
M A H T O M E D I S C H O O L D I S T R I C T

M E M O R A N D U M

DATE: February 5, 2019
TO: Barb Duffrin, Superintendent
FROM: Bill Menozzi, Director of Business Services
RE: 2019 – 2020 Budget Assumptions

The following general fund budget assumptions are recommended for the 2019 – 2020 preliminary budget.

REVENUE

- State Aid: 1.5% increase to the general education state aid funding formula. 2018-19 funding formula amount is \$6,312 per adjusted pupil unit. The 2019-20 preliminary budget will be built on the assumption of \$6,407 per adjusted pupil unit.
- Local Levy: Increase in the general fund voter approved operating levy authority to \$1,020 per adjusted pupil unit. 2018-19 general fund voter approved authority is \$743.74 per adjusted pupil unit. General fund levy revenue increase from 18-19 to 19-20 is approximately \$1M.
- Federal Revenue: No change from 18-19 to 19-20
- Other Local Revenue: No change from 18-19 to 19-20

EXPENDITURES

- Wages: MEA and Paraprofessional contracts expire 6.30.2019. All others settled through 6.30.2020. Cost of living increase included. Other second year settlements known.
- Employee Benefits: MEA and Paraprofessional contracts expire 6.30.2019. All others settled through 6.30.2020. Cost of living increase included. Others second year settlements known.
- Purchased Services: Transportation contract increase 3% in accordance with contract. Property and workers compensation increase 3%. All other budgets \$0 increase from 2018-19.
- Supplies and Materials: \$0 increase from 2018-19 to 2019-20 in accordance with School Board fund balance policy 714.
- Equipment: \$0 increase from 2018-19 to 2019-20 in accordance with School Board fund balance policy 714. Operating capital, capital projects levy, and long term facilities maintenance TBD.
- Dues and Memberships: \$0 increase from 2018-19 to 2019-20 in accordance with School Board fund balance policy 714.

ENROLLMENT

2019-20 Enrollment Target K-12 3,295.