

MSAD No. 75
FY 2008-2009 Major Budget Changes
Based on Draft Maintenance of Effort Budget
(Over \$10,000 change from FY 2007-2008)

Increases

Budget Item Description	Item Increase	Category Increase
Employee Salaries & Wages		720,833
Teacher Salaries (new salary scale, step inc., savings from teacher retirements)	451,128	
Support Staff Wages (5.0% wage scale inc. plus step increases)	208,392	
Principals' Salaries (3.0% inc.)	46,487	
District Office Staff Wages (5.0% inc. to match support staff)	14,826	
Employee Benefits		442,964
Health Insurance (10% rate inc. applied to FY 08 approved budget)	393,351	
Staff Development (based on usage of contractual entitlements in FY 08 to date)	17,675	
Medicare (1.45% of applicable salary increases)	31,938	
Miscellaneous Items		416,946
Electricity (predicted rate changes)	93,123	
Heating Fuels (predicted price inc. from \$2.15 to \$3.25 per gallon)	58,207	
Motor Fuels (predicted price inc. from \$2.35 to \$3.50 per gallon)	96,853	
Computer Equipment (next large increment of computer replacement plan)	93,737	
Contracted Services - Admin (restarted JMG Program)	37,716	
MVR 10 Vocational & Adult Vocational Assessment (estimated 5% inc.)	37,310	
Total Increases	\$1,580,743	\$1,580,743

Reductions

Budget Item Description	Savings
Tuition & Transportation for Out-of-District Placement (fewer out-of District students)	74,000
Substitute Salaries - Sick/Personal/Professional Leave (decreased usage in 08)	75,156
Construction Interest	84,355
Administrative Supplies (deletes \$15,000 of one-time NEASC accreditation costs)	16,704
Contracted Services - Ed. Consultants/Therapists (reduced contracted speech services)	28,100
Equipment Replacement - Student Transportation (purchasing a smaller bus)	31,638
Software Licenses (decreased cost of MS Office licenses for 09)	10,855
Capital Improvements	29,242
Vehicle Parts (part of the cost moved to contracted services for vehicle repairs)	12,132
Total Reductions	\$362,182

Estimated Net Increase in Budget Resulting from Major Items	\$1,218,561
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