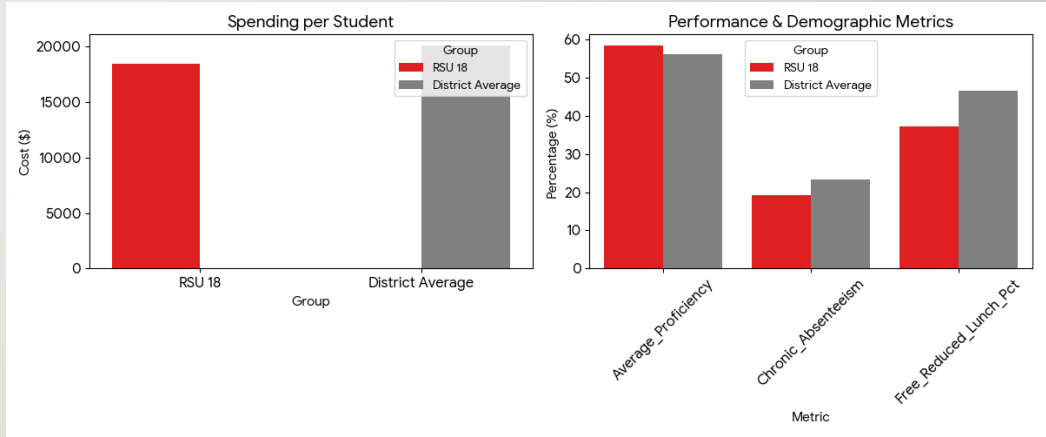


# RSU #18 FY27 PROPOSED BUDGET

PRESENTED AT THE MARCH 4, 2026 SCHOOL BOARD MEETING

# PER PUPIL SPENDING AND PERFORMANCE METRICS VS. THE 40 OTHER DISTRICTS:

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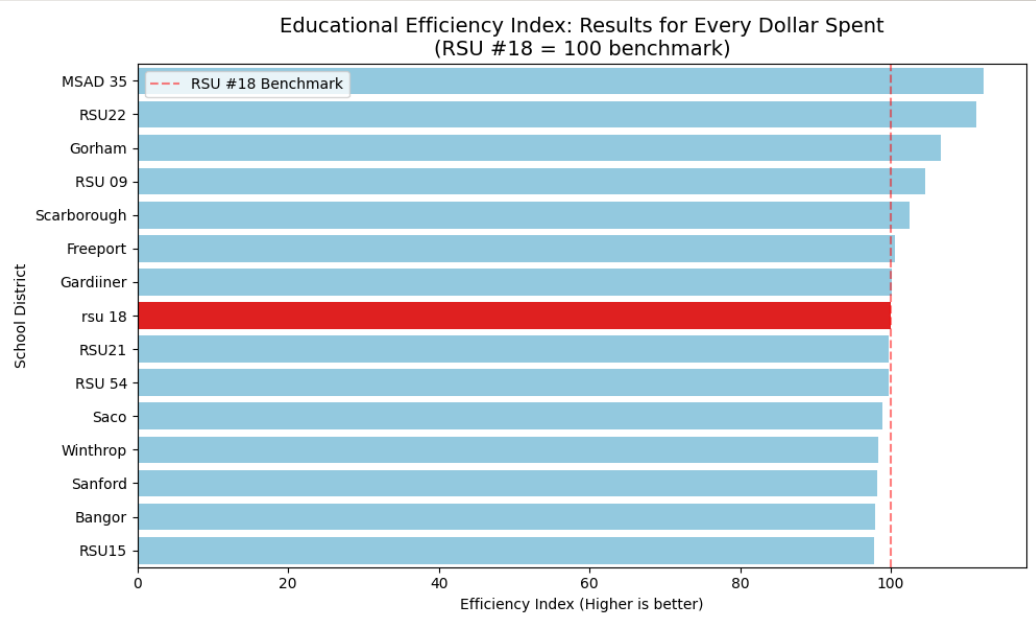
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# COMPARISON DATA OF 41 SCHOOL DISTRICTS ANALYZED

<b>Metric</b>	<b>RSU #18</b>	<b>District Average (Others)</b>	<b>Comparison</b>
Per Student Cost	\$18,419	\$20,093	8.3% Less Expensive
Average Proficiency	58.30%	56.00%	4.1% Higher Performance
Math Proficiency	51.70%	48.80%	5.9% Higher
Reading Proficiency	64.90%	63.30%	2.5% Higher

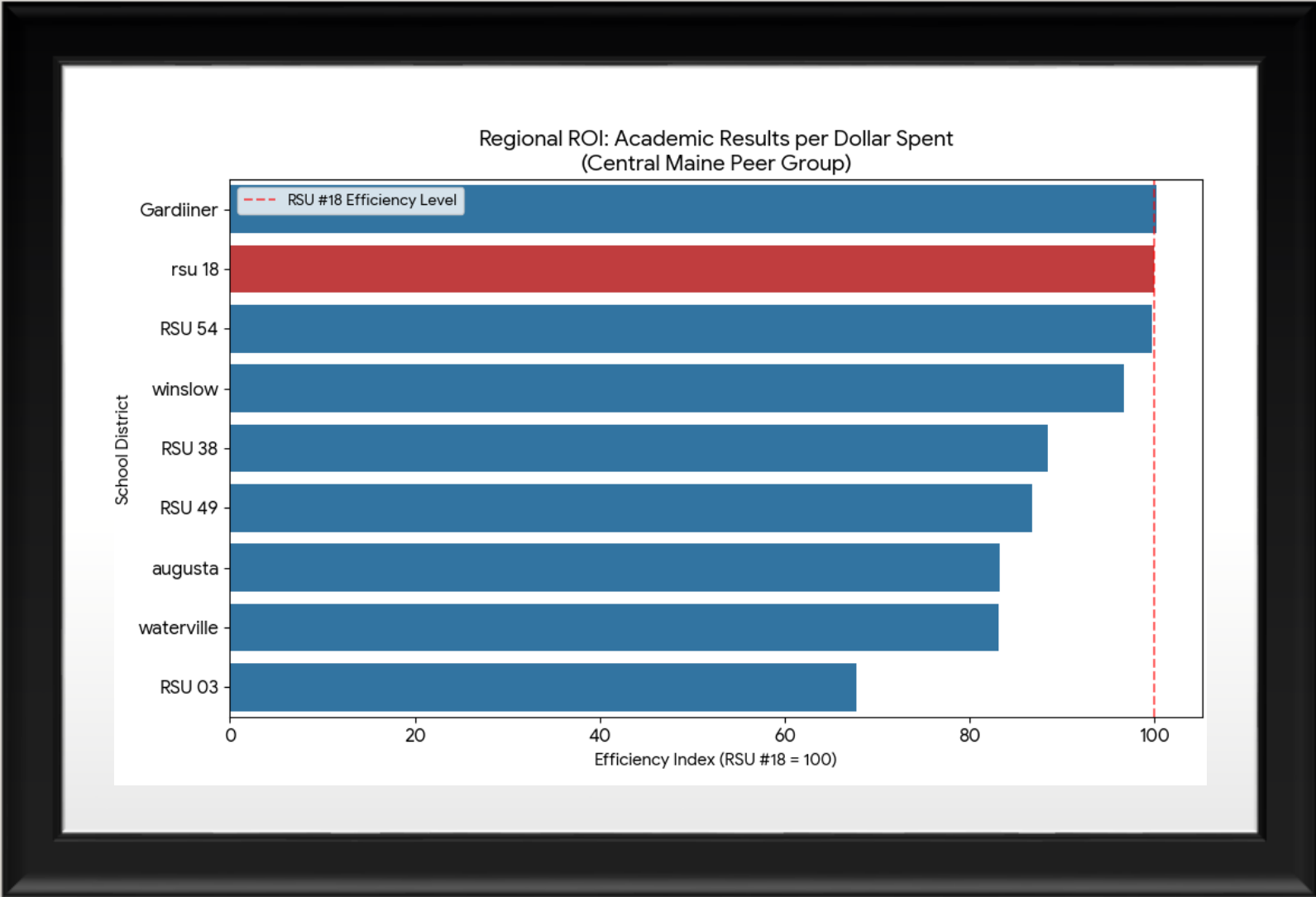
# SPENDING EFFICIENCY VS. OUTCOMES VS. THE 40 OTHER SCHOOLS ANALYZED

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PER PUPIL  
EXPENDITURES VS.  
PERFORMANCE  
OUTCOMES  
REGIONALLY ROI....

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PER PUPIL  
EXPENDITURES VS.  
PERFORMANCE  
OUTCOMES  
REGIONALLY ROI.....

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District	Efficiency Index (ROI)	Performance vs. Budget
RSU #18 (Messalonskee)	100.0 (Benchmark)	Elite Value
Gardiner (MSAD 11)	100.2	Comparable Value
RSU 54 (Skowhegan)	99.7	Competitive Value
Winslow	96.7	High Performance, High Cost
RSU 38 (Maranacook)	88.4	Over-Spending for Result
RSU 49 (Fairfield)	86.8	Under-Performing for Budget
Augusta	83.3	Lower ROI
Waterville	83.2	Lower ROI
RSU 03 (Unity)	67.7	Critical Inefficiency

# THE KENNEBEC VALLEY BREAKDOWN:

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**Beating the Urban Neighbors:** RSU #18 is **16.7% more efficient** than Waterville and Augusta. While those districts have similar cost structures (\$18.2k–\$18.6k), RSU #18 delivers nearly **10 percentage points more** in student proficiency.



**The "Value Added" King:** In statistical modeling of the regional data, RSU #18 has a "Value Added" score of **+4.56 points**. This means it outperforms the academic results predicted by its budget by nearly 5 full percentage points.



**Fiscal Restraint vs. Results:** RSU 38 (Maranacook) achieves slightly higher proficiency (59.8% vs 58.3%) but at a much higher cost (\$21,361). RSU #18 achieves **97.5% of the performance** for only **86% of the price tag**.

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## REGIONAL TAKEAWAYS:

**Competitive Edge:** RSU #18 provides a "High Performance" experience usually reserved for high-budget districts, but does so on a "Standard Budget" similar to Waterville or Augusta.

**Operational Excellence:** The efficiency gap (16.7% over Augusta/Waterville) suggests that RSU #18's internal systems, resource allocation, and attendance management (19.3% absenteeism vs 32%+ in urban neighbors) are significantly more effective.

**Best Value in Central Maine:** For every \$1,000 spent, RSU #18 generates **3.17 points of proficiency**, compared to the regional average of only **2.88 points**.

# WHERE DID WE START?

- **MAJOR Factors**
- **A \$1.6M increase represents a 3.5% budget increase.**
- **Health Insurance** - This is a 10% increase from actual staff benefit selections used FY26 budget process. Historically RSU 18 has had high medical loss ratios, leading to large annual increases.
- **Staff Wages** – This increase assumes actuals of current staff moving to the next step in the existing CBA’s (negotiations are ongoing).
- **PFML** – This increase uses FY26 wages budget, plus \$751,000 in projected wage increases for FY27 to determine the RSU’s employer portion of this new benefit.

Expense	FY27 Projected Increase
HEALTH INSURANCE	\$770,000.00
WAGES	\$751,000.00
PFML	\$76,000.00
Total	\$1,597,000.00

# THE BIG QUESTION....THE FY27 BUDGET OPERATIONALLY....

	FY 27 Proposed Budget	FY 26 Budget	FY 25 Budget	FY 25 Actual	FY26 CHANGE	\$	FY26	% CHANGE
Purchased Services								
Contracted Services & Workshops	\$ 922,455.00	\$ 972,364.00	\$ 876,558.00	\$ 1,179,769.58	\$ (49,909.00)			-5.13%
Purchased Property Services								
Building Services & Utilities	\$ 100,100.00	\$ 101,000.00	\$ 101,000.00	\$ 97,996.95	\$ (900.00)			-0.89%
Repair/Maint	\$ 506,550.00	\$ 495,339.00	\$ 470,772.00	\$ 784,327.85	\$ 11,211.00			2.26%
Building Rentals, Equipment & Subscriptions	\$ 107,700.00	\$ 99,500.00	\$ 95,000.00	\$ 103,804.90	\$ 8,200.00			8.24%
Lease Purchase	\$ 859,223.05	\$ 854,223.05	\$ 1,043,972.97	\$ 1,546,202.41	\$ 5,000.00			0.59%
Facility Services & Repair	\$ 319,000.00	\$ 320,600.00	\$ 330,200.00	\$ 511,324.74	\$ (1,600.00)			-0.50%
Other Purchased Services								
Insurance (Buildings)	\$ 327,000.00	\$ 275,516.57	\$ 248,311.65	\$ 267,599.92	\$ 51,483.43			18.69%
Communication, Advertising, Postage & Printing	\$ 100,271.00	\$ 116,571.00	\$ 86,654.00	\$ 92,694.53	\$ (16,300.00)			-13.98%
Tuition, CTE, & Insured Value	\$ 3,467,500.00	\$ 3,464,350.00	\$ 3,318,350.00	\$ 3,234,853.55	\$ 3,150.00			0.09%
Travel & Mileage	\$ 9,225.00	\$ 13,150.00	\$ 17,465.00	\$ 6,864.82	\$ (3,925.00)			-29.85%
General Supplies								
Instructional	\$ 608,295.00	\$ 655,274.00	\$ 644,524.00	\$ 603,524.00	\$ (46,979.00)			-7.17%
Electricity & Fuels	\$ 1,040,500.00	\$ 1,105,852.00	\$ 1,243,352.00	\$ 951,351.72	\$ (65,352.00)			-5.91%
Books & Periodicals	\$ 157,620.00	\$ 162,893.00	\$ 162,893.00	\$ 139,446.86	\$ (5,273.00)			-3.24%
Other Supplies	\$ 202,150.00	\$ 207,100.00	\$ 202,050.00	\$ 177,733.75	\$ (4,950.00)			-2.39%
Property & Equipment								
Equipment	\$ 86,675.00	\$ 75,275.00	\$ 76,950.00	\$ 115,049.17	\$ 11,400.00			15.14%
Debt Service & Miscellaneous								
Debt Service	\$ 1,412,313.28	\$ 1,413,532.10	\$ 1,625,305.22	\$ 1,716,678.49	\$ (1,218.82)			-0.09%
Dues & Fees	\$ 57,585.00	\$ 49,752.00	\$ 51,276.00	\$ 60,071.85	\$ 7,833.00			15.74%
Athletic/Field Trips	\$ 143,450.00	\$ 149,250.00	\$ 122,250.00	\$ 169,383.06	\$ (5,800.00)			-3.89%
Other Items								
Food Service	\$ -	\$ -	\$ -	\$ -	\$ -			0.00%
Total All Other	22.0%	\$ 10,427,612.33	\$ 10,531,541.72	\$ 10,716,883.84	\$ 11,758,678.15	\$ (103,929.39)		-0.99%

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## HOW DID WE GET THERE?



Reduced Erskine tuition/IVR by ~\$100K but offset with Special Education Tuition increases based on student need.



Reduced Article 11 by ~\$28k, Nutrition can currently sustain its own administrative costs



Reduced Professional Services Supt office by ~\$30k



Reduced Snow Plowing by \$25k



Reduced Communications subscriptions, Postage, Advert & Printing by ~\$16k



Reduced General Supplies by ~\$57k



Reduced Fuel Budgets by ~\$65k

# THE FY27 SALARY AND BENEFITS.....

	FY 27 Proposed Budget	FY 26 Budget	FY 25 Budget	FY 25 Actual	FY26 CHANGE \$	FY26 % CHANGE
Teachers	\$ 15,449,795.37	\$ 14,796,033.78	\$ 14,697,601.43	\$ 13,996,837.16	\$ 653,761.59	4.42%
Educational Technicians	\$ 2,944,496.43	\$ 2,654,372.11	\$ 2,521,937.38	\$ 2,294,392.45	\$ 290,124.32	10.93%
Administration	\$ 2,110,633.20	\$ 2,009,095.12	\$ 1,905,253.37	\$ 2,008,084.16	\$ 101,538.08	5.05%
Support Staff	\$ 5,011,719.79	\$ 4,742,513.69	\$ 4,352,220.67	\$ 4,550,634.37	\$ 269,206.10	5.68%
Substitutes	\$ 565,500.00	\$ 565,500.00	\$ 581,450.00	\$ 745,501.57	\$ -	0.00%
Stipends	\$ 568,389.70	\$ 564,442.60	\$ 550,572.08	\$ 573,332.52	\$ 3,947.10	0.70%
Total Salaries	\$ 26,650,534.49	\$ 25,331,957.30	\$ 24,609,034.93	\$ 24,168,782.23	\$ 1,318,577.19	5.21%
Health & Dental	\$ 8,124,248.98	\$ 7,725,807.63	\$ 7,022,227.53	\$ 6,549,094.18	\$ 398,441.35	5.16%
Social Security & Medicare	\$ 826,928.58	\$ 761,161.06	\$ 705,969.52	\$ 710,523.57	\$ 65,767.52	8.64%
MainePers	\$ 867,588.62	\$ 846,419.73	\$ 856,206.44	\$ 816,915.00	\$ 21,168.89	2.50%
Course Reimbursements	\$ 135,000.00	\$ 135,500.00	\$ 139,700.00	\$ 106,623.77	\$ (500.00)	-0.37%
PFMLA / Unemployment	\$ 134,834.43	\$ 47,937.52	\$ 122,922.19	\$ 20,637.91	\$ 86,896.91	181.27%
Workers Compensation	\$ 197,381.01	\$ 183,033.73	\$ 204,550.26	\$ 131,639.05	\$ 14,347.28	7.84%
Total Benefits	\$ 10,285,981.62	\$ 9,699,859.67	\$ 9,051,575.94	\$ 8,335,433.48	\$ 586,121.95	6.04%
Total Salary and Benefits 78.0%	\$ 36,936,516.11	\$ 35,031,816.97	\$ 33,660,610.87	\$ 32,504,215.71	\$ 1,904,699.14	11.25%

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ADDITIONS FROM  
FY26 TO FY27  
WITH REGARDS  
TO SALARY AND  
BENEFITS

# New Additions:

Dean of Students at MMS that will support the MMS Administration in the following ways: Deal with Tier I behavior to allow Administrators to spend more time on Instructional Leadership, Oversee the Alternative Education Program, Handle Athletic Director Duties  
(Cost w/ Salary and Benefits: \$122,538.92)

School Counselor at China Middle School: Currently China Middle School does not have a school counselor that is imperative for triaging mental health challenges of students but also in working with students and staff on Tier I Social Emotional Challenges (Cost w/ Salary and Benefits \$85,084.96)

# SUBTRACTIONS/CUTS FROM FY26 TO FY27 WITH REGARDS TO SALARY AND BENEFITS

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1. Recently Vacated Alternative Education Teaching Position (\$109,176.62)

2. Through retirement the PASS Program Coordinator at CMS (\$65,211.00)

3. Messalonksee Middle School Athletic Director Stipend as Duties will be covered by the new Dean of Students (\$12,348.00)

4. Unfilled Speech Coordinator Position as these duties will be handled by the Assistant Special Education Director (\$4,224.37)

Reallocated portions of a Central Office Administrative Assistants Salary to Foodservice and other Title Funds (\$52,143.00)

# TOTAL FY27 PROPOSED BUDGET

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FY 25 Adopted Budget vs. Actuals: \$44,377,494.71 vs. \$44,263,154.92 (99.74% efficient)

FY26 Adopted Budget: \$45,563,358.844 (Currently at: 42.81% remaining On Pace for: 97.7 efficient)

FY27 Proposed Budget \$47,364,128.44

- Constitutes an increase of \$1,800,769.75 or 3.95%

# ANTICIPATED REVENUES:

	FY 27 Proposed Budget	FY 26 Budget	FY 25 Budget	FY 25 Actual	FY26	\$ CHANGE	FY26	% CHANGE
BALANCE FOR WARD	\$ 800,000.00	\$ 800,000.00	\$ 500,000.00			\$ -		0.00%
LOCAL EPS - BELGRADE	\$ 5,487,627.36	\$ 5,395,958.33	\$ 5,107,992.00	\$ 5,107,992.00		\$ 91,669.03		1.70%
LOCAL EPS - CHINA	\$ 3,949,242.00	\$ 3,728,828.33	\$ 3,487,526.34	\$ 3,487,526.34		\$ 220,413.67		5.91%
LOCAL EPS - OAKLAND	\$ 5,125,283.66	\$ 4,740,310.00	\$ 4,321,867.00	\$ 4,321,867.00		\$ 384,973.66		8.12%
LOCAL EPS - ROME	\$ 1,746,224.91	\$ 1,705,035.31	\$ 1,634,817.74	\$ 1,634,817.74		\$ 41,189.60		2.42%
LOCAL EPS - SIDNEY	\$ 4,032,317.59	\$ 3,686,535.00	\$ 3,483,113.00	\$ 3,483,113.00		\$ 345,782.59		9.38%
LOCAL ADD'L - BELGRADE	\$ 2,270,533.62	\$ 2,124,210.11	\$ 2,201,170.27	\$ 2,201,170.24		\$ 146,323.51		6.89%
LOCAL ADD'L - CHINA	\$ 2,334,357.92	\$ 2,249,442.19	\$ 2,166,576.72	\$ 2,166,576.72		\$ 84,915.73		3.77%
LOCAL ADD'L - OAKLAND	\$ 2,432,125.51	\$ 2,286,927.73	\$ 2,294,067.70	\$ 2,294,067.70		\$ 145,197.78		6.35%
LOCAL ADD'L - ROME	\$ 1,101,542.68	\$ 1,004,412.39	\$ 1,025,849.84	\$ 1,025,849.84		\$ 97,130.29		9.67%
LOCAL ADD'L - SIDNEY	\$ 1,833,272.38	\$ 1,702,950.35	\$ 1,772,718.06	\$ 1,772,718.07		\$ 130,322.03		7.65%
TUITION, SECONDARY - INDIVIDUAL	\$ 75,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00		\$ 15,000.00		25.00%
SUMMER SCHOOL	\$ -	\$ -	\$ -	\$ -		\$ -		0.00%
TRANSPORTATION FEES	\$ 1,000.00	\$ 10,000.00	\$ 14,000.00	\$ 21,381.40		\$ (9,000.00)		-90.00%
TRANSPORTATION STATE AGENCY CLIENT	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 12,518.75		\$ -		0.00%
EARNED INTEREST	\$ 225,000.00	\$ 100,000.00	\$ 50,000.00	\$ 125,426.70		\$ 125,000.00		125.00%
GATE RECEIPTS	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 20,406.85		\$ -		0.00%
RENTALS - SENIOR CENTER	\$ -	\$ -	\$ -	\$ -		\$ -		0.00%
ATHLETIC COMPLEX RENTAL	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,180.00		\$ -		0.00%
RENTALS - PAC CENTER	\$ -	\$ -	\$ -	\$ 6,250.00		\$ -		0.00%
CONTRIBUTIONS - MESSENGER	\$ -	\$ -	\$ -	\$ -		\$ -		0.00%
SHARED SERVICES	\$ -	\$ -	\$ -	\$ -		\$ -		0.00%
QZAB INTEREST REFUND	\$ -	\$ -	\$ 35,325.00	\$ 14,897.20		\$ -		#DIV/0!
MISC OTHER	\$ 5,000.00	\$ 4,999.99	\$ 5,000.01	\$ 19,607.65		\$ 0.01		0.00%
STATE SUBSIDY	\$ 15,562,100.80	\$ 15,505,248.96	\$ 15,783,971.03	\$ 15,885,391.44		\$ 56,851.84		0.37%
STATE SUBSIDY - SUPT AGREEMENTS	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ -		\$ -		0.00%
STATE AGENCY CLIENT	\$ 200,000.00	\$ 275,000.00	\$ 250,000.00	\$ 324,453.45		\$ (75,000.00)		-27.27%
MISC STATE REVENUE	\$ -	\$ -	\$ -	\$ 15,281.04		\$ -		0.00%
MAINECARE	\$ -	\$ -	\$ -	\$ 185,111.20		\$ -		0.00%
NATIONAL BOARD CERTIFIED TEACHER	\$ -	\$ -	\$ -	\$ 9,000.00		\$ -		0.00%
STUDENT RECORDS	\$ -	\$ -	\$ -	\$ -		\$ -		0.00%
INSURANCE CLAIMS - PR. PROPERTY	\$ -	\$ -	\$ -	\$ 525.00		\$ -		0.00%
SALE OF FIXED ASSETS	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 9,537.19		\$ -		0.00%
<b>TOTAL GENERAL FUND</b>	<b>\$ 47,364,128.44</b>	<b>\$ 45,563,358.69</b>	<b>\$ 44,377,494.71</b>	<b>\$ 44,242,423.76</b>	<b>\$ 1,800,769.75</b>			<b>3.95%</b>

# WHAT IS THE IMPACT BY TOWN?

	<b>FY 27</b>	<b>FY 26</b>	<b>\$ Change</b>	<b>% Change</b>	<b>3yr Aver. State Valuation (23-25)</b>	<b>Estimated Impact per \$100,000 of valuation?</b>	<b>Cost Quarterly per \$100,000 of valuation</b>	<b>Cost Monthly Per \$100,000 of Valuation</b>
Belgrade	\$ 7,771,646.25	\$ 7,533,545.49	\$ 238,100.76	3.16%	\$ 1,044,000,000	\$ 22.81	\$ 5.70	\$ 1.90
China	\$ 6,294,489.51	\$ 5,989,312.74	\$ 305,176.77	5.10%	\$ 699,600,000	\$ 43.62	\$ 10.91	\$ 3.64
Oakland	\$ 7,571,854.18	\$ 7,041,639.47	\$ 530,214.71	7.53%	\$ 907,933,000	\$ 58.40	\$ 14.60	\$ 4.87
Rome	\$ 2,854,309.93	\$ 2,715,772.91	\$ 138,537.02	5.10%	\$ 542,150,000	\$ 25.55	\$ 6.39	\$ 2.13
Sidney	\$ 5,876,478.24	\$ 5,400,209.56	\$ 476,268.68	8.82%	\$ 714,317,000	\$ 66.67	\$ 16.67	\$ 5.56

# CURRENT FUND BALANCE LEVELS:

AUDITED GENERAL FUND BALANCE as of June 30, 2025:		General Fund
Inventory		\$ -
Prepaid Expenditures		237,032
	Total nonspendable	237,032
Fuel Reserve		200,000
Capital Reserve		1,000,000
Emergency Contingency		1,073,547
Adult Education		-
Bonded Capital Projects		-
	Total committed	2,273,547
Technology		273,621
Subsequent Year Budget		800,000
	Total assigned	1,073,621
General Fund		3,508,336
Technology Fund		-
	Total unassigned	3,508,336
AUDITED GENERAL FUND REVENUES & EXPENDITURES as of June 30, 2025:		
Total Revenues:		44,242,423
Total Expenditures:		44,263,155
FY25 deficiency (Use of Fund Balance to cover)		(20,732)

# NEXT STEPS:

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This budget represents a deep dive into the operational budget and a look at class sizes across the district that seem to be standing pretty level.

One thing we do not know is where health insurance stands. We do know that it will be better than last year. That number should come the first of April which if it is better than that 10% we have budgeted then we will be able to make a cut.

Where would you like us to go from here?