

BLUE HILL CONSOLIDATED SCHOOL
2026-2027
APPROVED BUDGET - Tuesday 2/3/26 - Revision #5

RESERVES							
Reserves			FY25	FY26	FY26	FY26	
	ACCOUNT NUMBER		Ending Balance	Appropriated	Expended	Current Balance	
Capital Improvement Reserve	1000-0000-0000-37210-0000	2024 Audited	75,000	25,000	20,600	79,400	
Pre Kindergarten Expansion Reserve	1000-0000-0000-37221-0000	2024 Audited	200,000			200,000	
Secondary Tuition Reserve	1000-0000-0000-37230-0000	2024 Audited	65,000			65,000	
Special Ed Reserve	1000-0000-0000-37240-0000	2024 Audited	35,000	25,000		60,000	
Technology Reserve	1000-0000-0000-37360-0000	2024 Audited	20,000	5,000		25,000	
Playground Reserve	1000-0000-0000-37370-0000	2024 Audited	45,000			45,000	
Undesignated Fund Balance	1000-0000-0000-37200-0000	2024 Audited	233,834			92,030	Current as of 1.29.26

REVENUES							
	ACCOUNT NUMBER	Budget	Actual	Budget		Proposed	FY26-FY27
General Fund Revenue		24-25	24-25	25-26		26-27	DIFFERENCE
Local EPS Allocation	1000-0000-0000-41211-0000	4,237,881	4,237,881	4,498,847		4,716,636	217,789
Additional Local Funds	1000-0000-0000-41213-0000	2,649,257	2,600,059	2,720,678		3,370,522	649,843
State EPS Subsidy	1000-0000-0000-43111-0000	450,263	496,510	446,579		526,582	80,002
Miscellaneous	1000-0000-0000-41990-0000	2,200	28,004	-		5,000	5,000
TOTAL		7,339,602	7,362,454	7,666,104		8,618,739	952,635
School Lunch Revenue							
Daily Sales-School Lunch/ Breakfast Program	2930-0000-0000-41611-0000	-	6,911	-		-	-
State Lunch Subsidy	2930-0000-0000-44551-0000	128,000	141,672	128,500		120,000	(8,500)
State Breakfast Subsidy	2930-0000-0000-44554-0000	32,000	20,206	32,500		20,000	(12,500)
Transfer to School Lunch from General Fund		-	49,198	56,595		106,740	50,145
TOTAL		160,000	217,987	217,595		246,740	29,145

GRAND TOTAL OF ALL REVENUES	\$7,499,601.51	\$7,580,441.69	\$7,883,699.47	\$8,865,479.14	\$981,779.67
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** Central Office FY26-27 Budget \$882,132 / BH Share \$293,309. All other Towns \$588,823

OPERATING WARRANT ARTICLES					
		FY 2025-2026	Proposed FY 2026-2027	DIFFERENCE	
ARTICLE 8 - REGULAR INSTRUCTION			4,495,863.47	4,799,911.45	304,047.98
ARTICLE 9 - SPECIAL EDUCATION			1,166,052.02	1,726,454.96	560,402.94
ARTICLE 10 - OTHER INSTRUCTION			66,636.22	68,628.89	1,992.67

ARTICLE 11 - STUDENT & STAFF SUPPORT		386,186.42		425,828.03	39,641.61
ARTICLE 12 - SYSTEM ADMINISTRATION		219,832.68		255,827.24	35,994.56
ARTICLE 13 - SCHOOL ADMINISTRATION		377,742.22		414,527.66	36,785.44
ARTICLE 14 - TRANSPORTATION		362,177.68		387,552.37	25,374.69
ARTICLE 15 - FACILITIES MAINTENANCE		470,264.01		491,287.63	21,023.62
ARTICLE 16 - DEBT SERVICE & OTHER COMMITMENTS		121,349.75		188,721.15	67,371.40
ARTICLE 17 - ALL OTHER EXPENDITURES (Actual 217,595 less Subsidy 161,000 = 56,594.88)		56,594.88		106,739.77	50,144.89
GRAND TOTAL OF ALL EXPENDITURES		\$ 7,722,699.35		\$ 8,865,479.14	\$ 1,142,779.79
					14.80%

NON OPERATING WARRANT ARTICLES					
		Budget		Proposed	FY26-FY27
		25-26		26-27	DIFFERENCE
ARTICLE 3	GSA Excess Charge	164,900.00		116,280.00	(48,620.00)
ARTICLE 21	Capital Improvement Reserve Fund	25,000.00		25,000.00	-
ARTICLE 22	Technology Reserve Fund	5,000.00		5,000.00	-
ARTICLE 23	Special Ed Reserve	25,000.00		25,000.00	-
ARTICLE 24	Retaining Wall	390,000.00		-	(390,000.00)
ARTICLE 25	Improve Indoor Air Quality (Loan)			-	-
TOTAL OF ALL NON OPERATING EXPENDITURES		\$609,900.00		\$ 171,280.00	\$ (438,620.00)
					-71.92%

GRAND TOTAL OF ALL EXPENDITURES		\$ 8,332,599.35		\$ 9,036,759.14	\$ 704,159.79	8.45%
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76 * 1,530

See Debt Service

Row	CURRENT ENROLLMENT 2025-2026							
	Elementary				High School			
1	PreK	16		9th Grade	26			
2	Kindergarten	19		10th Grade	35			
3	1st Grade	26		11th Grade	29	Grad. early		
4	2nd Grade	24		12th Grade	36			
5	3rd Grade	28					Agreement Adj	-
6	4th Grade	23					Entering 9th	29
7	5th Grade	29						29
8	6th Grade	27						
9	7th Grade	25						
10	8th Grade	30				Total BH	Leaving 12th	37
11	GRAND TOTAL OF CURRENT ENROLLMENT	247			126	373		

POTENTIAL SECONDARY TUITION NUMBERS - 9-12									
	CURRENTLY ENROLLED (25-26)	ENTERING 9TH	LEAVING 12TH	TOTAL	Rate * 5%	Estimated 26-27 Rate	IVF 10% (DOE sets Jan 15)	Total	
15	Bucksport (11,277.81)	3	-	1	2	11,842	23,683	-	23,683

17	Ellsworth HS (15,028.10)	11	4	3	12	15,780	189,354	-	189,354
18	Deer Isle /Union 76 (15,055.22)	1	-	1	-	15,808	-	-	-
19	MDI HS (15,055.22)	2			2	15,808	31,616	-	31,616
20	George Stevens (15,055.22)	84	18	26	76	15,808	1,201,407	120,141	1,321,547
21	Blue Hill Harbor School (15,055.22)	11	-	2	9	15,808	142,272	14,227	156,499
22	John Bapst (15,055.22)	10	3	2	11	15,808	173,888	17,389	191,277
23	Kents Hill (15,055.22)	1	-	1	-	15,808	-	-	-
24	Gould Academy (15,055.22)	1	-	-	1	15,808	15,808	1,581	17,389
25	Maine School of Science & Math (15,055.22)	1	-	-	1	15,808	15,808	-	15,808
26	Phillips Exeter (15,055.22)	1	-	1	-	15,808	-	-	-
27	Plus 1 and those Undecided (15,055.22)	1	3	-	4	15,808	63,232	6,323	69,555
28	GRAND TOTAL OF SECONDARY TUITION (9-12)	127			118				2,016,728

29

30 **EXPENDITURES**

31 **WARRANT ARTICLE - 8 - REGULAR INSTRUCTION**

32		Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	FY26-FY27	
33	ELEMENTARY - PREK-8	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	% Change	
34	Teacher - Salaries	1000-1100-1000-51010-1000	1,381,478	1,363,120	1,462,381	455,395	1,595,782	133,401	9.12%
35	Teacher - Medicare	1000-1100-1000-52210-1000	18,488	18,938	23,173	5,881	22,802	(371)	-1.60%
36	Teacher - MSR	1000-1100-1000-52310-1000	59,103	62,128	62,868	19,289	70,764	7,896	12.56%
37	Teacher - Unemployment	1000-1100-1000-52610-1000	864	925	864	48	1,200	336	38.89%
38	Teacher - PFMLA	1000-1100-1000-52615-1000	-	4,230	-	-	13,360	13,360	
39	Teacher - Workers Comp	1000-1100-1000-52710-1000	4,927	3,887	5,288	2,885	6,240	952	18.00%
40	Teacher - Tuition Reimbursement	1000-1100-1000-52510-1000	31,617	29,933	29,992	10,932	30,808	816	2.72%
41									
42		Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27		
43		24-25	24-25	25-26	25-26	26-27	DIFFERENCE		
44	Ed Tech - Salaries	1000-1100-1000-51020-1000	28,584	27,746	30,242	9,306	33,808	3,566	11.79%
45	Ed Tech - Medicare	1000-1100-1000-52220-1000	2,187	385	439	122	490	52	11.79%
46	Ed Tech - MSR	1000-1100-1000-52320-1000	-	2,371	1,352	396	1,521	170	12.54%
47	Ed Tech - Unemployment	1000-1100-1000-52620-1000	36	36	36	-	50	14	38.89%
48	Ed Tech - PFMLA	1000-1100-1000-52625-1000	-	-	-	-	287	287	
49	Ed Tech - Workers Comp	1000-1100-1000-52720-1000	130	118	137	58	260	123	89.77%
50									
51		Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27		
52		24-25	24-25	25-26	25-26	26-27	DIFFERENCE		
53	Substitute - Salaries	1000-1100-1000-51230-1000	35,625	44,653	35,625	16,232	35,625	-	0.00%

Private plan starting May 2026

1,863*16 /1,000 Special Courses

FY26 285 days @125/day

54	Substitute - SS/Medicare	1000-1100-1000-52230-1000	2,203	1,453	2,203	600	517	(1,687)	-76.55%
55	Substitute - MSR	1000-1100-1000-52330-1000	484	830	484	230	1,603	1,119	231.33%
56	Substitute - Unemployment	1000-1100-1000-52630-1000	68	120	68	43	50	(18)	-25.97%
57	Substitute - PFMLA	1000-1100-1000-52635-1000	-	81	-	-	356	356	
58	Substitute - Workers Comp	1000-1100-1000-52730-1000	98	200	98	70	50	(48)	-48.94%
59									
60	Stipends	1000-1100-1000-51500-1000	1,175	1,325	2,300	13,780	2,300	-	0.00%
61	Stipend - SS/Medicare	1000-1100-1000-52200-1000	64	55	64	200	33	(31)	-47.96%
62	Stipend - MSR	1000-1100-1000-52300-1000	149	171	149	601	104	(45)	-30.31%
63	Stipend - Unemployment	1000-1100-1000-52600-1000	40	0	40	-	50	10	25.69%
64	Stipend - PFMLA	1000-1100-1000-52605-1000	-	-	-	-	23	23	
65	Stipend - Workers Comp	1000-1100-1000-52700-1000	19	16	19	11	50	31	163.16%
66									
67	Health Insurance		417,158	437,614	481,486	219,639	585,294	103,808	21.56%
68	Health Insurance - Cash in Lieu	1000-1100-1000-52900-1000	-	2,500	-	-			
69									
70			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
71		ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
72	Purchased Professional Services	1000-1100-1000-53000-1000	500	507	2,630	4,100	2,630	0	0.02%
73	Notes: ELL Consultant / PRESC Penobscot River Education Service Center								
74	Professional Development / Conferences	1000-1100-1000-53300-1000	5,000	4,572	6,000	1,419	6,000	-	0.00%
75	Repair & Maintenance	1000-1100-1000-54300-1000	2,000	495	2,000	1,265	2,000	-	0.00%
76	Notes: General Music Equipment & Repair / Band Equipment Repair								
77	Technology Repairs & Maint.	1000-1100-1000-54320-1000	2,300	1,581	2,000	820	2,000	-	0.00%
78	Other Purchased Services	1000-1100-1000-55000-1000	13,078	12,205	20,278	19,540	21,748	1,471	7.25%
79	Notes: Adobe 1,228 / Brain Pop 120 / IXL Math, ELA 5,050 / JAMF Asset Management 2,500 / MSLN Fee 250 / Read Live 12 Months 160 / School Messenger 675 / Website Renewal 300 / Quaver K-4 1,680 / Handwriting without Tears 225 / Reading A-Z 132 / Teach Point 928 / Google Classroom 660 / MBA Report Creator 500 / MBA Behavior Plug in 500 / Generation Genius, Mystery Science 3,600 / Wye Bot 1,890 / Aimsweb k-2 / Lexia (paid by Title 1) / Second Step 2,500 (Paid by Title IV) /								
80	Employee Travel (Mileage)	1000-1100-1000-55810-1000	522	450	522	387	525	3	0.57%
81	Instructional Supplies	1000-1100-1000-56100-1000	34,800	34,334	31,960	28,176	28,451	(3,509)	-10.98%
82	Notes: \$55 * 270 Students 14,850 / Copier Paper 3,450 / General Music 900 / Band 2,000 / PE 1,350 / Art 3,000 / PK-2 Shared Supplies 400 / Robotics 1,000 / 5 Expansion Packs - removed / IDEA 1,500 / Science Replacement Kits 3,800 (Paid by Title IV) / 3D Texture Printer - removed / Octave Chimes - removed								
83	Textbooks & Supplements	1000-1100-1000-56400-1000	19,759	19,307	19,759	18,528	21,109	1,350	6.83%

Summer Library work 2k / Camp Kiev 300

84	Notes: K-8 Classroom Magazine Subscriptions 2,500Curriculum Consumables 3,259 / TCI 4-8 Social Studies 6,000 / Math in Focus Renewal 6,500 / Date Books 500 / Wonders 1,000 / STEM 350 (k-1 online subscriptions paid with Title IV)								
85	Instructional Equipment	1000-1100-1000-57301-1000	4,000	4,802	2,000	2,172	2,500	500	25.00%
86	Furniture & Fixtures	1000-1100-1000-57331-1000	4,500	23,955	2,000	2,409	3,000	1,000	50.00%
87	Educational Field Trips	1000-1100-1000-58000-1000	8,000	6,855	8,000	8,000	12,000	4,000	50.00%
88	Contingency	1000-1100-1000-59000-9000	17,000	-	17,000	1,686	17,000	-	0.00%
89	TOTAL		2,095,954	2,111,898	2,253,454	844,220	2,522,389	268,935	11.93%
90									
91			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
92	MTSS	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
93	MTSS - Salaries	1000-1110-1000-51010-1000	209,807	207,151	186,248	56,186	197,719	11,471	6.16%
94	MTSS - SS/Medicare	1000-1110-1000-52210-1000	3,058	2,824	2,716	723	2,867	151	5.55%
95	MTSS - MSR	1000-1110-1000-52310-1000	10,130	11,143	9,204	3,561	8,897	(307)	-3.33%
96	MTSS - Unemployment	1000-1110-1000-52610-1000	67	117	49	-	200	151	310.42%
97	MTSS - PFMLA	1000-1110-1000-52615-1000	-	453	-	-	1,681	1,681	
98	MTSS - Workers Comp	1000-1110-1000-52710-1000	631	823	530	382	715	185	34.99%
99	MTSS - Instructional Supplies	1000-1110-1000-56100-1000	450	451	-	-	-	-	
100	TOTAL		224,143	222,962	198,747	60,852	212,079	13,332	6.71%
101									
102			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
103	REGULAR INSTRUCTION - SECONDARY - 9-12	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
104	Tuition to LEA Within Maine	1000-1200-1000-55610-9999	144,265	160,717	124,995	9,537	244,653	119,658	95.73%
105	Tuition to Schools Outside Maine	1000-1200-1000-55620-9999	-	32,204	14,574	14,081	-	(14,574)	-100.00%
106	Tuition to Private Schools	1000-1200-1000-55630-9999	1,767,675	1,593,305	1,690,584	498,952	1,612,414	(78,170)	-4.62%
107	Insured Value Factor	1000-1200-1000-55680-9999	104,423	96,969	167,601	44,686	159,661	(7,940)	-4.74%
108	TOTAL		2,016,363	1,883,195	1,997,754	567,256	2,016,728	18,974	0.95%
109									
110			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
111	GIFTED AND TALENTED PROGRAM	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
112	Gifted & Talented Teacher - Salaries	1000-4900-1000-51010-1000	400	199	37,180	12,870	39,134	1,955	5.26%
113	Gifted & Talented SS/Medicare	1000-4900-1000-52210-1000	-	-	539	180	567	28	5.26%
114	Gifted & Talented MSR	1000-4900-1000-52310-1000	-	-	1,662	561	1,761	99	5.96%
115	Gifted & Talented Unemployment	1000-4900-1000-52610-1000	-	-	18	-	25	7	38.89%
116	Gifted & Talented PFMLA	1000-4900-1000-52615-1000	-	-	-	-	333	333	
117	Gifted & Talented Workers Comp	1000-4900-1000-52710-1000	-	-	160	55	130	(30)	-18.68%
118	Training/Prof Development/Conferences	1000-4900-1000-53300-1000	300	-	2,112	295	2,115	3	0.14%
119	G&T Other Purchased Services	1000-4900-1000-55000-1000	-	-	788	-	1,200	412	52.28%

Camp Kieve

3,000 Title 1 (750*4)

Odyssey of the Mind

120	Instructional Supplies	1000-4900-1000-56100-1000	1,200	523	3,450	1,182	3,450	-	0.00%
121	Notes: Academic 1,350 / VPA 600 / Johns Hopkins Course 1,500								
122	TOTAL		1,900	722	45,908	15,144	48,715	2,807	6.11%
123									
124	ARTICLE 8 - TOTAL		\$4,338,358.74	\$4,218,777.03	\$4,495,863.47	\$1,487,472.48	\$4,799,911.45	\$304,047.98	6.76%
125									
126	WARRANT ARTICLE - 9 - SPECIAL EDUCATION								
127			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
128	SPECIAL EDUCATION	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
129	Teacher - Salaries	1000-2200-1000-51010-1000	165,800	166,578	178,211	57,254	192,780	14,569	8.18%
130	Teacher - Medicare	1000-2200-1000-52210-1000	2,462	2,306	2,642	759	2,795	153	5.79%
131	Teacher - MSR	1000-2200-1000-52310-1000	8,572	7,481	9,126	2,432	8,675	(451)	-4.95%
132	Teacher - Unemployment	1000-2200-1000-52610-1000	108	108	108	-	150	42	38.89%
133	Teacher - PFMLA	1000-2200-1000-52615-1000	-	358	-	-	1,639	1,639	
134	Teacher - Workers Comp	1000-2200-1000-52710-1000	727	700	780	361	780	0	0.01%
135	Teacher - Tuition Reimbursement	1000-2200-1000-52510-1000	10,806	2,423	10,872	-	11,178	306	2.81%
136									
137			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
138		ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
139	Ed Tech - Salaries	1000-2200-1000-51020-1000	281,440	240,269	315,511	96,521	309,276	(6,235)	-1.98%
140	Ed Tech - Medicare	1000-2200-1000-52220-1000	7,392	9,558	12,537	3,733	4,775	(7,762)	-61.92%
141	Ed Tech - MSR	1000-2200-1000-52320-1000	10,177	5,246	9,308	2,432	14,817	5,510	59.20%
142	Ed Tech - Unemployment	1000-2200-1000-52620-1000	360	485	396	10	600	204	51.52%
143	Ed Tech - PFMLA	1000-2200-1000-52625-1000	-	-	-	-	2,629	2,629	
144	Ed Tech - Workers Comp	1000-2200-1000-52720-1000	1,160	1,091	1,307	451	3,120	1,813	138.80%
145									
146	Substitute - Salaries	1000-2200-1000-52130-1000	12,500	35,179	12,500	15,750	13,750	1,250	10.00%
147	Substitute - Medicare	1000-2200-1000-52230-1000	551	835	551	488	199	(351)	-63.80%
148	Substitute - MSR	1000-2200-1000-52330-1000	121	1,296	121	491	619	498	411.53%
149	Substitute - Unemployment	1000-2200-1000-52630-1000	12	109	12	32	50	38	316.67%
150	Substitute - PFMLA	1000-2200-1000-52635-1000	-	112	-	-	138	138	
151	Substitute - Workers Comp	1000-2200-1000-52730-1000	24	156	24	68	50	26	104.25%
152									
153	Stipends- Salaries						5,000	5,000	
154	Substitute - Medicare						73	73	
155	Substitute - MSR						225	225	
156	Substitute - PFMLA						50	50	
157									
158	Health Insurance		114,163	103,597	132,524	53,809	190,673	58,149	43.88%
159									

6*1,863

\$125*110

Safety Care
(500*10)

160	Professional Development/Conferences	1000-2200-1000-53300-1000	1,000	1,095	1,000	454	1,000	-	0.00%
161	Other Purchased Services	1000-2200-1000-55000-1000	11,000	2,299	9,000	3,810	9,000	-	0.00%
162	Tuition to LEA's Within Maine	1000-2200-1000-55610-9999	38,202	18,713	30,750	4,628	40,800	10,050	32.68%
163	Notes: 5 RSU 25 - 5,000 each / 4 EHS 3,950								
164	Tuition to Private Schools	1000-2200-1000-55630-1000	-	54,075	-	31,802	-	-	
165	Tuition to Private Schools - HS	1000-2200-1000-55630-9999	130,000	168,022	170,000	-	664,220	494,220	290.72%
166	Notes: SpEd Surcharge 23 students GSA estimate 6,800*5% Increase / SpEd Placement								
167	Employee Travel (Mileage)	1000-2200-1000-55810-1000	200	89	200	186	200	-	0.00%
168	Instructional Supplies	1000-2200-1000-56100-1000	1,000	1,353	1,000	1,030	2,748	1,748	174.80%
169	Technology Software for Special Education	1000-2200-1000-57351-1000	512	-	-	-	-	-	
170	Other Equipment (Unit Cost of \$500+)	1000-2200-1000-57391-1000	1,000	987	1,000	1,291	1,000	-	0.00%
171	TOTAL		799,289	824,519	899,480	277,793	1,483,008	583,529	64.87%
172									
173			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
174	SUPERINTENDENT OF SCHOOLS	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
175	Special Education Office	1000-2500-2330-53440-9000	86,583	83,872	92,209	36,222	79,698	(12,511)	-13.57%
176	TOTAL		86,583	83,872	92,209	36,222	79,698	(12,511)	-13.57%
177									
178			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
179	SOCIAL WORK SERVICES	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
180	Purchased Social Work Services	1000-2800-2110-53440-1000	2,800	-	2,800	-	2,800	-	0.00%
181	TOTAL		2,800	-	2,800	-	2,800	-	0.00%
182									
183			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
184	PSYCHOLOGICAL SERVICES	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
185	Purchased Psychological Services - ES	1000-2800-2140-53440-1000	35,000	28,876	35,000	2,200	35,000	-	0.00%
186	Purchased Psychological Services - HS	1000-2800-2140-53440-9999	11,000	4,520	11,000	-	9,000	(2,000)	-18.18%
187	TOTAL		46,000	33,396	46,000	2,200	44,000	(2,000)	-4.35%
188									
189			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
190	SPEECH SERVICES	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
191	Speech Lang. Pathologist - Salary	1000-2800-2150-51010-1000	60,240	60,240	65,204	20,063	70,392	5,188	7.96%
192	Speech Lang. Pathologist - Medicare	1000-2800-2150-52210-1000	873	860	945	281	1,021	75	7.95%
193	Speech Lang. Pathologist - MSR	1000-2800-2150-52310-1000	2,693	2,705	2,915	852	3,168	253	8.68%

Behavior Consultant

SpEd - Placement

Edmark Reading Program (1,248)

Psych Evals - Will have offsetting Revenue in 26-27
7 Evals

194	Speech Lang. Pathologist - Unemployment	1000-2800-2150-52610-1000	66	66	69	15	100	31	45.77%
195	Speech Lang. Pathologist - PFMLA	1000-2800-2150-52615-1000	-	136	-	-	598	598	
196	Speech Lang. Pathologist - Workers Comp	1000-2800-2150-52710-1000	259	255	280	126	520	240	85.46%
197	Instructional Supplies	1000-2800-2150-56100-1000	750	-	750	-	750	-	0.00%
198	TOTAL		64,881	64,262	70,163	21,338	76,549	6,385	9.10%
199									
200			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
201	OCCUPATIONAL THERAPY	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
202	Occupational Therapy Services	1000-2800-2160-53440-1000	44,000	44,940	44,000	16,875	36,000	(8,000)	-18.18%
203	TOTAL		44,000	44,940	44,000	16,875	36,000	(8,000)	-18.18%
204									
205			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
206	AUDIOLOGY SERVICES	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
207	Purchased Audiology Services	1000-2800-2170-53440-1000	1,100	-	1,100	-	1,100	-	0.00%
208	TOTAL		1,100	-	1,100	-	1,100	-	0.00%
209									
210			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
211	PHYSICAL THERAPY	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
212	Physical Therapy Services	1000-2800-2180-53440-1000	10,200	10,540	10,200	3,204	3,200	(7,000)	-68.63%
213	Employee Travel (Mileage)	1000-2800-2180-55800-1000	100	-	100	-	100	-	0.00%
214	TOTAL		10,300	10,540	10,300	3,204	3,300	(7,000)	-67.96%
215									
216			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
217	SUMMER SCHOOL	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
218	TOTAL		-	200	-	-	-	-	
219									
220	ARTICLE 9 - TOTAL		\$1,054,953.14	\$1,061,729.13	\$1,166,052.02	\$357,631.13	\$1,726,454.96	\$560,402.94	48.06%
221									
222	WARRANT ARTICLE - 10 - OTHER INSTRUCTION								
223			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
224	OTHER INSTRUCTION - SUMMER/AFTER SCHOOL	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
225	Summer/After School Teacher - Salaries	1000-4300-1000-51010-1000	9,500	640	9,500	1,000	9,500	-	0.00%
226	Summer/After School Teacher - Medicare	1000-4300-1000-52210-1000	291	9	291	15	138	(153)	-52.70%
227	Summer/After School Teacher - MSR	1000-4300-1000-52310-1000	324	29	324	10	428	104	31.94%
228	Summer/After School Teacher - Unemployment	1000-4300-1000-52610-1000	-	0	-	2	50	50	
229	Summer/After School Teacher - PFMLA	1000-4300-1000-52615-1000	-	1	-	-	95	95	
230	Summer/After School Teacher - Workers Comp	1000-4300-1000-52710-1000	21	3	21	4	50	29	138.10%
231	TOTAL		10,136	682	10,136	1,032	10,260	124	1.22%
232									
233			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	

234	CO-CURRICULAR STIPENDS	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
235	Co-Curricular - Stipends	1000-9100-1000-51500-1000	8,254	10,281	8,254	50	8,254	-	0.00%
236	Notes: School Music Director 1,050 / Jazz Band Director 700 / Garden Club (2*788) / 8th Grade Advisors (2*788) / Math Club (2*788) / Yearbook Advisors 788 / Spelling Bee Stipend 200 / Robotics Stipend 788								
237	Co-Curricular - SS/Medicare	1000-9100-1000-52250-1000	65	282	65	1	120	55	84.13%
238	Co-Curricular - MSR	1000-9100-1000-52350-1000	341	334	341	2	371	30	8.92%
239	Co-Curricular - Unemployment	1000-9100-1000-52650-1000	-	4	-	-	50	50	
240	Co-Curricular - PFMLA	1000-9100-1000-52655-1000	-	-	-	-	83	83	
241	Co-Curricular - Workers Comp	1000-9100-1000-52750-1000	25	44	25	0	50	25	100.00%
242									
243	Student Body Activities	1000-9100-1000-55000-1000	5,350	3,934	6,600	805	6,900	300	4.55%
244	Notes: RIF 1,000 / Drama Kit 800 / Honors Festival, State & District Jazz Festival 500 / Concert Accompaniment 300 / PreK-2 Playground Equipment 300 / PBIS 500 / Middle School Playground 300 / Spelling Bee 150 / Garden Club Supplies 500 / Math League 450 / 3-5 Playground Equipment 300 / Guest Speaker 1,800								
245	TOTAL		14,035	14,879	15,285	858	15,828	543	3.55%
246									
247			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
248	EXTRA-CURRICULAR STIPENDS	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
249	Extra-Curricular - Stipends	1000-9200-1000-51550-1000	24,848	20,712	28,800	7,932	27,787	(1,013)	-3.52%
250	Notes: Activities Director 5,400 (increase due to volleyball) / Boys "A" Basketball 1,700 / Girls "A" Basketball 1,700 / Boys "B" Basketball 1,561 / Girls "B" Basketball 1,561 / Cross Country 1,561 / Cross Country Assistant 900 / Girls/Boys "A" Soccer 1,561 / Girls/Boys "B" Soccer 1,410 / Volleyball Clinic 1,094 / Boys "A" Baseball 1,561 / Girls "A" Softball 1,561 / Baseball/Softball Clinic 1,094 / Spring Track 1,561 / Spring Track Assistant 900 / Swing Assistant Coach 900 / Swing Assistant (2*881) 1,762								
251	Extra-Curricular - SS/Medicare	1000-9200-1000-52250-1000	1,568	694	1,607	212	2,126	518	32.24%
252	Extra-Curricular - MSR	1000-9200-1000-52350-1000	300	642	669	278	1,250	582	86.97%
253	Extra-Curricular - Unemployment	1000-9200-1000-52650-1000	36	31	36	5	50	14	38.89%
254	Extra-Curricular - PFMLA	1000-9200-1000-52655-1000	-	89	-	-	278	278	
255	Extra-Curricular - Workers Comp	1000-9200-1000-52750-1000	70	89	103	34	50	(53)	-51.34%
256									
257	Officiating	1000-9200-1000-53000-1000	6,000	7,406	6,000	1,725	6,500	500	8.33%
258	Supplies	1000-9200-1000-56100-1000	1,500	1,410	1,500	-	1,500	-	0.00%
259	Equipment	1000-9200-1000-57390-1000	2,500	1,888	2,500	1,652	3,000	500	20.00%
260	Notes: Uniforms, balls, nets, Etc.								
261	TOTAL		36,822	32,963	41,215	11,837	42,541	1,326	3.22%
262									
263	ARTICLE 10 - TOTAL		\$60,993.18	\$48,523.35	\$66,636.22	\$13,727.15	\$68,628.89	\$1,992.67	2.99%

264									
265	WARRANT ARTICLE - 11 - STUDENT & STAFF SUPPORT								
266			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
267	GUIDANCE SERVICES	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
268	Guidance - Salary	1000-0000-2120-51010-1000	65,400	66,200	69,537	21,396	73,060	3,523	5.07%
269	Guidance - Medicare	1000-0000-2120-52210-1000	948	890	1,008	264	1,059	51	5.07%
270	Guidance - MSR	1000-0000-2120-52310-1000	2,923	2,972	3,108	908	3,288	179	5.77%
271	Guidance - Unemployment	1000-0000-2120-52610-1000	36	36	36	-	50	14	38.89%
272	Guidance - PFMLA	1000-0000-2120-52615-1000	-	138	-	-	621	621	
273	Guidance - Workers Comp	1000-0000-2120-52710-1000	281	281	299	136	260	(39)	-13.05%
274									
275	Training/ Professional Dev / Conferences	1000-0000-2120-53300-1000	200	499	200	-	200	-	0.00%
276	Instructional Supplies	1000-0000-2120-56100-1000	300	289	300	237	300	-	0.00%
277	TOTAL		70,089	71,306	74,489	22,942	78,838	4,349	5.84%
278									
279			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
280	STUDENT HEALTH SERVICES	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
281	Nurse - Salary	1000-0000-2130-51010-1000	62,200	62,200	65,537	20,165	69,060	3,523	5.38%
282	Nurse - Medicare	1000-0000-2130-52210-1000	941	823	989	241	1,001	12	1.23%
283	Nurse - MSR	1000-0000-2130-52310-1000	2,780	2,793	2,930	856	3,108	178	6.08%
284	Nurse - Unemployment	1000-0000-2130-52610-1000	36	36	36	-	50	14	38.89%
285	Nurse - PFMLA	1000-0000-2130-52615-1000	-	127	282	-	587	305	108.30%
286	Nurse - Workers Comp	1000-0000-2130-52710-1000	267	264	-	128	260	260	
287									
288	Substitute Nurse - Salary	1000-0000-2130-51010-1000	625	870	625	85	625	-	0.00%
289	Substitute Nurse - Medicare	1000-0000-2130-52210-1000	-	67	-	7	9	9	
290	Substitute Nurse - MSR	1000-0000-2130-52310-1000	-	-	-	-	28	28	
291	Substitute Nurse - Unemployment	1000-0000-2130-52610-1000	-	3	-	0	50	50	
292	Substitute Nurse - PFMLA	1000-0000-2130-52615-1000	-	4	-	-	6	6	
293	Substitute Nurse - Workers Comp	1000-0000-2130-52710-1000	-	4	-	0	50	50	
294									
295	Training/ Professional Dev / Conferences	1000-0000-2130-53300-1000	200	880	200	-	200	-	0.00%
296	Repair & Maintenance	1000-0000-2130-54300-1000	70	150	80	85	80	-	0.00%
297	Employee Travel (Mileage)	1000-0000-2130-55800-1000	100	-	100	85	100	-	0.00%
298	Health Supplies	1000-0000-2130-56100-1000	1,470	1,721	1,470	982	1,470	-	0.00%
299	Notes: Adult EpiPens 200 / Junior EpiPens 200 / Inhaler 70 / First Aid Supplies 1,000								
300	TOTAL		68,690	69,941	72,249	22,634	76,685	4,436	6.14%
301									
302			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
303	CURRICULUM DEVELOPMENT	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	

\$125*5

304	Curriculum Development - Salary	1000-0000-2210-51010-1000	-	3,920	-	4,120	4,120	4,120	
305	Curriculum Development - Medicare	1000-0000-2210-52210-1000	-	57	-	60	60	60	
306	Curriculum Development - MSR	1000-0000-2210-52310-1000	-	205	-	216	185	185	
307	Curriculum Development - Unemployment	1000-0000-2210-52610-1000	-	-	-	18	50	50	
308	Curriculum Development - PFMLA	1000-0000-2210-52615-1000	-	-	-	-	41	41	
309	Curriculum Development - Workers Comp	1000-0000-2210-52710-1000	-	17	-	18	50	50	
310	TOTAL		-	4,199	-	4,431	4,506	4,506	
311									
312			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
313	INSTRUCTIONAL STAFF TRAINING	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
314	Teacher Certification Stipends	1000-0000-2213-51570-1000	3,000	2,450	3,000	-	3,000	-	0.00%
315	Instructional Staff - Team Leader Stipends	1000-0000-2213-51572-1000	10,000	10,000	10,000	-	10,000	-	0.00%
316	Instructional Staff - Medicare	1000-0000-2213-52270-1000	115	181	115	-	189	74	64.18%
317	Instructional Staff - MSR	1000-0000-2213-52370-1000	84	561	84	(24)	585	501	596.43%
318	Instructional Staff - Unemployment	1000-0000-2213-52670-1000	-	2	-	-	50	50	
319	Instructional Staff - PFMLA	1000-0000-2213-52675-1000	-	-	-	-	130	130	
320	Instructional Staff - Workers Comp	1000-0000-2213-52770-1000	27	11	27	43	50	23	85.74%
321	TOTAL		13,226	13,204	13,226	19	14,004	778	5.88%
322									
323	Health Insurance		61,902	65,293	71,768	33,653	80,671	8,903	12.41%
324									
325			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
326	LIBRARY SERVICES	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
327	Librarian - Salary	1000-0000-2220-51010-1000	59,800	59,800	63,937	19,673	68,260	4,323	6.76%
328	Librarian - Medicare	1000-0000-2220-52210-1000	1,423	812	1,483	250	990	(493)	-33.25%
329	Librarian - MSR	1000-0000-2220-52310-1000	2,923	2,685	3,108	836	3,072	(36)	-1.17%
330	Librarian - Unemployment	1000-0000-2220-52610-1000	36	36	36	-	50	14	38.89%
331	Librarian - PFMLA	1000-0000-2220-52615-1000	-	127	-	-	580	580	
332	Librarian - Workers Comp	1000-0000-2220-52710-1000	257	254	275	124	260	(15)	-5.43%
333									
334	Training/ Professional Dev / Conferences	1000-0000-2220-53300-1000	120	-	120	-	120	-	0.00%
335	Other Purchased Services	1000-0000-2220-55000-1000	1,060	1,060	1,650	1,700	1,700	50	3.03%
336	Instructional Supplies	1000-0000-2220-56100-1000	450	447	450	403	450	-	0.00%
337	Books & Periodicals	1000-0000-2220-56400-1000	3,000	1,639	3,000	674	3,000	-	0.00%
338	TOTAL		69,069	66,860	74,059	23,659	78,482	4,423	5.97%
339									
340			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
341	TECHNOLOGY SERVICES	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
342	Technology Coordinator - Salary	1000-0000-2230-51020-1000	59,000	59,000	63,130	29,140	66,346	3,216	5.09%
343	Technology Coordinator - SS/Medicare	1000-0000-2230-52220-1000	4,514	4,475	4,829	2,212	5,075	246	5.09%

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ACTEM Conf. - Grant

344	Technology Coordinator - Unemployment	1000-0000-2230-52620-1000	36	36	36	-	50	14	38.89%
345	Technology Coordinator - PFMLA	1000-0000-2230-52625-1000	-	135	-	-	663	663	
346	Technology Coordinator - Workers Comp	1000-0000-2230-52720-1000	254	254	271	125	208	(63)	-23.38%
347									
348	Training/ Professional Dev / Conferences	1000-0000-2230-53300-1000	2,341	-	6,020	1,373	-	(6,020)	-100.00%
349	Technology Related Supplies	1000-0000-2230-56500-1000	2,500	2,656	2,500	1,215	2,500	-	0.00%
350	Equipment	1000-0000-2230-57301-1000	6,500	5,983	3,610	-	17,800	14,190	393.07%
351	Notes: 14 Mac Books / 29 iPad / Speakers / Adaptors & Hardware								
352	TOTAL		75,144	72,539	80,397	34,066	92,643	12,246	15.23%
353									
354	ARTICLE 11 - TOTAL		\$358,119.41	\$363,341.48	\$386,186.42	\$141,404.66	\$425,828.03	\$39,641.61	10.26%
355									
356	WARRANT ARTICLE - 12 - SYSTEM ADMINISTRATION								
357			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
358	SCHOOL BOARD	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
359	School Board - Stipend	1000-0000-2310-51500-9000	2,500	2,000	2,500	-	2,500	-	0.00%
360	School Board - SS/Medicare	1000-0000-2310-52200-9000	222	77	222	-	191	(31)	-13.92%
361	School Board - Unemployment	1000-0000-2310-52600-9000	12	3	12	-	50	38	316.67%
362	School Board - PFMLA	1000-0000-2310-52605-9000	-	-	-	-	25	25	
363	School Board - Workers Comp	1000-0000-2310-52700-9000	14	4	14	-	50	37	270.37%
364									
365	Purchased Professional Services	1000-0000-2310-53000-9000	21,500	18,619	21,000	8,550	27,500	6,500	30.95%
366	Notes: Legal Services 15,000 / Audit Services 12,500								
367	Training/ Professional Dev / Conferences	1000-0000-2310-53300-9000	400	325	400	-	400	-	0.00%
368	Other Purchased Services	1000-0000-2310-55000-9000	3,417	3,743	2,356	3,057	3,500	1,144	48.53%
369	Miscellaneous Board Expenses	1000-0000-2310-58000-9000	7,591	3,294	7,908	3,287	8,000	92	1.16%
370	Notes: Advertising 5,500 / Dues & Fees 2,500								
371	TOTAL		35,656	28,064	34,412	14,893	42,216	7,804	22.68%
372									
373	SUPERINTENDENT OF SCHOOLS								
374	Superintendent's Office	1000-0000-2320-53410-9000	120,421	128,227	121,897	68,428	136,919	15,023	12.32%
375	Business Office	1000-0000-2500-53410-9000	52,718	63,070	63,524	38,395	76,692	13,168	20.73%
376	TOTAL		173,139	191,297	185,421	106,823	213,611	28,190	15.20%
377									
378	ARTICLE 12 - TOTAL		\$208,794.24	\$219,361.58	\$219,832.68	\$121,716.59	\$255,827.24	\$35,994.56	16.37%
379									
380	WARRANT ARTICLE - 13 - SCHOOL ADMINISTRATION								
381			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
382	PRINCIPALS OFFICE	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
383	Principal & Assistant Principal Salary	1000-0000-2400-51040-1000	176,540	176,540	188,898	87,184	198,343	9,445	5.00%

384	Principal - Medicare	1000-0000-2400-52240-1000	2,560	2,560	2,739	1,264	2,876	137	5.00%
385	Principal - MSR	1000-0000-2400-52340-1000	7,891	7,892	8,444	3,801	8,925	482	5.70%
386	Principal - Unemployment	1000-0000-2400-52640-1000	72	72	72	-	100	28	38.89%
387	Principal - PFMLA	1000-0000-2400-52645-1000	-	407	-	-	1,686	1,686	
388	Principal - Workers Comp	1000-0000-2400-52740-1000	759	759	812	375	520	(292)	-35.98%
389									
390	Admin Assistant - Salary	1000-0000-2400-51181-1000	-	-	57,000	26,308	62,600	5,600	9.82%
391	Admin Assistant - SS/Medicare	1000-0000-2400-52281-1000	-	-	4,361	2,001	4,789	428	9.82%
392	Admin Assistant - Unemployment	1000-0000-2400-52681-1000	-	-	36	-	50	14	38.89%
393	Admin Assistant - PFMLA	1000-0000-2400-52685-1000	-	-	-	-	532	532	
394	Admin Assistant - Workers Comp	1000-0000-2400-52781-1000	-	-	-	-	260	260	
395									
396	Secretary - Salary	1000-0000-2400-51180-1000	79,504	81,787	34,755	12,470	35,385	630	1.81%
397	Secretary - SS/Medicare	1000-0000-2400-52280-1000	5,437	6,175	2,659	880	2,707	48	1.81%
398	Secretary - Unemployment	1000-0000-2400-52680-1000	107	107	36	2	50	14	38.89%
399	Secretary - PFMLA	1000-0000-2400-52685-1000	-	-	-	-	301	301	
400	Secretary - Workers Comp	1000-0000-2400-52780-1000	484	355	572	206	260	(312)	-54.58%
401									
402	Substitute Admin Office - Salary	1000-0000-2400-51230-1000	-	2,125	625	50	1,250	625	100.00%
403	Substitute Admin Office - SS/Medicare	1000-0000-2400-52230-1000	-	31	-	1	18	18	
404	Substitute Admin Office - MSR	1000-0000-2400-52330-1000	-	95	-	2	56	56	
405	Substitute Admin Office - Unemployment	1000-0000-2400-52630-1000	-	-	-	-	50	50	
406	Substitute Admin Office - PFMLA	1000-0000-2400-52635-1000	-	-	-	-	13	13	
407	Substitute Admin Office - Workers Comp	1000-0000-2400-52730-1000	-	9	-	0	50	50	
408									
409	Health Insurance		28,477	27,777	46,345	19,441	60,407	14,062	30.34%
410									
411	Training/ Professional Dev / Conferences	1000-0000-2400-53300-1000	3,000	1,802	3,000	1,150	3,000	-	0.00%
412	Purchased Property Services	1000-0000-2400-54000-1000	15,000	10,998	17,045	16,967	17,050	5	0.03%
413	Notes: FY25 Copier Lease / Overages								
414	Purchased Technology Services	1000-0000-2400-54330-1000	-	2,721	-	-	-	-	
415	Communications	1000-0000-2400-55300-1000	4,700	6,566	4,700	1,501	4,850	150	3.19%
416	Employee Travel (Mileage)	1000-0000-2400-55800-1000	435	282	435	-	450	15	3.45%
417	General Supplies	1000-0000-2400-56000-1000	3,600	2,344	3,600	2,134	3,600	-	0.00%
418	Equipment	1000-0000-2400-57390-1000	1,400	829	200	-	500	300	150.00%
419	Miscellaneous Expenses	1000-0000-2400-5800-1000	1,287	1,408	1,408	809	3,850	2,442	173.44%
420	Notes: Dues / MPA - 1,198*2 / HCASS 1,450								
421	TOTAL		331,253	333,640	377,742	176,544	414,528	36,785	9.74%
422									

Includes Longevity Bonus

\$125 *10

3%

423	ARTICLE 13 - TOTAL		\$331,253.26	\$333,639.70	\$377,742.22	\$176,544.24	\$414,527.66	\$36,785.44	9.74%
424									
425	WARRANT ARTICLE - 14 - TRANSPORTATION								
426			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
427	STUDENT TRANSPORTATION	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
428	Bus Driver - Salary	1000-0000-2700-51180-9000	126,279	130,967	137,172	49,798	134,485	(2,687)	-1.96%
429	Bus Driver - SS/Medicare	1000-0000-2700-52280-9000	9,354	9,469	10,188	3,599	10,288	100	0.99%
430	Bus Driver - Unemployment	1000-0000-2700-52680-9000	96	129	96	30	200	104	108.33%
431	Bus Driver - PFMLA	1000-0000-2700-52685-9000	-	-	-	-	1,143	1,143	
432	Bus Driver - Workers Comp	1000-0000-2700-52780-9000	5,971	8,335	6,637	3,027	6,637	0	0.00%
433									
434			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
435		ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
436	Substitute Bus Driver - Salary	1000-0000-2700-51200-9000	2,182	28,825	2,182	4,516	2,200	18	0.84%
437	Substitute Bus Driver - SS/Medicare	1000-0000-2700-52200-9000	-	2,205	-	345	168	168	
438	Substitute Bus Driver - Unemployment	1000-0000-2700-52600-9000	5	65	5	3	50	45	900.00%
439	Substitute Bus Driver - PFMLA	1000-0000-2700-52605-9000	-	71	-	-	22	22	
440	Substitute Bus Driver - Workers Comp	1000-0000-2700-52700-9000	5	1,746	5	274	50	46	1011.11%
441									
442			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
443		ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
444	Out of District Transportation - Salary	1000-0000-2750-51020-9000	-	-	-	4,317	4,500	4,500	
445	Out of District Transportation - SS/Medicare	1000-0000-2750-52220-9000	-	-	-	330	344	344	
446	Out of District Transportation - Unemployment	1000-0000-2750-52620-9000	-	-	-	13	50	50	
447	Out of District Transportation - PFMLA	1000-0000-2750-52625-9000	-	-	-	-	45	45	
448	Out of District Transportation - Workers Comp	1000-0000-2750-52720-9000	-	-	-	264	50	50	
449									
450	Health Insurance		33,508	31,025	38,996	14,853	44,262	5,266	13.50%
451									
452	Repair & Maint. of Buses	1000-0000-2700-54300-9000	15,000	17,025	15,000	8,819	22,500	7,500	50.00%
453	Insurance on School Buses	1000-0000-2700-55200-9000	3,250	3,540	3,841	2,507	3,950	109	2.84%
454	Training/ Professional Dev / Conferences	1000-0000-2700-55310-9000	2,539	-	1,000	76	1,000	-	0.00%
455	Energy - Motor Fuel	1000-0000-2700-56260-9000	38,500	31,170	35,000	6,702	36,050	1,050	3.00%
456									
457	Sp Ed - Out of District Transportation	1000-0000-2750-55140-9000	26,000	13,135	3,500	8,970	11,000	7,500	214.29%
458	Transportation - Mileage Reimb.	1000-0000-2750-55800-9000	4,127	-	4,127	-	4,127	1	0.01%
459	Notes: Parent to transport student / Mileage Reimb. 0.60 rate								
460									
461	Principal on Notes or Leases	1000-0000-2700-58310-9000	73,376	80,803	80,803	80,803	80,803	-	0.00%

FY26 6hrs/day
24.24 * 15 days

Bus Radios
3%

3%

462	Notes: FY26-27 4 Buses (year 4 of 5) / Truck (year 3 of 3)								
463	Principal on Notes or Leases - Sp Ed	1000-0000-2750-58310-9000	11,000	40,669	23,628	9,004	23,628	-	0.00%
464	Notes: 11 Passenger Bus (Year 2 of 5)								
465									
466	TOTAL		351,191	399,180	362,178	198,251	387,552	25,375	7.01%
467									
468	ARTICLE 14 - TOTAL		\$351,191.14	\$399,179.66	\$362,177.68	\$198,250.54	\$387,552.37	\$25,374.69	7.01%
469									
470	WARRANT ARTICLE - 15 - FACILITIES MAINTENANCE								
471			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
472	Facilities Maintenance	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
473	Supervisor of Custodians - Salary	1000-0000-2600-51040-1000	62,019	62,019	66,360	30,628	69,678	3,318	5.00%
474	Supervisor of Custodians - SS/Medicare	1000-0000-2600-52240-1000	4,744	4,744	5,077	2,343	5,330	254	5.00%
475	Supervisor of Custodians - Unemployment	1000-0000-2600-52640-1000	36	36	36	-	50	14	38.89%
476	Supervisor of Custodians - PFMLA	1000-0000-2600-52645-1000	-	143	-	-	592	592	
477	Supervisor of Custodians - Workers Comp	1000-0000-2600-52740-1000	2,000	2,369	2,166	1,170	260	(1,906)	-88.00%
478									
479	Stipends	1000-0000-2600-51580-1000	500	1,200	500	-	500	-	0.00%
480									
481			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
482		ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
483	Custodian - Salary	1000-0000-2600-51180-1000	107,993	115,992	118,532	50,951	123,674	5,141	4.34%
484	Custodian - SS/Medicare	1000-0000-2600-52280-1000	8,261	8,965	8,678	3,885	9,461	783	9.03%
485	Custodian - Unemployment	1000-0000-2600-52680-1000	108	108	108	36	150	42	38.89%
486	Custodian - PFMLA	1000-0000-2600-52685-1000	-	-	-	-	1,051	1,051	
487	Custodian - Workers Comp	1000-0000-2600-52780-1000	3,000	4,323	3,208	2,093	780	(2,428)	-75.68%
488									
489			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
490		ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
491	Substitute Custodian - Salary	1000-0000-2600-51230-1000	2,394	783	2,394	473	2,400	6	0.25%
492	Substitute Custodian - SS/Medicare	1000-0000-2600-52230-1000	288	60	288	36	184	(104)	-36.25%
493	Substitute - Unemployment	1000-0000-2600-52630-1000	34	0	34	-	50	16	47.58%
494	Substitute Custodian - PFMLA	1000-0000-2600-52635-1000	-	-	-	-	24	24	
495	Substitute - Workers Comp	1000-0000-2600-52730-1000	26	30	26	18	50	24	92.46%
496									
497	Health Insurance		29,430	31,321	43,364	17,880	39,253	(4,111)	-9.48%
498									
499	Purchased Property Services	1000-0000-2600-54000-1000	18,360	18,360	18,360	9,180	18,500	140	0.76%
500	Operation Building & Grounds	1000-0000-2600-54300-1000	48,385	50,914	45,629	41,520	61,745	16,116	35.32%

501	Notes: Rubbish Removal 3,000 / Plumbing and Heating Repairs 7,000 / Electrical Repairs 5,000 / Fire Alarm Maintenance 2,000 / Testing & Fees 1,800 / Blake Thermal 4,000 / Grounds Maintenance 6,000 / Snow Removal 8,500 / Elevator Repair 3,000 / Fire Extinguisher Check 500 / Gym Floor 3,025 / Roofing Maintenance 500 / Modern Pest 1,305 / Gardening 1,000 / PFAS Filters 6,000								
502	Roof Repairs	1000-0000-2600-54301-1000	-	47,802	-	-	-	-	
503	Improvements Buildings & Grounds	1000-0000-2600-54390-1000	28,750	34,213	12,750	7,436	12,750	-	0.00%
504	Notes: Materials & Paint 3,500 / Misc Repairs 5,000 / Flooring 2,250 / Window Repairs 2,000								
505	Property & Casualty Insurance	1000-0000-2600-55200-1000	19,856	20,057	21,060	23,246	23,950	2,890	13.72%
506	General Supplies	1000-0000-2600-56000-1000	21,450	22,153	23,595	12,393	24,305	710	3.01%
507	Notes: Daily Maintenance & Minor Repairs / Cleaning Supplies / Toilet Paper / Paper Towels / Tissues / Replacement Hardware / Light Bulbs / Etc.								
508	Electricity	1000-0000-2600-56200-1000	47,100	49,077	47,100	17,865	53,050	5,950	12.63%
509	Heating Fuel	1000-0000-2600-56240-1000	53,500	35,955	45,000	33,683	37,500	(7,500)	-16.67%
510	Custodial Equipment Purchases	1000-0000-2600-57300-1000	2,500	3,060	1,000	100	1,000	-	0.00%
511	Contingency	1000-0000-2600-59000-1000	5,000	907	5,000	-	5,000	-	0.00%
512									
513	TOTAL		465,733	514,592	470,264	254,934	491,288	18,751	4.47%
514									
515	ARTICLE 15 - TOTAL		\$465,733.42	\$514,591.75	\$470,264.01	\$254,934.19	\$491,287.63	\$ 21,023.62	4.47%
516									
517	WARRANT ARTICLE - 16 - DEBT SERVICE & OTHER COMMITMENTS								
518			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
519	Debt Service	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
520	Principal on Bonds or Notes	1000-0000-5100-58310-1000	100,000	100,000	100,000	101,383	101,383	1,383	1.38%
521	Interest on Bonds or Notes	1000-0000-5100-58320-1000	27,492	27,492	21,350	19,966	19,966	(1,383)	-6.48%
522	Notes: FY26-27 Loan 8 of 15 Bar Harbor Bank & Trust								
523									
524	Principal on Bonds or Notes		-	-	-	-	67,371	67,371	
525	Notes: Warrant Article 25 (2025 Town Warrant) Loan 2026-2030								
526									
527	TOTAL		127,492	127,492	121,350	121,350	188,721	67,371	55.52%
528									
529	ARTICLE 16 - TOTAL		\$127,492.33	\$127,492.33	\$121,349.75	\$121,349.75	\$188,721.15	\$67,371.40	55.52%
530									
531	WARRANT ARTICLE - 17 - ALL OTHER EXPENDITURES								

3% from Actual
3%
3% from 2025 Actual / 2,500 from Fuel

532			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
533	FOOD SERVICE PROGRAM	ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
534	Food Service - Salary	2930-0000-3100-51180-9000	92,174	91,585	97,096	37,893	100,931	3,835	3.95%
535	Food Service - SS/Medicare	2930-0000-3100-52280-9000	7,051	6,905	7,428	2,831	7,721	293	3.95%
536	Food Service - Unemployment	2930-0000-3100-52680-9000	108	104	108	7	150	42	38.89%
537	Food Service - PFMLA	2930-0000-3100-52685-9000	-	94	-	-	858	858	
538	Food Service - Workers Comp	2930-0000-3100-52780-9000	2,325	3,387	2,513	1,744	1,780	(733)	-29.17%
539									
540	Substitute Cook - Salary	2930-0000-3100-51231-9000	2,709	452	2,709	-	2,700	(9)	-0.34%
541	Substitute Cook - SS/Medicare	2930-0000-3100-52231-9000	138	35	138	-	207	69	49.67%
542	Substitute Cook - Unemployment	2930-0000-3100-52631-9000	11	1	11	-	50	39	354.55%
543	Substitute Cook - PFMLA	2930-0000-3100-52635-010	-	-	-	-	27	27	
544	Substitute Cook - Workers Comp	2930-0000-3100-52731-9000	61	17	61	-	50	(11)	-18.03%
545									
546	Health Insurance		18,137	19,215	20,948	9,889	24,313	3,365	16.06%
547									
548			Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
549		ACCOUNT NUMBER	24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
550	Training/ Professional Dev / Conferences	2930-0000-3100-53300-9000	300	-	300	-	300	-	0.00%
551	Equipment Repairs/Maintenance	2930-0000-3100-54300-9000	5,000	600	5,000	5,021	5,250	250	5.00%
552	Employee Travel (Mileage)	2930-0000-3100-55800-1000	200	313	200	81	200	-	0.00%
553	Propane	2930-0000-3100-56230-9000	2,000	1,688	2,000	600	2,060	60	3.00%
554	Notes: Titan Meal Planning 1,900 / Equipment Replacement as needed 200								
555	School Lunch - Food	2930-0000-3100-56300-9000	65,113	66,161	65,113	17,151	68,369	3,256	5.00%
556	School Lunch - Supply Chain	2930-0000-3100-56301-9000	4,643	6,974	-	1,572	-	-	
557	School Lunch - Non-Food	2930-0000-3100-56310-9000	3,000	4,967	3,000	2,452	3,000	-	0.00%
558	School Lunch - Equipment	2930-0000-3100-57301-9000	2,000	2,170	2,100	2,208	3,100	1,000	47.62%
559									
560	Miscellaneous	2930-0000-3100-58000-9000	1,900	1,212	1,900	536	2,000	100	5.26%
561	Capital Equipment		-	-	-	-	16,500	16,500	
562	School Breakfast - Food	2930-0000-3130-56300-9000	6,670	5,535	6,670	2,404	6,675	5	0.07%
563	School Breakfast - Supply Chain	2930-0000-3130-56301-9000	4,643	6,974	-	1,572	-	-	
564	School Breakfast - Non-Food	2930-0000-3130-56310-9000	300	300	300	1,605	500	200	66.67%
565	TOTAL		218,484	218,690	217,595	87,566	246,740	29,145	13.39%
566									
567	TRANSFERS								
568	Transfer to School Lunch	1000-0000-3100-59100-9000	(49,198)	-	(161,000)	-	(140,000)	21,000	-13.04%
569	TOTAL		(49,198)	-	(161,000)	-	(140,000)	21,000	-13.04%
570									
571	ARTICLE 17 - TOTAL		\$169,285.60	\$218,689.52	\$56,594.88	\$87,566.45	\$106,739.77	\$50,144.89	88.60%

(7*18.43)*21 Days

3%

5%

Mixer

COST CENTER TOTALS								
		Budget	Actual	Budget	YTD Actual	Proposed	FY26-FY27	
COST CENTER		24-25	24-25	25-26	25-26	26-27	DIFFERENCE	
REGULAR INSTRUCTION		4,338,359	4,218,777	4,495,863	1,487,472	4,799,911	304,048	
SPECIAL EDUCATION		1,054,953	1,061,729	1,166,052	357,631	1,726,455	560,403	
OTHER INSTRUCTION		60,993	48,523	66,636	13,727	68,629	1,993	
STUDENT & STAFF SUPPORT		358,119	363,341	386,186	141,405	425,828	39,642	
SYSTEM ADMINISTRATION		208,794	219,362	219,833	121,717	255,827	35,995	
SCHOOL ADMINISTRATION		331,253	333,640	377,742	176,544	414,528	36,785	
TRANSPORTATION		351,191	399,180	362,178	198,251	387,552	25,375	
FACILITIES MAINTENANCE		465,733	514,592	470,264	254,934	491,288	21,024	
DEBT SERVICE & OTHER COMMITMENTS		127,492	127,492	121,350	121,350	188,721	67,371	
ALL OTHER EXPENDITURES		218,484	218,690	56,595	87,566	106,740	50,145	
GRAND TOTAL OF ALL EXPENDITURES		\$7,515,372.86	\$7,505,325.53	\$7,722,699.35	\$2,960,597.18	\$ 8,865,479.14	\$ 1,142,779.79	14.80%

WA for Food Service Program written for total amount less revenue from subsidy