

**LincolNville School Committee
Budget Workshop
February 23, 2026
6:00 PM
LincolNville Central School
Walsh Commons**

Zoom Link <https://networkmaine.zoom.us/j/81944582313>

School Committee Materials **LCS School Committee Meeting Docs**

1. Call to order.
2. Adjustments to the agenda.
3. Public comment on items on the agenda.
4. Budget Presentation
5. Adjournment

FY 27 LCS Proposed Budget - Draft 2

02/19/26

Overview

Expense Budget

Projected to increase by \$171,008
or 3.21%.

Overview Cont.

What is still outstanding in the is budget.

- Fuel costs are projected
- Health Ins is projected at 10%
- Electricity costs are projected
- SPED special purpose school placements still in flux

Overview Cont

New Additions/ Removals from the Budget

- Addition: Lease Purchase for new boilers -\$97,000

Overview Cont

Revenue

- EPS subsidy decreased by \$472,792 or 42%. \$332,000 of this was elimination, (payment off) of the State approved debt for the new building. This is a wash as it was also an expense.
- We still will receive \$140,792 less in FY 27 to go to general fund expenses.

Overview Cont

Revenue cont.

- To receive subsidy, Lincolnville will have to contribute an additional \$141,462 dollars in Local Foundation Allocation.
 - The additional local amount required to fund the proposed budget is \$502,338.
 - In total, LCS local taxpayers would need to contribute an additional \$643,801 to fund this budget.
 - This is a taxpayer impact of 15.3%
-

Budget History

Source	Fiscal Year					
	FY 22	FY 23	FY 24	FY 25	FY 26	Proposed FY 27
Local Foundation Allocation	\$2,352,392.11	\$2,397,118.61	\$2,478,419.87	\$2,552,522.57	\$2,584,538.66	\$2,726,000.20
Local Funds Additional	\$698,148.88	\$1,024,192.78	\$1,200,717.43	\$1,499,473.84	\$1,624,910.24	\$2,127,248.94
Tuition In from other schools	\$0	\$0	\$0	\$0	\$0	
EPS State Subsidy	\$608,300.01	\$564,139.61	\$787,146.96	\$858,343.92	\$1,119,259.10	\$646,466.57
Fund Balance Carryover	\$40,680	\$0	\$0	\$0	\$0	
Other Financing Resources (interest)	\$0	\$0	\$0	\$0	\$0	
Debt Service (local)	\$0	\$0	\$0	\$0	\$0	
Total Budget	\$3,699,521	\$3,985,451.00	\$4,466,284.26	\$4,910,340.33	\$5,328,708	\$5,499,715.71
Budget Increase Yr over Yr (%)		7.7%	12%	9%	8.5%	3.20%
Tax Payer Contribution	\$3,050,540.99	\$3,421,311.39	\$3,679,137.30	\$4,051,996.41	\$4,209,448.90	\$4,853,249
Tax Payer Impact Percent Yr over Yr		12.15%	7.54%	10.13%	3.89%	15.29%

Cost Center 1- Regular Instruction

Increases

- **SALARY:** \$145,367- New Contract. FY 26 did not reflect the new steps and costs
- **Subscriptions:** \$6,313 FY 26 underbudgeted, project 10% increase.

Decreases

- **Furniture:** \$7,300
- **Health Ins:** \$2,007 movement of Ed Tech into SPED, plan selection changed for K-2

Above accounts for \$142,374 of the \$148,773 projected increase

Cost Center 2 - Special Education

Increases

- **SUBSTITUTES:** \$12,854- FY 26 Projected cost, could decrease with no unfilled ED TECH positions
- **TUITION TO SAUs-** 2 students, increasing contract costs

Increases cont.

- **TUITION TO SPECIAL PURPOSE SCHOOLS-** 2 students, only 1 student FY 26
 - **SEED COSTS-** actual average of last two years cost
-

Cost Center 2 - Special Education Cont.

Decreases

- **SALARIES-** \$67,070
removal of 2 Ed
Techs
- **HEALTH INS-**
\$41,366 removal of
two Ed Techs

Decreases cont.

- **CONTRACTED
SERV.-** \$2,987, based
on current IEP
projections
- **LEGAL FEES-** \$7,000
based on average of
last two years

Above two slides account for \$188,432 of \$192,894 increase in this cost center.

Cost Center 4 - Other Instruction

Increases

- **STIPENDS:** \$5947 including chaperone fees missing in other years
- **SUPPLIES:** \$900 based on FY 26 projected year total

Decreases

- **OTHER PURCHASED SERVICES-** \$3,100 moved to correct stipend lines

These changes account for the entire increase in this cost center

Cost Center 5 - Student and Staff Support

Increases

- **STIPENDS:** \$5,214 - Negotiated contract increases and movement from Cost Center 1
- **TUITION REIMB:** \$4,200 - Requested Course Reim

Increases cont.

- **PROFESSIONAL DEV:** \$1,732
- **TECH:** \$13,124 - laptops, AV, other software
- **COMMUNICATIONS-** \$5,660 (PS, Jumprope...)

The above account for \$11,148 of the \$12,248 increase in this Cost Center

Cost Center 6 - System Administration

Increases

- **Supt. Assessment:** \$5,172-
Negotiated contract
increases
- **Business Office
Assessment:** \$21,106 -
Fulltime HR/Payroll and
COLA adjustment

Increases cont.

- **Auditor Fees :** \$10,500
Budgeting for two audits
- **LEGAL FEES:** \$5,000
based on FY 26 actuals

The above account for \$41,778 of the \$43,204 rise in this cost center

Cost Center 7 - School Administration

Increases

- SALARIES: \$5,443 COLA increases.
- HEALTH : \$4,196 - projected 10% increase

Decreases

- SUPPLIES: \$760

The above account for \$8,879 of the \$9,229 increase in this cost center

Cost Center 8 - Transportation

Increases

- **SPED TRANSPORTATION:**
\$75,000- increase due to inflation and added student for FY 27

Decreases:.

- **MILEAGE REIMB:** \$24,332
most parents did not choose this option in FY26.

These items account for the entire change in this cost center.

Cost Center 9 - Facilities Maintenance

Increases

- **SALARY:** \$15,609
Negotiated contract
increase and
underbudgeted in FY 26
- **HEALTH:** \$1,061-
projected 10% increase
- **SUBSTITUTES:** \$2,226 not
budgeted in past.

Increases cont:

- **REPAIR AND MAIN:**
\$4,000 inflation
 - **Contracted Services:**
\$16,069 inflation and
missed items in FY 26
 - **SUPPLIES:** \$3,000 inflation
-

Cost Center 9 - Facilities Maintenance CONT.

Decreases

- **MISC EXPENSE::** \$82,687
budgeted to project for
boiler project
- **FUEL AND PROPANE:**
\$13,326- projected
savings based on EMC
contract

These two slides account for \$54,048 of the \$55,048 in decreases in CC 9

Cost Center 10 – Debt Service

Decrease

- **Debt and Lease:** \$234,709 This should be treated like a \$97,000 increase (see detail). The previous debt service was reimbursed by the State in subsidy. There is no subsidy reimbursement for this lease.
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LCS FY 27 Proposed Budget Draft 2 Summary

Comparative Financial Statements

Cycle: FY26-27; Account Expression: ([Fund] = "1000"); Revenue Rollup: CostCenter; Expenditure Rollup: CostCenter; Begin Date: 07/01/2026; End Date: 06/30/2027; Subtotal By: Budget Category; Prior Cycle Count: 2; Include Encumbrances: Yes; Created On: 12/16/2025 2:21:03 PM

Budget Category	FY25-26 Budget	FY26-27 Proposed Budget	Increase/(Decrease)	% Change	Notes
01 Regular Instruction	\$1,852,246.00	\$2,001,019.38	\$148,773.38	8.03%	
02 Special Education Instruction	\$1,147,235.00	\$1,340,129.33	\$192,894.33	16.81%	
04 Other instruction	\$63,499.00	\$67,246.30	\$3,747.30	5.90%	
05 Student and staff support	\$633,601.00	\$645,849.11	\$12,248.11	1.93%	
06 System administration	\$217,943.00	\$261,147.71	\$43,204.71	19.82%	
07 School administration	\$292,488.00	\$301,717.45	\$9,229.45	3.16%	
08 Transportation and buses	\$327,275.00	\$377,943.00	\$50,668.00	15.48%	
09 Facilities maintenance	\$437,712.00	\$382,663.43	(\$55,048.57)	-12.58%	
10 Debt service	\$331,709.00	\$97,000.00	(\$234,709.00)	-70.76%	
11 All other expenditures including school lunch	\$25,000.00	\$25,000.00	\$0.00	0.00%	
Total Expenditures	\$5,328,708.00	\$5,499,715.71	\$171,007.71	3.21%	

Lincolville Central School FY 27 Proposed Budget Draft 2 Detail

Comparative Financial Statements

Cycle: FY26-27; Account Expression: ([Fund] = "1000"); Revenue Rollup: CostCenter; Expenditure Rollup: CostCenter; Begin Date: 07/01/2026; End Date: 06/30/2027; Subtotal By: Budget Category; Prior Cycle Count: 2; Include Encumbrances: Yes; Created On: 12/16/2025 2:21:04 PM

Budget Category						
01 Regular Instruction						
Account Code	Account Description	FY25-26 Budget	FY26-27 Proposed Budget	Increase/(Decrease)	% Change	Notes
1000-1100-1000-1010-010	Gr 3-8 TEACHER SALARY	\$776,690.00	\$959,727.48	\$183,037.48	24%	FY26 Budget based on old contract steps. FY27 Includes retirement payout for 1 teacher
1000-1100-1000-1020-010	Gr 3-8 Ed Tech salary	\$38,386.00	\$0.00	(\$38,386.00)	-100%	
1000-1100-1000-1230-010	Gr 3-8 Substitute salary	\$12,000.00	\$18,225.00	\$6,225.00	52%	12/31 FYTD \$7450
1000-1100-1000-2110-010	Gr 3-8 Health Insurance Teacher	\$271,072.00	\$277,045.48	\$5,973.48	2%	
1000-1100-1000-2120-010	Gr 3-8 Insurances Ed Techs	\$12,944.00	\$0.00	(\$12,944.00)	-100%	
1000-1100-1000-2210-010	Gr 3-8 FICA Teacher	\$11,262.00	\$13,916.05	\$2,654.05	24%	
1000-1100-1000-2220-010	Gr 3-8 Ed Techs FICA	\$567.00	\$0.00	(\$567.00)	-100%	
1000-1100-1000-2230-010	Gr 3-8 Sub FICA	\$918.00	\$1,394.21	\$476.21	52%	
1000-1100-1000-2310-010	Gr 3-8 Teacher retirement	\$34,019.00	\$41,844.12	\$7,825.12	23%	double check - does this include retirement payout? Yes
1000-1100-1000-2320-010	Gr 3-8 Ed Tech retirement	\$1,681.00	\$0.00	(\$1,681.00)	-100%	
1000-1100-1000-2330-010	Gr 3-8 Sub retirement	\$526.00	\$794.61	\$268.61	51%	
1000-1100-1000-2610-010	Gr 3-8 Teacher SUTA	\$432.00	\$624.00	\$192.00	44%	
1000-1100-1000-2615-010	Gr 3-8 Teacher PFML	\$3,883.00	\$4,798.64	\$915.64	24%	
1000-1100-1000-2620-010	Gr 3-8 Ed Techs SUTA	\$48.00	\$0.00	(\$48.00)	-100%	
1000-1100-1000-2625-010	Gr 3-8 Ed Tech PFML	\$192.00	\$0.00	(\$192.00)	-100%	
1000-1100-1000-2630-010	Gr 3-8 Subs SUTA	\$48.00	\$73.00	\$25.00	52%	
1000-1100-1000-2635-010	Gr 3-8 Subs PFML	\$0.00	\$91.13	\$91.13	#DIV/0!	
1000-1100-1000-2710-010	Gr 3-8 Teachers Workers Comp	\$4,399.00	\$3,112.40	(\$1,286.60)	-29%	
1000-1100-1000-2730-010	Gr 3-8 Sub & Tutor Workers Comp	\$22.00	\$59.10	\$37.10	169%	
1000-1100-1000-4300-010	Gr 3-8 Instrument Repairs and Maintenance	\$0.00	\$500.00	\$500.00	#DIV/0!	
1000-1100-1000-4311-010	Gr 3-8 Copier Service Agreement	\$2,120.00	\$2,588.00	\$468.00	22%	
1000-1100-1000-5350-010	Gr 3-8 Online Subscriptions - Software	\$7,501.00	\$12,314.50	\$4,813.50	64%	Padlet, Magic School, IXL Math ELA Science & Spanish, Type to Learn, DroneBlocks, Mystery Science, Mystery Writing, Math Fact Lab, Lexia, Musicplay,, Spanish dictionary
1000-1100-1000-6100-010	Gr 3-8 Instructional Supplies	\$20,000.00	\$13,700.00	(\$6,300.00)	-32%	12/31 FYTD \$11933.36
1000-1100-1000-6110-010	Gr 3-8 Equip & Furn Non-Cap	\$8,300.00	\$2,000.00	(\$6,300.00)	-76%	
1000-1100-1000-6400-010	Gr 3-8 Books	\$3,764.00	\$3,000.00	(\$764.00)	-20%	12/31 FYTD \$2279.75
1000-1100-1000-6600-010	Gr 3-8 audio/visual supplies	\$350.00	\$1,070.00	\$720.00	206%	12/31 FYTD \$54.08
1000-1100-1000-7330-010	Gr 3-8 equipment furniture & fixtures	\$1,000.00	\$0.00	(\$1,000.00)	-100%	Equipment = \$5,000+
1000-1100-1000-8100-010	Gr 3-8 Dues & Fees	\$100.00	\$900.00	\$800.00	800%	MCELA, MMEA D3, Field Trip Admission, NSTA
1000-1100-2700-8500-010	Gr 3-8 Costs for trip transportation	\$3,600.00	\$4,325.00	\$725.00	20%	did we get all of the wait times to calculate total?
1000-1120-1000-1010-010	K-2 Teacher salary	\$325,387.00	\$310,195.14	(\$15,191.86)	-5%	
1000-1120-1000-1230-010	K-2 Substitute salary	\$7,000.00	\$5,000.00	(\$2,000.00)	-29%	
1000-1120-1000-2110-010	K-2 HEALTH INSURANCE - Teacher	\$101,888.00	\$93,362.09	(\$8,525.91)	-8%	
1000-1120-1000-2210-010	K-2 Social Security/Medicare Payments for Professionals	\$4,718.00	\$4,497.83	(\$220.17)	-5%	
1000-1120-1000-2230-010	K-2 Substitute SSIMC	\$0.00	\$72.50	\$72.50	#DIV/0!	
1000-1120-1000-2310-010	K-2 Teacher retirement	\$14,252.00	\$13,524.51	(\$727.49)	-5%	
1000-1120-1000-2330-010	K-2 Sub & Tutor retirement	\$307.00	\$218.00	(\$89.00)	-29%	
1000-1120-1000-2610-010	K-2 Unemployment Compensation Paid for Professionals	\$192.00	\$192.00	\$0.00	0%	
1000-1120-1000-2615-010	K-2 PFML	\$1,627.00	\$1,261.37	(\$365.64)	-22%	
1000-1120-1000-2630-010	K-2 Substitute SUTA	\$0.00	\$20.00	\$20.00	#DIV/0!	
1000-1120-1000-2635-010	K-2 Substitute PFML	\$0.00	\$25.00	\$25.00	#DIV/0!	
1000-1120-1000-2710-010	K-2 Teacher Workers Comp	\$1,843.00	\$1,005.96	(\$837.04)	-45%	
1000-1120-1000-2730-010	K-2 Sub & Tutor Workers Comp	\$40.00	\$16.22	(\$23.79)	-59%	
1000-1120-1000-5350-010	K-2 Online software subscription	\$2,415.00	\$2,424.40	\$9.40	0%	
1000-1120-1000-6100-010	K-2 Instructional supplies	\$0.00	\$4,500.00	\$4,500.00	#DIV/0!	12/31 FYTD \$587.99
1000-1120-1000-6400-010	K-2 Books	\$0.00	\$2,153.00	\$2,153.00	#DIV/0!	12/31 FYTD \$256.30
1000-1120-1000-8100-010	K-2 Dues and Fees	\$0.00	\$120.00	\$120.00	#DIV/0!	OHTM
1000-1120-2700-8500-010	K-2 Costs for Trip Transportation	\$2,000.00	\$2,395.00	\$395.00	20%	12/31 FYTD \$200
1000-1121-1000-1010-010	Pre-K Teacher salary	\$58,081.00	\$62,886.90	\$4,805.90	8%	
1000-1121-1000-1020-010	Pre-K Ed Tech salary	\$36,246.00	\$38,808.84	\$2,562.84	7%	
1000-1121-1000-1230-010	Pre-K Substitute salary	\$1,750.00	\$1,750.00	\$0.00	0%	12/31 FYTD \$175
1000-1121-1000-2110-010	Pre-K Teacher Insurances	\$13,061.00	\$25,813.85	\$12,752.85	98%	
1000-1121-1000-2120-010	Pre-K Group Health Insurance for Instructional Aides or Assistants	\$12,944.00	\$13,474.56	\$530.56	4%	
1000-1121-1000-2210-010	Pre-K Teacher FICA/Medicare	\$842.00	\$911.86	\$69.86	8%	
1000-1121-1000-2220-010	Pre-K Social Security/Medicare Contributions for Instructional Aides or Assistants	\$526.00	\$562.73	\$36.73	7%	
1000-1121-1000-2230-010	Pre-K Social Security/Medicare Contributions for Substitutes and Tutors	\$25.00	\$25.38	\$0.38	2%	
1000-1121-1000-2310-010	Pre-K Teacher retirement	\$2,544.00	\$2,741.87	\$197.87	8%	
1000-1121-1000-2320-010	Pre-K Ed Tech retirement	\$1,588.00	\$1,692.07	\$104.07	7%	
1000-1121-1000-2330-010	Pre-K Sub & Tutor retirement	\$77.00	\$76.30	(\$0.70)	-1%	
1000-1121-1000-2610-010	Pre-K Teacher Unemployment	\$48.00	\$48.00	\$0.00	0%	
1000-1121-1000-2615-010	Pre-K PFML - Teacher	\$290.00	\$314.43	\$24.43	8%	
1000-1121-1000-2620-010	Pre-K Unemployment Compensation Paid for Instructional Aides or Assistants	\$48.00	\$48.00	\$0.00	0%	

70	1000-1121-1000-2625-010	Pre-K PFML Ed Tech	\$181.00	\$194.04	\$13.04	7%	
71	1000-1121-1000-2630-010	Pre-K Sub SUTA	\$7.00	\$7.00	\$0.00	0%	
72	1000-1121-1000-2635-010	Pre-K Sub PFML	\$0.00	\$8.75	\$8.75	#DIV/0!	
73	1000-1121-1000-2710-010	Pre-K Teacher Workers Comp	\$329.00	\$203.94	(\$125.06)	-38%	
74	1000-1121-1000-2720-010	Pre-K Ed Tech Workers Comp	\$205.00	\$125.86	(\$79.14)	-39%	
75	1000-1121-1000-2730-010	Pre-K Sub & Tutor Workers Comp	\$3.00	\$5.68	\$2.68	89%	
76	1000-1121-1000-6100-010	Pre-K Instructional supplies	\$1,000.00	\$1,000.00	\$0.00	0%	12/31 FYTD \$605.55
77	1000-1121-1000-6110-010	Pre-K Equip & Furn Instr - Non Cap	\$100.00	\$100.00	\$0.00	0%	12/31 FYTD \$0
78	1000-1121-1000-6400-010	Pre-K Books	\$200.00	\$200.00	\$0.00	0%	12/31 FYTD \$0
79	1000-4900-1000-1010-010	G&T Teacher salary	\$33,417.00	\$35,580.75	\$2,163.75	6%	
80	1000-4900-1000-1230-010	G&T Substitute salary	\$1,750.00	\$875.00	(\$875.00)	-50%	
81	1000-4900-1000-2110-010	G&T Teacher Insurance	\$6,531.00	\$6,737.28	\$206.28	3%	
82	1000-4900-1000-2210-010	G&T Teacher FICA Medicare	\$485.00	\$515.92	\$30.92	6%	
83	1000-4900-1000-2230-010	G&T Sub FICA	\$25.00	\$12.69	(\$12.31)	-49%	
84	1000-4900-1000-2310-010	G&T Teacher retirement	\$1,464.00	\$1,551.32	\$87.32	6%	
85	1000-4900-1000-2330-010	G&T Sub Retirement	\$77.00	\$38.15	(\$38.85)	-50%	
86	1000-4900-1000-2610-010	G&T SUTA Teacher	\$48.00	\$48.00	\$0.00	0%	
87	1000-4900-1000-2615-010	G&T FMLA Teacher	\$167.00	\$177.90	\$10.90	7%	
88	1000-4900-1000-2630-010	G&T Sub SUTA	\$7.00	\$4.00	(\$3.00)	-43%	
89	1000-4900-1000-2635-010	G&T Sub PFML	\$9.00	\$4.38	(\$4.63)	-51%	
90	1000-4900-1000-2710-010	G&T Teacher Workers Comp	\$3.00	\$115.39	\$112.39	3746%	
91	1000-4900-1000-2730-010	G&T Sub Workers Comp	\$10.00	\$2.84	(\$7.16)	-72%	
92	1000-49001000-5350-010	G&T Online Subscriptions	\$0.00	\$770.00	\$770.00	#DIV/0!	12/31 FYTD \$0
93	1000-4900-1000-6100-010	G&T Classroom supplies	\$675.00	\$500.00	(\$175.00)	-26%	12/31 FYTD \$0
94	1000-4900-1000-6400-010	G&T Books	\$0.00	\$300.00	\$300.00	#DIV/0!	12/31 FYTD \$0
95	1000-4900-1000-8100-010	G&T Dues and Fees	\$0.00	\$300.00	\$300.00	#DIV/0!	Field trip entrance fees
96	1000-4900-2700-8500-010	G&T Cost for Trip Transportation	\$0.00	\$580.00	\$580.00	#DIV/0!	
97	Sub Total		\$1,852,246.00	\$2,001,019.38	\$148,773.38	8%	

looks like we still need wait time. 2/18/26 Yes, Steph needs wait time

Budget Category
02 Special Education Instruction

Account Code	Account Description	FY25-26 Budget	FY26-27 Proposed Budget	Increase/(Decrease)	% Change	Notes	
102	1000-2100-1000-1020-010	SPED Reg Classroom Ed Tech Salary	\$207,836.00	\$175,435.96	(\$32,400.04)	-16%	
103	1000-2100-1000-1230-010	SPED Reg Classroom Sub	\$0.00	\$15,500.00	\$15,500.00	#DIV/0!	12/31 FYTD \$6312.50
104	1000-2100-1000-2120-010	SPED Reg Classroom Ed Techs Insurances	\$77,664.00	\$67,372.80	(\$10,291.20)	-13%	
105	1000-2100-1000-2220-010	SPED Reg Classroom Ed Techs Medicare / FICA	\$3,014.00	\$2,543.82	(\$470.18)	-16%	
106	1000-2100-1000-2230-010	SPED Reg Classroom Subs FICA/Medicare	\$0.00	\$271.25	\$271.25	#DIV/0!	
107	1000-2100-1000-2320-010	SPED Reg Classroom Ed Tech retirement	\$9,103.00	\$7,649.01	(\$1,453.99)	-16%	
108	1000-2100-1000-2330-010	SPED Reg Classroom Sub Retirement	\$0.00	\$675.80	\$675.80	#DIV/0!	
109	1000-2100-1000-2620-010	SPED Reg Classroom SUTA Ed Techs	\$288.00	\$240.00	(\$48.00)	-17%	
110	1000-2100-1000-2625-010	SPED Reg Classroom Ed Tech PFML	\$0.00	\$877.18	\$877.18	#DIV/0!	
111	1000-2100-1000-2630-010	SPED Reg Classroom Sub SUTA	\$0.00	\$62.00	\$62.00	#DIV/0!	
112	1000-2100-1000-2635-010	SPED Reg Classroom Sub PMFL	\$0.00	\$77.50	\$77.50	#DIV/0!	
113	1000-2100-1000-2720-010	SPED Reg Classroom Ed Tech Workers Comp	\$1,171.00	\$568.94	(\$602.06)	-51%	
114	1000-2100-1000-2730-010	SPED Reg Classroom Sub & Tutor Workers Comp	\$0.00	\$50.27	\$50.27	#DIV/0!	
115	1000-2100-1000-3300-010	SPED Reg Classroom PD	\$1,560.00	\$0.00	(\$1,560.00)	-100%	This goes to 2213-3300
116	1000-2100-1000-5810-010	SPED Reg Classroom PD Travel Exp	\$150.00	\$0.00	(\$150.00)	-100%	This goes to 2213-3300
117	1000-2100-1000-6600-010	SPED Reg Classroom Audio Visual Supplies	\$50.00	\$0.00	(\$50.00)	-100%	budgeted in tech
118	1000-2100-1000-8100-010	SPED Reg Classroom Dues and Fees	\$250.00	\$0.00	(\$250.00)	-100%	
119	1000-2200-1000-1010-010	SPED Resource Rm Teacher salary	\$152,762.00	\$154,238.39	\$1,476.39	1%	
120	1000-2200-1000-1230-010	SPED Resource Rm Substitute salary	\$6,500.00	\$5,000.00	(\$1,500.00)	-23%	12/31 FYTD \$1550
121	1000-2200-1000-2110-010	SPED Resource Rm Teacher HEALTH INSURANCE	\$33,732.00	\$31,418.92	(\$2,313.08)	-7%	
122	1000-2200-1000-2210-010	SPED Resource Rm Teacher FICA	\$2,215.00	\$2,236.46	\$21.46	1%	
123	1000-2200-1000-2230-010	SPED Resource Rm Substitutes and Tutors FICA	\$0.00	\$72.50	\$72.50	#DIV/0!	
124	1000-2200-1000-2310-010	SPED Resource Rm Teacher retirement	\$8,254.00	\$6,724.79	(\$1,529.21)	-19%	
125	1000-2200-1000-2330-010	SPED Resource Room Sub Retirement	\$0.00	\$218.00	\$218.00	#DIV/0!	
126	1000-2200-1000-2610-010	SPED Resource Rm Unemployment Compensation Paid for Professionals	\$0.00	\$96.00	\$96.00	#DIV/0!	
127	1000-2200-1000-2615-010	SPED Resource Rm PFML - Professionals	\$942.00	\$771.19	(\$170.81)	-18%	
128	1000-2200-1000-2630-010	SPED Resource Rm Unemployment Compensation Paid for Substitutes and Tutors	\$0.00	\$20.00	\$20.00	#DIV/0!	
129	1000-2200-1000-2635-010	SPED Resource Rm PFML - Subs	\$0.00	\$25.00	\$25.00	#DIV/0!	
130	1000-2200-1000-2710-010	SPED Resource Rm Teacher Workers Comp	\$1,067.00	\$500.20	(\$566.80)	-53%	
131	1000-2200-1000-2730-010	SPED Resource Rm Sub & Tutor Workers Comp	\$37.00	\$16.22	(\$20.79)	-56%	
132	1000-2200-1000-2910-010	SPED Resource Rm - Cash in Lieu	\$3,600.00	\$3,600.00	\$0.00	0%	
133	1000-2200-1000-5350-010	SPED Resource Rm Online software subscription	\$4,050.00	\$5,000.00	\$950.00	23%	12/31 FYTD \$4629.01
134	1000-2300-1000-6100-010	SPED Resource Rm Classroom supplies	\$3,950.00	\$1,500.00	(\$2,450.00)	-62%	12/31 FYTD \$1355.78
135	1000-2200-1000-6400-010	SPED Resource Rm Books	\$0.00	\$175.00	\$175.00	#DIV/0!	12/31 FYTD \$159.04
136	1000-2300-1000-1010-010	SPED Self-Contained Teacher salary	\$77,107.00	\$81,626.25	\$4,519.25	6%	
137	1000-2300-1000-1020-010	SPED Self-Contained Ed Tech salary	\$149,234.00	\$110,899.32	(\$38,334.68)	-26%	
138	1000-2300-1000-1060-010	SPED Self-Contained Other Wages	\$0.00	\$3,000.00	\$3,000.00	#DIV/0!	12/31 FYTD \$2131.54
139	1000-2300-1000-1230-010	SPED Self-Contained Substitute salary	\$9,000.00	\$6,000.00	(\$3,000.00)	-33%	12/31 FYTD \$2175
140	1000-2300-1000-2110-010	SPED Self-Contained Teacher Health Insurance	\$21,879.00	\$31,418.92	\$9,539.92	44%	
141	1000-2300-1000-2120-010	Group Health Insurance for Instructional Aides or Assistants	\$51,776.00	\$13,474.56	(\$38,301.44)	-74%	
142	1000-2300-1000-2210-010	SPED Self-Contained Teacher FICA	\$1,118.00	\$1,183.58	\$65.58	6%	

143	1000-2300-1000-2220-010	Social Security/Medicare Contributions for Instructional Aides or Assistants	\$2,164.00	\$1,608.04	(\$555.96)	-26%	
144	1000-2300-1000-2230-010	SPED Self-Contained Substitute FICAMedicare	\$0.00	\$87.00	\$87.00	#DIV/0!	
145	1000-2300-1000-2310-010	SPED Self-Contained Teacher retirement	\$2,692.00	\$3,558.90	\$866.90	32%	
146	1000-2300-1000-2320-010	SPED Self-Contained Ed Tech retirement	\$6,536.00	\$4,835.21	(\$1,700.79)	-26%	
147	1000-2300-1000-2330-010	SPED Self-Contained Sub Retirement	\$0.00	\$261.60	\$261.60	#DIV/0!	
148	1000-2300-1000-2610-010	SPED Self-Contained Teacher SUTA	\$0.00	\$48.00	\$48.00	#DIV/0!	
149	1000-2300-1000-2620-010	Unemployment Compensation Paid for Instructional Aides or Assistants	\$0.00	\$144.00	\$144.00	#DIV/0!	
150	1000-2300-1000-2615-010	SPED Self-Contained Teacher PFML	\$0.00	\$408.13	\$408.13	#DIV/0!	
151	1000-2300-1000-2625-010	Family Medical Leave Ed Techs	\$746.00	\$554.50	(\$191.50)	-26%	
152	1000-2300-1000-2630-010	SPed Self-Contained Sub SUTA	\$0.00	\$24.00	\$24.00	#DIV/0!	
153	1000-2300-1000-2635-010	SPED Self-Contained Sub PFML	\$0.00	\$30.00	\$30.00	#DIV/0!	
154	1000-2300-1000-2710-010	SPED Self-Contained Teacher Workers Comp	\$348.00	\$264.71	(\$83.29)	-24%	
155	1000-2300-1000-2720-010	SPED Self-Contained Ed Tech Workers Comp	\$845.00	\$399.65	(\$485.35)	-57%	
156	1000-2300-1000-2730-010	SPED Self-Contained Sub & Tutor Workers Comp	\$17.00	\$19.46	\$2.46	14%	
157	1000-2300-1000-3300-010	SPED Self-Contained PD	\$750.00	\$0.00	(\$750.00)	-100%	this gets charged to 2213-3300
158	1000-2300-1000-5350-010	SPED Self-Contained Online Subscriptions	\$0.00	\$550.00	\$550.00	#DIV/0!	12/31 FYTD \$0
159	1000-2300-1000-5610-010	SPED Self-Contained Tuition paid to other school administrative units	\$50,000.00	\$254,000.00	\$204,000.00	408%	
160	1000-2300-1000-5630-010	SPED Self-Contained Tuition Paid to Private Schools	\$75,000.00	\$145,000.00	\$70,000.00	93%	
161	1000-2300-1000-5810-010	SPED Self-Contained PD Travel Exp	\$112.00	\$0.00	(\$112.00)	-100%	
162	1000-2300-1000-6100-010	SPED Self-Contained Supplies	\$0.00	\$2,150.00	\$2,150.00	#DIV/0!	12/31 FYTD \$99.51
163	1000-2300-1000-6110-010	SPED Self-Contained Furniture & Equip - Non-Cap'd	\$0.00	\$1,000.00	\$1,000.00	#DIV/0!	12/31 FYTD \$0
164	1000-2300-1000-6400-010	SPED Self-Contained Books	\$0.00	\$190.00	\$190.00	#DIV/0!	12/31 FYTD \$0
165	1000-2300-1000-8100-010	SPED Self-Contained Dues & Fees	\$0.00	\$275.00	\$275.00	#DIV/0!	Field trip entrance fees and NASET \$75
166	1000-2300-2700-8500-010	SPED Self-Contained Field Trip Transportation	\$0.00	\$300.00	\$300.00	#DIV/0!	12/31 FYTD \$0
167	1000-2400-1000-3440-010	SPED Homebound/Hospital Tutoring	\$0.00	\$0.00	\$0.00	#DIV/0!	LCS revisit tutoring. 12/31 FYTD \$1486.25
	1000-2500-2330-3440-010	SPED SEED Services	\$40,000.00	\$60,000.00	\$20,000.00	50%	MC requested \$\$ billed by private schools so we can calculate 38%
168							
169	1000-2500-2330-3440-900	SPED Admin Services	\$62,519.00	\$66,701.34	\$4,182.34	7%	
170	1000-2500-2330-3450-900	SPED Legal Fees & Compensatory Education	\$9,000.00	\$2,000.00	(\$7,000.00)	-78%	Compensatory Ed Valid through June 30, 2026
171	1000-2800-2140-3440-010	SPED Other Special Services - Psychological	\$15,000.00	\$0.00	(\$15,000.00)	-100%	Based on current IEPs less FY26 Grant \$35596.89. Estimated total \$15210.20
172	1000-2800-2150-3440-010	SPED Other Special Services - Speech	\$5,000.00	\$9,300.00	\$4,300.00	86%	Based on current IEPs less FY26 Grant \$35596.89 + services for tuitioned out students
173	1000-2800-2160-1010-010	SPED Occupational Therapist	\$39,437.00	\$40,620.11	\$1,183.11	3%	
174	1000-2800-2160-2210-010	SPED Occupational Therapist FICA	\$572.00	\$588.99	\$16.99	3%	sub line?
175	1000-2800-2160-2310-010	SPED Occupational Therapist Retirement	\$1,727.00	\$1,771.04	\$44.04	3%	
176	1000-2800-2160-2610-010	SPED Occupational Therapist SUTA	\$48.00	\$48.00	\$0.00	0%	
177	1000-2800-2160-2615-010	SPED Occupational Therapist PFML	\$0.00	\$203.10	\$203.10	#DIV/0!	
178	1000-2800-2160-2710-010	SPED Occupational Therapist Workers Comp	\$223.00	\$131.73	(\$91.27)	-41%	
179	1000-2800-2160-3440-010	SPED Other Special Services - Occupational Therapy	\$0.00	\$4,896.00	\$4,896.00	#DIV/0!	services for tuitioned out students
180	1000-2800-2170-3440-010	SPED Other Services - Physical Therapy	\$6,200.00	\$7,681.00	\$1,481.00	24%	Use IDEA Grant, Based on current IEPs+services for tuitioned out students
181	Sub Total		\$1,147,235.00	\$1,340,129.33	\$192,894.33	17%	
182							
183	Budget Category						
184	04 Other instruction						
185	Account Code	Account Description	FY25-26 Budget	FY26-27 Proposed Budget	Increase/(Decrease)	% Change	Notes
186	1000-9100-1000-1550-010	Co-Curricular Regular Stipend	\$15,863.00	\$17,411.00	\$1,548.00	10%	12/31 FYTD \$4832 Yearbook, Drama, Afterschool coordinator, garden, grade 8 advisor, jazz club, steam club, schedule & calendar, \$750 Chaperones for dances and \$450 Kieve trip
187	1000-9100-1000-2250-010	Social Security/Medicare Contributions for Assistant Administrators	\$230.00	\$252.46	\$22.46	10%	
188	1000-9100-1000-2350-010	Co-Curricular Stipend Retirement	\$695.00	\$759.12	\$64.12	9%	
189	1000-9100-1000-2650-010	Co-Curricular Stipends SUTA	\$64.00	\$69.64	\$5.64	9%	
190	1000-9100-1000-2750-010	Co-Curricular Stipends Workers Comp	\$43.00	\$56.46	\$13.46	31%	
	1000-9100-1000-5000-010	Co-Curricular Other Purchased Services	\$3,100.00	\$0.00	(\$3,100.00)	-100%	Moved to correct lines
191							
192	1000-9100-1000-6000-010	Co-Curricular Supplies - Non-Instr	\$2,000.00	\$4,000.00	\$2,000.00	100%	12/31 FYTD \$2743
193	1000-9100-2700-8500-010	Co-Curricular Transportation	\$2,653.00	\$2,653.00	\$0.00	0%	12/31 FYTD \$1130.89
194	1000-9200-1000-1200-010	Extra-Curricular Game worker temporary salary	\$0.00	\$800.00	\$800.00	#DIV/0!	12/31 FYTD \$346.24 Not charged correctly in the past
195	1000-9200-1000-1540-010	Extra-Curricular Regular Stipend	\$14,242.00	\$16,425.00	\$2,183.00	15%	12/31 FYTD \$6625 Athletics + .5 cross-country coach
196	1000-9200-1000-2200-010	Extra-Curricular Game Worker FICA	\$207.00	\$61.20	(\$145.80)	-70%	
197	1000-9200-1000-2240-010	Extra-Curricular Regular Stipend FICAMedicare	\$0.00	\$1,256.51	\$1,256.51	#DIV/0!	
198	1000-9200-1000-2300-010	Extra-Curricular Game Worker Retirement	\$624.00	\$34.88	(\$589.12)	-94%	
199	1000-9200-1000-2340-010	Extra-Curricular Stipend Retirement	\$0.00	\$716.13	\$716.13	#DIV/0!	
200	1000-9200-1000-2600-010	Extra-Curricular Game Worker SUTA	\$57.00	\$3.20	(\$53.80)	-94%	
201	1000-9200-1000-2605-010	Extra-Curricular Game Worker PFML	\$0.00	\$4.00	\$4.00	#DIV/0!	
202	1000-9200-1000-2640-010	Extra-Curricular Stipends SUTA	\$0.00	\$65.70	\$65.70	#DIV/0!	
203	1000-9200-1000-2645-010	Extra-Curricular Stipends PFML	\$0.00	\$82.13	\$82.13	#DIV/0!	
204	1000-9200-1000-2700-010	Extra-Curricular Game Worker WC	\$81.00	\$2.59	(\$78.41)	-97%	
205	1000-9200-1000-27400-010	Extra-Curricular Stipends Workers Comp	\$0.00	\$53.27	\$53.27	#DIV/0!	
206	1000-9200-1000-3590-010	Extra-Curricular Prof Services-Refs/Officials	\$4,070.00	\$4,070.00	\$0.00	0%	12/31 FYTD \$964.66
207	1000-9200-1000-6000-010	Extra-Curricular Athletic Supplies	\$2,600.00	\$1,500.00	(\$1,100.00)	-42%	12/31 FYTD \$794.20
208	1000-9200-1000-6050-010	Extra-Curricular Athletic Equipment (Non-cap'd)	\$4,570.00	\$4,570.00	\$0.00	0%	12/31 FYTD \$345

209	1000-9200-1000-8100-010	Extra-Curricular Dues/Fees	\$400.00	\$400.00	\$0.00	0%	12/31 FYTD \$345
210	1000-9200-2700-5140-010	Extra-Curricular Transportation - Athletics	\$12,000.00	\$12,000.00	\$0.00	0%	12/31 FYTD \$3234.96
211	Sub Total		\$63,499.00	\$67,246.30	\$3,747.30	6%	
212							
213	Budget Category						
214	05 Student and staff support						
215	Account Code	Account Description	FY25-26 Budget	FY26-27 Proposed Budget	Increase/(Decrease)	% Change	Notes
216	1000-0000-2120-1010-010	Guidance Counselor/social worker salary	\$139,758.00	\$140,738.56	\$980.56	1%	
217	1000-0000-2120-2110-010	Guidance Health Insurance	\$43,125.00	\$39,288.41	(\$3,836.59)	-9%	
218	1000-0000-2120-2210-010	Guidance FICA/Medicare	\$942.00	\$2,040.71	\$1,098.71	117%	
219	1000-0000-2120-2310-010	Guidance Counselor/social worker retirement	\$6,122.00	\$6,136.20	\$14.20	0%	
220	1000-0000-2120-2610-010	Guidance Unemployment- Prof/Teacher	\$96.00	\$96.00	\$0.00	0%	
221	1000-0000-2120-2615-010	Family Medical Leave	\$699.00	\$703.69	\$4.69	1%	
222	1000-0000-2120-2710-010	Guidance/Social Work Prof Workers Comp	\$730.00	\$456.42	(\$273.58)	-37%	
223	1000-0000-2120-2730-010	Guidance / Social Work Sub Workers Comp	\$96.00	\$0.00	(\$96.00)	-100%	
224	1000-0000-2120-5350-010	Guidance / Social Work Online Subscriptions	\$0.00	\$1,100.00	\$1,100.00	#DIV/0!	RULER from The Center for Emotional Intelligence
225	1000-0000-2120-6000-010	Guidance Supplies	\$0.00	\$350.00	\$350.00	#DIV/0!	
226	1000-0000-2120-6050-010	Guidance / Social Work Furn & Equip - non-cap'd	\$0.00	\$300.00	\$300.00	#DIV/0!	
227	1000-0000-2120-6100-010	Guidance Instructional Supplies	\$800.00	\$1,000.00	\$200.00	25%	12/31 FYTD \$601.03
228	1000-0000-2120-6400-010	Guidance Books	\$0.00	\$500.00	\$500.00	#DIV/0!	
229	1000-0000-2120-8100-010	Guidance/Social Work Dues & Fees	\$0.00	\$316.00	\$316.00	#DIV/0!	ASCA \$40 NASW \$276
230	1000-0000-2130-1010-010	Nurse salary	\$79,564.00	\$82,745.92	\$3,181.92	4%	
231	1000-0000-2130-1200-010	Nurse Sub Salary	\$1,750.00	\$1,750.00	\$0.00	0%	Add Nurse Sub Salary to this line.
232	1000-0000-2130-2110-010	Nurse Health Insurance	\$21,879.00	\$22,654.76	\$775.76	4%	
233	1000-0000-2130-2210-010	Nurse FICA/Medicare - Prof	\$1,154.00	\$1,199.82	\$45.82	4%	
234	1000-0000-2130-2200-010	Nurse Sub FICA	\$134.00	\$133.88	(\$0.13)	0%	
235	1000-0000-2130-2310-010	Nurse retirement	\$3,485.00	\$3,607.72	\$122.72	4%	
236	1000-0000-2130-2300-010	Nurse Sub Retirement	\$0.00	\$76.30	\$76.30	#DIV/0!	
237	1000-0000-2130-2610-010	Nurse Unemployment - Prof/Teachers	\$48.00	\$48.00	\$0.00	0%	
238	1000-0000-2130-2615-010	Nurse PFML	\$398.00	\$413.73	\$15.73	4%	
239	1000-0000-2130-2600-010	Nurse Sub SUTA	\$48.00	\$7.00	(\$41.00)	-85%	
240	1000-0000-2130-2605-010	Nurse Sub PFML	\$9.00	\$8.75	(\$0.25)	-3%	
241	1000-0000-2130-2710-010	Nurse Workers Comp	\$453.00	\$288.35	(\$164.65)	-41%	
242	1000-0000-2130-2700-010	Nurse Sub Workers Comp	\$10.00	\$5.68	(\$4.32)	-43%	
243	1000-0000-2130-4300-010	Nurse Repair and Maintenance	\$0.00	\$100.00	\$100.00	#DIV/0!	Pine Tree Calibrations
244	1000-0000-2130-5800-010	Nurse Travel, Non-PD	\$200.00	\$200.00	\$0.00	0%	
245	1000-0000-2130-6000-010	Nurse Supplies	\$690.00	\$700.00	\$10.00	1%	12/31 FYTD \$215.88
246	1000-0000-2130-8100-010	Nurse Dues/Fees	\$100.00	\$100.00	\$0.00	0%	
247	1000-0000-2213-1230-010	Instr Staff Training - Substitute salaries	\$5,000.00	\$5,000.00	\$0.00	0%	
248	1000-0000-2213-2230-010	Instr Staff Training - Sub FICA	\$73.00	\$72.50	(\$0.50)	-1%	
249	1000-0000-2213-2330-010	Instr Staff Training Sub Retirement	\$219.00	\$218.00	(\$1.00)	0%	
	1000-0000-2213-2510-010	Instr Staff Training Tuition reimbursement - Teachers	\$21,600.00	\$24,000.00	\$2,400.00	11%	This represents 14 teacher requests
250							
251	1000-0000-2213-2540-010	Instr Staff Training Tuition Reimbursement - Administration	\$0.00	\$1,800.00	\$1,800.00	#DIV/0!	
252	1000-0000-2213-2610-010	Instr Training Subs SUTA	\$20.00	\$20.00	\$0.00	0%	
253	1000-0000-2213-2635-010	Instr Staff Training Sub PFML	\$25.00	\$25.00	\$0.00	0%	
254	1000-0000-2213-2730-010	Instr Staff Training Sub Workers Comp	\$28.00	\$16.22	(\$11.79)	-42%	
255	1000-0000-2213-3000-010	Instr Staff Training Purchased Professional Services	\$5,000.00	\$5,000.00	\$0.00	0%	
256	1000-0000-2213-3300-010	Instr Staff Training Employee Training/Development	\$6,000.00	\$8,372.00	\$2,372.00	40%	12/31 FYTD \$3484.59
257	1000-0000-2213-5810-010	Instr Staff Training Travel for Professional Development	\$1,310.00	\$670.00	(\$640.00)	-49%	12/31 FYTD \$196
258	1000-0000-2213-6000-010	Supplies	\$0.00	\$100.00	\$100.00	#DIV/0!	12/31 FYTD \$74.04
259	1000-0000-2220-1010-010	Librarian salary	\$62,059.00	\$70,696.74	\$8,637.74	14%	
260	1000-0000-2220-1230-010	Library Sub	\$0.00	\$1,750.00	\$1,750.00	#DIV/0!	
261	1000-0000-2220-2110-010	Health Insurance	\$30,298.00	\$31,418.92	\$1,120.92	4%	
262	1000-0000-2220-2210-010	FICA/Medicare	\$900.00	\$1,025.10	\$125.10	14%	
263	1000-0000-2220-2230-010	Library Sub MC/SS	\$0.00	\$133.88	\$133.88	#DIV/0!	
264	1000-0000-2220-2310-010	Librarian retirement	\$2,718.00	\$3,082.38	\$364.38	13%	
265	1000-0000-2220-2610-010	Unemployment - Prof/Teacher	\$48.00	\$0.00	\$0.00	0%	
266	1000-0000-2220-2615-010	Family Medical Leave	\$310.00	\$353.48	\$43.48	14%	
267	1000-0000-2220-2630-010	Library Sub SUTA	\$0.00	\$7.00	\$7.00	#DIV/0!	
268	1000-0000-2220-2635-010	Library Sub PFML	\$0.00	\$8.75	\$8.75	#DIV/0!	
269	1000-0000-2220-2710-010	Library Workers Comp	\$317.00	\$229.27	(\$87.73)	-28%	
270	1000-0000-2220-2730-010	Library Sub Workers Comp	\$0.00	\$5.68	\$5.68	#DIV/0!	
271	1000-0000-2220-4310-010	Equipment Repair/Maintenance	\$250.00	\$250.00	\$0.00	0%	
272	1000-0000-2220-5350-010	Online software subscription	\$1,019.00	\$980.00	(\$29.00)	-3%	12/31 FYTD \$858.36
273	1000-0000-2220-6050-010	Library Non-Instr Supplies	\$475.00	\$1,300.00	\$825.00	174%	12/31 FYTD \$353.50
274	1000-0000-2220-6100-010	Library Instructional Supplies	\$475.00	\$200.00	(\$275.00)	-58%	12/31 FYTD \$144.81
275	1000-0000-2220-6110-010	Library Furniture & Equipment Non-Cap'd	\$0.00	\$390.00	\$390.00	#DIV/0!	
	1000-0000-2220-6400-010	Library Books	\$3,081.00	\$4,560.00	\$1,479.00	48%	Follett Books \$4400, Scholl Library Journal Digital/Print \$160
276							
277	1000-0000-2220-8100-010	Dues/Fees	\$215.00	\$225.00	\$10.00	5%	

278	1000-0000-2230-1010-010	Technology Integration Teacher Salary	\$97,113.00	\$75,661.49	(\$21,451.51)	-22%	FY includes retirement pay out for 1 teacher
279	1000-0000-2230-1060-010	Tech Other Prof Salaries	\$10,875.00	\$6,201.76	(\$4,673.24)	-43%	
280	1000-0000-2230-2110-010	Health Insurance	\$24,914.00	\$25,813.85	\$899.85	4%	based on 2 adults, could change based on new hire
281	1000-0000-2230-2210-010	FICA/Medicare	\$1,377.00	\$1,097.09	(\$279.91)	-20%	
282	1000-0000-2230-2260-010	Tech Other Prof Salaries Medicare	\$0.00	\$89.93	\$89.93	#DIV/0!	
283	1000-0000-2230-2310-010	Technology Integration Teacher Retirement	\$4,261.00	\$3,298.84	(\$962.16)	-23%	
284	1000-0000-2230-2360-010	Tech Other Prof Salaries Retirement	\$0.00	\$270.40	\$270.40	#DIV/0!	
285	1000-0000-2230-2610-010	Unemployment - Prof/Teacher	\$48.00	\$48.00	\$0.00	0%	
286	1000-0000-2230-2615-010	Family Medical Leave	\$475.00	\$378.31	(\$96.69)	-20%	
287	1000-0000-2230-2660-010	Tech Other Prof Salaries SUTA	\$0.00	\$48.00	\$48.00	#DIV/0!	
288	1000-0000-2230-2665-010	Tech Other Prof Salaries PFML	\$0.00	\$31.01	\$31.01	#DIV/0!	
289	1000-0000-2230-2710-010	Tech Prof Workers Comp	\$560.00	\$245.37	(\$314.63)	-56%	
290	1000-0000-2230-2760-010	Tech Other Wages Workers Comp	\$44.00	\$20.11	(\$23.89)	-54%	
291	1000-0000-2230-3000-010	Technology Purchased Professional/Technical Services	\$3,392.00	\$0.00	(\$3,392.00)	-100%	
292	1000-0000-2230-3400-010	Technology Inst Related - Other Professional Svc	\$1,038.00	\$1,038.00	\$0.00	0%	
293	1000-0000-2230-4320-010	Technology Related Repairs/Maintenance	\$400.00	\$400.00	\$0.00	0%	
294	1000-0000-2230-4445-010	Tech Equipment lease Copier	\$6,810.00	\$6,810.00	\$0.00	0%	12/31 FYTD \$6806.25
295	1000-0000-2230-5200-010	Technology Laptop Insurance	\$8,867.00	\$9,754.00	\$887.00	10%	12/31 FYTD \$8444
296	1000-0000-2230-5300-010	Technology - Communications	\$0.00	\$5,660.00	\$5,660.00	#DIV/0!	Google, Website, ReachMyTeach, Jumprope, Zoom
297	1000-0000-2230-5350-010	Technology Online software subscription	\$1,096.00	\$1,432.20	\$336.20	31%	JAMF
298	1000-0000-2230-6500-010	Technology Related Supplies (i.e. software/laptops)	\$8,939.00	\$19,840.00	\$10,901.00	122%	New 7th grade machines. 17 students and 14 teacher machines (7th grade and all MS specials teachers)
299	1000-0000-2230-6600-010	Technology Audio Visual Supplies	\$0.00	\$1,000.00	\$1,000.00	#DIV/0!	
300	1000-0000-2230-7340-010	Technology Related Hardware (fixed asset)	\$5,413.00	\$0.00	(\$5,413.00)	-100%	12/31 FYTD \$0
301	1000-0000-2230-8100-010	Dues/Fees	\$150.00	\$170.00	\$20.00	13%	12/31 FYTD \$150
302	1000-0000-2240-5350-010	Student Assessment Online Subscription	\$3,826.00	\$4,385.15	\$559.15	15%	12/31 FYTD \$0
303	1000-0000-2240-6100-010	Student Assessment - Supplies	\$3,545.00	\$1,200.00	(\$2,345.00)	-66%	Reg Ed: \$1,000. SPED: \$200 QRI
304	1000-0000-2290-1500-010	Other Support Svcs - Stipends	\$6,270.00	\$4,997.00	(\$1,273.00)	-20%	12/31 FYTD \$4808.50 Certification, PEPG, Schedule & Calendar, Sub Coordinator,
305	1000-0000-2290-1560-010	Other Support Svcs - Stipends Team Leader	\$0.00	\$3,850.00	\$3,850.00	#DIV/0!	Team Leader,
306	1000-0000-2290-1570-010	Other Support Svcs - Stipends - Mentor	\$0.00	\$2,310.00	\$2,310.00	#DIV/0!	Mentor Stipends
307	1000-0000-2290-2200-010	Other Support Svcs - Stipends FICA	\$91.00	\$72.46	(\$18.54)	-20%	
308	1000-0000-2290-2260-010	Other Support Svcs - Stipends Team Leader FICA	\$0.00	\$55.83	\$55.83	#DIV/0!	
309	1000-0000-2290-2270-010	Other Support Svcs - Stipends Mentor FICA	\$0.00	\$33.50	\$33.50	#DIV/0!	
310	1000-0000-2290-2300-010	Other Support Svcs Stipend - Retirement	\$275.00	\$217.87	(\$57.13)	-21%	
311	1000-0000-2290-2360-010	Other Support Svcs - Stipends Team Leader Retirement	\$0.00	\$167.86	\$167.86	#DIV/0!	
312	1000-0000-2290-2370-010	Other Support Svcs - Stipends Mentor Retirement	\$0.00	\$100.72	\$100.72	#DIV/0!	
313	1000-0000-2290-2600-010	Other Support Svcs - Stipends SUTA	\$25.00	\$19.99	(\$5.01)	-20%	no SUTA paid on Stipends of current employees
314	1000-0000-2290-2660-010	Other Support Svcs - Stipends Team Leader SUTA	\$0.00	\$15.40	\$15.40	#DIV/0!	
315	1000-0000-2290-2670-010	Other Support Svcs - Stipends Mentor SUTA	\$0.00	\$9.24	\$9.24	#DIV/0!	
316	1000-0000-2290-2635-010	Other Support Svc PFML - Stipends	\$31.00	\$24.99	(\$6.02)	-19%	
317	1000-0000-2290-2665-010	Other Support Svcs - Stipends Team Leader PFML	\$0.00	\$19.25	\$19.25	#DIV/0!	
318	1000-0000-2290-2675-010	Other Support Svcs - Stipends Mentor PFML	\$0.00	\$11.55	\$11.55	#DIV/0!	
319	1000-0000-2290-2700-010	Other Support Svcs Stipend - Workers Comp	\$36.00	\$16.21	(\$19.79)	-55%	
320	1000-0000-2290-2760-010	Other Support Svcs - Stipends Team Leader WC	\$0.00	\$12.49	\$12.49	#DIV/0!	
321	1000-0000-2290-2770-010	Other Support Svcs - Stipends Mentor WC	\$0.00	\$7.49	\$7.49	#DIV/0!	
322	Sub Total		\$633,601.00	\$645,849.11	\$12,248.11	2%	

323
324 **Budget Category**

325 06 System administration

326	Account Code	Account Description	FY25-26 Budget	FY26-27 Proposed Budget	Increase/(Decrease)	% Change	Notes
327	1000-0000-2310-1500-010	School Committee Stipends	\$2,900.00	\$2,900.00	\$0.00	0%	
328	1000-0000-2310-2200-010	FICA/Medicare	\$222.00	\$221.85	(\$0.15)	0%	
329	1000-0000-2310-2700-010	School Committee Stipends WC	\$12.00	\$9.40	(\$2.60)	-22%	
330	1000-0000-2310-3450-010	School Committee Legal Fees	\$5,000.00	\$10,000.00	\$5,000.00	100%	12/31 FYTD \$2513.58
331	1000-0000-2310-3460-010	School Committee Auditor Fees	\$10,500.00	\$21,000.00	\$10,500.00	100%	
332	1000-0000-2310-5200-010	School Committee Insurance	\$3,080.00	\$2,809.00	(\$271.00)	-9%	12/31 FYTD \$2554.
333	1000-0000-2310-6000-010	School Committee Supplies	\$200.00	\$200.00	\$0.00	0%	
334	1000-0000-2310-8100-010	School Committee Dues/Fees - MSBA	\$500.00	\$2,200.00	\$1,700.00	340%	12/31 FYTD \$2101.25
335	1000-0000-2310-8140-010	School Committee Conference Fees	\$360.00	\$360.00	\$0.00	0%	
336	1000-0000-2320-3110-900	Superintendent Assessment	\$91,711.00	\$96,883.38	\$5,172.38	6%	
337	1000-0000-2500-3110-900	Business Office Assessment	\$103,468.00	\$124,574.08	\$21,106.08	20%	
338	Sub Total		\$217,943.00	\$261,147.71	\$43,204.71	20%	

339
340 **Budget Category**

341 07 School administration

342	Account Code	Account Description	FY25-26 Budget	FY26-27 Proposed Budget	Increase/(Decrease)	% Change	Notes
343	1000-0000-2410-1040-010	Principal Salary	\$117,004.00	\$120,514.12	\$3,510.12	3%	
344	1000-0000-2410-1180-010	Principal's Office Administrative Assistant Wages	\$98,997.00	\$100,966.95	\$1,969.95	2%	Includes retirement payout for 1 EE
345	1000-0000-2410-2140-010	Principal Health Insurance	\$33,849.00	\$31,418.92	(\$2,430.08)	-7%	
346	1000-0000-2410-2180-010	Principal Health Insurance - Reg Staff	\$20,323.00	\$26,949.12	\$6,626.12	33%	
347	1000-0000-2410-2240-010	Principal FICA/Medicare	\$1,697.00	\$1,747.45	\$50.45	3%	
348	1000-0000-2410-2280-010	Principal Reg Hourly Staff FICA	\$6,971.00	\$7,204.75	\$233.75	3%	

349	1000-0000-2410-2340-010	Principal Retirement	\$5,125.00	\$5,254.42	\$129.42	3%	
350	1000-0000-2410-2640-010	Principal Unemployment	\$48.00	\$48.00	\$0.00	0%	
351	1000-0000-2410-2645-010	Principal PFML	\$585.00	\$602.57	\$17.57	3%	
352	1000-0000-2410-2680-010	Principal Unemployment - Reg/Hrly	\$144.00	\$144.00	\$0.00	0%	
353	1000-0000-2410-2685-010	Principal Reg EE PFML	\$456.00	\$470.90	\$14.90	3%	
354	1000-0000-2410-2740-010	Principals Office Admin Workers Comp	\$663.00	\$390.83	(\$272.17)	-41%	
355	1000-0000-2410-2780-010	Principals Office Reg EEs Workers Comp	\$516.00	\$305.42	(\$210.58)	-41%	
356	1000-0000-2410-2900-010	Principal Annuity	\$2,000.00	\$2,000.00	\$0.00	0%	
357	1000-0000-2410-5310-010	Principal's Office Postage	\$250.00	\$600.00	\$350.00	140%	
358	1000-0000-2410-5320-010	Principal Cell Phone Expense	\$600.00	\$600.00	\$0.00	0%	
359	1000-0000-2410-5400-010	Principal's Office Advertising	\$900.00	\$900.00	\$0.00	0%	
360	1000-0000-2410-6000-010	Principal's Office Supplies	\$1,760.00	\$1,000.00	(\$760.00)	-43%	
361	1000-0000-2410-8100-010	Principal Dues/Fees	\$600.00	\$600.00	\$0.00	0%	
362	Sub Total		\$292,488.00	\$301,717.45	\$9,229.45	3%	12/31 FYTD \$365

364	Budget Category						
365	08 Transportation and buses						
366	Account Code	Account Description	FY25-26 Budget	FY26-27 Proposed Budget	Increase/(Decrease)	% Change	Notes
367	1000-0000-2700-5100-010	Transportation-Bus Contracts	\$200,313.00	\$200,313.00	\$0.00	0%	Increases to 218,343.00 in FY28
368	1000-0000-2700-6260-010	Transportation Fuel	\$18,700.00	\$18,700.00	\$0.00	0%	12/31 FYTD \$4599.68
369	1000-0000-2750-5190-010	Transportation SPED - purchased from other services	\$82,000.00	\$157,000.00	\$75,000.00	91%	SafetyCare \$88200, MSAD 28 \$50 + \$1.50/mile per day (\$18400 based on 28 miles RT) + unplaced student est \$50400
370	1000-0000-2750-5801-010	Transportation SPED - Mileage Reimbursement	\$26,262.00	\$1,930.00	(\$24,332.00)	-93%	reimburse parents for transporting
371	Sub Total		\$327,275.00	\$377,943.00	\$50,668.00	15%	

373	Budget Category						
374	09 Facilities maintenance						
375	Account Code	Account Description	FY25-26 Budget	FY26-27 Proposed Budget	Increase/(Decrease)	% Change	Notes
376	1000-0000-2600-1590-010	O&M Integrated Pest Management Stipend	\$0.00	\$867.60	\$867.60	#DIV/0!	Shawn?
377	1000-0000-2600-2290-010	O&M Integrated Pest Management Stipend FICA	\$0.00	\$66.37	\$66.37	#DIV/0!	
378	1000-0000-2600-2690-010	O&M Integrated Pest Management Stipend SUTA	\$0.00	\$3.47	\$3.47	#DIV/0!	
379	1000-0000-2600-2695-010	O&M Integrated Pest Management Stipend PFML	\$0.00	\$4.34	\$4.34	#DIV/0!	
380	1000-0000-2600-2790-010	O&M Integrated Pest Management Stipend WC	\$0.00	\$23.69	\$23.69	#DIV/0!	
381	1000-0000-2600-4300-010	O&M Repairs & Maintenance Services	\$23,490.00	\$23,490.00	\$0.00	0%	moved \$20k to 2610-4300
382	1000-0000-2600-4310-010	O&M Non-Tech Repairs & Maint	\$2,000.00	\$0.00	(\$2,000.00)	-100%	moved to 2610-4310
383	1000-0000-2600-5200-010	O&M Building Insurance	\$38,117.00	\$38,117.00	\$0.00	0%	12/31 FYTD \$34566
384	1000-0000-2600-5320-010	O&M Telephones/Communications	\$5,500.00	\$6,138.00	\$638.00	12%	Vendors: Clay Country Rural ~\$450/mo, Touchtone ~\$15/mo - add 10%
385	1000-0000-2600-5800-010	O&M Travel Exp - Mileage Reimb	\$150.00	\$150.00	\$0.00	0%	12/31 FYTD \$0
386	1000-0000-2600-6000-010	Other Supplies (not delineated in 6000 range below)	\$5,000.00	\$5,000.00	\$0.00	0%	Breaking out Janitorial from general O&M supplies
387	1000-0000-2600-6220-010	O&M Building Utilities	\$52,800.00	\$53,000.00	\$200.00	0%	12/31 FYTD \$9685.88 CMP and Ampion
388	1000-0000-2600-6230-010	O&M Propane	\$1,650.00	\$15,251.25	\$13,601.25	824%	new equipment est 8715 gallons @ \$1.75/gallon
389	1000-0000-2600-6240-010	O&M Heating Fuel	\$26,928.00	\$0.00	(\$26,928.00)	-100%	Converted to propane in FY26
390	1000-0000-2600-7330-010	O&M Equipment/Furniture/Fixtures	\$1,000.00	\$0.00	(\$1,000.00)	-100%	
391	1000-0000-2600-8100-010	O&M Dues/Fees	\$600.00	\$1,000.00	\$400.00	67%	elevator and water licensing
392	1000-0000-2600-8900-010	O&M Miscellaneous Expense	\$82,687.00	\$0.00	(\$82,687.00)	-100%	12/31 FYTD \$0 - Nothing should be coded here.
393	1000-0000-2610-1180-010	O&M Regular salaries	\$86,770.00	\$102,502.40	\$15,732.40	18%	
394	1000-0000-2610-1200-010	O&M Custodian Substitute	\$0.00	\$2,000.00	\$2,000.00	#DIV/0!	
395	1000-0000-2610-2180-010	Group Health Insurance for Regular Employees	\$25,888.00	\$26,949.12	\$1,061.12	4%	
396	1000-0000-2610-2200-010	O&M Custodian Substitute SS/MC	\$0.00	\$153.00	\$153.00	#DIV/0!	
397	1000-0000-2610-2280-010	O&M Reg EE FICA	\$6,638.00	\$7,841.43	\$1,203.43	18%	
398	1000-0000-2610-2600-010	O&M Custodian Substitute SUTA	\$0.00	\$8.00	\$8.00	#DIV/0!	
399	1000-0000-2610-2605-010	O&M Custodian Substitute PFML	\$0.00	\$10.00	\$10.00	#DIV/0!	
400	1000-0000-2610-2680-010	Unemployment Compensation Paid for Regular Employees	\$0.00	\$96.00	\$96.00	#DIV/0!	
401	1000-0000-2610-2685-010	PFML - Regular Employees	\$434.00	\$512.51	\$78.51	18%	
402	1000-0000-2610-2700-010	O&M Custodian Substitute WC	\$0.00	\$54.60	\$54.60	#DIV/0!	
403	1000-0000-2610-2780-010	O&M Reg EEs Workers Comp	\$4,300.00	\$2,798.32	(\$1,501.68)	-35%	
404	1000-0000-2610-4300-010	O&M Care and Operation of Building Repairs & Maintenance Services (non-EE)	\$20,000.00	\$24,000.00	\$4,000.00	20%	no contracts: plumbing, electrical, elevator, locksmith, etc. Previously in 2600
405	1000-0000-2610-4310-010	O&M Care and Operation of Building Contracted Non-Tech Services	\$0.00	\$5,200.00	\$5,200.00	#DIV/0!	pest control ~\$140/mo, water treatment Haskell's \$175/yr, testing & Srvs \$2400
406	1000-0000-2610-6000-010	O&M Care and Operation of Building Supplies	\$17,000.00	\$20,000.00	\$3,000.00	18%	Previously coded under general O&M. Increased by \$3k due to increased pricing on supplies
407	1000-0000-2620-6050-010	O&M Maintenance of Building - Equipment - Non Instr, Non-Cap'd	\$1,100.00	\$1,100.00	\$0.00	0%	12/31 FYTD \$281.80
408	1000-0000-2620-7300-900	O&M Equipment (fixed asset)	\$5,000.00	\$5,000.00	\$0.00	0%	12/31 FYTD \$0
409	1000-0000-2630-4200-010	O&M Grounds Upkeep ie. trash, snow, lawn, parking lot	\$27,000.00	\$31,000.00	\$4,000.00	15%	Trash ~\$500/mo, Grounds \$3,000, Plow ~\$22000 Lawncare ~\$
410	1000-0000-2630-6050-010	O&M Grounds Upkeep - Equipment non-cap'd	\$0.00	\$1,400.00	\$1,400.00	#DIV/0!	snowblower
411	1000-0000-2650-4310-010	O&M Vehicle Repair & Mtx	\$3,000.00	\$3,000.00	\$0.00	0%	12/31 FYTD \$79.30
412	1000-0000-2650-6290-010	O&M Gas/Diesel - mower/tractor	\$660.00	\$660.00	\$0.00	0%	
413	1000-0000-2670-4310-010	O&M Safety Contracted Services	\$0.00	\$4,100.00	\$4,100.00	#DIV/0!	Patriot Fire Protection ~\$3000, Seacoast Security ~\$900mo
414	1000-0000-2670-5320-010	O&M Safety Elevator Phones	\$0.00	\$2,131.80	\$2,131.80	#DIV/0!	Lincolnville Networks \$161.50/mo add 10%
415	Sub Total		\$437,712.00	\$382,663.43	(\$55,048.57)	-13%	

416 **Budget Category**

417

418	10 Debt service						
419	Account Code	Account Description	FY25-26 Budget	FY26-27 Proposed Budget	Increase/(Decrease)	% Change	Notes
420	1000-0000-5110-8310-900	Debt Service Principal Payment	\$331,709.00	\$97,000.00	(\$234,709.00)	-71%	7 years, with option to refinance in a year or two
421	1000-0000-5110-8320-900	Debt Service Interest Payment	\$0.00	\$0.00	\$0.00	#DIV/0!	Requested principal and interest breakdown
422	Sub Total		\$331,709.00	\$97,000.00	(\$234,709.00)	-71%	
423							
424	Budget Category						
425	11 All other expenditures including school lunch						
426	Account Code	Account Description	FY25-26 Budget	FY26-27 Proposed Budget	Increase/(Decrease)	% Change	Notes
427	1000-0000-3100-9100-010	Food Service	\$25,000.00	\$25,000.00	\$0.00	0%	
428	Sub Total		\$25,000.00	\$25,000.00	\$0.00	0%	
429							
430	Total Expenditure		\$5,328,708.00	\$5,499,715.71	\$171,007.71	3%	
431							
432							
433	Budget Category						
434	12 Revenues						
435	Account Code	Account Description	FY25-26 Budget	FY26-27 Proposed Budget	(Increase)/Decrease	% Change	Notes
436	1000-0000-0000-1211-000	LOCAL FOUNDATION ALLOCATION	(\$2,584,538.66)	(\$2,726,000.20)	(\$141,461.54)	5%	
437	1000-0000-0000-1213-000	LOCAL FUNDS ADDITIONAL	(\$1,624,910.24)	(\$2,127,248.94)	(\$502,338.70)	31%	
438	1000-0000-0000-3111-000	EPS STATE SUBSIDY	(\$1,119,259.10)	(\$646,466.57)	\$472,792.53	-42%	
439	Sub Total		(\$5,328,708.00)	(\$5,499,715.71)	(\$171,007.71)	3%	\$0.00
440	Grand Total		\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00