

MSAD 54

District Budget Presentation

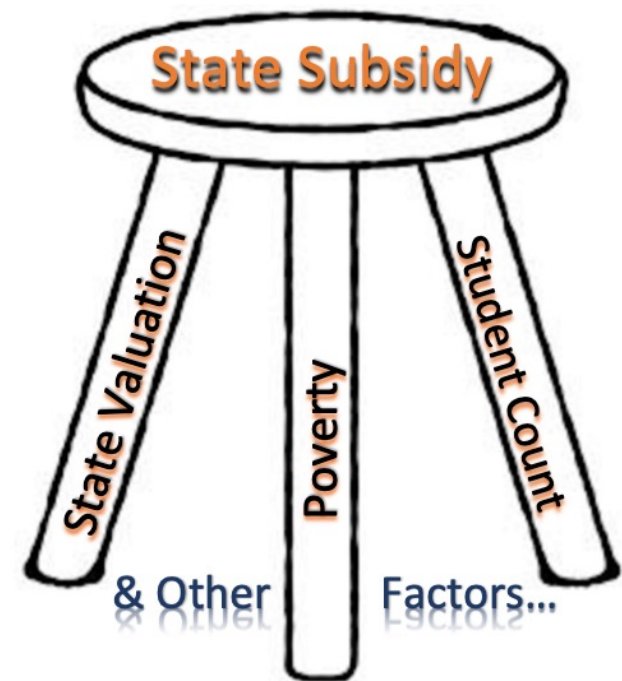
Draft Status Quo Budget Update

5-21-2025

School Funding: 3 Legged

State funding is primarily driven by:

- State Valuation: The value of the town (state valuation) is a driving factor behind state aid to education. MSAD 54's towns values have shifted disproportionately which is impacting some towns more than others. For Example - Smithfield is up 15.33%, while Skowhegan is up 8.46%. The state avg. was roughly 12.87%. MSAD54 received additional state dollars relative to the state average.
- Student Count: Student Count is one of the primary drivers of state subsidy. MSAD 54's count was down as of 10/1/24 (A low 2024 Kindergarten class size).
- Poverty Rate: A district's Poverty significantly impacts state subsidy. MSAD 54's poverty rate has actually increased this year, which has resulted in additional state funding for schools.



Special Education Costs, Fuel and Electricity, Contracted Services, Inflation Costs, etc.

Valuation Shifts by town (this year)

FY 25 - 26 TOWN Valuation Changes				
	<u>FY26</u>	<u>FY25</u>	<u>Dif</u>	<u>Percent Inc.</u>
CANAAN	\$171,450,000	\$151,883,333	\$19,566,667	12.88%
CORNVILLE	\$120,950,000	\$110,583,333	\$10,366,667	9.37%
MERCER	\$88,233,333	\$78,216,667	\$10,016,666	12.81%
NORRIDGEWOCK	\$285,216,667	\$253,933,333	\$31,283,334	12.32%
SKOWHEGAN	\$1,318,633,333	\$1,215,816,667	\$102,816,666	8.46%
SMITHFIELD	\$177,783,333	\$154,150,000	\$23,633,333	15.33%
	\$2,162,266,666.00	\$1,964,583,333.00	\$197,683,333.00	10.06%

* Town valuations come from the state, they are not local valuations. Towns are either given their 3-year average or their most recent year, whichever is lower.

Note: State Average Valuation increase was 12.87%, 2.81% higher than MSAD54's overall increase.

Impact of Valuation Shift if \$0 inc./Flat Budget

Impact of New Valuations on Current Budget (with no budget increase)

	FY25 New Val	FY25 Budget	Change
7.93% CANAAN	\$1,277,081.26	\$1,244,872.402	\$32,208.86
5.59% CORNVILLE	\$900,237.61	\$906,679.382	-\$6,441.77
4.08% MERCER	\$657,060.72	\$640,956.295	\$16,104.43
13.19% NORRIDGEWOCK	\$2,124,174.25	\$2,082,302.737	\$41,871.52
60.98% SKOWHEGAN	\$9,820,481.12	\$9,967,031.430	-\$146,550.31
8.23% SMITHFIELD	\$1,325,394.55	\$1,262,587.274	\$62,807.28
	\$16,104,429.52	\$16,104,429.52	\$0.00

with the Same FY24 Budget of \$48,886,208 - No increase.

FY 25 STATE %	FY 24 STATE %	Plus/Minus	FY26 val shift impact on FY25 budget	Since FY24
7.93% CANAAN	7.73%	0.20%	up \$32,208.86	\$102,249.96
5.59% CORNVILLE	5.63%	-0.04%	down -\$6,441.77	-\$6,196.97
4.08% MERCER	3.98%	0.10%	up \$16,104.43	\$46,477.26
13.19% NORRIDGEWOCK	12.93%	0.26%	up \$41,871.52	\$105,348.45
60.98% SKOWHEGAN	61.89%	-0.91%	down -\$146,550.31	-\$140,981.01
8.23% SMITHFIELD	7.84%	0.39%	up \$62,807.28	\$184,359.79

MSAD 54's Budget Story

- The MSAD 54 School Board of Directors has worked incredibly hard to provide high quality educational experiences for our students, while maintaining a fiscally conservative approach to budgeting.
- The Board's effort has limited the impact to local property taxes over time – the annual local increase remains below 2.2% since 2019.
- 85.66% of the MSAD 54 budget, when you remove 100% state funding for MSES & the MCSCS schools, is employee costs.
- The district has increased revenues, leveraged fund balance and has leveraged state, federal and local grants to offset the local impact.
- The district started early this year with budget meetings in the fall to explain to staff the need to freeze the budget.

MSAD 54's Budget Story

- The Board has built a series of responsible budgets that were developed with a long-term planning approach.
- The original budget as shared with the Board on 2/15 was \$52,598,911.
- The original budget cuts were: \$1,242,571, reducing the Board Budget to \$51,356,445, representing a 5.053% increase
- The 3/6 draft budget impact to the local property taxpayers was 6.362%.
- The Board Budget (3/20) resulted in 1.891% local impact through budget cuts, increased use of fund balance, and increased revenues.
- Health Insurance came in at 5.19%, increasing the budget by \$621,667 over the previous year's budget.

Impact of Health Insurance

Health Insurance went up 5.19%

Understanding School Health Insurance and MSAD54's Options:

- Reality of Health Insurance Options
- Collectively Bargained Health Insurance

Understanding the Impact of Health Insurance:

- The FY26 Status Quo Budget had Health Insurance at: \$7,688,541
- A 5.19% increase to the 3-6-25 Draft budget was 8,087,576, which was up \$621,667 over the FY25 budget.



Impact of the New School

Budget Savings: \$470,572

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

**RSU 54/MSAD 54
2025-26
Status Quo Budget**

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

60%

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

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

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

72%

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

3.44%

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

85.7%

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

5.18%

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

34%

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

16.8%

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

FY26 Budget Draft 4

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

MSAD 54's Budget Reductions

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

The Power of a Strong Revenue Plan

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

4-15-25 DRAFT Revenue A

LOCAL SHARE REVENUES

Funds Needed to Support the 2025-26 Budget

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

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

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

MSAD 54 7 - Year Board Budget Overview

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

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

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

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

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

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

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

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

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

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

Impact Over Time

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

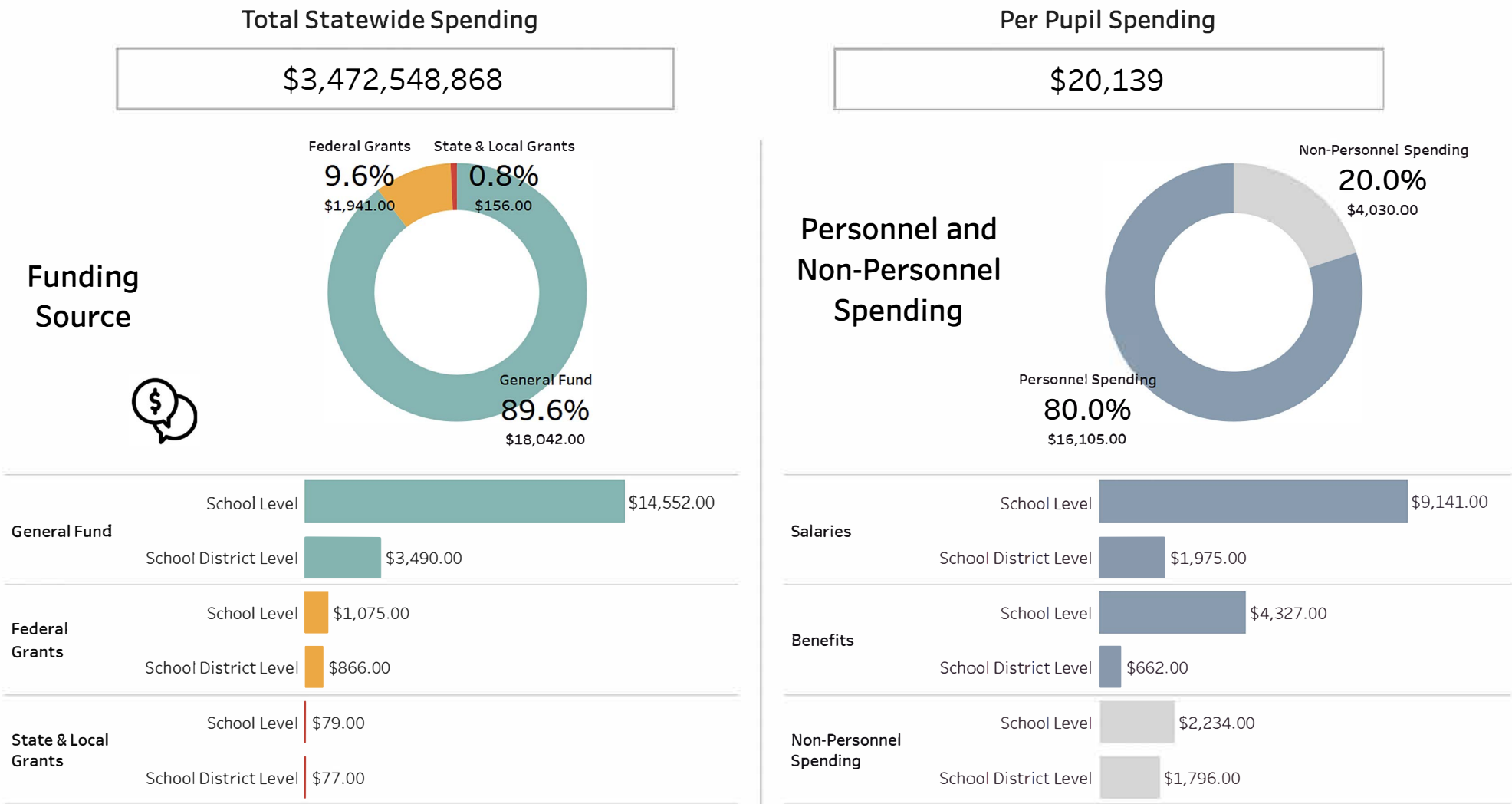
Budget Reality vs. Budget Perception

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

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

Per Pupil Spending

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



Per Pupil Spending

\$20,139

Personnel and Non-Personnel Spending



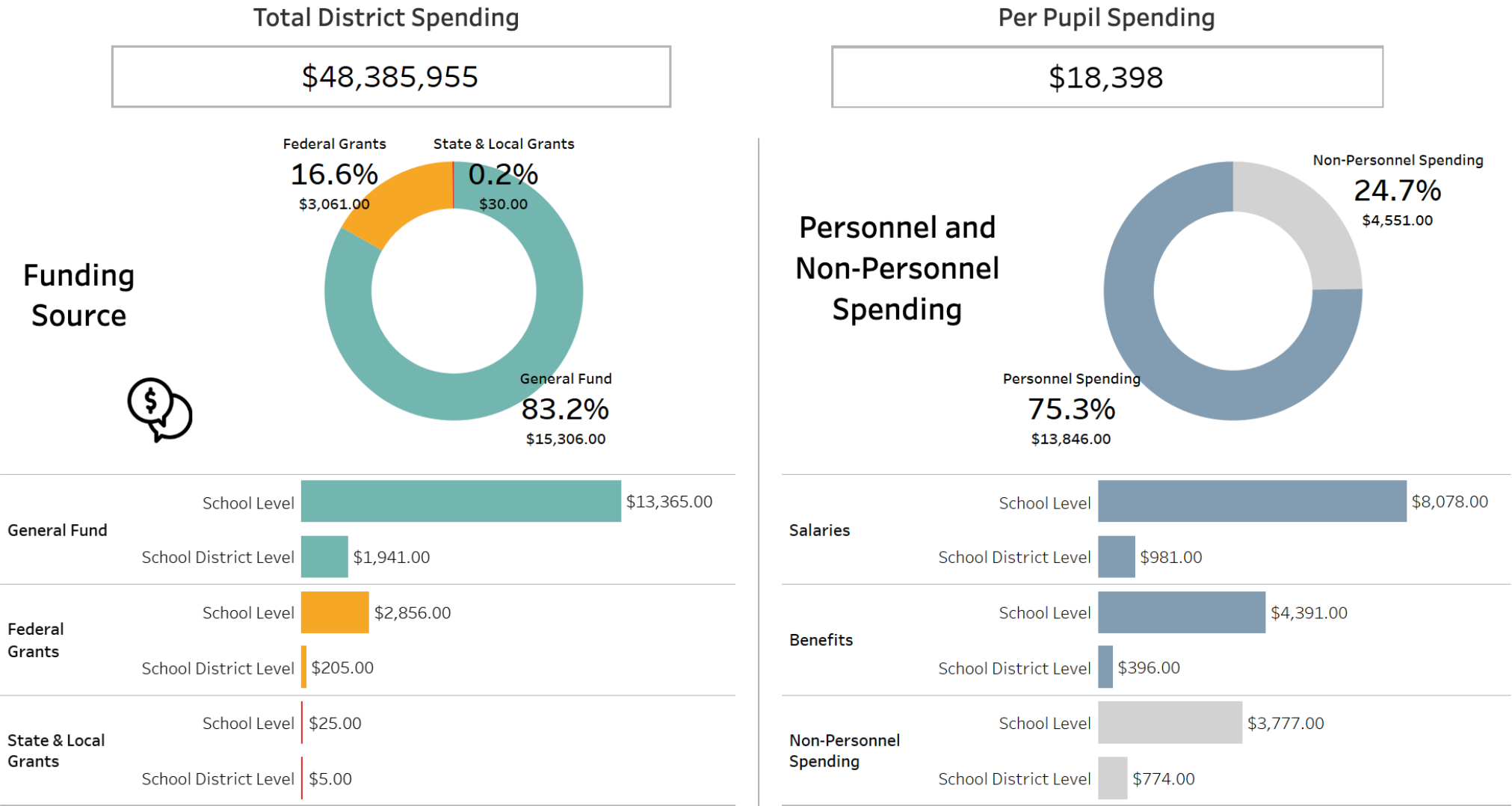
Category	Percentage	Amount
Personnel Spending	80.0%	\$16,105.00
Non-Personnel Spending	20.0%	\$4,030.00

Salaries	School Level	\$9,141.00
	School District Level	\$1,975.00
Benefits	School Level	\$4,327.00
	School District Level	\$662.00
Non-Personnel Spending	School Level	\$2,234.00
	School District Level	\$1,796.00

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

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

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Local % Budget Inc:		0.223%

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

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

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

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

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

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

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

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

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