

MSAD No. 75 - FY 2020 Budget Process
Budget Summary by Type of Expenditure (MOE Budget)

Budget Category	Object Code	Budget	Proposed MOE	Change in Budget		
		FY 2019	FY 2020	\$	%	
Salaries - Teacher	1010-1018	\$14,236,358	\$14,174,493	(\$61,866)	-0.4%	
Salaries - Ed Techs/Duty Aides	1020-1023	\$1,942,619	\$2,034,365	\$91,746	4.7%	Incl. two add. FY 19 positions
Salaries - Administrators & Supervisors	1040-1170	\$2,502,972	\$2,588,174	\$85,202	3.4%	Shifts Asst. Supt. .1 FTE from grant
Salaries - Secretaries	1180	\$793,510	\$821,295	\$27,784	3.5%	
Salaries - Groundskeepers & Custodians	1181-1185	\$1,017,250	\$1,046,650	\$29,400	2.9%	
Salaries - Drivers & Mechanics	1186-1188	\$1,089,074	\$1,134,831	\$45,757	4.2%	
Salaries - School Board	1190	\$10,000	\$13,000	\$3,000	30.0%	Includes workshops now
Salaries - Substitutes (Teachers/Secs)	1200-1234	\$251,350	\$280,900	\$29,550	11.8%	FY 2018 costs = \$260,600
Salaries - Substitutes (Ed Techs)	1235	\$154,054	\$137,300	(\$16,754)	-10.9%	FY 2018 costs = \$101,479
Salaries - Additional & Overtime	1310-1380	\$251,836	\$273,349	\$21,513	8.5%	↑ SPED teacher meeting costs
Salaries - Stipends	1500-1560	\$435,758	\$442,040	\$6,282	1.4%	
Insurance - Health	2110-2180	\$6,119,771	\$6,272,274	\$152,503	2.5%	Assumes 5% rate increase
Insurance - Dental	2111-2181	\$153,051	\$158,370	\$5,319	3.5%	Assumes 3% rate increase
Social Security/Medicare	2200-2291	\$607,102	\$629,975	\$22,873	3.8%	
Maine Retirement	2300-2380	\$728,860	\$772,958	\$44,098	6.1%	↑ rate from 3.97% to 4.16%
Course Reimbursement	2510-2580	\$140,000	\$159,500	\$19,500	13.9%	Continued increase in costs
Unemployment & Workers Comp. Ins.	2600-2940	\$214,050	\$227,650	\$13,600	6.4%	
Contract Services	3100-3500	\$590,175	\$589,075	(\$1,100)	-0.2%	Increases & decreases
Staff Development	3300-3400	\$172,527	\$168,651	(\$3,876)	-2.2%	
Contract Services - Legal	3440, 3450	\$70,000	\$75,000	\$5,000	7.1%	
Repairs & Maintenance	4200-4320	\$483,700	\$499,725	\$16,025	3.3%	
Software Licenses	4330	\$157,975	\$248,230	\$90,255	57.1%	Incl. new business/tech software
Contract Services - Property	4390	\$93,050	\$93,050	\$0	0.0%	
Leases - Eqpt./Technology/Facilities	4410-4900	\$264,066	\$250,905	(\$13,161)	-5.0%	

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Transportation - OOD/Co-curricular	5100	\$31,700	\$37,000	\$5,300	16.7%	
Insurance - Property & Liability	5210-5225	\$122,901	\$142,546	\$19,645	16.0%	Increasing rates anticipated
Communications (Postage/Phone)	5310-5400	\$83,149	\$83,789	\$640	0.8%	
Printing & Copying	5500-5510	\$94,679	\$98,350	\$3,671	3.9%	
Region 10 Assessment	5610	\$109,900	\$115,395	\$5,495	5.0%	Estimate (likely to change)
Tuition - Out of District Placements	5630	\$365,000	\$600,000	\$235,000	64.4%	Reflects an increase in placements
Staff Travel	5800	\$28,850	\$25,700	(\$3,150)	-10.9%	
Supplies	6000-6120	\$481,837	\$504,824	\$22,987	4.8%	
Utilities (NG, Oil, Propane & Electricity)	4110, 6200	\$768,578	\$836,245	\$67,667	8.8%	
Motor Fuel	6260	\$180,975	\$185,000	\$4,025	2.2%	
Books & Periodicals	6400-6460	\$92,599	\$107,150	\$14,551	15.7%	
Supplies - Technology & AV Materials	6500-6600	\$8,195	\$7,650	(\$545)	-6.7%	
Supplies - Transportation	6700-6710	\$162,000	\$166,000	\$4,000	2.5%	
Equipment (Other than Technology)	7301-7390	\$134,015	\$127,614	(\$6,401)	-4.8%	
Equipment (Technology)	7340-7341	\$215,000	\$176,700	(\$38,300)	-17.8%	Reduced replacement costs
Capital Maintenance Projects	7390	\$168,800	\$208,300	\$39,500	23.4%	Per Facilities/Finance Committees
Dues & Fees	8100-8160	\$106,225	\$111,150	\$4,925	4.6%	
Debt Service & Capital Leases	8310, 8320	\$1,693,939	\$1,732,738	\$38,799	2.3%	
Contingency	9000	\$212,500	\$212,500	\$0	0.0%	
Interfund Transfers	9100, 9200	\$297,282	\$307,057	\$9,775	3.3%	Food Service & SBHC
		\$37,837,233	\$38,877,468	\$1,040,235	2.75%	Maintenance of Effort Increase

Note: The MOE Budget excludes FY 2020 increases in teacher salaries or new debt service