

**Mendon Upton Regional School District
FY2021 Budget (Certified 5/5/2020)**

**MURSD Operational Budget FY2017-FY2021
Revenue and Expenditure Summary**

Revenue to the General Fund

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Certified	FY2020- FY2021 Change	FY2020- FY2021 %Change
State Aid							
Chapter 70	\$12,253,186	\$12,317,476	\$12,382,726	\$12,448,756	\$12,448,756	\$0	0.00%
Transportation Reimbursement	\$1,026,118	\$1,026,431	\$1,119,338	\$1,145,848	\$1,145,848	\$0	0.00%
Charter Tuition Reimbursement	\$6,937	\$7,010	\$5,358	\$14,724	\$45,745	\$31,021	210.68%
MA Building Authority-Reimbursement (Nipmuc/Miscoe)	\$1,272,722	\$337,880	\$337,880	\$0	\$0	\$0	0.00%
Total State Aid	\$14,558,963	\$13,688,797	\$13,845,302	\$13,609,328	\$13,640,349	\$31,021	0.23%
Local Receipts							
Mendon Assessment - Operational	\$8,655,068	\$8,877,076	\$9,173,051	\$9,675,801	\$10,197,621	\$521,820	5.39%
Mendon Assessment - Debt	\$787,180	\$411,371	\$429,737	\$415,773	\$403,263	(\$12,510)	-3.01%
Upton Assessment - Operational	\$10,398,709	\$10,732,757	\$11,128,346	\$11,721,117	\$12,223,378	\$502,261	4.29%
Upton Assessment - Debt	\$993,827	\$512,143	\$463,713	\$442,912	\$418,875	(\$24,037)	-5.43%
Total Local Receipts	\$20,834,784	\$20,533,347	\$21,194,847	\$22,255,603	\$23,243,137	\$987,534	4.44%
District Receipts							
E&D	\$0	\$58,970	\$400,000	\$300,000	\$0	(\$300,000)	-100.00%
Vision Program	\$118,540	\$130,959	\$120,885	\$75,000	\$75,000	\$0	0.00%
Transfer from Revolving	\$195,000	\$150,000	\$150,000	\$150,000	\$150,000	\$0	0.00%
Medicaid Reimbursement	\$91,992	\$81,429	\$83,349	\$25,000	\$25,000	\$0	0.00%
Interest	\$22,380	\$21,458	\$16,152	\$0	\$0	\$0	0.00%
Misc. Revenue	\$45	\$2,053	\$145	\$0	\$0	\$0	0.00%
Total District Receipts	\$427,957	\$444,868	\$770,531	\$550,000	\$250,000	(\$300,000)	-54.55%
Total Revenue to the General Fund	\$35,821,703	\$34,667,011	\$35,810,680	\$36,414,931	\$37,133,486	\$718,555	1.97%

General Fund Expenditures

State Codes	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Certified	FY2020- FY2021 Change	FY2020- FY2021 %Change
Administration (1000)	\$978,373	\$995,742	\$934,144	\$990,380	\$972,775	(\$17,605)	-1.78%
Instruction (2000)	\$18,546,734	\$18,429,431	\$18,238,415	\$18,722,897	\$18,817,832	\$94,935	0.51%
Pupil Services (3000)	\$3,020,983	\$3,233,612	\$3,537,292	\$3,872,168	\$3,932,649	\$60,481	1.56%
Operations and Maintenance (4000)	\$2,924,045	\$2,883,792	\$3,293,559	\$3,405,432	\$3,462,814	\$57,382	1.69%
Benefits and Fixed Charges (5000)	\$5,432,702	\$5,890,809	\$6,062,336	\$6,316,701	\$6,827,158	\$510,457	8.08%
Acquisition, Improvement and Replacement of Fixed Assets (7000)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Retirement and Service (8000)	\$3,053,728	\$923,514	\$893,449	\$858,685	\$822,138	(\$36,547)	-4.26%
Programs with Other School Districts (9000)	\$1,845,793	\$2,310,111	\$2,392,301	\$2,248,668	\$2,298,120	\$49,452	2.20%
Total Expenditures	\$35,802,358	\$34,667,012	\$35,351,496	\$36,414,931	\$37,133,486	\$718,555	1.97%

Debt Service

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Certified	FY2020- FY2021 Change	FY2020- FY2021 %Change
Mendon Debt Assessment	\$798,515	\$787,180	\$411,371	\$429,737	\$415,773	(\$13,964)	-3.25%
Upton Debt Assessment	\$1,008,007	\$993,827	\$512,143	\$463,713	\$442,912	(\$20,801)	-4.49%
Bond Premium	\$8,457	\$7,722	\$6,986	\$6,251	\$5,515	(\$735)	-11.76%
MSBA Reimbursement	\$1,272,721	\$1,272,721	\$337,880	\$337,880	\$0	(\$337,880)	0.00%
Total Revenue	\$3,087,700	\$3,061,450	\$1,268,380	\$1,237,580	\$864,200	(\$373,380)	-30.17%
Principal Payment	\$2,720,000	\$2,805,000	\$790,000	\$775,000	\$755,000	(\$20,000)	-2.58%
Interest Payment	\$367,700	\$256,450	\$140,500	\$124,700	\$109,200	(\$15,500)	-12.43%
Total Payment	\$3,087,700	\$3,061,450	\$930,500	\$899,700	\$864,200	(\$35,500)	-3.95%

District-Wide							
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2020-	FY2020-
	Actual	Actual	Actual	Adopted	Certified	FY2021	FY2021
						Change	%Change
School Committee	\$42,763	\$11,340	\$11,476	\$16,830	\$16,950	\$120	0.71%
District-wide Administration	\$339,771	\$392,217	\$416,593	\$432,491	\$430,991	(\$1,500)	-0.35%
Finance and Administration Services	\$346,372	\$327,064	\$314,846	\$347,134	\$343,034	(\$4,100)	-1.18%
District-wide Instruction	\$600,468	\$724,157	\$739,527	\$759,078	\$845,676	\$86,598	11.41%
Student Transportation	\$1,537,848	\$1,563,312	\$1,625,009	\$1,704,760	\$1,706,400	\$1,640	0.10%
Employee Retirement	\$887,014	\$934,484	\$1,051,447	\$1,116,965	\$1,230,158	\$113,193	10.13%
Health Insurance	\$4,353,324	\$4,727,658	\$4,764,701	\$4,929,903	\$5,304,500	\$374,597	7.60%
Fixed Charges	\$190,999	\$227,750	\$246,138	\$263,473	\$286,140	\$22,667	8.60%
Debt Service	\$3,053,728	\$923,514	\$893,449	\$858,685	\$822,138	(\$36,547)	100.00%
Total District-Wide Expenditures	\$11,352,289	\$9,831,495	\$10,063,186	\$10,429,319	\$10,985,987	\$556,668	5.34%

Nipmuc Regional High School							
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2020-	FY2020-
	Actual	Actual	Actual	Adopted	Certified	FY2021	FY2021
						Change	%Change
School Leadership Salaries	\$362,426	\$362,250	\$385,529	\$397,975	\$394,909	(\$3,066)	-0.77%
School Leadership Services	\$24,388	\$26,232	\$28,586	\$30,925	\$30,725	(\$200)	-0.65%
Instructional Salaries	\$3,601,985	\$3,583,246	\$3,524,858	\$3,622,523	\$3,660,377	\$37,854	1.04%
Instructional Materials	\$137,290	\$104,145	\$104,880	\$111,561	\$124,528	\$12,967	11.62%
Other School Services	\$159,029	\$165,758	\$171,696	\$174,582	\$174,582	\$0	0.00%
Athletics	\$231,832	\$274,159	\$231,419	\$237,062	\$237,062	\$0	0.00%
Total Nipmuc Regional High School Expenditures	\$4,516,950	\$4,515,789	\$4,446,968	\$4,574,628	\$4,622,183	\$47,555	1.04%

Miscoe Hill Middle School							
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2020-	FY2020-
	Actual	Actual	Actual	Adopted	Certified	FY2021	FY2021
						Change	%Change
School Leadership Salaries	\$350,515	\$346,965	\$353,352	\$360,631	\$360,631	\$0	0.00%
School Leadership Services	\$5,841	\$3,654	\$4,018	\$6,339	\$6,339	\$0	0.00%
Instructional Salaries	\$3,823,659	\$3,704,756	\$3,680,704	\$3,629,128	\$3,614,701	(\$14,427)	-0.40%
Instructional Materials	\$102,799	\$94,829	\$47,595	\$41,281	\$42,900	\$1,619	3.92%
Other School Services	\$160,661	\$169,027	\$179,904	\$179,123	\$182,124	\$3,001	1.68%
Athletics	\$10,000	\$0	\$10,000	\$20,000	\$15,000	(\$5,000)	-25.00%
Total Miscoe Hill School Expenditures	\$4,453,475	\$4,319,231	\$4,275,573	\$4,236,502	\$4,221,695	(\$14,807)	-0.35%

Clough Elementary School							
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2020-	FY2020-
	Actual	Actual	Actual	Adopted	Certified	FY2021	FY2021
						Change	%Change
School Leadership Salaries	\$163,596	\$178,778	\$184,782	\$188,923	\$183,905	(\$5,018)	-2.66%
School Leadership Services	\$4,115	\$6,253	\$5,676	\$8,000	\$6,150	(\$1,850)	-23.13%
Instructional Salaries	\$2,141,240	\$1,978,674	\$1,762,840	\$1,838,035	\$1,875,992	\$37,957	2.07%
Instructional Materials	\$59,291	\$45,471	\$46,775	\$46,510	\$63,875	\$17,365	37.34%
Other School Services	\$94,655	\$102,173	\$148,791	\$157,273	\$158,663	\$1,390	0.88%
Total Clough Elementary School Expenditures	\$2,462,897	\$2,311,349	\$2,148,864	\$2,238,741	\$2,288,585	\$49,844	2.23%

Memorial Elementary School							
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2020-	FY2020-
	Actual	Actual	Actual	Adopted	Certified	FY2021	FY2021
						Change	%Change
School Leadership Salaries	\$158,190	\$181,023	\$185,379	\$192,974	\$184,945	(\$8,029)	-4.16%
School Leadership Services	\$3,969	\$2,804	\$3,182	\$7,700	\$5,925	(\$1,775)	-23.05%
Instructional Salaries	\$2,129,276	\$2,123,572	\$2,190,623	\$2,198,463	\$2,270,198	\$71,735	3.26%
Instructional Materials	\$72,802	\$47,946	\$43,771	\$46,950	\$59,385	\$12,435	26.49%
Other School Services	\$108,918	\$110,492	\$141,833	\$153,728	\$149,078	(\$4,650)	-3.02%
Total Memorial Elementary School Expenditures	\$2,473,155	\$2,465,838	\$2,564,787	\$2,599,815	\$2,669,531	\$69,716	2.68%

Student Support Services							
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2020-	FY2020-
	Actual	Actual	Actual	Adopted	Certified	FY2021	FY2021
						Change	%Change
Student Support Leadership Salaries	\$155,752	\$161,459	\$167,559	\$176,664	\$176,664	\$0	0.00%
Student Support Leadership Services	\$4,004	\$3,557	\$11,388	\$22,800	\$22,800	\$0	100.00%
Instructional Salaries	\$3,763,830	\$3,954,291	\$4,051,881	\$4,270,331	\$4,254,286	(\$16,045)	-0.38%
Contracted Services	\$587,805	\$577,733	\$701,438	\$658,000	\$650,000	(\$8,000)	-1.22%
Instructional Materials	\$40,969	\$30,296	\$32,830	\$47,000	\$42,700	(\$4,300)	-9.15%
Transportation	\$712,511	\$840,808	\$1,022,895	\$1,237,000	\$1,302,600	\$65,600	5.30%
Out of District Tuition	\$1,476,829	\$1,821,125	\$1,908,615	\$1,790,865	\$1,758,702	(\$32,163)	-1.80%
Total Student Support Services Expenditures	\$6,741,700	\$7,389,269	\$7,896,606	\$8,202,660	\$8,207,752	\$5,092	0.06%

Technology							
	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Certified	FY2020- FY2021 Change	FY2020- FY2021 %Change
Technology Salaries	\$399,589	\$424,028	\$432,765	\$424,665	\$420,651	(\$4,014)	-0.95%
Technology Services	\$252,353	\$270,365	\$451,785	\$462,015	\$489,500	\$27,485	5.95%
Instructional Materials	\$536,872	\$582,508	\$374,067	\$436,201	\$396,931	(\$39,270)	-9.00%
Total Technology Expenditures	\$1,188,813	\$1,276,901	\$1,258,617	\$1,322,881	\$1,307,082	(\$15,799)	-1.19%

Operation and Maintenance of Plant							
	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Certified	FY2020- FY2021 Change	FY2020- FY2021 %Change
Custodial Salaries	\$978,662	\$1,011,500	\$1,016,284	\$1,054,295	\$1,054,295	\$0	0.00%
Custodial Supplies	\$78,168	\$78,402	\$74,804	\$87,875	\$91,125	\$3,250	3.70%
Heating of Buildings	\$431,984	\$336,741	\$379,014	\$365,950	\$333,500	(\$32,450)	-8.87%
Utility Services	\$535,574	\$553,058	\$598,927	\$682,856	\$637,251	(\$45,605)	-6.68%
Maintenance of Grounds	\$191,596	\$152,363	\$165,645	\$246,684	\$243,500	(\$3,184)	-1.29%
Maintenance of Buildings	\$334,574	\$355,406	\$375,839	\$290,000	\$365,000	\$75,000	25.86%
Building Security	\$2,184	\$4,800	\$10,510	\$12,725	\$10,000	(\$2,725)	-21.41%
Maintenance of Equipment	\$60,339	\$64,869	\$75,871	\$70,000	\$96,000	\$26,000	37.14%
Total Operation and Maintenance of Plant Expenditures	\$2,613,079	\$2,557,139	\$2,696,895	\$2,810,385	\$2,830,671	\$20,286	0.72%

Circuit Breaker							
	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Certified	FY2020- FY2021 Change	FY2020- FY2021 %Change
Revenue	\$667,491	\$696,524	\$767,844	\$791,428	\$825,000	\$33,572	4.24%
Expenditure	\$703,738	\$667,491	\$696,524	\$767,844	\$791,428	\$23,584	3.07%
Curcuit Breaker Fund Balance	\$673,058	\$702,091	\$773,411	\$796,995	\$830,567	\$33,572	4.21%

School Choice							
	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Certified	FY2020- FY2021 Change	FY2020- FY2021 %Change
Revenue	\$810,615	\$1,020,666	\$997,665	\$1,156,480	\$1,099,664	(\$56,816)	0.00%
Expenditure	\$405,793	\$614,743	\$928,359	\$1,365,462	\$1,780,632	\$415,170	0.00%
School Choice Fund Balance	\$1,208,029	\$1,613,953	\$1,683,259	\$1,474,277	\$793,309	(\$680,968)	-46.19%

Federal and State Grants							
	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Certified	FY2020- FY2021 Change	FY2020- FY2021 %Change
Sped Entitlement Grant	\$500,752	\$492,715	\$508,535	\$518,208	\$518,208	\$0	0.00%
Title 1	\$97,534	\$83,079	\$71,280	\$68,497	\$68,497	\$0	0.00%
Title IIA - Teacher Quality	\$33,582	\$38,484	\$33,026	\$32,324	\$32,324	\$0	0.00%
Title IVA	\$0	\$2,503	\$6,028	\$10,000	\$10,000	\$0	0.00%
Early Childhood Entitlement	\$20,838	\$19,907	\$20,442	\$20,809	\$20,809	\$0	0.00%
Academic Support	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Sped Program Improvement	\$19,219	\$0	\$0	\$0	\$0	\$0	0.00%
EEC Program Improvement	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Quality Full Day Kindergarten	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Federal and State Grants	\$671,925	\$636,688	\$639,311	\$649,838	\$649,838	\$0	0.00%