

MSAD No. 75 - FY 2018 Budget Process
Budget Summary by Object Code (Full Operating Budget)

Budget Category	o.c.	FY 2017	FY 2018	Change in Budget		
				\$	%	
Salaries - Teacher	1010-1018	\$14,146,079	\$14,376,647	\$230,568	1.6%	
Salaries - Ed Techs/Duty Aides	1020-1023	\$1,712,774	\$1,817,491	\$104,717	6.1%	
Salaries - Administrators & Supervisors	1040-1170	\$2,342,753	\$2,422,438	\$79,685	3.4%	
Salaries - Secretaries	1180	\$754,726	\$782,062	\$27,336	3.6%	
Salaries - Groundskeepers & Custodians	1181-1185	\$980,867	\$1,001,843	\$20,976	2.1%	
Salaries - Drivers & Mechanics	1186-1188	\$1,001,017	\$1,039,936	\$38,919	3.9%	
Salaries - School Board	1190	\$11,200	\$11,200	\$0	0.0%	
Salaries - Substitutes (Teachers/Secs)	1200-1234	\$290,119	\$248,275	(\$41,844)	-14.4%	FY 2016 costs = \$235,144
Salaries - Substitutes (Ed Techs)	1235	\$86,700	\$144,800	\$58,100	67.0%	FY 2016 costs = \$128,011
Salaries - Additional & Overtime	1310-1380	\$164,603	\$188,104	\$23,501	14.3%	Student meetings/athletic transp.
Salaries - Stipends	1500-1560	\$406,048	\$404,150	(\$1,898)	-0.5%	
Insurance - Health	2110-2180	\$5,654,083	\$6,111,698	\$457,615	8.1%	Assumes rate increase of 8%
Insurance - Dental	2111-2181	\$149,260	\$147,783	(\$1,477)	-1.0%	Assumes rate increase of 2%
Social Security/Medicare	2200-2291	\$563,513	\$599,272	\$35,759	6.3%	
Maine Retirement	2300-2380	\$582,218	\$719,499	\$137,281	23.6%	Assumes rate increase of 18%
Course Reimbursement	2510-2580	\$101,250	\$116,500	\$15,250	15.1%	
Unemployment & Workers Comp. Ins.	2600-2940	\$311,889	\$319,725	\$7,836	2.5%	
Contract Services	3100-3500	\$474,859	\$483,170	\$8,311	1.8%	
Staff Development	3300-3400	\$175,701	\$155,952	(\$19,749)	-11.2%	Reduction in teacher eval training
Contract Services - Legal	3440, 3450	\$49,000	\$66,000	\$17,000	34.7%	FY 2016 costs = \$87,234
Repairs & Maintenance	4300-4320	\$583,238	\$534,242	(\$48,996)	-8.4%	Costs transferred to printing line
Software Licenses	4330, 7351	\$145,750	\$147,350	\$1,600	1.1%	
Contract Services - Property	4390	\$74,050	\$76,050	\$2,000	2.7%	
Leases - Equipment/Technology	4410-4900	\$306,416	\$257,887	(\$48,529)	-15.8%	Tech leases declining
Transportation - OOD/Co-curricular	5100	\$26,109	\$31,109	\$5,000	19.2%	OOD costs transferred from SPED

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Insurance - Property & Liability	5210-5225	\$119,474	\$124,469	\$4,995	4.2%	
Communications (Postage/Phone)	5310-5400	\$80,200	\$83,965	\$3,765	4.7%	
Printing & Copying	5500-5510	\$33,333	\$94,383	\$61,050	183.2%	Costs transferred from Repairs
Region 10 Assessment	5610	\$799,792	\$823,785	\$23,993	3.0%	
Tuition - Out of District Placements	5630	\$300,000	\$300,000	\$0	0.0%	
Staff Travel	5800	\$32,633	\$30,950	(\$1,683)	-5.2%	
Supplies	6000-6120	\$447,214	\$472,656	\$25,442	5.7%	Increase in science supplies
Utilities (NG, Oil, Propane & Electricity)	4110, 6200	\$839,245	\$752,151	(\$87,094)	-10.4%	
Motor Fuel	6260	\$172,325	\$180,975	\$8,650	5.0%	FY 2016 costs = \$135,887
Books & Periodicals	6400-6460	\$87,574	\$88,074	\$500	0.6%	
Supplies - Technology & AV Materials	6500-6600	\$17,050	\$17,050	\$0	0.0%	
Supplies - Transportation	6700-6710	\$151,050	\$149,000	(\$2,050)	-1.4%	
Equipment (Other than Technology)	7301-7390	\$288,431	\$300,890	\$12,459	4.3%	
Equipment (Technology)	7340	\$157,430	\$95,000	(\$62,430)	-39.7%	Needs will increase in future years
Dues & Fees	8100-8160	\$94,649	\$103,675	\$9,026	9.5%	
Debt Service & Capital Leases	8310, 8320	\$1,879,538	\$1,743,774	(\$135,764)	-7.2%	↓ interest & transfer to Interfund
Contingency	9000	\$212,500	\$212,500	\$0	0.0%	
Interfund Transfers	9100, 9200	\$606,480	\$336,184	(\$270,296)	-44.6%	Eliminates HS construction costs
Retirement Incentive	9500	\$24,974	\$9,348	(\$15,626)	-62.6%	FY 2018 is last year of incentive
		\$37,438,114	\$38,122,012	\$683,898	1.8%	Maintenance of Effort Increase