

Rangeley Lakes Regional School District #78

2024-2025 Budget Book

The Annual Regional School Unit #78
Meeting will be held at the Rangeley Lakes
Regional School on June 4, 2024 at 6:00 P.M.



**WARRANT TO CALL
REGIONAL SCHOOL UNIT NO. 78 BUDGET MEETING
(20-A M.R.S. § 1485)**

TO: Roxanne Tanner, a resident of Regional School Unit No. 78 (the “Regional School Unit”) composed of the Town of Rangeley, Dallas Plantation, Rangeley Plantation, and Sandy River Plantation, State of Maine.

In the name of the State of Maine, you are hereby required to notify the voters of each of the municipalities within the Regional School Unit, namely, the Town of Rangeley, Dallas Plantation, Rangeley Plantation, and Sandy River Plantation, that a Regional School Unit Budget Meeting will be held at Rangeley Lakes Regional School, 43 Mendolia Road, Rangeley, Maine at 6:00 p.m. on June 4, 2024 for the purpose of determining the Budget Meeting Articles set forth below.

ARTICLE 1A: To elect a moderator to preside at the meeting.

ARTICLES 1 THROUGH 11
AUTHORIZE EXPENDITURES IN COST CENTER CATEGORIES

ARTICLE 1: To see what sum the Regional School Unit will be authorized to expend for Regular Instruction.
School Board Recommends \$1,975,955.05

ARTICLE 2: To see what sum the Regional School Unit will be authorized to expend for Special Education.
School Board Recommends \$821,251.31

ARTICLE 3: To see what sum the Regional School Unit will be authorized to expend for Career and Technical Education.
School Board Recommends \$0.00

ARTICLE 4: To see what sum the Regional School Unit will be authorized to expend for Other Instruction.
School Board Recommends \$178,058.49

ARTICLE 5: To see what sum the Regional School Unit will be authorized to expend for Student and Staff Support.
School Board Recommends \$700,591.58

ARTICLE 6: To see what sum the Regional School Unit will be authorized to expend for System Administration.
School Board Recommends \$332,751.43

ARTICLE 7: To see what sum the Regional School Unit will be authorized to expend for School Administration.
School Board Recommends \$309,669.67

- ARTICLE 8:** To see what sum the Regional School Unit will be authorized to expend for Transportation and Buses.
School Board Recommends \$304,397.40
- ARTICLE 9:** To see what sum the Regional School Unit will be authorized to expend for Facilities Maintenance.
School Board Recommends \$1,095,465.87
- ARTICLE 10:** To see what sum the Regional School Unit will be authorized to expend for Debt Service and Other Commitments.
School Board Recommends \$0.00
- ARTICLE 11:** To see what sum the Regional School Unit will be authorized to expend for All Other Expenditures.
School Board Recommends \$0.00

ARTICLES 12 AND 13
RAISE FUNDS FOR THE PROPOSED SCHOOL BUDGET

- ARTICLE 12:** To see what sum the Regional School Unit 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 Regional School Unit 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, section 15688.
Recommended amounts set forth below:

Total Appropriated (by municipality):		Total Raised (and Regional School Unit assessments by municipality):	
Dallas Plantation	\$ 323,698.50	Dallas Plantation	\$ 277,928.57
Town of Rangeley	\$ 2,119,486.46	Town of Rangeley	\$ 1,819,797.84
Rangeley Plantation	\$ 103,153.71	Rangeley Plantation	\$ 88,568.10
Sandy River Plantation	\$ 139,955.95	Sandy River Plantation	\$ 120,166.63
Total Appropriated (sum of above)	\$ 2,686,294.62	Total Raised (sum of above)	\$ 2,306,461.14

Explanation: The Regional School Unit'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 Regional School Unit must raise and assess in order to receive the full amount of state dollars.

ARTICLE 13: **(Written ballot required.)** To see what sum the Regional School Unit will raise and appropriate in additional local funds (**Recommend \$2,528,449.01**), which exceeds the State’s Essential Programs and Services allocation model by (**Recommend \$2,528,449.01**) as required to fund the budget recommended by the School Board.

The School Board Recommends \$2,528,449.01, which exceeds the State’s Essential Programs and Services allocation model by \$2,528,449.01. The School Board gives the following reasons for exceeding the State’s Essential Programs and Services funding model: The State’s funding model does not address the reasonable costs of rural schools.

Explanation: The additional local funds are those locally raised funds over and above the Regional School Unit’s local 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 and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Regional School Unit budget for educational programs.

ARTICLE 14 SUMMARIZES THE PROPOSED SCHOOL BUDGET

ARTICLE 14: To see what sum the Regional School Unit will authorize the School Board to expend for the fiscal year beginning July 1, 2024 and ending June 30, 2025 from the Regional School Unit’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, funds for non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools. **School Board Recommends \$5,718,140.80**

ARTICLE 15 RAISES AND APPROPRIATES FUNDS FOR THE SCHOOL NUTRITION PROGRAM

ARTICLE 15: To see if the Regional School Unit will raise and appropriate **\$20,000** for the school nutrition program with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the school nutrition program.

ARTICLE 16 AUTHORIZES THE ADULT EDUCATION PROGRAM AND RAISES THE LOCAL SHARE

ARTICLE 16: To see if the Regional School Unit will appropriate **\$14,413.59** for adult education and raise **\$14,413.59** 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.

**ARTICLE 17 AUTHORIZES EXPENDITURES OF
GRANTS AND OTHER RECEIPTS**

ARTICLE 17: In addition to amounts approved in the preceding articles, shall the School 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 school and other program purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

**ARTICLE 18 AUTHORIZES A TRANSFER TO AND EXPENDITURE FROM
THE CAPITAL RESERVE FUND**

ARTICLE 18: Shall the School Board be authorized to raise and appropriate \$100,000 to transfer to the Capital Reserve Fund and to expend up to \$100,000 from the Capital Reserve Fund for unexpected or emergency maintenance or repairs to the Regional School Unit's facilities and equipment?

ARTICLE 19 AUTHORIZES TRANSFERS AMONG COST CENTERS

ARTICLE 19: 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 2024-2025 fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget?

REGIONAL SCHOOL UNIT 78

Rangeley * Dallas Plantation * Rangeley Plantation * Sandy River Plantation
43 Mendolia Road * Rangeley * Maine * 04970
Phone:(207) 864-3311 * Fax :(207) 560-9410 * Web: <http://www.rangeleyschool.org>

Georgia Campbell, Pk-5 Principal/Pk-12 Superintendent
Seth Laliberte, 6-12 Principal/K-12 Curriculum Coordinator
Jeff LaRochelle, Maintenance/Transportation Director/Athletic Director
Delaney Arbore, Student Services Coordinator

February 27, 2024

To: The Citizens of Regional School Unit #78

The administration and the Board of Directors of RSU #78 extend a sincere thank you for your continued support. The budget being brought before you was put together with careful forethought, is comprised of all the components that make up a school budget based on the needs of our students, and is reflective of our vision and mission for future goals.

You will notice some changes in salary costs due to a 3% increase for teachers and a \$2.00 adjustment, plus a 5% increase in wages for support staff, totaling \$88,285.20 over 2023-2024.

This year there is a decrease of -\$40,618.80 over last year in health and dental benefits due to some changes in staffing. We should know the actual rates sometime in April.

Other changes that impacted this budget:

- Increases in energy cost
- American Rescue Plan grant funds has offered some relief to this budget, but will end in September of 2024
- The adjusted state contribution is \$379,833.48, an increase of \$90,099.98 over last year due to an increase in enrollment and the cost of special education
- The district is a minimum receiver of state subsidy

The following is a brief explanation of each of the proposed changes in the warrant articles:

Article 1 – Regular Instruction (Budgeted \$1,975,955.05)

Increase of \$32,786.88

- Includes estimated increases to salaries and benefits
- Anticipated increases for teacher supplies, shipping cost and copier usage
- Decrease in teacher salaries for summer curriculum work being paid for by ESSER 3 grant monies, totaling approximately \$24,000.00

Article 2 - Special Education Instruction (Budgeted \$821,251.31)

Increase of \$63,592.92

- Includes estimated increases to salaries and benefits
- Additional contracted services based on Individual Education Plan requirements

Article 4 - Other Instruction (Budgeted \$178,058.49)

Increase of \$17,440.83

- Increase in dues and fees that were formally being paid for with grant money. For example, admission fees for field trips, fees for chorus and drama, and athletic fees.

Article 5 – Student/Staff Support (Budgeted \$700,591.58)

Increase of \$13,156.66

- Includes estimated increases to salaries and benefits

Article 6 – System Administration (Budgeted \$332,751.43)

Increase of \$25,353.30

- Decreased Board Contingency Fund by \$10,000.00
- Includes estimated increases to salaries and benefits

Article 7 – School Administration (Budgeted \$309,669.67)

Increase of \$16,259.81

- Includes estimated increases to salaries and benefits

Article 8 – Transportation (Budgeted \$304,397.40)

Increase of \$21,607.71

- Includes estimated increases to salaries and benefits
- Increase due to the added lease of a new bus
- Increase due to the rising costs of maintenance and repairs

Article 9 – Facilities & Maintenance (Budgeted \$1,095,465.87)

Increase of \$59,676.45

- Includes estimated increases to salaries and benefits
- Increases to energy costs (electricity, heating oil)
- Increase for maintenance and repairs
- Furniture replacement

This budget reflects what is needed for the upcoming year to best meet the academic and social emotional needs of our students as we strive for improved academic performance. The overall increase to the 2024-2025 expenditure budget over the current budget is 4.57% for a total of \$5,718,140.80 with an increase of \$249,874.56 over the 2023-2024 budget.

Local allocations based on town revenues are at a 3.61% increase, which is down 2.65% over last year.

Sincerely,



Georgia Campbell
Superintendent of Schools

Rangetley Lakes Regional School District
Six Year Comparison of Total Budgets and Actual Expenditures

Article 1 - Regular Instruction	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
	Budget	Budget	Actuals	Actuals	Actuals	Actuals
Pre-Kindergarten Instruction	\$96,566.11	\$90,455.81	\$78,498.27	\$74,793.07	\$111,414.35	\$107,441.01
Instruction	\$1,856,901.60	\$1,832,245.48	\$1,583,245.03	\$1,575,876.45	\$1,542,384.36	\$1,491,498.82
English as a Second Language	\$1,014.50	\$1,030.15	\$1,775.38	\$0.00	\$0.00	\$0.00
Gifted/Talented	\$21,472.84	\$19,436.73	\$9,548.69	\$0.00	\$6,387.57	\$18,936.58
	\$1,975,955.05	\$1,943,168.17	\$1,673,067.37	\$1,650,669.52	\$1,560,186.28	\$1,617,876.41

Article 2 - Special Education Instruction						
	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
	Budget	Budget	Actuals	Actuals	Actuals	Actuals
Sp. Ed. Resource Room	\$666,119.17	\$616,395.59	\$490,065.52	\$473,718.24	\$477,189.16	\$549,375.07
Social Work	\$92,051.62	\$87,037.12	\$77,878.99	\$74,405.04	\$78,243.83	\$80,134.99
Sp. Ed. Support Services	\$8,808.64	\$8,953.80	\$15,406.96	\$9,074.80	\$12,663.73	\$10,259.70
504 Student Services	\$1,771.88	\$1,771.88	\$0.00	\$0.00	\$1,406.33	\$0.00
Psychological Services	\$25,000.00	\$20,500.00	\$27,905.23	\$6,506.25	\$25,920.75	\$7,963.75
Speech/Language	\$15,000.00	\$9,500.00	\$7,470.00	\$5,554.00	\$13,097.50	\$12,945.00
Occupational Therapy	\$7,500.00	\$8,500.00	\$480.00	\$68.50	\$4,136.91	\$4,659.10
Audiology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Physical Therapy	\$5,000.00	\$5,000.00	\$1,050.00	\$14,019.32	\$3,246.25	\$10,517.51
	\$821,251.31	\$757,658.39	\$620,256.70	\$583,346.15	\$615,904.46	\$675,855.12

Article 4 - Other Instruction						
	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
	Budget	Budget	Actuals	Actuals	Actuals	Actuals
Co-Curricular	\$178,058.49	\$160,617.66	\$123,920.48	\$111,694.05	\$84,162.51	\$93,037.11

Article 5 - Student/Staff Support						
	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
	Budget	Budget	Actuals	Actuals	Actuals	Actuals
Guidance	\$113,624.46	\$120,427.52	\$112,305.45	\$120,099.60	\$81,224.44	\$81,726.03
Health Services	\$93,761.64	\$94,875.04	\$86,240.23	\$65,638.54	\$62,872.24	\$61,932.46
Psychotherapist	\$179,162.58	\$171,922.20	\$153,436.43	\$110,731.97	\$88,148.37	\$0.00
Assessment/Testing	\$4,100.00	\$5,750.00	\$2,258.00	\$2,531.90	\$3,919.59	\$3,924.90
Technology	\$251,623.98	\$239,198.62	\$144,047.55	\$127,540.97	\$84,191.72	\$151,019.18
Library	\$58,318.92	\$55,261.54	\$54,398.11	\$48,394.26	\$37,539.97	\$18,541.99
	\$700,591.58	\$687,434.92	\$552,685.77	\$474,937.24	\$357,896.33	\$317,144.56

Article 6 - System Administration						
	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
	Budget	Budget	Actuals	Actuals	Actuals	Actuals
School Board	\$78,028.00	\$70,148.00	\$51,338.05	\$41,109.73	\$35,092.39	\$51,997.40
Superintendent's Office	\$254,723.43	\$237,250.13	\$244,656.31	\$234,094.31	\$191,576.40	\$167,709.75
	\$332,751.43	\$307,398.13	\$295,994.36	\$275,204.04	\$226,668.79	\$219,707.15

Article 7 - School Administration (Principal's Office)						
	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
	Budget	Budget	Actuals	Actuals	Actuals	Actuals
School Administration	\$309,669.67	\$293,409.86	\$277,933.29	\$257,168.04	\$304,287.87	\$253,856.07

Article 8 - Transportation						
	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
	Budget	Budget	Actuals	Actuals	Actuals	Actuals
Transportation	\$237,909.00	\$223,024.36	\$223,034.79	\$206,413.06	\$144,871.28	\$206,506.15
Career/Tech Transportation	\$66,488.40	\$59,765.33	\$29,953.74	\$54,749.77	\$18,416.44	\$22,211.32
	\$304,397.40	\$282,789.69	\$252,988.53	\$261,162.83	\$163,287.72	\$228,717.47

Article 9 - Facilities Maintenance

	2024-2025 Budget	2023-2024 Budget	2022-2023 Actuals	2021-2022 Actuals	2020-2021 Actuals	2019-2020 Actuals
Operation of Plant - Custodians	\$144,978.91	\$134,862.69	\$130,150.51	\$111,622.69	\$109,003.93	\$113,623.67
Operation of Plant - Maintenance	\$950,486.96	\$900,926.73	\$947,931.02	\$819,363.09	\$824,598.88	\$809,927.23
	\$1,095,465.87	\$1,035,789.42	\$1,078,081.53	\$930,985.78	\$933,602.81	\$923,550.90

Article 11 - All Other Instruction

Food Service (Became a separate article in 2018)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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GRAND TOTAL - REGULAR BUDGET \$5,718,140.80 \$5,468,266.24 \$4,874,928.03 \$4,545,167.65 \$4,245,987.77 \$4,329,744.79

Percentages of Budget Increases \$249,874.56 4.57% 4.90% 3.96% 4.87% 3.31% 6.00%

OTHER BUDGET ARTICLES:

School Nutrition Program - Raise	\$20,000.00	\$10,000.00	\$60,000.00	\$60,000.00	\$50,000.00	\$45,000.00
Adult Education - Raise	\$14,413.59	\$13,945.00	\$13,996.00	\$15,000.00	\$12,500.00	\$12,500.00
Capital Reserve - Raise	\$100,000.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00
Capital Reserve - Transfer from Balances	\$0.00	\$0.00	\$100,000.00	\$50,000.00	\$25,000.00	\$50,000.00
SpED Reserve - Transfer from Balances	\$0.00	\$0.00	\$40,000.00	\$80,000.00	\$50,000.00	\$0.00
Student/Staff Support Reserve - Transfer	\$0.00	\$0.00	\$50,000.00	\$20,000.00	\$75,000.00	\$0.00
Facilities/Maintenance Reserve - Transfer from Balances	\$0.00	\$7,147.50	\$0.00	\$0.00	\$0.00	\$0.00
Regular Instruction Reserve - Transfer from Balances	\$0.00	\$7,147.50	\$0.00	\$0.00	\$0.00	\$0.00

Regional School Unit 78 2024-2025 Budget

Report # 38619

Statement Code: Budget Fin

Account Number / Description	Budget Total 7/1/2024 - 6/30/2025	Current Budget 7/1/2023 - 6/30/2024	1 Year Prior Actual 7/1/2022 - 6/30/2023	2 Years Prior Actual 7/1/2021 - 6/30/2022
REVENUES				
1000-0000-0000-45000-000 Balance Forward	(300,000.00)	(300,000.00)	0.00	0.00
	\$ (300,000.00)	\$ (300,000.00)	\$ 0.00	\$ 0.00
LOCAL REVENUES				
1000-0000-0000-41111-000 Foundation Allocation	(2,306,461.14)	(2,343,579.01)	(2,354,055.36)	(2,321,540.69)
1000-0000-0000-41113-000 Additional Allocation	(2,528,449.01)	(2,323,029.72)	(2,037,301.70)	(2,009,378.65)
	\$ (4,834,910.15)	\$ (4,666,608.73)	\$ (4,391,357.06)	\$ (4,330,919.34)
STATE REVENUES				
1000-0000-0000-43111-000 EPS Subsidy Allocation	(379,833.48)	(289,733.50)	(324,841.91)	(286,735.28)
	\$ (379,833.48)	\$ (289,733.50)	\$ (324,841.91)	\$ (286,735.28)
REVENUES - OTHER SOURCES				
1000-0000-0000-41322-000 Tuition - Elementary - In Maine	0.00	0.00	(13,941.56)	0.00
1000-0000-0000-41324-000 Tuition - Secondary - In Maine	(13,300.12)	0.00	(31,433.56)	(18,665.02)
1000-0000-0000-41391-000 Tuition - Elem - Unorg. Territory	(65,967.72)	(85,907.55)	(70,885.96)	(102,047.28)
1000-0000-0000-41393-000 Tuition - HIS - Unorg. Territory	(87,999.33)	(104,886.14)	(104,889.44)	(87,102.54)
1000-0000-0000-41420-000 Transportation Fees - UT	(11,130.00)	(11,130.32)	(11,130.00)	(19,913.30)
1000-0000-0000-41421-000 Transportation Fees Other Schools	0.00	0.00	(500.00)	0.00
1000-0000-0000-41510-000 Bank Interest	(25,000.00)	(10,000.00)	(28,687.49)	(3,860.48)
1000-0000-0000-41991-000 Misc. Revenues	0.00	0.00	(19,263.75)	(1,077.13)
1000-0000-0000-41992-000 Misc. Revenues Transportation	0.00	0.00	(3,636.00)	(556.91)
1000-0000-0000-41998-000 Misc Revenue - Operations/Maintenance	0.00	0.00	(6,876.69)	0.00
	\$ (203,397.17)	\$ (211,924.01)	\$ (291,244.45)	\$ (233,222.66)
GRAND TOTAL - REVENUES	\$ (5,718,140.80)	\$ (5,468,266.24)	\$ (5,007,443.42)	\$ (4,850,877.28)

3.61% Increase

6.26% Increase last year

168,301.42

Regional School Unit 78 2024-2025 Budget

Report # 38619

Account Number / Description	Budget Total 7/1/2024 - 6/30/2025	Current Budget 7/1/2023 - 6/30/2024	1 Year Prior Actual 7/1/2022 - 6/30/2023	2 Years Prior Actual 7/1/2021 - 6/30/2022
<u>INSTRUCTION - PRE-KINDERGARTEN</u>				
1000-1121-1000-51010-010 Pre-Kindergarten Teacher Salaries	46,586.69	44,546.50	41,000.18	26,167.35
1000-1121-1000-51020-010 Pre-Kindergarten Ed. Tech Salaries	13,055.81	11,696.36	11,621.65	16,470.01
1000-1121-1000-51230-010 Substitute Salaries	2,500.00	2,500.00	3,051.19	14,016.84
1000-1121-1000-52010-010 FICA/Medicare - Teachers	675.51	645.92	577.93	324.42
1000-1121-1000-52020-010 FICA/Medicare - Ed Techs	189.31	169.60	174.09	1,260.03
1000-1121-1000-52030-010 FICA/Medicare - Substitutes	191.25	191.25	200.45	203.25
1000-1121-1000-52110-010 Health Insurance - Teachers	24,275.52	24,323.52	17,825.68	12,870.27
1000-1121-1000-52310-010 MePERS - Employer - Teachers	2,082.43	1,710.59	1,806.06	1,004.27
1000-1121-1000-52320-010 MePERS - Employer - Ed Techs	583.59	449.14	518.66	0.00
1000-1121-1000-52330-010 MePERS - Employer - Substitutes	96.00	96.00	12.74	0.00
1000-1121-1000-52710-010 Worker's Compensation	330.00	326.93	276.89	157.60
1000-1121-1000-53300-010 Employee Training and Development	1,000.00	1,000.00	0.00	0.00
1000-1121-1000-55810-010 Employees Prof. Travel, Meals, Hotels	500.00	500.00	0.00	0.00
1000-1121-1000-56100-010 Instructional Supplies	2,000.00	2,000.00	1,432.75	2,271.07
1000-1121-1000-56400-010 Books	0.00	300.00	0.00	0.00
1000-1121-1000-57300-010 Equipment	2,500.00	0.00	0.00	0.00
1000-1121-1000-57330-010 Equipment - Furniture/Fixtures	0.00	0.00	0.00	47.96
	\$96,566.11	\$90,455.81	\$78,498.27	\$74,793.07

Regional School Unit 78 2024-2025 Budget

Report # 38619

Account Number / Description	Budget Total 7/1/2024 - 6/30/2025	Current Budget 7/1/2023 - 6/30/2024	1 Year Prior Actual 7/1/2022 - 6/30/2023	2 Years Prior Actual 7/1/2021 - 6/30/2022
<u>INSTRUCTION - ELEMENTARY (K-2)</u>				
1000-1120-1000-51010-010 Teacher Salaries	190,424.97	219,149.97	235,487.30	235,427.54
1000-1120-1000-51020-010 Ed. Tech Salaries	40,287.64	72,703.16	24,732.77	6,326.84
1000-1120-1000-51230-010 Substitute Salaries	20,000.00	15,000.00	19,055.54	10,984.62
1000-1120-1000-51500-010 Stipends - Summer & Instructional	2,500.00	2,061.50	2,342.00	1,949.99
1000-1120-1000-51560-010 Teacher Leader Stipends	280.50	0.00	0.00	0.00
1000-1120-1000-52000-010 FICA/Medicare - Stipends	36.25	29.91	69.53	27.73
1000-1120-1000-52010-010 FICA/Medicare - Teachers	2,761.16	3,177.67	3,969.69	3,199.13
1000-1120-1000-52020-010 FICA/Medicare - Ed Techs	2,272.54	1,554.19	377.89	89.10
1000-1120-1000-52030-010 FICA/Medicare - Substitutes	1,530.00	1,147.50	1,295.96	577.51
1000-1120-1000-52060-010 FICA/Medicare - TL Stipends	4.07	0.00	0.00	0.00
1000-1120-1000-52110-010 Teacher Health Insurance	40,925.70	86,243.09	65,816.88	81,192.93
1000-1120-1000-52120-010 Ed Tech Health Insurance	4,818.00	18,589.99	4,442.47	5,048.56
1000-1120-1000-52300-010 MePERS - Employer - Stipends	82.10	65.72	76.52	74.83
1000-1120-1000-52310-010 MePERS - Employer - Teachers	8,512.00	8,415.44	7,799.63	8,977.61
1000-1120-1000-52320-010 MePERS - Employer - Ed Techs	583.59	2,791.77	1,074.85	241.06
1000-1120-1000-52330-010 MePERS - Employer - Substitutes	350.00	350.00	19.33	0.00
1000-1120-1000-52360-010 MePERS - Employer - TL Stipends	12.54	0.00	0.00	0.00
1000-1120-1000-52510-010 Tuition - Graduate Courses	1,575.00	1,200.00	1,545.40	431.66
1000-1120-1000-52710-010 Worker's Compensation	1,850.00	1,859.28	1,388.65	637.84
1000-1120-1000-53200-010 Purchased Educational Services	2,000.00	2,000.00	2,000.00	2,000.00
1000-1120-1000-53300-010 Employee Training and Development	333.00	1,000.00	150.83	726.57
1000-1120-1000-54320-010 Technology Related Repairs	0.00	0.00	0.00	2,750.00
1000-1120-1000-54445-010 Copier Leases	0.00	0.00	2,450.00	2,450.00
1000-1120-1000-55810-010 Employees Prof. Travel, Meals, Hotels	1,300.00	1,299.00	282.39	2.75
1000-1120-1000-56100-010 Instructional Supplies	15,000.00	19,598.00	12,239.48	8,336.90
1000-1120-1000-56400-010 Books	666.00	3,357.00	14,819.35	2,044.64
1000-1120-1000-57300-010 Equipment	533.00	1,766.00	541.88	447.50
1000-1120-1000-57330-010 Equipment - Furniture/Fixtures	1,533.00	1,311.00	1,061.28	0.00
1000-1120-1000-58500-010 Instructional Transportation	580.00	580.00	465.25	0.00
	\$340,751.06	\$465,250.19	\$403,504.87	\$373,945.31

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<u>INSTRUCTION - ELEMENTARY (3-8)</u>				
1000-1100-1000-51010-010 Teacher Salaries	563,313.39	465,224.51	417,332.75	484,864.63
1000-1100-1000-51020-010 Ed Tech Salaries	33,028.03	31,820.76	23,814.58	14,130.06
1000-1100-1000-51230-010 Substitute Teacher Salaries	20,000.00	11,000.00	19,382.31	14,518.45
1000-1100-1000-51500-010 Stipends - Summer & Instructional	10,920.00	3,961.50	4,242.00	3,674.99
1000-1100-1000-51560-010 Teacher Leader Stipends	280.50	0.00	0.00	0.00
1000-1100-1000-52000-010 FICA/Medicare	158.34	57.47	181.47	90.76
1000-1100-1000-52010-010 FICA/Medicare	8,168.04	6,745.75	7,426.89	6,796.46
1000-1100-1000-52020-010 FICA/Medicare	478.91	461.41	414.26	202.26
1000-1100-1000-52030-010 FICA/Medicare	1,530.00	842.00	616.11	874.99
1000-1100-1000-52060-010 FICA/Medicare	4.07	0.00	0.00	0.00
1000-1100-1000-52110-010 Teacher Health Insurance	150,580.08	132,285.98	77,738.83	105,046.08
1000-1100-1000-52120-010 Ed Tech Health Insurance	10,795.44	8,385.56	4,161.52	7,991.53
1000-1100-1000-52300-010 MePERS - Employer - Stipends	488.12	152.12	162.92	140.99
1000-1100-1000-52310-010 MePERS - Employer - Teachers	18,888.43	17,864.62	19,204.85	19,017.37
1000-1100-1000-52320-010 MePERS - Employer - Ed. Techs	1,476.35	1,221.91	1,137.91	1,242.40
1000-1100-1000-52330-010 MePERS - Employer - Substitutes	420.00	422.40	70.94	0.00
1000-1100-1000-52360-010 MePERS - Employer - TL Stipends	12.54	0.00	0.00	0.00
1000-1100-1000-52510-010 Tuition - Graduate Courses	15,200.00	8,000.00	8,531.32	4,680.67
1000-1100-1000-52710-010 Worker's Compensation	3,257.00	3,171.27	3,114.04	1,399.63
1000-1100-1000-53200-010 Purchased Educational Services	2,000.00	2,000.00	2,000.00	2,000.00
1000-1100-1000-53300-010 Prof Employee Training and Development	3,897.00	1,300.00	5,507.86	660.98
1000-1100-1000-54320-010 Technology Related Repairs	0.00	0.00	5,500.00	5,000.00
1000-1100-1000-54445-010 Copier Leases	0.00	0.00	2,450.00	2,450.00
1000-1100-1000-55810-010 Employee Prof Travel, Meals, Hotels	2,700.00	1,302.00	423.00	131.04
1000-1100-1000-56100-010 Instructional Supplies	18,000.00	18,004.00	15,581.77	13,785.92
1000-1100-1000-56400-010 Books	792.00	13,001.00	10,125.01	4,633.10
1000-1100-1000-57300-010 Equipment	2,733.00	3,018.00	541.89	447.50
1000-1100-1000-57330-010 Equipment - Furniture/Fixtures	1,333.00	1,713.00	200.32	0.00
1000-1100-1000-58100-010 Dues and Fees	257.00	0.00	0.00	0.00
1000-1100-1000-58500-010 Instructional Transportation	2,520.00	2,520.00	1,568.54	529.36
	\$873,231.24	\$734,475.26	\$631,431.09	\$694,309.17

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INSTRUCTION - SECONDARY (9-12)				
1000-1200-1000-51010-300 Teacher Salaries	428,128.86	411,936.36	385,415.46	354,172.49
1000-1200-1000-51020-300 Ed. Tech Salaries	0.00	9,728.68	2,472.35	0.00
1000-1200-1000-51230-300 Substitute Salaries	10,500.00	10,500.00	12,730.93	9,101.50
1000-1200-1000-51500-300 Stipends - Summer & Instructional	7,577.00	1,727.00	2,016.00	7,775.02
1000-1200-1000-51560-300 Teacher Leader Stipends	289.00	0.00	0.00	0.00
1000-1200-1000-52000-300 FICA/Medicare	109.87	25.05	185.11	230.31
1000-1200-1000-52010-300 FICA/Medicare	6,207.87	5,973.08	5,951.51	4,841.47
1000-1200-1000-52020-300 FICA/Medicare	0.00	141.07	35.83	0.00
1000-1200-1000-52030-300 FICA/Medicare	803.25	803.25	373.43	628.68
1000-1200-1000-52060-300 FICA/Medicare	8.38	0.00	0.00	0.00
1000-1200-1000-52110-300 Teacher Health Insurance	118,804.09	119,939.81	81,616.11	84,644.68
1000-1200-1000-52120-300 Ed Tech Health Insurance	0.00	633.33	0.00	0.00
1000-1200-1000-52300-300 MePERS - Employer - Stipends	338.70	66.32	77.36	298.50
1000-1200-1000-52310-300 MePERS - Employer - Teachers	19,137.36	15,818.36	17,206.98	13,503.59
1000-1200-1000-52320-300 MePERS - Employer - Ed Techs	0.00	373.58	94.92	0.00
1000-1200-1000-52330-300 MePERS - Employer - Substitutes	400.00	403.20	208.66	1.51
1000-1200-1000-52360-300 MePERS - Employer - TL Stipends	12.92	0.00	0.00	0.00
1000-1200-1000-52510-300 Tuition - Graduate Courses	3,500.00	3,500.00	1,218.70	431.67
1000-1200-1000-52710-300 Worker's Compensation	2,852.00	2,684.94	2,378.86	982.25
1000-1200-1000-53200-300 Purchased Educational Services	2,000.00	2,000.00	2,000.00	2,000.00
1000-1200-1000-53300-300 Prof Employee Training & Development	2,833.00	0.00	1,324.83	226.67
1000-1200-1000-54320-300 Technology Related Repairs	0.00	0.00	2,750.00	2,706.55
1000-1200-1000-54445-300 Copier Leases	0.00	0.00	2,300.00	2,300.00
1000-1200-1000-55610-300 Tuition - Virtual HS & College Courses	4,150.00	3,800.00	2,531.70	3,175.12
1000-1200-1000-55810-300 Employee Prof Travel, Meals, Hotels	3,100.00	2,099.00	1,698.28	0.00
1000-1200-1000-56100-300 Instructional Supplies	20,000.00	17,798.00	15,278.63	13,669.63
1000-1200-1000-56400-300 Books	2,092.00	9,232.00	2,508.97	1,527.32
1000-1200-1000-57300-300 Equipment	2,534.00	3,766.00	1,094.52	3,365.73
1000-1200-1000-57330-300 Equipment - Furniture/Fixtures	984.00	3,861.00	2,800.94	0.00
1000-1200-1000-58100-300 Dues & Fees	257.00	0.00	0.00	0.00
1000-1200-1000-58500-300 Instructional Transportation	6,300.00	5,710.00	2,038.99	2,039.28
	\$642,919.30	\$632,520.03	\$548,309.07	\$507,621.97

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<u>ENGLISH AS A SECOND LANGUAGE</u>				
1000-4100-1000-51500-010 ESL Coordinator Stipend	500.00	500.00	875.00	0.00
1000-4100-1000-51500-300 ESL Coordinators Stipend	500.00	500.00	875.00	0.00
1000-4100-1000-52000-010 FICA/Medicare	7.25	7.25	12.69	0.00
1000-4100-1000-52000-300 FICA/Medicare	7.25	0.00	12.69	0.00
1000-4100-1000-52300-010 MePERS - Employer - Stipends	0.00	22.90	0.00	0.00
	\$1,014.50	\$1,030.15	\$1,775.38	\$0.00
<u>GIFTED/TALENTED (K-8)</u>				
1000-4900-1000-51010-010 Teachers Salary	11,984.13	12,340.59	7,680.96	0.00
1000-4900-1000-52010-010 FICA/Medicare	173.77	178.94	111.37	0.00
1000-4900-1000-52110-010 Health Insurance	5,202.25	5,212.53	237.91	0.00
1000-4900-1000-52310-010 MePERS - Employer - Teachers	535.69	473.88	294.96	0.00
1000-4900-1000-52510-010 Tuition Reimbursements	3,100.00	0.00	0.00	0.00
1000-4900-1000-52710-010 Workers Compensation	77.00	0.00	75.08	0.00
1000-4900-1000-52720-010 Workers Compensation	0.00	80.79	0.00	0.00
1000-4900-1000-53300-010 Prof Employee Training & Development	150.00	0.00	305.00	0.00
1000-4900-1000-55810-010 Employee Prof Travel, Meals, Hotels	250.00	500.00	299.26	0.00
1000-4900-1000-56100-010 Instructional Supplies	0.00	300.00	71.65	0.00
1000-4900-1000-58100-010 Dues and Fees	0.00	350.00	472.50	0.00
	\$21,472.84	\$19,436.73	\$9,548.69	\$0.00
Total - Regular Instruction	\$1,975,955.05	\$1,943,168.17	\$1,673,067.37	\$1,650,669.52

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<u>SP. ED. RESOURCE ROOM (K-8)</u>				
1000-2200-1000-51010-950 Teacher Salaries	71,875.61	70,779.05	66,868.44	75,318.85
1000-2200-1000-51020-950 Ed Tech Salaries	176,775.65	156,178.98	139,623.62	95,700.39
1000-2200-1000-51210-950 Tutors Salaries	2,165.96	3,800.00	0.00	0.00
1000-2200-1000-51230-950 Substitute Teacher Salaries	8,000.00	6,600.00	8,255.10	6,503.25
1000-2200-1000-51500-950 Stipends & Summer Curriculum	1,632.00	1,000.00	0.00	0.00
1000-2200-1000-52010-950 FICA/Medicare	1,073.61	1,026.30	1,044.31	918.57
1000-2200-1000-52020-950 FICA/Medicare/Pension	5,585.31	5,710.51	4,609.74	2,906.05
1000-2200-1000-52030-950 FICA/Medicare	765.00	650.82	267.71	497.34
1000-2200-1000-52110-950 Teacher Health Insurance	24,997.00	25,858.58	17,324.63	18,097.45
1000-2200-1000-52120-950 Ed Tech Health Insurance	49,709.52	49,227.09	28,713.19	33,091.63
1000-2200-1000-52310-950 MePERS - Employer - Teachers	3,503.38	2,717.92	3,004.00	2,503.56
1000-2200-1000-52320-950 MePERS - Employer - Ed Tech	12,953.80	5,183.94	4,624.77	3,082.61
1000-2200-1000-52330-950 MePERS - Employer - Substitutes	765.00	330.24	118.21	0.00
1000-2200-1000-52510-950 Tuition Reimbursements	3,500.00	3,500.00	514.98	0.00
1000-2200-1000-52710-950 Workers Compensation	1,487.00	1,418.15	1,224.87	683.79
1000-2200-1000-53300-950 Prof Employee Training & Development	2,000.00	3,500.00	79.00	32.00
1000-2200-1000-55810-950 Employee Prof Travel, Meals, Hotels	750.00	750.00	187.35	0.00
1000-2200-1000-56100-950 Instructional Supplies	3,500.00	3,800.00	3,519.15	985.18
1000-2200-1000-56400-950 Books	300.00	300.00	188.35	0.00
1000-2200-1000-57330-950 Equipment - Furniture/Fixtures	800.00	800.00	0.00	0.00
1000-2200-1000-57340-950 Technology Related Hardware	2,600.00	0.00	0.00	0.00
1000-2200-1000-57350-950 Instructional Software	1,000.00	1,000.00	0.00	0.00
	\$375,738.84	\$344,131.58	\$280,167.42	\$240,320.67

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SP. ED. RESOURCE ROOM (9-12)				
1000-2200-1000-51010-990 Teacher Salaries	52,935.45	51,440.41	47,563.98	57,243.46
1000-2200-1000-51020-990 Ed Tech Salaries	151,000.49	125,880.19	99,967.37	117,498.16
1000-2200-1000-51210-990 Tutors Salaries	1,800.00	1,800.00	1,223.78	0.00
1000-2200-1000-51230-990 Substitute Teacher Salaries	8,000.00	3,600.00	2,251.98	3,543.61
1000-2200-1000-51500-990 Stipends & Summer Curriculum	1,224.00	1,000.00	0.00	0.00
1000-2200-1000-52000-950 FICA/Medicare	23.66	0.00	0.00	0.00
1000-2200-1000-52010-990 FICA/Medicare	767.56	745.89	768.28	605.19
1000-2200-1000-52020-990 FICA/Medicare/Pension	4,307.77	3,106.81	2,315.76	1,725.03
1000-2200-1000-52030-990 FICA/Medicare	765.00	344.52	75.67	270.99
1000-2200-1000-52110-990 Teacher Health Insurance	18,397.85	18,318.26	14,362.66	14,484.22
1000-2200-1000-52120-990 Ed Tech Health Insurance	31,070.96	45,919.98	26,752.78	24,251.70
1000-2200-1000-52310-990 MePERS - Employer - Teachers	2,366.21	1,975.31	2,162.95	1,652.33
1000-2200-1000-52320-990 MePERS - Employer - Ed Techs	4,150.38	4,833.85	3,339.99	4,774.82
1000-2200-1000-52330-990 MePERS - Employer - Substitutes	150.00	138.24	34.56	0.00
1000-2200-1000-52510-990 Tuition Reimbursements	3,500.00	3,500.00	0.00	3,981.50
1000-2200-1000-52710-990 Workers Compensation	1,146.00	1,085.55	941.00	444.80
1000-2200-1000-53200-990 Professional Services	950.00	950.00	0.00	0.00
1000-2200-1000-53300-990 Prof Employee Training & Development	1,775.00	2,275.00	1,605.00	577.00
1000-2200-1000-55810-990 Employee Prof Travel, Meals, Hotels	350.00	300.00	628.90	22.62
1000-2200-1000-56100-990 Instructional Supplies	4,000.00	4,500.00	5,548.44	1,829.14
1000-2200-1000-56400-990 Books	300.00	200.00	0.00	0.00
1000-2200-1000-57350-990 Instructional Software	1,400.00	350.00	355.00	493.00
	\$290,380.33	\$272,264.01	\$209,898.10	\$233,397.57

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<u>SOCIAL WORK (K-8)</u>				
1000-2800-2110-51010-950 Teacher Salaries	34,558.25	33,044.97	30,414.52	29,026.65
1000-2800-2110-52010-950 FICA/Medicare	501.09	479.15	493.56	409.58
1000-2800-2110-52110-950 Teacher Health Insurance	8,889.72	8,391.60	6,413.17	6,585.26
1000-2800-2110-52310-950 MePERS - Employer - Teacher	1,544.75	1,268.93	1,374.08	1,106.63
1000-2800-2110-52710-950 Worker's Compensation	207.00	183.91	157.28	74.09
1000-2800-2110-53300-950 Prof Employee Training & Development	175.00	0.00	0.00	0.00
1000-2800-2110-55810-950 Employee Prof Travel, Meals, Hotels	100.00	100.00	0.00	0.00
1000-2800-2110-56100-950 Instructional Supplies	25.00	25.00	86.70	0.00
1000-2800-2110-56400-950 Books	25.00	25.00	0.00	0.00
	\$46,025.81	\$43,518.56	\$38,939.31	\$37,202.21
<u>SOCIAL WORK (9-12)</u>				
1000-2800-2110-51010-990 Teacher Salaries	34,558.25	33,044.97	30,414.56	29,026.78
1000-2800-2110-52010-990 FICA/Medicare	501.09	479.15	493.84	409.82
1000-2800-2110-52110-990 Teacher Health Insurance	8,889.72	8,391.60	6,413.17	6,585.25
1000-2800-2110-52310-990 MePERS - Employer - Teacher	1,544.75	1,268.93	1,374.12	1,106.89
1000-2800-2110-52710-990 Worker's Compensation	207.00	183.91	157.28	74.09
1000-2800-2110-53300-990 Prof Employee Training & Development	175.00	0.00	0.00	0.00
1000-2800-2110-55810-990 Employee Prof Travel, Meals, Hotels	100.00	100.00	0.00	0.00
1000-2800-2110-56100-990 Instructional Supplies	25.00	25.00	86.71	0.00
1000-2800-2110-56400-990 Books	25.00	25.00	0.00	0.00
	\$46,025.81	\$43,518.56	\$38,939.68	\$37,202.83
<u>SP. ED. SUPPORT SERVICES</u>				
1000-2500-2330-51040-900 Sp Ed Coordinator Stipend	6,700.00	6,700.00	7,453.84	6,199.96
1000-2500-2330-52040-900 Medicare	97.15	97.15	100.09	83.56
1000-2500-2330-52340-900 MePERS - Employer - Stipends	299.49	306.86	292.26	236.17
1000-2500-2330-52740-900 Worker's Compensation	42.00	37.29	33.61	16.22
1000-2500-2330-53300-900 Prof Employee Training & Development	0.00	0.00	199.00	0.00
1000-2500-2330-53440-900 MaineCare Seed Behavioral Hlth Day Treat	0.00	0.00	4,349.36	0.00
1000-2500-2330-54445-900 Copier Leases	0.00	0.00	1,100.00	1,100.00
1000-2500-2330-55320-900 Communications - Telephone	520.00	850.00	493.99	496.50
1000-2500-2330-56000-900 Office Supplies	100.00	100.00	0.00	34.39
1000-2500-2330-56500-900 Technology Related Software	520.00	332.50	516.38	378.00
1000-2500-2330-57340-900 Furniture/Fixtures	0.00	0.00	338.43	0.00
1000-2500-2330-58100-900 Dues and Fees	530.00	530.00	530.00	530.00
	\$8,808.64	\$8,953.80	\$15,406.96	\$9,074.80



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<u>504 STUDENT SUPPORT</u>				
1000-0000-2190-51210-950 504 Tutor Salaries	600.00	600.00	0.00	0.00
1000-0000-2190-51210-990 504 Tutor Salaries	600.00	600.00	0.00	0.00
1000-0000-2190-52010-950 FICA/Medicare	8.70	8.70	0.00	0.00
1000-0000-2190-52010-990 FICA/Medicare	8.70	8.70	0.00	0.00
1000-0000-2190-52310-950 MePERS - Employer	23.04	23.04	0.00	0.00
1000-0000-2190-52310-990 MePERS - Employer	23.04	23.04	0.00	0.00
1000-0000-2190-52710-950 Workers Compensation	4.20	4.20	0.00	0.00
1000-0000-2190-52710-990 Workers Compensation	4.20	4.20	0.00	0.00
1000-0000-2190-53400-950 Psychological Risk Assessment	250.00	250.00	0.00	0.00
1000-0000-2190-53400-990 Psychological Risk Assessment	250.00	250.00	0.00	0.00
	\$1,771.88	\$1,771.88	\$0.00	\$0.00
<u>SP ED - PSYCHOLOGICAL SVS</u>				
1000-2800-2140-53440-950 Contracted Psychological Services	12,500.00	10,250.00	27,905.23	5,206.25
1000-2800-2140-53440-990 Contracted Psychological Services	12,500.00	10,250.00	0.00	1,300.00
	\$25,000.00	\$20,500.00	\$27,905.23	\$6,506.25
<u>SP. ED. SPEECH/LANGUAGE</u>				
1000-2800-2150-53440-950 Contracted Speech Services	10,000.00	6,000.00	7,470.00	5,554.00
1000-2800-2150-53440-990 Contracted Speech Services	5,000.00	3,500.00	0.00	0.00
	\$15,000.00	\$9,500.00	\$7,470.00	\$5,554.00
<u>SP. ED. OCCUPATIONAL THERAPY</u>				
1000-2800-2160-53440-950 Contracted OT Services	2,500.00	5,000.00	0.00	68.50
1000-2800-2160-53440-990 Contracted OT Services	5,000.00	3,500.00	480.00	0.00
	\$7,500.00	\$8,500.00	\$480.00	\$68.50
<u>SP. ED. PHYSICAL THERAPY</u>				
1000-2800-2180-53440-950 Contracted PT Services	0.00	2,500.00	0.00	702.90
1000-2800-2180-53440-990 Contracted PT Services	5,000.00	2,500.00	1,050.00	13,316.42
	\$5,000.00	\$5,000.00	\$1,050.00	\$14,019.32
Total - Sp. Ed. Instruction	\$821,251.31	\$757,658.39	\$620,256.70	\$583,346.15

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<u>CO-CURRICULAR (K-8)</u>				
1000-9200-1000-51010-010 Athletic Director Salary	3,087.50	3,350.00	3,567.50	3,120.00
1000-9200-1000-51500-010 Stipends	16,600.00	16,600.00	13,985.16	13,599.00
1000-9200-1000-52000-010 FICA/Medicare	925.74	1,096.23	704.94	724.09
1000-9200-1000-52010-010 FICA/Medicare	236.20	256.28	244.71	127.92
1000-9200-1000-52300-010 MePERS - Employer	492.00	491.52	225.96	193.86
1000-9200-1000-52310-010 MePERS - Employer	0.00	0.00	6.11	39.50
1000-9200-1000-52700-010 Workers Compensation	961.00	1,062.71	771.05	291.74
1000-9200-1000-53300-010 Prof Employees Training & Development	250.00	250.00	31.25	0.00
1000-9200-1000-53400-010 Athletic Officials	5,500.00	5,500.00	2,934.98	2,562.30
1000-9200-1000-54300-010 Repairs/Maintenance	2,550.00	2,550.00	2,188.07	0.00
1000-9200-1000-55320-010 Communications - Telephone	550.00	550.00	319.63	321.28
1000-9200-1000-55810-010 Travel, Meals, Hotels	1,050.00	800.00	990.97	154.44
1000-9200-1000-56100-010 Athletic Supplies	5,973.00	2,050.00	2,945.60	1,886.88
1000-9200-1000-57300-010 Athletic Equipment & Uniforms	0.00	0.00	0.00	403.52
1000-9200-1000-58100-010 Dues and Fees	9,260.00	2,020.00	3,645.91	2,407.00
1000-9200-2700-51180-010 Athletic/Co-Curricular Transportation	2,100.00	2,100.00	733.64	1,527.82
1000-9200-2700-52080-010 Medicare/Social Security	166.95	166.95	56.08	116.77
	\$49,702.39	\$38,843.69	\$33,351.56	\$27,476.12
<u>CO-CURRICULAR (9-12)</u>				
1000-9500-1000-51010-300 Athletic Director Salary	9,262.50	9,000.00	10,702.50	9,360.00
1000-9500-1000-51500-300 Stipends	46,925.00	46,925.00	23,959.14	32,179.21
1000-9500-1000-52000-300 FICA/Medicare	3,589.76	3,589.76	973.52	1,189.01
1000-9500-1000-52010-300 FICA/Medicare	708.59	688.50	743.62	427.18
1000-9500-1000-52300-300 MePERS - Employer	1,802.00	1,801.92	532.17	762.18
1000-9500-1000-52310-300 MePers - Employer - AD	0.00	0.00	12.27	79.23
1000-9500-1000-52700-300 Workers Compensation	2,715.00	2,979.04	2,450.10	1,002.14
1000-9500-1000-53300-300 Prof Employee Training & Development	500.00	250.00	93.75	0.00
1000-9500-1000-53400-300 Athletic Officials	12,600.00	12,600.00	6,487.94	10,179.77
1000-9500-1000-54300-300 Repairs/Maintenance	7,500.00	7,655.00	7,207.94	3,972.52
1000-9500-1000-55320-300 Communications - Telephone	650.00	650.00	377.76	379.69
1000-9500-1000-55810-300 Travel, Meals, Hotels	4,750.00	3,700.00	6,635.95	2,287.52
1000-9500-1000-56100-300 Athletic Supplies	3,550.00	8,000.00	9,426.65	7,928.96
1000-9500-1000-57300-300 Athletic Equipment & Uniforms	4,000.00	6,000.00	9,069.73	1,119.93
1000-9500-1000-58100-300 Dues and Fees	18,500.00	6,600.00	9,846.41	6,930.50
1000-9500-2700-51180-300 Athletic/Co-Curricular Transportation	10,500.00	10,500.00	1,903.85	5,990.29
1000-9500-2700-52080-300 Medicare/Social Security	803.25	834.75	145.62	429.80
	\$128,356.10	\$121,773.97	\$90,568.92	\$84,217.93
Total - Other Instruction	\$178,058.49	\$160,617.66	\$123,920.48	\$111,694.05

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<u>GUIDANCE - ELEMENTARY (K-8)</u>				
1000-0000-2120-51010-010 Salary Guidance - Elem	32,831.44	31,722.06	25,164.90	13,125.97
1000-0000-2120-51180-010 Admin Assist Salary Guidance K-8	5,372.40	4,677.20	4,158.87	0.00
1000-0000-2120-52010-010 Medicare	476.06	459.97	536.01	188.30
1000-0000-2120-52080-010 FICA/Medicare	410.99	357.81	288.74	0.00
1000-0000-2120-52110-010 Health/Dental Insurance	4,880.28	4,856.76	912.69	2,855.93
1000-0000-2120-52180-010 Health Insurance - Admin Assist K-8	3,146.49	2,974.25	2,027.88	0.00
1000-0000-2120-52310-010 MePERS - Employer	1,467.57	1,218.13	1,475.05	499.67
1000-0000-2120-52510-010 Tuition - Graduate Courses	3,750.00	9,970.00	7,687.50	0.00
1000-0000-2120-52710-010 Workers Compensation	227.00	202.58	215.84	80.26
1000-0000-2120-53300-010 Prof Employee Development/Training	500.00	0.00	298.50	423.30
1000-0000-2120-55320-010 Communications - Telephones	0.00	300.00	0.00	0.00
1000-0000-2120-55810-010 Employee Prof Travel, Meals, Hotels	250.00	250.00	0.00	0.00
1000-0000-2120-56100-010 Instructional Supplies	200.00	125.00	116.93	402.62
1000-0000-2120-56400-010 Books	100.00	125.00	0.00	0.00
1000-0000-2120-57330-010 Equipment - Furniture/Fixtures	250.00	50.00	0.00	0.00
1000-0000-2120-58100-010 Dues and Fees	150.00	150.00	118.35	141.50
	\$54,012.23	\$57,438.76	\$43,001.26	\$17,717.55
<u>GUIDANCE - SECONDARY (9-12)</u>				
1000-0000-2120-51010-300 Salary Guidance - HS	32,831.44	31,722.06	45,717.47	69,925.44
1000-0000-2120-51180-300 Admin Assist Sal Guidance HS	5,372.40	4,677.20	4,255.08	0.00
1000-0000-2120-51500-300 Salary - Guidance Summer Stipend	0.00	0.00	0.00	10,950.00
1000-0000-2120-52010-300 Medicare	476.06	459.97	727.05	957.18
1000-0000-2120-52080-300 FICA/Medicare	410.99	357.81	295.27	0.00
1000-0000-2120-52110-300 Health/Dental Insurance	4,880.28	4,856.76	5,053.14	15,670.00
1000-0000-2120-52180-300 Health Insurance - Admin Assist HS	3,146.49	2,974.25	2,027.97	0.00
1000-0000-2120-52300-300 MEPEERS - Employer Stpnd Longevity Bonus	0.00	0.00	0.00	420.48
1000-0000-2120-52310-300 MePERS - Employer	1,467.57	1,218.13	1,999.85	2,673.20
1000-0000-2120-52510-300 Tuition - Graduate Courses	3,750.00	9,970.00	7,687.50	0.00
1000-0000-2120-52710-300 Workers Compensation	227.00	202.58	293.05	109.37
1000-0000-2120-53300-300 Prof Employee Training & Development	500.00	0.00	298.50	184.00
1000-0000-2120-55320-300 Communications - Telephone	600.00	850.00	493.99	496.50
1000-0000-2120-55810-300 Employee Prof Travel, Meals, Hotels	250.00	250.00	218.75	440.38
1000-0000-2120-56100-300 Instructional Supplies	200.00	125.00	116.92	229.00
1000-0000-2120-56400-300 Books	100.00	125.00	0.00	0.00
1000-0000-2120-57330-300 Equipment - Furniture/Fixtures	250.00	50.00	0.00	0.00
1000-0000-2120-58100-300 Dues and Fees	5,150.00	5,150.00	119.65	326.50
	\$59,612.23	\$62,988.76	\$69,304.19	\$102,382.05

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<u>HEALTH SERVICES (K-12)</u>				
1000-0000-2130-51010-900 Nurse's Salary	58,350.37	55,631.98	51,353.10	49,125.60
1000-0000-2130-52010-900 FICA/Medicare	846.09	806.66	779.34	712.30
1000-0000-2130-52110-900 Health/Dental Insurance	24,275.52	24,323.52	17,226.10	6,142.77
1000-0000-2130-52310-900 MePERS - Employer	2,613.66	2,136.27	2,318.01	1,873.12
1000-0000-2130-52510-900 Tuition	0.00	0.00	858.00	0.00
1000-0000-2130-52710-900 Workers Compensation	347.00	309.61	264.78	123.27
1000-0000-2130-53300-900 Prof Employee Training & Development	350.00	1,330.00	326.00	0.00
1000-0000-2130-53400-900 Professional Health Services	2,600.00	2,600.00	2,550.00	2,550.00
1000-0000-2130-55200-900 Nurse Malpractice/Medication Insurance	109.00	107.00	107.00	109.00
1000-0000-2130-55320-900 Communications - Telephone	250.00	250.00	145.31	146.04
1000-0000-2130-55810-900 Employee Prof Travel, Meals, Hotels	100.00	0.00	148.75	0.00
1000-0000-2130-56000-900 Nurse's Supplies	1,800.00	6,900.00	7,585.36	4,113.44
1000-0000-2130-56400-900 Reference Books	200.00	350.00	0.00	0.00
1000-0000-2130-57300-900 Equipment	1,785.00	0.00	0.00	612.00
1000-0000-2130-57340-900 Furniture/Fixtures	0.00	0.00	2,447.48	0.00
1000-0000-2130-58100-900 Dues and Fees	135.00	130.00	131.00	131.00
	\$93,761.64	\$94,875.04	\$86,240.23	\$65,638.54
<u>Psychotherapy/Behavior</u>				
1000-2800-2140-51010-010 Behavior Specialist/Therapist Wages	64,656.73	61,619.50	58,727.08	44,971.69
1000-2800-2140-51010-300 Behavior Specialist/Therapist Wages	64,656.73	61,619.50	58,726.82	44,971.70
1000-2800-2140-52010-010 FICA/Medicare	937.53	893.49	879.03	566.76
1000-2800-2140-52010-300 FICA/Medicare	937.53	893.49	879.01	566.82
1000-2800-2140-52110-010 Health Insurance	18,275.88	17,263.98	12,246.04	6,912.23
1000-2800-2140-52110-300 Health Insurance	18,275.88	17,263.98	12,246.01	6,891.21
1000-2800-2140-52310-010 MePERS - Employer	2,890.15	2,366.19	2,470.38	3,775.70
1000-2800-2140-52310-300 MePERS - Employer	2,890.15	2,366.19	2,470.04	1,700.86
1000-2800-2140-52710-010 Worker's Compensation	246.00	342.94	0.00	0.00
1000-2800-2140-52710-300 Worker's Compensation	246.00	342.94	0.00	0.00
1000-2800-2140-53300-010 Prof Employee Training & Development	1,500.00	2,050.00	1,764.50	187.50
1000-2800-2140-53300-300 Prof Employee Training & Development	1,500.00	2,050.00	1,764.50	187.50
1000-2800-2140-55810-010 Employee Prof. Travel, Meals, Hotels	50.00	250.00	0.00	0.00
1000-2800-2140-55810-300 Prof Employee Travel, Meals, Hotels	50.00	250.00	0.00	0.00
1000-2800-2140-56100-010 Materials/Supplies	825.00	850.00	631.52	0.00
1000-2800-2140-56100-300 Materials/Supplies	825.00	850.00	631.50	0.00
1000-2800-2140-56400-010 Books	100.00	100.00	0.00	0.00
1000-2800-2140-56400-300 Books	100.00	100.00	0.00	0.00
1000-2800-2140-57300-010 Equipment	50.00	50.00	0.00	0.00
1000-2800-2140-57300-300 Equipment	50.00	50.00	0.00	0.00
1000-2800-2140-57340-010 Furniture/Fixtures	50.00	175.00	0.00	0.00
1000-2800-2140-57340-300 Furniture/Fixtures	50.00	175.00	0.00	0.00
	\$179,162.58	\$171,922.20	\$153,436.43	\$110,731.97

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<u>INSTRUCTIONAL-TECHNOLOGY (K-8)</u>				
1000-0000-2230-51010-010 Technology Teacher Stem Salary	15,098.99	15,548.10	0.00	0.00
1000-0000-2230-51050-010 Technology Technician	850.00	0.00	42,904.26	30,058.60
1000-0000-2230-51170-010 Director of Technology/Communication	36,699.60	34,952.00	0.00	0.00
1000-0000-2230-51500-010 Stipend - Tech Committee	2,250.00	2,250.00	938.88	3,286.08
1000-0000-2230-52000-010 FICA/Medicare	86.40	86.40	71.77	251.17
1000-0000-2230-52010-010 FICA/Medicare	218.94	225.45	0.00	0.00
1000-0000-2230-52050-010 FICA/Medicare	12.33	0.00	3,607.39	2,300.55
1000-0000-2230-52070-010 FICA/Medicare	2,807.52	2,673.82	0.00	0.00
1000-0000-2230-52110-010 Health Insurance - STEM Teacher	6,554.39	6,567.35	0.00	0.00
1000-0000-2230-52150-010 Health Ins - Tech Technician	0.00	0.00	4,763.93	3,989.26
1000-0000-2230-52170-010 Health Insurance - Dir of Tech/Comm	8,119.86	5,102.22	0.00	0.00
1000-0000-2230-52310-010 MePERS-Employer-Teacher	674.93	597.05	0.00	0.00
1000-0000-2230-52350-010 MePERS - Employer - Tech Sp	65.03	0.00	0.00	0.00
1000-0000-2230-52510-010 Tuition - Graduate Courses	2,500.00	0.00	2,377.75	2,475.00
1000-0000-2230-52570-010 Tuition Reimbursement - Dir of Tech/Comm	2,250.00	3,500.00	0.00	0.00
1000-0000-2230-52750-010 Workers Compensaton	0.00	0.00	172.14	55.05
1000-0000-2230-52770-010 Workers Compensation	140.00	308.84	0.00	0.00
1000-0000-2230-53200-010 Professional Services	1,250.00	0.00	2,155.00	733.49
1000-0000-2230-53300-010 Prof. Employee Development/Training	500.00	0.00	55.00	0.00
1000-0000-2230-54320-010 Tech Related Repairs/Maintenance	5,625.00	7,250.00	3,509.15	185.26
1000-0000-2230-54445-010 Copiers Leases	4,500.00	4,500.00	0.00	0.00
1000-0000-2230-55320-010 Communications - Telephone	2,700.00	2,650.00	1,856.90	2,389.29
1000-0000-2230-55810-010 Employee Prof. Travel, Meals, Hotels	250.00	500.00	354.23	227.81
1000-0000-2230-56500-010 Technology Related Supplies	750.00	500.00	2,179.11	907.57
1000-0000-2230-57340-010 Technology Related Hardware	3,000.00	5,250.00	7,220.50	5,600.00
1000-0000-2230-57350-010 Technology Related Software	18,650.00	16,655.00	13,979.08	22,419.07
1000-0000-2230-58900-010 Other - USAC	0.00	0.00	0.00	3,566.24
	\$115,552.99	\$109,116.23	\$86,145.09	\$78,444.44

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<u>INSTRUCTIONAL TECHNOLOGY 9-12</u>				
1000-0000-2230-51010-300 Technology Teacher Stem Salary	28,839.08	29,696.87	0.00	0.00
1000-0000-2230-51050-300 Technology Technician	850.00	0.00	20,781.94	16,185.34
1000-0000-2230-51170-300 Director of Technology/Communication	36,699.60	34,952.00	0.00	0.00
1000-0000-2230-51500-300 Stipend - Tech Committee	2,250.00	2,250.00	505.56	1,769.46
1000-0000-2230-52000-300 FICA/Medicare	86.40	86.40	38.61	135.10
1000-0000-2230-52010-300 FICA/Medicare	418.17	430.60	0.00	0.00
1000-0000-2230-52050-300 FICA/Medicare	12.33	0.00	1,941.47	1,238.06
1000-0000-2230-52070-300 FICA/Medicare	2,807.52	2,673.82	0.00	0.00
1000-0000-2230-52110-300 Health Insurance - STEM Teacher	12,518.89	12,543.64	0.00	0.00
1000-0000-2230-52150-300 Health Ins - Tech Technician	0.00	0.00	4,763.98	3,989.26
1000-0000-2230-52170-300 Health Insurance - Dir of Tech/Comm	8,119.86	5,102.22	0.00	0.00
1000-0000-2230-52310-300 MePERS-Employer-Teacher	1,289.11	1,140.37	0.00	0.00
1000-0000-2230-52350-300 MePERS - Employer - Tech Sp	65.03	0.00	0.00	0.00
1000-0000-2230-52510-300 Tuition - Graduate Courses	2,500.00	0.00	2,377.75	2,475.00
1000-0000-2230-52570-300 Tuition Reimbursement - Dir of Tech/Comm	2,250.00	3,500.00	0.00	0.00
1000-0000-2230-52750-300 Workers Compensaton	0.00	0.00	172.14	53.13
1000-0000-2230-52770-300 Workers Compensation	140.00	401.47	0.00	0.00
1000-0000-2230-53200-300 Professional Services	1,250.00	0.00	2,155.00	733.50
1000-0000-2230-53300-300 Prof. Employee Development/Training	500.00	0.00	55.00	0.00
1000-0000-2230-54320-300 Technology Related Repairs/Maintenance	5,625.00	7,250.00	4,305.63	155.99
1000-0000-2230-54445-300 Copier Leases	4,500.00	4,500.00	0.00	0.00
1000-0000-2230-55320-300 Communications - Telephone	2,700.00	2,650.00	1,753.16	2,057.65
1000-0000-2230-55810-300 Employee Prof. Travel, Meals, Hotels	250.00	500.00	354.23	227.81
1000-0000-2230-56500-300 Technology Related Supplies	750.00	500.00	1,814.04	753.27
1000-0000-2230-57340-300 Technology Related Hardware	3,000.00	5,250.00	7,220.48	5,600.00
1000-0000-2230-57350-300 Technology Related Software	18,650.00	16,655.00	9,663.47	10,156.73
1000-0000-2230-58900-300 Other - USAC	0.00	0.00	0.00	3,566.23
	\$136,070.99	\$130,082.39	\$57,902.46	\$49,096.53

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ASSESSMENT/TESTING (K-12)				
1000-0000-2240-53000-900 Professional Testing Services	4,100.00	5,750.00	2,258.00	2,508.00
1000-0000-2240-56000-900 Instructional Supplies	0.00	0.00	0.00	23.90
	\$4,100.00	\$5,750.00	\$2,258.00	\$2,531.90
LIBRARY (K-8)				
1000-0000-2220-51010-010 Salaries - Librarian	22,534.37	19,346.13	19,592.85	18,710.59
1000-0000-2220-52010-010 FICA/Medicare/Pension	326.75	780.50	788.22	757.43
1000-0000-2220-52110-010 Health Insurance	7,673.65	6,600.78	3,615.92	4,014.18
1000-0000-2220-52310-010 MePERS - Employer	1,007.29	742.89	831.66	714.52
1000-0000-2220-52510-010 Tuition - Continuing Education	1,200.00	1,200.00	0.00	0.00
1000-0000-2220-52710-010 Workers Compensation	130.00	107.67	97.41	42.36
1000-0000-2220-53300-010 Prof Employee Training & Development	525.00	0.00	7.50	260.32
1000-0000-2220-55810-010 Employee Prof Travel, Meals, Hotels	380.00	700.00	132.97	1,297.82
1000-0000-2220-56100-010 Library Supplies	1,000.00	1,000.00	1,140.66	1,239.60
1000-0000-2220-56400-010 Books and Periodicals	1,500.00	3,125.00	3,000.12	3,000.00
1000-0000-2220-57300-010 Equipment	100.00	275.00	4,620.55	0.00
1000-0000-2220-58100-010 Dues and Fees	300.00	300.00	426.50	130.50
	\$36,677.06	\$34,177.97	\$34,254.36	\$30,167.32
LIBRARY (9-12)				
1000-0000-2220-51010-300 Salaries - Librarian	11,703.12	10,347.93	9,749.15	10,130.64
1000-0000-2220-52010-300 FICA/Medicare/Pension	169.70	150.04	154.19	139.34
1000-0000-2220-52110-300 Health Insurance	4,183.91	3,530.65	1,878.37	2,161.44
1000-0000-2220-52310-300 MePERS - Employer	523.13	397.36	444.92	386.52
1000-0000-2220-52510-300 Tuition - Continuing Education	1,200.00	1,200.00	0.00	0.00
1000-0000-2220-52710-300 Workers Compensation	57.00	57.59	52.45	22.82
1000-0000-2220-53300-300 Prof Employee Training & Development	525.00	0.00	7.50	274.75
1000-0000-2220-55810-300 Employee Prof Travel, Meals, Hotels	380.00	700.00	132.96	805.02
1000-0000-2220-56100-300 Library Supplies	1,000.00	1,000.00	1,140.59	1,225.19
1000-0000-2220-56400-300 Books and Periodicals	1,500.00	3,125.00	3,000.07	2,950.72
1000-0000-2220-57300-300 Equipment	100.00	275.00	3,182.05	0.00
1000-0000-2220-58100-300 Dues and Fees	300.00	300.00	401.50	130.50
	\$21,641.86	\$21,083.57	\$20,143.75	\$18,226.94
Total - Student/Staff Support	\$700,591.58	\$687,434.92	\$552,685.77	\$474,937.24

Regional School Unit 78 2024-2025 Budget

Report # 38619

Account Number / Description	Budget Total 7/1/2024 - 6/30/2025	Current Budget 7/1/2023 - 6/30/2024	1 Year Prior Actual 7/1/2022 - 6/30/2023	2 Years Prior Actual 7/1/2021 - 6/30/2022
<u>SCHOOL BOARD</u>				
1000-0000-2310-52900-900 Maine Family Paid Leave	15,828.00	0 00	0.00	0.00
1000-0000-2310-53450-900 Legal Services	22,000.00	22,000.00	25,084.48	15,567.06
1000-0000-2310-53460-900 Audit Services	15,000.00	15,000.00	12,150.00	14,050.00
1000-0000-2310-53490-900 Professional Services	1,500.00	500.00	648.00	250.00
1000-0000-2310-55200-900 Liability Insurance	5,050.00	4,233.00	4,233.00	3,699.00
1000-0000-2310-55400-900 Advertising	2,000.00	1,965.00	4,395.27	2,418.15
1000-0000-2310-55800-900 Board Travel	350.00	350.00	0.00	0.00
1000-0000-2310-56000-900 Supplies	3,000.00	3,000.00	2,864.30	490.47
1000-0000-2310-58100-900 Dues and Fees	1,800.00	1,800.00	814.00	2,748.05
1000-0000-2310-58140-900 Board Conference Fees	1,000.00	1,000.00	884.00	1,832.00
1000-0000-2310-58150-900 Fingerprinting Fees	500.00	300.00	265.00	55.00
1000-0000-2310-59000-900 Contingency Fund	10,000.00	20,000.00	0.00	0.00
	\$78,028.00	\$70,148.00	\$51,338.05	\$41,109.73
<u>SUPERINTENDENT'S OFFICE</u>				
1000-0000-2320-51040-900 Superintendent Salaries	54,481.35	51,887.00	49,416.12	57,744.96
1000-0000-2320-51180-900 Administrative Assistant Salaries	104,684.88	96,376.64	90,584.27	98,556.99
1000-0000-2320-52040-900 FICA/Medicare/Annuity	1,789.94	1,252.34	1,193.74	816.10
1000-0000-2320-52080-900 FICA/Medicare	8,008.40	7,372.81	6,530.72	5,798.80
1000-0000-2320-52140-900 Health & Dental Insurance - Supt	10,632.84	10,039.26	10,368.48	8,485.65
1000-0000-2320-52180-900 Health & Dental Insurance - Adm Ass'ts	34,845.70	32,841.55	44,784.31	33,968.40
1000-0000-2320-52340-900 MePERS - Employer - Supt	2,435.32	1,992.46	1,897.74	1,819.99
1000-0000-2320-52380-900 MePERS - Secretaries/Adm Ass't	30.00	0.00	27.68	33.29
1000-0000-2320-52680-900 Unemployment Account	5,000.00	5,000.00	9,210.14	2,232.78
1000-0000-2320-52740-900 Worker's Compensation - Supt	325.00	288.77	255.55	151.58
1000-0000-2320-52780-900 Workers Compensation - Adm Ass't	540.00	499.30	472.37	213.60
1000-0000-2320-53300-900 Prof Employee Training & Development	4,500.00	4,500.00	4,607.00	931.00
1000-0000-2320-54320-900 Shredding Services	550.00	500.00	504.80	996.00
1000-0000-2320-54330-900 Software Repairs/Maintenance	15,000.00	13,500.00	13,746.87	13,092.28
1000-0000-2320-55200-900 Bond Insurance	200.00	200.00	172.50	230.00
1000-0000-2320-55310-900 Communications - Postage	1,000.00	1,000.00	775.26	893.36
1000-0000-2320-55320-900 Communications - Telephone	4,000.00	4,000.00	3,428.71	2,574.32
1000-0000-2320-55810-900 Employee Prof Travel, Meals, Hotels	1,700.00	1,500.00	1,552.29	298.64
1000-0000-2320-56000-900 Supplies	1,500.00	1,500.00	1,106.87	1,872.33
1000-0000-2320-57330-900 Furniture/Fixtures	0.00	0.00	207.89	364.56
1000-0000-2320-58100-900 Dues and Fees	3,500.00	3,000.00	3,813.00	3,019.68
	\$254,723.43	\$237,250.13	\$244,656.31	\$234,094.31
Total - System Administration	\$332,751.43	\$307,398.13	\$295,994.36	\$275,204.04

Regional School Unit 78 2024-2025 Budget

Report # 38619

Account Number / Description	Budget Total 7/1/2024 - 6/30/2025	Current Budget 7/1/2023 - 6/30/2024	1 Year Prior Actual 7/1/2022 - 6/30/2023	2 Years Prior Actual 7/1/2021 - 6/30/2022
<u>SCHOOL ADMINISTRATION (K-8)</u>				
1000-0000-2410-51040-010 Elementary Principal Salary	67,127.42	63,930.88	60,886.54	47,745.10
1000-0000-2410-51050-010 Curriculum Coordinator - Elementary	25,292.14	24,087.75	22,953.84	22,164.99
1000-0000-2410-51180-010 Secretaries Salaries	31,636.72	28,351.70	34,036.20	39,781.65
1000-0000-2410-52040-010 FICA/Medicare/Annuity	1,973.31	1,426.98	1,354.34	671.00
1000-0000-2410-52050-010 FICA/Medicare	366.74	349.27	321.20	321.37
1000-0000-2410-52080-010 FICA/Medicare	2,272.90	1,555.23	1,902.09	1,755.53
1000-0000-2410-52140-010 Health Insurance - Principal	13,852.38	13,079.71	8,893.96	7,642.25
1000-0000-2410-52150-010 Health Ins - Curriculum Coordinator	6,439.08	6,080.88	9,399.43	1,885.80
1000-0000-2410-52180-010 Health Insurance - Secretaries	14,606.20	13,834.94	15,117.12	10,843.18
1000-0000-2410-52340-010 MePERS - Employer	3,000.60	2,454.94	2,337.92	1,819.76
1000-0000-2410-52350-010 MePERS - Curriculum Coordinator	1,130.56	924.97	880.88	845.04
1000-0000-2410-52380-010 MePERS - Secretary	466.68	380.08	361.41	371.07
1000-0000-2410-52740-010 Workers Compensation - Principal	400.00	355.80	314.86	194.16
1000-0000-2410-52750-010 Workers Compensation - Curriculum Coordi	151.00	134.06	105.64	0.00
1000-0000-2410-52780-010 Worker's Compensation - Secretaries	180.00	157.79	207.53	88.83
1000-0000-2410-53300-010 Prof Employees Training & Development	1,250.00	2,000.00	715.75	263.50
1000-0000-2410-55200-010 Bond Insurance	90.00	90.00	86.26	115.00
1000-0000-2410-55310-010 Communications - Postage	1,900.00	1,900.00	755.96	893.36
1000-0000-2410-55320-010 Communications - Telephones	2,500.00	3,250.00	1,970.46	1,897.01
1000-0000-2410-55810-010 Employee Prof Travel, Meals, Hotels	1,500.00	2,000.00	154.78	685.50
1000-0000-2410-56100-010 Supplies	500.00	500.00	232.92	440.65
1000-0000-2410-56400-010 Books	125.00	250.00	0.00	0.00
1000-0000-2410-57330-010 Equipment - Furniture/Fixtures	0.00	250.00	0.00	0.00
1000-0000-2410-58100-010 Dues and Fees	600.00	600.00	660.00	150.00
	\$177,360.73	\$167,944.98	\$163,649.09	\$140,574.75



Regional School Unit 78 2024-2025 Budget

Report # 38619

Account Number / Description	Budget Total 7/1/2024 - 6/30/2025	Current Budget 7/1/2023 - 6/30/2024	1 Year Prior Actual 7/1/2022 - 6/30/2023	2 Years Prior Actual 7/1/2021 - 6/30/2022
SCHOOL ADMINISTRATION (9-12)				
1000-0000-2410-51040-300 High School Principal Salary	37,938.21	36,131.63	34,411.26	44,330.00
1000-0000-2410-51050-300 Curriculum Coordinator - Secondary	25,292.14	24,087.75	22,940.84	23,634.67
1000-0000-2410-51180-300 Secretaries Salaries	26,818.19	23,852.60	27,083.65	25,178.64
1000-0000-2410-52040-300 FICA/Medicare	550.10	523.91	481.48	642.91
1000-0000-2410-52050-300 FICA/Medicare	366.74	349.27	321.20	341.11
1000-0000-2410-52080-300 FICA/Medicare	1,703.05	1,489.99	1,689.19	1,223.11
1000-0000-2410-52140-300 Health Insurance - Principal	9,658.62	9,121.33	10,403.61	7,978.41
1000-0000-2410-52150-300 Health Ins - Curriculum Coordinator	6,439.08	6,080.88	231.00	1,015.44
1000-0000-2410-52180-300 Health Insurance - Secretaries	12,919.12	12,299.88	10,335.18	4,831.70
1000-0000-2410-52340-300 MePERS - Employer	1,695.84	1,387.45	1,321.58	1,690.07
1000-0000-2410-52350-300 MePERS - Curriculum Coordinator	1,130.56	924.97	880.88	898.76
1000-0000-2410-52380-300 MePERS - Secretary	251.29	207.32	197.15	188.82
1000-0000-2410-52740-300 Workers Compensation - Principal	230.00	201.09	190.95	155.62
1000-0000-2410-52750-300 Workers Compensation - Curriculum Coordi	151.00	134.06	105.64	0.00
1000-0000-2410-52780-300 Worker's Compensation - Secretaries	150.00	132.75	111.74	55.83
1000-0000-2410-53300-300 Prof Employee Training & Development	1,250.00	2,000.00	526.25	64.50
1000-0000-2410-55200-300 Bond Insurance	90.00	90.00	86.24	115.00
1000-0000-2410-55310-300 Communications - Postage	1,200.00	1,200.00	755.99	893.40
1000-0000-2410-55320-300 Communications - Telephone	1,750.00	1,750.00	1,261.99	1,023.71
1000-0000-2410-55810-300 Employee Prof Travel, Meals, Hotels	1,500.00	2,000.00	154.78	583.50
1000-0000-2410-56100-300 Supplies	500.00	500.00	303.60	439.09
1000-0000-2410-56400-300 Books	125.00	250.00	0.00	0.00
1000-0000-2410-57330-300 Equipment - Furniture/Fixtures	0.00	250.00	0.00	0.00
1000-0000-2410-58100-300 Dues and Fees	600.00	500.00	490.00	1,309.00
	\$132,308.94	\$125,464.88	\$114,284.20	\$116,593.29
Total - School Administration	\$309,669.67	\$293,409.86	\$277,933.29	\$257,168.04

Regional School Unit 78 2024-2025 Budget

Report # 38619

Account Number / Description	Budget Total 7/1/2024 - 6/30/2025	Current Budget 7/1/2023 - 6/30/2024	1 Year Prior Actual 7/1/2022 - 6/30/2023	2 Years Prior Actual 7/1/2021 - 6/30/2022
<u>TRANSPORTATION</u>				
1000-0000-2700-51180-900 Salaries - Director/Bus Drivers	81,925.55	74,564.42	71,173.51	65,809.60
1000-0000-2700-52080-900 FICA/Medicare	6,767.29	6,704.13	5,831.10	4,995.03
1000-0000-2700-52180-900 Health Insurance	25,966.16	31,801.42	17,718.02	13,048.22
1000-0000-2700-52780-900 Worker's Compensation	7,000.00	6,895.38	7,213.95	3,528.37
1000-0000-2700-53400-900 Bus Driver Physicals/Testing	1,000.00	1,000.00	606.00	0.00
1000-0000-2700-54300-900 Repairs/Maintenance	55,000.00	50,000.00	55,530.88	71,590.81
1000-0000-2700-55110-900 Purchased Transportation Homeless	0.00	0.00	0.00	825.00
1000-0000-2700-55200-900 Bus Insurance	4,500.00	4,500.00	3,841.60	3,939.20
1000-0000-2700-55810-900 Employee Travel	150.00	150.00	214.26	0.00
1000-0000-2700-56000-900 Supplies	500.00	500.00	75.00	346.64
1000-0000-2700-56220-900 Electricity - Transportation	250.00	250.00	0.00	80.00
1000-0000-2700-56260-900 Bus Fuel - Diesel/Gasoline	27,000.00	27,000.00	24,537.62	21,401.25
1000-0000-2700-57360-900 Equipment-Bus	0.00	0.00	14,980.00	0.00
1000-0000-2700-58100-900 Dues and Fees	225.00	225.00	215.00	665.00
1000-0000-2700-58310-900 Principal - Lease of Buses	26,000.00	18,705.23	18,742.43	18,006.71
1000-0000-2700-58320-900 Interest on Lease of Bus	1,625.00	728.78	1,441.51	2,177.23
1000-0000-2755-55190-950 Special Ed Transportation To/From	0.00	0.00	913.91	0.00
	\$237,909.00	\$223,024.36	\$223,034.79	\$206,413.06
<u>CAREER/TECH TRANSPORTATION</u>				
1000-0000-2760-51180-900 Bus Driver Salaries	27,294.90	26,239.50	5,623.92	22,833.27
1000-0000-2760-52080-900 FICA/Medicare	2,088.06	2,007.32	430.10	1,746.81
1000-0000-2760-52180-900 Health Insurance	10,795.44	10,204.44	0.00	0.00
1000-0000-2760-52780-900 Worker's Compensation	2,100.00	2,253.67	1,982.09	799.55
1000-0000-2760-53000-900 Bus Driver Physicals/Testing	100.00	100.00	0.00	0.00
1000-0000-2760-54300-900 Repairs/Maintenance	15,000.00	10,000.00	9,785.74	19,739.46
1000-0000-2760-55200-900 Bus Insurance	1,110.00	960.40	960.40	984.80
1000-0000-2760-56260-900 Bus Fuel - Diesel/Gasoline	8,000.00	8,000.00	11,171.49	8,645.88
	\$66,488.40	\$59,765.33	\$29,953.74	\$54,749.77
Total - Transportation	\$304,397.40	\$282,789.69	\$252,988.53	\$261,162.83

Regional School Unit 78 2024-2025 Budget

Report # 38619

Account Number / Description	Budget Total 7/1/2024 - 6/30/2025	Current Budget 7/1/2023 - 6/30/2024	1 Year Prior Actual 7/1/2022 - 6/30/2023	2 Years Prior Actual 7/1/2021 - 6/30/2022
<u>OP/PLANT - CUSTODIANS (K-8)</u>				
1000-0000-2610-51180-010 Custodians Salaries	55,703.18	53,279.20	50,879.93	44,069.24
1000-0000-2610-52080-010 FICA/Medicare	4,761.28	5,075.81	4,890.89	4,390.30
1000-0000-2610-52180-010 Health Insurance	14,034.08	13,265.78	12,059.76	10,371.90
1000-0000-2610-52780-010 Worker's Compensation	3,082.00	2,838.10	2,444.42	1,299.16
1000-0000-2610-54200-010 Rubbish Removal	2,700.00	2,700.00	2,252.90	2,148.40
1000-0000-2610-56000-010 Janitorial Supplies	11,375.00	9,400.00	10,866.91	8,506.55
1000-0000-2610-57310-010 Janitorial Equipment	2,725.00	1,007.00	940.49	437.00
	\$94,380.54	\$87,565.89	\$84,335.30	\$71,222.55
<u>OP/PLANT - CUSTODIANS (9-12)</u>				
1000-0000-2610-51180-300 Custodian Salaries	29,994.02	28,688.80	28,188.17	25,539.93
1000-0000-2610-52080-300 FICA/Medicare	2,294.55	2,194.69	2,155.88	1,953.85
1000-0000-2610-52180-300 Health Insurance	7,556.80	7,143.10	6,493.68	5,584.92
1000-0000-2610-52780-300 Worker's Compensation	1,660.00	1,528.21	1,317.74	650.74
1000-0000-2610-54200-300 Rubbish Removal	1,500.00	1,500.00	1,213.10	1,157.60
1000-0000-2610-56000-300 Janitorial Supplies	6,125.00	5,700.00	5,940.22	5,076.10
1000-0000-2610-57310-300 Janitorial Equipment	1,468.00	542.00	506.42	437.00
	\$50,598.37	\$47,296.80	\$45,815.21	\$40,400.14
<u>OP/PLANT - MAINTENANCE (K-8)</u>				
1000-0000-2600-51180-010 Salaries - Director and Maintenance	47,965.21	42,831.43	31,138.30	31,611.65
1000-0000-2600-52080-010 FICA/Medicare/Pension	4,669.31	3,776.58	2,840.83	2,756.77
1000-0000-2600-52180-010 Health Insurance	15,197.91	14,365.93	11,201.00	7,180.58
1000-0000-2600-52780-010 Worker's Compensation	2,478.00	2,281.57	2,023.47	822.81
1000-0000-2600-53000-010 Professional Services - Grounds	45,618.00	41,527.00	38,927.20	39,701.70
1000-0000-2600-53400-010 Technical Support Services - Siemens	21,802.00	20,202.65	20,202.65	20,275.41
1000-0000-2600-54100-010 Water & Sewage Services	6,000.00	6,000.00	5,352.96	4,874.01
1000-0000-2600-54300-010 Repairs/Maintenance Services	48,750.00	35,000.00	70,574.80	33,681.00
1000-0000-2600-55210-010 Building/Content Insurance	8,430.00	6,100.00	6,051.50	5,819.64
1000-0000-2600-55320-010 Communications - Cell Phone/Security	1,600.00	1,600.00	866.17	1,562.72
1000-0000-2600-55810-010 Employee Prof Travel, Meals, Hotels	500.00	1,000.00	463.94	81.90
1000-0000-2600-56000-010 Maintenance Supplies	7,020.00	5,850.00	3,740.82	4,935.00
1000-0000-2600-56210-010 Energy - Propane	2,080.00	2,184.00	2,023.26	1,398.65
1000-0000-2600-56220-010 Energy - Electricity	32,000.00	28,275.00	31,652.29	25,743.47
1000-0000-2600-56240-010 Energy - Heating Oil	39,000.00	41,438.00	46,249.09	17,675.23
1000-0000-2600-56290-010 Energy - Wood Pellets	16,250.00	17,000.00	4,918.10	10,499.58
1000-0000-2600-57300-010 Equipment	146.25	2,010.00	13,868.84	0.00
1000-0000-2600-57340-010 Furniture/Fixtures	6,500.00	0.00	0.00	0.00
1000-0000-2680-58310-010 Loans - Principal	270,114.54	268,646.16	269,147.41	269,147.41
1000-0000-2680-58320-010 Loans Interest	41,325.04	44,726.50	46,013.02	47,655.47
	\$617,446.26	\$584,814.82	\$607,255.65	\$525,423.00

Regional School Unit 78 2024-2025 Budget

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Account Number / Description	Budget Total 7/1/2024 - 6/30/2025	Current Budget 7/1/2023 - 6/30/2024	1 Year Prior Actual 7/1/2022 - 6/30/2023	2 Years Prior Actual 7/1/2021 - 6/30/2022
OP/PLANT - MAINTENANCE (9-12)				
1000-0000-2600-51180-300 Salaries - Director and Maintenance	25,827.42	23,063.08	27,239.88	26,928.73
1000-0000-2600-52080-300 FICA/Medicare/Pension	1,975.81	1,764.33	2,007.97	1,759.67
1000-0000-2600-52180-300 Health Insurance	8,183.49	7,735.49	8,417.96	4,787.09
1000-0000-2600-52780-300 Worker's Compensation	1,335.00	1,228.54	1,089.56	410.60
1000-0000-2600-53000-300 Professional Services - Grounds	24,564.00	22,361.00	20,960.80	21,735.30
1000-0000-2600-53400-300 Technical Support Services - Siemens	11,739.00	10,878.35	10,878.35	10,917.53
1000-0000-2600-54100-300 Water & Sewage Services	3,700.00	3,700.00	2,898.98	2,716.09
1000-0000-2600-54300-300 Repairs/Maintenance Services	26,250.00	20,000.00	38,251.58	17,852.30
1000-0000-2600-55210-300 Building/Content Insurance	4,539.00	3,275.00	3,258.50	3,381.36
1000-0000-2600-55320-300 Communications - Cell Phone/Security	700.00	700.00	430.72	295.29
1000-0000-2600-55810-300 Employee Prof Travel, Meals, Hotels	300.00	600.00	245.77	44.10
1000-0000-2600-56000-300 Maintenance Supplies	3,780.00	3,150.00	2,019.09	2,736.72
1000-0000-2600-56210-300 Energy - Propane	1,120.00	1,176.00	1,089.45	756.23
1000-0000-2600-56220-300 Energy - Electricity	18,000.00	15,225.00	17,043.54	13,861.87
1000-0000-2600-56240-300 Energy - Heating Oil	21,000.00	22,312.00	24,903.35	9,517.42
1000-0000-2600-56290-300 Energy - Wood Pellets	8,750.00	9,000.00	2,648.20	5,653.62
1000-0000-2600-57300-300 Equipment	78.75	1,204.00	7,589.91	0.00
1000-0000-2600-57340-300 Furniture/Fixtures	3,500.00	0.00	0.00	0.00
1000-0000-2680-58310-300 Loans Principal	145,446.29	144,655.62	144,925.53	144,925.53
1000-0000-2680-58320-300 Loans Interest	22,251.94	24,083.50	24,776.23	25,660.64
	\$333,040.70	\$316,111.91	\$340,675.37	\$293,940.09
Total - Facilities Maintenance	\$1,095,465.87	\$1,035,789.42	\$1,078,081.53	\$930,985.78
GRANT TOTAL - EXPENDITURES	\$5,718,140.80	\$5,468,266.24	\$4,874,928.03	\$4,545,167.65

✓
 249,874.56
 4.57% Increase

4.97% Increase
 LAST Year

**ADULT EDUCATION BUDGET FY24
REGIONAL SCHOOL UNIT #78**

**The following budget is for specific cost estimations associated with
Regional School Unit #9 providing an Adult Education program for RSU #78**

Invoicing from RSU #9 to reflect actual costs plus Administration fee and Catalog

ITEM	CALCULATION	TOTAL EXPENSE
Staff	\$30.00 x 400 hours =	\$12,000.00
Benefits	Retirement and Benefits	\$1,440.00
Testing staff	\$22.05 x 8 hours x 2 sessions =	\$0.00
Benefits	\$353.00 x .12 =	\$0.00
Catalog	Flat fee	\$500.00
Edgenuity		\$920.00
Administration	Flat fee	\$0.00
Travel-staff	Staff traveling to Rangeley and back for both education and workforce investment	\$1,000.00
Professional Development	Maine Adult Education Conference	\$250.00
Supplies		\$120.00
Technology		\$0.00
Unused Funds	Funds that have been raised and not all used	(\$1,816.41)
TOTAL BUDGETED 2024-2025		\$14,413.59

Nancy Allen - RSU #9 Director of Adult Education
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CAPITAL RESERVE

Capital Improvements and/or Unanticipated, unbudgeted and/or emergency maintenance or repairs to Regional School Unit facilities and maintenance

	Balance through 6/30/2022		\$248,052.60
7/1/2022	RSU Transferred Funds from Unexpended Balances		\$100,000.00
8/2/2022	Carpet in Portable - Classic Flooring	\$7,120.00	
7/1/2023	RSU Raised		\$50,000.00
7/1/2024	Proposed RSU Raised - Capital Reserve Fund		\$100,000.00
			\$490,932.60

RSU #78 Reserve Account Summaries

SPECIAL EDUCATION RESERVE

Unanticipated, unbudgeted and/or emergency costs of special education, out of district tuition or Sp.Ed. transportation

7/1/2020	RSU Transferred funds from Unexpended Balances		\$50,000.00
7/1/2021	RSU Transferred funds from Unexpended Balances		\$80,000.00
7/1/2022	RSU Transferred funds from Unexpended Balances		\$40,000.00
	Balance through 7/01/2023		\$170,000.00

\$170,000.00

STUDENT/STAFF SUPPORT RESERVE ACCOUNT

Unanticipated, unbudgeted and/or emergency costs related to the Cost Center entitled "Student and Staff Support" to include Guidance, Health Services, Psychotherapy, Assessment/Testing, Technology and the Library

7/1/2020	RSU Transferred funds from Unexpended Balances		\$25,000.00
7/1/2021	RSU Transferred funds from Unexpended Balances		\$45,000.00
7/1/2022	RSU Transferred funds from Unexpended Balances		\$50,000.00
	Balance through 7/1/2023		\$120,000.00

\$120,000.00

REGULAR INSTRUCTION RESERVE ACCOUNT

Unanticipated, unbudgeted and/or emergency costs related to the Cost Center entitled "Regular Instruction" to include Pre-Kindergarten, Elementary (K-2), Elementary (3-8), Secondary (9-12), English As A Second Language and Gifted and Talented (K-8)

7/1/2023	Transfer Funds from Unexpended Balances		\$7,147.50
			\$7,147.50

\$7,147.50

FACILITIES MAINTENANCE RESERVE ACCOUNT

*Unanticipated, unbudgeted and/or emergency costs related to the Cost Center entitled "Facilities Maintenance" to include
 OP/Plant - Custodians (K-8), OP/Plant - Custodians (9-12), OP/Plant - Maintenance (K-8) and OP/Plant - Maintenance (9-12)*

7/1/2023	Transfer Funds from Unexpended Balances		\$7,147.50
			\$7,147.50

\$7,147.50