

**MSAD No. 75 - FY 2021 Budget Process
Budget Summary Page by Program**

Program: Special Education

Warrant: 3

FY 2020 Budget	\$8,318,823
FY 2021 Proposed	\$8,733,392
\$ Increase	\$414,569
% Increase	5.0%

The increase in this article is driven largely by salary increases and a \$100,000 increase in the cost and number of out-of-district placements.

Expense History:

	FY 2018	FY 2019	FY 2020	FY 2021
Budget	\$7,298,917	\$7,307,065	\$8,318,823	\$8,733,392
Actual	\$7,334,159	\$7,529,407		
Budget Change		\$8,148	\$1,011,758	\$414,569

Maintenance of Effort Budget:

Cost Item	FY 2020 Budget	FY 2021 Proposed	\$ Change	% Change	Comment
Salaries - Teachers	\$3,386,540	\$3,532,399	\$145,859	4.3%	
Salaries - ETs/Aides	\$1,823,020	\$1,980,202	\$157,182	8.6%	
Salaries - Admin/Sec.	\$409,231	\$420,017	\$10,786	2.6%	
Salaries - Subs/Add. Hours	\$218,000	\$204,200	(\$13,800)	-6.3%	↓ in tchr. mtg. costs
Benefits	\$2,172,838	\$2,126,374	(\$46,464)	-2.1%	
Course Reimb./St. Dev.	\$58,800	\$75,300	\$16,500	28.1%	
Contracted Services	\$147,000	\$158,500	\$11,500	7.8%	
OOD Placements	\$50,000	\$150,000	\$100,000	200.0%	↑ in #/cost of OOD placements
Supplies/Books/Equipment	\$41,994	\$42,750	\$756	1.8%	
Other Costs	\$11,400	\$13,650	\$2,250	19.7%	
Contingency	\$0	\$30,000	\$30,000		
Total - MOE	\$8,318,823	\$8,733,392	\$414,569	5.0%	

Requested Additions/Deletions:

Cost Item	FY 2021 Proposed	Comment
Additional HS Special Education Teacher	\$75,185	Based on ↑ in number of identified students
Increase Center Social Worker to FT	\$11,300	Current 4 days/week; need full time coverage
Provide 2 stipends for Special Olympics	\$2,915	Coaches currently volunteer their time
Purchase van for staff to drive	\$6,500	Year 1 lease payment; for community placements
Total	\$95,900	

**MSAD No. 75 - FY 2021 Budget Process
Budget Summary Page by Program**

Program: Co-curricular/Athletics

Warrant: 5

FY 2020 Budget	\$723,920
FY 2021 Proposed	\$763,801
\$ Increase	\$39,881
% Increase	5.5%

The increase in this article is largely driven by the increasing cost of stipends because of the increase in the teacher salary base. There are no new resources budgeted or requested.

Expense History:

	FY 2018	FY 2019	FY 2020	FY 2021
Budget	\$673,289	\$710,769	\$723,920	\$763,801
Actual	NA	\$670,842		
Budget Change		\$37,480	\$13,151	\$39,881

Maintenance of Effort Budget:

Cost Item	FY 2020 Budget	FY 2021 Proposed	\$ Change	% Change	Comment
Salaries	\$154,910	\$159,780	\$4,870	3.1%	
Stipends	\$344,432	\$377,180	\$32,748	9.5%	↑ in teacher base salary
Benefits	\$66,128	\$64,891	(\$1,237)	-1.9%	Overestimated in FY 20
Facility Leases	\$23,800	\$23,800	\$0	0.0%	
Supplies & Equipment	\$28,500	\$30,500	\$2,000	7.0%	
Dues & Fees	\$88,200	\$88,800	\$600	0.7%	
Other Costs	\$12,950	\$13,850	\$900	6.9%	↑ in travel costs
Contingency	\$5,000	\$5,000	\$0	0.0%	
Total - MOE	\$723,920	\$763,801	\$39,881	5.5%	

Requested Additions/Deletions:

Cost Item	FY 2021 Proposed	Comment
No requests		
Total	\$0	

**MSAD No. 75 - FY 2021 Budget Process
Budget Summary Page by Program**

Program: District Office

Warrant: 7

FY 2020 Budget	\$1,307,821
FY 2021 Proposed	\$1,326,157
\$ Increase	\$18,336
% Increase	1.4%

Equipment and capital software costs are declining. There are no requests for additional resources next year.

Expense History:

	FY 2018	FY 2019	FY 2020	FY 2021
Budget	\$1,274,962	\$1,379,327	\$1,307,821	\$1,326,157
Actual	\$1,321,920	\$1,479,928		
Budget Change		\$104,365	(\$71,506)	\$18,336

Maintenance of Effort Budget:

Cost Item	FY 2020 Budget	FY 2021 Proposed	\$ Change	% Change	Comment
Salaries	\$733,649	\$752,827	\$19,178	2.6%	
Benefits	\$213,463	\$220,315	\$6,852	3.2%	
Staff Develop/Travel	\$15,050	\$15,750	\$700	4.7%	
Contracted Services	\$176,900	\$201,300	\$24,400	13.8%	↑ in audit costs
Liability Insurance	\$36,833	\$37,452	\$619	1.7%	
Communications	\$20,400	\$18,500	(\$1,900)	-9.3%	Postage/phone/ advertising
Printing	\$27,000	\$29,000	\$2,000	7.4%	
Supplies/Equipment	\$61,526	\$27,013	(\$34,513)	-56.1%	↓ in eqpt. Purchases
Dues/Other Costs	\$10,500	\$11,500	\$1,000	9.5%	↑ in MSMA Dues
Contingency	\$12,500	\$12,500	\$0	0.0%	
Total - MOE	\$1,307,821	\$1,326,157	\$18,336	1.4%	

Requested Additions/Deletions:

Cost Item	FY 2021 Proposed	Comment
No requests		
Total	\$0	

**MSAD No. 75 - FY 2021 Budget Process
Budget Summary Page by Program**

Program: Transportation

Warrant: 9

FY 2020 Budget	\$2,644,206
FY 2021 Proposed	\$2,812,761
\$ Increase	\$168,555
% Increase	6.4%

Increasing demands for special transportation from Special Education and McKinney-Vento requirements are increasing the cost of contract services and the request for an additional van and van driver.

Expense History:

	FY 2018	FY 2019	FY 2020	FY 2021
Budget	\$2,428,244	\$2,448,880	\$2,644,206	\$2,812,761
Actual	\$2,334,781	\$2,491,736		
Budget Change		\$20,636	\$195,326	\$168,555

Maintenance of Effort Budget:

Cost Item	FY 2020 Budget	FY 2021 Proposed	\$ Change	% Change	Comment
Salaries	\$1,246,640	\$1,330,955	\$84,315	6.8%	
Benefits	\$571,202	\$613,288	\$42,086	7.4%	↑ in health insurance elections
Contracted Services	\$154,350	\$164,450	\$10,100	6.5%	
Insurance	\$28,868	\$33,852	\$4,984	17.3%	
Supplies	\$369,450	\$386,577	\$17,127	4.6%	↑ in gas prices
Equipment	\$10,714	\$7,000	(\$3,714)	-34.7%	
Principal & Interest	\$243,182	\$261,139	\$17,957	7.4%	Includes 3 new buses
Other Costs	\$9,800	\$5,500	(\$4,300)	-43.9%	
Contingency	\$10,000	\$10,000	\$0	0.0%	
Total - MOE	\$2,644,206	\$2,812,761	\$168,555	6.4%	

Requested Additions/Deletions:

Cost Item	FY 2021 Proposed	Comment
Add a van and van driver	\$51,836	Includes \$45,336 for the van driver and \$6,500 for the 1st-year leasing costs for the van
Total	\$51,836	

**MSAD No. 75 - FY 2021 Budget Process
Budget Summary by Program**

Program: Facilities

Warrant: 10

FY 2020 Budget	\$4,503,514
FY 2021 Proposed	\$4,656,680
\$ Increase	\$153,166
% Increase	3.4%

The first payment on the roof replacement bond is largely responsible for the net increase in the budget. Some FY 2020 costs are overestimated, resulting in reductions or only small increases in FY 2021. Uncertain costs with the new High School are driving the recommendation to increase contingency by \$15,000.

Expense History:

	FY 2018	FY 2019	FY 2020	FY 2021
Budget	\$4,144,399	\$4,117,079	\$4,503,514	\$4,656,680
Actual	\$3,842,824	\$3,853,354		
Budget Change		(\$27,320)	\$386,435	\$153,166

Maintenance of Effort Budget:

Cost Item	FY 2020 Budget	FY 2021 Proposed	\$ Change	% Change	Comment
Salaries	\$1,290,437	\$1,382,777	\$92,340	7.2%	
Benefits	\$601,307	\$622,793	\$21,486	3.6%	
Repairs/Maintenance	\$458,575	\$417,500	(\$41,075)	-9.0%	Overestimated in FY20
Contracted Services	\$188,050	\$132,000	(\$56,050)	-29.8%	Reduction in moving allowance to \$20,000
Property Insurance	\$80,062	\$115,684	\$35,622	44.5%	New high school ↑ property value
Supplies	\$107,100	\$107,900	\$800	0.7%	
Utilities	\$817,045	\$826,321	\$9,276	1.1%	Overestimated in FY20
Capital Maintenance	\$273,300	\$232,000	(\$41,300)	-15.1%	Per Facilities Committee
Capital Leases & Bonds	\$461,938	\$571,605	\$109,667	23.7%	↑ from roof bond
Other Costs	\$140,700	\$148,100	\$7,400	5.3%	
Contingency	\$85,000	\$100,000	\$15,000	17.6%	↑ recommend for HS
Total - MOE	\$4,503,514	\$4,656,680	\$153,166	3.4%	

Requested Additions/Deletions:

Cost Item	FY 2021 Proposed	Comment
Hire a floating custodian	\$48,771	To address a shortage of substitute custodians
Purchase new mower	\$24,000	To replace an aging mower
Total	\$72,771	