

Sebago School Department Budget Information Sheet 2021-2022

Total Budget

Proposed Expenditure Budget '22	3,809,094
Expenditure Budget '21	3,736,715
Total Increase From '21 Budget	72,379
Percent Increase From Last Year	1.9%

Local Funds Request	
2022 Local Support From Town of Sebago	3,391,198
2021 Local Support From Town of Sebago	3,295,625
Local Increase	95,573
Local % Increase	2.90%

Five Year Trend	Local Funds
2016-2017	3,116,473
2017-2018	3,091,581
2018-2019	3,168,870
2019-2020	3,168,870
2020-2021	3,295,444
Average Increase	1.40%

District & Town Information*		
	Valuation	% Change
14 State Valuation	357,204,325	n/a
15 State Valuation	361,408,915	1.18%
16 State Valuation	364,487,749	0.85%
17 State Valuation	366,023,855	0.42%
18 State Valuation	380,850,000	4.05%
19 State Valuation	396,200,000	4.03%
20 State Valuation	420,650,000	6.17%

Looking Forward	
Capital Reserve	100,000
Special Education Reserve	25,000

October Student Count @ SES	
2018	93
2019	95
2020	113
2021	116

Free & Reduced Lunch--District	2020-2021	38.00%
--------------------------------	-----------	--------

Notables

- Total local support from Town of Sebago is \$95,573 greater than last year.
- The local support increase is 2.9%.
- Overall budget increase is 1.9%.
- Reserve funds have been created to support the Capital Asset Management Plan and to mitigate the price risks related to special education cost.
- The students at Sebago Elementary School who chose to attend in-person were in school five days per week. We were the only school in Cumberland County to do so from day one. A remote learning class of approximately 16 students was also established.
- Requested, planned, and received \$451,418 in federal COVID related relief funds in the 2020 fiscal year. Details are included in this packet.
- Debt Service of \$180,253 is for funds that were committed while we were part of MSAD 61.
- Tuition to be paid to MSAD 61 for grades 6 to 12 is 1.2 million.
- Staffing changes in this budget include a slight increase in the SPED Director time worked and one additional Ed Tech position.
- Direct state funding support represents approximately 10% of our total budget. In addition, there are contributions to our employees' retirement accounts.
- Over \$300,000 in capital improvements were made to our building this year.

*<https://www.maine.gov/revenue/taxes/property-tax/state-valuation>

FUND BALANCE ANALYSIS

FY2021 Beginning General Fund Fund Balance

Committed	\$ -	<<Reserves
Unassigned	108,235	
	<u>108,235</u>	

FY2021 Estimated Changes to Fund Balance

Plus: Estimated FY2021 Revenue	3,550,000	<<Estimated
Less: Estimated FY2021 Expenditures	(3,400,000)	<<Estimated
	<u>150,000</u>	<<Net change in fund balance

Equals Projected FY2021 Ending Fund Balance

\$	<u><u>258,235</u></u>	
----	-----------------------	--

Allocation of FY2021 Ending Fund Balance for FY2022

Assigned	77,570	<<FY22 Budgeted Use of FB
Restricted - Capital Improvement Plan Reserve	25,000	
Restricted - SPED Reserve	50,000	
Unassigned	105,665	
	<u>258,235</u>	
\$	<u><u>258,235</u></u>	

Target *Maximum* Unassigned Fund Balance

\$	112,101	<<3.0% of FY2021 budg exp
----	---------	---------------------------

Target *Minimum* Unassigned Fund Balance

\$	57,136	<<1.5% of FY2022 budg exp
----	--------	---------------------------

SEBAGO SCHOOL DEPARTMENT

Covid-Related Block Grants Fiscal Year 2020

1. Coronavirus Relief Fund (CRF #1)	\$141,948.00
2. Coronavirus Relief Fund (CRF #2)	150,342.00
3. Coronavirus Relief Fund (CRF #2A)	83,000.00
4. Elementary and Secondary School Emergency Relief Fund (ESSERF)	19,007.00
5. Elementary and Secondary School Emergency Relief Fund (ESSERF)	<u>78,594.00</u>
	\$472,891.00

Description of Projects:

- Ed. Tech. help to provide resources for Catch Up Growth
- Second Step Social-Emotional Learning program to provide mental wellness and emotional support
- Purchase PPEs and cleaning supplies and equipment to protect students and staff for this year and next
- Purchase headphones to help with social distancing
- Fence to separate two ball courts
- Water filling stations
- Business office and legal services help
- Software subscriptions
- Miscellaneous tech supplies
- Additional Superintendent hours
- Remote Teacher salary
- Everyday Math
- Developed and implemented a remote learning program for 15 students who chose to be 100% remote
- Purchased additional laptops and ipads
- Purchased the Number Worlds math program to support students who struggle with math. This program aligns with the Everyday Math curriculum.
- Hired a social worker
- Replaced approximately 50 windows and five exterior doors
- Purchased a new van and a used spare bus
- Replaced carpeting
- Installed a new generator to power our school during outages
- Constructed a "COVID" isolation room to facilitate pandemic procedures
- Increased number of building access points for staff
- Added new insulation to the building throughout the attic

Sebago - FY21 Use of COVID Funding

Catagories	Salary/Benefits Amount (1000/2000)	Contracted Services (3000-5000)	Mat./Supp. Books (6000)	Equipment (7000)	Total	Descriptions
CRF1						
Transportation				35,000	35,000	Used bus
Facilities		6,850	14,760		21,610	Fence, Automatic Door/Security, Water-filling stations, Misc cleaning supplies
Student/Staff Supports	56,069	3,600			59,669	Additional staff hours, Business Office, and Legal services
Technology		2,360	1,834		4,194	Software subscription, Misc tech supplies
					120,473	<<FY21 (\$21,475.47 used in FY20)
CRF2						
Student Supports	18,617		13,852		32,469	Additional staff hours, Misc instructional supplies
Staff Support	8,370				8,370	Additional Superintendent hours
Facilities		60,263	7,828		68,091	Ventilation system, Windows+Doors, Vacuum/scrubber, Misc school supplies
Transportation		482	40,930		41,412	Van, cameras & radios
					150,342	
CRF2 Additional Allocation						
Student Supports	2,741				2,741	Substitutes
Facilities		80,259			80,259	Windows+Doors, Generator, Flooring
					83,000	
ESSER1						
Student Supports	10,200	2,968	5,840		19,008	Remote Teacher salary, Software subscription, Everyday Math
					19,008	
ESSER2						
Student Supports	58,971				58,971	Remote Teacher + Social Worker salary
Facilities		13,629	5,994		19,623	Plumbing/Heating/Installation, Generator, Floors, Clean-O-Rama supplies
					78,595	
		TOTAL COVID FUNDING (FY21)			451,418	
				TBD	21,473	
					472891	

Budget Support

Town School Assessments

YEAR	Sebago		Naples		Casco		Bridgton		Total	Change
	Town School Assessment	Change	Town School Assessment	Change	Town School Assessment	Change	Town School Assessment	Change		
21-22	TBD		TBD		TBD		TBD			
20-21	\$3,295,444	3.99%	\$7,962,467	3.99%	\$6,639,062	3.99%	\$9,823,004	3.99%	\$24,424,533	1.9%
19-20	\$3,168,870	0.00%	\$7,802,444	0.00%	\$6,545,475	0.00%	\$9,631,663	0.00%	\$23,979,582	3.5%
18-19	\$3,168,870	2.50%	\$7,527,092	2.50%	\$6,369,442	2.50%	\$9,263,856	2.50%	\$23,160,390	-2.5%
17-18	\$3,091,581	-0.80%	\$7,458,401	-0.80%	\$6,625,836	-0.80%	\$9,680,702	-0.80%	\$23,764,939	2.3%
16-17	\$3,116,473		\$7,284,041		\$6,470,752		\$9,471,872		\$23,226,665	
Four Yr Avg		1.4%		1.4%		1.4%		1.4%		1.3%

SEBAGO SCHOOL DEPT CIP PROJECTIONS

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Capital Debt Service													
MMBB 2008B - 5.028% to 5.903% - 20-year bond	11,287												
MMBB 2010F - 0.083% to 5.094% - 20-year bond	6,361	6,255	6,145	6,031	5,911	5,791	5,660	5,517	5,374	5,230	5,087		
MMBB 2011B - 0% - 15-year bond	79,436	79,436	79,436	79,436	79,436	79,436	79,436						
MMBB 2011C - 2.120% to 5.620% - 20-year bond	41,378	39,797	38,216	36,667	35,467	34,619	33,422	32,314	31,205	30,116	29,520	28,679	
MMBB 2014FS - 0% - 10-year bond	2,044	2,044	2,044	2,044									
Androscogin Bank - 2020 GO Bond - 3.21% - 5-year	52,721	52,721	52,721	52,721	52,721								
Total Cash Outflow for Capital Debt Service	193,227	180,253	178,562	176,899	173,535	119,846	114,176	37,831	36,579	35,346	34,607	28,679	-
Capital Purchases and Down Payments						50,000		1,439,000					
Total Cash Outflow for Capital Purchases and Down Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Outflows	193,227	180,253	178,562	176,899	173,535	119,846	114,176	37,831	36,579	35,346	34,607	28,679	-

CIP Reserve Summary													
CIP Reserve Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amounts to be Raised	193,227	193,227	193,227	193,227	193,227	193,227	193,227	193,227	193,227	193,227	193,227	193,227	193,227
CIP Reserve Usage	(193,227)	(180,253)	(178,562)	(176,899)	(173,535)	(119,846)	(114,176)	(37,831)	(36,579)	(35,346)	(34,607)	(28,679)	(169,184)
New Project Phase 1													
Use of Reserve Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Amounts to be Raised for Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIP Reserve Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimates for Capital Improvement Opportunities													
Interim Projects Budget	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Flooring	1,290	2,000	4,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Insulation	43,510	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Moisture Modular	12,000	25,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Paving Phase 2	3,200	3,000	16,000	18,000	23,000	28,000							
TBD - Balance													

Use of Reserve Balance													
Total Amounts to be Raised for Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIP Reserve Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Estimates for Capital Improvement Opportunities													
Interim Projects Budget	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Flooring	1,290	2,000	4,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Insulation	43,510	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Moisture Modular	12,000	25,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Paving Phase 2	3,200	3,000	16,000	18,000	23,000	28,000							
TBD - Balance													

Recommending 25,000 to CAMP reserves in 2022 budget

* 1.7 M with 15 year ammortization

Project #1 Year 2028*

\$ 1,439,000 Down Payment

\$ 200,000 Total Financed @ 3.92 %

\$ 1,239,000 Total Financed @ 3.92 %

\$ 12,500 10 Year Bond Monthly Payment Starting 2029

\$ 150,000 10 Year Bond Annual Payment Starting in 2029

				FY22 Proposed Budget	\$ Change in Budget	% Change in Budget
				FY21 Budget		
				Account Description		
				QB Code		
				MDOE Account Code		
REVENUES						
Local Funds						
1	1000-0000-0000-000-40101211	ADA1211	Local Share	2,275,396	2,341,382	65,986 2.9%
2	1000-0000-0000-000-40101213	ADA1213	Additional Local Share	1,020,229	1,049,816	29,587 2.9%
3	1000-0000-0000-000-40101510	ADP1510	Interest on Investments	3,000	-	(3,000) -100.0%
4	1000-0000-0000-000-40101900	ADP1900	Other Revenue from Local Sources	15,000	-	(15,000) -100.0%
5	1000-0000-0000-000-40101920	ADP1920	Contributions and Donations from Private Sources	-	-	0.0%
6	Total Local Funds			3,313,625	3,391,198	77,573 0.0%
State Funds						
7	1000-0000-0000-000-40303111	ADB3111	State Share	239,526	339,326	99,800 41.7%
8	1000-0000-0000-000-40303121	ADB3121	State Agency Client Receipts - Special Elementary	-	-	0.0%
9	1000-0000-0000-000-40303290	ADB3290	Miscellaneous State Receipts	1,000	1,000	0.0%
10	Total State Revenues			240,526	340,326	99,800 41.5%
11	TOTAL ESTIMATED REVENUES AND FINANCING SOURCES			3,554,151	3,731,524	177,373 5.0%
EXPENDITURES						
Regular Instruction						
12	1000-1100-1000-010-50111010	AEE1010	Regular Instr Teacher Salaries	323,237	334,460	11,223 3.5%
13	1000-1100-1000-010-50111020	AEE1020	Regular Instr Ed Tech Salaries	20,000	13,513	(6,487) -32.4%
14	1000-1100-1000-010-50111230	AEE1230	Regular Instr Substitutes Salaries	4,000	5,000	1,000 25.0%
15	1000-1100-1000-010-50111500	AEE1500	Regular Instr Teacher Stipends	3,500	3,500	- 0.0%
16	1000-1100-1000-010-50112110	AEE2110	Regular Instr Teacher Health Insurance	34,050	29,700	(4,350) -12.8%
17	1000-1100-1000-010-50112120	AEE2120	Regular Instr Ed Tech Health Insurance	5,000	-	(5,000) -100.0%
18	1000-1100-1000-010-50112210	AEE2210	Regular Instr Teacher FICA	4,687	4,993	306 6.5%
19	1000-1100-1000-010-50112220	AEE2220	Regular Instr Ed Tech FICA	218	1,034	816 374.3%
20	1000-1100-1000-010-50112230	AEE2230	Regular Instr Substitutes FICA	306	383	77 25.2%
21	1000-1100-1000-010-50112310	AEE2310	Regular Instr Teacher MainePERS Contribution	13,448	13,227	(221) -1.6%
22	1000-1100-1000-010-50112320	AEE2320	Regular Instr Ed Tech MainePERS Contrib	625	500	(125) -20.0%
23	1000-1100-1000-010-50112510	AEE2510	Regular Instr Teacher Tuition Reimbursement	2,000	2,000	- 0.0%
24	1000-1100-1000-010-50112610	AEE2610	Regular Instr Teacher Unemployment	2,000	3,444	1,444 72.2%
25	1000-1100-1000-010-50112620	AEE2620	Regular Instr Ed Tech Unemployment	100	135	35 35.0%
26	1000-1100-1000-010-50112630	AEE2630	Regular Instr Substitutes Unemployment	50	50	- 0.0%
27	1000-1100-1000-010-50112710	AEE2710	Regular Instr Teacher Workers Comp	5,800	2,583	(3,217) -55.5%
28	1000-1100-1000-010-50112720	AEE2720	Regular Instr Ed Tech Workers Comp	300	101	(199) -66.3%
29	1000-1100-1000-010-50112730	AEE2730	Regular Instr Substitutes Workers Comp	150	150	- 0.0%

	MDOE Account Code	QB Code	Account Description	FY21 Budget	FY22 Proposed Budget	\$ Change in Budget	% Change in Budget
30	1000-1100-1000-010-50113300	AEK3300	Regular Instr Prof Development	1,500	1,500	-	0.0%
31	1000-1100-1000-010-50114300	AEK4300	Regular Instr Repairs and Maintenance	500	500	-	0.0%
32	1000-1100-1000-010-50115800	AEK5800	Regular Instr Travel	100	100	-	0.0%
33	1000-1100-1000-010-50116100	AEK6100	Regular Instr Supplies	15,000	12,000	(3,000)	-20.0%
34	1000-1100-1000-010-50116400	AEK6400	Regular Instr Books	2,000	2,000	-	0.0%
35	1000-1100-1000-010-50118100	AEK8100	Regular Instr Dues and Fees	500	500	-	0.0%
36	1000-1100-1000-010-50118900	AEK8900	Regular Instr Miscellaneous	12,000	12,000	-	0.0%
37	1000-1100-1000-950-50115610	AEK5610	Regular Instr Elementary Tuition to Other Schools	480,000	470,000	(10,000)	-2.1%
38	1000-1120-1000-010-50121010	AEK1010	PK-2 Program Teacher Salaries	219,673	237,329	17,656	8.0%
39	1000-1120-1000-010-50121020	AEK1020	PK-2 Program Ed Tech Salaries	21,281	22,424	1,143	5.4%
40	1000-1120-1000-010-50121230	AEK1230	PK-2 Program Substitutes Salaries	400	500	100	25.0%
41	1000-1120-1000-010-50122110	AEK2110	PK-2 Program Teacher Health Insurance	51,501	69,538	18,037	35.0%
42	1000-1120-1000-010-50122120	AEK2120	PK-2 Program Ed Tech Health Insurance	500	500	-	0.0%
43	1000-1120-1000-010-50122210	AEK2210	PK-2 Program Teacher FICA	3,185	3,441	256	8.0%
44	1000-1120-1000-010-50122220	AEK2220	PK-2 Program Ed Tech FICA	309	325	16	5.2%
45	1000-1120-1000-010-50122310	AEK2310	PK-2 Program Teacher MainePERS Contribution	9,138	9,113	(25)	-0.3%
46	1000-1120-1000-010-50122320	AEK2320	PK-2 Program Ed Tech MainePERS Contrib	885	861	(24)	-2.7%
47	1000-1120-1000-010-50122510	AEK2510	PK-2 Program Teacher Tuition Reimbursement	500	500	-	0.0%
48	1000-1120-1000-010-50122610	AEK2610	PK-2 Program Teacher Unemployment	1,350	2,373	1,023	75.8%
49	1000-1120-1000-010-50122620	AEK2620	PK-2 Program Ed Tech Unemployment	150	224	74	49.3%
50	1000-1120-1000-010-50122710	AEK2710	PK-2 Program Teacher Workers Comp	4,000	1,779	(2,221)	-55.5%
51	1000-1120-1000-010-50122720	AEK2720	PK-2 Program Ed Tech Workers Comp	400	168	(232)	-58.0%
52	1000-1120-1000-010-50123300	AEK3300	PK-2 Program Prof Development	750	750	-	0.0%
53	1000-1120-1000-010-50124300	AEK4300	PK-2 Program Repairs and Maintenance	500	500	-	0.0%
54	1000-1120-1000-010-50125800	AEK5800	PK-2 Program Travel	600	600	-	0.0%
55	1000-1120-1000-010-50126100	AEK6100	PK-2 Program Supplies	10,500	6,000	(4,500)	-42.9%
56	1000-1120-1000-010-50126400	AEK6400	PK-2 Program Books	1,000	1,000	-	0.0%
57	1000-1120-1000-010-50128100	AEK8100	PK-2 Program Dues and Fees	500	500	-	0.0%
58	1000-1120-1000-010-50128900	AEK8900	PK-2 Program Miscellaneous	4,000	4,000	-	0.0%
59	1000-1200-1000-990-50135610	AET5610	Secondary Programs Tuition to Other Schools	675,000	735,000	60,000	8.9%
60	1000-4100-1000-010-50153200	AFA3200	ELL Professional Educational Services	-	4,500	4,500	0.0%
61	1000-4900-1000-010-50141010	AFS1010	Gifted and Talented Teacher Salaries	17,136	17,947	811	4.7%
62	1000-4900-1000-010-50142210	AFS2210	Gifted and Talented Teacher FICA	248	260	12	4.8%
63	1000-4900-1000-010-50142310	AFS2310	Gifted and Talented Teacher MPERS Contribution	713	689	(24)	-3.4%
64	1000-4900-1000-010-50142610	AFS2610	Gifted and Talented Teacher Unemployment	110	179	69	62.7%
65	1000-4900-1000-010-50142710	AFS2710	Gifted and Talented Teacher Workers Comp	300	135	(165)	-55.0%
66	Total Regular Expenditures			1,955,700	2,034,508	78,808	4.0%

MDOE Account Code				QB Code	Account Description	FY21 Budget	Budget	\$ Change in Budget	% Change in Budget
Special Education Instruction									
67	1000-2200-1000-010-50211010		AGC1010	Special Education Teacher Salaries	65,037	68,300	3,263		5.0%
68	1000-2200-1000-010-50211020		AGC1020	Special Education Ed Tech Salaries	72,436	106,824	34,388		47.5%
69	1000-2200-1000-010-50211230		AGC1230	Special Education Substitutes Salaries	400	500	100		25.0%
70	1000-2200-1000-010-50212110		AGC2110	Special Education Teacher Health Insurance	23,743	24,838	1,095		4.6%
71	1000-2200-1000-010-50212120		AGC2120	Special Education Ed Tech Health Insura	31,925	29,552	(2,373)		-7.4%
72	1000-2200-1000-010-50212210		AGC2210	Special Education Teacher FICA	943	990	47		5.0%
73	1000-2200-1000-010-50212220		AGC2220	Special Education Ed Tech FICA	1,050	1,157	107		10.2%
74	1000-2200-1000-010-50212310		AGC2310	Special Education Teacher MainePERS Contributions	2,706	2,623	(83)		-3.1%
75	1000-2200-1000-010-50212320		AGC2320	Special Education Ed Tech MainePERS Con	3,014	3,066	52		1.7%
76	1000-2200-1000-010-50212610		AGC2610	Special Education Teacher Unemployment	400	683	283		70.8%
77	1000-2200-1000-010-50212620		AGC2620	Special Education Ed Tech Unemployment	450	798	348		77.3%
78	1000-2200-1000-010-50212710		AGC2710	Special Education Teacher Workers Comp	1,200	512	(688)		-57.3%
79	1000-2200-1000-010-50212720		AGC2720	Special Education Ed Tech Workers Comp	1,300	598	(702)		-54.0%
80	1000-2200-1000-010-50213300		AGC3300	Special Education Prof Development	2,000	1,500	(500)		-25.0%
81	1000-2200-1000-010-50215800		AGC5800	Special Education Travel	3,000	6,000	3,000		100.0%
82	1000-2200-1000-010-50216100		AGC6100	Special Education Supplies	3,000	2,500	(500)		-16.7%
83	1000-2200-1000-010-50218100		AGC8100	Special Education Dues and Fees	500	500	-		0.0%
84	1000-2200-1000-010-50218900		AGC8900	Special Education Miscellaneous	5,000	5,000	-		0.0%
85	1000-2300-1000-950-50295610		AGM5610	Special Education Elem Tuition to Public School	260,000	97,000	(163,000)		-62.7%
86	1000-2300-1000-950-50295630		AGM5630	Special Education Elem Tuition to Private School	-	5,000	5,000		0.0%
87	1000-2300-1000-990-50295610		AGN5610	Special Education Sec Tuition to Public School	-	120,000	120,000		0.0%
88	1000-2300-1000-990-50295630		AGN5630	Special Education Sec Tuition to Private School	-	83,000	83,000		0.0%
89	1000-2500-2330-900-50221040		AGW1040	Special Education Director Salary	40,000	32,736	(7,264)		-18.2%
90	1000-2500-2330-900-50222140		AGW2140	Special Education Director Health Insurance	-	26,252	26,252		0.0%
91	1000-2500-2330-900-50222240		AGW2240	Special Education Director FICA	580	580	-		0.0%
92	1000-2500-2330-900-50222340		AGW2340	Special Education Director MainePERS Contribution	1,664	1,536	(128)		-7.7%
93	1000-2500-2330-900-50222640		AGW2640	Special Education Director Unemployment	965	700	(265)		-27.5%
94	1000-2500-2330-900-50225800		AGW5800	Special Education Director Travel	500	500	-		0.0%
95	1000-2500-2330-900-50293440		AGW3440	Special Education Contracted Services	1,500	3,000	1,500		100.0%
96	1000-2800-2110-950-50291010		AHA1010	Special Education Social Worker Salaries	-	10,086	10,086		0.0%
97	1000-2800-2110-950-50292110		AHA2110	Special Education Social Worker Health Ins	-	750	750		0.0%
98	1000-2800-2110-950-50292210		AHA2210	Special Education Social Worker FICA	-	146	146		0.0%
99	1000-2800-2110-950-50292310		AHA2310	Special Education Social Worker MPERS	-	387	387		0.0%
100	1000-2800-2110-950-50292610		AHA2610	Special Education Social Worker Unempl	-	177	177		0.0%
101	1000-2800-2140-950-50293440		AHG3440	Special Education Psych Contracted Services	7,500	9,000	1,500		20.0%
102	1000-2800-2150-950-50291010		AHI1010	Special Education Speech Salaries	30,000	32,000	2,000		6.7%
103	1000-2800-2150-950-50292210		AHI2210	Special Education Speech FICA	-	500	500		0.0%
104	1000-2800-2150-950-50292310		AHI2310	Special Education Speech MPERS	-	1,600	1,600		0.0%
105	1000-2800-2160-950-50293440		AHK3440	Special Education OT Contracted Services	25,000	16,065	(8,935)		-35.7%
106	1000-2800-2180-950-50293440		AHM3440	Special Education PT Contracted Services	-	800	800		0.0%
107	1000-2800-2700-900-50231180		AHZ1180	Special Education Transportation Salary	-	43,000	43,000		0.0%
108	1000-2800-2700-900-50232180		AHZ2180	Special Education Transportation Health Ins	-	2,500	2,500		0.0%
109	1000-2800-2700-900-50232280		AHZ2280	Special Education Transportation FICA	-	3,443	3,443		0.0%
110	Total Special Education Instruction					585,813	746,699	160,886	27.5%

				FY21 Budget	Budget	\$ Change in Budget	% Change in Budget
MDOE Account Code				QB Code	Account Description		
Other Instruction							
111	1000-9100-1000-010-50411550	AJA1500	Co-Curricular Activity Stipends	-	-	-	0.0%
112	1000-9100-1000-010-50412200	AJA2200	Co-Curricular Activity FICA	-	-	-	0.0%
113	1000-9100-1000-010-50413300	AJA3300	Co-Curricular Activity Training and Development	-	-	-	0.0%
114	1000-9100-1000-010-50418900	AJA8900	Co-Curricular Miscellaneous	1,000	1,000	-	0.0%
115	1000-9200-1000-010-50421540	AJC1540	Extra-Curricular Stipends	1,000	1,000	-	0.0%
116	1000-9200-1000-010-50422200	AJC2200	Extra-Curricular FICA	-	-	-	0.0%
117	1000-9200-1000-010-50428900	AJC8900	Extra-Curricular Miscellaneous	1,000	1,000	-	0.0%
118	1000-9200-2700-900-50428500	AJD8500	Extra-Curricular Transportation	2,000	1,000	(1,000)	-50.0%
119	Total Other Instruction			5,000	4,000	(1,000)	-20.0%
Student and Staff Support							
120	1000-0000-2120-010-50511010	AKA1010	Guidance Counselor Salaries	37,355	10,086	(27,269)	-73.0%
121	1000-0000-2120-010-50512111	AKA2111	Guidance Counselor Health Insurance	5,583	750	(4,833)	-86.6%
122	1000-0000-2120-010-50512210	AKA2210	Guidance Counselor FICA	542	146	(396)	-73.1%
123	1000-0000-2120-010-50512310	AKA2310	Guidance Counselor MainePERS Contribution	1,554	387	(1,167)	-75.1%
124	1000-0000-2120-010-50512610	AKA2610	Guidance Counselor Unemployment	234	101	(133)	-56.8%
125	1000-0000-2120-010-50512710	AKA2710	Guidance Counselor Workers Comp	667	76	(591)	-88.6%
126	1000-0000-2120-010-50513300	AKA3300	Guidance Counselor Prof Development	250	250	-	0.0%
127	1000-0000-2120-010-50516100	AKA6100	Guidance Counselor Supplies	200	200	-	0.0%
128	1000-0000-2120-010-50516400	AKA6400	Guidance Counselor Books	100	100	-	0.0%
129	1000-0000-2120-010-50518100	AKA8100	Guidance Counselor Dues and Fees	300	300	-	0.0%
130	1000-0000-2120-010-50518900	AKA8900	Guidance Counselor Miscellaneous	1,000	1,000	-	0.0%
131	1000-0000-2130-010-50521010	AKC1010	School Nurse Salaries	21,000	20,000	(1,000)	-4.8%
132	1000-0000-2130-010-50522111	AKC2111	School Nurse Health Insurance	4,200	4,200	-	0.0%
133	1000-0000-2130-010-50522210	AKC2210	School Nurse FICA	305	248	(57)	-18.7%
134	1000-0000-2130-010-50522310	AKC2310	School Nurse MainePERS Contribution	875	656	(219)	-25.0%
135	1000-0000-2130-010-50522610	AKC2610	School Nurse Unemployment	110	171	61	55.5%
136	1000-0000-2130-010-50522710	AKC2710	School Nurse Workers Comp	310	128	(182)	-58.7%
137	1000-0000-2130-010-50523300	AKC3300	School Nurse Prof Development	250	250	-	0.0%
138	1000-0000-2130-010-50525800	AKC5800	School Nurse Travel	500	250	(250)	-50.0%
139	1000-0000-2130-010-50526100	AKC6100	School Nurse Supplies	2,000	1,000	(1,000)	-50.0%
140	1000-0000-2130-010-50528100	AKC8100	School Nurse Dues and Fees	250	250	-	0.0%
141	1000-0000-2130-010-50528900	AKC8900	School Nurse Miscellaneous	500	500	-	0.0%
142	1000-0000-2213-010-50532510	ALE2510	Instr Staff Training Teacher Tuition Reimbursement	1,000	1,000	-	0.0%
143	1000-0000-2213-010-50533300	ALE3300	Instr Staff Training Prof Development	1,000	1,000	-	0.0%
144	1000-0000-2213-010-50538900	ALE8900	Instr Staff Training Miscellaneous	1,000	1,000	-	0.0%
145	1000-0000-2220-010-50541020	ALI1020	Library Salaries	10,482	7,430	(3,052)	-29.1%
146	1000-0000-2220-010-50541230	ALI1230	Library Substitute	300	300	-	0.0%
147	1000-0000-2220-010-50542220	ALI2220	Library FICA	152	108	(44)	-28.9%
148	1000-0000-2220-010-50542320	ALI2320	Library MainePERS Contribution	436	-	(436)	-100.0%
149	1000-0000-2220-010-50542620	ALI2620	Library Unemployment	66	74	8	12.1%
150	1000-0000-2220-010-50542720	ALI2720	Library Workers Comp	187	56	(131)	-70.1%
151	1000-0000-2220-010-50543300	ALI3300	Library Prof Development	250	-	(250)	-100.0%

	MDOE Account Code	QB Code	Account Description	FY21 Budget	FY22 Proposed Budget	\$ Change in Budget	% Change in Budget
152	1000-0000-2220-010-50546100	ALI6100	Library Supplies	1,200	600	(600)	-50.0%
153	1000-0000-2220-010-50546400	ALI6400	Library Books	1,200	1,200	-	0.0%
154	1000-0000-2220-010-50547300	ALI7300	Library Equipment	500	500	-	0.0%
155	1000-0000-2220-010-50548100	ALI8100	Library Dues and Fees	50	50	-	0.0%
156	1000-0000-2220-010-50548900	ALI8900	Library Miscellaneous	1,200	1,200	-	0.0%
157	1000-0000-2230-010-50551010	ALO1010	Technology Salaries	15,000	20,240	5,240	34.9%
158	1000-0000-2230-010-50552210	ALO2210	Technology FICA	1,150	1,548	398	34.6%
159	1000-0000-2230-010-50552610	ALO2610	Technology Unemployment	150	202	52	34.7%
160	1000-0000-2230-010-50552710	ALO2710	Technology Workers Comp	400	152	(248)	-62.0%
161	1000-0000-2230-010-50554300	ALO4300	Technology Repair & Maintenance	-	1,000	1,000	0.0%
162	1000-0000-2230-010-50555350	ALO5350	Technology Software and Apps	5,000	4,000	(1,000)	-20.0%
163	1000-0000-2230-010-50556500	ALO6500	Technology Supplies	2,500	1,000	(1,500)	-60.0%
164	1000-0000-2230-010-50557300	ALO7300	Technology Equipment	4,000	2,000	(2,000)	-50.0%
165	1000-0000-2230-010-50558900	ALO8900	Technology Miscellaneous	2,500	2,500	-	0.0%
166	Total Student and Staff Support			127,808	88,209	(39,599)	-31.0%

System Administration

167	1000-0000-2310-900-50611500	AMA1500	School Board Stipends	3,000	3,000	-	0.0%
168	1000-0000-2310-900-50612200	AMA2200	School Board FICA	230	230	-	0.0%
169	1000-0000-2310-900-50613450	AMA3450	School Board Legal	7,000	5,000	(2,000)	-28.6%
170	1000-0000-2310-900-50613460	AMA3460	School Board Audit	5,000	5,000	-	0.0%
171	1000-0000-2310-900-50615200	AMA5200	School Board Insurance	5,000	4,000	(1,000)	-20.0%
172	1000-0000-2310-900-50618100	AMA8100	School Board Dues and Fees	4,000	4,000	-	0.0%
173	1000-0000-2314-900-50623100	AME3100	Elections Official and Administrative Services	-	1,800	1,800	0.0%
174	1000-0000-2321-900-50631040	AMM1040	Superintendent Salary	61,500	57,600	(3,900)	-6.3%
175	1000-0000-2321-900-50631050	AMM1050	Superintendent Assistant Salary	12,000	9,600	(2,400)	-20.0%
176	1000-0000-2321-900-50632140	AMM2140	Superintendent Health Insurance	-	2,400	2,400	0.0%
177	1000-0000-2321-900-50632240	AMM2240	Superintendent FICA	856	835	(21)	-2.5%
178	1000-0000-2321-900-50632250	AMM2250	Superintendent Assistant FICA	918	734	(184)	-20.0%
179	1000-0000-2321-900-50632340	AMM2340	Superintendent MainePERS Contribution	-	-	-	0.0%
180	1000-0000-2321-900-50632640	AMM2640	Superintendent Unemployment	75	672	597	796.0%
181	1000-0000-2321-900-50632740	AMM2740	Superintendent Workers Comp	215	504	289	134.4%
182	1000-0000-2321-900-50635310	AMM5310	Superintendent Postage	500	-	(500)	-100.0%
183	1000-0000-2321-900-50635320	AMM5320	Superintendent Telephone	1,000	-	(1,000)	-100.0%
184	1000-0000-2321-900-50635800	AMM5800	Superintendent Travel	250	500	250	100.0%
185	1000-0000-2321-900-50636000	AMM6000	Superintendent Supplies	500	500	-	0.0%
186	1000-0000-2321-900-50638100	AMM8100	Superintendent Dues and Fees	2,500	1,500	(1,000)	-40.0%
187	1000-0000-2321-900-50638900	AMM8900	Superintendent Miscellaneous	5,000	5,000	-	0.0%
188	1000-0000-2510-900-50643100	AMN3100	Central Services Contracted Business Services	62,500	63,750	1,250	2.0%
189	1000-0000-2510-900-50648100	AMN8100	Central Services Dues and Fees	-	-	-	0.0%
190	Total System Administration			172,044	166,625	(5,419)	-3.1%

MDOE Account Code				QB Code	Account Description	FY21 Budget	Budget	\$ Change in Budget	% Change in Budget
School Administration									
191	1000-0000-2410-010-50711040			ANA1040	Principal Salary	80,275	82,166	1,891	2.4%
192	1000-0000-2410-010-50712140			ANA2140	Principal Health Insurance	25,993	26,252	259	1.0%
193	1000-0000-2410-010-50712240			ANA2240	Principal FICA	1,164	1,191	27	2.3%
194	1000-0000-2410-010-50712340			ANA2340	Principal MainePERS Contribution	3,339	3,155	(184)	-5.5%
195	1000-0000-2410-010-50712640			ANA2640	Principal Unemployment	500	822	322	64.4%
196	1000-0000-2410-010-50712740			ANA2740	Principal Workers Comp	1,450	616	(834)	-57.5%
197	1000-0000-2410-010-50712940			ANA2940	Principal Other Benefits	2,000	2,000	-	0.0%
198	1000-0000-2410-010-50713300			ANA3300	Principal Prof Development	1,000	1,000	-	0.0%
199	1000-0000-2410-010-50734445			ANA4445	Principal Office Copier Lease	-	1,200	1,200	0.0%
200	1000-0000-2410-010-50735310			ANA5310	Principal Office Postage	750	750	-	0.0%
201	1000-0000-2410-010-50735400			ANA5400	Principal Office Advertising	250	250	-	0.0%
202	1000-0000-2410-010-50735500			ANA5500	Principal Office Printing	1,000	1,000	-	0.0%
203	1000-0000-2410-010-50735800			ANA5800	Principal Office Travel	500	500	-	0.0%
204	1000-0000-2410-010-50736000			ANA6000	Principal Office Supplies	2,000	3,500	1,500	75.0%
205	1000-0000-2410-010-50736400			ANA6400	Principal Office Books	200	200	-	0.0%
206	1000-0000-2410-010-50738100			ANA8100	Principal Office Dues and Fees	1,500	1,500	-	0.0%
207	1000-0000-2410-010-50738900			ANA8900	Principal Office Miscellaneous	3,000	49,314	(7,511)	-13.2%
208	1000-0000-2410-010-50721180			ANB1180	Secretary Salary	56,825	49,314	(7,511)	-13.2%
209	1000-0000-2410-010-50722180			ANB2180	Secretary Health Insurance	23,161	24,215	1,054	4.6%
210	1000-0000-2410-010-50722280			ANB2280	Secretary FICA	4,348	3,008	(1,340)	-30.8%
211	1000-0000-2410-010-50722680			ANB2680	Secretary Unemployment	355	393	38	10.7%
212	1000-0000-2410-010-50722780			ANB2780	Secretary Workers Comp	1,015	295	(720)	-70.9%
213	Total School Administration					210,625	206,327	(4,298)	-2.0%
Transportation and Buses									
214	1000-0000-2700-900-50811180			AOC1180	Bus Driver Salaries	97,650	64,444	(33,206)	-34.0%
215	1000-0000-2700-900-50812180			AOC2180	Bus Driver Health Insurance	23,886	15,622	(8,264)	-34.6%
216	1000-0000-2700-900-50812280			AOC2280	Bus Driver FICA	7,470	4,279	(3,191)	-42.7%
217	1000-0000-2700-900-50812680			AOC2680	Bus Driver Unemployment	500	976	476	95.2%
218	1000-0000-2700-900-50812780			AOC2780	Bus Driver Workers Comp	1,500	5,702	4,202	280.1%
219	1000-0000-2700-900-50814300			AOC4300	Bus Repairs and Maintenance	22,000	17,000	(5,000)	-22.7%
220	1000-0000-2700-900-50815100			AOC5100	Bus Contracted Services	5,000	3,000	(2,000)	-40.0%
221	1000-0000-2700-900-50815200			AOC5200	Bus Insurance	8,000	7,000	(1,000)	-12.5%
222	1000-0000-2700-900-50816260			AOC6260	Bus Gasoline/Diesel	20,000	19,000	(1,000)	-5.0%
223	1000-0000-2700-900-50816700			AOC6700	Bus Parts and Supplies	4,000	2,000	(2,000)	-50.0%
224	1000-0000-2700-900-50818100			AOC8100	Bus Dues and Fees	1,000	1,000	-	0.0%
225	1000-0000-2700-900-50818900			AOC8900	Bus Miscellaneous	5,000	5,000	-	0.0%
226	Total Transportation and Buses					196,006	145,023	(50,983)	-26.0%

FY22 Proposed				Account Description	QB Code	FY21 Budget	Budget	\$ Change in Budget	% Change in Budget	
MDOE Account Code										
Facilities Maintenance										
227	1000-0000-2610-010-50911180	APD1180	Custodian Salaries	67,000	65,676	(1,324)	-2.0%			
228	1000-0000-2610-010-50912180	APD2180	Custodian Health Insurance	15,668	8,828	(6,840)	-43.7%			
229	1000-0000-2610-010-50912280	APD2280	Custodian FICA	5,126	5,025	(101)	-2.0%			
230	1000-0000-2610-010-50912680	APD2680	Custodian Unemployment	450	657	207	46.0%			
231	1000-0000-2610-010-50912780	APD2780	Custodian Workers Comp	1,250	2,292	1,042	83.4%			
232	1000-0000-2620-010-50924100	APG4100	Elementary School Water and Sewer	1,000	1,000	-	0.0%			
233	1000-0000-2620-010-50924200	APG4200	Elementary School Waste Removal	2,000	2,000	-	0.0%			
234	1000-0000-2620-010-50924300	APG4300	Elementary School Repairs and Maintenance	55,000	48,000	(7,000)	-12.7%			
235	1000-0000-2620-010-50925210	APG5210	Elementary School Insurance	7,500	7,500	-	0.0%			
236	1000-0000-2620-010-50925320	APG5320	Elementary School Telephone	2,500	2,000	(500)	-20.0%			
237	1000-0000-2620-010-50926000	APG6000	Elementary School Supplies	6,000	6,000	-	0.0%			
238	1000-0000-2620-010-50926220	APG6220	Elementary School Electricity	8,500	8,000	(500)	-5.9%			
239	1000-0000-2620-010-50926240	APG6240	Elementary School Heat	20,000	18,000	(2,000)	-10.0%			
240	1000-0000-2620-010-50927300	APG7300	Elementary School Equipment	2,000	2,000	-	0.0%			
241	1000-0000-2620-010-50928310	APG8310	Elementary School Redemption of Principal	45,000	46,465	1,465	3.3%			
242	1000-0000-2620-010-50928320	APG8320	Elementary School Interest Expense	7,725	6,260	(1,465)	-19.0%			
243	1000-0000-2620-010-50928900	APG8900	Elementary School Miscellaneous	2,000	5,000	3,000	150.0%			
244	Total Facilities Maintenance			248,719	234,703	(14,016)	-5.6%			
Debt Service and Other Commitments										
245	1000-0000-5100-900-51018310	AQC8310	Redemption of Principal	120,000	108,000	(12,000)	-10.0%			
246	1000-0000-5100-900-51018320	AQC8320	Interest Expense	70,000	35,000	(35,000)	-50.0%			
247	Total Debt Service and Other Commitments			190,000	143,000	(47,000)	-24.7%			
All Other Expenditures										
248	1000-0000-3100-010-51209100	AZA9100	Transfers Out School Nutrition	45,000	40,000	(5,000)	-11.1%			
249	Total All Other Expenditures			45,000	40,000	(5,000)	-11.1%			
250	TOTAL BUDGETED EXPENDITURES			3,736,715	3,809,094	72,379	1.94%			

MDOE Account Code	QB Code	Account Description	FY21 Budget	FY22 Proposed Budget	\$ Change in Budget	% Change in Budget
BUDGET SUMMARY						
		Total Local Funds	3,313,625	3,391,198	77,573	2.3%
		Total State Funds	240,526	340,326	99,800	41.5%
		TOTAL REVENUES	3,554,151	3,731,524	177,373	5.0%
		Total Regular Instruction	1,955,700	2,034,508	78,808	4.0%
		Total Special Education Instruction	585,813	746,699	160,886	27.5%
		Total Other Instruction	5,000	4,000	(1,000)	-20.0%
		Total Student and Staff Support	127,808	88,209	(39,599)	-31.0%
		Total System Administration	172,044	166,625	(5,419)	-3.1%
		Total School Administration	210,625	206,327	(4,298)	-2.0%
		Total Transportation and Buses	196,006	145,023	(50,983)	-26.0%
		Total Facilities Maintenance	248,719	234,703	(14,016)	-5.6%
		Total Debt Service and Other Commitments	190,000	143,000	(47,000)	-24.7%
		Total All Other Expenditures	45,000	40,000	(5,000)	-11.1%
		TOTAL EXPENDITURES	3,736,715	3,809,094	72,379	1.9%
		BUDGETED USE OF FUND BALANCE	182,564	77,570	(104,994)	-57.5%