80,000.00
Athletic Receipts					\$18,000.00
Interest Income					\$77,500.00
Tuition					\$115,000.00
Dividends, Refunds					\$32,000.00
TOTAL NON TAX RECEIPTS					\$2,014,122.61
STATE EPS Contribution		\$22,801,460.59			\$22,801,460.59
State Anticipated New School Debt Service		\$1,532,470.00			\$1,532,470.00
SUBTOTAL STATE CONTRIBUTION		\$24,333,930.59			\$24,333,930.59
EPS LOCAL CONTRIBUTION		\$12,887,413.84			\$12,887,413.84
TOTAL STATE AND LOCAL ALLOCATION		\$37,221,344.43			
ADDITIONAL LOCAL FUNDS					\$2,605,004.96
TOTAL BUDGET					\$41,840,472.00
TOTAL STATE DOLLARS FROM ALL SOURCES					\$24,333,930.59
TOTAL LOCAL DOLLARS RAISED BY TAXES					\$15,492,418.80
TOTAL NON TAX DOLLARS					\$2,014,122.61
					FY24 % inc.
					\$41,840,472.00
					7.536%
LOCAL ALLOCATIONS					
		2022-23	2023-24	INCREASE/DECREASE	
CANAAN		\$1,083,005.51	\$1,161,931.410	\$ 78,925.90	7.29%
CORNVILLE		\$876,089.82	\$900,109.532	\$ 24,019.71	2.74%
MERCER		\$564,982.55	\$601,105.849	\$ 36,123.30	6.39%
NORRIDGEWOCK		\$1,876,916.05	\$1,970,635.671	\$ 93,719.63	4.99%
SKOWHEGAN		\$9,185,001.98	\$9,706,000.378	\$ 520,998.40	5.67%
SMITHFIELD		\$1,088,875.45	\$1,152,635.959	\$ 63,760.50	5.86%
TOTAL		\$14,674,871.35	\$15,492,418.80	\$ 817,547.45	5.57%

RSU 54/MSAD 54 2024-2025 Budget Proposal

2024-2025 RSU 54/MSAD 54 PROPOSED DRAFT BUDGET					
		Current Budget	Proposed Budget	Dollars <u>Inc.-Dec.</u>	Percent <u>Inc.-Dec.</u>
	Percentage of Budget	<u>2023-24</u>	<u>2024-25</u>		
Warrant Article 1 - Regular Instruction (page 1)	28.5%	13,386,618	13,930,213	543,595	4.06%
Warrant Article 2 - Special Education (page 32)	22.8%	9,894,574	11,126,108	1,231,534	12.45%
Warrant Article 3 - Career and Technical Education (page 87)	5.9%	2,425,753	2,867,090	441,337	18.19%
Warrant Article 4 - Other Instruction (page 112)	1.9%	842,828	928,497	85,669	10.16%
Warrant Article 5 - Student and Staff Support (page 119)	6.6%	3,200,012	3,221,512	21,500	0.67%
Warrant Article 6 - System Administration (page 143)	2.0%	943,774	968,988	25,214	2.67%
Warrant Article 7 - School Administration (page 148)	3.9%	1,865,777	1,895,976	30,199	1.62%
Warrant Article 8 - Transportation and Buses (page 157)	5.6%	2,520,530	2,730,526	209,996	8.33%
Warrant Article 9 - Facilities Maintenance (page 159)	8.7%	4,020,959	4,276,299	255,340	6.35%
Warrant Article 10 - Debt Service (page 173)	14.0%	2,639,647	6,840,999	4,201,352	159.16%
Warrant Article 11 - All Other Expenditures (page 174)	0.2%	100,000	100,000	0	0.00%
Budget Report Totals	100%	41,840,472	48,886,208	7,045,736	16.840%
<i>Salary</i>		22,432,142	23,663,513	1,231,371	5.49%
<i>Health Insurance</i>		6,696,105	7,441,728	745,623	11.14%
<i>Benefits, Retirement-PLD, Payroll Costs</i>		1,267,678	1,435,444	167,766	13.23%
<i>Local Share MSRS</i>		710,013	759,474	49,461	6.97%
<i>Equipment, Supplies, Materials, Books</i>		2,308,034	2,352,215	44,181	1.91%
<i>Contracted/Purchased Services</i>		2,740,978	3,430,270	689,292	25.15%
<i>Other, Dues/Fees, Travel</i>		230,073	239,123	9,050	3.93%
<i>Tuition</i>		695,583	516,149	-179,434	-25.80%
<i>Debt Service, Leases</i>		3,024,756	7,228,004	4,203,248	138.96%
<i>Extra/Co-Curricular, Field Trips Transportation</i>		224,704	202,274	-22,430	-9.98%
<i>Contracted Services, Busing</i>		340,000	419,480	79,480	23.38%
<i>Energy, Fuel, Telephone</i>		1,070,406	1,098,534	28,128	2.63%
<i>School Lunch</i>		0	0	0	0%
<i>Contingency</i>		100,000	100,000	0	0.00%
<i>Adjustments</i>		0	0	0	0%
Budget Report Totals		41,840,472	48,886,208	7,045,736	16.840%

The expenditures proposed for 2024-25 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 **\$7,045,736** or **16.840%** from last year. The increase is in the budget is primarily driven by increases in health insurance (11.220%), negotiated salaries, and fuel and energy costs. The Board budget includes \$1,615,000 in district fund balance to mitigate the impact of the budget on local taxpayers (up 5.57% locally).

Warrant Article 1

TOTAL ELEMENTARY INSTRUCTION					
		Current	Proposed		
		2023-24	2024-25	Inc.-Dec.	Percent
SAMS INSTRUCTION TOTAL		2,495,856	2,714,711	218,855	8.77%
MILL STREAM INSTRUCTION TOTALS		1,890,871	2,134,675	243,804	12.89%
MILL STREAM K-2 INSTRUCTION TOTALS		0	0	0	0%
BLOOMFIELD INSTRUCTION TOTALS		1,512,352	1,592,297	79,945	5.29%
NORTH ELEM. INSTRUCTION TOTALS		982,651	1,117,258	134,607	13.70%
NORTH ELEM. K-2 INSTRUCTION TOTALS		0	0	0	0%
CANAAN INSTRUCTION TOTALS		1,294,811	1,297,160	2,349	0.18%
CANAAN K-2 INSTRUCTION TOTALS		0	0	0	0%
M.C.S. SCHOOL INSTRUCTION TOTALS		908,348	923,467	15,119	1.66%
	TOTALS	9,084,889	9,779,568	694,679	7.65%
	<i>Salary</i>	5,878,745	6,108,247	229,502	3.90%
	<i>Health Insurance</i>	1,667,002	1,794,560	127,558	7.65%
	<i>Benefits, Retirement-PLD, Payroll Costs</i>	140,036	152,909	12,873	9.19%
	<i>Local Share MSRS</i>	250,997	262,785	11,788	4.70%
	<i>Equipment, Supplies, Materials, Books</i>	519,793	535,777	15,984	3.08%
	<i>Contracted/Purchased Services</i>	537,074	829,958	292,884	54.53%
	<i>Other, Dues/Fees, Travel</i>	4,675	8,765	4,090	87.49%
	<i>Tuition</i>	69,410	69,410	0	0.00%
	<i>Debt Service, Copier Lease</i>	0	0	0	0%
	<i>Transportation/Field Trips</i>	17,157	17,157	0	0.00%
	Budget Report Totals	9,084,889	9,779,568	694,679	7.65%

TOTAL SECONDARY INSTRUCTION - SAHS					
		<u>2023-24</u>	<u>2024-25</u>	<u>Inc.-Dec.</u>	<u>Percent</u>
<i>SAHS - ENGLISH TOTALS</i>		669,083	638,162	-30,921	-4.62%
<i>SAHS - SCIENCE TOTALS</i>		665,191	606,931	-58,260	-8.76%
<i>SAHS - BUSINESS TOTALS</i>		247,116	172,741	-74,375	-30.10%
<i>SAHS - SOCIAL STUDIES TOTALS</i>		609,603	633,037	23,434	3.84%
<i>SAHS - FOREIGN LANGUAGE TOTALS</i>		274,836	292,690	17,854	6.50%
<i>SAHS - MUSIC TOTALS</i>		123,225	128,983	5,758	4.67%
<i>SAHS - APPLIED & FINE ARTS TOTALS</i>		304,250	302,653	-1,597	-0.52%
<i>SAHS - MATH TOTALS</i>		629,755	560,765	-68,990	-10.96%
<i>SAHS - PHYS ED & HEALTH TOTALS</i>		243,295	257,541	14,246	5.86%
	TOTALS	3,766,354	3,593,503	-172,851	-4.59%
	<i>Salary</i>	2,684,279	2,491,602	-192,677	-7.18%
	<i>Health Insurance</i>	711,268	739,576	28,308	3.98%
	<i>Benefits, Retirement-PLD, Payroll Costs</i>	55,595	51,468	-4,127	-7.42%
	<i>Local Share MSRS</i>	110,535	111,720	1,185	1.07%
	<i>Equipment, Supplies, Materials, Books</i>	105,279	98,171	-7,108	-6.75%
	<i>Contracted/Purchased Services</i>	50,559	52,012	1,453	2.87%
	<i>Other, Dues/Fees, Travel</i>	22,060	22,175	115	0.52%
	<i>Tuition</i>	26,779	26,779	0	0.00%
	<i>Debt Service, Copier Lease</i>	0	0	0	0%
	<i>Extra/Co-Curricular,Field Trips Transportation</i>	0	0	0	0%
	Budget Report Totals	3,766,354	3,593,503	-172,851	-4.59%

OTHER INSTRUCTION TOTALS					
		<u>2023-24</u>	<u>2024-25</u>	<u>Inc.-Dec.</u>	<u>Percent</u>
<i>E.S.L. TOTALS</i>		204,359	220,759	16,400	8.03%
<i>ALTERNATIVE EDUCATION TOTALS</i>		331,016	336,383	5,367	1.62%
<i>LITERACY SPECIALIST TOTALS</i>		0	0	0	0%
	TOTALS	535,375	557,142	21,767	4.07%
	<i>Salary</i>	374,540	384,159	9,619	2.57%
	<i>Health Insurance</i>	82,552	93,440	10,888	13.19%
	<i>Benefits, Retirement-PLD, Payroll Costs</i>	8,488	9,290	802	9.45%
	<i>Local Share MSRS</i>	15,155	15,717	562	3.71%
	<i>Equipment, Supplies, Materials, Books</i>	35,880	35,930	50	0.14%
	<i>Contracted/Purchased Services</i>	1,122	1,122	0	0.00%
	<i>Other, Dues/Fees, Travel</i>	8,150	8,175	25	0.31%
	<i>Tuition</i>	5,612	5,612	0	0.00%
	<i>Debt Service, Copier Lease</i>	0	0	0	0%
	<i>Extra/Co-Curricular,Field Trips Transportation</i>	3,876	3,697	-179	-4.62%
	Budget Report Totals	535,375	557,142	21,767	4.07%

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. Five positions were reduced in this portion of the budget as a result of class size, availability of certified staff, and programming needs. District-wide programs of instruction are also included in this Warrant Article.

Mill Stream Elementary - This account provides for two classroom educational technicians in Kindergarten and 16 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 11 classroom teachers and one full-time classroom educational technician.

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

Skowhegan Area Middle School - This account provides funds for 31 classroom teachers in Grades 6-8.

Skowhegan Area High School – This account provides for 44 classroom teachers.

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

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

Overall, the Article is up **\$543,595** or **4.06%** from last year.

Warrant Article 2

Special Education Totals

Description	Current	Proposed	Dollars	Percent
	Budget	Budget	Inc.-Dec.	Inc.-Dec.
	2023-24	2024-25		
Education Support Services	492,698	805,113	312,415	63.41%
Elementary Regular Classroom	415,629	351,847	-63,782	-15.35%
Elementary Resource Classroom	2,763,847	2,718,335	-45,512	-1.65%
Elementary Self-Contained Classroom	2,811,152	3,420,260	609,108	21.67%
Secondary Regular Classroom	230,093	384,956	154,863	67.30%
Secondary Resource Classroom	602,563	600,697	-1,866	-0.31%
Secondary Self-Contained Classroom	571,264	624,215	52,951	9.27%
Homebound/Hospital - Elementary	39,995	39,995	0	0.00%
Homebound/Hospital - Secondary	16,995	16,995	0	0.00%
Social Work - Elementary	334,516	483,323	148,807	44.48%
Counseling - Elementary	4,900	5,091	191	3.90%
Counseling - Secondary	20,000	20,000	0	0.00%
Health - Elementary	78,363	0	-78,363	-100.00%
Health - Secondary	0	83,125	83,125	100.00%
Psychological Services - Elementary	250,690	258,812	8,122	3.24%
Psychological Services - Secondary	101,222	101,760	538	0.53%
Speech/Language - Elementary	380,629	460,179	79,550	20.90%
Speech/Language - Secondary	65,667	65,667	0	0.00%
Occupational Therapy - Elementary	126,782	125,762	-1,020	-0.80%
Occupational Therapy - Secondary	36,618	38,517	1,899	5.19%
Audiology - Elementary	34,388	17,040	-17,348	-50.45%
Audiology - Secondary	600	1,500	900	150.00%
Physical Therapy - Elementary	62,298	66,254	3,956	6.35%
Physical Therapy - Secondary	35,373	36,294	921	2.60%
Gifted and Talented Instruction - Elementary	215,067	225,425	10,358	4.82%
Gifted and Talented Instruction - Secondary	102,903	109,715	6,812	6.62%
Special Education Transportation	27,000	0	-27,000	-100.00%
Special Education Summer School	73,322	65,231	-8,091	-11.03%
Budget Report Totals	9,894,574	11,126,108	1,231,534	12.45%
Salary	5,790,966	6,625,365	834,399	14.41%
Health Insurance	2,181,823	2,556,116	374,293	17.16%
Benefits, Retirement-PLD, Payroll Costs	340,088	418,596	78,508	23.08%
Local Share-MSRS	163,496	195,761	32,265	19.73%
Equipment, Supplies, Materials, Books	177,762	154,687	-23,075	-12.98%
Contracted/Purchased Services	595,141	734,299	139,158	23.38%
Other, Dues/Fees, Travel	48,100	46,319	-1,781	-3.70%
Tuition	550,960	375,725	-175,235	-31.81%
Debt Service, Copier Lease	0	0	0	0%
Extra/Co-Curricular, Field Trips Transportation	46,238	19,240	-26,998	-58.39%
Budget Report Totals	9,894,574	11,126,108	1,231,534	12.45%

Warrant Article 2 has increased **\$1,231,534** or **12.45%**. Warrant Article 2 contains the salaries and other expenses for the provision of special education services to students in RSU 54/MSAD 54. The account also contains funding for the District's gifted and talented program. The District must provide special education services called for by an IEP team. All accounts contain books and supplies in addition to salaries, but salaries are the major item in each account. Special education staff are shifted between programs and buildings as children move within the District, which results in increases and decreases at different schools. We are required to provide services and the number of eligible students has increased over time. Federal and state regulations have led to increased costs in Special Education including the education of certain students to age 23. RSU 54/MSAD 54 is also obligated by law to provide educational services to state agency clients who reside in this District.

Mill Stream Elementary – This account provides for six special education teachers and 26 educational technicians.

Bloomfield Elementary – This account provides for six special education teachers and 26 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 four educational technicians.

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

Skowhegan Area Middle School – This account provides for nine special education teachers and 23 educational technicians.

Skowhegan Area High School – This account provides funds for eight special education teachers and 11 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 as well as contracted services in speech, and contracted sign language services are included in the account.

Audiology – This account provides for contracted services for ASL Interpretation.

Overall, the Special Education account has increased due to increases in negotiated salaries, contracted services, equipment and supply costs, and significantly more students requiring Special Education services post-pandemic.

Warrant Article 5

Student and Staff Support Totals					
		Current	Proposed	Dollars	Percent
		Budget	Budget	Inc.-Dec.	Inc.-Dec.
	Description	2023-24	2024-25		
	Guidance Services - Elementary	142,497	2,330	-140,167	-98.36%
	Guidance Services - Secondary	363,360	387,878	24,518	6.75%
	Health Services	441,952	452,740	10,788	2.44%
	Instructional Related Technology - Elementary	506,090	553,928	47,838	9.45%
	Instructional Related Technology - Secondary	514,761	531,628	16,867	3.28%
	Other Student Support Services - Elementary	144,951	118,061	-26,890	-18.55%
	Other Student Support Services - Secondary	156,729	243,466	86,737	55.34%
	Improvement of Instruction Elementary	391,143	384,069	-7,074	-1.81%
	Improvement of Instruction - Secondary	210,453	224,238	13,785	6.55%
	Library Services - Elementary	190,627	208,881	18,254	9.58%
	Library Services - Secondary	127,449	114,293	-13,156	-10.32%
	Summer School - Elementary	0	0	0	0%
	Summer School - Secondary	10,000	0	-10,000	-100.00%
	Budget Report Totals	3,200,012	3,221,512	21,500	0.67%
	<i>Salary</i>	1,757,273	1,716,435	-40,838	-2.32%
	<i>Health Insurance</i>	445,130	413,532	-31,598	-7.10%
	<i>Benefits, Retirement-PLD, Payroll Costs</i>	81,826	100,597	18,771	22.94%
	<i>Local Share MSRS</i>	57,130	50,988	-6,142	-10.75%
	<i>Equipment, Supplies, Materials, Books</i>	573,157	557,391	-15,766	-2.75%
	<i>Contracted/Purchased Services</i>	262,225	365,008	102,783	39.20%
	<i>Other, Dues/Fees, Travel</i>	11,635	10,130	-1,505	-12.94%
	<i>Tuition</i>	11,636	7,431	-4,205	-36.14%
	<i>Debt Service, Copier Lease</i>	0	0	0	0%
	<i>Extra/Co-Curricular, Field Trips Transportation</i>	0	0	0	0%
	Budget Report Totals	3,200,012	3,221,512	21,500	0.67%

The **Student and Staff Support Account** provides services to students that help support instruction and learning. All counselor salaries and expenses, school nurse supplies and expenses, library expenses and other expenses to support instruction are contained in this account. This budget does try to maintain the same level of support for library books in the schools.

The **Health Services Account** provides for 4.6 nurses and one educational technician, insurance, equipment and equipment repair and travel. Additional nursing staff are supported for FY24 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, 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 social workers/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. The library accounts provide for salaries and benefits for staff, for all books and materials for libraries, and for all equipment for student use in libraries.

Districtwide Technology is part of this account. This account supports all internet infrastructures, staff and student computers and manages the District's network, websites and computer maintenance. Federal funds support additional staff necessitated by the COVID-19 pandemic for FY23 and FY24 which are not part of this regular budget.

Overall, this account is up by **\$21,500** or **0.67%** due to increases in the technology lines for negotiated salaries and benefits, Maine State Retirement costs, equipment, instructional software and supplies.

Warrant Article 8

TRANSPORTATION & BUSES					
		Proposed	Proposed	Dollars	Percent
		Budget	Budget	Inc.-Dec.	Inc.-Dec.
		2023-24	2024-25		
1000-0000-2700-51170-900-68	SALARY - TRANSPORTATION DIRECTOR	67,392	70,020	2,628	3.90%
1000-0000-2700-51180-900-68	SALARY - BUS DRIVERS	417,113	424,901	7,788	1.87%
1000-0000-2700-51183-900-68	SALARY - SECRETARY	45,698	47,486	1,788	3.91%
1000-0000-2700-51184-900-68	SALARY - BUS MECHANICS	111,821	115,960	4,139	3.70%
1000-0000-2700-51232-900-68	BUS DRIVER SUBSTITUTES	78,926	78,926	0	0.00%
1000-0000-2700-51380-900-68	OVERTIME - BUS DRIVERS	0	0	0	0%
1000-0000-2700-52170-900-68	HEALTH INS - SUPERVISOR	23,592	28,012	4,420	18.74%
1000-0000-2700-52180-900-68	HEALTH INS - BUS DRIVERS	184,323	205,002	20,679	11.22%
1000-0000-2700-52183-900-68	HEALTH INS - SECRETARY	18,789	21,996	3,207	17.07%
1000-0000-2700-52184-900-68	HEALTH INS - BUS MECHANICS	30,698	34,143	3,445	11.22%
1000-0000-2700-52232-900-68	SOC SEC/MEDICARE - BUS DRIVER SUBS	6,038	6,329	291	4.82%
1000-0000-2700-52270-900-68	SOC SEC/MEDICARE - SUPERVISOR	5,096	5,357	261	5.12%
1000-0000-2700-52280-900-68	SOC SEC/MEDICARE - BUS DRIVERS	23,297	23,297	0	0.00%
1000-0000-2700-52283-900-68	SOC SEC/MEDICARE - SECRETARY	3,496	3,633	137	3.92%
1000-0000-2700-52284-900-68	SOC SEC/MEDICARE - MECHANICS	8,236	8,871	635	7.71%
1000-0000-2700-52332-900-68	MSRS PLD - BUS DRIVERS SUBS	0	0	0	0%
1000-0000-2700-52370-900-68	MSRS PLD - TRANSPORTATION DIRECTOR	0	0	0	0%
1000-0000-2700-52380-900-68	MSRS PLD - BUS DRIVERS	15,275	35,056	19,781	129.50%
1000-0000-2700-52383-900-68	MSRS PLD - Transportation Secretary	11,535	11,633	98	0.85%
1000-0000-2700-52384-900-68	MSRS PLD - MECHANICS	5,281	5,544	263	4.98%
1000-0000-2700-52480-900-68	EARNED PAID LEAVE	0	2,479	2,479	100.00%
1000-0000-2700-52580-900-68	TUITION REIMB. REGULAR EMPL..	700	700	0	0.00%
1000-0000-2700-52632-900-68	UNEMPLOYMENT - BUS DRIVER SUBS	244	441	197	80.74%
1000-0000-2700-52670-900-68	UNEMPLOYMENT - SUPERVISOR	48	223	175	364.58%
1000-0000-2700-52680-900-68	UNEMPLOYMENT - BUS DRIVERS	672	672	0	0.00%
1000-0000-2700-52683-900-68	UNEMPLOYMENT - SECRETARY	48	48	0	0.00%
1000-0000-2700-52684-900-68	UNEMPLOYMENT - MECHANICS	96	96	0	0.00%
1000-0000-2700-52732-900-68	WORKERS COMP - BUS DRIVER SUBS	4,794	5,024	230	4.80%
1000-0000-2700-52770-900-68	WORKERS COMP - SUPERVISOR	250	277	27	10.80%
1000-0000-2700-52780-900-68	WORKERS COMP - BUS DRIVERS	17,272	21,263	3,991	23.11%
1000-0000-2700-52783-900-68	WORKERS COMP - SECRETARY	181	188	7	3.87%
1000-0000-2700-52784-900-68	WORKERS COMP - MECHANICS	6,265	7,019	754	12.04%
1000-0000-2700-52970-900-68	ANNUITY MATCH - DIRECTOR	0	1,680	1,617	100.00%
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	PROFESSIONAL SERVICES - TRAINING INSERVICE	21,000	21,000	0	0.00%
1000-0000-2700-53401-900-68	PROFESSIONALS SERVICES - MEDICAL EXAMS	12,000	12,000	0	0.00%
1000-0000-2700-54110-900-68	WATER/SEWER	500	500	0	0.00%
1000-0000-2700-54200-900-68	RUBBISH REMOVAL/RECYCLE	2,000	2,000	0	0.00%
1000-0000-2700-54210-900-68	SNOW REMOVAL	11,000	14,000	3,000	27.27%
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	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	340,000	419,480	79,480	23.38%
1000-0000-2700-55200-900-68	FLEET INSURANCE	26,777	28,322	1,545	5.77%
1000-0000-2700-55210-900-68	LIABILITY INSURANCE	1,887	1,995	108	5.72%
1000-0000-2700-55300-900-68	PURCHASED SVCS - BUS RADIO TRANSMISSION	1,200	1,320	120	10.00%

Warrant Article 9

Facilities Maintenance					
		Current	Proposed	Dollars	Percent
		Budget	Budget	Inc.-Dec.	Inc.-Dec.
	Description	2023-24	2024-25		
	Superintendents Office	37,640	37,882	242	0.64%
	Skowhegan Area Middle School	543,496	571,461	27,965	5.15%
	Mill Stream Elementary School	459,369	505,324	45,955	10.00%
	Bloomfield Elementary School	341,799	362,282	20,483	5.99%
	North Elementary School	219,034	232,732	13,698	6.25%
	Canaan Elementary School	280,473	271,640	-8,833	-3.15%
	Margaret Chase Smith School	275,219	293,117	17,898	6.50%
	Skowhegan Area High School	1,055,241	1,124,979	69,738	6.61%
	Districtwide	726,951	789,756	62,805	8.64%
	Technology Building	0	0	0	0%
	Marti Stevens Learning Center	53,302	58,460	5,158	9.68%
	Special Services Building	28,435	28,666	231	0.81%
	Budget Report Totals	4,020,959	4,276,299	255,340	6.35%
	<i>Salary</i>	1,329,546	1,432,287	102,741	7.73%
	<i>Health Insurance</i>	370,178	413,700	43,522	11.76%
	<i>Benefits, Retirement, Payroll Costs</i>	239,614	267,015	27,401	11.44%
	<i>Equipment, Supplies, Materials, Books</i>	315,819	319,089	3,270	1.04%
	<i>Contracted/Purchased Services</i>	679,482	729,648	50,166	7.38%
	<i>Tuition, Mileage, Licenses, Dues/Fees</i>	12,600	13,600	1,000	7.94%
	<i>Debt Service, Copier Lease</i>	245,564	244,676	-888	-0.36%
	<i>Energy, Fuel, Telephone</i>	828,156	856,284	28,128	3.40%
	Budget Report Totals	4,020,959	4,276,299	255,340	6.35%

The **Facilities Operation and Maintenance Accounts** provide for the heat, lights, cleaning, repair and maintenance of the District’s buildings and grounds. Overall, these accounts show an increase of **\$255,340** or **(6.35%)**.

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 positions, summer maintenance projects, school painting, snow removal, fire extinguisher maintenance, water tests, licenses and inspection fees. .

Increases in this budget are primarily the result of negotiated salary agreements, health insurance, salaries, retirement costs, purchased services and increased fuel costs.

Warrant Article 10

DEBT SERVICE					
		Current	Proposed		
MAJOR CAPITAL DEBT SERVICE		2023-24	2024-25	Inc.-Dec.	Percent
1000-0000-5100-58312-900-10	PRINCIPAL-MARGARET CHASE SMITH SCHOOL BOND 1	0	3,000,000	3,000,000	100.00%
1000-0000-5100-58322-900-10	INTEREST-MARGARET CHASE SMITH SCHOOL BOND 1	1,532,470	2,475,690	943,220	61.55%
1000-0000-5100-58313-900-10	PRINCIPAL-MARGARET CHASE SMITH SCHOOL BOND 2	0	0	0	0%
1000-0000-5100-58323-900-10	INTEREST-MARGARET CHASE SMITH SCHOOL BOND 2	0	314,770	314,770	100.00%
1000-0000-5100-58316-900-10	PRINCIPAL - MILL STREAM ELEMENTARY	745,569	745,569	0	0.00%
1000-0000-5100-58321-900-10	INTEREST - MILL STREAM ELEMENTARY	143,400	82,275	-61,125	-42.63%
1000-0000-5100-58317-900-10	PRINCIPAL - BIOMASS BOILER	146,970	154,182	7,212	4.91%
1000-0000-5100-58327-900-10	INTEREST BIOMASS BOILER -(67036 INT/53994 ADJ CREDIT)	4,526	3,519	-1,007	-22.25%
1000-0000-5100-58318-900-10	PRINCIPAL - MINOR CAPITAL PROJECT 2012.13	58,900	58,900	0	0.00%
1000-0000-5100-58328-900-10	INTEREST MINOR CAPITAL PROJECT 2012.13	7,812	6,094	-1,718	-21.99%
1000-0000-5100-58315-900-10	PRINCIPAL - RRF	0	0	0	0%
1000-0000-5100-58325-900-10	INTEREST - RRF	0	0	0	0%
TOTAL MAJOR CAPITAL DEBT SERVICE		2,639,647	6,840,999	4,201,352	159.16%
APPROVED LEASES		2023-24	2023-24	Inc.-Dec.	Percent
1000-0000-5110-58324-900-10	SHORT TERM LOAN INTEREST	0	0	0	0%
TOTAL APPROVED LEASES		0	0	0	0%
Budget Report Totals		2,639,647	6,840,999	4,201,352	159.16%
	<i>Interest</i>	1,688,208	2,882,348	1,194,140	70.73%
	<i>Principal</i>	951,439	3,958,651	3,007,212	316.07%
	<i>Other</i>	0	0	0	0%
Budget Report Totals		2,639,647	6,840,999	4,201,352	159.16%

The **Debt Service Account** includes funds to pay the District's obligations for bonds on the Mill Stream Elementary School in Norridgewock, district-wide facilities improvement bonds and lease purchase payments. This budget includes the first interest payment for the new Margaret Chase Smith Community School (\$1,532,470). This first bond, which will include both a principal and interest payment in the FY25 budget (next year), accounts for 80% of the building cost and is fully funded by the state. The increase in debt service had a significant impact on the overall budget (accounting for more than half of the total budget increase), but does not impact local property taxes. This account shows an increase of **\$4,201,352** or **159.16%**, due to the retirement of debt.

Warrant Article 11

All Other Expenditures					
		Current	Proposed	Dollars	Percent
		Budget	Budget	Inc.-Dec.	Inc.-Dec.
		2023-24	2024-25		
	School Lunch Totals	0	0	0	0%
	Charter Commission	0	0	0	0%
	Contingency	100,000	100,000	0	0.00%
	Adjustment (Health Ins)	0	0	0	0%
	Budget Report Totals	100,000	100,000	0	0.00%
	<i>Salary</i>	0	0	0	0%
	<i>Health Insurance</i>	0	0	0	0%
	<i>Health Insurance Adjustment</i>	0	0	0	0%
	<i>Benefits, Retirement -PLD</i>	0	0	0	0%
	<i>Local Share MSRS</i>	0	0	0	0%
	<i>Equipment, Supplies, Materials</i>	0	0	0	0%
	<i>Contracted Services</i>	0	0	0	0%
	<i>Energy, Fuel</i>	0	0	0	0%
	<i>Mileage, Dues/Fees</i>	0	0	0	0%
	<i>Lunch Program Deficit</i>	0	0	0	0%
	<i>Charter Commission</i>	0	0	0	0%
	Contingency	100,000	0	-100,000	-100.00%
	<i>Adjustment</i>	0	0	0	0%
	Budget Report Totals	100,000	0	-100,000	-100.00%

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; with income coming 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 has been operating without a subsidy from the Local Taxpayers for over a decade. For the past eight years the District has been participating in the Universal School Lunch Program, allowing all children to receive free meals. The district is tremendously proud of our efforts to provide a free quality food program to students in MSAD 54.

The **Contingency Account** (\$100,000) 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
2023-2024 Proposed Budget**

Total Proposed Budget – 2023-2024	\$ 348,123
Total Current Budget – 2022-2023	\$ 320,664
Dollars Increased	\$ +27,459
Total Budget Percent Increased	+8.6%
Total Local Assessment	\$ 125,000
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. Although the Adult Education budget is up overall, the local assessment remains the same at **\$125,000**.