

**MSAD No. 75 - FY 2021 Proposed Maintenance of Effort Budget  
Budget Summary by Type of Expenditure**

| Budget Category                         | Object Code | Budget       | Proposed MOE | Change in Budget |        |                                    |
|---|-------------|--------------|--------------|------------------|--------|------------------------------------|
|   |             | FY 2020      | FY 2021      | \$               | %      |                                    |
| Salaries - Teacher                      | 1010-1018   | \$15,610,756 | \$15,864,494 | \$253,738        | 1.6%   |                                    |
| Salaries - Ed Techs/Duty Aides          | 1020-1023   | \$2,369,827  | \$2,555,782  | \$185,955        | 7.8%   |                                    |
| Salaries - Administrators & Supervisors | 1040-1170   | \$2,576,543  | \$2,643,513  | \$66,970         | 2.6%   |                                    |
| Salaries - Secretaries                  | 1180        | \$834,138    | \$894,829    | \$60,691         | 7.3%   |                                    |
| Salaries - Groundskeepers & Custodians  | 1181-1185   | \$1,098,555  | \$1,165,654  | \$67,099         | 6.1%   |                                    |
| Salaries - Drivers & Mechanics          | 1186-1188   | \$1,104,831  | \$1,170,665  | \$65,834         | 6.0%   |                                    |
| Salaries - School Board                 | 1190        | \$13,000     | \$20,000     | \$7,000          | 53.8%  | Includes workshops now             |
| Salaries - Substitutes                  | 1235        | \$448,200    | \$458,600    | \$10,400         | 2.3%   |                                    |
| Salaries - Additional & Overtime        | 1310-1380   | \$245,549    | \$233,225    | (\$12,324)       | -5.0%  | Reduction SPED Teacher meetings    |
| Salaries - Stipends                     | 1500-1560   | \$442,040    | \$474,815    | \$32,775         | 7.4%   | ↑ in base teacher salary           |
| Insurance - Health                      | 2110-2180   | \$6,564,378  | \$6,626,851  | \$62,473         | 1.0%   | Assumes 5% rate increase           |
| Insurance - Dental                      | 2111-2181   | \$166,212    | \$170,083    | \$3,871          | 2.3%   | Assumes 3% rate increase           |
| Social Security/Medicare                | 2200-2291   | \$656,989    | \$661,829    | \$4,840          | 0.7%   | FY 2020 budget over-projected      |
| Maine Retirement                        | 2300-2380   | \$847,660    | \$853,616    | \$5,956          | 0.7%   | FY 2020 budget over-projected      |
| Course Reimbursement                    | 2510-2580   | \$159,500    | \$183,800    | \$24,300         | 15.2%  | Continued increase in costs        |
| Unemployment & Workers Comp. Ins.       | 2600-2940   | \$227,650    | \$254,900    | \$27,250         | 12.0%  | A rate increase is anticipated     |
| Contract Services                       | 3100-3500   | \$440,525    | \$422,165    | (\$18,360)       | -4.2%  | Account restructuring              |
| Staff Development                       | 3300-3400   | \$150,951    | \$153,790    | \$2,839          | 1.9%   |                                    |
| Contract Services - Legal               | 3440, 3450  | \$75,000     | \$80,000     | \$5,000          | 6.7%   |                                    |
| Repairs & Maintenance                   | 4200-4320   | \$615,830    | \$576,420    | (\$39,410)       | -6.4%  | Reduction in roof repair allowance |
| Software Licenses                       | 4330        | \$244,230    | \$214,335    | (\$29,895)       | -12.2% | Reduction in licensing costs       |
| Contract Services - Property            | 4390        | \$188,050    | \$132,000    | (\$56,050)       | -29.8% | Moving allowance reduced           |
| Leases - Eqpt./Technology/Facilities    | 4410-4900   | \$273,082    | \$37,903     | (\$235,179)      | -86.1% | MLTI leases end in FY 2020         |

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|   |             | FY 2020             | FY 2021             | \$                 | %           |                                      |
| Capital Maintenance Projects                            | 4500        | \$83,300            | \$172,000           | \$88,700           | 106.5%      | Costs shifted from capital equipt.   |
| Transportation - OOD/Co-curricular                      | 5100        | \$37,000            | \$84,500            | \$47,500           | 128.4%      | Account restructuring                |
| Insurance - Property & Liability                        | 5210-5225   | \$147,730           | \$186,988           | \$39,258           | 26.6%       | Reflects rate increase & new HS      |
| Communications (Postage/Phone)                          | 5310-5400   | \$83,789            | \$97,788            | \$13,999           | 16.7%       | ↑ in internet connectivity costs     |
| Printing & Copying                                      | 5500-5510   | \$98,350            | \$98,800            | \$450              | 0.5%        |                                      |
| Tuition - Out of District Placements                    | 5630        | \$50,000            | \$150,000           | \$100,000          | 200.0%      | More students are in placement       |
| Region 10 Assessment                                    | 5610        | \$146,676           | \$154,000           | \$7,324            | 5.0%        | Assumed; increase TBD                |
| Staff Travel  | 5800        | \$25,700            | \$27,005            | \$1,305            | 5.1%        |                                      |
| Supplies  | 6000-6120   | \$495,406           | \$521,730           | \$26,324           | 5.3%        |                                      |
| Utilities (NG, Oil, Propane & Electricity)              | 4110, 6200  | \$836,245           | \$845,748           | \$9,503            | 1.1%        | Assumes no increase in HS costs      |
| Motor Fuel  | 6260        | \$185,000           | \$200,000           | \$15,000           | 8.1%        |                                      |
| Books & Periodicals                                     | 6400-6460   | \$105,312           | \$106,425           | \$1,113            | 1.1%        |                                      |
| Supplies - Technology & AV Materials                    | 6500-6600   | \$7,650             | \$8,400             | \$750              | 9.8%        |                                      |
| Supplies - Transportation                               | 6700-6710   | \$166,000           | \$168,000           | \$2,000            | 1.2%        |                                      |
| Equipment (Other than Technology)                       | 7301-7390   | \$135,959           | \$151,845           | \$15,886           | 11.7%       |                                      |
| Equipment (Technology)                                  | 7340-7341   | \$301,700           | \$260,000           | (\$41,700)         | -13.8%      | Reduced replacement costs            |
| Dues & Fees   | 8100-8160   | \$111,150           | \$113,439           | \$2,289            | 2.1%        |                                      |
| Debt Service & Capital Leases                           | 8310, 8320  | \$3,262,913         | \$6,411,394         | \$3,148,481        | 96.5%       | New principal payments - HS/Roofs    |
| Contingency   | 9000        | \$172,111           | \$227,500           | \$55,389           | 32.2%       | \$15,000 ↑ in Facilities Contingency |
| Interfund Transfers (Food Services)                     | 9100, 9200  | \$332,057           | \$342,126           | \$10,069           | 3.0%        | SBHC support not required            |
| <b>TOTAL</b>  |             | <b>\$42,137,543</b> | <b>\$46,176,956</b> | <b>\$4,039,413</b> | <b>9.6%</b> |                                      |
| <b>Budget without Debt Service &amp; Capital Leases</b> |             | <b>\$38,874,630</b> | <b>\$39,765,562</b> | <b>\$890,932</b>   | <b>2.3%</b> |                                      |

Note: The FY 2020 budget reflects budget revisions through 12/31/2019.