
Regional School Unit 82
School Administrative District 12

Forest Hills Consolidated School

Jackman-Moose River, Maine

School Budget 2026-2027



District Budget Meeting

Wednesday, May 20, 2026

7 pm in School Gym

All Welcome - Be Informed



2026 - 2027
Calendar

Forest Hills Consolidated School

300 W / 16th St

Serving the Towns of Loudman & Monroe, Ohio

Phone: 207.588.5251 www.schil.org Fax: 207.588.4482

First Day for students: **Tuesday, September 1st**
(Tentative) Last Day for students: **June 15th**

July '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	

August '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					

Staff: 2

September '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			

Student & Staff: 21

October '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

Student: 20 / Staff: 21

November '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					

Student & Staff: 17

December '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				

Student & Staff: 16

January '27

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						

Student & Staff: 19

February '27

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						

Student & Staff: 15

March '27

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			

Student: 22 / Staff: 23

April '27

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	

Student & Staff: 17

May '27

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					

Student & Staff: 20

June '27

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			

Student: 9 / Staff: 10

Holidays / No School	Inservice (FH Staff) - NO SCHOOL	Important Dates - See list below for details.	Progress Reports Home	Quarter Ends / Report Cards Home	Early Release (11:30 AM Dismissal)
July 3rd / 4th	Independence Day Observed / Holiday				
August 26th - 27th	Inservice (FH Staff)				
September 1st	First Student Day of School				
September 7th	Labor Day				
October 2nd	Quarter 1 Progress Reports Home				
October 6th	Early Release / Inservice (FH Staff)				
October 9th	Inservice (FH Staff) - No School				
October 12th	Indigenous Peoples' Day				
October 21st & 22nd	Parent Teacher Conferences - Early Release				
October 30th / November 6th	Quarter 1 Ends / Report Cards Home				
November 11th	Veteran's Day				
November 25th - 27th	Thanksgiving Break				
December 4th	Quarter 2 Progress Reports Home				
Dec 23rd - Jan 1st	Holiday Break				
January 18th	Martin Luther King Jr. Day				
January 22nd / January 29th	Quarter 2 Ends / Report Cards Home				
February 12th	Early Release for Students				
February 15th - 19th	Presidents' Day (15th) / February Vacation				
March 5th	Quarter 3 Progress Reports Home				
March 11th	Early Release / Inservice (FH Staff)				
March 12th	Inservice (FH Staff) - No School				
March 24th & 25th	Parent Teacher Conferences - Early Release				
April 2nd	Quarter 3 Ends / Report Cards Home				
April 16th	Early Release for Students				
April 19th - 23rd	Patriots' Day (19th) / Spring Break				
May 7th	Quarter 4 Progress Reports Home				
May 28th	Early Release for Students				
May 31st	Memorial Day				
June 5th	Graduation				
June 11th	Quarter 4 Ends / Tentative Last Student Day / Early Release (only if last student day)				
June 14th	Inservice (FH Staff) - No School				
June 18th / 19th	Independence Observed / Holiday				

Staff: 181 Days Student: 176 Days

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 the proposed budget for the 2026–2027 school year. On April 15, 2026, the Board of Directors approved this proposal, which will now move forward to voters for final consideration.

Budget Overview

The proposed budget totals **\$3,081,340.00** for the 2026–2027 school year, reflecting a **2.71% increase** over the current budget, excluding Food Service. The Food Service program adds **\$175,000.00**, representing a **4.17% increase** from the current year.

District funding is derived from both state and local sources:

- **State Contribution:** \$593,828.04
- **Local Required Contribution:** \$1,030,871.09
- **Additional Local Contribution:** \$965,640.87
- **Other Local Revenue:** \$491,000.00

Key Budget Factors

Reduced State Funding

State subsidy has decreased by **\$278,010.86**, primarily due to declining student enrollment and rising property valuations within our communities. These factors are central components of the state’s funding formula and directly impact each town’s allocation.

Staffing Challenges

Ongoing staffing shortages have required the district to continue contracting external providers for critical services, including speech therapy and technology support. These measures ensure continuity of services and support for our students.

Wages and Insurance

- Wages have increased between **3% and 5%**
- Health insurance costs have risen by **7.5%**

Our Commitment

The Finance and Budget Sub-Committee carefully reviewed five iterations of this budget, working to balance the needs of students and staff with a strong commitment to fiscal responsibility. Community members also played an active role in this process, reflecting the shared dedication to maintaining a high-quality educational program in our district.

Your participation on May 20th helps shape the educational future of our children. We appreciate your continued support and engagement as we move forward in this process.

Respectfully submitted,

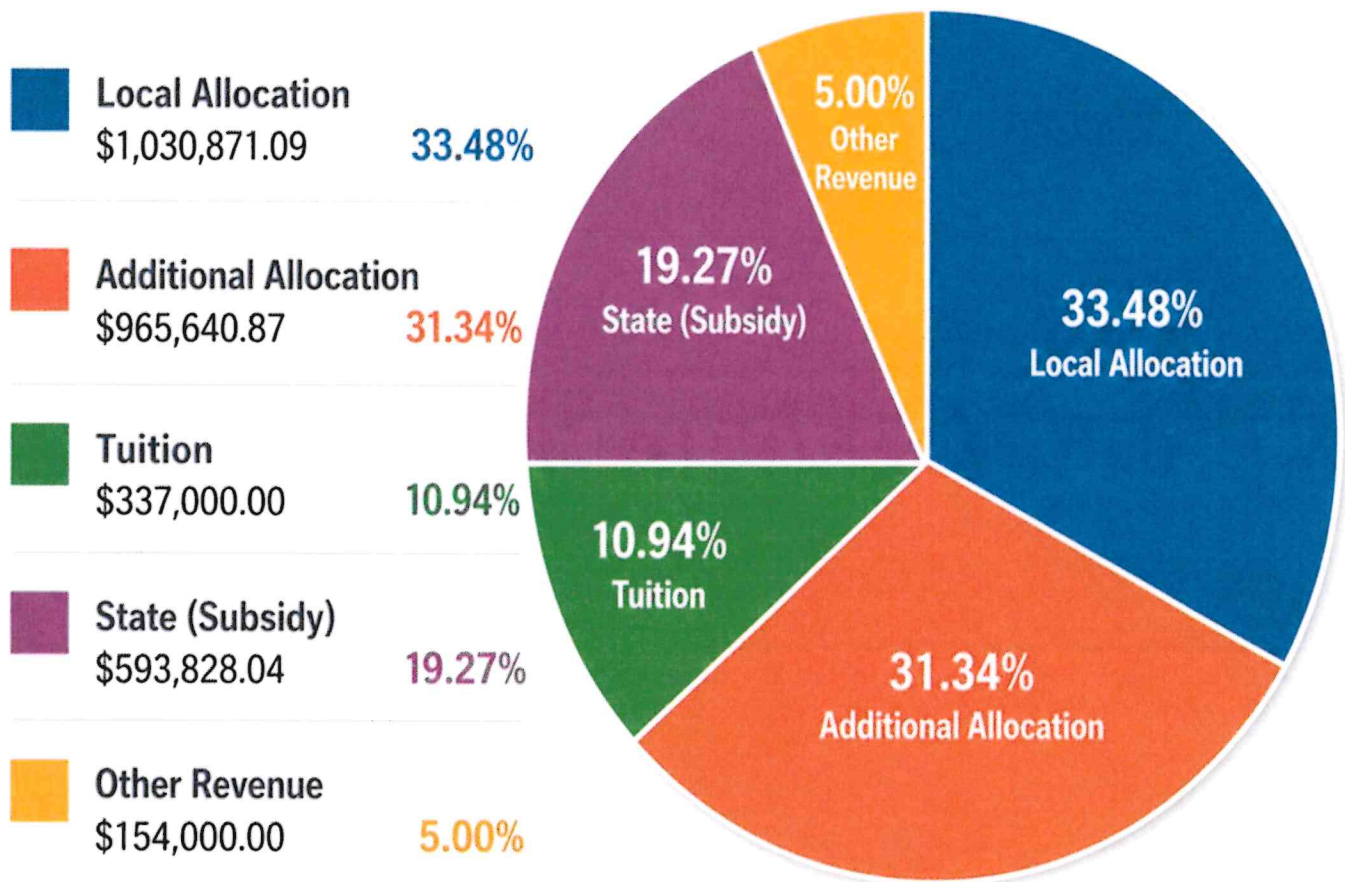
Kelly MacFadyen
Superintendent

Kelly MacFadyen, Superintendent

2026-2027 PROPOSED BUDGET

Where the Money Comes From

TOTAL PROPOSED BUDGET: \$3,081,340.00













Nearly 65% of our budget is funded locally.

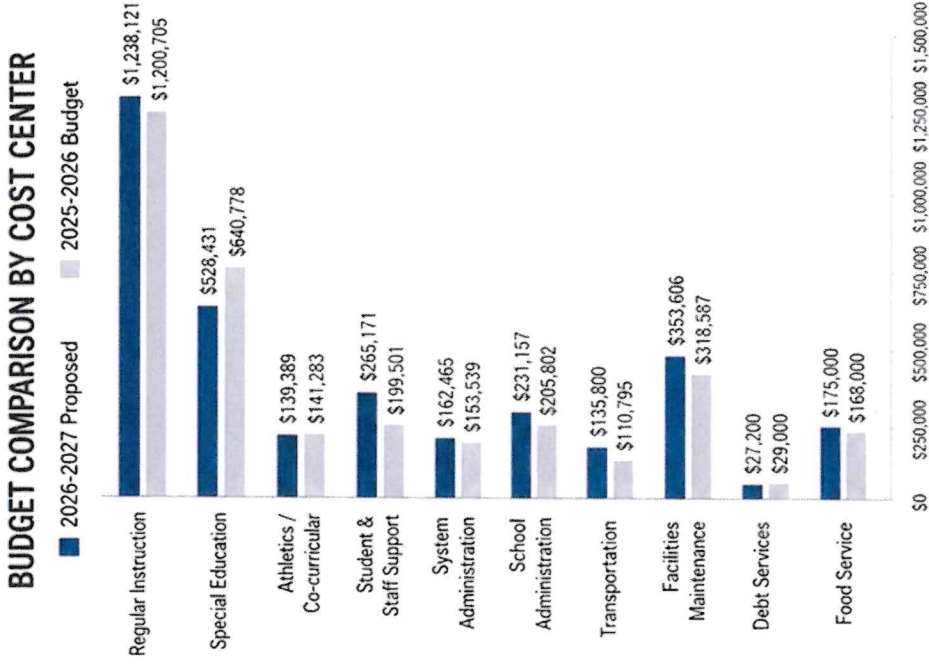
Our community's support is essential to maintaining high-quality education and programs for our students.



2026-2027 PROPOSED BUDGET

COST CENTER COMPARISON: 2026-2027 vs 2025-2026

ARTICLES	2026-2027 PROPOSED BUDGET	2025-2026 BUDGET	\$ CHANGE	% CHANGE
 Regular Instruction	\$1,238,121.00	\$1,200,704.53	\$37,416.47	3.12% ↑
 Special Education	\$528,431.00	\$640,778.41	-\$112,347.41	-17.53% ↓
 Athletics/Co-curricular	\$139,389.00	\$141,282.71	-\$1,893.71	-1.34% ↓
 Student & Staff Support	\$265,171.00	\$199,500.90	\$65,670.10	32.93% ↑
 System Administration	\$162,465.00	\$153,538.80	\$8,926.20	5.81% ↑
 School Administration	\$231,157.00	\$205,802.49	\$25,354.51	12.32% ↑
 Transportation	\$135,800.00	\$110,795.09	\$25,004.91	22.57% ↑
 Facilities Maintenance	\$353,606.00	\$318,587.36	\$35,018.64	10.99% ↑
 Debt Services	\$27,200.00	\$29,000.00	-\$1,800.00	-6.21% ↓
 Food Service	\$175,000.00	\$168,000.00	\$7,000.00	4.17% ↑
TOTAL BUDGET	\$3,256,340.00	\$3,168,000.29	\$88,339.71	2.79% ↑



Investing in Students and Our Future

This budget supports high-quality instruction, safe schools, and the essential services our students and community rely on.



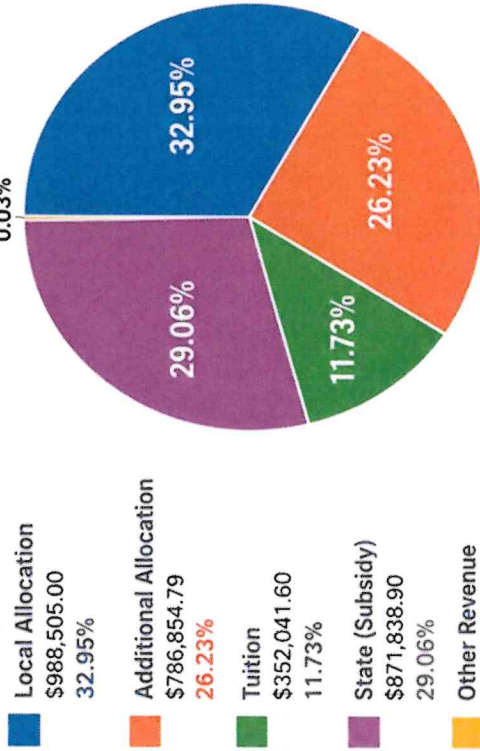
Total Increase:
\$88,339.71
2.79% INCREASE

BUDGET COMPARISON: 2025-2026 vs 2026-2027

Where the Money Comes From

2025-2026 (LAST YEAR)

TOTAL BUDGET: \$2,999,990.29

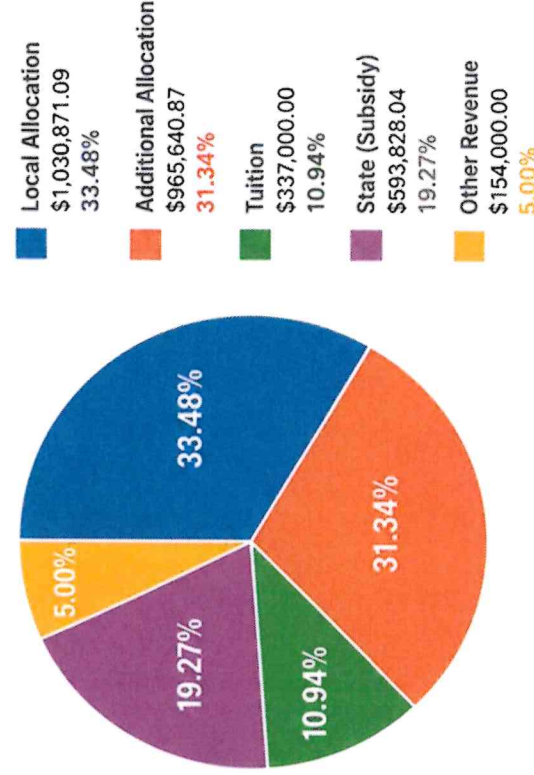


CHANGE
(DOLLARS)

- + \$42,366.09 (+4.29%) ↑
- + \$178,786.08 (+22.71%) ↑
- \$15,041.60 (-4.27%) ↓
- \$278,010.86 (-31.90%) ↓
- + \$153,250.00 (+20,433.33%) ↑

2026-2027 (PROPOSED)

TOTAL BUDGET: \$3,081,340.00



CATEGORY	2025-2026 (LAST YEAR)	2026-2027 (PROPOSED)	% OF TOTAL	CHANGE (DOLLARS)	CHANGE (%)
Local Allocation	\$988,505.00	\$1,030,871.09	33.48%	+\$42,366.09	+4.29%
Additional Allocation	\$786,854.79	\$965,640.87	31.34%	+\$178,786.08	+22.71%
Tuition	\$352,041.60	\$337,000.00	10.94%	-\$15,041.60	-4.27%
State (Subsidy)	\$871,838.90	\$593,828.04	19.27%	-\$278,010.86	-31.90%
Other Revenue	\$750.00	\$154,000.00	5.00%	+\$153,250.00	+20,433.33%
TOTAL BUDGET	\$2,999,990.29	\$3,081,340.00		+\$81,349.71	+2.71%



Nearly 65% of our budget is funded locally.
Our community's support is essential to maintaining high-quality education and programs for our students.



Local Assessment Distribution

AMOUNTS PAYABLE BY MONTH FOR FISCAL YEAR 2026-2027

TOWN OF JACKMAN APPROPRIATIONS

396 Main Street, Jackman, Maine 04945

Due on or Before the 20th of Each Month		Local Allocation	Additional Local Funds	Food Service	Total Monthly Payable
July	2026	\$ 62,095.00	\$ 58,163.77	\$ 4,384.98	\$ 124,643.75
August	2026	\$ 62,095.00	\$ 58,163.77	\$ 4,384.98	\$ 124,643.75
September	2026	\$ 62,095.00	\$ 58,163.77	\$ 4,384.98	\$ 124,643.75
October	2026	\$ 62,095.00	\$ 58,163.77	\$ 4,384.98	\$ 124,643.75
November	2026	\$ 62,095.00	\$ 58,163.77	\$ 4,384.98	\$ 124,643.75
December	2026	\$ 62,095.00	\$ 58,163.77	\$ 4,384.98	\$ 124,643.75
January	2027	\$ 62,095.00	\$ 58,163.77	\$ 4,384.98	\$ 124,643.75
February	2027	\$ 62,095.00	\$ 58,163.77	\$ 4,384.98	\$ 124,643.75
March	2027	\$ 62,095.00	\$ 58,163.77	\$ 4,384.98	\$ 124,643.75
April	2027	\$ 62,095.00	\$ 58,163.77	\$ 4,384.98	\$ 124,643.75
May	2027	\$ 62,095.00	\$ 58,163.77	\$ 4,384.98	\$ 124,643.75
June	2027	\$ 62,095.00	\$ 58,163.75	\$ 4,385.06	\$ 124,643.81
Totals		\$ 745,140.00	\$ 697,965.22	\$ 52,619.84	\$ 1,495,725.06

AMOUNTS PAYABLE BY MONTH FOR FISCAL YEAR 2026-2027

TOWN OF MOOSE RIVER APPROPRIATIONS

PO Box 267, Jackman, ME 04945

Due on or Before the 20th of Each Month		Local Allocation	Additional Local Funds	Food Service	Total Monthly Payable
July	2026	\$ 23,810.92	\$ 22,306.30	\$ 1,681.68	\$ 47,798.90
August	2026	\$ 23,810.92	\$ 22,306.30	\$ 1,681.68	\$ 47,798.90
September	2026	\$ 23,810.92	\$ 22,306.30	\$ 1,681.68	\$ 47,798.90
October	2026	\$ 23,810.92	\$ 22,306.30	\$ 1,681.68	\$ 47,798.90
November	2026	\$ 23,810.92	\$ 22,306.30	\$ 1,681.68	\$ 47,798.90
December	2026	\$ 23,810.92	\$ 22,306.30	\$ 1,681.68	\$ 47,798.90
January	2027	\$ 23,810.92	\$ 22,306.30	\$ 1,681.68	\$ 47,798.90
February	2027	\$ 23,810.92	\$ 22,306.30	\$ 1,681.68	\$ 47,798.90
March	2027	\$ 23,810.92	\$ 22,306.30	\$ 1,681.68	\$ 47,798.90
April	2027	\$ 23,810.92	\$ 22,306.30	\$ 1,681.68	\$ 47,798.90
May	2027	\$ 23,810.92	\$ 22,306.30	\$ 1,681.68	\$ 47,798.90
June	2027	\$ 23,810.97	\$ 22,306.35	\$ 1,681.68	\$ 47,799.00
Totals		\$ 285,731.09	\$ 267,675.65	\$ 20,180.16	\$ 573,586.90

MSAD 12 PROPOSED FY 2026-2027 BUDGET

	<u>PROPOSED FY 26/27 BUDGET</u>	<u>CURRENT FY 25/26 BUDGET</u>	<u>DIFFERENCE</u>	<u>% DIFF</u>		
GENERAL FUND REVENUES						
1	1000-0000-0000-411110-000	LOCAL ALLOCATION JACKMAN	(\$745,140.00)	(\$693,163.33)	\$51,976.67	7.50%
2	1000-0000-0000-411111-000	LOCAL ALLOCATION MOOSE RIVER	(\$285,731.09)	(\$295,341.67)	(\$9,610.58)	-3.25%
3	1000-0000-0000-411130-000	ADDTL LOCAL JACKMAN	(\$697,965.22)	(\$551,634.58)	\$146,330.64	26.53%
4	1000-0000-0000-411131-000	ADDTL LOCAL MOOSE RIVER	(\$267,675.65)	(\$235,220.21)	\$32,455.44	13.80%
5	1000-0000-0000-413220-000	TUITION PRE K-8 DENNISTOWN	(\$40,500.00)	(\$28,262.06)	\$12,237.94	43.30%
6	1000-0000-0000-413222-000	TUITION PRE K-8 WEST FORKS	(\$54,000.00)	(\$56,524.12)	(\$2,524.12)	-4.47%
7	1000-0000-0000-413223-000	TUITION PRE K-8 EUT	(\$148,500.00)	(\$110,290.96)	\$38,209.04	34.64%
8	1000-0000-0000-413240-000	TUITION 9-12 DENNISTOWN	(\$15,000.00)	(\$70,404.40)	(\$55,404.40)	-78.69%
9	1000-0000-0000-413242-000	TUITION 9-12 WEST FORKS	\$0.00	(\$14,432.90)	(\$14,432.90)	-100.00%
10	1000-0000-0000-413243-000	TUITION 9-12 EUT	(\$70,500.00)	(\$63,627.16)	\$6,872.84	10.80%
11	1000-0000-0000-413943-000	TUITION PRE K-8 SPC EDU	(\$4,000.00)	(\$4,000.00)	\$0.00	0.00%
12	1000-0000-0000-413963-000	TUITION 9-12 SPC EDU	(\$4,500.00)	(\$4,500.00)	\$0.00	0.00%
13	1000-0000-0000-415100-000	INTEREST INCOME	(\$3,000.00)	(\$250.00)	\$2,750.00	1100.00%
13	1000-0000-0000-419910-000	MISC SALES & REFUNDS	(\$1,000.00)	(\$500.00)	\$500.00	100.00%
14	1000-0000-0000-450000-000	FUND BALANCE FWD	(\$150,000.00)	\$0.00	\$150,000.00	100.00%
	SUBTOTAL GENERAL FUND REVENUES		(\$2,487,511.96)	(\$2,128,151.39)	\$359,360.57	16.89%
STATE REVENUES						
15	1000-0000-0000-431110-000	STATE SUBSIDY ALLOCATION	(\$593,828.04)	(\$871,838.90)	(\$278,010.86)	-31.89%
	SUBTOTAL STATE REVENUES		(\$593,828.04)	(\$871,838.90)	(\$278,010.86)	-31.89%
	GRAND TOTAL ALL REVENUES		(\$3,081,340.00)	(\$2,999,990.29)	\$81,349.71	2.71%
ARTICLE II REGULAR INSTRUCTION PRE K-2 GRADES						
16	1000-1121-1000-510100-010	TEACHER SALARY PRE K-2	\$101,430.00	\$130,238.00	(\$28,808.00)	-22.12%
17	1000-1121-1000-510230-010	ED TECH SALARY PRE K-2	\$26,010.00	\$25,021.92	\$988.08	3.95%
18	1000-1121-1000-512300-010	SUBS SALARY PRE K-2	\$5,000.00	\$5,000.00	\$0.00	0.00%
19	1000-1121-1000-521100-010	TEACHER HLTH INS PRE K-2	\$43,392.00	\$26,177.16	\$17,214.84	65.76%
20	1000-1121-1000-522100-010	TEACHER MEDI PRE K-2	\$1,472.00	\$1,889.00	(\$417.00)	-22.08%
21	1000-1121-1000-522200-010	ED TECH MEDI/SS PRE K-2	\$378.00	\$363.00	\$15.00	4.13%
22	1000-1121-1000-522300-010	SUBS MEDI/SS PRE K-2	\$383.00	\$384.00	(\$1.00)	-0.26%
23	1000-1121-1000-523100-010	TEACHER MEMPERS PRE K-2	\$4,566.00	\$5,679.00	(\$1,113.00)	-19.60%
24	1000-1121-1000-523230-010	ED TECH MEMPERS PRE K-2	\$1,171.00	\$1,091.00	\$80.00	7.33%
25	1000-1121-1000-526100-010	TEACHER UC PRE K-2	\$396.00	\$383.00	\$13.00	3.39%
26	1000-1121-1000-526150-010	TEACHER PFML PRE K-2	\$508.00	\$652.00	(\$144.00)	-22.09%
27	1000-1121-1000-526200-010	ED TECH UC PRE K-2	\$179.00	\$192.00	(\$13.00)	-6.77%
28	1000-1121-1000-526250-010	ED TECH PFML PRE K-2	\$131.00	\$126.00	\$5.00	3.97%
29	1000-1121-1000-526300-010	SUBS UC PRE K-2	\$83.00	\$80.00	\$3.00	3.75%
30	1000-1121-1000-526350-010	SUBS PFML PRE K-2	\$25.00	\$25.00	\$0.00	0.00%

**PROPOSED FY CURRENT FY 25/26
26/27 BUDGET**

**ARTICLE II REGULAR INSTRUCTION, cont.
PRE K-2 GRADES**

	BUDGET	DIFFERENCE	% DIFF
31 1000-1121-1000-527100-010 TEACHER WC PRE K-2	\$592.00	(\$131.00)	-22.13%
32 1000-1121-1000-527200-010 ED TECH WC PRE K-2	\$114.00	\$5.00	4.39%
33 1000-1121-1000-527300-010 SUBS WC PRE K-2	\$23.00	\$0.00	0.00%
34 1000-1121-1000-533000-010 PROF DEVL PRE K-2	\$250.00	(\$250.00)	-100.00%
35 1000-1121-1000-558000-010 PROF DEVL TRAVEL PRE K-2	\$0.00	\$0.00	0.00%
36 1000-1121-1000-553500-010 ONLINE SUBSCRIPTIONS PRE K-2	\$500.00	\$500.00	100.00%
37 1000-1121-1000-560000-010 SUPPLIES CONSUMABLES PRE K-2	\$618.00	(\$418.00)	-67.64%
38 1000-1121-1000-561000-010 SUPPLIES INSTRUCT PRE K-2	\$300.00	\$125.00	41.67%
39 1000-1121-1000-561200-010 SUPPLIES INSTRUCT ART PRE K-2	\$0.00	\$1,100.00	0.00%
40 1000-1121-1000-573000-010 EQUIPMENT PRE K-2	\$0.00	\$1,100.00	0.00%
SUBTOTAL PRE K-2 GRADES	\$199,948.08	(\$11,496.08)	-5.75%

3-8 GRADES

41 1000-1100-1000-510100-010 TEACHER SALARY 3-8	\$411,965.12	\$22,546.88	5.47%
42 1000-1100-1000-510230-010 ED TECH SALARY 3-8	\$0.00	\$0.00	0.00%
43 1000-1100-1000-512300-010 SUBS SALARY 3-8	\$10,000.00	\$0.00	0.00%
44 1000-1100-1000-521100-010 TEACHERS HLTH INS 3-8	\$98,522.85	\$15,441.15	15.67%
45 1000-1100-1000-522100-010 TEACHER MEDI 3-8	\$5,971.00	\$336.00	5.63%
46 1000-1100-1000-522230-010 ED TECH MEDI/SS 3-8	\$5,978.00	(\$5,978.00)	-100.00%
47 1000-1100-1000-522300-010 SUBS MEDI/SS 3-8	\$765.00	\$0.00	0.00%
48 1000-1100-1000-523100-010 TEACHER MPEPERS 3-8	\$17,968.00	\$1,591.00	8.85%
49 1000-1100-1000-523230-010 ED TECH MPEPERS 3-8	\$0.00	\$0.00	0.00%
50 1000-1100-1000-523300-010 SUBS MPEPERS 3-8	\$0.00	\$0.00	0.00%
51 1000-1100-1000-526100-010 TEACHER UC 3-8	\$1,228.80	\$58.20	4.74%
52 1000-1100-1000-526150-010 TEACHER PFML 3-8	\$2,066.00	\$113.00	5.47%
53 1000-1100-1000-526230-010 ED TECH UC 3-8	\$0.00	\$0.00	0.00%
54 1000-1100-1000-526250-010 ED TECH PFML 3-8	\$0.00	\$0.00	0.00%
55 1000-1100-1000-526300-010 SUBS UC 3-8	\$160.00	\$5.00	3.13%
56 1000-1100-1000-526350-010 SUBS PFML 3-8	\$50.00	\$0.00	0.00%
57 1000-1100-1000-527100-010 TEACHER WC 3-8	\$2,186.00	(\$209.00)	-9.56%
58 1000-1100-1000-527230-010 ED TECH WC 3-8	\$0.00	\$0.00	0.00%
59 1000-1100-1000-527300-010 SUBS WC 3-8	\$46.00	(\$4.00)	-8.00%
60 1000-1100-1000-529101-010 TEACHER RETIREMENT 3-8	\$14,948.00	\$19.00	0.13%
61 1000-1100-1000-533000-010 PROF DEVL 3-8	\$250.00	(\$138.00)	-55.20%
62 1000-1100-1000-553500-010 ONLINE SUBSCRIPTIONS 3-8	\$0.00	\$0.00	0.00%
63 1000-1100-1000-558000-010 PROF DEVL TRAVEL 3-8	\$250.00	(\$250.00)	-100.00%
64 1000-1100-1000-560000-010 SUPPLIES CONSUMABLES 3-8	\$1,042.00	\$558.00	53.55%
65 1000-1100-1000-561000-010 SUPPLIES INSTRUCT 3-8	\$1,042.00	(\$792.00)	-76.01%
66 1000-1100-1000-561200-010 SUPPLIES INSTRUCT ART 3-8	\$500.00	\$282.00	56.40%
67 1000-1100-1000-564000-010 BOOKS & PERIODICALS 3-8	\$450.00	(\$450.00)	-100.00%
68 1000-1100-1000-564010-010 TEXT BOOKS 3-8	\$1,030.00	(\$1,030.00)	-100.00%
69 1000-1100-1000-573000-010 EQUIPMENT 3-8	\$1,776.00	(\$76.00)	-4.28%

	<u>PROPOSED FY 26/27 BUDGET</u>	<u>CURRENT FY 25/26 BUDGET</u>	<u>DIFFERENCE</u>	<u>% DIFF</u>
ARTICLE II REGULAR INSTRUCTION, cont.				
3-8 GRADES				
70 1000-1100-1000-581000-010	\$0.00	\$0.00	\$0.00	0.00%
71 1000-1100-1000-581001-010	\$0.00	\$0.00	\$0.00	0.00%
72 1000-1100-2700-585000-010	\$2,900.00	\$0.00	\$2,900.00	100.00%
SUBTOTAL 3-8 GRADES	\$613,122.00	\$578,198.77	\$34,923.23	6.04%
9-12 GRADES				
73 1000-1200-1000-510100-300	\$302,414.00	\$286,731.34	\$15,682.66	5.47%
74 1000-1200-1000-512300-300	\$7,500.00	\$7,500.00	\$0.00	0.00%
75 1000-1200-1000-521100-300	\$87,426.00	\$94,435.14	(\$7,009.14)	-7.42%
76 1000-1200-1000-522100-300	\$4,389.00	\$4,160.00	\$229.00	5.50%
77 1000-1200-1000-522300-300	\$574.00	\$574.00	\$0.00	0.00%
78 1000-1200-1000-523100-300	\$13,612.00	\$12,505.00	\$1,107.00	8.85%
79 1000-1200-1000-523300-300	\$0.00	\$0.00	\$0.00	0.00%
80 1000-1200-1000-526100-300	\$891.00	\$883.20	\$7.80	0.88%
81 1000-1200-1000-526150-300	\$1,514.00	\$1,438.00	\$76.00	5.29%
82 1000-1200-1000-526300-300	\$124.00	\$120.00	\$4.00	3.33%
83 1000-1200-1000-526350-300	\$38.00	\$38.00	\$0.00	0.00%
84 1000-1200-1000-527100-300	\$1,375.00	\$1,303.00	\$72.00	5.53%
85 1000-1200-1000-527300-300	\$35.00	\$35.00	\$0.00	0.00%
86 1000-1200-1000-533000-300	\$37.00	\$1,610.00	(\$1,573.00)	-97.70%
87 1000-1200-1000-553500-300	\$0.00	\$0.00	\$0.00	0.00%
88 1000-1200-1000-558000-300	\$0.00	\$250.00	(\$250.00)	-100.00%
89 1000-1200-1000-560000-300	\$1,500.00	\$1,395.00	\$105.00	7.53%
90 1000-1200-1000-561000-300	\$975.00	\$0.00	\$975.00	0.00%
91 1000-1200-1000-561200-300	\$493.00	\$0.00	\$493.00	0.00%
92 1000-1200-1000-564000-300	\$300.00	\$0.00	\$300.00	100.00%
93 1000-1200-1000-564010-300	\$0.00	\$1,980.00	(\$1,980.00)	-100.00%
94 1000-1200-1000-573000-300	\$0.00	\$0.00	\$0.00	0.00%
95 1000-1200-1000-581000-300	\$0.00	\$0.00	\$0.00	0.00%
96 1000-1200-1000-581001-300	\$700.00	\$0.00	\$700.00	100.00%
97 1000-1200-2700-585000-300	\$1,200.00	\$0.00	\$1,200.00	100.00%
98 1000-1200-2100-556000-300	\$8,450.00	\$2,600.00	\$5,850.00	225.00%
99 1000-2900-1000-525100-950	\$2,000.00	\$3,000.00	(\$1,000.00)	-33.33%
100 1000-2900-1000-525100-990	\$1,000.00	\$2,000.00	(\$1,000.00)	-50.00%
SUBTOTAL 9-12 GRADES	\$436,547.00	\$422,557.68	\$13,989.32	3.31%
TOTAL ARTICLE II REGULAR INSTRUCTION	\$1,238,121.00	\$1,200,704.53	\$37,416.47	3.12%

**PROPOSED FY 25/26
26/27 BUDGET**

**CURRENT FY 25/26
BUDGET**

% DIFF

DIFFERENCE

ARTICLE III SPECIAL ED/SPEECH

ED TECHS

101	1000-2100-1000-510230-950	ED TECH SALARY PRE K-8	\$116,669.00	\$145,597.00	(\$28,928.00)	-19.87%
102	1000-2100-1000-510230-990	ED TECH SALARY 9-12	\$19,766.00	\$12,819.00	\$6,947.00	54.19%
103	1000-2100-1000-522230-950	ED TECH MEDI/SS PRE K-8	\$4,736.00	\$7,977.00	(\$3,241.00)	-40.63%
104	1000-2100-1000-522230-990	ED TECH MEDI/SS 9-12	\$608.00	\$186.00	\$422.00	226.88%
105	1000-2100-1000-523230-950	ED TECH MEPERS PRE K-8	\$3,044.00	\$2,227.00	\$817.00	36.69%
106	1000-2100-1000-523230-990	ED TECH MEPERS 9-12	\$659.00	\$559.00	\$100.00	17.89%
107	1000-2100-1000-526230-950	ED TECH UC PRE K-8	\$931.00	\$1,132.80	(\$201.80)	-17.81%
108	1000-2100-1000-526230-990	ED TECH UC 9-12	\$476.00	\$96.00	\$380.00	395.83%
109	1000-2100-1000-526250-950	ED TECH PFML PRE K-8	\$586.00	\$731.00	(\$145.00)	-19.84%
110	1000-2100-1000-526250-990	ED TECH PFML 9-12	\$100.00	\$65.00	\$35.00	53.85%
111	1000-2100-1000-527230-950	ED TECH WC PRE K-8	\$533.00	\$664.00	(\$131.00)	-19.73%
112	1000-2100-1000-527230-990	ED TECH WC 9-12	\$92.00	\$59.00	\$33.00	55.93%
			\$148,200.00	\$172,112.80	(\$23,912.80)	-13.89%

TOTAL ED TECHS

SPECIAL ED SUBSTITUTES

113	1000-2100-1000-512300-950	SUBS SALARY PRE K-8	\$10,000.00	\$10,000.00	\$0.00	0.00%
114	1000-2100-1000-512300-990	SUBS SALARY 9-12	\$5,000.00	\$5,000.00	\$0.00	0.00%
115	1000-2100-1000-522300-950	SUBS MEDI/SS PRE K-8	\$765.00	\$765.00	\$0.00	0.00%
116	1000-2100-1000-522300-990	SUBS MEDI/SS 9-12	\$383.00	\$383.00	\$0.00	0.00%
117	1000-2100-1000-523300-950	SUBS MEPERS PRE K-8	\$450.00	\$436.00	\$14.00	3.21%
118	1000-2100-1000-523300-990	SUBS MEPERS 9-12	\$225.00	\$218.00	\$7.00	3.21%
119	1000-2100-1000-526300-950	SUBS UC PRE K-8	\$165.00	\$160.00	\$5.00	3.13%
120	1000-2100-1000-526300-990	SUBS UC 9-12	\$83.00	\$80.00	\$3.00	3.75%
121	1000-2100-1000-526350-950	SUBS PFML PRE K-8	\$50.00	\$50.00	\$0.00	0.00%
122	1000-2100-1000-526350-990	SUBS PFML 9-12	\$25.00	\$25.00	\$0.00	0.00%
123	1000-2100-1000-527300-950	SUBS WC PRE K-8	\$46.00	\$46.00	\$0.00	0.00%
124	1000-2100-1000-527300-990	SUBS WC 9-12	\$23.00	\$23.00	\$0.00	0.00%
			\$17,215.00	\$17,186.00	\$29.00	0.17%

TOTAL SPECIAL ED SUBSTITUTES

SPECIAL ED EXPENSES

125	1000-2100-1000-553100-950	SPEC ED POSTAGE PRE K-8	\$500.00	\$800.00	(\$300.00)	-37.50%
126	1000-2100-1000-553100-990	SPEC ED POSTAGE 9-12	\$500.00	\$800.00	(\$300.00)	-37.50%
127	1000-2100-1000-561000-950	SPC ED INSTRUCT SUPP PRE K-8	\$2,525.00	\$490.00	\$2,035.00	415.31%
128	1000-2100-1000-561000-990	SPC ED INSTRUCT SUPP 9-12	\$425.00	\$210.00	\$215.00	102.38%
129	1000-2100-1000-573000-950	SPC ED EQUIPMENT PRE K-8	\$215.00	\$350.00	(\$135.00)	-38.57%
130	1000-2100-1000-573000-990	SPC ED EQUIPMENT 9-12	\$0.00	\$150.00	(\$150.00)	-100.00%
131	1000-2100-1000-581000-950	SPC ED DUES & FEES PRE K-8	\$875.00	\$1,026.80	(\$151.80)	-14.78%
132	1000-2100-1000-581000-990	SPC ED DUES & FEES 9-12	\$375.00	\$181.20	\$193.80	106.95%
			\$5,415.00	\$4,008.00	\$1,407.00	35.10%

TOTAL SPECIAL ED EXPENSES

RESOURCE ROOM TEACHERS

133	1000-2200-1000-510100-950	RR TEACHER SALARY PRE K-8	\$53,695.00	\$52,132.00	\$1,563.00	3.00%
134	1000-2200-1000-510100-990	RR TEACHER SALARY 9-12	\$54,774.00	\$49,167.00	\$5,607.00	11.40%
135	1000-2200-1000-521100-950	RR TEACHER HLTH INS PRE K-8	\$14,196.00	\$12,723.60	\$1,472.40	11.57%
136	1000-2200-1000-521100-990	RR TEACHER HLTH INS 9-12	\$14,196.00	\$12,723.60	\$1,472.40	11.57%

**PROPOSED FY 25/26
26/27 BUDGET**

**CURRENT FY 25/26
BUDGET**

DIFFERENCE

% DIFF

**ARTICLE III SPECIAL ED/SPEECH
RESOURCE ROOM TEACHERS, cont.**

137	1000-2200-1000-522100-950	RR TEACHER MEDI PRE K-8	\$779.00	\$756.00	\$23.00	3.04%
138	1000-2200-1000-522100-990	RR TEACHER MEDI 9-12	\$795.00	\$713.00	\$82.00	11.50%
139	1000-2200-1000-523100-950	RR TEACHER MPEPERS PRE K-8	\$2,417.00	\$2,273.00	\$144.00	6.34%
140	1000-2200-1000-523100-990	RR TEACHER MPEPERS 9-12	\$2,465.00	\$2,144.00	\$321.00	14.97%
141	1000-2200-1000-526100-950	RR TEACHER UC PRE K-8	\$198.00	\$192.00	\$6.00	3.13%
142	1000-2200-1000-526100-990	RR TEACHER UC 9-12	\$198.00	\$192.00	\$6.00	3.13%
143	1000-2200-1000-526150-950	RR TEACHER PFML PRE K-8	\$269.00	\$261.00	\$8.00	3.07%
144	1000-2200-1000-526150-990	RR TEACHER PFML 9-12	\$274.00	\$246.00	\$28.00	11.38%
145	1000-2200-1000-527100-950	RR TEACHER WC PRE K-8	\$244.00	\$237.00	\$7.00	2.95%
146	1000-2200-1000-527100-990	RR TEACHER WC 9-12	\$249.00	\$224.00	\$25.00	11.16%
		TOTAL RESOURCE ROOM TEACHERS	\$144,749.00	\$133,984.20	\$10,764.80	8.03%

TUITION & TRANSPORTATION TO PRIVATE SCHOOL

147	1000-2300-1000-556300-990	TUITION TO PVT SCHOOL	\$0.00	\$45,000.00	(\$45,000.00)	-100.00%
148	1000-2300-2700-551100-990	PURCH SVC TRANS PVT SCH	\$0.00	\$42,000.00	(\$42,000.00)	-100.00%
		TOTAL TUITION & TRANSPORTATION TO PRIVATE SCHOOL	\$0.00	\$87,000.00	(\$87,000.00)	-100.00%

SPECIAL ED SECRETARY

149	1000-2500-2330-511800-950	SPC ED SEC SALARY PRE K-8	\$7,172.00	\$6,830.00	\$342.00	5.01%
150	1000-2500-2330-511800-990	SPC ED SEC SALARY 9-12	\$7,172.00	\$6,830.00	\$342.00	5.01%
151	1000-2500-2330-521800-950	SPC ED SEC HLTH INS PRE K-8	\$5,737.00	\$5,929.21	(\$192.21)	-3.24%
152	1000-2500-2330-521800-990	SPC ED SEC HLTH INS 9-12	\$5,737.00	\$5,929.20	(\$192.20)	-3.24%
153	1000-2500-2330-522800-950	SPC ED SEC MEDI/SS PRE K-8	\$549.00	\$524.00	\$25.00	4.77%
154	1000-2500-2330-522800-990	SPC ED SEC MEDI/SS 9-12	\$549.00	\$524.00	\$25.00	4.77%
155	1000-2500-2330-526800-950	SPC ED SEC UC PRE K-8	\$39.00	\$192.00	(\$153.00)	-79.69%
156	1000-2500-2330-526800-990	SPC ED SEC UC 9-12	\$39.00	\$192.00	(\$153.00)	-79.69%
157	1000-2500-2330-526850-950	SPC ED SEC PFML PRE K-8	\$36.00	\$35.00	\$1.00	2.86%
158	1000-2500-2330-526850-990	SPC ED SEC PFML 9-12	\$36.00	\$35.00	\$1.00	2.86%
159	1000-2500-2330-527800-950	SPC ED SEC WC PRE K-8	\$33.00	\$31.00	\$2.00	6.45%
160	1000-2500-2330-527800-990	SPC ED SEC WC 9-12	\$33.00	\$31.00	\$2.00	6.45%
		TOTAL SPECIAL ED SECRETARY	\$27,132.00	\$27,082.41	\$49.59	0.18%

SPECIAL SERVICES

160	1000-2500-2330-533000-950	SPC ED PROF DEVL PRE K-8	\$900.00	\$1,016.00	(\$116.00)	-11.42%
161	1000-2500-2330-533000-990	SPC ED PROF DEVL 9-12	\$0.00	\$508.00	(\$508.00)	-100.00%
162	1000-2500-2330-534400-950	SE DIR CONTR SVC PRE K-8	\$7,500.00	\$3,500.00	\$4,000.00	114.29%
163	1000-2500-2330-534400-990	SE DIR CONTR SVC 9-12	\$2,500.00	\$1,500.00	\$1,000.00	66.67%
164	1000-2500-2330-534500-950	SPC ED LEGAL FEES PRE K-8	\$5,000.00	\$5,000.00	\$0.00	0.00%
165	1000-2500-2330-558000-950	SPC ED PROF DEVL TRVL PRE K-8	\$420.00	\$0.00	\$420.00	0.00%
166	1000-2500-2330-581000-950	SPC ED DUES & FEES PRE K-8	\$0.00	\$200.00	(\$200.00)	-100.00%
167	1000-2500-2330-581000-990	SPC ED DUES & FEES 9-12	\$200.00	\$200.00	\$0.00	0.00%
168	1000-2800-1000-512330-950	EXTENDED SCH YR SVC PRE K-8	\$1,500.00	\$1,500.00	\$0.00	0.00%
169	1000-2800-2140-534400-950	PSYCHOLOGICAL SVC PRE K-8	\$5,390.00	\$5,390.00	\$0.00	0.00%
170	1000-2800-2140-534400-990	PSYCHOLOGICAL SVC 9-12	\$2,310.00	\$2,310.00	\$0.00	0.00%
171	1000-2800-2150-534400-950	SPEECH CONTR SVC PRE K-8	\$41,250.00	\$37,272.50	\$3,977.50	10.67%

**PROPOSED FY CURRENT FY 25/26
26/27 BUDGET**

**ARTICLE III SPECIAL ED/SPEECH
SPECIAL SERVICES, cont.**

	BUDGET	DIFFERENCE	% DIFF
172 1000-2800-2150-534400-990	\$13,750.00	(\$1,758.50)	-11.34%
173 1000-2800-2150-534401-950	\$3,500.00	\$0.00	0.00%
174 1000-2800-2150-534401-990	\$1,500.00	\$0.00	0.00%
175 1000-2800-2160-534400-950	\$75,000.00	(\$9,350.00)	100.00%
176 1000-2800-2160-534400-990	\$25,000.00	(\$11,150.00)	100.00%
TOTAL SPECIAL SERVICES	\$185,720.00	(\$13,685.00)	-6.86%
TOTAL ARTICLE III SPECIAL EDUCATION	\$528,431.00	(\$112,347.41)	-17.53%

ARTICLE IV ATHLETICS & CO-CURR

177 1000-9100-1000-515000-010	\$2,620.00	\$460.15	21.30%
178 1000-9100-1000-522000-010	\$38.00	(\$128.00)	-77.11%
179 1000-9100-1000-523000-010	\$118.00	\$23.00	24.21%
180 1000-9100-1000-526000-010	\$44.00	\$9.00	25.71%
181 1000-9100-1000-526050-010	\$14.00	\$3.00	27.27%
182 1000-9100-1000-527000-010	\$109.00	\$99.19	1011.11%
183 1000-9100-1000-558100-010	\$0.00	(\$1,700.00)	-100.00%
184 1000-9100-1000-560000-010	\$0.00	(\$1,625.00)	-100.00%
185 1000-9200-1000-515000-010	\$6,976.00	\$124.00	1.81%
186 1000-9200-1000-522000-010	\$318.00	(\$256.00)	-44.60%
187 1000-9200-1000-523000-010	\$314.00	(\$13.00)	-3.98%
188 1000-9200-1000-526000-010	\$116.00	(\$4.00)	-3.33%
189 1000-9200-1000-526050-010	\$35.00	(\$3.00)	-7.89%
190 1000-9200-1000-527000-010	\$290.00	\$255.96	751.94%
191 1000-9200-2700-585000-010	\$10,000.00	\$7,500.00	33.33%
192 1000-9201-1000-515000-010	\$3,200.00	\$0.00	0.00%
193 1000-9201-1000-522000-010	\$47.00	\$0.00	0.00%
194 1000-9201-1000-523000-010	\$144.00	\$4.00	2.86%
195 1000-9201-1000-526000-010	\$53.00	\$1.00	1.92%
196 1000-9201-1000-526050-010	\$16.00	\$0.00	0.00%
197 1000-9201-1000-527000-010	\$113.00	\$14.53	677.70%
198 1000-9201-1000-558000-010	\$0.00	(\$200.00)	-100.00%
199 1000-9201-1000-560000-010	\$2,000.00	\$0.00	0.00%
200 1000-9201-1000-581000-010	\$2,500.00	\$0.00	0.00%
201 1000-9500-1000-515000-300	\$12,242.00	(\$1,124.00)	-8.41%
202 1000-9500-1000-522000-300	\$178.00	(\$1,560.00)	-89.76%
203 1000-9500-1000-523000-300	\$551.00	(\$439.00)	-44.34%
204 1000-9500-1000-526000-300	\$202.00	(\$162.00)	-44.51%
205 1000-9500-1000-526050-300	\$62.00	(\$52.00)	-45.61%
206 1000-9500-1000-527000-300	\$508.00	\$405.00	393.20%
207 1000-9500-1000-558100-300	\$1,500.00	(\$250.00)	-14.29%
208 1000-9500-1000-560000-300	\$350.00	(\$25.00)	-6.67%
209 1000-9500-1000-581000-300	\$535.00	\$50.00	10.31%

PROPOSED FY 26/27 BUDGET **CURRENT FY 25/26 BUDGET**

ARTICLE IV ATHLETICS & CO-CURR, cont.

	PROPOSED FY 26/27 BUDGET	CURRENT FY 25/26 BUDGET	DIFFERENCE	% DIFF
210 1000-9600-1000-515000-300 COACH STIPENDS 9-12	\$24,660.00	\$24,075.00	\$585.00	2.43%
211 1000-9600-1000-522000-300 COACH MEDI/SS 9-12	\$1,125.00	\$1,777.00	(\$652.00)	-36.69%
212 1000-9600-1000-523000-300 COACH MEMPERS 9-12	\$1,110.00	\$1,013.00	\$97.00	9.58%
213 1000-9600-1000-526000-300 COACH UC 9-12	\$407.00	\$372.00	\$35.00	9.41%
214 1000-9600-1000-526050-300 COACH PFML 9-12	\$124.00	\$117.00	\$7.00	5.98%
215 1000-9600-1000-527000-300 COACH WC 9-12	\$1,023.00	\$106.00	\$917.00	865.09%
216 1000-9600-1000-543000-300 ATHLETICS REP & MAINT 9-12	\$300.00	\$300.00	\$0.00	0.00%
217 1000-9600-2700-585000-300 ATHLETICS TRAVEL 9-12	\$30,000.00	\$30,000.00	\$0.00	0.00%
218 1000-9601-1000-515000-300 ATHLETIC DIR STIPEND PRE K-8	\$9,800.00	\$9,800.00	\$0.00	0.00%
219 1000-9601-1000-522000-300 ATHLETIC DIR MEDI PRE K-8	\$143.00	\$143.00	\$0.00	0.00%
220 1000-9601-1000-523000-300 ATHLETIC DIR MEMPERS PRE K-8	\$441.00	\$428.00	\$13.00	3.04%
221 1000-9601-1000-526000-300 ATHLETIC DIR UC PRE K-8	\$162.00	\$157.00	\$5.00	3.18%
222 1000-9601-1000-526050-300 ATHLETIC DIR PFML PRE K-8	\$49.00	\$49.00	\$0.00	0.00%
223 1000-9601-1000-527000-300 ATHLETIC DIR WC PRE K-8	\$407.00	\$44.48	\$362.52	815.02%
224 1000-9601-1000-558000-300 ATHLETIC DIR TRAVEL 9-12	\$2,245.00	\$2,000.00	\$245.00	12.25%
225 1000-9601-1000-560000-300 ATHLETICS SUPPLIES 9-12	\$5,500.00	\$5,500.00	\$0.00	0.00%
226 1000-9601-1000-580000-300 ATHLETICS GOODS & SVC 9-12	\$1,200.00	\$1,200.00	\$0.00	0.00%
227 1000-9601-1000-581000-300 ATHLETICS DUES & FEES 9-12	\$15,500.00	\$15,500.00	\$0.00	0.00%
TOTAL ARTICLE IV ATHLETICS & CO-CURR	\$139,389.00	\$141,282.71	(\$1,893.71)	-1.34%

ARTICLE V STUDENT/STAFF SUP.

GUIDANCE

228 1000-0000-2120-510400-010 GUIDANCE SALARY PRE K-8	\$55,198.00	\$41,442.31	\$13,755.69	33.19%
229 1000-0000-2120-510400-300 GUIDANCE SALARY 9-12	\$23,656.00	\$13,814.11	\$9,841.89	71.25%
230 1000-0000-2120-521400-010 GUIDANCE HLTH INS PRE K-8	\$20,437.00	\$0.00	\$20,437.00	100.00%
231 1000-0000-2120-521400-300 GUIDANCE HLTH INS 9-12	\$8,759.00	\$0.00	\$8,759.00	100.00%
232 1000-0000-2120-522400-010 GUIDANCE MEDI PRE K-8	\$801.00	\$600.92	\$200.08	33.30%
233 1000-0000-2120-522400-300 GUIDANCE MEDI 9-12	\$344.00	\$200.31	\$143.69	71.73%
234 1000-0000-2120-523400-010 GUIDANCE MEMPERS PRE K-8	\$2,484.00	\$1,806.89	\$677.11	37.47%
235 1000-0000-2120-523400-300 GUIDANCE MEMPERS 9-12	\$1,065.00	\$602.30	\$462.70	76.82%
236 1000-0000-2120-526400-010 GUIDANCE UC PRE K-8	\$139.00	\$144.00	(\$5.00)	-3.47%
237 1000-0000-2120-526400-300 GUIDANCE UC 9-12	\$60.00	\$48.00	\$12.00	25.00%
238 1000-0000-2120-526450-010 GUIDANCE PFML PRE K-8	\$276.00	\$207.22	\$68.78	33.19%
239 1000-0000-2120-526450-300 GUIDANCE PFML 9-12	\$119.00	\$69.07	\$49.93	72.29%
240 1000-0000-2120-527400-010 GUIDANCE WC PRE K-8	\$251.00	\$188.07	\$62.93	33.46%
241 1000-0000-2120-527400-300 GUIDANCE WC 9-12	\$108.00	\$62.70	\$45.30	72.25%
242 1000-0000-2120-533000-010 GUIDANCE PROF DEVL PRE K-8	\$350.00	\$350.00	\$0.00	0.00%
243 1000-0000-2120-533000-300 GUIDANCE PROF DEVL 9-12	\$350.00	\$350.00	\$0.00	0.00%
244 1000-0000-2120-558000-010 GUIDANCE TRAVEL PRE K-8	\$200.00	\$200.00	\$0.00	0.00%
245 1000-0000-2120-558000-300 GUIDANCE TRAVEL 9-12	\$200.00	\$200.00	\$0.00	0.00%
246 1000-0000-2120-560000-010 GUIDANCE GEN SUPP PRE K-8	\$100.00	\$100.00	\$0.00	0.00%

PROPOSED FY CURRENT FY 25/26
26/27 BUDGET BUDGET

% DIFF

DIFFERENCE

**ARTICLE V STUDENT/STAFF SUP.
GUIDANCE, cont.**

247 1000-0000-2120-560000-300	GUIDANCE GEN SUPP 9-12	\$100.00	\$100.00	\$0.00	0.00%
248 1000-0000-2120-581000-010	GUIDANCE DUES & FEES PRE K-8	\$150.00	\$150.00	\$0.00	0.00%
249 1000-0000-2120-581000-300	GUIDANCE DUES & FEES 9-12	\$150.00	\$150.00	\$0.00	0.00%
TOTAL GUIDANCE		\$115,297.00	\$60,785.90	\$54,511.10	89.68%

HEALTH SERVICES

250 1000-0000-2130-534000-900	CONTRACTED HEALTH SERVICES	\$4,600.00	\$4,600.00	\$0.00	0.00%
251 1000-0000-2130-560000-900	HEALTH GENERAL SUPPLIES	\$500.00	\$500.00	\$0.00	0.00%
TOTAL HEALTH SERVICES		\$5,100.00	\$5,100.00	\$0.00	0.00%

SUPPORT TEAM

252 1000-0000-2213-515000-010	SUPPORT TEAM STIPEND PRE K-8	\$2,000.00	\$2,000.00	\$0.00	0.00%
253 1000-0000-2213-515000-300	SUPPORT TEAM STIPEND 9-12	\$2,000.00	\$2,000.00	\$0.00	0.00%
254 1000-0000-2213-522000-010	SUPPORT TEAM MEDI PRE K-8	\$22.00	\$22.00	\$0.00	0.00%
255 1000-0000-2213-522000-300	SUPPORT TEAM MEDI 9-12	\$22.00	\$22.00	\$0.00	0.00%
256 1000-0000-2213-523000-010	SUPPORT TEAM MEPERS PRE K-8	\$66.00	\$66.00	\$0.00	0.00%
257 1000-0000-2213-523000-300	SUPPORT TEAM MEPERS 9-12	\$66.00	\$66.00	\$0.00	0.00%
258 1000-0000-2213-526000-010	SUPPORT TEAM UC PRE K-8	\$24.00	\$24.00	\$0.00	0.00%
259 1000-0000-2213-526000-300	SUPPORT TEAM UC 9-12	\$24.00	\$24.00	\$0.00	0.00%
260 1000-0000-2213-526050-010	SUPPORT TEAM PFML PRE K-8	\$7.50	\$7.50	\$0.00	0.00%
261 1000-0000-2213-526050-300	SUPPORT TEAM PFML 9-12	\$7.50	\$7.50	\$0.00	0.00%
262 1000-0000-2213-527000-010	SUPPORT TEAM WC PRE K-8	\$9.00	\$9.00	\$0.00	0.00%
263 1000-0000-2213-527000-300	SUPPORT TEAM WC 9-12	\$9.00	\$9.00	\$0.00	0.00%
SUPPORT TEAM		\$4,257.00	\$4,257.00	\$0.00	0.00%

TUITION & BOOKS

264 1000-0000-2213-525100-010	TEACHER TUITION PRE K-8	\$13,682.00	\$10,026.00	\$3,656.00	36.47%
265 1000-0000-2213-525100-300	TEACHER TUITION 9-12	\$13,092.00	\$4,250.00	\$8,842.00	208.05%
266 1000-0000-2213-525110-010	TEACHER COURSE BOOKS PRE K-8	\$1,150.00	\$0.00	\$1,150.00	100.00%
267 1000-0000-2213-525110-300	TEACHER COURSE BOOKS 9-12	\$1,000.00	\$0.00	\$1,000.00	100.00%
TOTAL TUITION & BOOKS		\$28,924.00	\$14,276.00	\$14,648.00	102.61%

CERTIFICATION CHAIR

268 1000-0000-2213-515200-010	CERTIFICATION CHAIR STIPEND	\$1,050.00	\$1,050.00	\$0.00	0.00%
269 1000-0000-2213-522200-010	CERTIFICATION CHAIR MEDI	\$16.00	\$16.00	\$0.00	0.00%
270 1000-0000-2213-523200-010	CERTIFICATION CHAIR MEPERS	\$45.00	\$45.00	\$0.00	0.00%
271 1000-0000-2213-526200-010	CERTIFICATION CHAIR UC	\$16.00	\$16.00	\$0.00	0.00%
272 1000-0000-2213-526250-010	CERTIFICATION CHAIR PFML	\$5.00	\$5.00	\$0.00	0.00%
273 1000-0000-2213-527200-010	CERTIFICATION CHAIR WC	\$5.00	\$5.00	\$0.00	0.00%
TOTAL CERTIFICATION CHAIR		\$1,137.00	\$1,137.00	\$0.00	0.00%

TECHNOLOGY

PROPOSED FY CURRENT FY 25/26

26/27 BUDGET BUDGET

	DIFFERENCE	% DIFF
	(\$41,170.00)	-61.06%
	\$2,225.00	89.00%
	(\$475.00)	-19.00%
	\$1,210.00	605.00%
	\$45,250.00	301.67%
	(\$10,149.00)	-42.78%
	(\$380.00)	-14.62%
	(\$3,489.00)	-3.06%
	\$65,670.10	32.92%

274 1000-0000-2230-532000-900	\$67,420.00	
275 1000-0000-2230-543000-010	\$2,500.00	
276 1000-0000-2230-543000-300	\$2,500.00	
277 1000-0000-2230-565000-900	\$200.00	
278 1000-0000-2230-573400-900	\$15,000.00	
279 1000-0000-2230-573500-900	\$23,725.00	
280 1000-0000-2230-581000-900	\$2,600.00	
TOTAL TECHNOLOGY	\$113,945.00	
TOTAL ARTICLE V STUDENT /STAFF SUP.	\$199,500.90	

274 1000-0000-2230-532000-900	TECH CONTRACTED SVC
275 1000-0000-2230-543000-010	TECH REPAIRS & MAINT PRE K-8
276 1000-0000-2230-543000-300	TECH REPAIRS & MAINT 9-12
277 1000-0000-2230-565000-900	TECH SUPPLIES
278 1000-0000-2230-573400-900	TECH HARDWARE
279 1000-0000-2230-573500-900	TECH SOFTWARE
280 1000-0000-2230-581000-900	TECH DUES & FEES

ARTICLE VI SYSTEM ADMIN

BOARD OF DIRECTORS

281 1000-0000-2310-512320-900	DIRECTORS STIPENDS	\$2,960.00	\$0.00	0.00%
282 1000-0000-2310-522320-900	DIRECTORS MEDI/SS	\$227.00	\$0.00	0.00%
283 1000-0000-2310-526320-900	DIRECTORS UC	\$47.36	(\$47.36)	-100.00%
284 1000-0000-2310-527320-900	DIRECTORS WC	\$13.44	(\$13.44)	-100.00%
285 1000-0000-2310-534500-900	DIRECTORS LEGAL FEES	\$5,000.00	\$0.00	0.00%
286 1000-0000-2310-534600-900	DIRECTORS AUDIT FEES	\$14,000.00	\$0.00	0.00%
287 1000-0000-2310-534900-900	BUDGET DEVL DUES & FEES	\$500.00	\$0.00	0.00%
288 1000-0000-2310-554000-900	DIRECTORS ADVERTISING	\$800.00	\$0.00	0.00%
289 1000-0000-2310-558000-900	DIRECTORS TRAVEL	\$800.00	\$0.00	0.00%
290 1000-0000-2310-581000-900	DIRECTORS DUES & FEES	\$1,500.00	\$0.00	0.00%
TOTAL BOARD OF DIRECTORS		\$25,847.80	\$(60.80)	-0.24%

SUPERINTENDENT

291 1000-0000-2320-510400-900	SUPERINTENDENT SALARY	\$68,750.00	(\$14,150.00)	-20.58%
292 1000-0000-2320-522400-900	SUPERINTENDENT MEDI	\$997.00	(\$205.00)	-20.56%
293 1000-0000-2320-523400-900	SUPERINTENDENT MEPERS	\$2,998.00	(\$541.00)	-18.05%
294 1000-0000-2320-526400-900	SUPERINTENDENT UC	\$192.00	\$6.00	3.13%
295 1000-0000-2320-526450-900	SUPERINTENDENT PFML	\$273.00	(\$71.00)	-20.64%
296 1000-0000-2320-527400-900	SUPERINTENDENT WC	\$248.00	(\$64.00)	-20.51%
297 1000-0000-2320-534000-900	SUPER CONTRACTED SVC SAD4	\$17,590.00	\$17,590.00	100.00%
TOTAL SUPERINTENDENT		\$73,593.00	\$2,565.00	3.49%

SECRETARY

298 1000-0000-2320-511800-900	SECRETARY SALARY	\$7,175.00	\$359.00	5.00%
299 1000-0000-2320-521800-900	SECRETARY HLTH INS	\$0.00	\$6,027.00	100.00%
300 1000-0000-2320-522800-900	SECRETARY MEDI/SS	\$550.00	\$28.00	5.09%
301 1000-0000-2320-526800-900	SECRETARY UC	\$45.00	\$80.00	177.78%
302 1000-0000-2320-526850-900	SECRETARY PFML	\$38.00	\$2.00	5.56%
303 1000-0000-2320-527800-900	SECRETARY WC	\$35.00	\$5.00	16.67%
TOTAL SECRETARY		\$7,836.00	\$6,501.00	82.96%

ACCOUNTS PAYABLE

304 1000-0000-2320-511801-900	ACCTS PAY SALARY	\$10,000.00	\$500.00	5.00%
305 1000-0000-2320-522801-900	ACCTS PAY MEDI/SS	\$804.00	\$39.00	5.10%

**PROPOSED FY CURRENT FY 25/26
26/27 BUDGET**

	<u>BUDGET</u>	<u>DIFFERENCE</u>	<u>% DIFF</u>
306 1000-0000-2320-523801-900 ACCTS PAY RETIRE	\$525.00	\$25.00	5.00%
307 1000-0000-2320-526801-900 ACCTS PAY UC	\$174.00	\$114.00	190.00%
308 1000-0000-2320-526851-900 ACCTS PAY PFML	\$53.00	\$3.00	6.00%
309 1000-0000-2320-527801-900 ACCTS PAY WC	\$48.00	\$13.00	37.14%
TOTAL ACCOUNTS PAYABLE	\$12,104.00	\$694.00	6.08%

SUPERINTENDENTS OFFICE EXPENSES

310 1000-0000-2320-533000-900 SUPERINTENDENT PROF DEVL	\$900.00	\$0.00	0.00%
311 1000-0000-2320-543300-900 TECH SOFTWARE SVC AGREE	\$0.00	\$0.00	0.00%
312 1000-0000-2320-544400-900 OFFICE EQUIPMENT LEASE	\$11,286.00	\$0.00	0.00%
313 1000-0000-2320-558000-900 SUPERINTENDENT TRAVEL	\$1,500.00	\$0.00	0.00%
314 1000-0000-2320-560000-900 SUPERINTENDENT GEN SUPP	\$250.00	\$250.00	100.00%
315 1000-0000-2320-581000-900 SUPERINTENDENT DUES & FEES	\$500.00	\$0.00	0.00%
316 1000-0000-2320-589000-900 SUPERINTENDENT GOODS & SVC	\$1,000.00	\$0.00	0.00%
TOTAL SUPERINTENDENTS OFFICE EXPENSES	\$15,186.00	\$250.00	1.65%

BOOKKEEPER

317 1000-0000-2510-511800-900 BOOKKEEPER SALARY	\$15,750.00	\$750.00	5.00%
318 1000-0000-2510-522800-900 BOOKKEEPER MEDI/SS	\$1,148.00	\$58.00	5.05%
319 1000-0000-2510-523800-900 BOOKKEEPER RETIRE	\$788.00	\$788.00	100.00%
320 1000-0000-2510-526800-900 BOOKKEEPER UC	\$198.00	\$108.00	120.00%
321 1000-0000-2510-526850-900 BOOKKEEPER PFML	\$79.00	\$4.00	5.33%
322 1000-0000-2510-527800-900 BOOKKEEPER WC	\$72.00	\$19.00	35.85%
323 1000-0000-2510-533000-900 BOOKKEEPER PROF DEVL	\$200.00	(\$1,300.00)	-86.67%
324 1000-0000-2510-558100-900 BOOKKEEPER PROF DEVL TRAVEL	\$100.00	(\$900.00)	-90.00%
325 1000-0000-2510-560000-900 BOOKKEEPER GEN SUPPLIES	\$250.00	(\$550.00)	-68.75%
TOTAL BOOKKEEPER	\$18,643.00	\$(1,023.00)	-5.20%
TOTAL ARTICLE VI SYSTEM ADMIN	\$162,465.00	\$8,926.20	5.81%

**ARTICLE VII SCHOOL ADMIN
PRINCIPAL**

326 1000-0000-2410-510400-010 PRINCIPAL SALARY PRE K-8	\$66,150.00	\$3,150.00	5.00%
327 1000-0000-2410-510400-300 PRINCIPAL SALARY 9-12	\$28,350.00	\$1,350.00	5.00%
328 1000-0000-2410-522400-010 PRINCIPAL MEDI PRE K-8	\$960.00	\$46.00	5.03%
329 1000-0000-2410-522400-300 PRINCIPAL MEDI 9-12	\$412.00	\$20.00	5.10%
330 1000-0000-2410-523400-010 PRINCIPAL MEMPERS PRE K-8	\$2,977.00	\$230.00	8.37%
331 1000-0000-2410-523400-300 PRINCIPAL MEMPERS 9-12	\$1,276.00	\$98.00	8.32%
332 1000-0000-2410-526400-010 PRINCIPAL UC PRE K-8	\$139.00	\$4.60	3.42%
333 1000-0000-2410-526400-300 PRINCIPAL UC 9-12	\$60.00	\$2.40	4.17%
334 1000-0000-2410-526450-010 PRINCIPAL PFML PRE K-8	\$331.00	\$16.00	5.08%
335 1000-0000-2410-526450-300 PRINCIPAL PFML PRE K-8	\$142.00	\$7.00	5.19%
ARTICLE VII SCHOOL ADMIN PRINCIPAL, cont.			
336 1000-0000-2410-527400-010 PRINCIPAL WC PRE K-8	\$301.00	\$15.00	5.24%
337 1000-0000-2410-527400-300 PRINCIPAL WC 9-12	\$129.00	\$6.00	4.88%

PROPOSED FY CURRENT FY 25/26

	26/27 BUDGET	BUDGET	DIFFERENCE	% DIFF
TOTAL PRINCIPAL	\$101,227.00	\$96,282.00	\$4,945.00	5.14%
SECRETARY/DATA COORDINATOR				
338 1000-0000-2410-511800-010 SEC/DATA COORD PRE K-8	\$34,907.00	\$33,243.83	\$1,663.17	5.00%
339 1000-0000-2410-511800-300 SEC/DATA COORD 9-12	\$14,961.00	\$14,247.36	\$713.64	5.01%
340 1000-0000-2410-521800-010 SEC/DATA CRD HLTH INS PRE K-8	\$20,437.00	\$13,639.88	\$6,797.12	49.83%
341 1000-0000-2410-521800-300 SEC/DATA CRD HLTH INS 9-12	\$8,759.00	\$5,845.67	\$2,913.33	49.84%
342 1000-0000-2410-522800-010 SEC/DATA CRD MEDI/SS PRE K-8	\$2,672.00	\$2,545.00	\$127.00	4.99%
343 1000-0000-2410-522800-300 SEC/DATA CRD MEDI/SS 9-12	\$1,145.00	\$1,091.00	\$54.00	4.95%
344 1000-0000-2410-526800-010 SEC/DATA COORD UC PRE K-8	\$139.00	\$134.40	\$4.60	3.42%
345 1000-0000-2410-526800-300 SEC/DATA COORD UC 9-12	\$60.00	\$57.60	\$2.40	4.17%
346 1000-0000-2410-526850-010 SEC/DATA COORD PFML PRE K-8	\$175.00	\$167.00	\$8.00	4.79%
347 1000-0000-2410-526850-300 SEC/DATA COORD PFML 9-12	\$75.00	\$72.00	\$3.00	4.17%
348 1000-0000-2410-527800-010 SEC/DATA COORD WC PRE K-8	\$159.00	\$151.00	\$8.00	5.30%
349 1000-0000-2410-527800-300 SEC/DATA COORD WC 9-12	\$68.00	\$65.00	\$3.00	4.62%
TOTAL SECRETARY/DATA COORDINATOR	\$83,557.00	\$71,259.74	\$12,297.26	17.26%
PRINCIPALS OFFICE SUBS				
350 1000-0000-2410-512300-900 SUBS SALARY PRE K-8	\$5,000.00	\$0.00	\$5,000.00	100.00%
351 1000-0000-2410-522300-900 SUBS MEDI/SS PRE K-8	\$383.00	\$0.00	\$383.00	100.00%
352 1000-0000-2410-526300-900 SUBS UC PRE K-8	\$83.00	\$0.00	\$83.00	100.00%
353 1000-0000-2410-526350-900 SUBS PFML PRE K-8	\$25.00	\$0.00	\$25.00	100.00%
354 1000-0000-2410-527300-900 SUBS WC PRE K-8	\$23.00	\$0.00	\$23.00	100.00%
TOTAL PRINCIPALS OFFICE SUBS	\$5,514.00	\$0.00	\$5,514.00	100.00%
OFFICE SUPPORT				
355 1000-0000-2410-511800-900 OFFICE SUPP SALARY PRE K-12	\$11,477.00	\$10,927.28	\$549.72	5.03%
356 1000-0000-2410-521800-900 OFFICE SUPP HLTH INS PRE K-12	\$9,180.00	\$10,949.47	(\$1,769.47)	-16.16%
357 1000-0000-2410-522800-900 OFFICE SUPP MEDI/SS PRE K-12	\$879.00	\$837.00	\$42.00	5.02%
358 1000-0000-2410-526800-900 OFFICE SUPP UC PRE K-12	\$62.00	\$192.00	(\$130.00)	-67.71%
359 1000-0000-2410-526850-900 OFFICE SUPP PFML PRE K-12	\$58.00	\$55.00	\$3.00	5.45%
360 1000-0000-2410-527800-900 OFFICE SUPP WC PRE K-12	\$53.00	\$50.00	\$3.00	6.00%
TOTAL OFFICE SUPPORT	\$21,709.00	\$23,010.75	\$(1,301.75)	-5.66%
PRINCIPALS OFFICE EXPENSES				
361 1000-0000-2410-532000-010 TRUANT OFFICER STIP PRE K-8	\$25.00	\$25.00	\$0.00	0.00%
362 1000-0000-2410-532000-300 TRUANT OFFICER STIP 9-12	\$25.00	\$25.00	\$0.00	0.00%
363 1000-0000-2213-525100-010 TEACHER TUITION PRE K-8	\$2,450.00	\$0.00	\$2,450.00	100.00%
364 1000-0000-2213-525100-300 TEACHER TUITION 9-12	\$1,050.00	\$0.00	\$1,050.00	100.00%
365 1000-0000-2213-525110-010 TEACHER COURSE BOOKS PRE K-8	\$280.00	\$0.00	\$280.00	100.00%
366 1000-0000-2213-525110-300 TEACHER COURSE BOOKS 9-12	\$120.00	\$0.00	\$120.00	100.00%
ARTICLE VII SCHOOL ADMIN				
PRINCIPALS OFFICE EXPENSES, cont.				
367 1000-0000-2410-533000-010 PRINC/SEC PROF DEVL PRE K-8	\$2,000.00	\$2,000.00	\$0.00	0.00%
368 1000-0000-2410-533000-300 PRINC/SEC PROF DEVL 9-12	\$1,000.00	\$1,000.00	\$0.00	0.00%
369 1000-0000-2410-553100-010 POSTAGE PRE K-8	\$1,000.00	\$1,000.00	\$0.00	0.00%

PROPOSED FY 26/27 BUDGET **CURRENT FY 25/26 BUDGET**

	<u>BUDGET</u>	<u>DIFFERENCE</u>	<u>% DIFF</u>
	\$1,000.00	\$0.00	0.00%
	\$3,500.00	\$0.00	0.00%
	\$3,000.00	\$0.00	0.00%
	\$200.00	\$0.00	0.00%
	\$200.00	\$0.00	0.00%
	\$600.00	\$0.00	0.00%
	\$400.00	\$0.00	0.00%
	\$700.00	\$0.00	0.00%
	\$300.00	\$0.00	0.00%
	\$700.00	\$0.00	0.00%
	\$600.00	\$0.00	0.00%
	\$19,150.00	\$3,900.00	25.57%
	\$231,157.00	\$25,354.51	12.32%

- 370 1000-0000-2410-553100-300 POSTAGE 9-12
- 371 1000-0000-2410-555000-010 PRINTING/DUPLICATING PRE K-8
- 372 1000-0000-2410-555000-300 PRINTING/DUPLICATING 9-12
- 373 1000-0000-2410-558000-010 PRINC/SEC NONPROF TRV PRE K-8
- 374 1000-0000-2410-558000-300 PRINC/SEC NONPROF TRV 9-12
- 375 1000-0000-2410-558100-010 PRINC/SEC PROF TRVL PRE K-8
- 376 1000-0000-2410-558100-300 PRINC/SEC PROF TRVL 9-12
- 377 1000-0000-2410-560000-010 PRINC/SEC GEN SUPP PRE K-8
- 378 1000-0000-2410-560000-300 PRINC/SEC GEN SUPP 9-12
- 379 1000-0000-2410-581000-010 PRINC OFF DUES & FEES PRE K-8
- 380 1000-0000-2410-581000-300 PRINC OFF DUES & FEES 9-12

TOTAL PRINCIPALS OFFICE EXPENSES

TOTAL ARTICLE VII SCHOOL ADMIN

ARTICLE VIII TRANSPORTATION

- 381 1000-0000-2700-551400-900 PURCHASED SERVICE TRANSP
- 382 1000-0000-2720-543000-000 TRANSPORTATION REP. & MAINT.

TOTAL ARTICLE VIII TRANSPORTATION

ARTICLE IX MAINTENANCE

UTILITIES

- 383 1000-0000-2600-541000-010 WATER & SEWER PRE K-8
- 384 1000-0000-2600-541000-300 WATER & SEWER 9-12
- 385 1000-0000-2600-552000-010 INSURANCE PRE K-8
- 386 1000-0000-2600-552000-300 INSURANCE 9-12
- 387 1000-0000-2600-562200-010 ELECTRICITY PRE K-8
- 388 1000-0000-2600-562200-300 ELECTRICITY 9-12
- 389 1000-0000-2600-562400-010 OIL & PELLETS PRE K-8
- 390 1000-0000-2600-562400-300 OIL & PELLETS 9-12
- 391 1000-0000-2600-562600-300 GENERATOR DIESEL FUEL

TOTAL UTILITIES

CUSTODIANS

- 392 1000-0000-2610-511800-010 CUSTODIAN SALARY PRE K-8
- 393 1000-0000-2610-511800-300 CUSTODIAN SALARY 9-12
- 394 1000-0000-2610-521800-010 CUSTODIAN HLTH INS PRE K-8
- 395 1000-0000-2610-521800-300 CUSTODIAN HLTH INS 9-12
- 396 1000-0000-2610-522800-010 CUSTODIAN MEDI/SS PRE K-8

	\$110,795.09	\$25,004.91	22.57%
	\$0.00	\$0.00	0.00%
	\$110,795.09	\$25,004.91	22.57%

	\$4,254.78	(\$1,104.78)	-25.97%
	\$1,418.26	(\$68.26)	-4.81%
	\$21,969.05	\$3,230.95	14.71%
	\$11,674.21	(\$874.21)	-7.49%
	\$24,150.00	\$3,150.00	13.04%
	\$10,500.00	\$1,200.00	11.43%
	\$42,000.00	(\$1,400.00)	-3.33%
	\$21,000.00	(\$3,600.00)	-17.14%
	\$1,500.00	(\$500.00)	-33.33%
	\$138,466.30	\$33.70	0.02%

	\$46,674.00	(\$10,274.00)	-22.01%
	\$20,004.00	(\$4,404.00)	-22.02%
	\$8,906.52	\$1,030.48	11.57%
	\$3,817.08	\$441.92	11.58%
	\$3,572.00	(\$787.00)	-22.03%

**PROPOSED FY CURRENT FY 25/26
26/27 BUDGET**

	BUDGET	DIFFERENCE	% DIFF
ARTICLE IX MAINTENANCE			
CUSTODIANS, cont.			
397 1000-0000-2610-522800-300 CUSTODIAN MEDI/SS 9-12	\$1,195.00		
398 1000-0000-2610-526800-010 CUSTODIAN UC PRE K-8	\$139.00	(\$337.00)	-22.00%
399 1000-0000-2610-526800-300 CUSTODIAN UC 9-12	\$60.00	\$4.00	2.96%
400 1000-0000-2610-526850-010 CUSTODIAN PFML PRE K-8	\$182.00	\$2.00	3.45%
401 1000-0000-2610-526850-300 CUSTODIAN PFML PRE K-8	\$78.00	(\$52.00)	-22.22%
402 1000-0000-2610-527800-010 CUSTODIAN WC PRE K-8	\$1,510.00	(\$23.00)	-22.77%
403 1000-0000-2610-527800-300 CUSTODIAN WC 9-12	\$647.00	\$1,298.00	612.26%
404 1000-0000-2610-512300-010 CUSTODIAN SUB SALARY PRE K-8	\$18,900.00	\$556.22	612.71%
405 1000-0000-2610-512300-300 CUSTODIAN SUB SALARY 9-12	\$8,100.00	\$16,900.00	845.00%
406 1000-0000-2610-522300-010 CUSTODIAN SUBS MEDI/SS PRE K-8	\$1,447.00	\$6,100.00	305.00%
407 1000-0000-2610-522300-300 CUSTODIAN SUBS MEDI/SS 9-12	\$621.00	\$1,294.00	845.75%
408 1000-0000-2610-526300-010 CUSTODIAN SUBS UC PRE K-8	\$139.00	\$468.00	305.88%
409 1000-0000-2610-526300-300 CUSTODIAN SUBS UC 9-12	\$60.00	\$4.50	3.35%
410 1000-0000-2610-526350-010 CUSTODIAN SUBS PFML PRE K-8	\$182.00	\$2.40	4.17%
411 1000-0000-2610-526350-300 CUSTODIAN SUBS PFML PRE K-8	\$78.00	\$172.00	1720.00%
412 1000-0000-2610-527300-010 CUSTODIAN SUBS WC PRE K-8	\$1,510.00	\$68.00	680.00%
413 1000-0000-2610-527300-300 CUSTODIAN SUBS WC 9-12	\$647.00	\$1,500.94	16566.67%
414 1000-0000-2610-558000-010 CUST PROF DEVL TRVL PRE K-8	\$350.00	\$637.94	7041.28%
415 1000-0000-2610-558100-300 CUST PROF DEVL TRVL 9-12	\$150.00	\$100.00	40.00%
416 1000-0000-2620-533000-900 CUSTODIAN PROF DEVL PRE K-12	\$500.00	(\$100.00)	-40.00%
TOTAL CUSTODIANS	\$105,476.00	\$0.00	0.00%
417 1000-0000-2620-534000-010 CONTRACTED SVC PRE K-8	\$24,101.00	\$2,493.00	11.54%
418 1000-0000-2620-534000-300 CONTRACTED SVC 9-12	\$10,329.00	\$495.80	5.04%
419 1000-0000-2620-543000-010 REPAIRS & MAINT PRE K-8	\$15,000.00	\$0.00	0.00%
420 1000-0000-2620-543000-300 REPAIRS & MAINT 9-12	\$5,000.00	\$0.00	0.00%
421 1000-0000-2620-543010-900 EQUIPMENT REPAIRS & MAINT	\$8,000.00	\$7,000.00	700.00%
422 1000-0000-2620-549000-900 SNOWPLOW & LANDSCAPE	\$10,000.00	(\$1,207.26)	-10.77%
423 1000-0000-2620-553200-900 TELEPHONE	\$10,000.00	\$0.00	0.00%
424 1000-0000-2620-560000-900 MAINTENANCE GEN SUPP	\$10,000.00	\$0.00	0.00%
425 1000-0000-2620-573000-900 EQUIPMENT	\$12,600.00	\$11,600.00	1160.00%
426 1000-0000-2620-581000-010 DUES & TRANSFER FEES PRE K-8	\$3,220.00	\$0.00	0.00%
427 1000-0000-2620-581000-300 DUES & TRANSFER FEES 9-12	\$1,380.00	\$0.00	0.00%
TOTAL ARTICLE IX MAINTENANCE	\$109,630.00	\$89,248.46	22.84%
	\$353,606.00	\$35,018.64	10.99%
ARTICLE X DEBT SERVICES			
428 1000-0000-2680-583100-900 DEBT SERVICE	\$27,200.00	(\$1,800.00)	-6.21%
	\$27,200.00	\$1,800.00	-6.21%
ARTICLE EXPENSES			
	\$3,081,340.00	\$2,999,990.29	2.71%
NET REVENUE OVER EXPENSES			
	\$0.00	\$0.00	

MSAD #12/RSU #82 FOOD SERVICE PROGRAM BUDGET 2026-2027

	FY 26/27 PROPOSED	FY 25/26 BUDGET	DIFFERENCE	% DIF
Food Service Revenue				
2930-0000-0000-416200-000	(6,000.00)	(6,000.00)	0.00	0.00%
2930-0000-0000-416210-000	(1,200.00)	(1,000.00)	(200.00)	20.00%
2930-0000-0000-416211-000	0.00	(200.00)	200.00	-100.00%
2930-0000-0000-419960-000	(52,619.84)	(42,438.40)	(10,181.44)	23.99%
2930-0000-0000-419961-000	(20,180.16)	(18,361.60)	(1,818.56)	9.90%
2930-0000-0000-452040-000	(95,000.00)	(100,000.00)	5,000.00	-5.00%
Food Service Revenue	\$(175,000.00)	\$(168,000.00)	(7,000.00)	4.17%
Food Service Expense				
2930-0000-3100-511700-900	34,500.00	35,500.00	(1,000.00)	-2.82%
2930-0000-3100-521700-900	13,871.00	13,000.00	871.00	6.70%
2930-0000-3100-522700-900	2,639.00	2,715.00	(76.00)	-2.80%
2930-0000-3100-526700-900	198.00	240.00	(42.00)	-17.50%
2930-0000-3100-526750-900	123.00	179.00	(56.00)	-31.28%
2930-0000-3100-527700-900	1,017.00	1,472.00	(455.00)	-30.91%
2930-0000-3100-511800-900	24,500.00	26,750.00	(2,250.00)	-8.41%
2930-0000-3100-522800-900	1,874.00	2,040.00	(166.00)	-8.14%
2930-0000-3100-526800-900	198.00	192.00	6.00	3.13%
2930-0000-3100-526850-900	123.00	133.00	(10.00)	-7.52%
2930-0000-3100-527800-900	1,017.00	1,104.00	(87.00)	-7.88%
2930-0000-3100-511800-900	3,150.00	0.00	3,150.00	100.00%
2930-0000-3100-521700-900	2,520.00	0.00	2,520.00	100.00%
2930-0000-3100-522800-900	242.00	0.00	242.00	100.00%
2930-0000-3100-526800-900	52.00	0.00	52.00	100.00%
2930-0000-3100-526850-900	16.00	0.00	16.00	100.00%
2930-0000-3100-527800-900	131.00	0.00	131.00	100.00%
2930-0000-3100-512300-900	2,000.00	1,500.00	500.00	33.33%
2930-0000-3100-522300-900	153.00	195.00	(42.00)	-21.54%
2930-0000-3100-526300-900	33.00	20.00	13.00	65.00%
2930-0000-3100-526350-900	10.00	15.00	(5.00)	-33.33%
2930-0000-3100-527300-900	83.00	95.00	(12.00)	-12.63%
2930-0000-3100-533000-900	300.00	300.00	0.00	0.00%
2930-0000-3100-543000-900	3,000.00	4,000.00	(1,000.00)	-25.00%
2930-0000-3100-558100-900	200.00	200.00	0.00	0.00%
2930-0000-3100-562300-900	500.00	400.00	100.00	25.00%
2930-0000-3100-563000-900	75,000.00	70,000.00	5,000.00	7.14%
2930-0000-3100-563100-900	2,350.00	2,700.00	(350.00)	-12.96%
2930-0000-3100-573900-900	5,000.00	5,000.00	0.00	0.00%
2930-0000-3100-581000-900	200.00	250.00	(50.00)	-20.00%
Total Expense Food Service	175,000.00	168,000.00	7,000.00	4.17%
Net Revenue Over Expense	\$0.00	\$0.00		

**WARRANT FOR THE 2026-2027 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 Forest Hills Consolidated School, in the Town of Jackman, on Wednesday, May 20, 2026, 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 \$ 1,238,121.00

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

School Board Recommends \$ 528,431.00

ARTICLE V: To see what sum the school administrative unit will be authorized to expend for Athletics & Co-Curriculum.

School Board Recommends \$ 139,389.00

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

School Board Recommends \$ 265,171.00

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

School Board Recommends \$ 162,465.00

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

School Board Recommends \$ 231,157.00

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

School Board Recommends \$ 135,800.00

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

School Board Recommends \$ 353,606.00

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

School Board Recommends \$ 27,200

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

School Board Recommends \$ 175,000

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

Jackman \$1,163,934.46

Moose River \$ 460,764.67

Total raised (district assessment by municipality)

Jackman \$ 745,140.00

Moose River \$ 285,731.09

RSU 82/M.S.A.D. #12 Total Appropriated \$1,624,699.13

RSU 82/M.S.A.D. #12 Total Raised \$1,030,871.09

School Board Recommends \$ 1,030,871.09

Explanation: The RSU 82/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.

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 \$965,640.87 in additional local funds, which exceeds the State’s Essential Programs and Services model by \$965,640.87 as required to fund the budget recommended by the Board of Directors?

School Board Recommends: \$965,640.87 for additional local funds and gives the following reasons for exceeding the State’s Essential Programs and Services funding model by \$965,640.87. 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, 2026 and ending June 30, 2027 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 \$ 3,256,340.00

Explanation: A school administrative unit must include a summary article indicating the total annual budget for funding public education from Pre-Kindergarten to Grade 12 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 2026-2027 fiscal year. The current balance of the Capital Reserve Fund is \$57,000.

School Board Recommends: \$50,000.00

ARTICLE XIX: To see what sum the District will authorize the school board to expend in the fiscal year beginning July 1, 2026 and ending June 30, 2027 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?

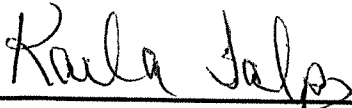
School Board Recommends: \$50,000.00

ARTICLE XX: Shall the District authorize the School Board to transfer the District's unallocated balances in excess of 9% 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."

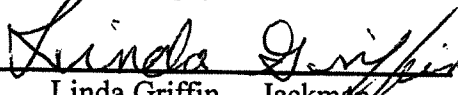
Given under our hand this day, April 15, 2026 at Jackman, Maine.



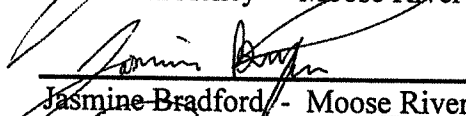
Karla Talpey - Jackman



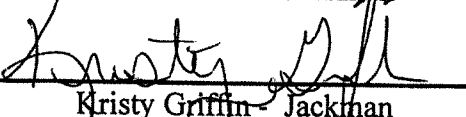
Zachariah Achey - Moose River



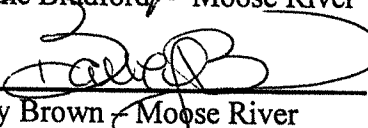
Linda Griffin - Jackman



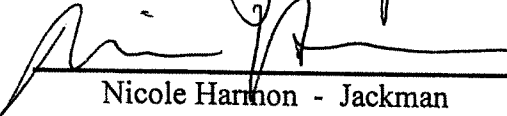
Jasmine Bradford - Moose River



Kristy Griffin - Jackman

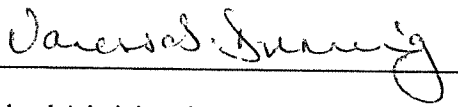


Bailey Brown - Moose River

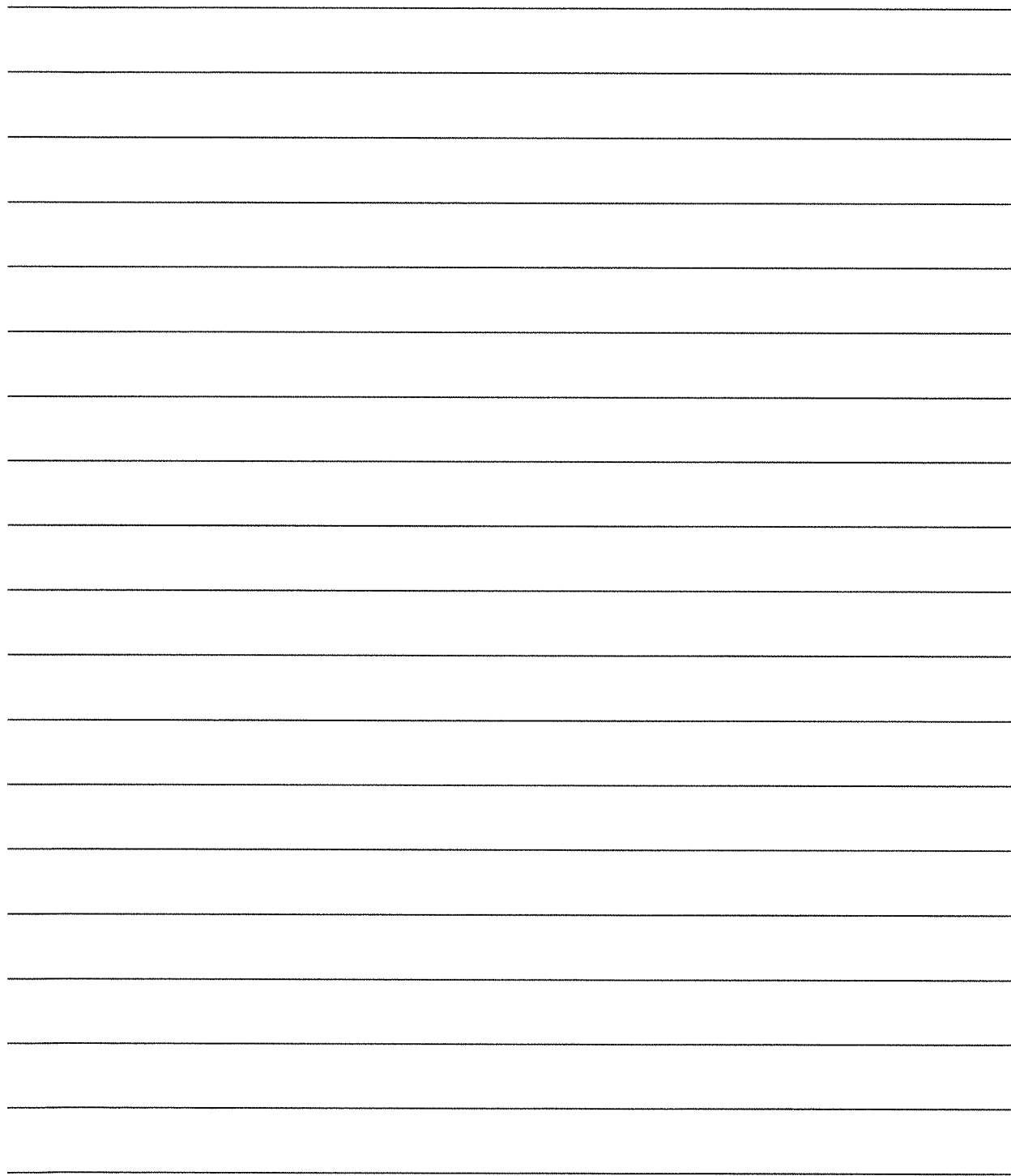


Nicole Harmon - Jackman

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

May 20, 2026 - 7pm

Forest Hills School Gym

RSU 82 / MSAD 12

606 Main Street
Jackman, Maine 04945
Tel (207) 668-5291
Fax (207) 668-4482
www.sad12.org

25/26 Student Enrollment

4 Pre K
6 Kindergarten
5 Grade 1
7 Grade 2
14 Grade 3
6 Grade 4
9 Grade 5
10 Grade 6
16 Grade 7
8 Grade 8
12 Grade 9
6 Grade 10
11 Grade 11
7 Grade 12
121 Total

26/27 Projected Enrollment

5 Pre K
5 Kindergarten
6 Grade 1
5 Grade 2
7 Grade 3
14 Grade 4
6 Grade 5
9 Grade 6
10 Grade 7
16 Grade 8
8 Grade 9
12 Grade 10
6 Grade 11
11 Grade 12
120 Total

BOARD OF DIRECTORS

Karla Talpey, Chairperson, Jackman
Bailey Brown, Vice Chair, Moose River
Linda Griffin, Jackman
Kristy Griffin, Jackman
Jasmine Bradford, Moose River
Nicolle Harmon, Jackman
Zachariah Achey, Moose River
Addison Chaisson, Student Rep.

“
*education is the foundation upon
which we build our future*

- Christine Gregoire

”

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
