

Regional School Unit #82
School Administrative District #12
FOREST HILLS SCHOOL
Jackman / Moose River, Maine
School Budget 2024/2025



District Budget Meeting Date:

Thursday, May 16, 2024

7:00 PM in the Forest Hills Gym

All Welcome -- Be Informed

POLICY STATEMENT

RSU 82 / MSAD 12 ensures equal employment and educational opportunities regardless of race, sex, color, national origin, marital status, religion, age or handicap.

RSU 82 / MSAD 12 is in full compliance with Section 504 of the Rehabilitation Act of 1973 and intends not to discriminate on the basis of handicap in any of its employment practices and educational programs.

Inquiries can be made to Cheryl Nadeau, Affirmative Action Coordinator
Dana Worster, 504 Coordinator
in the Jackman/Moose River area at (207)668-7749
or to the Directors Office of Civil Rights
Department of Health, Education and Welfare,
Washington, D.C. at 1-800-877-8339

Visit the District's web site at <http://www.sad12.org>

The following is a partial list of information available on our site:

School Board Policy
Job Advertisements and Applications
School Events Calendar
and many other interesting links!

Forest Hills Consolidated School

RSU 82 / MSAD # 12

Serving the Towns of Jackman & Moose River

606 Main Street Jackman, Maine 04945

T: 207.668.5291 F: 207.668.4482

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E: Superintendent@sad12.org T:207.668.7749 x12

To the Citizens of R.S.U. 82/ M.S.A.D. 12:

On April 17, 2024, the Board of Directors of R.S.U. 82/M.S.A.D.12 approved the proposed annual district budget for 2024/2025. Registered voters living in Jackman and Moose River will have the opportunity to act upon the budget proposal at the annual district budget meeting which will be held Thursday, May 16, 2024, at 7:00 p.m. in the school gymnasium.

Regarding the 2024/2025 budget proposal, the Finance & Budget Sub-Committee and the district administration have worked in detail along with the faculty and staff to identify savings while maintaining the highest quality of education possible. The total expenditure in the proposed budget represents an increase of 12.98%. As with the current times, the district has seen an increase in the costs for goods and services needed to continue to provide high-quality education to our students.

The state subsidy allocation has increased from the 2023/2024 budget and our federal funding has seen a slight decline. When all is said and done, the total local allocation required from each of our two-member communities will increase. The town of Moose River will see an increase of \$72,577.16 and the town of Jackman will see a total increase of \$231,568.22.

Thank you for taking the time to read and consider this budget information. If I can answer questions regarding the proposed budget, please stop by the office or I can be reached at 668-7749. I hope that you will attend the district budget meeting on May 16th and provide your input.

Respectfully Submitted:



Quenten Clark
Superintendent of Schools

AMOUNTS PAYABLE BY MONTH FOR FISCAL YEAR 2024-2025

Town of: **JACKMAN**

Due on or Before the 15th of	Monthly Total Payable to MSAD #12	Local Foundation Allocation	Additional Local Funds	Lunch Program
Jul 2024	\$128,374.43	\$55,497.67	\$69,270.86	\$3,605.90
Aug 2024	\$128,374.43	\$55,497.67	\$69,270.86	\$3,605.90
Sep 2024	\$128,374.43	\$55,497.67	\$69,270.86	\$3,605.90
Oct 2024	\$128,374.43	\$55,497.67	\$69,270.86	\$3,605.90
Nov 2024	\$128,374.43	\$55,497.67	\$69,270.86	\$3,605.90
Dec 2024	\$128,374.43	\$55,497.67	\$69,270.86	\$3,605.90
Jan 2025	\$128,374.43	\$55,497.67	\$69,270.86	\$3,605.90
Feb 2025	\$128,374.43	\$55,497.67	\$69,270.86	\$3,605.90
Mar 2025	\$128,374.43	\$55,497.67	\$69,270.86	\$3,605.90
Apr 2025	\$128,374.43	\$55,497.67	\$69,270.86	\$3,605.90
May 2025	\$128,374.43	\$55,497.67	\$69,270.86	\$3,605.90
Jun 2025	\$128,374.43	\$55,497.67	\$69,270.86	\$3,605.90
TOTALS:	\$1,540,493.10	\$665,972.00	\$831,250.29	\$43,270.81

Municipal Fiscal Year: January 1, 2024 to December 31, 2024

AMOUNTS PAYABLE BY MONTH FOR FISCAL YEAR 2025-2019

Town of: **JACKMAN**

Due on or Before the 15th of	Monthly Total Payable to MSAD #12	Local Foundation Allocation	Additional Local Funds	Lunch Program
Jul 2024	\$43,095.63	\$24,015.89	\$18,017.63	\$1,062.11
Aug 2024	\$43,095.63	\$24,015.89	\$18,017.63	\$1,062.11
Sep 2024	\$43,095.63	\$24,015.89	\$18,017.63	\$1,062.11
Oct 2024	\$43,095.63	\$24,015.89	\$18,017.63	\$1,062.11
Nov 2024	\$43,095.63	\$24,015.89	\$18,017.63	\$1,062.11
Dec 2024	\$43,095.63	\$24,015.89	\$18,017.63	\$1,062.11
Jan 2025	\$43,095.63	\$24,015.89	\$18,017.63	\$1,062.11
Feb 2025	\$43,095.63	\$24,015.89	\$18,017.63	\$1,062.11
Mar 2025	\$43,095.63	\$24,015.89	\$18,017.63	\$1,062.11
Apr 2025	\$43,095.63	\$24,015.89	\$18,017.63	\$1,062.11
May 2025	\$43,095.63	\$24,015.89	\$18,017.63	\$1,062.11
Jun 2025	\$43,095.63	\$24,015.89	\$18,017.63	\$1,062.11
TOTALS:	\$517,147.58	\$288,190.66	\$216,211.61	\$12,745.31

Municipal Fiscal Year: January 1, 2024 to December 31, 2024

MSAD12/RSU82 FY 25 Budget

Report # 35571

Statement Code: FY 25 Budg

Account Number / Description	FY 25 Budget 7/1/2024 - 6/30/2025	DIFFERENCE 24 to 25 7/1/2024 - 6/30/2025	FY 24 Adopted 7/1/2023 - 6/30/2024	Percent Change	Fy 23 Actual 7/1/2022 - 6/30/2023
<u>GENERAL FUND - REV NO FS</u>					
1. 1000-0000-0000-411110-000 Local Allocation Jackman	(665,972.00)	(19,853.00)	(646,119.00)	3.07%	(617,700.00)
2. 1000-0000-0000-411111-000 Local Allocation Moose River	(288,190.66)	(11,830.16)	(276,360.50)	4.28%	(251,694.96)
3. 1000-0000-0000-411130-000 Additional Local Allocation Jackman	(831,250.29)	(195,926.37)	(635,323.92)	30.84%	(395,702.40)
4. 1000-0000-0000-411131-000 Additional Local Moose River	(216,211.61)	(56,028.10)	(160,183.51)	34.98%	(114,584.40)
5. 1000-0000-0000-413220-000 Tuition - Dennistown Elementary	(70,827.18)	8,409.54	(79,236.72)	(10.61)%	(97,942.62)
6. 1000-0000-0000-413222-000 Tuition - West Forks Elementary	(47,218.12)	4,959.14	(52,177.26)	(9.50)%	(52,824.48)
7. 1000-0000-0000-413223-000 Tuition - EUT Elementary	(94,436.24)	24,418.84	(118,855.08)	(20.55)%	(111,277.88)
8. 1000-0000-0000-413240-000 Tuition - Dennistown Secondary	(39,900.36)	16,614.69	(56,515.05)	(29.40)%	(21,978.08)
9. 1000-0000-0000-413241-000 Tuition - The Forks Secondary	0.00	0.00	0.00		(12,558.90)
10. 1000-0000-0000-413242-000 Tuition - West Forks Secondary	(13,300.12)	(741.22)	(12,558.90)	5.90%	(12,558.90)
11. 1000-0000-0000-413243-000 Tuition - EUT Secondary	(43,213.29)	(16,177.81)	(27,035.48)	59.84%	(15,831.81)
12. 1000-0000-0000-413943-000 Tuition - Special Education Elementary	(4,000.00)	4,500.00	(8,500.00)	(52.94)%	(3,035.76)
13. 1000-0000-0000-413963-000 Tuition - Special Education Secondary	(4,500.00)	500.00	(5,000.00)	(10.00)%	(10,659.70)
14. 1000-0000-0000-415100-000 Interest Earnings	(250.00)	1,370.00	(1,620.00)	(84.57)%	(247.93)
15. 1000-0000-0000-419910-000 Misc. Sales & Refunds from Expense	(500.00)	0.00	(500.00)	0.00%	(12,844.28)
16. 1000-0000-0000-445850-000 Maine Care/Medicaid Fund Balance	0.00	0.00	0.00		(6,060.38)
Total General Funds Revenue	\$(2,319,769.87)	\$(239,784.45)	\$(2,079,985.42)	11.53%	\$(1,737,502.48)
<u>STATE REVENUES</u>					
17. 1000-0000-0000-431110-000 State Subsidy Allocation	(921,901.04)	(132,067.83)	(789,833.21)	16.72%	(607,209.73)
Subtotal State Revenues	\$(921,901.04)	\$(132,067.83)	\$(789,833.21)	16.72%	\$(607,209.73)
GRAND TOTAL ALL REVENUES	\$(3,241,670.91)	\$(371,852.28)	\$(2,869,818.63)	12.96%	\$(2,344,712.21)
<u>ARTICLE II REGULAR INSTRUCTION</u>					
18. 1000-0000-2213-525100-010 Tuition Reimbursement - Teachers K-8	345.00	345.00	0.00		0.00
19. 1000-0000-2213-525100-300 Tuition Reimbursement - Teachers 9-12	8,339.00	8,339.00	0.00		0.00
20. 1000-1100-1000-510100-010 Salaries - Teachers K-8	759,723.84	23,071.04	736,652.80	3.13%	630,377.39
21. 1000-1100-1000-510230-010 Salaries - Ed. Tech. III - K-8	0.00	(11,710.16)	11,710.16	(100.00)%	0.00
22. 1000-1100-1000-512300-010 Salaries - Substitutes - K-8	10,000.00	(500.00)	10,500.00	(4.76)%	14,620.00
23. 1000-1100-1000-521100-010 Group Health Ins. - Teachers K-8	100,424.78	15,425.53	84,999.25	18.15%	87,647.57
24. 1000-1100-1000-522100-010 MEDI - Teachers - K-8	14,208.46	3,526.99	10,681.47	33.02%	8,871.13
25. 1000-1100-1000-522230-010 MEDI/SS - Ed Tech III K-8	0.00	(169.80)	169.80	(100.00)%	0.00
26. 1000-1100-1000-522300-010 MEDI/SS - Substitutes - K-8	765.00	(38.25)	803.25	(4.76)%	988.60
27. 1000-1100-1000-523100-010 MePers ER Contribution - Teachers K-8	29,925.16	(645.93)	30,571.09	(2.11)%	24,272.24
28. 1000-1100-1000-523300-010 MePers ER Contribution - Subs K-8	0.00	(352.80)	352.80	(100.00)%	163.97
29. 1000-1100-1000-526100-010 Unemployment - Teachers K-8	2,250.70	(1,669.30)	3,920.00	(42.58)%	2,237.32
30. 1000-1100-1000-526230-010 Unemployment - Ed Tech III K-8	0.00	(490.00)	490.00	(100.00)%	0.00
31. 1000-1100-1000-526300-010 Unemployment - Substitutes K-8	76.80	(133.20)	210.00	(63.43)%	261.84
32. 1000-1100-1000-527100-010 Workers Comp. - Teacher K-8	3,133.86	(181.08)	3,314.94	(5.46)%	2,600.20
33. 1000-1100-1000-527200-010 Workers Comp. - Ed Tech III K-8	0.00	(52.70)	52.70	(100.00)%	0.00
34. 1000-1100-1000-527300-010 Workers Comp. - Substitutes K-8	41.25	(6.00)	47.25	(12.70)%	64.17
35. 1000-1100-1000-533000-010 Professional Development K-8	200.00	140.00	60.00	233.33%	1,049.91
36. 1000-1100-1000-558000-010 Professional Development Travel K-8	335.00	335.00	0.00		0.00

MSAD12/RSU82 FY 25 Budget

Report # 35571

Account Number / Description	FY 25 Budget	DIFFERENCE 24 to 25	FY 24 Adopted	Percent Change	Fy 23 Actual
	7/1/2024 - 6/30/2025	7/1/2024 - 6/30/2025	7/1/2023 - 6/30/2024		7/1/2022 - 6/30/2023
37. 1000-1100-1000-560000-010 Supplies - Consumables K-8	7,493.83	5,493.83	2,000.00	274.69%	4,271.29
38. 1000-1100-1000-561000-010 Supplies - Instructional K-8	3,054.47	2,073.34	981.13	211.32%	2,035.73
39. 1000-1100-1000-561050-010 Supplies - Instructional - Music K-8	230.28	(269.72)	500.00	(53.94)%	130.98
40. 1000-1100-1000-561200-010 Supplies - Instructional - Art K-8	2,197.18	1,697.18	500.00	339.44%	765.34
41. 1000-1100-1000-564000-010 Books & Periodicals K-8	84.00	31.30	52.70	59.39%	0.00
42. 1000-1100-1000-564010-010 New Text Books K-8	5,250.00	3,675.11	1,574.89	233.36%	0.00
43. 1000-1100-1000-566000-010 Audio/Visual Materials K-8	0.00	0.00	0.00		24.91
44. 1000-1100-1000-573000-010 Equipment K-8	6,150.87	5,480.28	670.59	817.23%	438.12
45. 1000-1100-1000-581000-010 Instructional Dues & Fees K-8	1,295.00	1,295.00	0.00		0.00
46. 1000-1100-1000-581000-950 Dues & Fees - Teachers K-8	0.00	(143.75)	143.75	(100.00)%	150.85
47. 1000-1100-2700-585000-010 Field Trip Travel - Instructional K-8	0.00	0.00	0.00		172.13
48. 1000-1200-1000-510100-300 Salaries - Teachers 9-12	285,377.61	11,816.01	273,561.60	4.32%	296,724.35
49. 1000-1200-1000-510230-300 Salaries - Ed Tech III 9-12	0.00	0.00	0.00		4,584.96
50. 1000-1200-1000-512300-300 Salaries - Substitutes 9-12	7,500.00	1,000.00	6,500.00	15.38%	6,635.00
51. 1000-1200-1000-521100-300 Group Health Ins. - Teachers 9-12	83,765.26	2,276.69	81,488.57	2.79%	55,359.32
52. 1000-1200-1000-522100-300 MEDI - Teachers 9-12	3,916.03	(50.61)	3,966.64	(1.28)%	4,185.27
53. 1000-1200-1000-522230-300 MEDI/SS - Ed Tech III 9-12	0.00	0.00	0.00		350.74
54. 1000-1200-1000-522300-300 MEDI/SS - Substitutes 9-12	573.75	76.50	497.25	15.38%	431.39
55. 1000-1200-1000-523100-300 MePers ER Contribution - Teachers 9-12	12,072.15	719.34	11,352.81	6.34%	8,711.74
56. 1000-1200-1000-523300-300 MePers ER Contribution - Subs 9-12	0.00	(269.75)	269.75	(100.00)%	47.23
57. 1000-1200-1000-526100-300 Unemployment - Teachers 9-12	923.06	(1,316.94)	2,240.00	(58.79)%	1,091.49
58. 1000-1200-1000-526230-300 Unemployment - Ed Tech III 9-12	0.00	0.00	0.00		70.33
59. 1000-1200-1000-526300-300 Unemployment - Substitutes 9-12	57.60	(72.40)	130.00	(55.69)%	106.16
60. 1000-1200-1000-527100-300 Workers Comp. - Teachers 9-12	1,177.19	(53.84)	1,231.03	(4.37)%	1,223.95
61. 1000-1200-1000-527230-300 Workers Comp. 9-12	0.00	0.00	0.00		18.93
62. 1000-1200-1000-527300-300 Workers Comp. - Substitutes 9-12	30.94	1.69	29.25	5.78%	27.23
63. 1000-1200-1000-533000-300 Professional Development 9-12	1,895.00	1,895.00	0.00		232.50
64. 1000-1200-1000-534000-300 Instructional Contracted Services 9-12	28.74	28.74	0.00		0.00
65. 1000-1200-1000-560000-300 Supplies - Consumable 9-12	3,796.58	1,820.06	1,976.52	92.08%	1,937.06
66. 1000-1200-1000-561000-300 Supplies - Instructional - 9-12	421.30	(640.48)	1,061.78	(60.32)%	1,158.83
67. 1000-1200-1000-561001-300 Supplies - Instructional IA 9-12	0.00	(500.00)	500.00	(100.00)%	0.00
68. 1000-1200-1000-564000-300 Books & Periodicals 9-12	0.00	0.00	0.00		614.84
69. 1000-1200-1000-564010-300 New Text Books 9-12	1,368.50	(93.31)	1,461.81	(6.38)%	0.00
70. 1000-1200-1000-566000-300 Audio/Visual Materials 9-12	0.00	0.00	0.00		404.96
71. 1000-1200-1000-573000-300 Equipment 9-12	571.53	(3,025.95)	3,597.48	(84.11)%	401.71
72. 1000-1200-2100-556000-300 Student Tuition 9-12	3,600.00	0.00	3,600.00	0.00%	4,410.00
73. 1000-1200-2700-585000-300 Field Trip Travel - Instructional 9-12	0.00	0.00	0.00		1,231.48
74. 1000-2900-1000-510101-950 Gifted & Talented Teacher Salary K-8	0.00	(6,720.00)	6,720.00	(100.00)%	6,671.19
75. 1000-2900-1000-510101-990 Gifted & Talented Teacher Salary 9-12	0.00	(6,720.00)	6,720.00	(100.00)%	6,671.19
76. 1000-2900-1000-521101-950 Gifted & Talented Health Insurance K-8	0.00	(1,096.06)	1,096.06	(100.00)%	1,065.92
77. 1000-2900-1000-521101-990 Gifted & Talented Health Insurance 9-12	0.00	(1,096.06)	1,096.06	(100.00)%	1,065.92
78. 1000-2900-1000-522101-950 Gifted & Talented MEDI K-8	0.00	(97.44)	97.44	(100.00)%	96.58
79. 1000-2900-1000-522101-990 Gifted & Talented MEDI 9-12	0.00	(97.44)	97.44	(100.00)%	96.58
80. 1000-2900-1000-523101-950 Gifted & Talented ER MEPers K-8	0.00	0.00	0.00		256.07

MSAD12/RSU82 FY 25 Budget

Report # 35571

Account Number / Description	FY 25 Budget	DIFFERENCE 24 to 25	FY 24 Adopted	Percent Change	Fy 23 Actual
	7/1/2024 - 6/30/2025	7/1/2024 - 6/30/2025	7/1/2023 - 6/30/2024		7/1/2022 - 6/30/2023
81. 1000-2900-1000-523101-990 Gifted & Talented ER MePers 9-12	0.00	0.00	0.00		256.07
82. 1000-2900-1000-525100-950 Gifted & Talented Tuition K-8	3,000.00	3,000.00	0.00		0.00
83. 1000-2900-1000-525100-990 Gifted & Talented Tuition 9-12	2,000.00	2,000.00	0.00		0.00
84. 1000-2900-1000-526101-950 Gifted & Talented Unemployment K-8	0.00	(280.00)	280.00	(100.00)%	19.18
85. 1000-2900-1000-526101-990 Gifted & Talented Unemployment 9-12	0.00	(280.00)	280.00	(100.00)%	19.18
86. 1000-2900-1000-526231-950 G/T Ed Tech Unemployment	0.00	(70.00)	70.00	(100.00)%	0.00
87. 1000-2900-1000-527101-950 Gifted & Talented Workers Comp. K-8	0.00	(66.44)	66.44	(100.00)%	27.62
88. 1000-2900-1000-527101-990 Gifted & Talented Workers Comp. 9-12	0.00	(66.44)	66.44	(100.00)%	27.62
89. 1000-2900-1000-527231-950 G/T Ed Tech Workes Comp	0.00	(16.61)	16.61	(100.00)%	0.00
90. 1000-2900-1000-556000-990 Gifted & Talented Student Tuition 9 -12	500.00	500.00	0.00		0.00
91. 1000-2900-1000-556001-990 Gifted & Talented Student Tuition 9-12	500.00	500.00	0.00		0.00
Total Expense Article II	\$1,368,599.72	\$57,570.17	\$1,311,029.55	4.39%	\$1,187,376.28
ARTICLE III SPECIAL ED/SPEECH					
92. 1000-2100-1000-510230-950 Salaries - Ed Tech III Sp Ed K-8	126,474.32	60,842.62	65,631.70	92.70%	106,586.00
93. 1000-2100-1000-510230-990 Salaries - Ed Tech III Sp Ed 9-12	51,950.64	34,073.40	17,877.24	190.60%	47,283.39
94. 1000-2100-1000-512300-950 Salaries - Substitutes Sp Ed K8	2,500.00	(1,300.00)	3,800.00	(34.21)%	8,480.00
95. 1000-2100-1000-512300-990 Salaries - Substitutes Sp Ed 9-12	2,500.00	600.00	1,900.00	31.58%	700.00
96. 1000-2100-1000-521230-990 Grp. Health Sped ED Tech III	18,011.79	18,011.79	0.00		0.00
97. 1000-2100-1000-522230-950 MEDI/SS - Ed Tech III K-8	5,751.44	4,799.78	951.66	504.36%	8,153.83
98. 1000-2100-1000-522230-990 MEDI/SS - Ed Tech III 9-12	1,165.59	906.37	259.22	349.65%	2,155.74
99. 1000-2100-1000-522300-950 MEDI/SS - Substitutes - K-8	191.25	(99.45)	290.70	(34.21)%	636.34
100. 1000-2100-1000-522300-990 MEDI/SS - Substitutes - 9-12	191.25	45.90	145.35	31.58%	53.55
101. 1000-2100-1000-523230-950 MePers ER Contribution - SpEd Tech K	2,328.38	50.72	2,277.66	2.23%	0.00
102. 1000-2100-1000-523230-990 MePers ER Contribution - SpEd Tech 9	2,979.44	1,189.85	1,789.59	66.49%	930.93
103. 1000-2100-1000-523300-950 MePers ER Contribution - Sub K-8	0.00	(42.00)	42.00	(100.00)%	130.56
104. 1000-2100-1000-526200-990 Unemployment - Ed Tech III 9-12	0.00	0.00	0.00		8.70
105. 1000-2100-1000-526230-950 Unemployment - Ed Tech III K-8	1,104.00	(208.63)	1,312.63	(15.89)%	1,110.29
106. 1000-2100-1000-526230-990 Unemployment - Ed Tech III 9-12	336.00	(21.54)	357.54	(6.02)%	400.57
107. 1000-2100-1000-526250-990 PAID FAM. & MED LEAVE ED TECH	201.50	201.50	0.00		0.00
108. 1000-2100-1000-526300-950 Unemployment - Substitutes K-8	19.20	(56.80)	76.00	(74.74)%	150.88
109. 1000-2100-1000-526300-990 Unemployment - Substitutes 9-12	19.20	(18.80)	38.00	(49.47)%	11.20
110. 1000-2100-1000-527200-950 Workers Comp. - Ed Tech III K-8	0.00	0.00	0.00		20.51
111. 1000-2100-1000-527230-950 Workers Comp. - Special Ed Tech K-8	521.72	226.38	295.34	76.65%	122.52
112. 1000-2100-1000-527230-990 Workers Comp. - Special Ed Tech 9-12	186.87	106.42	80.45	132.28%	57.36
113. 1000-2100-1000-527300-950 Workers Comp. - Substitutes K-8	10.31	(6.79)	17.10	(39.71)%	70.92
114. 1000-2100-1000-527300-990 Workers Comp. - Substitutes 9-12	10.31	1.76	8.55	20.58%	2.85
115. 1000-2100-1000-558000-950 Special Ed Travel Reimbursement K-8	0.00	(536.25)	536.25	(100.00)%	15,817.06
116. 1000-2100-1000-558000-990 Special Ed Travel Reimbursement 9-12	0.00	0.00	0.00		113.34
117. 1000-2100-1000-561000-950 Special Ed Instructional Supplies K-8	1,104.41	303.77	800.64	37.94%	620.63
118. 1000-2100-1000-561000-990 Special Ed Instructional Supplies 9-12	481.76	(1,615.83)	2,097.59	(77.03)%	764.69
119. 1000-2100-1000-564000-950 Special Ed. Books & Periodicals K-8	0.00	0.00	0.00		19.01
120. 1000-2100-1000-564000-990 Special Ed. Books & Periodicals 9-12	0.00	0.00	0.00		358.06
121. 1000-2100-1000-573000-950 Equipment Special Ed. - K-8	593.38	593.38	0.00		181.24

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	7/1/2024 - 6/30/2025	7/1/2024 - 6/30/2025	7/1/2023 - 6/30/2024		7/1/2022 - 6/30/2023
122. 1000-2100-1000-573000-990 Equipment Special Ed. 9-12	241.50	241.50	0.00		0.00
123. 1000-2100-1000-581000-950 Special Ed Dues & Fees K-8	1,098.00	256.50	841.50	30.48%	1,401.43
124. 1000-2100-1000-581000-990 Special Ed Dues & Fees 9-12	96.00	(247.00)	343.00	(72.01)%	291.02
125. 1000-2200-1000-510100-950 Salaries - Teacher Resource Room K-8	75,607.75	(45,398.33)	121,006.08	(37.52)%	82,432.73
126. 1000-2200-1000-510100-990 Salaries - Teacher Resource Room 9-12	0.00	(47,057.92)	47,057.92	(100.00)%	10,673.96
127. 1000-2200-1000-521100-950 Group Health Ins. - Resource Room K-8	18,937.29	(2,983.83)	21,921.12	(13.61)%	18,384.20
128. 1000-2200-1000-521100-990 Group Health Ins. - Resource Room 9-12	6,201.23	6,201.23	0.00		1,706.66
129. 1000-2200-1000-522100-950 MEDI - Teachers Resource Rm K-8	1,096.31	(658.28)	1,754.59	(37.52)%	1,195.62
130. 1000-2200-1000-522100-990 MEDI - Teachers Resource Rm 9-12	0.00	(682.34)	682.34	(100.00)%	154.84
131. 1000-2200-1000-523100-950 MePers ER Resource Room K-8	3,379.67	(1,642.08)	5,021.75	(32.70)%	3,165.80
132. 1000-2200-1000-523100-990 MePers ER Resource Room 9-12	0.00	(1,952.90)	1,952.90	(100.00)%	409.84
133. 1000-2200-1000-526100-950 Unemployment - Teachers Resource Rm	282.24	2.24	280.00	0.80%	314.92
134. 1000-2200-1000-526100-990 Unemployment - Teachers Resource Rm	0.00	(350.00)	350.00	(100.00)%	30.73
135. 1000-2200-1000-527100-950 Workers Comp. - Teachers Resource Rm	311.88	(232.65)	544.53	(42.72)%	340.02
136. 1000-2200-1000-527100-990 Workers Comp. - Teacher Resource Rm	0.00	(211.76)	211.76	(100.00)%	44.14
137. 1000-2500-2330-510400-950 Director - Special Education K-8	3,095.30	0.32	3,094.98	0.01%	2,620.00
138. 1000-2500-2330-510400-990 Director - Special Education 9-12	1,031.77	(0.31)	1,032.08	(0.03)%	1,123.00
139. 1000-2500-2330-522400-950 MEDI - Sp. Ed. Director K-8	44.88	0.00	44.88	0.00%	37.98
140. 1000-2500-2330-522400-990 MEDI - Sp. Ed. Director 9-12	14.96	(0.01)	14.97	(0.07)%	16.28
141. 1000-2500-2330-523400-950 MePers ER Sp. Ed. Director K-8	138.36	9.92	128.44	7.72%	100.58
142. 1000-2500-2330-523400-990 MePers ER Sp. Ed. Director 9-12	46.12	3.29	42.83	7.68%	43.12
143. 1000-2500-2330-526400-950 Unemployment Sp. Ed. Director K-8	49.52	(12.38)	61.90	(20.00)%	0.00
144. 1000-2500-2330-526400-990 Unemployment Sp. Ed. Director 9-12	16.51	(4.13)	20.64	(20.01)%	0.00
145. 1000-2500-2330-527400-950 Workers Comp. - Sp. Ed. Director K-8	12.77	(1.16)	13.93	(8.33)%	10.80
146. 1000-2500-2330-527400-990 Workers Comp. - Sp. Ed. Director 9-12	4.26	(0.38)	4.64	(8.19)%	4.64
147. 1000-2500-2330-532000-950 Special Ed Professional Services K-8	99,112.40	71,112.40	28,000.00	253.97%	23,662.24
148. 1000-2500-2330-532000-990 Special Ed Professional Services 9-12	32,118.40	31,618.40	500.00	6,323.68%	687.28
149. 1000-2500-2330-533000-950 Special Ed Prof Development K-8	3,598.00	2,198.00	1,400.00	157.00%	941.50
150. 1000-2500-2330-533000-990 Special Ed Prof Development 9-12	1,000.00	1,000.00	0.00		112.50
151. 1000-2500-2330-534500-950 Special Education Legal Fees	5,000.00	(32,000.00)	37,000.00	(86.49)%	106.08
152. 1000-2500-2330-558000-950 Special Ed Prof Development Travel K-8	0.00	0.00	0.00		395.04
153. 1000-2500-2330-558000-990 Special Ed Prof Development Travel 9-12	0.00	0.00	0.00		33.75
154. 1000-2500-2330-581000-950 Dues & Fees K-8	1,143.00	1,143.00	0.00		37.00
155. 1000-2500-2330-581000-990 Dues & Fees - Teachers 9-12	196.00	196.00	0.00		0.00
156. 1000-2800-1000-556300-990 Tuition to Private Sources 9-12	80,000.00	80,000.00	0.00		0.00
157. 1000-2800-2150-510230-950 Speech Audiology Ed Tech III K-8	0.00	(25,520.78)	25,520.78	(100.00)%	21,858.22
158. 1000-2800-2150-510230-990 Speech Audiology Ed Tech III 9-12	0.00	(4,154.55)	4,154.55	(100.00)%	7,202.78
159. 1000-2800-2150-510600-950 Speech Director K-8	67,167.19	67,167.19	0.00		0.00
160. 1000-2800-2150-510600-990 Speech Director 9-12	22,389.06	22,389.06	0.00		0.00
161. 1000-2800-2150-521210-950 Group Health Ins. Sp/Audio Tech K-8	0.00	(9,426.08)	9,426.08	(100.00)%	7,335.83
162. 1000-2800-2150-521210-990 Group Health Ins. Sp/Audio Tech 9-12	0.00	(1,534.48)	1,534.48	(100.00)%	2,445.35
163. 1000-2800-2150-521600-950 Speech Path GRP HLTH INS K-8	11,361.26	11,361.26	0.00		0.00
164. 1000-2800-2150-521600-990 Speech Path GRP HLTH INS 9-12	3,621.72	3,621.72	0.00		0.00
165. 1000-2800-2150-522230-950 MEDI/SS Speech/Audio Tech K-8	0.00	(370.05)	370.05	(100.00)%	316.93

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	7/1/2024 - 6/30/2025	7/1/2024 - 6/30/2025	7/1/2023 - 6/30/2024		7/1/2022 - 6/30/2023
166. 1000-2800-2150-522230-990 MEDI/SS Speech/Audio Tech 9-12	0.00	(60.24)	60.24	(100.00)%	104.51
167. 1000-2800-2150-522600-950 MEDI/SS - Sp/Audio Director K-8	973.92	973.92	0.00		0.00
168. 1000-2800-2150-522600-990 MEDI/SS - Sp/Audio Director 9-12	324.64	324.64	0.00		0.00
169. 1000-2800-2150-523230-950 MePers ER Speech/Audio Tech K-8	0.00	(1,059.11)	1,059.11	(100.00)%	961.08
170. 1000-2800-2150-523230-990 MePers ER Speech/Audio Tech 9-12	0.00	(172.41)	172.41	(100.00)%	304.00
171. 1000-2800-2150-526230-950 Unemployment - Speech/Audio Tech K	0.00	(510.42)	510.42	(100.00)%	140.42
172. 1000-2800-2150-526230-990 Unemployment Speech/Audio Tech 9-1	0.00	(83.09)	83.09	(100.00)%	46.78
173. 1000-2800-2150-526600-950 Unemployment - Sp/Audio Director K-	144.00	144.00	0.00		0.00
174. 1000-2800-2150-526600-990 Unemployment - Sp/Audio Director 9-1	48.00	48.00	0.00		0.00
175. 1000-2800-2150-527230-950 Workers Comp. - Speech/Audio K-8	0.00	(114.84)	114.84	(100.00)%	90.21
176. 1000-2800-2150-527230-990 Workers Comp. - Speech/Audio 9-12	0.00	(18.70)	18.70	(100.00)%	29.64
177. 1000-2800-2150-527600-950 Workers Comp. - Speech Director K-8	277.06	277.06	0.00		0.00
178. 1000-2800-2150-527600-990 Workers Comp. - Speech Director 9-12	92.35	92.35	0.00		0.00
179. 1000-2800-2150-534400-950 Speech Contracted Services K-8	0.00	(6,400.00)	6,400.00	(100.00)%	10,000.70
180. 1000-2800-2150-534400-990 Speech Contracted Services 9-12	0.00	(800.00)	800.00	(100.00)%	2,325.00
181. 1000-2800-2150-561000-950 Sp/Audio Instructional Supplies K-8	0.00	0.00	0.00		256.20
182. 1000-2800-2150-561000-990 Sp/Audio Instructional Supplies 9-12	0.00	0.00	0.00		29.38
183. 1000-2800-2150-581000-950 Sp/Audio Dues & Fees K-8	0.00	(60.00)	60.00	(100.00)%	0.00
184. 1000-2800-2150-581000-990 Sp/Audio Dues & Fees 9-12	0.00	(60.00)	60.00	(100.00)%	0.00
Total Expense Article III	\$658,906.08	\$234,649.34	\$424,256.74	55.31%	\$398,864.90
ARTICLE IV ATHLETICS & CO-CURR					
185. 1000-9100-1000-515000-010 Stipends - Co-Curricular Advisors K-8	2,057.00	(374.00)	2,431.00	(15.38)%	4,553.00
186. 1000-9100-1000-522000-010 MEDI/SS - Co-Curricular K-8	157.43	122.18	35.25	346.61%	157.43
187. 1000-9100-1000-523000-010 MePers ER - Co-curricular K-8	117.38	16.49	100.89	16.34%	117.38
188. 1000-9100-1000-526000-010 Unemployment - Co-Curricular K-8	11.97	(36.65)	48.62	(75.38)%	11.97
189. 1000-9100-1000-527000-010 Workers Comp. - Co-Curricular K-8	18.79	7.85	10.94	71.76%	18.79
190. 1000-9100-1000-558100-010 Travel - Co-Curricular K-8	500.00	500.00	0.00		0.00
191. 1000-9100-1000-560000-010 General Supplies - Co-Curricular K-8	322.50	122.50	200.00	61.25%	0.00
192. 1000-9100-2700-585000-010 Student Travel - Co-Curricular K-8	0.00	0.00	0.00		586.61
193. 1000-9200-1000-515000-010 Stipends - Coaches K-8	6,352.00	(488.25)	6,840.25	(7.14)%	3,422.88
194. 1000-9200-1000-522000-010 MEDI/SS - Coaches K-8	430.94	0.00	430.94	0.00%	147.09
195. 1000-9200-1000-523000-010 MePers ER Contribution - Coaches K-8	283.87	0.00	283.87	0.00%	70.43
196. 1000-9200-1000-526000-010 Unemployment - Coaches K-8	136.81	0.00	136.81	0.00%	0.00
197. 1000-9200-1000-527000-010 Workers Comp. - Coaches K-8	30.78	0.00	30.78	0.00%	14.12
198. 1000-9200-2700-585000-010 Student Travel - Athletics K-8	7,500.00	1,200.00	6,300.00	19.05%	5,134.45
199. 1000-9201-1000-515000-010 Stipends - Athletic Director K-8	3,265.88	95.12	3,170.76	3.00%	8,455.10
200. 1000-9201-1000-522000-010 MEDI/SS - Athletic Director K-8	47.36	1.38	45.98	3.00%	122.68
201. 1000-9201-1000-523000-010 MePers ER - Athletic Director K-8	145.98	14.39	131.59	10.94%	324.84
202. 1000-9201-1000-526000-010 Unemployment - Athletic Director K-8	48.00	39.60	8.40	471.43%	0.00
203. 1000-9201-1000-527000-010 Workers Comp. - Athletic Director K-8	13.47	0.39	13.08	2.98%	34.88
204. 1000-9201-1000-558000-010 Travel - Athletic Director K-8	300.00	0.00	300.00	0.00%	80.50
205. 1000-9201-1000-560000-010 Supplies - Athletics K-8	2,000.00	0.00	2,000.00	0.00%	1,539.30
206. 1000-9201-1000-581000-010 Dues & Fees - Athletics K-8	2,500.00	(3,000.00)	5,500.00	(54.55)%	3,248.82

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	7/1/2024 - 6/30/2025	7/1/2024 - 6/30/2025	7/1/2023 - 6/30/2024		7/1/2022 - 6/30/2023
207. 1000-9500-1000-515000-300 Stipends - Co-Curricular 9-12	13,366.00	1,022.00	12,344.00	8.28%	13,823.00
208. 1000-9500-1000-522000-300 MEDI/SS - Co-Curricular 9-12	359.93	(269.61)	629.54	(42.83)%	359.93
209. 1000-9500-1000-523000-300 MePers ER - Co-Curricular 9-12	431.00	(81.28)	512.28	(15.87)%	431.40
210. 1000-9500-1000-526000-300 Unemployment - Co-Curricular 9-12	32.89	0.00	32.89	0.00%	0.00
211. 1000-9500-1000-527000-300 Workers Comp. - Co-Curricular 9-12	57.02	6.10	50.92	11.98%	57.02
212. 1000-9500-1000-558100-300 Travel - Co-Curricular	1,750.00	1,750.00	0.00		541.42
213. 1000-9500-1000-560000-300 General Supplies - Co-Curricular 9-12	374.25	(85.75)	460.00	(18.64)%	357.79
214. 1000-9500-1000-581000-300 Dues & Fees - Co-Curricular 9-12	485.00	(160.00)	645.00	(24.81)%	485.00
215. 1000-9500-2700-585000-300 Student Travel - Co-Curricular 9-12	0.00	0.00	0.00		833.50
216. 1000-9600-1000-515000-300 Stipends - Coaches 9-12	23,225.00	4.25	23,220.75	0.02%	18,242.38
217. 1000-9600-1000-522000-300 MEDI/SS - Coaches 9-12	1,184.26	0.00	1,184.26	0.00%	637.11
218. 1000-9600-1000-523000-300 MePers ER - Coaches 9-12	963.66	0.00	963.66	0.00%	468.96
219. 1000-9600-1000-526000-300 Unemployment - Coaches 9-12	178.12	0.00	178.12	0.00%	52.05
220. 1000-9600-1000-527000-300 Workers Comp. - Coaches 9-12	88.70	0.00	88.70	0.00%	75.25
221. 1000-9600-1000-543000-300 Repairs & Maintenance - Athletics 9-12	300.00	100.00	200.00	50.00%	36.71
222. 1000-9600-2700-585000-300 Student Travel - Athletics 9-12	30,000.00	(450.00)	30,450.00	(1.48)%	25,369.19
223. 1000-9601-1000-515000-300 Stipends - Athletic Director 9-12	9,797.65	285.37	9,512.28	3.00%	3,624.00
224. 1000-9601-1000-522000-300 MEDI/SS - Athletic Director 9-12	142.07	4.14	137.93	3.00%	52.54
225. 1000-9601-1000-523000-300 MePers ER - Athletic Director 9-12	437.95	43.19	394.76	10.94%	139.12
226. 1000-9601-1000-526000-300 Unemployment - Athletic Director 9-12	144.00	130.68	13.32	981.08%	0.00
227. 1000-9601-1000-527000-300 Workers Comp. - Athletic Director 9-12	40.42	1.18	39.24	3.01%	14.94
228. 1000-9601-1000-558000-300 Travel - Athletic Director 9-12	2,200.00	500.00	1,700.00	29.41%	3,040.47
229. 1000-9601-1000-560000-300 Supplies - Athletics 9-12	5,500.00	500.00	5,000.00	10.00%	4,841.94
230. 1000-9601-1000-580000-300 Goods & Services - Athletic 9-12	1,200.00	0.00	1,200.00	0.00%	894.05
231. 1000-9601-1000-581000-300 Dues & Fees - Athletics 9-12	15,500.00	0.00	15,500.00	0.00%	18,826.79
Total Expense Article IV	\$133,998.08	\$1,521.27	\$132,476.81	1.15%	\$121,244.83
<u>ARTICLE V STUDENT/STAFF SUP.</u>					
232. 1000-0000-2120-510400-010 Salary - Guidance K-8	41,308.19	3,868.19	37,440.00	10.33%	34,800.00
233. 1000-0000-2120-510400-300 Salary - Guidance 9-12	12,338.81	(141.19)	12,480.00	(1.13)%	11,600.00
234. 1000-0000-2120-521400-010 Group Health Ins. - Guidance K-8	16,951.10	(1,110.73)	18,061.83	(6.15)%	16,460.89
235. 1000-0000-2120-521400-300 Group Health Ins. - Guidance 9-12	5,063.31	(957.30)	6,020.61	(15.90)%	5,487.00
236. 1000-0000-2120-522400-010 MEDI/SS - Guidance K-8	598.97	56.09	542.88	10.33%	425.18
237. 1000-0000-2120-522400-300 MEDI/SS - Guidance 9-12	178.91	(2.05)	180.96	(1.13)%	141.64
238. 1000-0000-2120-523400-010 MePers ER Contribution - Guidance K-	1,846.48	292.72	1,553.76	18.84%	1,336.40
239. 1000-0000-2120-523400-300 MEPers ER Contribution - Guidance 9-	551.54	33.62	517.92	6.49%	445.38
240. 1000-0000-2120-526400-010 Unemployment - Guidance K-8	147.84	(32.16)	180.00	(17.87)%	143.99
241. 1000-0000-2120-526400-300 Unemployment - Guidance 9-12	44.16	(15.84)	60.00	(26.40)%	47.99
242. 1000-0000-2120-527400-010 Workers Comp. - Guidance K-8	170.40	1.92	168.48	1.14%	143.52
243. 1000-0000-2120-527400-300 Workers Comp. - Guidance 9-12	50.90	(5.26)	56.16	(9.37)%	47.84
244. 1000-0000-2120-533000-010 Professional Dev. - Guidance K-8	4,716.00	4,116.00	600.00	686.00%	710.27
245. 1000-0000-2120-533000-300 Professional Dev. - Guidance 9-12	675.00	125.00	550.00	22.73%	710.26
246. 1000-0000-2120-558000-010 Guidance Travel K-8	200.00	200.00	0.00		293.50
247. 1000-0000-2120-558000-300 Guidance Travel 9-12	3,450.00	3,450.00	0.00		0.00

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	7/1/2024 - 6/30/2025	7/1/2024 - 6/30/2025	7/1/2023 - 6/30/2024		7/1/2022 - 6/30/2023
248. 1000-0000-2120-558100-010 Professional Dev. Travel - Guidance K-	0.00	(150.00)	150.00	(100.00)%	0.00
249. 1000-0000-2120-560000-010 General Supplies - Guidance K-8	500.00	500.00	0.00		0.00
250. 1000-0000-2120-560000-300 General Supplies - Guidance 9-12	450.00	450.00	0.00		7.00
251. 1000-0000-2120-581000-010 Guidance Dues & Fees K-8	150.00	0.00	150.00	0.00%	118.30
252. 1000-0000-2120-581000-300 Guidance Dues & Fees 9-12	150.00	0.00	150.00	0.00%	50.70
253. 1000-0000-2130-534000-900 Contracted Health Services	3,500.00	192.50	3,307.50	5.82%	1,200.00
254. 1000-0000-2130-560000-900 Health Nurse General Supplies	500.00	0.00	500.00	0.00%	253.40
255. 1000-0000-2213-515000-010 Stipends -Support Team K-8	1,500.00	900.00	600.00	150.00%	600.00
256. 1000-0000-2213-515000-300 Stipends -Support Team 9-12	900.00	300.00	600.00	50.00%	0.00
257. 1000-0000-2213-515200-010 Salary - Certification Chair	1,000.00	0.00	1,000.00	0.00%	1,000.00
258. 1000-0000-2213-522000-010 MEDI - Support Team K-8	8.70	0.00	8.70	0.00%	8.70
259. 1000-0000-2213-522000-300 MEDI - Support Team 9-12	8.70	0.00	8.70	0.00%	0.00
260. 1000-0000-2213-522200-010 MEDI - Certification Chair	14.50	0.00	14.50	0.00%	14.50
261. 1000-0000-2213-523000-010 MePers ER - Support Team K-8	27.00	2.10	24.90	8.43%	23.04
262. 1000-0000-2213-523000-300 MePers ER - Support Team 9-12	22.00	(2.90)	24.90	(11.65)%	0.00
263. 1000-0000-2213-523200-010 MePers ER -Certification Chair	137.26	0.00	137.26	0.00%	38.38
264. 1000-0000-2213-526000-010 Unemployment - Support Team K-8	0.00	(12.00)	12.00	(100.00)%	0.00
265. 1000-0000-2213-526000-300 Unemployment - Support Team 9-12	0.00	(12.00)	12.00	(100.00)%	0.00
266. 1000-0000-2213-526200-010 Unemployment - Certification Chair	0.00	(20.00)	20.00	(100.00)%	0.00
267. 1000-0000-2213-527000-010 Workers Comp. - Support Team K-8	0.00	(2.70)	2.70	(100.00)%	2.48
268. 1000-0000-2213-527000-300 Workers Comp. - Support Team 9-12	0.00	(2.70)	2.70	(100.00)%	0.00
269. 1000-0000-2213-527200-010 Workers Comp. - Certification Chair	0.00	(0.68)	0.68	(100.00)%	4.12
270. 1000-0000-2220-532000-300 Contracted Services - Library 9-12	0.00	0.00	0.00		328.58
271. 1000-0000-2220-560000-010 General Supplies - Library K-8	0.00	0.00	0.00		63.57
272. 1000-0000-2230-510400-010 Salaries - Technology Director K-8	5,501.60	(8,585.20)	14,086.80	(60.95)%	17,685.52
273. 1000-0000-2230-510400-300 Salaries - Technology Director 9-12	18,418.40	13,722.80	4,695.60	292.25%	8,131.51
274. 1000-0000-2230-522400-010 MEDI/SS Technology Director K-8	420.87	(656.77)	1,077.64	(60.95)%	1,352.95
275. 1000-0000-2230-522400-300 MEDI/SS Technology Director 9-12	1,409.01	1,049.80	359.21	292.25%	622.01
276. 1000-0000-2230-526400-010 Unemployment - Technology Director I	44.16	(135.84)	180.00	(75.47)%	123.18
277. 1000-0000-2230-526400-300 Unemployment - Technology Director 5	147.84	87.84	60.00	146.40%	56.85
278. 1000-0000-2230-527400-010 Workers Comp. - Technology Dir. K-8	22.69	(40.70)	63.39	(64.21)%	72.59
279. 1000-0000-2230-527400-300 Workers Comp. - Technology Dir. 9-12	75.98	54.85	21.13	259.58%	33.39
280. 1000-0000-2230-532000-900 Contracted Services - Technology	10,000.00	5,000.00	5,000.00	100.00%	8,917.64
281. 1000-0000-2230-543000-010 Repairs & Maint. - Technology K-8	0.00	(2,000.00)	2,000.00	(100.00)%	260.60
282. 1000-0000-2230-543000-300 Repairs & Maint. - Technology 9-12	0.00	(2,000.00)	2,000.00	(100.00)%	86.86
283. 1000-0000-2230-565000-900 Technology Supplies	6,000.00	5,050.00	950.00	531.58%	55.93
284. 1000-0000-2230-573400-900 Technology Hardware	21,500.00	8,500.00	13,000.00	65.38%	2,819.63
285. 1000-0000-2230-573500-900 Technology Software	18,600.00	(16,650.00)	35,250.00	(47.23)%	30,494.56
286. 1000-0000-2230-581000-900 Dues & Fees - Technology	517.00	(228.00)	745.00	(30.60)%	1,072.44
287. 1000-0000-2410-532000-010 Truant Officer Stipend K-8	25.00	0.00	25.00	0.00%	0.00
288. 1000-0000-2410-532000-300 Truant Officer Stipend 9-12	25.00	0.00	25.00	0.00%	0.00
Total Expense Article V	\$179,867.32	\$15,189.41	\$164,677.91	9.22%	\$148,292.29

ARTICLE VI SYSTEM ADMIN

MSAD12/RSU82 FY 25 Budget

Report # 35571

Account Number / Description	FY 25 Budget	DIFFERENCE 24 to 25	FY 24 Adopted	Percent Change	Fy 23 Actual
	7/1/2024 - 6/30/2025	7/1/2024 - 6/30/2025	7/1/2023 - 6/30/2024		7/1/2022 - 6/30/2023
289. 1000-0000-2310-512320-900 Stipends - Directors	2,960.00	0.00	2,960.00	0.00%	450.00
290. 1000-0000-2310-522320-900 MEDI/SS - Directors	42.92	0.00	42.92	0.00%	34.44
291. 1000-0000-2310-526320-900 Unemployment - Directors	59.20	0.00	59.20	0.00%	0.00
292. 1000-0000-2310-527320-900 Workers Comp. - Directors	13.32	0.00	13.32	0.00%	0.00
293. 1000-0000-2310-534500-900 Legal - Directors	10,000.00	5,000.00	5,000.00	100.00%	4,008.94
294. 1000-0000-2310-534600-900 Audit - Directors	15,000.00	8,500.00	6,500.00	130.77%	6,500.00
295. 1000-0000-2310-534900-900 Budget Development Dues and Fees	500.00	0.00	500.00	0.00%	0.00
296. 1000-0000-2310-554000-900 Advertising - Directors	800.00	25.00	775.00	3.23%	0.00
297. 1000-0000-2310-558000-900 Travel - Directors	800.00	(10.00)	810.00	(1.23)%	140.62
298. 1000-0000-2310-581000-900 Dues & Fees - Directors	6,000.00	1,980.00	4,020.00	49.25%	2,749.64
299. 1000-0000-2320-510400-900 Salary - Superintendent	52,000.00	2,000.00	50,000.00	4.00%	22,590.96
300. 1000-0000-2320-515000-900 Salary - Asst. Superintendent	20,000.00	0.00	20,000.00	0.00%	0.00
301. 1000-0000-2320-521400-900 Group Health Ins. - Superintendent	0.00	(10,960.56)	10,960.56	(100.00)%	0.00
302. 1000-0000-2320-522000-900 MEDI - Asst. Superintendent	290.00	290.00	0.00		0.00
303. 1000-0000-2320-522400-900 MEDI - Superintendent	754.00	29.00	725.00	4.00%	327.47
304. 1000-0000-2320-522500-900 MEDI - Asst. Superintendent	0.00	(290.00)	290.00	(100.00)%	0.00
305. 1000-0000-2320-523000-900 MePers ER Contribution - Asst. Super	1,753.50	923.50	830.00	111.27%	0.00
306. 1000-0000-2320-523400-900 MePers ER Contribution - Superintende	0.00	0.00	0.00		790.40
307. 1000-0000-2320-526000-900 Unemployment - Asst. Superintendent	192.00	(208.00)	400.00	(52.00)%	0.00
308. 1000-0000-2320-526400-900 Unemployment - Superintendent	192.00	(808.00)	1,000.00	(80.80)%	70.39
309. 1000-0000-2320-527000-900 Workers Comp. - Asst. Superintendent	82.50	82.50	0.00		0.00
310. 1000-0000-2320-527400-900 Workers Comp. - Superintendent	214.50	(10.50)	225.00	(4.67)%	93.27
311. 1000-0000-2320-527500-900 Workers Comp. - Asst. Superintendent	0.00	(90.00)	90.00	(100.00)%	0.00
312. 1000-0000-2320-533000-900 Professional Dev. - Superintendent	1,500.00	(220.00)	1,720.00	(12.79)%	577.00
313. 1000-0000-2320-533001-900 Professional Dev. - Asst. Superintenden	500.00	500.00	0.00		0.00
314. 1000-0000-2320-543200-900 Technology Hardware Service Agreem.	0.00	0.00	0.00		520.00
315. 1000-0000-2320-558000-900 Travel - Superintendent	8,000.00	6,500.00	1,500.00	433.33%	519.34
316. 1000-0000-2320-558100-900 Travel - Assistant Superintendent	500.00	500.00	0.00		0.00
317. 1000-0000-2320-560000-900 General Supplies - Superintendent	0.00	(1,000.00)	1,000.00	(100.00)%	1,003.20
318. 1000-0000-2320-581000-900 Dues & Fees - Superintendent	2,000.00	1,000.00	1,000.00	100.00%	2,492.14
319. 1000-0000-2320-589000-900 Goods & Services - Superintendent	1,000.00	1,000.00	0.00		602.15
320. 1000-0000-2510-511800-900 Salary - Admin Asst./ Bookkeeper	53,389.02	1,555.02	51,834.00	3.00%	35,665.44
321. 1000-0000-2510-521800-900 Group Health Ins.- Admin Asst. / Bookk	10,733.25	(227.31)	10,960.56	(2.07)%	9,781.18
322. 1000-0000-2510-522800-900 MEDI/SS - Admin Asst. / Bookkeeper	4,084.26	118.96	3,965.30	3.00%	2,728.55
323. 1000-0000-2510-526800-900 Unemployment - Admin Asst. / Bookke	192.00	(844.68)	1,036.68	(81.48)%	360.05
324. 1000-0000-2510-527800-900 Workers Comp. - Admin Asst. / Bookke	220.23	(13.02)	233.25	(5.58)%	147.04
325. 1000-0000-2510-533000-900 Professional Dev. - Admin Asst./ Bookk	1,500.00	(1,000.00)	2,500.00	(40.00)%	1,998.29
326. 1000-0000-2510-534000-900 Purchased Svc Reimb - Bookkeeping/A	0.00	0.00	0.00		10,160.00
327. 1000-0000-2510-558100-900 Prof Dev. Travel - Admin Asst. / Bookk	1,500.00	500.00	1,000.00	50.00%	0.00
328. 1000-0000-2510-560000-900 General Supplies - Admin Asst. / Bookk	1,500.00	500.00	1,000.00	50.00%	913.80
Total Expense Article VI	\$198,272.70	\$15,321.91	\$182,950.79	8.37%	\$105,224.31
ARTICLE VII SCHOOL ADMIN					
329. 1000-0000-2320-544400-900 Copier Leases	13,750.00	0.00	13,750.00	0.00%	13,578.50

MSAD12/RSU82 FY 25 Budget

Report # 35571

Account Number / Description	FY 25 Budget	DIFFERENCE 24 to 25	FY 24 Adopted	Percent Change	Fy 23 Actual
	7/1/2024 - 6/30/2025	7/1/2024 - 6/30/2025	7/1/2023 - 6/30/2024		7/1/2022 - 6/30/2023
330. 1000-0000-2410-510400-010 Salary - Principal K-8	71,770.17	14,012.92	57,757.25	24.26%	61,775.26
331. 1000-0000-2410-510400-300 Salary - Principal 9-12	16,703.90	(11,436.01)	28,139.91	(40.64)%	20,591.74
332. 1000-0000-2410-511800-010 Salary - Secretary/Data Coord. K-8	31,002.99	1,010.12	29,992.87	3.37%	28,942.93
333. 1000-0000-2410-511800-300 Salary - SecretaryData Coord. 9-12	15,104.96	332.35	14,772.61	2.25%	9,647.58
334. 1000-0000-2410-511800-900 Salary - Office Support K-12	10,640.00	(2,644.04)	13,284.04	(19.90)%	14,129.14
335. 1000-0000-2410-521400-010 Group Health Ins. - Principal K-8	23,810.76	10,814.42	12,996.34	83.21%	14,124.36
336. 1000-0000-2410-521400-300 Group Health Ins. - Principal 9-12	5,541.75	(859.43)	6,401.18	(13.43)%	4,708.20
337. 1000-0000-2410-521800-010 Group Health Ins. - Secretary - K-8	16,717.04	7,363.46	9,353.58	78.72%	10,251.99
338. 1000-0000-2410-521800-300 Group Health Ins. - Secretary 9-12	8,516.21	3,909.23	4,606.98	84.85%	3,415.97
339. 1000-0000-2410-522400-010 MEDI - Principal K-8	1,040.67	(110.96)	1,151.63	(9.64)%	895.94
340. 1000-0000-2410-522400-300 MEDI - Principal 9-12	242.21	(141.67)	383.88	(36.90)%	298.47
341. 1000-0000-2410-522800-010 MEDI/SS - Secretary K-8	2,371.73	77.28	2,294.45	3.37%	1,745.78
342. 1000-0000-2410-522800-300 MEDI/SS - Secretary 9-12	1,155.53	25.43	1,130.10	2.25%	581.67
343. 1000-0000-2410-522800-900 MEDI/SS - Office Support K-12	813.96	(202.27)	1,016.23	(19.90)%	1,074.81
344. 1000-0000-2410-523400-010 MePers ER Contribution - Principal K-8	6,416.31	3,120.26	3,296.05	94.67%	2,372.50
345. 1000-0000-2410-523400-300 MePers ER Contribution - Principal 9-12	1,493.34	394.66	1,098.68	35.92%	790.66
346. 1000-0000-2410-526400-010 Unemployment - Principal K-8	155.75	(1,432.71)	1,588.46	(90.19)%	115.22
347. 1000-0000-2410-526400-300 Unemployment - Principal 9-12	36.25	(493.24)	529.49	(93.15)%	38.39
348. 1000-0000-2410-526800-010 Unemployment - Secretary K-8	129.10	(470.76)	599.86	(78.48)%	143.98
349. 1000-0000-2410-526800-300 Unemployment - Secretary 9-12	62.90	(232.55)	295.45	(78.71)%	48.03
350. 1000-0000-2410-526800-900 Unemployment - Office Support K-12	76.80	(188.88)	265.68	(71.09)%	101.94
351. 1000-0000-2410-527400-010 Workers Comp. - Principal K-8	296.05	(61.35)	357.40	(17.17)%	254.80
352. 1000-0000-2410-527400-300 Workers Comp. - Principal 9-12	68.90	(50.23)	119.13	(42.16)%	85.02
353. 1000-0000-2410-527800-010 Workers Comp. - Secretary K-8	127.89	(7.08)	134.97	(5.25)%	119.45
354. 1000-0000-2410-527800-300 Workers Comp. - Secretary 9-12	62.31	(4.17)	66.48	(6.27)%	39.82
355. 1000-0000-2410-527800-900 Workers Comp. - Office Support K-12	43.89	(15.89)	59.78	(26.58)%	56.29
356. 1000-0000-2410-533000-010 Prof. Emp. Dev. - Principal/Sec. K-8	600.00	200.00	400.00	50.00%	304.75
357. 1000-0000-2410-533000-300 Prof. Emp. Dev. - Principal/Sec. 9-12	600.00	200.00	400.00	50.00%	241.38
358. 1000-0000-2410-553100-010 Communications - Postage K-8	1,800.00	0.00	1,800.00	0.00%	1,151.65
359. 1000-0000-2410-553100-300 Communications - Postage 9-12	1,800.00	0.00	1,800.00	0.00%	395.18
360. 1000-0000-2410-555000-010 Printing & Duplicating - K-8	3,500.00	85.00	3,415.00	2.49%	5,176.68
361. 1000-0000-2410-555000-300 Printing & Duplicating 9-12	3,000.00	48.05	2,951.95	1.63%	1,814.20
362. 1000-0000-2410-558000-010 Travel - Non-Prof. - Principal/Sec. K-8	200.00	0.00	200.00	0.00%	0.00
363. 1000-0000-2410-558000-300 Travel Non Prof. - Principal/Sec. 9-12	200.00	0.00	200.00	0.00%	0.00
364. 1000-0000-2410-558100-010 Travel PD - Principal/Sec. K-8	600.00	75.00	525.00	14.29%	159.37
365. 1000-0000-2410-558100-300 Travel PD - Principal/Sec. 9-12	400.00	50.00	350.00	14.29%	573.13
366. 1000-0000-2410-560000-010 General Supplies - Principal/Sec. K-8	2,000.00	1,500.00	500.00	300.00%	582.78
367. 1000-0000-2410-560000-300 General Supplies - Principal/Sec. 9-12	1,000.00	700.00	300.00	233.33%	341.85
368. 1000-0000-2410-573000-010 Principal Office Equipment - K-8	1,500.00	1,500.00	0.00		0.00
369. 1000-0000-2410-573000-300 Principal Office Equipment - 9-12	1,000.00	1,000.00	0.00		446.58
370. 1000-0000-2410-581000-010 Dues & Fees - Princ/Sec K-8	600.00	(150.00)	750.00	(20.00)%	541.69
371. 1000-0000-2410-581000-300 Dues & Fees - Princ./Sec 9-12	500.00	0.00	500.00	0.00%	378.13
Total Expense Article VII	\$247,451.37	\$27,916.94	\$219,534.43	12.72%	\$202,035.81

MSAD12/RSU82 FY 25 Budget

Report # 35571

Account Number / Description	FY 25 Budget 7/1/2024 - 6/30/2025	DIFFERENCE 24 to 25 7/1/2024 - 6/30/2025	FY 24 Adopted 7/1/2023 - 6/30/2024	Percent Change	Fy 23 Actual 7/1/2022 - 6/30/2023
ARTICLE VIII TRANSPORTATION					
372. 1000-0000-2700-551400-900 Purchased Transportation Service	107,568.05	3,133.05	104,435.00	3.00%	96,699.16
Total Expense Article VIII	\$107,568.05	\$3,133.05	\$104,435.00	3.00%	\$96,699.16
ARTICLE IX MAINTENANCE					
373. 1000-0000-2600-541000-010 Water & Sewer K-8	4,052.17	0.00	4,052.17	0.00%	2,504.93
374. 1000-0000-2600-541000-300 Water & Sewer 9-12	1,350.72	0.00	1,350.72	0.00%	1,012.49
375. 1000-0000-2600-552000-010 Insurance K-8	17,000.00	299.39	16,700.61	1.79%	15,461.25
376. 1000-0000-2600-552000-300 Insurance 9-12	9,000.00	400.46	8,599.54	4.66%	5,153.75
377. 1000-0000-2600-562200-010 Electricity K-8	25,000.00	(9,940.62)	34,940.62	(28.45)%	21,343.47
378. 1000-0000-2600-562200-300 Electricity 9-12	12,000.00	354.80	11,645.20	3.05%	8,865.10
379. 1000-0000-2600-562300-010 Propane K-8	0.00	0.00	0.00		217.32
380. 1000-0000-2600-562300-300 Propane 9-12	0.00	0.00	0.00		93.13
381. 1000-0000-2600-562400-010 Oil/Pellets K-8	40,000.00	2,480.00	37,520.00	6.61%	39,209.63
382. 1000-0000-2600-562400-300 Oil/Pellets 9-12	20,000.00	7,520.00	12,480.00	60.26%	18,232.53
383. 1000-0000-2600-562600-300 Diesel Fuel -Generator	1,500.00	520.00	980.00	53.06%	0.00
384. 1000-0000-2610-511800-010 Salaries - Custodian K-8	48,449.02	2,585.64	45,863.38	5.64%	45,599.89
385. 1000-0000-2610-511800-300 Salary - Custodian 9-12	32,670.98	10,081.56	22,589.42	44.63%	23,930.08
386. 1000-0000-2610-512300-300 Salaries - Substitute Custodian 9-12	0.00	0.00	0.00		100.00
387. 1000-0000-2610-521800-010 Group Health Ins. - Custodian K-8	12,038.74	1,078.18	10,960.56	9.84%	14,101.57
388. 1000-0000-2610-521800-300 Group Health Ins. - Custodians 9-12	5,898.05	(5,062.51)	10,960.56	(46.19)%	7,234.35
389. 1000-0000-2610-522300-300 MEDI/SS - Substitute Custodians 9-12	0.00	0.00	0.00		7.65
390. 1000-0000-2610-522800-010 MEDI/SS - Custodians K-8	3,706.35	197.80	3,508.55	5.64%	3,488.49
391. 1000-0000-2610-522800-300 MEDI/SS - Custodians 9-12	2,499.33	771.24	1,728.09	44.63%	1,830.61
392. 1000-0000-2610-526300-300 Unemployment - Substitute Custodian 9-12	0.00	0.00	0.00		1.60
393. 1000-0000-2610-526800-010 Unemployment - Custodians K-8	225.10	(692.17)	917.27	(75.46)%	272.42
394. 1000-0000-2610-526800-300 Unemployment - Custodians 9-12	158.90	(292.89)	451.79	(64.83)%	153.80
395. 1000-0000-2610-527300-300 Workers Comp. - Substitute Cust. 9-12	0.00	0.00	0.00		3.77
396. 1000-0000-2610-527800-010 Workers Comp. - Custodians K-8	1,826.53	(8.01)	1,834.54	(0.44)%	1,710.34
397. 1000-0000-2610-527800-300 Workers Comp. - Custodians 9-12	1,231.70	328.12	903.58	36.31%	899.22
398. 1000-0000-2610-558000-010 Travel PD - Custodian K-8	250.00	0.00	250.00	0.00%	0.00
399. 1000-0000-2610-558100-300 Travel PD - Custodian 9-12	250.00	0.00	250.00	0.00%	0.00
400. 1000-0000-2620-533000-900 Custodian Prof Dev.	500.00	0.00	500.00	0.00%	180.00
401. 1000-0000-2620-534000-010 Contracted Services K-8	10,000.00	(3,783.84)	13,783.84	(27.45)%	191.48
402. 1000-0000-2620-534000-300 Contracted Services 9-12	5,000.00	405.39	4,594.61	8.82%	810.93
403. 1000-0000-2620-543000-010 Repairs & Maintenance K-8	15,000.00	9,433.59	5,566.41	169.47%	12,055.17
404. 1000-0000-2620-543000-300 Repairs & Maintenance 9-12	5,000.00	943.24	4,056.76	23.25%	5,140.09
405. 1000-0000-2620-543010-900 Equipment Repairs & Maintenance	1,000.00	361.86	638.14	56.71%	736.70
406. 1000-0000-2620-549000-900 Snowplow & Landscape	12,000.00	(6,428.30)	18,428.30	(34.88)%	9,249.31
407. 1000-0000-2620-553200-900 Telephone	10,000.00	(1,451.62)	11,451.62	(12.68)%	10,140.05
408. 1000-0000-2620-560000-900 General Supplies - Maintenance	10,000.00	1,580.70	8,419.30	18.77%	14,075.24
409. 1000-0000-2620-573000-900 Equipment	6,000.00	4,731.19	1,268.81	372.88%	76.58
410. 1000-0000-2620-581000-010 Dues & Transfer Station Fees K-8	200.00	10.00	190.00	5.26%	15.00
411. 1000-0000-2620-581000-300 Dues & Transfer Station Fees 9-12	200.00	10.00	190.00	5.26%	0.00

MSAD12/RSU82 FY 25 Budget

Report # 35571

Account Number / Description	FY 25 Budget 7/1/2024 - 6/30/2025	DIFFERENCE 24 to 25 7/1/2024 - 6/30/2025	FY 24 Adopted 7/1/2023 - 6/30/2024	Percent Change	Fy 23 Actual 7/1/2022 - 6/30/2023
Total Expense Article IX	\$314,007.59	\$16,433.20	\$297,574.39	5.52%	\$264,097.94
<u>ARTICLE X DEBT SERVICES</u>					
412. 1000-0000-2680-583100-900 Debt Service	33,000.00	581.97	32,418.03	1.80%	29,657.41
Total Article X	\$33,000.00	\$581.97	\$32,418.03	1.80%	\$29,657.41
Total Fund	\$3,241,670.91	\$372,317.26	\$2,869,353.65	12.98%	\$2,553,492.93
Net Revenue over Expense	\$0.00	\$464.98	\$(464.98)	(100.00)%	\$208,780.72

MSAD12/RSU82 Food Service Program

Report # 35583

Statement Code: FS 25

Account Number / Description	FY 25 Budget 7/1/2024 - 6/30/2025	FY 24 Adopted 7/1/2023 - 6/30/2024	Budget Difference 7/1/2024 - 6/30/2025	FY 23 Actual 7/1/2022 - 6/30/2023	Percentage Change
<u>Food Service Revenue</u>					
1000-0000-0000-416200-000 Adult Food Service Sales	0.00	(4,500.00)	4,500.00	0.00	(100.00)%
1000-0000-0000-416210-000 Ala Carte Food Service Sales	0.00	(1,500.00)	1,500.00	0.00	(100.00)%
1000-0000-0000-419960-000 Local Allocation Food Ser. Rev. Jackman	(43,270.81)	(27,472.96)	(15,797.85)	(17,996.88)	57.50%
1000-0000-0000-419961-000 Local Allocation Food Ser. Rev. Moose R	(12,745.31)	(8,026.41)	(4,718.90)	(5,342.88)	58.79%
1000-0000-0000-452040-000 Food Service Claim Revenue	(80,000.00)	(90,000.00)	10,000.00	(126,698.81)	(11.11)%
2930-0000-0000-416200-000 Food Service Adult Food Sales	(5,050.00)	0.00	(5,050.00)	(6,169.25)	
2930-0000-0000-416210-000 Food Service Ala Carte Sales	(1,000.00)	0.00	(1,000.00)	(2,365.45)	
2930-0000-0000-416211-000 Food Service Juice Sales	(200.00)	0.00	(200.00)	(58.00)	
Food Service Revenue	\$(142,266.12)	\$(131,499.37)	\$(10,766.75)	\$(158,631.27)	8.19%
<u>Food Service Expense</u>					
2930-0000-3100-511700-900 FS Salary Director	28,800.00	25,128.00	3,672.00	26,516.43	14.61%
2930-0000-3100-511800-900 FS Salary Regular Employee	2,660.00	22,909.50	(20,249.50)	19,404.35	(88.39)%
2930-0000-3100-512300-900 FS Salary Substitutes	2,500.00	1,500.00	1,000.00	2,800.00	66.67%
2930-0000-3100-522300-900 FS MEDI/SS Substitutes	191.25	114.75	76.50	183.19	66.67%
2930-0000-3100-522700-900 FS MEDI/SS Director	2,203.20	1,922.29	280.91	2,028.54	14.61%
2930-0000-3100-522800-900 FS MEDI/SS Regular Employee	203.49	1,752.58	(1,549.09)	1,484.51	(88.39)%
2930-0000-3100-523300-900 FS Sub MEPERS	0.00	0.00	0.00	19.20	
2930-0000-3100-526300-900 FS Unemployment Substitutes	19.20	30.00	(10.80)	44.80	(36.00)%
2930-0000-3100-526700-900 FS Unemployment Director	192.00	502.56	(310.56)	192.01	(61.80)%
2930-0000-3100-526800-900 FS Unemployment Regular Employee	19.20	458.19	(438.99)	150.93	(95.81)%
2930-0000-3100-527300-900 FS Workers Comp Substitutes	94.25	60.00	34.25	105.56	57.08%
2930-0000-3100-527700-900 FS Workers Comp. Director	1,085.76	1,005.12	80.64	979.41	8.02%
2930-0000-3100-527800-900 FS Workers Comp Regular Employee	10.97	916.38	(905.41)	636.01	(98.80)%
2930-0000-3100-533000-900 FS Professional Employee Development	300.00	800.00	(500.00)	0.00	(62.50)%
2930-0000-3100-543000-900 FS Repairs & Maintenance	4,000.00	2,000.00	2,000.00	4,048.48	100.00%
2930-0000-3100-558100-900 FS Travel Professional Development	200.00	400.00	(200.00)	63.13	(50.00)%
2930-0000-3100-562300-900 FS Propane	850.00	1,000.00	(150.00)	274.62	(15.00)%
2930-0000-3100-563000-900 FS Food	90,000.00	65,000.00	25,000.00	90,021.55	38.46%
2930-0000-3100-563100-900 FS Non Food Supplies	3,686.80	3,500.00	186.80	4,347.48	5.34%
2930-0000-3100-573900-900 FS Equipment	5,000.00	2,000.00	3,000.00	0.00	150.00%
2930-0000-3100-581000-900 FS Dues & Fees	250.00	500.00	(250.00)	0.00	(50.00)%
Total Expense Food Service	\$142,266.12	\$131,499.37	\$10,766.75	\$153,300.20	8.19%
Net Revenue Over Expense	\$0.00	\$0.00	\$0.00	\$(5,331.07)	---

RSU 82/MSAD 12 DISTRICT BUDGET MEETING WARRANT

ARTICLE I: To elect a MODERATOR to preside at said meeting.

ARTICLE II: To see what sum the District will be authorized to expend for Regular Instruction.

Recommended: \$1,368,599.72
Board of Directors recommends a "Yes" vote.

ARTICLE III: To see what sum the District will be authorized to expend for Special Education.

Recommended: \$658,906.08
Board of Directors recommends a "Yes" vote.

ARTICLE IV: To see what sum the District will be authorized to expend for Other Instruction.

Recommended: \$133,998.08
Board of Directors recommends a "Yes" vote.

ARTICLE V: To see what sum the District will be authorized to expend for Student and Staff Support.

Recommended: \$179,867.32
Board of Directors recommends a "Yes" vote.

ARTICLE VI: To see what sum the District will be authorized to expend for System Administration.

Recommended: \$198,272.70
Board of Directors recommends a "Yes" vote.

ARTICLE VII: To see what sum the District will be authorized to expend for School Administration.

Recommended: \$247,451.37
Board of Directors recommends a "Yes" vote.

ARTICLE VIII: To see what sum the District will be authorized to expend for Transportation and Buses.

Recommended: \$107,568.05
Board of Directors recommends a "Yes" vote.

ARTICLE IX: To see what sum the District will be authorized to expend for Facilities Maintenance.

Recommended: \$314,007.59
Board of Directors recommends a "Yes" vote.

ARTICLE X: To see what sum the District will be authorized to expend for Debt and Other Commitments.

Recommended: \$33,000
Board of Directors recommends a "Yes" vote.

ARTICLE XI: To see what sum the District will be authorized to expend for all other expenditures.

Recommended: \$142,266.12
Board of Directors recommends a "Yes" vote.

ARTICLE XII: To see what sum the District will be authorized to expend for Capital Reserve Fund.

Recommended: \$0.00
Board of Directors recommends a "Yes" vote.

ARTICLE XIII: To see what sum the District will appropriate for the total cost of funding public education from Kindergarten to Grade 12 as described in the Essential Programs and Services Funding Act (Recommend \$1,876,063.70) and to see what sum the District will raise as the District's contribution to the total cost of funding public education from 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):
JACKMAN \$665,972.00
MOOSE RIVER \$288,190.66
School District Total Appropriated: \$954,162.66
Board of Directors recommends a "Yes" vote.

"Explanation: The District's contribution to the total cost of funding public education from 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 municipality must raise in order to receive the full amount of state dollars."

ARTICLE XIV: (Written ballot required) To see what sum the District will raise and appropriate in additional local funds

(Recommended \$1,103,478.02), which exceeds the State's Essential Programs and Services allocation model by \$1,507,873.33 as required to fund the budget recommended by the school committee.

The Board of Directors recommends \$1,103,478.02 for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$1,507,873.33.

Total appropriated (by municipality):

JACKMAN \$874,521.10

MOOSE RIVER \$228,956.92

School District Total Appropriated: \$1,103,478.02

Recommended: Board of Directors recommends a "Yes" vote.

"Explanation: The additional local funds are those locally raised funds over and above the District's local contribution to the total cost of funding public education from kindergarten to grade 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 District budget for educational programs.

ARTICLE XV: To see what sum the District will authorize the school committee to expend for the fiscal year beginning July 1, 2024 and ending June 30, 2025 from the District's contribution to the total cost of funding public education from Kindergarten to Grade 12 as described in the Essential Programs and Services Funding Act, non-state funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

Recommended: \$3,383,937.03

Board of Directors recommends a "Yes" vote.

ARTICLE XVI: Grants and Aid: In addition to the amounts in Articles II - XVI, shall the District appropriate and authorize the School Board of Directors to expend additional federal and other grants and aid received during the 2024-2025 fiscal year such additional funds do not require expenditure of local funds not previously appropriated?

Recommended:

APPROVAL

Board of Directors recommends a "Yes" vote.

ARTICLE XVII: In the event that RSU 82 / MSAD 12 receives more state education subsidy than the amount included in its budget, shall the School Board be authorized to use all or part of the additional state subsidy to increase expenditures for school purposes in cost center categories approved by the School Board, increase the allocation of finances in a reserve fund approved by the School Board, and/or decrease the local cost share expectation, as defined in Title 20-A, section 15671-A(1)(B), for local property taxpayers for funding public education as approved by the School Board?

Recommended: APPROVAL
Board of Directors recommends a "Yes" vote.

ARTICLE XVIII: Shall the School Board be authorized to expend up to \$40,000 from the Capitol Reserve Fund for Capital projects during the 2024-2025 fiscal year? The current balance of the Capitol Reserve Fund is \$53,000.

Recommended: APPROVAL
Board of Directors recommends a "Yes" vote.

ARTICLE XIX: Shall the School Board be authorized to expend up to \$250,000 for the replacement of boilers during the 2024-2025 fiscal year, pending available funding?

Recommended: APPROVAL
Board of Directors recommends a "Yes" vote.

Explanation: The Board of Directors is currently researching the cost of boiler replacement as the current boilers are no longer functioning reliably. The Board of Directors will be seeking funding for this project from Ministerial Funds which are held by the towns of Jackman and Moose River. Ministerial Funds are generated from land set aside from each town and township for the support of schools as approved in state statute.

RSU 82 / MSAD # 12

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Jackman, ME 04945
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BUDGET MEETING

May 16, 2024 at 7:00PM
Forest Hills School Gym

23/24 Student Enrollment

Kindergarten	11
Grade 1	16
Grade 2	7
Grade 3	10
Grade 4	9
Grade 5	14
Grade 6	8
Grade 7	13
Grade 8	8
Grade 9	15
Grade 10	9
Grade 11	7
Grade 12	18
Total	145



24/25 Projected Enrollment

Pre - Kindergarten	8
Kindergarten	5
Grade 1	11
Grade 2	16
Grade 3	7
Grade 4	10
Grade 5	9
Grade 6	14
Grade 7	8
Grade 8	13
Grade 9	8
Grade 10	15
Grade 11	9
Grade 12	7
Total	140

Board of Directors

Debbie Petrin, Chairperson, Jackman
Linda Griffin, Vice Chairperson, Jackman
Danielle Hale, Jackman
Bailey Brown, Moose River
Jasmine Bradford, Moose River
Karla Talpey, Jackman
Jeannie Turner, Moose River

Administration

Quenten Clark, Superintendent
Thad Lacasse, Principal / Assistant Superintendent/Federal Programs Director
Cheryl Nadeau, Business Manager
Steffanie Begin, Administrative Assistant, Student Data Coordinator
Vanessa Dunning, Administrative Secretary
Chelsea Hall, School Counselor
Dana Worster, Special Education Coordinator - 504-
Evan Worster, Athletic Director