BOARD OF DIRECTORS MEETING
ANNUAL DISTRICT BUDGET MEETING
Thursday, June 12, 2025
Forest Hills Consolidated School
7:00 P.M.

Minutes

Tean Turner __P__ **Danielle Hale** __P__ **Linda Griffin** __P__

Karla Talpey __P__ **Bailey Brown** __P__ **Kristy Griffin** __P__

Jasmine Bradford __P__

Pledge of Allegiance:

Call to Order: The meeting was called to order by **JEAN TURNER** at **7:00 P.M**.

Voters Present: **84** voting members present

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

1. Nominee: BILL JARVIS By ANTHONY AMERO 2nd CLAY HOYT

Nominations Cease:

Motion A. AMERO Seconded C. HOYT Vote: **PASSED**

PAUSE TO SWEAR IN MODERATOR

Motioned made by Anthony Amero, Seconded by Clay Hoyt to allow non district resident KELLY MACFAYDEN and TERESA LOVEJOY to speak on behalf of the school district regarding budget matters. Motion Passed.

ARTICLES PURSUANT TO 20-A M.R.S.A. SECTION 1485 / COST CENTER SUMMARY BUDGET FORMAT

ARTICLE III: To see what sum the school administrative unit will be authorized to expend for Regular Instruction. **School Board Recommends $ 1,214,980.53**

Motion A. AMERO Seconded C. HOYT Vote: **PASSED**

ARTICLE IV: To see what sum the school administrative unit will be authorized to expend for Special Education. **School Board Recommends $ 640,778.41**

Motion A. AMERO Seconded C. HOYT Vote: **PASSED**

ARTICLE V: To see what sum the school administrative unit will be authorized to expend for Other Education.
School Board Recommends $ 141,282.71

Motion A. AMERO Seconded C. HOYT Vote: **PASSED**

ARTICLE VI: To see what sum the school administrative unit will be authorized to expend for Student & Staff Support. **School Board Recommends $ 185,274.90**

Motion A. AMERO Seconded C. HOYT Vote **PASSED**

ARTICLE VII: To see what sum the school administrative unit will be authorized to expend for System Administration. **School Board Recommends $ 142,252.80**

Motion A. AMERO Seconded C. HOYT Vote **PASSED**

ARTICLE VIII: To see what sum the school administrative unit will be authorized to expend for School Administration. **School Board Recommends $ 217,038.49**

Motion A. AMERO Seconded C. HOYT Vote **PASSED**

ARTICLE IX: To see what sum the school administrative unit will be authorized to expend for Transportation and Buses. **School Board Recommends $ 110,795.09**

Motion A. AMERO Seconded C. HOYT Vote **PASSED**

ARTICLE X: To see what sum the school administrative unit will be authorized to expend for Facilities Maintenance. **School Board Recommends $ 318,587.36**

Motion A. AMERO Seconded C. HOYT Vote **PASSED**

ARTICLE XI: To see what sum the school administrative unit will be authorized to expend for Debt Service.
School Board Recommends $ 29,000.00

Motion A. AMERO Seconded C. HOYT Vote **PASSED**

ARTICLE XII: To see what sum the school administrative unit will be authorized to expend for All Other Expenditures. **School Board Recommends: $ 168,000.00**

Motion A. AMERO Seconded C. HOYT Vote **PASSED**

ARTICLES PURSUANT TO 20-A M.R.S.A. Section 15690 (Article XIII, XIV, and XV must be taken by RECORDED VOTE)

RSU 82/M.S.A.D. #12's Contribution to Total Cost of Funding Public Education from Pre-Kindergarten to Grade 12 [as required by Maine Revised Statutes, Title 20-A, Section 15690(1 A-B)]:

ARTICLE XIII: To see what sum the District will appropriate for the total cost of funding public education from Pre-Kindergarten to Grade 12 as described in the Essential Programs and Services Funding Act and to see what sum the district will raise and assess as each municipality's contribution to the total cost of funding public education from Pre-Kindergarten to Grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688:

Statutory Recommendation			
Total appropriated (by municipality)		Total raised (district assessments by municipality)	
Jackman	$ 1,368,655.01	Jackman	$ 693,163.33
Moose River	$ 491,688.89	Moose River	$ 295,341.67
RSU82/MSAD #12 Total Appropriated	$ 1,860,343.90	RSU82/MSAD #12 Total Raised	$ 988,505.00

School Board Recommends $ 988,505.00

Explanation: The RSU82/MSAD 12's contribution to the total cost of funding public education from Pre-Kindergarten to Grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that the district must raise and assess in order to receive the full amount of state dollars.

Motion A. AMERO Seconded C. HOYT Vote 65 11 8
Yes No Ab.

Appropriation of Additional Local Funds [as required by Maine Revised Statutes, Title 20-A, Section 15690 (3-A-B)]:

ARTICLE XIV: Shall the District raise and appropriate $847,651.79 in additional local funds, which exceeds the State's Essential Programs and Services model by $847,654.79 as required to fund the budget recommended by the Board of Directors?

School Board Recommends: $847,654.79 for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by $847,654.79. These funds include the cost of funding education needs that are not provided for in the Essential Programs and Services Funding Act or are above the amount allocated by the funding formula and include but are not limited to teacher and staff costs; local debt for the pellet boilers for each building; extra-curricular activities; property and liability insurances.

Explanation: The additional local funds are those locally raised funds over and above the school administrative unit's local contribution to the total cost of funding public education from Pre-Kindergarten to Grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the district budget for educational programs.

Motion A. AMERO Seconded C. HOYT Vote 67 13 4
Yes No Ab.

Total Budget Article [as required by Maine Revised Statutes, Title 20-A, Section 15690 (4A)]:

ARTICLE XV: To see what sum the District will authorize the school board to expend for the fiscal year beginning July 1, 2025 and ending June 30, 2026 from the school administrative unit's contribution to the total cost of funding public education from Pre-Kindergarten to Grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy, and other receipts for the support of schools.

School Board Recommends $ **3,167,990.29**

Explanation: A school administrative unit must include a summary article indicating the total annual budget for funding public education from Pre-Kindergarten to Grade 12 in the school administrative unit. The amount recommended must be the gross budget of the school system. This article does not provide money unless the other articles are approved.

Motion A. AMERO Seconded C. HOYT Vote 68 12 4
Yes No Ab.

END OF RECORDED VOTE

ARTICLE XVI: In addition to amounts approved in the preceding articles, shall the school board be authorized to expend funds as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated? **School Board Recommends: Approval**

Motion A. AMERO Seconded C. HOYT Vote: **PASSED**

ARTICLE XVII: In the event that RSU82/MSAD12 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 the allocation of finances in a reserve fund approved by the School Board, and 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? **School Board Recommends: Approval**

Motion A. AMERO Seconded C. HOYT Vote **PASSED**

ARTICLE XVIII: To see what sum the District will appropriate from the Capital Reserve Fund for Capital projects during the 2025-2026 discal year. The current balance of the Capital Reserve Fund is $57,000.00

School Board Recommends: $40,000.00

Motion A. AMERO Seconded C. HOYT Vote: **PASSED**

ARTICLE XIX: To see what sum the District will authorize the school board to expend in the fiscal year beginning July 1, 2025 and ending June 30, 2026 from the Capital Reserve already established for the purpose to include building renovations, repairs, replacements, resurfacing of portions of the driveway, fieldwork and grounds? **School Board Recommends: $40,000.00**

Motion A. AMERO Seconded C. HOYT Vote: **PASSED**

ARTICLE XX: To see what sum the District will authorize the school board to expend in the fiscal year beginning July 1, 2025 and ending June 30, 2026 for the replacement of the HVAX system pending available financing? **School Board Recommends: $250,000.00**

Motion_________________________Seconded______________________Vote ____ ____ ____
Yes No Ab.

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. The Board of Directors will also explore selling the pellet boiler and silo.

Anna Begin made motion to amended the school board recommendation of $250,000 to $0.00. Motion was seconded; the article was carried forward at $0.00.

ARTICLE XX: Shall the District authorize the School Board to transfer the District's unallocated balances in excess of 5% of the prior fiscal year's budget, as determined by audit, to the District's established non-lapsing contingency fund for periods of financial emergency pursuant to section 1482-B(3) of Title 20-A; and shall the District delegate authority to the School Board to expend sums in the contingency fund when the School Board determines by public vote that an emergency need exists, and to transfer sums in the contingency fund to the District's general fund for use in school operating budgets approved by District voters?

School Board Recommends: Approval

Motion A. AMERO Seconded C. HOYT Vote: **PASSED**

As pre MRSA Title 20A, Section 15693, Subsection (1) (c), "....This budget does not include the estimated dollar amount of the employer share of teacher retirement costs that is paid by the state."

Adjournment: **Time 8:29 pm**

Motion A. AMERO Seconded C. HOYT Vote: **PASSED**

Regional School Unit 82
School Administrative District 12

FOREST HILLS CONSOLIDATED SCHOOL

Jackman - Moose River, Maine
School Budget 2025-2026

District Budget Meeting

Thursday, June 12, 2025

7pm in School Gym

All Welcome - Be Informed

2025 - 2026 Calendar

Forest Hills Consolidated School

SAD12 / RSU 82
Serving the Towns of Jackman & Moose River
Phone: 207.668.5291 www.sad12.org Fax: 207.668.4482

First Day for students: Tuesday, September 2nd
(Tentative) Last Day for students: June 11th

July '25

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August '25

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

September '25

Su	M	Tu	W	Th	F	Sa
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7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

21

October '25

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

22

November '25

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

16

December '25

Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

15

January '26

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

19

February '26

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

15

March '26

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

22

April '26

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

17

May '26

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

20

June '26

Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

9

Holidays / No School	Inservice (FH Staff) - NO SCHOOL	Quarter Ends / Report Cards Home	Progress Reports	Early Release (11:30 AM Dismissal)

July 4th	Independence Day
August 25th - 28th	Inservice (FH Staff)
September 1st	Labor Day
September 2nd	First Student Day of School
October 3rd	Quarter 1 Progress Reports Home
October 8th & 9th	Parent Teacher Conferences Early Release Day
October 13th	Indigenous Peoples' Day
October 31st / November 7th	Qtr 1 Ends / Report Cards Home
November 11th	Veteran's Day
November 26th - 28th	Thanksgiving Break
December 5th	Quarter 2 Progress Reports Home
December 23rd - January 1st	Holiday Break
January 16th / 23rd	Qtr 2 Ends / Report Cards Home
January 19th	Martin Luther King Jr. Day
February 13th	Early Release
February 16th - 20th	Presidents' Day (16th) / Febraury Vacation
February 27th	Q3 Progress Reports Home
March 4th	Early Release / Inservice (FH Staff)
March 11th & 12th	Parent Teacher Conferences Early Release Day
April 3rd / April 10th	Qtr 3 Ends / Report Cards Home
April 17th	Early Release
April 20th - 24th	Partriots' Day (20th) / Spring Break
May 8th	Quarter 4 Progress Reports Home
May 22rd	Early Release / Inservice (FH Staff)
May 25th	Memorial Day
June 6th	Graduation
June 11th	QTR 4 Ends / Tentative Last Student Day / Early Release (only if last student day)
June 12th	Inservice (FH Staff) - NO SCHOOL

Student Days: 176
Staff Days: 181

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
www.sad12.org

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

Regional School Unit 82, serving the communities of Jackman and Moose River, is pleased to present our proposed budget for the 2025-2026 school year. On May 29, 2025, our Board of Directors approved this budget proposal, which will now go before voters for final approval.

Budget Overview

The proposed budget totals **$2,999,990.29** for the 2025-2026 school year, representing a 4.73% increase from our current budget before adding the cost of Food Service. Food Service adds $168,000.00 to the total budget, which is up .52% from the current budget. District funding comes from two sources, local and state:

- **State contribution:** $871,838.90
- **Local required contribution:** $988,505.00 (Jackman: 70.12%, Moose River: 29.88%)
- **Additional Local contribution:** $847,654.79
- **Other Local Revenue:** $459,991.60

Key Budget Factors

Reduced State Funding: Our state subsidy has decreased by $31,176.64 due to declining student enrollment and increased property valuations in our communities. The state's funding formula takes both factors into account when calculating each district's allocation.

Staffing Challenges: Due to ongoing staffing shortages, we've contracted external providers for speech therapy and technology services to ensure our students receive essential support.

Wage Requirements: The budget includes:

- Ratification of our teachers' new collective bargaining agreement
- State-mandated minimum wage increases: 15% for support staff and 25% for education technicians

Our Commitment

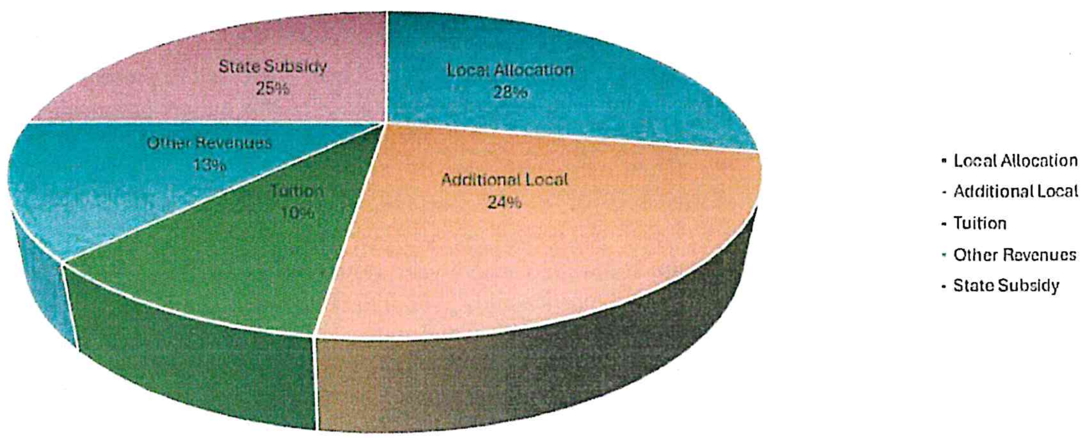
Our Finance & Budget Sub-Committee reviewed seven different budget versions to balance student and staff needs with fiscal responsibility to taxpayers. Throughout this process, community members actively participated in budget discussions, demonstrating our towns' strong commitment to education.

Your participation on June 12th helps shape the educational future of our children. We appreciate your continued support and look forward to seeing you at the budget meeting.

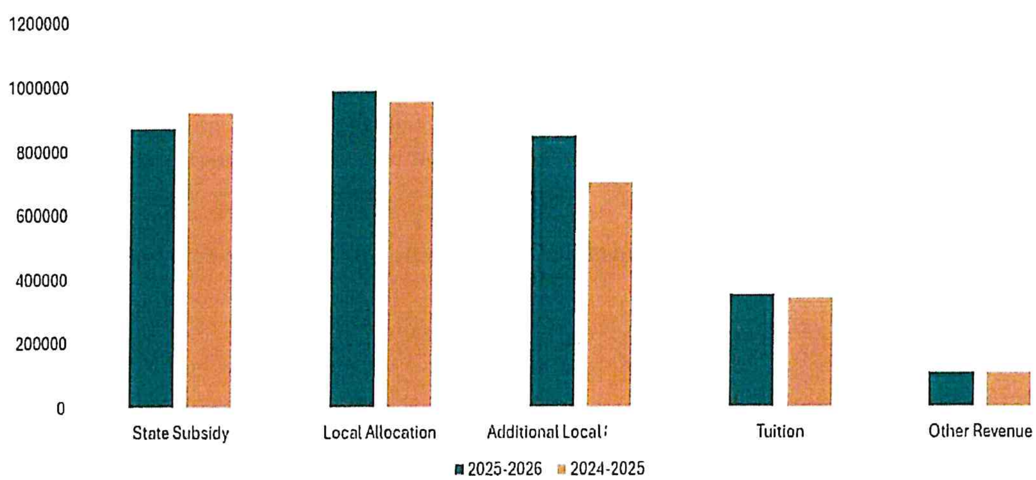
Respectfully submitted,

Kelly MacFadyen
Interim Superintendent

LOCAL VS. STATE FUNDING
2025-2026



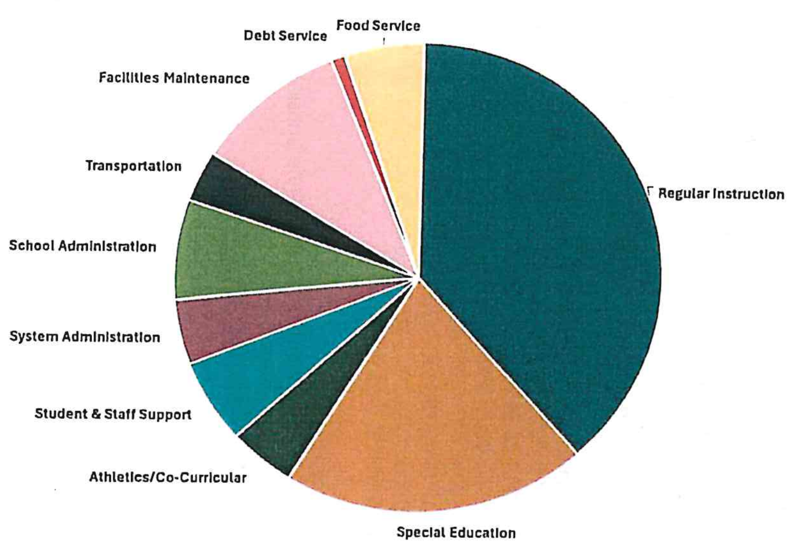
RSU 82/MSAD 12 REVENUE COMPARISON
2025-2026 vs 2024-2025



2025-2026 PROPOSED BUDGET

Articles	2025-2026	2024-2025
Regular Instruction	$1,214,980.53	$1,146,409.53
Special Education	$640,778.41	$624,000.00
Athletics/Co-curricular	$141,282.71	$133,998.08
Student & Staff Support	$185,274.90	$168,618.63
System Administration	$142,252.80	$148,735.94
School Administration	$217,038.49	$215,584.05
Transportation	$110,795.09	$107,568.05
Facilities Maintenance	$318,587.36	$290,563.52
Debt Services	$29,000.00	$29,000.00
Food Service	$168,000.00	$167,130.36

Where the Money Goes
Instruction is the 1st Priority



PROPOSED 25/26 BUDGET.V-7
07/01/2025 - 06/30/2026

#	Account	Description	PROPOSED FY 25/26 BUDGET	CURRENT FY 24/25 BUDGET	DIFFERENCE	% DIFF
GENERAL FUND - REV NO FS						
1	1000-0000-0000-411110-000	Local Allocation Jackman	($693,163.33)	(665,972.00)	27,191.33	4.08%
2	1000-0000-0000-411111-000	Local Allocation Moose River	($295,341.67)	(288,190.66)	7,151.01	2.48%
3	1000-0000-0000-411130-000	Additional Local Allocation Jackman	($551,634.58)	(495,790.53)	55,844.05	11.26%
4	1000-0000-0000-411131-000	Additional Local Moose River	($235,220.21)	(148,721.67)	86,498.54	58.16%
5	1000-0000-0000-413220-000	Tuition - Dennistown Elementary	($28,262.06)	(82,628.00)	(54,365.94)	-65.80%
6	1000-0000-0000-413222-000	Tuition - West Forks Elementary	($56,524.12)	(47,218.12)	9,306.00	19.71%
7	1000-0000-0000-413223-000	Tuition - EUT Elementary	($110,290.96)	(94,436.24)	15,854.72	16.79%
8	1000-0000-0000-413240-000	Tuition - Dennistown Secondary	($70,404.40)	(39,900.36)	30,504.04	76.45%
9	1000-0000-0000-413242-000	Tuition - West Forks Secondary	($14,432.90)	(12,851.46)	1,581.44	12.31%
10	1000-0000-0000-413243-000	Tuition - EUT Secondary	($63,627.16)	(57,617.72)	6,009.44	10.43%
11	1000-0000-0000-413943-000	Tuition - Special Education Elementary	($4,000.00)	(4,000.00)	0.00	0.00%
12	1000-0000-0000-413963-000	Tuition - Special Education Secondary	($4,500.00)	(4,500.00)	0.00	0.00%
13	1000-0000-0000-415100-000	Interest Earnings	($250.00)	(250.00)	0.00	0.00%
14	1000-0000-0000-419910-000	Misc. Sales & Refunds from Expense	($500.00)	(500.00)	0.00	0.00%
Total General Funds Revenue			**($2,128,151.39)**	**(1,942,576.76)**	**185,574.63**	**9.55%**
STATE REVENUES						
15	1000-0000-0000-431110-000	State Subsidy Allocation	(871,838.90)	(921,901.04)	(50,062.14)	-5.43%
Subtotal State Revenues			**(871,838.90)**	**(921,901.04)**	**(50,062.14)**	**-5.43%**
GRAND TOTAL ALL REVENUES			**(2,999,990.29)**	**(2,864,477.80)**	**135,512.49**	**4.73%**
ARTICLE II REGULAR INSTRUCTION						
16	1000-0000-2213-525100-010	Tuition Reimbursement Teachers 3-8	$10,026.00	$345.00	$9,681.00	2806.09%
17	1000-0000-2213-525100-300	Tuition Reimbursement Teachers 9-12	$4,250.00	$8,339.00	-$4,089.00	-49.03%
18	1000-1121-1000-510100-010	Salary Teacher PREK-2	$130,238.00	$0.00	$130,238.00	100.00%
19	1000-1121-1000-510230-010	Salary Ed Tech PREK-2	$25,021.92	$0.00	$25,021.92	100.00%
20	1000-1121-1000-512300-010	Salary Substitutes PREK-2	$5,000.00	$0.00	$5,000.00	100.00%
21	1000-1121-1000-521100-010	Group Health Ins Teacher PREK-2	$26,177.16	$0.00	$26,177.16	100.00%
22	1000-1121-1000-522100-010	MEDI Teacher PREK-2	$1,889.00	$0.00	$1,889.00	100.00%
23	1000-1121-1000-522200-010	MEDI/SS Ed Tech PREK-2	$363.00	$0.00	$363.00	100.00%
24	1000-1121-1000-522300-010	MEDI/SS Substitutes PREK-2	$383.00	$0.00	$383.00	100.00%
25	1000-1121-1000-523100-010	MePers ER Contribution Teachers PREK-2	$5,679.00	$0.00	$5,679.00	100.00%
26	1000-1121-1000-523230-010	MePers ER Contribution Ed Tech PREK-2	$1,091.00	$0.00	$1,091.00	100.00%
27	1000-1121-1000-526100-010	Unemployment Teacher Pre K-2	$384.00	$0.00	$384.00	100.00%
28	1000-1121-1000-526150-010	Paid Fam. Med. Leave Teachers PREK-2	$652.00	$0.00	$652.00	100.00%
29	1000-1121-1000-526200-010	Unemployment Ed Tech Pre K-2	$192.00	$0.00	$192.00	100.00%
30	1000-1121-1000-526250-010	Paid Fam. Med. Leave Ed Tech PREK-2	$126.00	$0.00	$126.00	100.00%

ARTICLE II REGULAR INSTRUCTION, cont.			PROPOSED FY 25/26 BUDGET	CURRENT FY 24/25 BUDGET	DIFFERENCE	% DIFF
31	1000-1121-1000-526300-010	Unemployment Substitutes PREK-2	$80.00	$0.00	$80.00	100.00%
32	1000-1121-1000-526350-010	Paid Fam. Med. Leave Substitutes PREK-2	$25.00	$0.00	$25.00	100.00%
33	1000-1121-1000-527100-010	Workers Comp Teacher PREK-2	$592.00	$0.00	$592.00	100.00%
34	1000-1121-1000-527200-010	Workers Comp Ed Tech PREK-2	$114.00	$0.00	$114.00	100.00%
35	1000-1121-1000-527300-010	Workers Comp Substitutes PREK-2	$23.00	$0.00	$23.00	100.00%
36	1000-1121-1000-529101-010	Other Benefit Retirement Teacher PREK-2	$0.00	$0.00	$0.00	100.00%
37	1000-1121-1000-533000-010	Professional Development PREK-2	$250.00	$0.00	$250.00	100.00%
38	1000-1121-1000-558000-010	Professional Development Travel PREK-2	$250.00	$0.00	$250.00	100.00%
39	1000-1121-1000-560000-010	Supplies Consumables PREK-2	$500.00	$0.00	$500.00	100.00%
40	1000-1121-1000-561000-010	Supplies Instructional PREK-2	$618.00	$0.00	$618.00	100.00%
41	1000-1121-1000-561200-010	Supplies Instructional Art PREK-2	$300.00	$0.00	$300.00	100.00%
42	1000-1121-1000-564000-010	Books & Periodicals PREK-2	$0.00	$0.00	$0.00	100.00%
43	1000-1121-1000-564010-010	New Text Books PREK-2	$0.00	$0.00	$0.00	100.00%
44	1000-1121-1000-573000-010	Equipment PREK-2	$0.00	$0.00	$0.00	100.00%
45	1000-1121-1000-581000-010	Instructional Dues & Fees PREK-2	$0.00	$0.00	$0.00	100.00%
46	1000-1100-1000-510100-010	Salaries Teachers 3-8	$411,965.12	$647,704.98	-$235,739.86	-36.40%
47	1000-1100-1000-510230-010	Salaries Ed Tech III 3-8	$0.00	$0.00	$0.00	0.00%
48	1000-1100-1000-512300-010	Salaries Substitutes 3-8	$10,000.00	$10,000.00	$0.00	0.00%
49	1000-1100-1000-521100-010	Group Health Ins Teachers 3-8	$98,522.85	$94,519.93	$4,002.92	4.24%
50	1000-1100-1000-522100-010	MEDI Teachers 3-8	$5,971.00	$8,670.22	-$2,699.22	-31.13%
51	1000-1100-1000-522230-010	MEDI/SS Ed Tech III 3-8	$5,978.00	$0.00	$5,978.00	100.00%
52	1000-1100-1000-522300-010	MEDI/SS Substitutes 3-8	$765.00	$765.00	$0.00	0.00%
53	1000-1100-1000-523100-010	MePers ER Contribution Teachers 3-8	$17,968.00	$26,728.20	-$8,760.20	-32.78%
54	1000-1100-1000-523300-010	MePers ER Contribution Subs 3-8	$0.00	$0.00	$0.00	0.00%
55	1000-1100-1000-526100-010	Unemployment Teachers 3-8	$1,228.80	$1,997.60	-$768.80	-38.49%
56	1000-1100-1000-526150-010	Paid Fam. Med. Leave Teachers 3-8	$2,066.00	$0.00	$2,066.00	100.00%
57	1000-1100-1000-526230-010	Unemployment Ed Tech III 3-8	$0.00	$0.00	$0.00	0.00%
58	1000-1100-1000-526250-010	Paid Fam. Med. Leave Ed Tech 3-8	$0.00	$0.00	$0.00	0.00%
59	1000-1100-1000-526300-010	Unemployment Substitutes 3-8	$160.00	$76.80	$83.20	108.33%
60	1000-1100-1000-526350-010	Paid Fam. Med. Leave Substitutes 3-8	$50.00	$0.00	$50.00	100.00%
61	1000-1100-1000-527100-010	Workers Comp Teacher 3-8	$2,186.00	$2,487.26	-$301.26	-12.11%
62	1000-1100-1000-527230-010	Workers Comp Ed Tech 3-8	$0.00	$0.00	$0.00	0.00%
63	1000-1100-1000-527300-010	Workers Comp Substitutes 3-8	$50.00	$41.25	$8.75	21.21%
64	1000-1100-1000-529101-010	Teacher Retirement Benefit 3-8	$14,000.00	$0.00	$14,000.00	100.00%
65	1000-1100-1000-522100-010	Teacher Ret. Ben. MEDI/SS 3-8	$203.00	$0.00	$203.00	100.00%
66	1000-1100-1000-523100-010	Teacher Ret. Ben. MePers 3-8	$611.00	$0.00	$611.00	100.00%
67	1000-1100-1000-526150-010	Teacher Ret. Ben. Paid Fam. Med. Leave 3-8	$70.00	$0.00	$70.00	100.00%
68	1000-1100-1000-527100-010	Teacher Ret. Ben. Workers Comp 3-8	$64.00	$0.00	$64.00	100.00%
69	1000-1100-1000-533000-010	Professional Development 3-8	$250.00	$200.00	$50.00	25.00%
70	1000-1100-1000-558000-010	Professional Development Travel 3-8	$250.00	$335.00	-$85.00	-25.37%
71	1000-1100-1000-560000-010	Supplies Consumables 3-8	$1,042.00	$7,493.83	-$6,451.83	-86.10%
72	1000-1100-1000-561000-010	Supplies Instructional 3-8	$1,042.00	$3,054.47	-$2,012.47	-65.89%

		ARTICLE II REGULAR INSTRUCTION, cont.	PROPOSED FY 25/26 BUDGET	CURRENT FY 24/25 BUDGET	DIFFERENCE	% DIFF
73	1000-1100-1000-561050-010	Supplies Instructional Music 3-8	$0.00	$230.28	-$230.28	-100.00%
74	1000-1100-1000-561200-010	Supplies Instructional Art 3-8	$500.00	$2,197.18	-$1,697.18	-77.24%
75	1000-1100-1000-564000-010	Books & Periodicals 3-8	$450.00	$84.00	$366.00	435.71%
76	1000-1100-1000-564010-010	New Text Books 3-8	$1,030.00	$5,250.00	-$4,220.00	-80.38%
77	1000-1100-1000-573000-010	Equipment 3-8	$1,776.00	$1,611.87	$164.13	10.18%
78	1000-1100-1000-581000-010	Instructional Dues & Fees K-8	$0.00	$0.00	$0.00	0.00%
79	1000-1200-1000-510100-300	Salaries Teachers 9-12	$286,731.34	$211,704.61	$75,026.73	35.44%
80	1000-1200-1000-512300-300	Salaries Substitutes 9-12	$7,500.00	$7,500.00	$0.00	0.00%
81	1000-1200-1000-521100-300	Group Health Ins Teachers 9-12	$94,435.14	$76,234.03	$18,201.11	23.88%
82	1000-1200-1000-522100-300	MEDI Teachers 9-12	$4,160.00	$3,034.21	$1,125.79	37.10%
83	1000-1200-1000-522300-300	MEDI/SS Substitutes 9-12	$574.00	$573.75	$0.25	0.04%
84	1000-1200-1000-523100-300	MePers ER Contribution Teachers 9-12	$12,505.00	$9,353.72	$3,151.28	33.69%
85	1000-1200-1000-525100-300	Tuition Reimbursement Teachers 9-12	$0.00	$0.00	$0.00	0.00%
86	1000-1200-1000-526100-300	Unemployment Teachers 9-12	$883.20	$753.86	$129.34	17.16%
87	1000-1200-1000-526150-300	Paid Fam. Med. Leave Teachers 9-12	$1,438.00	$0.00	$1,438.00	100.00%
88	1000-1200-1000-526300-300	Unemployment Substitutes 9-12	$120.00	$57.60	$62.40	108.33%
89	1000-1200-1000-526350-300	Paid Fam. Med. Leave Substitutes 9-12	$38.00	$0.00	$38.00	100.00%
90	1000-1200-1000-527100-300	Workers Comp Teachers 9-12	$1,303.00	$873.29	$429.71	49.21%
91	1000-1200-1000-527300-300	Workers Comp Substitutes 9-12	$35.00	$30.94	$4.06	13.12%
92	1000-1200-1000-533000-300	Professional Development 9-12	$1,610.00	$1,895.00	-$285.00	-15.04%
93	1000-1200-1000-558000-300	Professional Development Travel 9-12	$250.00	$0.00	$250.00	100.00%
94	1000-1200-1000-560000-300	Supplies Consumable 9-12	$1,395.00	$3,796.58	-$2,401.58	-63.26%
95	1000-1200-1000-561000-300	Supplies Instructional - 9-12	$0.00	$450.04	-$450.04	-100.00%
96	1000-1200-1000-564010-300	New Text Books 9-12	$1,980.00	$1,368.50	$611.50	44.68%
97	1000-1200-1000-573000-300	Equipment 9-12	$0.00	$571.53	-$571.53	-100.00%
98	1000-1200-2100-556000-300	Student Tuition 9-12	$2,600.00	$1,080.00	$1,520.00	140.74%
99	1000-2900-1000-525100-110	Gifted & Talented Tuition PREK-2	$1,000.00	$0.00	$1,000.00	100.00%
100	1000-2900-1000-525100-950	Gifted & Talented Tuition K-8	$2,000.00	$3,000.00	-$1,000.00	-33.33%
101	1000-2900-1000-525100-990	Gifted & Talented Tuition 9-12	$2,000.00	$2,000.00	$0.00	0.00%
102	1000-2900-1000-533000-950	Gifted & Talented Professional Dev. K-8	$0.00	$0.00	$0.00	0.00%
103	1000-2900-1000-533000-990	Gifted & Talented Professional Dev. 9-12	$0.00	$0.00	$0.00	0.00%
Total Expense Article II			**$1,214,980.53**	**$1,146,409.53**	**$68,571.00**	**5.98%**
ARTICLE III SPECIAL ED/SPEECH						
104	1000-2100-1000-510230-950	Salary Ed Tech III Sp Ed K-8	$145,597.00	$134,764.00	$10,833.00	8.04%
105	1000-2100-1000-510230-990	Salary Ed Tech III Sp Ed 9-12	$12,819.00	$43,450.68	-$30,631.68	-70.50%
106	1000-2100-1000-512300-950	Salary Substitutes Sp Ed K-8	$10,000.00	$2,500.00	$7,500.00	300.00%
107	1000-2100-1000-512300-990	Salary Substitutes Sp Ed 9-12	$5,000.00	$2,500.00	$2,500.00	100.00%
108	1000-2100-1000-521230-950	Grp Health Ins Sp Ed Tech III K-8	$0.00	$0.00	$0.00	0.00%
109	1000-2100-1000-521230-990	Grp Health Ins Sp Ed Tech III 9-12	$0.00	$13,508.84	-$13,508.84	-100.00%
110	1000-2100-1000-522230-950	MEDI/SS Ed Tech III K-8	$7,977.00	$6,262.24	$1,714.76	27.38%
111	1000-2100-1000-522230-990	MEDI/SS Ed Tech III 9-12	$186.00	$870.90	-$684.90	-78.64%

ARTICLE III SPECIAL ED/SPEECH, cont.

			PROPOSED FY 25/26 BUDGET	CURRENT FY 24/25 BUDGET	DIFFERENCE	% DIFF
112	1000-2100-1000-522300-950	MEDI/SS Substitutes K-8	$765.00	$191.25	$573.75	300.00%
113	1000-2100-1000-522300-990	MEDI/SS Substitutes 9-12	$383.00	$191.25	$191.75	100.26%
114	1000-2100-1000-523230-950	MePers ER Contribution Sp Ed Tech K-8	$2,227.00	$2,328.38	-$101.38	-4.35%
115	1000-2100-1000-523230-990	MePers ER Contribution Sp Ed Tech 9-12	$559.00	$2,304.45	-$1,745.45	-75.74%
116	1000-2100-1000-523300-950	MePers ER Contribution Sub K-8	$436.00	$0.00	$436.00	100.00%
117	1000-2100-1000-523300-990	MePers ER Contribution Sub 9-12	$218.00	$0.00	$218.00	100.00%
118	1000-2100-1000-526230-950	Unemployment Ed Tech III K-8	$1,132.80	$1,152.00	-$19.20	-1.67%
119	1000-2100-1000-526230-990	Unemployment Ed Tech III 9-12	$96.00	$316.80	-$220.80	-69.70%
120	1000-2100-1000-526250-950	Paid Fam. Med. Leave Ed Tech Spc Ed K-8	$731.00	$0.00	$731.00	100.00%
121	1000-2100-1000-526250-990	Paid Fam. Med. Leave Ed Tech Spc Ed 9-12	$65.00	$155.87	-$90.87	-58.30%
122	1000-2100-1000-526300-950	Unemployment Substitutes K-8	$160.00	$19.20	$140.80	733.33%
123	1000-2100-1000-526300-990	Unemployment Substitutes 9-12	$80.00	$19.20	$60.80	316.67%
124	1000-2100-1000-526350-950	Paid Fam. Med. Leave Subs Spc Ed K-8	$50.00	$0.00	$50.00	100.00%
125	1000-2100-1000-526350-990	Paid Fam. Med. Leave Subs Spc Ed 9-12	$25.00	$0.00	$25.00	100.00%
126	1000-2100-1000-527230-950	Workers Comp Ed Tech III K-8	$664.00	$555.91	$108.09	19.44%
127	1000-2100-1000-527230-990	Workers Comp Ed Tech III 9-12	$59.00	$163.21	-$104.21	-63.85%
128	1000-2100-1000-527300-950	Workers Comp Substitutes K-8	$46.00	$10.31	$35.69	346.17%
129	1000-2100-1000-527300-990	Workers Comp Substitutes 9-12	$23.00	$10.31	$12.69	123.08%
130	1000-2100-1000-561000-950	Special Ed Instructional Supplies K-8	$490.00	$1,104.41	-$614.41	-55.63%
131	1000-2100-1000-561000-990	Special Ed Instructional Supplies 9-12	$210.00	$481.76	-$271.76	-56.41%
132	1000-2100-1000-573000-950	Equipment Special Ed K-8	$350.00	$593.38	-$243.38	-41.02%
133	1000-2100-1000-573000-990	Equipment Special Ed 9-12	$150.00	$241.50	-$91.50	-37.89%
134	1000-0000-2410-553100-300	Communications Postage 9-12	$800.00	$0.00	$800.00	0.00%
135	1000-0000-2410-553100-300	Communications Postage 9-12	$800.00	$0.00	$800.00	0.00%
136	1000-2100-1000-581000-950	Special Ed Dues & Fees K-8	$1,026.80	$1,098.00	-$71.20	-6.48%
137	1000-2100-1000-581000-990	Special Ed Dues & Fees 9-12	$181.20	$96.00	$85.20	88.75%
138	1000-2200-1000-510100-950	Salary Teacher Resource Room K-8	$52,132.00	$58,319.50	-$6,187.50	-10.61%
139	1000-2200-1000-510100-990	Salary Teacher Resource Room 9-12	$49,167.00	$42,052.50	$7,114.50	16.92%
140	1000-2200-1000-521100-950	Group Health Ins Resource Room K-8	$12,723.60	$12,274.60	$449.00	3.66%
141	1000-2200-1000-521100-990	Group Health Ins Resource Room 9-12	$12,723.60	$10,518.25	$2,205.35	20.97%
142	1000-2200-1000-522100-950	MEDI Teachers Resource Rm K-8	$756.00	$845.63	-$89.63	-10.60%
143	1000-2200-1000-522100-990	MEDI Teachers Resource Rm 9-12	$713.00	$609.76	$103.24	16.93%
144	1000-2200-1000-523100-950	MePers ER Resource Room K-8	$2,273.00	$2,606.88	-$333.88	-12.81%
145	1000-2200-1000-523100-990	MePers ER Resource Room 9-12	$2,144.00	$1,879.75	$264.25	14.06%
146	1000-2200-1000-526100-950	Unemployment Teachers Resource Rm K-8	$192.00	$211.20	-$19.20	-9.09%
147	1000-2200-1000-526100-990	Unemployment Teachers Resource Rm 9-12	$192.00	$172.80	$19.20	11.11%
148	1000-2200-1000-526150-950	Paid Fam. Med. Leave Teacher Spc Ed K-8	$261.00	$0.00	$261.00	100.00%
149	1000-2200-1000-526150-990	Paid Fam. Med. Leave Teacher Spc Ed 9-12	$246.00	$0.00	$246.00	100.00%
150	1000-2200-1000-527100-950	Workers Comp Teacher Resource Rm K-8	$237.00	$240.56	-$3.56	-1.48%
151	1000-2200-1000-527100-990	Workers Comp Teacher Resource Rm 9-12	$224.00	$173.47	$50.53	29.13%
152	1000-2500-2330-511800-950	Spc Ed Secretary Salary K-8	$6,830.00	$0.00	$6,830.00	100.00%
153	1000-2500-2330-511800-990	Spc Ed Secretary Salary 9-12	$6,830.00	$0.00	$6,830.00	100.00%

ARTICLE III SPECIAL ED/SPEECH, cont.			PROPOSED FY 25/26 BUDGET	CURRENT FY 24/25 BUDGET	DIFFERENCE	% DIFF
154	1000-2500-2330-521800-950	Group Health Ins Sp Ed Secretary K-8	$5,929.21	$0.00	$5,929.21	100.00%
155	1000-2500-2330-521800-990	Group Health Ins Sp Ed Secretary 9-12	$5,929.20	$0.00	$5,929.20	100.00%
156	1000-2500-2330-522800-950	MEDI/SS Spc Ed Secretary K-8	$524.00	$0.00	$524.00	100.00%
157	1000-2500-2330-522800-990	MEDI/SS Spc Ed Secretary 9-12	$524.00	$0.00	$524.00	100.00%
158	1000-2500-2330-526800-950	Unemployment Spc Ed Secretary K-8	$192.00	$0.00	$192.00	100.00%
159	1000-2500-2330-526800-990	Unemployment Spc Ed Secretary 9-12	$192.00	$0.00	$192.00	100.00%
160	1000-2500-2330-526850-950	Paid Fam Med Leave Secretary Spc Ed K-8	$35.00	$0.00	$35.00	100.00%
161	1000-2500-2330-526850-990	Paid Fam Med Leave Secretary Spc Ed 9-12	$35.00	$0.00	$35.00	100.00%
162	1000-2500-2330-527800-950	Workers Comp Spc Ed Secretary K-8	$31.00	$0.00	$31.00	100.00%
163	1000-2500-2330-527800-990	Workers Comp Spc Ed Secretary 9-12	$31.00	$0.00	$31.00	100.00%
164	1000-2500-2330-532000-950	Special Ed Professional Services K-8	$84,350.00	$91,955.20	-$7,605.20	-8.27%
165	1000-2500-2330-532000-990	Special Ed Professional Services 9-12	$36,150.00	$28,187.83	$7,962.17	28.25%
166	1000-2500-2330-533000-950	Special Ed Prof Development K-8	$1,016.00	$3,598.00	-$2,582.00	-71.76%
167	1000-2500-2330-533000-990	Special Ed Prof Development 9-12	$508.00	$1,000.00	-$492.00	-49.20%
168	1000-2500-2330-534400-950	Special Ed Contracted Svc K-8	$3,500.00	$0.00	$3,500.00	100.00%
169	1000-2500-2330-534400-990	Special Ed Contracted Svc 9-12	$1,500.00	$0.00	$1,500.00	100.00%
170	1000-2500-2330-534500-950	Special Education Legal Fees	$5,000.00	$5,000.00	$0.00	0.00%
171	1000-2500-2330-581000-950	Dues & Fees K-8	$200.00	$1,143.00	-$943.00	-82.50%
172	1000-2500-2330-581000-990	Dues & Fees 9-12	$200.00	$196.00	$4.00	2.04%
173	1000-2800-1000-556300-990	Tuition to Private Sources 9-12	$45,000.00	$45,000.00	$0.00	0.00%
174	1000-2800-1000-558000-990	Travel -Private out of District 9-12	$42,000.00	$0.00	$42,000.00	#DIV/0!
175	1000-2800-2140-534400-950	Psychological Services K-8	$5,390.00	$0.00	$5,390.00	100.00%
176	1000-2800-2140-534400-990	Psychological Services 9-12	$2,310.00	$0.00	$2,310.00	100.00%
177	1000-2800-2150-510600-950	Speech Director K-8	$0.00	$67,167.19	-$67,167.19	-100.00%
178	1000-2800-2150-510600-990	Speech Director 9-12	$0.00	$22,389.06	-$22,389.06	-100.00%
179	1000-2800-2150-521600-950	Group Health Ins Speech K-8	$0.00	$8,781.75	-$8,781.75	-100.00%
180	1000-2800-2150-521600-990	Group Health Ins Speech 9-12	$0.00	$2,927.25	-$2,927.25	-100.00%
181	1000-2800-2150-522600-950	MEDI/SS Sp/Audio Director K-8	$0.00	$973.92	-$973.92	-100.00%
182	1000-2800-2150-522600-990	MEDI/SS Sp/Audio Director 9-12	$0.00	$324.64	-$324.64	-100.00%
183	1000-2800-2150-526600-950	Unemployment Sp/Audio Director K-8	$0.00	$144.00	-$144.00	-100.00%
184	1000-2800-2150-526600-990	Unemployment Sp/Audio Director 9-12	$0.00	$48.00	-$48.00	-100.00%
185	1000-2800-2150-527600-950	Workers Comp Speech Director K-8	$0.00	$277.06	-$277.06	-100.00%
186	1000-2800-2150-527600-990	Workers Comp Speech Director 9-12	$0.00	$92.35	-$92.35	-100.00%
187	1000-2800-2150-534400-950	Speech Contracted Services K-8	$37,272.50	$0.00	$37,272.50	100.00%
188	1000-2800-2150-534400-990	Speech Contracted Services 9-12	$15,508.50	$0.00	$15,508.50	100.00%
189	1000-2800-2150-534401-950	Speech Asses Contracted Services K-8	$3,500.00	$0.00	$3,500.00	100.00%
190	1000-2800-2150-534401-990	Speech Asses Contracted Services 9-12	$1,500.00	$0.00	$1,500.00	100.00%
191	1000-2800-1000-512330-950	Extended School Year Services	$1,500.00	$0.00	$1,500.00	100.00%
Total Expense Article III			**$640,778.41**	**$624,000.00**	**$16,778.41**	**2.69%**

			PROPOSED FY 25/26 BUDGET	CURRENT FY 24/25 BUDGET	DIFFERENCE	% DIFF
ARTICLE IV ATHLETICS & CO-CURR						
192	1000-9100-1000-515000-010	Stipends Co-Curricular Adivsors K-8	$2,159.85	$2,057.00	$102.85	5.00%
193	1000-9100-1000-522000-010	MEDI/SS Co-Curricular K-8	$166.00	$157.43	$8.57	5.44%
194	1000-9100-1000-523000-010	MePers ER Co-Curricular K-8	$95.00	$117.38	-$22.38	-19.07%
195	1000-9100-1000-526000-010	Unemployment Co-Curricular K-8	$35.00	$11.97	$23.03	192.40%
196	1000-9100-1000-526050-010	Paid Fam. Med. Leave Co-Curricular K-8	$11.00	$0.00	$11.00	100.00%
197	1000-9100-1000-527000-010	Workers Comp Co-Curricular K-8	$9.81	$18.79	-$8.98	-47.79%
198	1000-9100-1000-558100-010	Travel Co-Curricular K-8	$1,700.00	$500.00	$1,200.00	240.00%
199	1000-9100-1000-560000-010	General Supplies Co-Curricular K-8	$1,625.00	$322.50	$1,302.50	403.88%
200	1000-9200-1000-515000-010	Stipends Coaches K-8	$6,852.00	$6,352.00	$500.00	7.87%
201	1000-9200-1000-522000-010	MEDI/SS Coaches K-8	$574.00	$430.94	$143.06	33.20%
202	1000-9200-1000-523000-010	MePers ER Coaches K-8	$327.00	$283.87	$43.13	15.19%
203	1000-9200-1000-526000-010	Unemployment Coaches K-8	$120.00	$136.81	-$16.81	-12.29%
204	1000-9200-1000-526050-010	Paid Fam. Med. Leave Coaches K-8	$38.00	$0.00	$38.00	100.00%
205	1000-9200-1000-527000-010	Workers Comp Coaches K-8	$34.04	$30.78	$3.26	10.59%
206	1000-9200-2700-585000-010	Student Travel Athletics K-8	$7,500.00	$7,500.00	$0.00	0.00%
207	1000-9201-1000-515000-010	Stipends Athletic Director K-8	$3,200.00	$3,265.88	-$65.88	-2.02%
208	1000-9201-1000-522000-010	MEDI/SS Athletic Director K-8	$47.00	$47.36	-$0.36	-0.76%
209	1000-9201-1000-523000-010	MePers ER Athletic Director K-8	$140.00	$145.98	-$5.98	-4.10%
210	1000-9201-1000-526000-010	Unemployment Athletic Director K-8	$52.00	$48.00	$4.00	8.33%
211	1000-9201-1000-526050-010	Paid Fam. Med. Leave Athl Dir K-8	$16.00	$0.00	$16.00	100.00%
212	1000-9201-1000-527000-010	Workers Comp Athletic Director K-8	$14.53	$13.47	$1.06	7.87%
213	1000-9201-1000-558000-010	Travel Athletic Director K-8	$200.00	$300.00	-$100.00	-33.33%
214	1000-9201-1000-560000-010	Supplies Athletics K-8	$2,000.00	$2,000.00	$0.00	0.00%
215	1000-9201-1000-581000-010	Dues & Fees Athletics K-8	$2,500.00	$2,500.00	$0.00	0.00%
216	1000-9500-1000-515000-300	Stipends Co-Curricular 9-12	$13,366.00	$13,366.00	$0.00	0.00%
217	1000-9500-1000-522000-300	MEDI/SS Co-Curricular 9-12	$1,738.00	$359.93	$1,378.07	382.87%
218	1000-9500-1000-523000-300	MePers ER Co-Curricular 9-12	$990.00	$431.00	$559.00	129.70%
219	1000-9500-1000-526000-300	Unemployment Co-Curricular 9-12	$364.00	$32.89	$331.11	1006.72%
220	1000-9500-1000-526050-300	Paid Fam. Med. Leave Co-Curricular 9-12	$114.00	$0.00	$114.00	100.00%
221	1000-9500-1000-527000-300	Workers Comp. Co-Curricular 9-12	$103.00	$57.02	$45.98	80.64%
222	1000-9500-1000-558100-300	Travel Co-Curricular	$1,750.00	$1,750.00	$0.00	0.00%
223	1000-9500-1000-560000-300	General Supplies Co-Curricular 9-12	$375.00	$374.25	$0.75	0.20%
224	1000-9500-1000-581000-300	Dues & Fees Co-Curricular 9-12	$485.00	$485.00	$0.00	0.00%
225	1000-9600-1000-515000-300	Stipends Coaches 9-12	$24,075.00	$23,225.00	$850.00	3.66%
226	1000-9600-1000-522000-300	MEDI/SS Coaches 9-12	$1,777.00	$1,184.26	$592.74	50.05%
227	1000-9600-1000-523000-300	MePers ER Coaches 9-12	$1,013.00	$963.66	$49.34	5.12%
228	1000-9600-1000-526000-300	Unemployment Coaches 9-12	$372.00	$178.12	$193.88	108.85%
229	1000-9600-1000-526050-300	Paid Fam. Med. Leave Coaches 9-12	$117.00	$0.00	$117.00	100.00%
230	1000-9600-1000-527000-300	Workers Comp Coaches 9-12	$106.00	$88.70	$17.30	19.50%
231	1000-9600-1000-543000-300	Repairs & Maintenance Athletics 9-12	$300.00	$300.00	$0.00	0.00%
232	1000-9600-2700-585000-300	Student Travel Athletics 9-12	$30,000.00	$30,000.00	$0.00	0.00%

			PROPOSED FY 25/26 BUDGET	CURRENT FY 24/25 BUDGET	DIFFERENCE	% DIFF
ARTICLE IV ATHLETICS & CO-CURR, cont.						
233	1000-9601-1000-515000-300	Stipends Athletic Director 9-12	$9,800.00	$9,797.65	$2.35	0.02%
234	1000-9601-1000-522000-300	MEDI/SS Athletic Director 9-12	$143.00	$142.07	$0.93	0.65%
235	1000-9601-1000-523000-300	MePers ER Athletic Director 9-12	$428.00	$437.95	-$9.95	-2.27%
236	1000-9601-1000-526000-300	Unemployment Athletic Director 9-12	$157.00	$144.00	$13.00	9.03%
237	1000-9601-1000-526050-300	Paid Fam. Med. Leave Athl Dir 9-12	$49.00	$0.00	$49.00	100.00%
238	1000-9601-1000-527000-300	Workers Comp Athletic Director 9-12	$44.48	$40.42	$4.06	10.04%
239	1000-9601-1000-558000-300	Travel Athletic Director 9-12	$2,000.00	$2,200.00	-$200.00	-9.09%
240	1000-9601-1000-560000-300	Supplies Athletics 9-12	$5,500.00	$5,500.00	$0.00	0.00%
241	1000-9601-1000-580000-300	Goods & Services Athletic 9-12	$1,200.00	$1,200.00	$0.00	0.00%
242	1000-9601-1000-581000-300	Dues & Fees Athletics 9-12	$15,500.00	$15,500.00	$0.00	0.00%
Total Expense Article IV			**$141,282.71**	**$133,998.08**	**$7,284.63**	**5.44%**
ARTICLE V STUDENT/STAFF SUP.						
243	1000-0000-2120-510400-010	Salary Guidance K-8	$41,442.31	$41,308.19	$134.12	0.32%
244	1000-0000-2120-510400-300	Salary Guidance 9-12	$13,814.11	$12,338.81	$1,475.30	11.96%
245	1000-0000-2120-521400-010	Group Health Ins Guidance K-8	$0.00	$18,492.10	-$18,492.10	-100.00%
246	1000-0000-2120-521400-300	Group Health Ins Guidance 9-12	$0.00	$5,523.62	-$5,523.62	-100.00%
247	1000-0000-2120-522400-010	MEDI/SS Guidance K-8	$600.92	$598.97	$1.95	0.33%
248	1000-0000-2120-522400-300	MEDI/SS Guidance 9-12	$200.31	$178.91	$21.40	11.96%
249	1000-0000-2120-523400-010	MePers ER Contribution Guidance K-8	$1,806.89	$1,846.48	-$39.59	-2.14%
250	1000-0000-2120-523400-300	MePers ER Contribution Guidance 9-12	$602.30	$551.54	$50.76	9.20%
251	1000-0000-2120-526400-010	Unemployment Guidance K-8	$144.00	$147.84	-$3.84	-2.60%
252	1000-0000-2120-526400-300	Unemployment Guidance 9-12	$48.00	$44.16	$3.84	8.70%
253	1000-0000-2120-526450-010	Paid Fam. Med. Leave Guidance K-8	$207.22	$0.00	$207.22	100.00%
254	1000-0000-2120-526450-300	Paid Fam. Med. Leave Guidance 9-12	$69.07	$0.00	$69.07	100.00%
255	1000-0000-2120-527400-010	Workers Comp Guidance K-8	$188.07	$170.40	$17.67	10.37%
256	1000-0000-2120-527400-300	Workers Comp Guidance 9-12	$62.70	$50.90	$11.80	23.18%
257	1000-0000-2120-533000-010	Professional Devl Guidance K-8	$350.00	$4,716.00	-$4,366.00	-92.58%
258	1000-0000-2120-533000-300	Professional Devl Guidance 9-12	$350.00	$675.00	-$325.00	-48.15%
259	1000-0000-2120-558000-010	Guidance Travel K-8	$200.00	$200.00	$0.00	0.00%
260	1000-0000-2120-558000-300	Guidance Travel 9-12	$200.00	$200.00	$0.00	0.00%
261	1000-0000-2120-560000-010	General Supplies Guidance K-8	$100.00	$500.00	-$400.00	-80.00%
262	1000-0000-2120-560000-300	General Supplies Guidance 9-12	$100.00	$450.00	-$350.00	-77.78%
263	1000-0000-2120-581000-010	Guidance Dues & Fees K-8	$150.00	$150.00	$0.00	0.00%
264	1000-0000-2120-581000-300	Guidance Dues & Fees 9-12	$150.00	$150.00	$0.00	0.00%
265	1000-0000-2130-534000-900	Contracted Health Services	$4,600.00	$3,500.00	$1,100.00	31.43%
266	1000-0000-2130-560000-900	General Supplies Health Nurse	$500.00	$500.00	$0.00	0.00%
267	1000-0000-2213-515000-010	Stipends Support Team K-8	$2,000.00	$1,500.00	$500.00	33.33%
268	1000-0000-2213-515000-300	Stipends Support Team 9-12	$2,000.00	$900.00	$1,100.00	122.22%
269	1000-0000-2213-515200-010	Salary Certification Chair	$1,050.00	$1,000.00	$50.00	5.00%
270	1000-0000-2213-522000-010	MEDI Support Team K-8	$22.00	$8.70	$13.30	152.87%
271	1000-0000-2213-522000-300	MEDI Support Team 9-12	$22.00	$8.70	$13.30	152.87%

ARTICLE V STUDENT/STAFF SUP., cont.			PROPOSED FY 25/26 BUDGET	CURRENT FY 24/25 BUDGET	DIFFERENCE	% DIFF
272	1000-0000-2213-522200-010	MEDI Certification Chair	$16.00	$14.50	$1.50	10.34%
273	1000-0000-2213-523000-010	MePers ER Support Team K-8	$66.00	$27.00	$39.00	144.44%
274	1000-0000-2213-523000-300	MePers ER Support Team 9-12	$66.00	$22.00	$44.00	200.00%
275	1000-0000-2213-523200-010	MePers ER Certification Chair	$45.00	$137.26	-$92.26	-67.22%
276	1000-0000-2213-526000-010	Unemployment Support Team K-8	$24.00	$0.00	$24.00	100.00%
277	1000-0000-2213-526000-300	Unemployment Support Team 9-12	$24.00	$0.00	$24.00	100.00%
278	1000-0000-2213-526050-010	Paid Fam. Med. Leave Support Team K-8	$7.50	$0.00	$7.50	100.00%
279	1000-0000-2213-526050-300	Paid Fam. Med. Leave Support Team 9-12	$7.50	$0.00	$7.50	100.00%
280	1000-0000-2213-526200-010	Unemployment Certification Chair	$16.00	$0.00	$16.00	100.00%
281	1000-0000-2213-526250-010	Paid Fam. Med. Leave Certification Chair	$5.00	$0.00	$5.00	100.00%
282	1000-0000-2213-527000-010	Workers Comp Support Team K-8	$9.00	$0.00	$9.00	100.00%
283	1000-0000-2213-527000-300	Workers Comp Support Team 9-12	$9.00	$0.00	$9.00	100.00%
284	1000-0000-2213-527200-010	Workers Comp Certification Chair	$5.00	$0.00	$5.00	100.00%
285	1000-0000-2220-560000-010	General Supplies Library K-8	$0.00	$0.00	$0.00	0.00%
286	1000-0000-2220-560000-300	General Supplies Library 9-12	$0.00	$0.00	$0.00	0.00%
287	1000-0000-2220-573000-010	Equipment Library K-8	$0.00	$0.00	$0.00	0.00%
288	1000-0000-2230-510400-010	Salary Technology Director K-8	$0.00	$5,501.60	-$5,501.60	-100.00%
289	1000-0000-2230-510400-300	Salary Technology Director 9-12	$0.00	$18,418.40	-$18,418.40	-100.00%
290	1000-0000-2230-522400-010	MEDI/SS Technology Director K-8	$0.00	$420.87	-$420.87	-100.00%
291	1000-0000-2230-522400-300	MEDI/SS Technology Director 9-12	$0.00	$1,409.01	-$1,409.01	-100.00%
292	1000-0000-2230-526400-010	Unemployment Technology Director K-8	$0.00	$44.16	-$44.16	-100.00%
293	1000-0000-2230-526400-300	Unemployment Technology Director 9-12	$0.00	$147.84	-$147.84	-100.00%
294	1000-0000-2230-527400-010	Workers Comp Technology Dir. K-8	$0.00	$22.69	-$22.69	-100.00%
295	1000-0000-2230-527400-300	Workers Comp Technology Dir. 9-12	$0.00	$75.98	-$75.98	-100.00%
296	1000-0000-2230-532000-900	Contracted Services Technology	$67,420.00	$10,000.00	$57,420.00	574.20%
297	1000-0000-2230-543000-010	Repairs & Maint Technology K-8	$2,500.00	$0.00	$2,500.00	100.00%
298	1000-0000-2230-543000-300	Repairs & Maint Technology 9-12	$2,500.00	$0.00	$2,500.00	100.00%
299	1000-0000-2230-565000-900	Technology Supplies	$200.00	$6,000.00	-$5,800.00	-96.67%
300	1000-0000-2230-573400-900	Technology Hardware	$15,000.00	$11,500.00	$3,500.00	30.43%
301	1000-0000-2230-573500-900	Technology Software	$23,725.00	$18,600.00	$5,125.00	27.55%
302	1000-0000-2230-581000-900	Dues & Fees Technology	$2,600.00	$517.00	$2,083.00	402.90%
303	1000-0000-2410-532000-010	Truant Officer Stipend K-8	$25.00	$25.00	$0.00	0.00%
304	1000-0000-2410-532000-300	Truant Officer Stipend 9-12	$25.00	$25.00	$0.00	0.00%
Total Expense Article V			**$185,274.90**	**$168,618.63**	**$16,656.27**	**9.88%**

ARTICLE VI SYSTEM ADMIN			PROPOSED FY 25/26 BUDGET	CURRENT FY 24/25 BUDGET	DIFFERENCE	% DIFF
305	1000-0000-2310-512320-900	Stipends Directors	$2,960.00	$2,960.00	$0.00	0.00%
306	1000-0000-2310-522320-900	MEDI/SS Directors	$227.00	$42.92	$184.08	428.89%
307	1000-0000-2310-526320-900	Unemployment Directors	$47.36	$59.20	-$11.84	-20.00%
308	1000-0000-2310-527320-900	Workers Comp Directors	$13.44	$13.32	$0.12	0.90%
309	1000-0000-2310-534500-900	Legal Directors	$5,000.00	$5,000.00	$0.00	0.00%
310	1000-0000-2310-534600-900	Audit Directors	$14,000.00	$15,000.00	-$1,000.00	-6.67%
311	1000-0000-2310-534900-900	Budget Development Dues and Fees	$500.00	$500.00	$0.00	0.00%
312	1000-0000-2310-554000-900	Advertising Directors	$800.00	$800.00	$0.00	0.00%
313	1000-0000-2310-558000-900	Travel Directors	$800.00	$800.00	$0.00	0.00%
314	1000-0000-2310-581000-900	Dues & Fees Directors	$1,500.00	$6,000.00	-$4,500.00	-75.00%
315	1000-0000-2320-510400-900	Salary Superintendent	$68,750.00	$30,822.95	$37,927.05	123.05%
316	1000-0000-2320-515000-900	Salary Asst Superintendent	$0.00	$3,200.00	-$3,200.00	-100.00%
317	1000-0000-2320-522000-900	MEDI Asst Superintendent	$0.00	$46.40	-$46.40	-100.00%
318	1000-0000-2320-522400-900	MEDI Superintendent	$997.00	$754.00	$243.00	32.23%
319	1000-0000-2320-523000-900	MePers ER Contribution Asst Super	$0.00	$280.54	-$280.54	-100.00%
320	1000-0000-2320-523400-900	MePers ER Contribution Superintendent	$2,998.00	$0.00	$2,998.00	0.00%
321	1000-0000-2320-526000-900	Unemployment Asst Superintendent	$0.00	$51.20	-$51.20	-100.00%
322	1000-0000-2320-526400-900	Unemployment Superintendent	$192.00	$192.00	$0.00	0.00%
323	1000-0000-2320-526450-900	Paid Fam. Med. Leave Superintendent	$344.00	$0.00	$344.00	0.00%
324	1000-0000-2320-527000-900	Workers Comp Asst Superintendent	$0.00	$13.20	-$13.20	-100.00%
325	1000-0000-2320-527400-900	Workers Comp Superintendent	$312.00	$214.50	$97.50	45.45%
326	1000-0000-2320-511800-900	EXEC SECRETARY SALARY	$7,175.00	$0.00	$7,175.00	100.00%
327	1000-0000-2320-522800-900	EXEC SECRETARY MEDI	$550.00	$0.00	$550.00	100.00%
328	1000-0000-2320-526800-900	EXEC SECRETARY UC	$45.00	$0.00	$45.00	100.00%
329	1000-0000-2320-526850-900	EXEC SECRETARY PFML	$36.00	$0.00	$36.00	100.00%
330	1000-0000-2320-527800-900	EXEC SECRETARY WC	$30.00	$0.00	$30.00	100.00%
331	1000-0000-2320-511800-900	ACCTS PAYABLE SALARY	$10,000.00	$0.00	$10,000.00	100.00%
332	1000-0000-2320-522800-900	ACCTS PAYABLE MEDI	$765.00	$0.00	$765.00	100.00%
333	1000-0000-2320-523800-900	ACCTS PAYABLE RETIRE	$500.00	$0.00	$500.00	100.00%
334	1000-0000-2320-526800-900	ACCTS PAYABLE UC	$60.00	$0.00	$60.00	100.00%
335	1000-0000-2320-526850-900	ACCTS PAYABLE PFML	$50.00	$0.00	$50.00	100.00%
336	1000-0000-2320-527800-900	ACCTS PAYABLE WC	$35.00	$0.00	$35.00	100.00%
331	1000-0000-2320-533000-900	Professional Devl Superintendent	$900.00	$1,500.00	-$600.00	-40.00%
332	1000-0000-2320-543200-900	Tech Hardware Service Agreement	$0.00	$0.00	$0.00	0.00%
333	1000-0000-2320-543300-900	Tech Software Service Agreement	$0.00	$0.00	$0.00	0.00%
334	1000-0000-2320-558000-900	Travel Superintendent	$1,500.00	$6,400.00	-$4,900.00	-76.56%
335	1000-0000-2320-581000-900	Dues & Fees Superintendent	$500.00	$2,000.00	-$1,500.00	-75.00%
336	1000-0000-2320-589000-900	Goods & Services Superintendent	$1,000.00	$1,000.00	$0.00	0.00%
337	1000-0000-2510-511800-900	Salary Admin Asst/Bookkeeper	$15,000.00	$53,389.02	-$38,389.02	-71.90%
338	1000-0000-2510-521800-900	Group Health Ins Admin Asst/Bookkeeper	$0.00	$11,709.00	-$11,709.00	-100.00%
339	1000-0000-2510-522800-900	MEDI/SS Admin Asst/Bookkeeper	$1,148.00	$4,084.26	-$2,936.26	-71.89%

#	Account	ARTICLE VI SYSTEM ADMIN, cont.	PROPOSED FY 25/26 BUDGET	CURRENT FY 24/25 BUDGET	DIFFERENCE	% DIFF
338	1000-0000-2510-526800-900	Unemployment Admin Asst/Bookkeeper	$90.00	$192.00	-$102.00	-53.13%
339	1000-0000-2510-526850-900	Paid Fam. Med. Leave Admin Asst/Bookkeeper	$75.00	$0.00	$75.00	0.00%
340	1000-0000-2510-527800-900	Workers Comp Admin Asst/Bookkeeper	$53.00	$220.23	-$167.23	-75.93%
341	1000-0000-2510-533000-900	Professional Devl Admin Asst/Bookkeeper	$1,500.00	$0.00	$1,500.00	100.00%
342	1000-0000-2510-534000-900	Purchased Svc Reimb Bookkeeping/AP	$0.00	$0.00	$0.00	0.00%
343	1000-0000-2510-558100-900	Prof Devl Travel Admin Asst/Bookkeeper	$1,000.00	$0.00	$1,000.00	100.00%
344	1000-0000-2510-560000-900	General Supplies Admin Asst/Bookkeeper	$800.00	$1,491.20	-$691.20	-46.35%
Total Expense Article VI			**$142,252.80**	**$148,735.94**	**-$6,483.14**	**-4.36%**
ARTICLE VII SCHOOL ADMIN						
345	1000-0000-2320-544400-900	Office Equipment Leases	$11,286.00	$16,286.00	-$5,000.00	-30.70%
346	1000-0000-2410-510400-010	Salary Principal K-8	$63,000.00	$72,395.23	-$9,395.23	-12.98%
347	1000-0000-2410-510400-300	Salary Principal 9-12	$27,000.00	$16,960.62	$10,039.38	59.19%
348	1000-0000-2410-511800-010	Salary Secretary/Data Coord K-8	$33,243.83	$31,002.99	$2,240.84	7.23%
349	1000-0000-2410-511800-300	Salary Secretary/Data Coord 9-12	$14,247.36	$15,104.96	-$857.60	-5.68%
350	1000-0000-2410-511800-900	Salary Office Support K-12	$10,927.28	$5,180.00	$5,747.28	110.95%
351	1000-0000-2410-521400-010	Group Health Ins Principal K-8	$0.00	$4,329.23	-$4,329.23	-100.00%
352	1000-0000-2410-521400-300	Group Health Ins Principal 9-12	$0.00	$1,007.59	-$1,007.59	-100.00%
353	1000-0000-2410-521800-010	Group Health Ins Secretary K-8	$13,639.88	$16,717.04	-$3,077.16	-18.41%
354	1000-0000-2410-521800-300	Group Health Ins Secretary 9-12	$5,845.67	$8,516.21	-$2,670.54	-31.36%
355	1000-0000-2410-521800-900	Group Health Ins Office Support	$10,949.47	$0.00	$10,949.47	100.00%
356	1000-0000-2410-522400-010	MEDI Principal K-8	$914.00	$1,049.73	-$135.73	-12.93%
357	1000-0000-2410-522400-300	MEDI Principal 9-12	$392.00	$245.93	$146.07	59.39%
358	1000-0000-2410-522800-010	MEDI/SS Secretary K-8	$2,545.00	$2,371.73	$173.27	7.31%
359	1000-0000-2410-522800-300	MEDI/SS Secretary 9-12	$1,091.00	$1,155.53	-$64.53	-5.58%
360	1000-0000-2410-522800-900	MEDI/SS Office Support K-12	$837.00	$396.27	$440.73	111.22%
361	1000-0000-2410-523400-010	MePers ER Contribution Principal K-8	$2,747.00	$3,749.43	-$1,002.43	-26.74%
362	1000-0000-2410-523400-300	MePers ER Contribution Principal 9-12	$1,178.00	$877.62	$300.38	34.23%
363	1000-0000-2410-526400-010	Unemployment Principal K-8	$134.40	$311.27	-$176.87	-56.82%
364	1000-0000-2410-526400-300	Unemployment Principal 9-12	$57.60	$72.73	-$15.13	-20.80%
365	1000-0000-2410-526450-010	Paid Fam. Med. Leave Principal K-8	$315.00	$0.00	$315.00	100.00%
366	1000-0000-2410-526450-300	Paid Fam. Med. Leave Principal 9-12	$135.00	$0.00	$135.00	100.00%
367	1000-0000-2410-526800-010	Unemployment Secretary K-8	$134.40	$129.10	$5.30	4.11%
368	1000-0000-2410-526800-300	Unemployment Secretary 9-12	$57.60	$62.90	-$5.30	-8.43%
369	1000-0000-2410-526800-900	Unemployment Office Support K-12	$192.00	$38.40	$153.60	400.00%
370	1000-0000-2410-526850-010	Paid Fam. Med. Leave Sec/Data Coord K-8	$167.00	$0.00	$167.00	100.00%
371	1000-0000-2410-526850-300	Paid Fam. Med. Leave Sec/Data Coord 9-12	$72.00	$0.00	$72.00	100.00%
372	1000-0000-2410-526850-900	Paid Fam. Med. Leave Office Support	$55.00	$0.00	$55.00	100.00%
373	1000-0000-2410-527400-010	Workers Comp Principal K-8	$286.00	$298.63	-$12.63	-4.23%
374	1000-0000-2410-527400-300	Workers Comp Principal 9-12	$123.00	$69.96	$53.04	75.81%
375	1000-0000-2410-527800-010	Workers Comp Secretary K-8	$151.00	$127.89	$23.11	18.07%

			PROPOSED FY 25/26 BUDGET	CURRENT FY 24/25 BUDGET	DIFFERENCE	% DIFF
ARTICLE VII SCHOOL ADMIN, cont.						
376	1000-0000-2410-527800-300	Workers Comp Secretary 9-12	$65.00	$62.31	$2.69	4.32%
377	1000-0000-2410-527800-900	Workers Comp Office Support K-12	$50.00	$21.37	$28.63	133.97%
378	1000-0000-2410-533000-010	Prof Devl Principal/Sec K-8	$2,000.00	$600.00	$1,400.00	233.33%
379	1000-0000-2410-533000-300	Prof Devl Principal/Sec 9-12	$1,000.00	$600.00	$400.00	66.67%
380	1000-0000-2410-553100-010	Communications Postage K-8	$1,000.00	$1,800.00	-$800.00	-44.44%
381	1000-0000-2410-553100-300	Communications Postage 9-12	$1,000.00	$1,800.00	-$800.00	-44.44%
382	1000-0000-2410-555000-010	Printing & Duplicating K-8	$3,500.00	$3,500.00	$0.00	0.00%
383	1000-0000-2410-555000-300	Printing & Duplicating 9-12	$3,000.00	$3,000.00	$0.00	0.00%
384	1000-0000-2410-558000-010	Travel Non-Prof Principal/Sec K-8	$200.00	$200.00	$0.00	0.00%
385	1000-0000-2410-558000-300	Travel Non-Prof Principal/Sec 9-12	$200.00	$200.00	$0.00	0.00%
386	1000-0000-2410-558100-010	Travel PD Principal/Sec K-8	$600.00	$600.00	$0.00	0.00%
387	1000-0000-2410-558100-300	Travel PD Principal/Sec 9-12	$400.00	$400.00	$0.00	0.00%
388	1000-0000-2410-560000-010	General Supplies Principal/Sec K-8	$700.00	$2,243.38	-$1,543.38	-68.80%
389	1000-0000-2410-560000-300	General Supplies Principal/Sec 9-12	$300.00	$1,000.00	-$700.00	-70.00%
390	1000-0000-2410-581000-010	Dues & Fees Princ/Sec K-8	$700.00	$600.00	$100.00	16.67%
391	1000-0000-2410-581000-300	Dues & Fees Princ/Sec 9-12	$600.00	$500.00	$100.00	20.00%
Total Expense Article VII			**$217,038.49**	**$215,584.05**	**$1,454.44**	**0.67%**
ARTICLE VIII TRANSPORTATION						
392	1000-0000-2700-551400-900	Purchased Transportation Service	$110,795.09	$107,568.05	$3,227.04	3.00%
Total Expense Article VIII			**$110,795.09**	**$107,568.05**	**$3,227.04**	**3.00%**
ARTICLE IX MAINTENANCE						
393	1000-0000-2600-541000-010	Water & Sewer K-8	$4,254.78	$4,052.17	$202.61	5.00%
394	1000-0000-2600-541000-300	Water & Sewer 9-12	$1,418.26	$1,350.72	$67.54	5.00%
395	1000-0000-2600-552000-010	Insurance K-8	$21,969.05	$19,103.52	$2,865.53	15.00%
396	1000-0000-2600-552000-300	Insurance 9-12	$11,674.21	$10,151.48	$1,522.73	15.00%
397	1000-0000-2600-562200-010	Electricity K-8	$24,150.00	$23,000.00	$1,150.00	5.00%
398	1000-0000-2600-562200-300	Electricity 9-12	$10,500.00	$10,000.00	$500.00	5.00%
399	1000-0000-2600-562400-010	Oil/Pellets K-8	$42,000.00	$40,000.00	$2,000.00	5.00%
400	1000-0000-2600-562400-300	Oil/Pellets 9-12	$21,000.00	$20,000.00	$1,000.00	5.00%
401	1000-0000-2600-562600-300	Diesel Fuel Generator	$1,500.00	$1,500.00	$0.00	0.00%
402	1000-0000-2610-511800-010	Salary Custodian K-8	$46,674.00	$41,949.44	$4,724.56	11.26%
403	1000-0000-2610-511800-300	Salary Custodian 9-12	$20,004.00	$20,450.56	-$446.56	-2.18%
404	1000-0000-2610-512300-010	Salary Substitute Custodian K-8	$2,000.00	$0.00	$2,000.00	100.00%
405	1000-0000-2610-512300-300	Salary Substitute Custodian 9-12	$2,000.00	$0.00	$2,000.00	100.00%
406	1000-0000-2610-521800-010	Group Health Ins Custodian K-8	$8,906.52	$13,350.93	-$4,444.41	-33.29%
407	1000-0000-2610-521800-300	Group Health Ins Custodians 9-12	$3,817.08	$6,537.36	-$2,720.28	-41.61%
408	1000-0000-2610-522300-010	MEDI/SS Substitute Custodians K-8	$153.00	$0.00	$153.00	100.00%
409	1000-0000-2610-522300-300	MEDI/SS Substitute Custodians 9-12	$153.00	$0.00	$153.00	100.00%
410	1000-0000-2610-522800-010	MEDI/SS Custodians K-8	$3,572.00	$3,209.13	$362.87	11.31%
411	1000-0000-2610-522800-300	MEDI/SS Custodians 9-12	$1,532.00	$1,564.47	-$32.47	-2.08%

#	Account	Description	PROPOSED FY 25/26 BUDGET	CURRENT FY 24/25 BUDGET	DIFFERENCE	% DIFF
ARTICLE IX MAINTENANCE, cont.						
412	1000-0000-2610-526300-010	Unemployment Substitute Custodian K-12	$134.50	$0.00	$134.50	100.00%
413	1000-0000-2610-526300-300	Unemployment Substitute Custodian 9-12	$57.60	$0.00	$57.60	100.00%
414	1000-0000-2610-526350-010	Paid Fam & Med Leave substitue custodian k-8	$10.00	$0.00	$10.00	100.00%
415	1000-0000-2610-526350-300	Paid Fam & Med Leave substitue custodian 9-12	$10.00	$0.00	$10.00	100.00%
416	1000-0000-2610-526800-010	Unemployment Custodians K-8	$135.00	$258.12	-$123.12	-47.70%
417	1000-0000-2610-526800-300	Unemployment Custodians 9-12	$58.00	$125.88	-$67.88	-53.92%
418	1000-0000-2610-526850-010	Paid Fam. Med. Leave Sub Custodian K-8	$234.00	$0.00	$234.00	100.00%
419	1000-0000-2610-526850-300	Paid Fam. Med. Leave Sub Custodian 9-12	$101.00	$0.00	$101.00	100.00%
420	1000-0000-2610-527300-010	Workers Comp Substitute Custodian K-8	$9.06	$0.00	$9.06	100.00%
421	1000-0000-2610-527300-300	Workers Comp Substitute Custodian 9-12	$9.06	$0.00	$9.06	100.00%
422	1000-0000-2610-527800-010	Workers Comp Custodians K-8	$212.00	$1,581.50	-$1,369.50	-86.60%
423	1000-0000-2610-527800-300	Workers Comp Custodians 9-12	$90.78	$770.98	-$680.20	-88.23%
424	1000-0000-2610-558000-010	Travel PD Custodian K-8	$250.00	$250.00	$0.00	0.00%
425	1000-0000-2610-558100-300	Travel PD Custodian 9-12	$250.00	$250.00	$0.00	0.00%
426	1000-0000-2620-533000-900	Custsodian Prof Dev.	$500.00	$500.00	$0.00	0.00%
427	1000-0000-2620-534000-010	Contracted Services K-8	$21,608.00	$10,000.00	$11,608.00	116.08%
428	1000-0000-2620-534000-300	Contracted Services 9-12	$9,833.20	$5,000.00	$4,833.20	96.66%
429	1000-0000-2620-543000-010	Repairs & Maintenance K-8	$15,000.00	$15,000.00	$0.00	0.00%
430	1000-0000-2620-543000-300	Repairs & Maintenance 9-12	$5,000.00	$5,000.00	$0.00	0.00%
431	1000-0000-2620-543010-900	Equipment Repairs & Maintenance	$1,000.00	$1,000.00	$0.00	0.00%
432	1000-0000-2620-549000-900	Snowplow & Landscape	$11,207.26	$11,207.26	$0.00	0.00%
433	1000-0000-2620-553200-900	Telephone	$10,000.00	$10,000.00	$0.00	0.00%
434	1000-0000-2620-560000-900	General Supplies Maintenance	$10,000.00	$10,000.00	$0.00	0.00%
435	1000-0000-2620-573000-900	Equipment	$1,000.00	$3,000.00	-$2,000.00	-66.67%
436	1000-0000-2620-581000-010	Dues & Transfer Station Fees K-8	$3,220.00	$200.00	$3,020.00	1510.00%
437	1000-0000-2620-581000-300	Dues & Transfer Station Fees 9-12	$1,380.00	$200.00	$1,180.00	590.00%
Total Expense Article IX			**$318,587.36**	**$290,563.52**	**$28,023.84**	**9.64%**
ARTICLE X DEBT SERVICES						
438	1000-0000-2680-583100-900	Debt Service	$29,000.00	$29,000.00	$0.00	0.00%
Total Article X			**$29,000.00**	**$29,000.00**	**$0.00**	**0.00%**
Total Expenses			**$2,999,990.29**	**$2,864,477.80**	**$135,512.49**	**4.73%**
Net Revenue over Expense			**$0.00**	**$0.00**		

MSAD #12/RSU #82
FOOD SERVICE PROGRAM BUDGET 2025-2026

		FY 25/26 PROPOSED	FY 24/25 BUDGET	DIFFERENCE	%
Food Service Revenue					
1000-0000-0000-419960-000	Local Allocation Food Ser. Rev. Jackman	(42,438.40)	(46,630.24)	4,191.84	-8.99%
1000-0000-0000-419961-000	Local Allocation Food Ser. Rev. Moose R	(18,361.60)	(13,300.12)	(5,061.48)	38.06%
1000-0000-0000-452040-000	Food Service Claim Revenue	(100,000.00)	(100,000.00)	0.00	0.00%
2930-0000-0000-416200-000	Food Service Adult Food Sales	(6,000.00)	(6,000.00)	0.00	0.00%
2930-0000-0000-416210-000	Food Service Ala Carte Sales	(1,000.00)	(1,000.00)	0.00	0.00%
2930-0000-0000-416211-000	Food Service Juice Sales	(200.00)	(200.00)	0.00	0.00%
Food Service Revenue		**$(168,000.00)**	**$(167,130.36)**	**(869.64)**	**0.52%**
Food Service Expense					
2930-0000-3100-511700-900	FS Salary Director	35,500.00	28,800.00	6,700.00	23.26%
2930-0000-3100-511800-900	FS Salary Regular Employee	26,750.00	25,161.00	1,589.00	6.32%
2930-0000-3100-512300-900	FS Salary Substitutes	1,500.00	2,500.00	(1,000.00)	-40.00%
2930-0000-3100-521700-900	FS Health Ins Director	13,000.00	0.00	13,000.00	100.00%
2930-0000-3100-522300-900	FS MEDI/SS Substitutes	195.00	191.25	3.75	1.96%
2930-0000-3100-522700-900	FS MEDI/SS Director	2,715.00	2,203.20	511.80	23.23%
2930-0000-3100-522800-900	FS MEDI/SS Regular Employee	2,040.00	1,959.17	80.83	4.13%
2930-0000-3100-526300-900	FS Unemployment Substitutes	20.00	19.20	0.80	4.17%
2930-0000-3100-526350-900	PAID FAM & MED LEAVE-FS SUB	15.00	0.00	15.00	100.00%
2930-0000-3100-526700-900	FS Unemployment Director	240.00	192.00	48.00	25.00%
2930-0000-3100-526750-900	PAID FAM & MED LEAVE-FS DIRECTOR	179.00	0.00	179.00	100.00%
2930-0000-3100-526800-900	FS Unemployment Regular Employee	192.00	211.54	(19.54)	-9.24%
2930-0000-3100-526850-900	PAID FAM & MED LEAVE-FS EMPLOYEE	133.00	0.00	133.00	100.00%
2930-0000-3100-527300-900	FS Workers Comp Substitutes	95.00	94.25	0.75	0.80%
2930-0000-3100-527700-900	FS Workers Comp. Director	1,472.00	1,085.76	386.24	35.57%
2930-0000-3100-527800-900	FS Workers Comp Regular Employee	1,104.00	876.19	227.81	26.00%
2930-0000-3100-533000-900	FS Profesional Employee Development	300.00	300.00	0.00	0.00%
2930-0000-3100-543000-900	FS Repairs & Maintenance	4,000.00	4,000.00	0.00	0.00%
2930-0000-3100-558100-900	FS Travel Professional Development	200.00	200.00	0.00	0.00%
2930-0000-3100-562300-900	FS Propane	400.00	400.00	0.00	0.00%
2930-0000-3100-563000-900	FS Food	70,000.00	90,000.00	(20,000.00)	-22.22%
2930-0000-3100-563100-900	FS Non Food Supplies	2,700.00	3,686.80	(986.80)	-26.77%
2930-0000-3100-573900-900	FS Equipment	5,000.00	5,000.00	0.00	0.00%
2930-0000-3100-581000-900	FS Dues & Fees	250.00	250.00	0.00	0.00%
Total Expense Food Service		**168,000.00**	**167,130.36**	**869.64**	**0.52%**
Net Revenue Over Expense		**$0.00**	**$0.00**		

Local Assessment Distribution

AMOUNTS PAYABLE BY MONTH FOR FISCAL YEAR 2025-2026

TOWN OF JACKMAN

396 Main Street, Jackman, ME 04945

Due on or Before the 20th of Each Month	Total Monthly Payable Amount	Local Foundation Allocation	Additional Local Funds	Lunch Program
Jul 2025	$ 107,269.69	$ 57,763.61	$ 45,969.54	$ 3,536.54
Aug 2025	$ 107,269.69	$ 57,763.61	$ 45,969.54	$ 3,536.54
Sep 2025	$ 107,269.69	$ 57,763.61	$ 45,969.55	$ 3,536.54
Oct 2025	$ 107,269.69	$ 57,763.61	$ 45,969.55	$ 3,536.54
Nov 2025	$ 107,269.69	$ 57,763.62	$ 45,969.55	$ 3,536.53
Dec 2025	$ 107,269.69	$ 57,763.61	$ 45,969.55	$ 3,536.53
Jan 2026	$ 107,269.69	$ 57,763.61	$ 45,969.55	$ 3,536.53
Feb 2026	$ 107,269.69	$ 57,763.61	$ 45,969.55	$ 3,536.53
Mar 2026	$ 107,269.69	$ 57,763.61	$ 45,969.55	$ 3,536.53
Apr 2026	$ 107,269.70	$ 57,763.61	$ 45,969.55	$ 3,536.53
May 2026	$ 107,269.70	$ 57,763.61	$ 45,969.55	$ 3,536.53
Jun 2026	$ 107,269.70	$ 57,763.61	$ 45,969.55	$ 3,536.53
TOTALS:	**$ 1,287,236.31**	**$ 693,163.33**	**$ 551,634.58**	**$ 42,438.40**

AMOUNTS PAYABLE BY MONTH FOR FISCAL YEAR 2025-2026

TOWN OF MOOSE RIVER

PO Box 267, Jackman, ME 04945

Due on or Before the 20th of Each Month	Total Monthly Payable Amount	Local Foundation Allocation	Additional Local Funds	Lunch Program
Jul 2025	$ 45,743.62	$ 24,611.80	$ 19,601.68	$ 1,530.13
Aug 2025	$ 45,743.62	$ 24,611.80	$ 19,601.68	$ 1,530.13
Sep 2025	$ 45,743.62	$ 24,611.80	$ 19,601.68	$ 1,530.13
Oct 2025	$ 45,743.62	$ 24,611.80	$ 19,601.68	$ 1,530.13
Nov 2025	$ 45,743.62	$ 24,611.80	$ 19,601.68	$ 1,530.13
Dec 2025	$ 45,743.62	$ 24,611.81	$ 19,601.68	$ 1,530.13
Jan 2026	$ 45,743.62	$ 24,611.81	$ 19,601.68	$ 1,530.13
Feb 2026	$ 45,743.62	$ 24,611.81	$ 19,601.69	$ 1,530.13
Mar 2026	$ 45,743.63	$ 24,611.81	$ 19,601.69	$ 1,530.14
Apr 2026	$ 45,743.63	$ 24,611.81	$ 19,601.69	$ 1,530.14
May 2026	$ 45,743.63	$ 24,611.81	$ 19,601.69	$ 1,530.14
Jun 2026	$ 45,743.63	$ 24,611.81	$ 19,601.69	$ 1,530.14
TOTALS:	**$ 548,923.48**	**$ 295,341.67**	**$ 235,220.21**	**$ 18,361.60**

WARRANT FOR THE 2025-2026 DISTRICT BUDGET MEETING OF RSU 82/MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 12

(Jackman & Moose River)

To Vanessa Dunning, a resident of RSU 82/Maine School Administrative District No. 12 in the County of Somerset, and the State of Maine, Greetings: In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of RSU 82/Maine School Administrative District No. 12 in said County and State, qualified by law to vote in RSU 82/Maine School Administrative District No. 12 affairs, to meet at Forrest Hills Consolidated School, in the Town of Jackman, on Thursday, June 12, 2025, at 7:00 p.m., Daylight Savings Time, then and there to act upon the following articles, to wit:

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

ARTICLE II: To see if the District will authorize the Board of Directors to accept students on a tuition basis.

ARTICLES PURSUANT TO 20-A M.R.S.A. SECTION 1485

Cost Center Summary Budget Format

ARTICLE III: To see what sum the school administrative unit will be authorized to expend for Regular Instruction.

School Board Recommends $ 1,214,980.53

ARTICLE IV: To see what sum the school administrative unit will be authorized to expend for Special Education.

School Board Recommends $ 640,778.41

ARTICLE V: To see what sum the school administrative unit will be authorized to expend for Other Instruction.

School Board Recommends $ 141,282.71

ARTICLE VI: To see what sum the school administrative unit will be authorized to expend for Student & Staff Support.

School Board Recommends $ 185,274.90

ARTICLE VII: To see what sum the school administrative unit will be authorized to expend for System Administration.

School Board Recommends $ 142,252.80

ARTICLE VIII: To see what sum the school administrative unit will be authorized to expend for School Administration.

School Board Recommends $ 217,038.49

ARTICLE IX: To see what sum the school administrative unit will be authorized to expend for Transportation and Buses.

School Board Recommends $ 110,795.09

ARTICLE X: To see what sum the school administrative unit will be authorized to expend for Facilities Maintenance.

School Board Recommends $ 318,587.36

ARTICLE XI: To see what sum the school administrative unit will be authorized to expend for Debt Service.

School Board Recommends $ 29,000

ARTICLE XII: To see what sum the school administrative unit will be authorized to expend for All Other Expenditures.

School Board Recommends $ 168,000

ARTICLES PURSUANT TO 20-A M.R.S.A. Section 15690
(Article XIII, XIV and XV must be taken by recorded vote)

RSU 82/M.S.A.D. #12's Contribution to Total Cost of Funding Public Education from Pre-Kindergarten to Grade 12 (as required by Maine Revised Statutes, Title 20-A, Section 15690(1 A-B)):

ARTICLE XIII: To see what sum the District will appropriate for the total cost of funding public education from Pre-Kindergarten to Grade 12 as described in the Essential Programs and Services Funding Act and to see what sum the district will raise and assess as each municipality's contribution to the total cost of funding public education from Pre-Kindergarten to Grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688:

Statutory Recommendation:

Total appropriated		*Total raised (district assessment by municipality)*	
Jackman	*$1,368,655.01*	*Jackman*	*$ 693,163.33*
Moose River	*$ 491,688.89*	*Moose River*	*$ 295,341.67*

RSU 82/M.S.A.D. #12 Total Appropriated $1,860,343.90 ***RSU 82/M.S.A.D. #12 Total Raised $988,505.00***

School Board Recommends $ 988,505.00

Explanation: The RSU 80/MSAD 4's contribution to the total cost of funding public education from Pre-Kindergarten to Grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that the district must raise and assess in order to receive the full amount of state dollars.

Appropriation of Additional Local Funds (as required by Maine Revised Statutes, Title 20-A, Section 15690 (3-A-B)):

ARTICLE XIV: Shall the District raise and appropriate $847,654.79 in additional local funds, which exceeds the State's Essential Programs and Services model by $847,654.79 as required to fund the budget recommended by the Board of Directors?

> **School Board Recommends:** $847,654.79 for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by $847,654.79. These funds include the cost of funding education needs that are not provided for in the Essential Programs and Services Funding Act or are above the amount allocated by the funding formula and include but are not limited to teacher and staff costs; extra-curricular activities; facilities maintenance; property and liability insurances.

Explanation: The additional local funds are those locally raised funds over and above the school administrative unit's local contribution to the total cost of funding public education from Pre-Kindergarten to Grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the district budget for educational programs.

Total Budget Article (as required by Maine Revised Statutes, Title 20-A Section 15690 (4A)):

ARTICLE XV: To see what sum the District will authorize the school board to expend for the fiscal year beginning July 1, 2025 and ending June 30, 2026 from the school administrative unit's contribution to the total cost of funding public education from Pre-Kindergarten to Grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy, and other receipts for the support of schools.

School Board Recommends $ 3,167,990.29

Explanation: A school administrative unit must include a summary article indicating the total annual budget for funding public education from Pre-Kindergarten to Grade 12 in the school administrative unit. The amount recommended must be the gross budget of the school system. This article does not provide money unless the other articles are approved.

ARTICLE XVI: In addition to amounts approved in the preceding articles, shall the school board be authorized to expend funds as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

School Board Recommends: Approval

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 the allocation of finances in a reserve fund approved by the School Board, and 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?

School Board Recommends: Approval

ARTICLE XVIII: To see what sum the District will appropriate from the Capital Reserve Fund for Capital projects during the 2025-2026 fiscal year. The current balance of the Capital Reserve Fund is $57,000.

School Board Recommends: $40,000.00

ARTICLE XIX: To see what sum the District will authorize the school board to expend in the fiscal year beginning July 1, 2025 and ending June 30, 2026 from the Capital Reserve already established for the purpose to include building renovations, repairs, replacements, resurfacing of portions of the driveway field work and grounds?

School Board Recommends: $40,000.00

ARTICLE XX: To see what sum the District will authorize the school board to expend in the fiscal year beginning July 1, 2025 and ending June 30, 2026 for the replacement of the HVAC system pending available funding?

School Board Recommends: $250,000.00

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. The Board of Directors will also explore selling the pellet boiler and silo.

ARTICLE XX: Shall the District authorize the School Board to transfer the District's unallocated balances in excess of 5% of the prior fiscal year's budget, as determined by audit, to the District's established non-lapsing contingency fund for periods of financial emergency pursuant to section 1482-B(3) of Title 20-A; and shall the District delegate authority to the School Board to expend sums in the contingency fund when the School Board determines by public vote that an emergency need exists, and to transfer sums in the contingency fund to the District's general fund for use in school operating budgets approved by District voters?

School Board Recommends: Approval

As per M.R.S.A., Title 20A, Section 15693, Subsection (1) (c), "...This budget does not include the estimated dollar amount of the employer share of teacher retirement costs that is paid by the state."

Given under our hand this day, May 29, 2025 at Jackman, Maine.

Danielle Hale - Jackman

Jasmine Bradford - Moose River

Linda Griffin - Jackman

Karla Talpey - Jackman

Bailey Brown - Moose River

Kristy Griffin - Jackman

Jean Turner- Moose River

A majority of the Board of Directors of RSU 82/Maine School Administrative District No. 12

A True Copy of the Warrant Attest: ______________________

Resident of RSU 82/Maine School Administrative District No. 12

BUDGET MEETING
June 12, 2025 - 7pm
Forest Hills School Gym

RSU 82 / MSAD 12
606 Main Street
Jackman, ME 04945
Tel (207) 668-5291
Fax (207) 668-4482
www.sad12.org

24/25 Student Enrollment

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

25/26 Projected Enrollment

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

Board of Directors
Jean Turner, Chairperson, Moose River
Karla Talpey, Vice Chair, Jackman
Danielle Hale, Jackman
Linda Griffin, Jackman
Jasmine Bradford, Moose River
Bailey Brown, Moose River
Kristy Griffin, Jackman
Addison Chaisson, Student Rep.

"EDUCATE
EMPOWER
CHALLENGE"

Administration
Kelly MacFadyen, Superintendent
Teresa Lovejoy, Principal
Steffanie Begin, Data Coordinator, Admin. Asst.
Vanessa Dunning, Administrative Secretary
Nancy Soule, Guidance Counselor
Dana Worster, Special Education Coordinator
Evan Worster, Athletic Director