

Warrant to Call
Regional School Unit No. 48 Great Salt Bay District Budget Meeting
(20-A M.R.S.A. §1485)

To Constable, appointed by the Town of Bremen;
To Constable, appointed by the Town of Damariscotta;
To Constable, appointed by the Town of Newcastle; In the County of Lincoln and State of Maine.

Greetings: In the name of the State of Maine, you are hereby directed to notify the voters of Regional School Unit #48 Great Salt Bay, namely the Towns of Bremen, Damariscotta, and Newcastle, of said Regional School Unit, to meet in the Gym of Great Salt Bay Community School, 559 Main Street, Damariscotta, Maine, in the said Town of Damariscotta, on Tuesday, the 6th day of May, 2025, beginning at six-thirty in the evening (6:30 pm) to act on Articles 1 through 19 of this warrant, to wit:

ARTICLE 1A: To choose a Moderator to preside at said meeting.

ARTICLES 1 THROUGH 11 AUTHORIZE EXPENDITURES IN COST CENTER CATEGORIES

- ARTICLE 1: To see what sum the District will be authorized to expend for Regular Instruction.
RSU Board Recommends: \$7,058,044.00
- ARTICLE 2: To see what sum the District will be authorized to expend for Special Education.
RSU Board Recommends: \$2,779,985.00
- ARTICLE 3: To see what sum the District will be authorized to expend for Career and Technical Education.
RSU Board Recommends: \$99.99
- ARTICLE 4: To see what sum the District will be authorized to expend for Other Instruction.
RSU Board Recommends: \$205,393.00
- ARTICLE 5: To see what sum the District will be authorized to expend for Student and Staff Support.
RSU Board Recommends: \$562,574.00
- ARTICLE 6: To see what sum the District will be authorized to expend for System Administration.
RSU Board Recommends: \$505,837.00
- ARTICLE 7: To see what sum the District will be authorized to expend for School Administration.
RSU Board Recommends: \$421,803.00
- ARTICLE 8: To see what sum the District will be authorized to expend for Transportation and Buses.
RSU Board Recommends: \$619,263.00
- ARTICLE 9: To see what sum the District will be authorized to expend for Facilities Maintenance.
RSU Board Recommends: \$864,141.00
- ARTICLE 10: To see what sum the District will be authorized to expend for Debt Service and Other Commitments.
RSU Board Recommends: \$125,000.01
- ARTICLE 11: To see what sum the District will be authorized to expend for All Other Expenditures.
RSU Board Recommends: \$20,000.00

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ARTICLES 12 & 13 RAISE AND APPROPRIATE FUNDS FOR THE PROPOSED SCHOOL BUDGET

ARTICLE 12 (*Recorded vote*): To see what sum RSU 48 Great Salt Bay will appropriate for the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and to see what sum the District will raise and assess as each municipality's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, §15688.

RSU Board Recommends amounts set forth below:

Town:	Total Appropriated (by Municipality):		Total Raised (District Assessment by Municipality):
Bremen	\$1,272,180.58	Bremen	\$1,272,180.58
Damariscotta	\$4,043,351.43	Damariscotta	\$2,791,360.00
Newcastle	\$3,211,147.52	Newcastle	\$2,222,331.67
Total Appropriated (sum of above):	\$8,526,679.53	Total Raised (sum of above):	\$6,285,872.25

Explanation: The District's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that the district must raise and assess in order to receive the full amount of state dollars.

ARTICLE 13 (*Written ballot required*): To see what sum the District will raise and appropriate in additional local funds (Recommend **\$4,135,700.47**), which exceeds the State's Essential Programs and Services allocation model by **\$4,135,700.47**) as required to fund the budget recommended by the RSU Board.

(The RSU Board Recommends **\$4,135,700.47** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by **\$4,135,700.47**):

Explanation: The additional local funds are those locally raised funds over and above the District's local contribution to the total cost of funding public education from kindergarten to grade 8 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state-funded debt service that will help achieve the District's budget for educational programs.

ARTICLE 14 SUMMARIZES THE PROPOSED SCHOOL BUDGET

ARTICLE 14 (*Recorded vote*): To see what sum the District will authorize the RSU Board to expend for the fiscal year beginning July 1, 2025, and ending June 30, 2026, from the District's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, §15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

RSU Board Recommends: **\$13,162,140.00**

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Article 12 Required Local (EPS) Amount:	\$6,285,872.25
Article 13 Additional Local Amount:	\$4,135,700.47
Fund Balance Forward:	\$300,000.00
State Subsidy:	\$2,240,807.28
Other Revenues:	\$199,760.00
Total School Budget Request:	\$13,162,140.00

Explanation: A school administrative unit must include a summary article indicating the total annual budget for funding public education from pre-kindergarten to grade 12 for RSU 48 Great Salt Bay. The amount must be the gross budget of the school system. This article does not provide money unless the other articles are approved.

ARTICLE 15 AUTHORIZES THE ADULT EDUCATION PROGRAM AND RAISES THE LOCAL SHARE

ARTICLE 15: To see if RSU 48 will appropriate **\$185,027.84** for adult education and raise **\$56,827** as the local share; with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program.

The town breakdown, percentages defined before the articles are voted on, is:

Bremen: \$9,734

Damariscotta: \$25,807

Newcastle: \$21,286

ARTICLE 16 AUTHORIZES TRANSFERS AND EXPENDITURES FROM SPECIAL EDUCATION RESERVE

ARTICLE 16: Shall the School Committee be authorized to transfer up to **\$300,000.00** from year end available fund balances into the Special Education Reserve Fund and to expend funds from the Special Education Reserve as needed within the purpose of said reserve fund, at the discretion of the Board?

ARTICLE 17 AUTHORIZES EXPENDITURES OF GRANTS AND OTHER RECEIPTS

ARTICLE 17: Shall the RSU 48 Great Salt Bay Board be authorized to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for education purposes provided that such grants, programs, or other sources do not require the expenditure of other funds not previously appropriated?


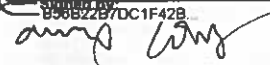
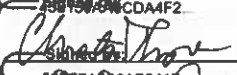

ARTICLE 18 AUTHORIZES TRANSFERS BETWEEN COST CENTERS

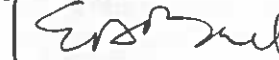

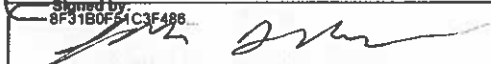

ARTICLE 18: Shall the School Board be authorized to transfer amounts exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers for the 2025-2026 fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget?

[SIGNATURE PAGE FOLLOWS]

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This Warrant is given under our hands this 16th day of April, 2025


Signed by:
Amy Gove
B56B22B7DC1F42B

Signed by:
Amy Gove
B56B22B7DC1F42B

Signed by:
Christopher
507FFA53A8B941B

Signed by:
Dawn
B612948E2C945A


Signed by:
Matthew Hanly
518803B32974426

Signed by:
Meredith Varney
82BE22E09EB8485

Signed by:
John
8F31B0F54C3F486

Signed by:
John
2EE118BDF9FA4FE

A majority of the Board, RSU 48 Great Salt Bay.

A true copy of the Warrant, Attest:


Melinda Hendrick
Constable, Town of Bremen
Town Clerk

Constable, Town of Damariscotta

Constable, Town of Newcastle

Account Code		Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of Budget
Budget Category							
12 Revenues							
Account Type							
Revenue							
Account Code	Account Description		FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of
1000-0000-0000-1111-000	RQRD LCL: BREMEN						
	bremen secondary required local		-\$668,348.34	-\$777,916.88	-\$1,272,180.58	-\$132,746.82	17.06%
1000-0000-0000-1113-000	ADDNL LCL: BREMEN		-\$338,975.80	-\$361,516.88			
	bremen secondary addtl local		-\$257,134.04	-\$522,345.84	-\$519,356.87	\$83,902.48	-16.06%
1000-0000-0000-1116-000	RQRD LCL: DAMARISCOTTA		-\$120,346.59	-\$80,913.51			
	damariscotta secondary required local		-\$1,645,812.41	-\$1,820,398.78	-\$2,791,360.00	-\$127,803.00	7.02%
1000-0000-0000-1118-000	LCL ADDNL: DAMARISCOTTA		-\$835,162.46	-\$843,158.22			
	damariscotta secondary addtl local		-\$633,103.94	-\$1,222,616.55	-\$2,030,391.05	-\$408,718.80	33.43%
1000-0000-0000-1119-000	RQRD LCL: NEWCASTLE		-\$153,042.42	-\$399,055.70			
	newcastle secondary required local		-\$1,298,030.75	-\$1,269,289.78	-\$2,222,331.67	-\$12,575.67	0.99%
1000-0000-0000-1122-000	ADDNL LCL: NEWCASTLE		-\$935,687.81	-\$940,466.22			
	newcastle secondary addtl local		-\$499,219.15	-\$852,480.88	-\$1,585,952.56	-\$377,885.08	44.33%
1000-0000-0000-3111-000	STATE SUBSIDY		-\$431,811.10	-\$355,586.60			
	bremen secondary subsidy		-\$1,243,793.73	-\$1,645,625.45	-\$2,240,807.28	\$64,081.79	-3.89%
	damariscotta secondary subsidy		-\$22,446.60	-\$12,996.00			
	newcastle secondary subsidy		-\$249,687.83	-\$244,258.85			
1000-0000-0000-5000-000	FUND BEGINNING BALANCE		-\$356,898.00	-\$402,008.77			
	bremen secondary fund balance forward		\$0.00	\$0.00	-\$300,000.00	-\$300,000.00	
	damariscotta secondary fund balance forward		-\$88,538.31	-\$156,922.87	\$0.00	\$156,922.87	
	newcastle secondary fund balance forward		-\$405,900.00	-\$248,216.23	\$0.00	\$248,216.23	
1000-0000-0000-1322-000	TUIT REGULAR ELEM		-\$57,000.00	-\$153,972.04	\$0.00	\$153,972.04	
	Contracted services rental income (PT)		-\$184,051.24	-\$153,699.00	-\$149,760.00	\$3,939.00	-2.56%
1000-0000-0000-1510-000	INTEREST				-\$50,000.00	-\$50,000.00	
1000-0000-0000-1910-000	RENTAL OF BUILDING		-\$986.13	\$0.00	\$0.00	\$0.00	
1000-0000-0000-1991-000	MISC. SALES & REFUNDS (MSMA, ETC.)		-\$2,870.00	\$0.00	\$0.00	\$0.00	
1000-0000-0000-3299-000	EFFICIENCY ME GRANT REV		-\$5,556.00	\$0.00	\$0.00	\$0.00	
1000-0000-0000-1121-000	LCL APPR: DEB SVC NEWCASTLE		-\$41,352.00	\$0.00	\$0.00	\$0.00	
1000-0000-0000-5207-000	TRANSFER IN FROM SPED RESERVE		\$0.00	\$0.00	\$0.00	\$0.00	
Sub Total			-\$10,475,754.65	-\$12,463,445.05	-\$13,162,140.00	-\$698,694.95	5.61%
Budget Category							
01 Regular Instruction							
Account Type							
Expenditure							
Account Code	Account Description		FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of
1000-1100-1000-1010-040	K-8 TEACHER SALARIES		\$1,713,698.13	\$2,025,192.00	\$1,910,309.00	-\$114,883.00	-5.67%
1000-1100-1000-2010-040	K-8 TEACHER BENEFITS		\$34,950.38	\$41,670.00	\$160,657.00	\$118,987.00	285.55%
1000-1100-1000-2110-040	K-8 TEACHER HEALTH INSURANCE		\$352,177.72	\$426,554.18	\$469,742.00	\$43,187.82	10.12%

Account Code		Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of Funded
1000-1100-1000-2910-040	K-8 TEACHER CASH IN LIEU		\$4,705.08	\$2,500.00	\$1,250.00	-\$1,250.00	-50.00%
1000-1100-1000-2615-040	K-8 TEACHERS PFML			\$0.00	\$9,839.00	\$9,839.00	
	Grant Funded Teacher Contingency			\$0.00	\$90,000.00	\$90,000.00	
1000-1100-1000-1020-040	K-8 ED TECH SALARIES		\$70,965.58	\$77,103.00	\$63,400.00	-\$13,703.00	-17.77%
1000-1100-1000-2020-040	K-8 ED TECH BENEFITS		\$3,789.48	\$4,376.00	\$5,650.00	\$1,274.00	29.11%
1000-1100-1000-2120-040	K-8 ED TECH HEALTH INSURANCE		\$34,282.66	\$35,869.00	\$34,850.00	-\$1,019.00	-2.84%
1000-1100-1000-1230-040	SUBSTITUTE TEACHER SALARY		\$80,027.66	\$75,000.00	\$85,000.00	\$10,000.00	13.33%
1000-1100-1000-2030-040	SUBSTITUTE BENEFITS		\$5,348.79	\$5,900.00	\$7,500.00	\$1,600.00	27.12%
1000-1100-1000-2635-040	SUBSTITUTE PFML			\$0.00	\$375.00	\$375.00	
1000-1121-1000-1010-040	PRE K TEACHER SALARY		\$0.00	\$61,744.00	\$117,630.00	\$55,886.00	90.51%
1000-1121-1000-2010-040	PRE K TEACHER BENEFITS		\$0.00	\$1,227.46	\$9,893.00	\$8,665.54	705.97%
1000-1121-1000-2110-040	PRE K TEACHER HI		\$0.00	\$21,057.47	\$25,350.00	\$4,292.53	20.38%
1000-1121-1000-2615-040	PRE-K TEACHER PFML			\$0.00	\$302.00	\$302.00	
1000-1121-1000-1020-040	PRE K ED TECH SALARY		\$0.00	\$66,000.00	\$37,044.00	-\$28,956.00	-43.87%
1000-1121-1000-2020-040	PRE K ET BENEFITS		\$0.00	\$1,375.00	\$3,705.00	\$2,330.00	169.45%
1000-1121-1000-2120-040	PRE K ET HI		\$0.00	\$44,000.00	\$10,460.00	-\$33,540.00	-76.23%
1000-1121-1000-2510-040	PRE K Tuition TEACHER			\$5,500.00	\$5,000.00	-\$500.00	
1000-4900-1000-1010-040	G&T TEACHER SALARY		\$71,505.75	\$76,666.00	\$82,322.00	\$5,656.00	7.38%
1000-4900-1000-2010-040	G&T TEACHER BENEFITS		\$1,392.56	\$1,510.00	\$6,430.00	\$4,920.00	325.83%
1000-4900-1000-2110-040	G&T TEACHER HEALTH INS		\$13,189.69	\$14,579.40	\$16,660.00	\$2,080.60	14.27%
1000-4900-1000-2615-040	GIFTED TALENTED TEACHER PFML			\$0.00	\$412.00	\$412.00	
1000-4900-1000-3300-040	G&T TEACHER WORKSHOPS/CONF		\$0.00	\$400.00	\$100.00	-\$300.00	-75.00%
1000-4900-1000-3490-040	G&T PROFESSIONAL SERVICES		\$1,864.13	\$8,865.00	\$7,000.00	-\$1,865.00	-21.04%
1000-1100-1000-2510-040	TEACHER TUITION		\$20,080.25	\$35,721.00	\$39,226.00	\$3,505.00	9.81%
1000-1100-1000-4445-040	ED TECH TUITION		\$3,694.00	\$3,402.00	\$5,103.00	\$1,701.00	50.00%
1000-1100-1000-5810-040	INSTRUCTIONAL PHOTOCOPIER LEASE		\$7,410.83	\$8,000.00	\$7,500.00	-\$500.00	-6.25%
1000-1100-1000-6100-040	TRAVEL FOR PD		\$0.00	\$325.00	\$1,000.00	\$675.00	207.69%
1000-1100-1000-6400-040	INSTRUCTIONAL SUPPLIES		\$66,931.88	\$78,206.00	\$65,714.00	-\$12,492.00	-15.97%
1000-4900-1000-6100-040	INSTRUCTIONAL TEXTBOOKS		\$7,836.15	\$10,300.00	\$10,826.00	\$526.00	5.11%
1000-4900-1000-6100-040	G&T SUPPLIES		\$847.06	\$1,400.00	\$1,500.00	\$100.00	7.14%
1000-1121-1000-6100-040	Pre K Supplies		\$0.00	\$3,000.00	\$2,635.00	-\$365.00	-12.17%
1000-1200-1000-5610-990	Secondary Public In-State Tuition			\$147,049.00	\$156,250.00	\$9,201.00	6.26%
1000-1200-1000-5630-990	Secondary Private In-State Tuition			\$2,925,073.50	\$3,210,000.00	\$284,926.50	9.74%
1000-1200-1000-5690-990	Secondary Tuition Contingency			\$90,090.00	\$75,000.00	-\$15,090.00	-16.75%
1000-4200-1000-5630-990	Secondary Alt Ed Tuition			\$7,000.00	\$3,000.00	-\$4,000.00	-57.14%
1000-1200-1000-5680-990	Secondary Private Insured Value Factor (IVF)			\$174,675.00	\$319,410.00	\$144,735.00	82.86%
	Secondary Out of State Tuition			\$28,330.00	\$0.00	-\$28,330.00	-100.00%
	Secondary ELL Services			\$2,000.00	\$0.00	-\$2,000.00	-100.00%
1000-1100-1000-2130-040	Group Health Insurance for Substitutes and Tutors		\$807.48	\$0.00	\$0.00	\$0.00	
1000-1100-1000-2625-040	K-8 ED TECHS PFML			\$0.00	\$0.00	\$0.00	
1000-1100-1000-3490-040	PURCHASED PROFESSIONAL SERVICES		\$7,500.00	\$45,000.00	\$0.00	-\$45,000.00	-100.00%
1000-1100-1000-5800-040	TRAVEL REIMBURSEMENT		\$390.24	\$550.00	\$0.00	-\$550.00	-100.00%
1000-1100-1000-8100-040	INSTRUCTIONAL DUES & FEES		\$200.00	\$0.00	\$0.00	\$0.00	
1000-1121-1000-1230-040	PRE K SUBSTITUTE SALARY			\$3,000.00	\$0.00	-\$3,000.00	-100.00%
1000-1121-1000-2520-040	PRE K Tuition ED TECH			\$3,150.00	\$0.00	-\$3,150.00	-100.00%
1000-1121-1000-2625-040	PRE-K ED TECH PFML			\$0.00	\$0.00	\$0.00	

	Account Code	Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of Budget
900 prior	1000-2800-2160-2010-040	SPEED OT BENEFITS	\$1,384.03	\$1,540.40	\$6,544.00	\$5,003.60	324.82%
	1000-2800-2160-2110-040	SPEED OT HEALTH INS		\$21,057.48	\$24,100.00	\$3,042.52	14.45%
	1000-2800-2160-2615-040	SPEED OT TEACHER PFML	\$18,836.38		\$419.00	\$419.00	
	1000-2800-2170-1010-040	PT SALARY		\$0.00	\$92,587.00	\$92,587.00	
	1000-2800-2170-2010-040	PT BENEFITS			\$9,259.00	\$9,259.00	
	1000-2800-2170-2110-040	PT HEALTH INSURANCE			\$10,360.00	\$10,360.00	
	1000-2800-2170-2615-040	PT PFML			\$463.00	\$463.00	
	1000-2810-1000-1010-040	SPEED ESY TEACHER SALARY	\$1,312.50	\$1,500.00	\$1,500.00	\$0.00	0.00%
	1000-2810-1000-1020-040	SPEED ESY ED TECH SALARY	\$2,755.68	\$3,000.00	\$3,000.00	\$0.00	0.00%
	1000-2810-1000-2010-040	SPEED ESY TEACHER BENEFITS	\$24.02	\$40.00	\$122.00	\$82.00	205.00%
	1000-2810-1000-2020-040	SPEED ESY ED TECH BENEFITS	\$101.63	\$90.00	\$300.00	\$210.00	233.33%
	1000-2810-1000-6000-010	SPEED ESY SUPPLIES	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
	1000-2100-1000-2510-040	SPEED TEACHER TUITION	\$3,000.00	\$10,206.00	\$20,412.00	\$10,206.00	100.00%
	1000-2100-1000-2520-040	SPEED ED TECH TUITION	\$3,426.00	\$5,103.00	\$5,103.00	\$0.00	0.00%
	1000-2100-1000-3000-040	SPEED PROF SERVICES	\$27,916.00	\$15,125.00	\$11,700.00	-\$3,425.00	-22.64%
28 kids 1 kid	1000-2100-1000-3300-040	SPEED CONFERENCES/WORKSHOPS	\$175.00	\$9,000.00	\$3,725.00	-\$5,275.00	-58.61%
	1000-2100-1000-5800-040	SPEED TRAVEL REIMBURSEMENT	\$0.00	\$500.00	\$2,000.00	\$1,500.00	300.00%
	1000-2100-1000-6100-040	SPEED SUPPLIES	\$8,003.83	\$9,960.00	\$9,086.00	-\$874.00	-8.78%
	1000-2100-1000-6160-040	SPEED TESTING	\$170.00	\$7,802.00	\$15,000.00	\$7,198.00	92.26%
	1000-2100-1000-6400-040	SPEED TEXTBOOKS	\$1,217.22	\$2,500.00	\$2,582.00	\$82.00	3.28%
	1000-2500-2330-5350-040	SPEED ONLINE SUBSCRIPTION SCHOOL	\$24.95	\$4,287.00	\$4,000.00	-\$287.00	-6.69%
	1000-2500-2330-5350-900	SPEED ONLINE SUBSCRIPTION - DISTRICT	\$1,601.44	\$534.00	\$4,000.00	\$3,466.00	649.06%
	1000-2800-2150-3440-990	Secondary Special Education Tuition		\$311,630.00	\$417,921.00	\$106,291.00	34.11%
	1000-2800-2160-3440-990	Secondary Special Ed tuition contingency		\$30,030.00	\$15,000.00	-\$15,030.00	-50.05%
	1000-2800-2170-3440-990	Secondary Contracted Speech Services		\$19,000.00	\$38,000.00	\$19,000.00	100.00%
	1000-2500-2330-1040-900	Secondary Contracted PT Services		\$15,000.00	\$21,000.00	\$6,000.00	40.00%
	1000-2500-2330-2040-900	DIR SPECIAL SERVICES SALARY		\$7,000.00	\$500.00	-\$6,500.00	-92.86%
	1000-2500-2330-2040-900	DIR SPECIAL SERVICES BENEFITS			\$110,000.00	\$110,000.00	
	1000-2500-2330-2140-900	DIR SPECIAL SERVICES HEALTH INSURANCE			\$8,591.00	\$8,591.00	
	1000-2500-2330-2645-900	DIR SPECIAL SERVICES PFML			\$19,801.00	\$19,801.00	
former AOS93 costs former AOS93 costs	1000-2500-2330-1170-900	SPECIAL SERVICES ADMIN ASST SALARY			\$550.00	\$550.00	
	1000-2500-2330-2070-900	SPECIAL SERVICES ADMIN ASST BENEFITS			\$22,878.00	\$22,878.00	
	1000-2500-2330-2170-900	SPECIAL SERVICES ADMIN ASST HEALTH			\$2,288.00	\$2,288.00	
	1000-2500-2330-3200-900	SPECIAL SERVICES ADMIN PD			\$5,230.00	\$5,230.00	
	1000-2500-2330-5801-900	SPECIAL SERVICES ADMIN MILEAGE			\$3,000.00	\$3,000.00	
	1000-2500-2330-6000-900	SPECIAL SERVICES ADMIN SUPPLIES			\$1,000.00	\$1,000.00	
	1000-2500-2330-6050-900	SPECIAL SERVICES ADMIN FURNITURE			\$1,000.00	\$1,000.00	
	1000-2500-2330-7340-900	SPECIAL SERVICES ADMIN HARDWARE			\$1,000.00	\$1,000.00	
	1000-2500-2330-8100-900	SPECIAL SERVICES ADMIN DUES/FEES			\$1,200.00	\$1,200.00	
	1000-2500-2330-3440-090	Special Education Contracted Services			\$400.00	\$400.00	
	1000-2500-2330-3440-900	Secondary SPED ADMIN COST	\$74,098.36	\$76,637.78	\$0.00	-\$76,637.78	-100.00%
	1000-2300-1000-5630-040	Secondary contracted psych services		\$47,848.08	\$0.00	-\$47,848.08	-100.00%
	1000-2500-2330-5350-090	SPCL PLCEMNT TUTT OOD	\$43,152.00	\$12,000.00	\$0.00	-\$12,000.00	-100.00%
	1000-2100-1000-1010-040	Online Subscriptions		\$300,000.00	\$0.00	-\$300,000.00	-100.00%
		SPEED TEACHER SALARIES	\$299,039.47	\$1,403.00	\$0.00	-\$1,403.00	-100.00%
				\$307,776.00	\$0.00	-\$307,776.00	-100.00%

Account Code	Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of Budget
1000-1121-1000-2030-040	PRE K SUB BENEFITS		\$200.00	\$0.00	-\$200.00	-100.00%
1000-1121-1000-2310-040	PRE K TEACHER RETIREMENT	\$0.00	\$2,759.96	\$0.00	-\$2,759.96	-100.00%
1000-1121-1000-2320-040	PRE K ET RETIREMENT	\$0.00	\$3,000.00	\$0.00	-\$3,000.00	-100.00%
1000-1121-1000-2330-040	PRE K Retirement SUB/TUTOR		\$80.00	\$0.00	-\$80.00	-100.00%
1000-1100-1000-2310-040	TEACHER RETIREMENT	\$75,491.08	\$90,526.08	\$0.00	-\$90,526.08	-100.00%
1000-1100-1000-2320-040	ED TECH RETIREMENT	\$1,454.32	\$1,434.00	\$0.00	-\$1,434.00	-100.00%
1000-1100-1000-2330-040	SUBSTITUTE RETIREMENT	\$648.67	\$400.00	\$0.00	-\$400.00	-100.00%
1000-4900-1000-2310-040	G&T TEACHER RETIREMENT	\$3,196.25	\$3,426.97	\$0.00	-\$3,426.97	-100.00%
Sub Total		\$2,494,697.78	\$6,481,330.01	\$7,058,044.00	\$576,713.99	8.90%

Budget Category
02 Special Education

Account Type	Account Code	Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of
Expenditure	1000-2000-1000-1010-040	SPECIAL ED PROGRAMS TEACHER SALARY		\$0.00	\$157,112.00	\$157,112.00	
	1000-2000-1000-2010-040	SPECIAL ED PROGRAMS TEACHER BENEFITS		\$0.00	\$12,271.00	\$12,271.00	
	1000-2000-1000-2110-041	SPECIAL ED PROGRAMS TEACHER HEALTH		\$0.00	\$27,020.00	\$27,020.00	
	1000-2000-1000-2615-040	SPECIAL ED PROGRAMS TEACHER PFML		\$0.00	\$786.00	\$786.00	
	1000-2000-1000-1020-040	SPECIAL ED PROGRAMS ED TECH SALARY		\$0.00	\$396,600.00	\$396,600.00	
	1000-2000-1000-2020-040	SPECIAL ED PROGRAMS ED TECH BENEFITS		\$0.00	\$39,660.00	\$39,660.00	
	1000-2000-1000-2120-041	SPECIAL ED PROGRAMS ED TECH HEALTH		\$0.00	\$121,668.00	\$121,668.00	
	1000-2200-1000-1010-040	SPECIAL ED RES RM TEACHER SALARY		\$0.00	\$204,835.00	\$204,835.00	
	1000-2200-1000-2010-040	SPECIAL ED RES RM TEACHER BENEFITS		\$0.00	\$15,998.00	\$15,998.00	
	1000-2200-1000-2110-040	SPECIAL ED RES RM TEACHER HEALTH INS		\$0.00	\$51,120.00	\$51,120.00	
	1000-2200-1000-2615-040	SPECIAL ED RES RM TEACHER PFML		\$0.00	\$1,025.00	\$1,025.00	
	1000-2200-1000-1020-040	SPECIAL ED RES RM ED TECH SALARY		\$0.00	\$178,856.00	\$178,856.00	
	1000-2200-1000-2020-040	SPECIAL ED RES RM ED TECH BENEFITS		\$0.00	\$17,886.00	\$17,886.00	
	1000-2200-1000-2120-040	SPECIAL ED RES RM ED TECH HEALTH INS		\$0.00	\$85,435.00	\$85,435.00	
	1000-2100-1000-2920-040	SPEED ED TECH CASH IN LIEU	\$2,000.00	\$2,500.00	\$500.00	-\$2,000.00	-80.00%
	1000-2100-1000-1230-040	SPEED SUBSTITUTES	\$41,941.52	\$25,000.00	\$40,000.00	\$15,000.00	60.00%
	1000-2100-1000-2030-040	SPEED SUBSTITUTE BENEFITS	\$3,428.93	\$2,300.00	\$4,000.00	\$1,700.00	73.91%
	1000-2800-2110-1010-040	SOCIAL WORKER SALARY	\$68,152.93	\$136,523.00	\$153,074.00	\$16,551.00	12.12%
	1000-2800-2110-2010-040	SOCIAL WORKER BENEFITS	\$1,283.68	\$2,618.37	\$11,955.00	\$9,336.63	356.58%
	1000-2800-2110-2110-040	SOCIAL WORKER HI	\$18,836.38	\$42,114.96	\$40,760.00	-\$1,354.96	-3.22%
	1000-2800-2110-2615-040	SOCIAL WORKER PFML			\$766.00	\$766.00	
	1000-2800-2120-1500-040	SPEED IEP PREP STIPEND	\$28,937.25	\$12,000.00	\$30,000.00	\$18,000.00	150.00%
	1000-2800-2120-2000-040	SPEED IEP PREP CONTRACTED BENEFITS	\$531.57	\$240.00	\$2,343.00	\$2,103.00	876.25%
	1000-2800-2140-3440-900	SPEED PSYCH CONTRACTED SERVICES K-12	\$49,571.96	\$80,000.00	\$91,650.00	\$11,650.00	14.56%
	1000-2800-2150-1010-040	SPEECH PATHOLOGIST SALARY	\$76,923.03	\$82,300.00	\$98,200.00	\$5,900.00	7.17%
	1000-2800-2150-2010-040	SPEECH PATHOLOGIST BENEFITS	\$1,484.95	\$1,616.13	\$6,889.00	\$5,272.87	326.27%
	1000-2800-2150-2110-040	SPEECH PATHOLOGIST HEALTH INSURANCE	\$13,189.69	\$14,579.40	\$16,660.00	\$2,080.60	14.27%
	1000-2800-2150-2615-040	SPEECH TEACHER PFML		\$0.00	\$441.00	\$441.00	
	1000-2800-2150-6100-040	SPEECH SUPPLIES	\$718.79	\$1,000.00	\$2,769.00	\$1,769.00	176.90%
	1000-2800-2160-1010-040	SPEED OT SALARY	\$73,072.07	\$78,295.00	\$83,785.00	\$5,490.00	7.01%

Account Code	Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of Budget
1000-0000-2700-2085-040	BUS DRIVER OT/TRAINING/SVC BENEFITS	\$1,070.98	\$0.00	\$700.00	\$700.00	
1000-0000-2700-1200-040	SUB BUS DRIVER SALARY	\$7,743.75	\$16,000.00	\$7,000.00	-\$9,000.00	-56.25%
1000-0000-2700-2030-040	SUB BUS DRIVER BENEFITS	\$0.00	\$2,500.00	\$700.00	-\$1,800.00	-72.00%
1000-0000-2700-3400-040	BUS DRIVER EXAMS/TESTING	\$2,884.00	\$1,830.00	\$2,855.00	\$1,025.00	56.01%
1000-0000-2700-5800-040	BUS DRIVER TRAVEL	\$538.98	\$600.00	\$600.00	\$0.00	0.00%
1000-0000-2700-4300-040	BUS MAINTENANCE & REPAIR	\$43,055.44	\$71,840.00	\$93,340.00	\$21,500.00	29.93%
1000-0000-2700-5200-040	BUS INSURANCE	\$6,016.00	\$8,000.00	\$8,000.00	\$0.00	0.00%
1000-0000-2700-6260-040	BUS FUEL	\$24,114.21	\$40,000.00	\$40,000.00	\$0.00	0.00%
1000-0000-2700-6700-040	BUS SUPPLIES	\$2,277.45	\$16,360.00	\$13,975.00	-\$2,385.00	-14.58%
1000-0000-2700-5140-990	SECONDARY CONTRACTED		\$191,250.00	\$216,250.00	\$25,000.00	13.07%
1000-0000-2760-5140-990	SECONDARY VOCATIONAL TRANSPORTATION		\$15,000.00	\$15,000.00	\$0.00	0.00%
1000-0000-2700-9130-040	TRANSFER TO BUS RESERVE	\$15,522.52	\$0.00	\$0.00	\$0.00	
1000-0000-2700-1184-040	SUBSTITUTE BUS DRIVER SALARY	\$4,403.75	\$0.00	\$0.00	\$0.00	
1000-0000-2700-2084-040	SUB BUS DRIVER BENEFITS	\$602.13	\$0.00	\$0.00	\$0.00	
1000-0000-2700-1190-040	BUS DRIVER TRAINING/MISC SALARY	\$2,631.04	\$14,750.00	\$0.00	-\$14,750.00	-100.00%
1000-0000-2700-2090-040	BUS DRIVER TRAINING/MISC BENEFITS	\$316.09	\$1,500.00	\$0.00	-\$1,500.00	-100.00%
1000-0000-2700-2000-040	Employee Benefits	\$760.95	\$0.00	\$0.00	\$0.00	
1000-0000-2700-2980-040	BUS DRIVER CASH IN LIEU	\$1,000.00	\$1,000.00	\$0.00	-\$1,000.00	-100.00%
1000-0000-2700-3300-040	BUS DRIVER WORKSHOPS	\$0.00	\$2,000.00	\$0.00	-\$2,000.00	-100.00%
1000-0000-2700-6261-040	BUS TIRES	\$0.00	\$7,000.00	\$0.00	-\$7,000.00	-100.00%
1000-0000-2750-1181-040	SPEED BUS MONITOR	\$32.50	\$0.00	\$0.00	\$0.00	
1000-0000-2750-2081-040	SPEED BUS MONITOR BENEFITS	\$2.79	\$0.00	\$0.00	\$0.00	
1000-0000-2750-2381-040	SPEED BUS MONITOR RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	
1000-0000-2700-5190-040	PURCHASED STUDENT TRANSPORTATION	\$4,184.23	\$0.00	\$0.00	\$0.00	
1000-0000-2750-5190-040	SPEED CONTRACTED TRANS K-8	\$8,368.44	\$0.00	\$0.00	\$0.00	
Sub Total		\$317,318.68	\$627,472.00	\$619,263.00	-\$8,209.00	-1.31%

Budget Category

09 Facilities maintenance

Account Type	Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of
Expenditure						
1000-0000-2600-4100-040	UTILITY SERVICES (WATER/SEWER)	\$16,965.75	\$13,000.00	\$18,000.00	\$5,000.00	38.46%
1000-0000-2600-4300-040	DISPOSAL SERVICES	\$2,926.75	\$2,750.00	\$3,500.00	\$750.00	27.27%
1000-0000-2600-4390-040	CONTRACTED MOWING	\$15,121.32	\$15,500.00	\$17,213.00	\$1,713.00	11.05%
1000-0000-2600-4391-040	CONTRACTED SNOWPLOWING	\$15,300.00	\$16,800.00	\$18,300.00	\$1,500.00	8.93%
1000-0000-2600-4410-040	INSTRUCTIONAL SPACE RENTAL	\$13,300.00	\$0.00	\$15,000.00	\$15,000.00	
1000-0000-2600-5210-040	PROPERTY INSURANCE	\$23,214.00	\$27,000.00	\$27,000.00	\$0.00	0.00%
1000-0000-2600-5320-040	TELEPHONE	\$7,949.64	\$9,000.00	\$1,120.00	-\$7,880.00	-87.56%
1000-0000-2600-6050-040	FURNITURE - NON INSTRUCTIONAL	\$1,800.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
1000-0000-2600-6110-040	FURNITURE - INSTRUCTIONAL	\$7,617.94	\$18,115.00	\$31,650.00	\$13,535.00	74.72%
1000-0000-2600-6220-040	ELECTRICITY	\$53,927.03	\$52,000.00	\$60,000.00	\$8,000.00	15.38%
1000-0000-2600-6240-040	HEATING FUEL	\$30,996.60	\$54,000.00	\$40,000.00	-\$14,000.00	-25.93%
1000-0000-2620-1040-040	DIRECTOR OF FACILITIES	\$0.00	\$0.00	\$58,690.00	\$58,690.00	
1000-0000-2620-2040-040	DIR FACILITIES BENEFITS	\$0.00	\$0.00	\$5,869.00	\$5,869.00	

Account Code		Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of Funded
Budget Category							
07 School administration							
Account Type							
Expenditure							
Account Code	Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of	
	PRINCIPAL SALARY		\$0.00	\$120,000.00			
	PRINCIPAL BENEFITS		\$0.00	\$9,375.00			
	PRINCIPAL HEALTH INSURANCE		\$0.00	\$24,100.00			
	PRINCIPAL PFML		\$0.00	\$600.00	\$600.00		
1000-0000-2400-2645-040	ASST PRINCIPAL SALARY		\$0.00	\$101,903.00			
	ASST PRINCIPAL BENEFITS		\$0.00	\$7,960.00			
	ASST PRINCIPAL HEALTH INSURANCE		\$0.00	\$18,510.00			
	ASST PRINCIPAL PFML		\$0.00	\$510.00			
1000-0000-2400-1180-040	ADMIN ASSISTANT SALARY	\$126,005.31	\$129,898.00	\$100,188.00	-\$29,710.00	-22.87%	
1000-0000-2400-2080-040	ADMIN ASSISTANT BENEFITS	\$9,831.81	\$10,173.00	\$10,019.00	-\$154.00	-1.51%	
1000-0000-2400-2180-040	ADMIN ASSISTANT HEALTH INSURANCE	\$38,011.78	\$40,550.51	\$27,890.00	-\$12,660.51	-31.22%	
1000-0000-2400-3300-040	PRINCIPAL'S OFFICE PROF DEVELOPMENT	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
1000-0000-2400-4445-040	PRINCIPAL'S OFFICE COPIER LEASE	\$7,410.84	\$7,000.00	\$7,500.00	\$500.00	7.14%	
1000-0000-2400-5500-040	PRINCIPAL'S OFFICE PRINTING	\$168.00	\$635.00	\$635.00	\$0.00	0.00%	
1000-0000-2400-6000-040	PRINCIPAL'S OFFICE SUPPLIES/POSTAGE	\$7,232.32	\$6,500.00	\$6,500.00	\$0.00	0.00%	
1000-0000-2400-8100-040	PRINCIPAL'S OFFICE DUES	\$1,679.99	\$2,000.00	\$2,000.00	\$0.00	0.00%	
	PFML PRIVATE PLAN ADJUSTMENT			-\$16,887.00			
1000-0000-2400-3500-040	SHARED POWER SCHOOL STIPEND	\$1,670.61	\$1,979.00	\$0.00	-\$1,979.00	-100.00%	
1000-0000-2320-2340-090	Retirement Contributions for Administrators		\$0.00	\$0.00	\$0.00		
1000-0000-2400-1040-040	PRINCIPAL/ASST PRINCIPAL SALARY	\$194,901.36	\$212,445.69	\$0.00	-\$212,445.69	-100.00%	
1000-0000-2400-2040-040	PRINCIPAL/ASST PRINCIPAL BENEFITS	\$3,629.33	\$4,248.91	\$0.00	-\$4,248.91	-100.00%	
1000-0000-2400-2340-040	PRINCIPAL/ASST PRINCIPAL RETIREMENT	\$8,712.08	\$9,496.32	\$0.00	-\$9,496.32	-100.00%	
1000-0000-2400-2140-040	PRINCIPAL/ASST PRINCIPAL HEALTH INS	\$29,256.41	\$30,418.80	\$0.00	-\$30,418.80	-100.00%	
Sub Total		\$428,509.84	\$456,345.23	\$421,803.00	-\$34,542.23	-7.57%	
Budget Category							
08 Transportation and							
Account Type							
Expenditure							
Account Code	Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of	
1000-0000-2700-1170-040	DIR TRANSPORTATION SALARY			\$57,110.00	\$57,110.00		
1000-0000-2700-2070-040	DIR TRANSPORTATION BENEFITS			\$5,711.00	\$5,711.00		
1000-0000-2700-2170-040	DIR TRANSPORTATION HEALTH INSURANCE			\$10,360.00	\$10,360.00		
1000-0000-2700-2675-040	DIR TRANSPORTATION PFML		\$0.00	\$286.00	\$286.00		
1000-0000-2700-1180-040	BUS DRIVER SALARY	\$124,542.92	\$152,453.00	\$95,123.00	-\$57,330.00	-37.61%	
1000-0000-2700-1300-040	BUS DRIVER OT/TRAINING/SERVICE WAGES	\$8,787.12	\$0.00	\$7,000.00	\$7,000.00		
1000-0000-2700-2080-040	BUS DRIVER BENEFITS	\$16,514.07	\$21,395.00	\$9,513.00	-\$11,882.00	-55.54%	
1000-0000-2700-2180-040	BUS DRIVER HEALTH INSURANCE	\$41,945.32	\$63,994.00	\$35,740.00	-\$28,254.00	-44.15%	

Account Code	Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of Budget
1000-0000-2220-3300-040	LIBRARY CONFERENCES/WORKSHOPS	\$100.00	\$150.00	\$200.00	\$50.00	33.33%
1000-0000-2220-6100-040	LIBRARY SUPPLIES/AV	\$2,650.56	\$2,675.00	\$4,929.00	\$2,254.00	84.26%
1000-0000-2220-6400-040	LIBRARY BOOKS	\$3,214.98	\$5,000.00	\$5,000.00	\$0.00	0.00%
1000-0000-2220-6430-040	LIBRARY PERIODICALS	\$545.37	\$730.00	\$780.00	\$50.00	6.85%
1000-0000-2220-8100-040	LIBRARY DUES/FEES	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
1000-0000-2230-3300-040	TECHNOLOGY CONF/WORKSHOPS	\$100.00	\$260.00	\$810.00	\$550.00	211.54%
1000-0000-2230-4320-040	COMPUTER HARDWARE MAINT/REPAIR	\$1,469.54	\$3,550.00	\$5,300.00	\$1,750.00	49.30%
1000-0000-2230-5350-040	INST ONLINE SUBSCRIPTION - SCHOOL	\$23,482.36	\$23,600.00	\$33,740.00	\$10,140.00	42.97%
1000-0000-2230-6500-040	COMPUTER SUPPLIES	\$0.00	\$258.00	\$738.00	\$480.00	186.05%
1000-0000-2230-7341-040	COMPUTER HARDWARE PURCHASE	\$17,350.48	\$30,220.00	\$27,756.00	-\$2,464.00	-8.15%
1000-0000-2230-7351-040	COMPUTER SOFTWARE PURCHASE	\$4,478.39	\$4,033.00	\$1,370.00	-\$2,663.00	-66.03%
1000-0000-2240-6160-040	TESTING MATERIALS - SCHOOL	\$1,897.58	\$1,226.00	\$1,815.00	\$589.00	48.04%
1000-0000-2120-2310-040	GUIDANCE COUNSELOR RETIREMENT	\$2,515.75	\$2,759.96	\$0.00	-\$2,759.96	-100.00%
1000-0000-2130-2360-040	NURSE RETIREMENT	\$2,256.25	\$2,477.41	\$0.00	-\$2,477.41	-100.00%
1000-0000-2130-2160-040	NURSE HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	
1000-0000-2130-3400-040	NURSING/SHARED HEALTH SERVICES	\$7,347.59	\$6,951.75	\$0.00	-\$6,951.75	-100.00%
1000-0000-2213-5810-040	STAFF DEVELOPMENT TRAVEL/MILEAGE	\$248.20	\$0.00	\$0.00	\$0.00	
1000-0000-2210-2300-040	Leadership Team Stipend Retirement	\$969.05	\$536.40	\$0.00	-\$536.40	-100.00%
1000-0000-2210-3410-090	Assessment for Administration		\$58,559.98	\$0.00	-\$58,559.98	-100.00%
1000-0000-2210-3410-900	ASSESSMENT FOR CURRICULUM ADMIN	\$21,568.08	\$0.00	\$0.00	\$0.00	
	Secondary Assessment for Curr Admin		\$37,879.73	\$0.00	-\$37,879.73	-100.00%
	Secondary Shared Wellness Committee		\$190.76	\$0.00	-\$190.76	-100.00%
1000-0000-2213-1500-040	STAFF DEVELOPMENT WBC stipends	\$28,450.93	\$0.00	\$0.00	\$0.00	
1000-0000-2213-1520-040	STAFF DEVELOPMENT STIPENDS		\$29,200.00	\$0.00	-\$29,200.00	-100.00%
	TECH STAFF TUITION		\$5,103.00	\$0.00	-\$5,103.00	-100.00%
1000-0000-2240-6161-900	TESTING MATERIALS - DISTRICT	\$0.00	\$1,515.00	\$0.00	-\$1,515.00	-100.00%
1000-0000-2290-8100-040	SHARED WELLNESS COMMITTEE	\$0.00	\$584.85	\$0.00	-\$584.85	-100.00%
1000-0000-2230-5351-900	INST ONLINE SUBSCRIPTION - DISTRICT	\$11,389.20	\$16,153.00	\$0.00	-\$16,153.00	-100.00%
1000-0000-2213-2001-040	Benefits		\$0.00	\$0.00	\$0.00	
	BENEFITS		\$0.00	\$0.00	\$0.00	
1000-0000-2213-2020-040	Employee Benefits for Other Employees		\$0.00	\$0.00	\$0.00	
1000-0000-2213-2090-040	STAFF DEVELOPMENT WBC RET		\$670.50	\$0.00	\$0.00	
1000-0000-2213-2300-040	Retirement Contributions for Instructional Aides or	\$982.18	\$0.00	\$0.00	-\$670.50	-100.00%
1000-0000-2213-2320-040	Retirement Contributions for Other Employees		\$0.00	\$0.00	\$0.00	
1000-0000-2213-2390-040	TECH COORDINATOR TEA RETIREMENT		\$0.00	\$0.00	\$0.00	
1000-0000-2230-2310-040	TECH INTEGRATOR RETIREMENT	\$3,188.25	\$3,788.00	\$0.00	-\$3,788.00	-100.00%
1000-0000-2230-2320-040		\$2,835.00	\$3,110.54	\$0.00	-\$3,110.54	-100.00%
1000-0000-2700-2190-040	Group Health Insurance for Other Employees		\$0.00	\$0.00	\$0.00	
1000-2800-2120-2100-040	Group Insurance	\$207.52	\$0.00	\$0.00	\$0.00	
Sub Total		\$505,921.47	\$685,047.89	\$562,574.00	-\$122,473.89	-17.88%

Budget Category

06 System administration

Account Type Expenditure	Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of
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Account Code	Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of Budget
1000-0000-2310-5200-900	SCHOOL BOARD LIABILITY INSURANCE	\$5,752.00	\$7,000.00	\$7,500.00	\$500.00	7.14%
1000-0000-2310-5400-900	SCHOOL BOARD ADVERTISING	\$1,877.50	\$2,000.00	\$2,000.00	\$0.00	0.00%
1000-0000-2310-8100-900	SCHOOL BOARD DUES	\$5,744.00	\$4,000.00	\$6,000.00	\$2,000.00	50.00%
1000-0000-2310-8140-900	SCHOOL BOARD CONFERENCES	\$74.00	\$600.00	\$100.00	-\$500.00	-83.33%
1000-0000-2318-3450-900	SCHOOL BOARD LEGAL FEES	\$41,138.64	\$40,000.00	\$40,000.00	\$0.00	0.00%
1000-0000-2317-3460-900	SCHOOL BOARD AUDITOR SERVICES	\$8,600.00	\$14,000.00	\$20,000.00	\$6,000.00	42.86%
1000-0000-2320-1040-900	SUPERINTENDENT SALARY			\$108,000.00	\$108,000.00	
1000-0000-2320-2040-900	SUPERINTENDENT BENEFITS			\$8,435.00	\$8,435.00	
1000-0000-2320-2140-900	SUPERINTENDENT HEALTH INSURANCE			\$19,280.00	\$19,280.00	
1000-0000-2320-2645-900	SUPERINTENDENT PFML		\$0.00	\$540.00	\$540.00	
1000-0000-2500-1170-900	RSU OFFICE ADMIN ASST SALARY			\$21,420.00	\$21,420.00	
1000-0000-2500-2070-900	RSU OFFICE ADMIN ASST BENEFITS			\$2,412.00	\$2,412.00	
1000-0000-2500-2070-900	RSU OFFICE ADMIN ASST HEALTH			\$12,200.00	\$12,200.00	
1000-0000-2500-2170-900	BUSINESS MANAGER SALARY			\$27,000.00	\$27,000.00	
1000-0000-2510-1040-900	BUSINESS MANAGER BENEFITS			\$2,109.00	\$2,109.00	
1000-0000-2510-2040-900	BUSINESS MANAGER HEALTH INSURANCE			\$4,820.00	\$4,820.00	
1000-0000-2510-2140-900	BUSINESS MANAGER PFML			\$135.00	\$135.00	
1000-0000-2510-1180-900	FINANCE STAFF SALARY			\$67,000.00	\$67,000.00	
1000-0000-2510-2010-900	FINANCE STAFF BENEFITS			\$6,700.00	\$6,700.00	
1000-0000-2510-2010-900	FINANCE STAFF HEALTH INSURANCE			\$19,801.00	\$19,801.00	
1000-0000-2510-2170-900	FINANCE STAFF PFML			\$335.00	\$335.00	
1000-0000-2510-2685-900	SOFTWARE TRANSITION FEES			\$30,700.00	\$30,700.00	
1000-0000-2320-4330-900	ANNUAL ADMIN SOFTWARE FEES	\$31,826.25	\$17,761.00	\$67,000.00	\$49,239.00	277.23%
1000-0000-2400-4432-900	RSU OFFICE PD/CONFERENCES			\$4,000.00	\$4,000.00	
1000-0000-2500-3300-900	RSU OFFICE MILEAGE			\$1,000.00	\$1,000.00	
1000-0000-2500-5801-900	RSU OFFICE DUES AND FEES			\$11,100.00	\$11,100.00	
1000-0000-2500-8100-900	RSU OFFICE SUPPLIES			\$4,000.00	\$4,000.00	
1000-0000-2500-6000-900	RSU OFFICE FURNITURE			\$8,000.00	\$8,000.00	
1000-0000-2500-6050-900	RSU OFFICE BOOKS/PERIODICALS			\$250.00	\$250.00	
1000-0000-2500-6400-900	RSU OFFICE TECH HARDWARE			\$4,000.00	\$4,000.00	
1000-0000-2318-1500-900	SCHOOL BOARD STIPEND (Prof Serv)	\$14,149.92	\$0.00	\$0.00	\$0.00	
1000-0000-2318-2000-900	SCHOOL BOARD STIPEND BENEFITS (Prof	\$245.52	\$0.00	\$0.00	\$0.00	
1000-0000-2318-3100-900	PROF SRVCS RLTD TO LEGAL	\$0.00	\$15,000.00	\$0.00	-\$15,000.00	-100.00%
1000-0000-2310-3460-900	Secondary SCHOOL BOARD AUDITOR		\$8,350.00	\$0.00	-\$8,350.00	-100.00%
1000-0000-2310-8100-900	Secondary SCHOOL BOARD DUES		\$890.00	\$0.00	-\$890.00	-100.00%
1000-0000-2310-8140-900	Secondary SCHOOL BOARD CONFERENCES		\$250.00	\$0.00	-\$250.00	-100.00%
	Secondary board stipend		\$750.00	\$0.00	-\$750.00	-100.00%
	Secondary stipend benefits		\$62.63	\$0.00	-\$62.63	-100.00%
1000-0000-2310-3450-900	Secondary SCHOOL BOARD LEGAL SERVICES		\$1,500.00	\$0.00	-\$1,500.00	-100.00%
1000-0000-2310-5200-900	Secondary SCHOOL BOARD LIABILITY		\$3,950.00	\$0.00	-\$3,950.00	-100.00%
1000-0000-2510-4432-900	Secondary FINANCIAL SOFTWARE SYSTEM		\$7,500.00	\$0.00	-\$7,500.00	-100.00%
former AOS93 costs	Secondary ASSESSMENT ADMIN: SUPT OFFICE		\$53,829.09	\$0.00	-\$53,829.09	-100.00%
former AOS93 costs	Secondary ASSESSMENT FOR FISCAL SVCS:		\$59,810.10	\$0.00	-\$59,810.10	-100.00%
former AOS93 costs	ASSESSMENT FOR ADMINISTRATION: SUPT	\$93,176.88	\$99,351.03	\$0.00	-\$99,351.03	-100.00%
former AOS93 costs	ASSESSMENT FOR FISCAL SVCS: SUPT	\$96,168.07	\$105,438.40	\$0.00	-\$105,438.40	-100.00%
1000-0000-2510-3410-900						
Sub Total		\$298,752.78	\$442,042.25	\$505,837.00	\$63,794.75	14.43%

Account Code		Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of Budget
1000-2100-1000-1020-040		SPED ED TECH SALARIES	\$372,869.27	\$514,330.00	\$0.00	-\$514,330.00	-100.00%
1000-2100-1000-2010-040		SPED TEACHER BENEFITS	\$5,950.75	\$6,179.43	\$0.00	-\$6,179.43	-100.00%
1000-2100-1000-2020-040		SPED ED TECH BENEFITS	\$11,448.14	\$13,451.00	\$0.00	-\$13,451.00	-100.00%
1000-2100-1000-2110-040		SPED TEACHER HI	\$63,555.24	\$69,083.00	\$0.00	-\$69,083.00	-100.00%
1000-2100-1000-2120-040		SPED ED TECH HI	\$119,825.58	\$163,817.00	\$0.00	-\$163,817.00	-100.00%
1000-2100-1000-2310-040		SPED TEACHER RETIREMENT	\$13,463.96	\$14,488.83	\$0.00	-\$14,488.83	-100.00%
1000-2800-2110-2310-040		SOCIAL WORKER RETIREMENT	\$3,046.50	\$6,102.58	\$0.00	-\$6,102.58	-100.00%
1000-2100-1000-2320-040		SPED ED TECH RETIREMENT	\$14,220.65	\$20,290.32	\$0.00	-\$20,290.32	-100.00%
1000-2100-1000-2330-040		SPED SUBSTITUTE RETIREMENT	\$0.00	\$550.00	\$0.00	-\$550.00	-100.00%
1000-2800-2170-3440-040		SPED PT CONTRACTED SERVICES	\$0.00	\$45,134.90	\$0.00	-\$45,134.90	-100.00%
1000-2800-2120-2300-040		SPED IEP PREP STIPEND RETIREMENT	\$1,293.48	\$537.00	\$0.00	-\$537.00	-100.00%
1000-2800-2160-2310-040		SPED OT RETIREMENT	\$3,266.26	\$3,500.00	\$0.00	-\$3,500.00	-100.00%
1000-2800-2150-2310-040		SPEECH PATHOLOGIST RETIREMENT	\$3,438.49	\$3,678.00	\$0.00	-\$3,678.00	-100.00%
1000-2810-1000-2310-040		SPED ESY TEACHER RETIREMENT	\$63.56	\$50.00	\$0.00	-\$50.00	-100.00%
1000-2810-1000-2320-040		SPED ESY ED TECH RETIREMENT	\$88.51	\$70.00	\$0.00	-\$70.00	-100.00%
Sub Total			\$1,478,841.65	\$2,563,218.66	\$2,779,985.00	\$216,766.34	8.46%

Account Type		Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of
Expenditure							
Account Code							
1000-3000-1000-5610-990		Secondary Vocational Tuition OOD		\$600.00	\$99.99	-\$500.01	-83.34%
Sub Total			\$0.00	\$600.00	\$99.99	\$500.01	-83.34%

Account Type		Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of
Expenditure							
Account Code							
1000-9100-1000-1190-040		SALARIES PAID TO OTHER (STRING)	\$13,025.00	\$13,725.00	\$14,000.00	\$275.00	2.00%
1000-9100-1000-2090-040		OTHER EMP BENEFITS	\$1,013.10	\$1,160.00	\$1,400.00	\$240.00	20.69%
1000-9100-1000-3000-040		CO-CURRIC PROF SRVCS	\$18,584.25	\$42,490.00	\$43,778.00	\$1,288.00	3.03%
1000-9100-1000-4300-040		CO-CURRIC MUSICAL EQUIP MAINT	\$2,847.00	\$4,300.00	\$1,700.00	-\$2,600.00	-60.47%
1000-9100-1000-6000-040		CO-CURRIC SUPPLIES	\$4,189.14	\$8,850.00	\$12,800.00	\$3,950.00	44.63%
1000-9100-1000-8100-040		CO-CURRIC DUES/FEES	\$1,114.00	\$785.00	\$955.00	\$170.00	21.66%
1000-9100-2700-2080-040		CO-CURRIC BUS DRVR BENEFITS	\$2,271.42	\$550.00	\$750.00	\$200.00	36.36%
1000-9100-2700-1180-040		CO-CURRIC BUS DRVR SAL	\$17,366.75	\$7,500.00	\$7,500.00	\$0.00	0.00%
1000-9200-1000-1180-040		EX-CURRIC MONITOR SALARY	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
1000-9200-1000-1500-040		EX-CURRIC STIPENDS	\$36,276.75	\$37,913.00	\$88,000.00	\$50,087.00	132.11%
1000-9200-1000-2000-040		EX-CURRIC STIP BENEFITS	\$2,053.89	\$850.00	\$7,920.00	\$7,070.00	831.76%
1000-9200-1000-2080-040		EX-CURRIC MONITOR BENEFITS	\$86.30	\$100.00	\$100.00	\$0.00	0.00%
1000-9200-2700-1180-040		EX-CURRIC BUS DRVR SALARIES	\$3,919.85	\$5,000.00	\$5,000.00	\$0.00	0.00%
1000-9200-2700-2080-040		EX-CURRIC BUS DRVR BENEFITS	\$481.05	\$550.00	\$500.00	-\$50.00	-9.09%

Account Code	Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of Funded
1000-9200-1000-3590-040	GAME OFFICIALS PAY	\$6,336.93	\$9,212.00	\$9,485.00	\$273.00	2.96%
1000-9200-1000-6000-040	SPORTS SUPPLIES	\$7,032.38	\$8,386.00	\$9,565.00	\$1,179.00	14.06%
1000-9200-1000-8100-040	SPORTS DUES & FEES	\$1,195.00	\$1,250.00	\$940.00	-\$310.00	-24.80%
1000-9100-1000-5000-040	CO-CURRIC OTHER PURCH SRVCS	\$3,662.50	\$1,450.00	\$0.00	-\$1,450.00	-100.00%
1000-9100-1000-2300-040	CO-CURRIC STIP RETIREMENT	\$734.37	\$1,106.00	\$0.00	-\$1,106.00	-100.00%
1000-9200-1000-2300-040	EX-CURRIC STIPEND RETIREMENT	\$675.80	\$1,345.00	\$0.00	-\$1,345.00	-100.00%
1000-9100-1000-1500-040	CO-CURRIC STIPENDS	\$19,005.06	\$24,750.00	\$0.00	-\$24,750.00	-100.00%
1000-9100-1000-2000-040	CO-CURRIC STIPEND BENEFITS	\$504.16	\$495.00	\$0.00	-\$495.00	-100.00%
Sub Total		\$143,374.70	\$172,767.00	\$205,393.00	\$32,626.00	18.88%

Budget Category
05 Student and staff

Account Type	Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of
Expenditure						
Account Code						
1000-0000-2120-1010-040	GUIDANCE COUNSELOR SALARY	\$56,281.75	\$61,744.00	\$65,818.00	\$4,074.00	6.60%
1000-0000-2120-2010-040	GUIDANCE COUNSELOR BENEFITS	\$1,064.76	\$1,227.46	\$4,046.00	\$2,818.54	229.62%
1000-0000-2120-2110-040	GUIDANCE COUNSELOR HEALTH INS	\$18,836.38	\$21,057.48	\$24,100.00	\$3,042.52	14.45%
1000-0000-2120-2615-040	GUIDANCE COUNSELOR PFML		\$0.00	\$330.00	\$330.00	
1000-0000-2130-1060-040	NURSE SALARY	\$50,476.97	\$55,423.00	\$58,797.00	\$3,374.00	6.09%
1000-0000-2130-2060-040	NURSE BENEFITS	\$1,069.51	\$1,107.94	\$3,740.00	\$2,632.06	237.56%
1000-0000-2130-2910-040	NURSE CASH IN LIEU		\$1,250.00	\$1,250.00	\$0.00	0.00%
1000-0000-2130-2665-040	NURSE PFML		\$0.00	\$294.00	\$294.00	
1000-0000-2220-1020-040	LIBRARY ED TECH SALARY	\$26,519.46	\$32,918.00	\$33,028.00	\$110.00	0.33%
1000-0000-2220-2020-040	LIBRARY ED TECH BENEFITS	\$538.83	\$660.00	\$3,303.00	\$2,643.00	400.45%
1000-0000-2220-2120-040	LIBRARY ED TECH HEALTH INSURANCE	\$13,710.06	\$17,934.00	\$1,000.00	-\$16,934.00	-94.42%
1000-0000-2220-2320-040	LIBRARY ED TECH RETIREMENT	\$1,181.82	\$1,471.44	\$1,441.00	-\$30.44	-2.07%
1000-0000-2230-1010-040	TECH COORDINATOR TEA SALARY	\$71,323.03	\$84,744.00	\$95,042.00	\$10,298.00	12.15%
1000-0000-2230-1020-040	TECH COORDINATOR TEA BENEFITS	\$63,424.00	\$69,587.00	\$76,637.00	\$7,050.00	10.13%
1000-0000-2230-2010-040	TECH INTEGRATOR BENEFITS	\$1,361.30	\$1,662.00	\$6,878.00	\$5,216.00	313.84%
1000-0000-2230-2020-040	TECH INTEGRATOR BENEFITS	\$1,303.20	\$1,375.00	\$7,562.00	\$6,187.00	449.96%
1000-0000-2230-2110-040	TECH COORDINATOR TEA HI	\$18,836.38	\$21,057.48	\$24,100.00	\$3,042.52	14.45%
1000-0000-2230-2120-040	TECH INTEGRATOR HEALTH	\$8,290.13	\$9,361.32	\$10,360.00	\$998.68	10.67%
1000-0000-2230-2615-040	TECH COORDINATOR PFML		\$0.00	\$860.00	\$860.00	
1000-0000-2210-1500-040	LEADERSHIP TEAM STIPEND	\$21,300.00	\$15,000.00	\$10,000.00	-\$5,000.00	-33.33%
1000-0000-2210-2000-040	LEADERSHIP TEAM STIPEND BENEFITS	\$477.69	\$240.00	\$1,500.00	\$1,260.00	525.00%
1000-0000-2213-1590-040	STAFF DEVELOPMENT WBC PAY		\$14,000.00	\$7,000.00	-\$7,000.00	-50.00%
1000-0000-2213-2000-040	STAFF DEVELOPMENT WBC BENEFITS	\$571.26	\$580.00	\$700.00	\$120.00	20.69%
1000-0000-2213-3000-040	STAFF PD PROFESSIONAL SERVICES			\$5,000.00		
1000-0000-2213-3300-040	STAFF DEVELOPMENT services - SCHOOL-	\$7,312.95	\$14,600.00	\$10,000.00	-\$4,600.00	-31.51%
1000-0000-2213-3301-900	STAFF DEVELOPMENT services - DISTRICT	\$3,229.53	\$11,581.89	\$22,000.00	\$10,418.11	89.95%
1000-0000-2130-2510-040	NURSE TUITION	\$270.00	\$1,701.00	\$1,700.00	-\$1.00	-0.06%
1000-0000-2130-4300-040	HEALTH EQUIPMENT MAINT/REPAIR	\$0.00	\$750.00	\$750.00	\$0.00	0.00%
1000-0000-2130-6000-040	HEALTH SUPPLIES	\$1,295.20	\$1,700.00	\$1,800.00	\$100.00	5.88%
1000-0000-2220-3200-040	LIBRARY PROFESSIONAL SERVICES	\$0.00	\$1,032.00	\$1,000.00	-\$32.00	-3.10%

May 6, 2025

Account Code	Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of Fundnet
Grand Total				\$13,162,140.00		
Adult Education						
Account Code	Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of
1500-6300-1000-5640-950	Adult Ed Career and Tech	\$0.00	\$52,710.24	\$56,826.84	\$4,116.60	7.81%
Sub Total		\$0.00	\$52,710.24	\$56,826.84	\$4,116.60	7.81%

Account Code	Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of Budget
1000-0000-2610-2675-040	DIR FACILITIES PFML		\$0.00	\$294.00	\$294.00	
1000-0000-2620-2140-040	DIR FACILITIES HEALTH INSURANCE	\$0.00	\$0.00	\$10,360.00	\$10,360.00	
1000-0000-2610-1180-040	CUSTODIAN SALARY	\$211,296.81	\$233,658.00	\$161,900.00	-\$71,758.00	-30.71%
1000-0000-2610-2080-040	CUSTODIAN BENEFITS	\$23,907.47	\$28,445.00	\$16,190.00	-\$12,255.00	-43.08%
1000-0000-2610-2180-040	CUSTODIAN HEALTH INSURANCE	\$41,157.88	\$37,445.00	\$53,178.00	\$15,733.00	42.02%
1000-0000-2610-1200-040	CUSTODIAN SUBSTITUTES		\$8,000.00	\$15,000.00	\$7,000.00	87.50%
1000-0000-2610-2084-040	SUBSTITUTE CUSTODIAN BENEFITS	\$1,160.46	\$0.00	\$1,500.00	\$1,500.00	
1000-0000-2610-3300-040	CUSTODIAN WORKSHOPS	\$199.00	\$850.00	\$850.00	\$0.00	0.00%
1000-0000-2600-5800-040	CUSTODIAN TRAVEL	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
1000-0000-2610-6000-040	CUSTODIAL SUPPLIES	\$11,817.11	\$33,434.00	\$30,405.00	-\$3,029.00	-9.06%
1000-0000-2620-4310-040	BLDG MAINTENANCE SERVICES	\$42,492.24	\$48,024.00	\$68,486.00	\$20,462.00	42.61%
1000-0000-2620-6000-040	MAINTENANCE SUPPLIES	\$9,509.57	\$16,224.00	\$32,330.00	\$16,106.00	99.27%
1000-0000-2630-4310-040	GROUPS MAINT SERVICES	\$10,607.43	\$18,755.00	\$64,116.00	\$45,361.00	241.86%
1000-0000-2630-6000-040	GROUPS MAINT SUPPLIES	\$2,043.90	\$16,224.00	\$15,200.00	-\$1,024.00	-6.31%
1000-0000-2670-5001-040	CROSSING GUARD SERVICES	\$581.88	\$2,750.00	\$2,825.00	\$75.00	2.73%
	CAPITAL ENHANCEMENT AND IMPROVEMENT			\$42,165.00		
1000-0000-2690-9130-040	TRANSFER TO CAPITAL RESERVE	\$0.00	\$0.00	\$50,000.00	\$50,000.00	
1000-0000-2600-3500-040	SHARED CHO STIPEND	\$0.00	\$795.00	\$0.00	-\$795.00	-100.00%
1000-0000-2600-8000-040	MISC. BUILDING/UTILITY FEES	\$625.00	\$1,500.00	\$0.00	-\$1,500.00	-100.00%
1000-0000-2610-5810-040	CUSTODIAN TRAVEL (PROF DEVEL)	\$0.00	\$500.00	\$0.00	-\$500.00	-100.00%
1000-0000-2610-1380-040	CUSTODIAN OVERTIME WAGES		\$10,000.00	\$0.00	-\$10,000.00	-100.00%
1000-0000-2610-1184-040	CUST OT/SNOW REMOVAL SALARY	\$10,498.12	\$0.00	\$0.00	\$0.00	
1000-0000-2610-1185-040	CUST OT/SNOW REMOVAL SALARY	\$4,051.26	\$0.00	\$0.00	\$0.00	
1000-0000-2610-2085-040	CUST OT/SNOW BENEFITS	\$448.66	\$0.00	\$0.00	\$0.00	
1000-0000-2610-2200-040	Social Security/Medicare Contributions		\$1,100.00	\$0.00	-\$1,100.00	-100.00%
1000-0000-2610-2380-040	CUST OT/SNOW BENEFITS	\$85.16	\$0.00	\$0.00	\$0.00	
Sub Total		\$559,600.98	\$668,869.00	\$864,141.00	\$195,272.00	29.19%

Budget Category
10 Debt service

Account Type	Expenditure	Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of
	Account Code						
	1000-0000-5100-8310-900	Long-Term Loans - Princ	\$0.00	\$100,000.00	\$83,765.16	-\$16,234.84	-16.23%
	1000-0000-5100-8320-900	Long-Term Loans - Interest	\$24,328.88	\$21,896.00	\$41,234.85	\$19,338.85	88.32%
	Sub Total		\$24,328.88	\$121,896.00	\$125,000.01	\$3,104.01	2.55%

Budget Category
11 All other expenditures

Account Type	Expenditure	Account Description	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	Budget Difference	% Of
	Account Code						
	1000-0000-3100-5700-040	FOOD SERVICE GF SUBSIDY	\$0.00	\$60,000.00	\$20,000.00	-\$40,000.00	-66.67%
	Sub Total		\$0.00	\$60,000.00	\$20,000.00	-\$40,000.00	-66.67%