

RSU No. 5
Adopted Operating Budget
2009-2010

ACCOUNT NUMBER	Description	Budget 2008-2009	Proposed Budget 2009-2010	Difference	% Change
GUIDANCE SERVICES					
GUIDANCE SERVICES-DURHAM ELEMENTARY					
100 0000 2120 1060 01	Salaries	\$59,869	\$60,767	\$898	1.50%
100 0000 2120 2160 01	Benefits	\$14,728	\$14,742	\$14	0.10%
100 0000 2120 6100 01	Supplies	\$200	\$200	\$0	0.00%
100 0000 2120 6400 01	Books	\$350	\$250	(\$100)	-28.57%
100 0000 2120 6500 01	Technology Supplies	\$60	\$60	\$0	0.00%
100 0000 2120 8100 01	Dues & Fees	\$230	\$230	\$0	0.00%
GUIDANCE-DES		\$75,437	\$76,249	\$812	1.08%

Staffing: 1 Counselor

GUIDANCE SERVICES-POWNALE ELEMENTARY					
100 0000 2120 1010 03	Salaries	\$1,119	\$1,153	\$34	3.04%
100 0000 2120 2010 03	Benefits	\$240	\$20	(\$220)	-91.67%
GUIDANCE-PES		\$1,359	\$1,173	(\$186)	-13.69%

Staffing: 2 hours per week

Adjustment: Benefit changes.

GUIDANCE SERVICES-MAST LANDING					
100 0000 2120 1010 04	Salaries	\$28,069	\$17,492	(\$10,577)	-37.68%
100 0000 2120 2010 04	Benefits	\$8,197	\$323	(\$7,874)	-96.06%
100 0000 2120 5810 04	Travel	\$225	\$225	\$0	0.00%
100 0000 2120 6100 04	Instructional Supplies	\$0	\$150	\$150	100.00%
GUIDANCE-MAST LANDING		\$36,491	\$18,190	(\$18,301)	-50.15%

Staffing: .5 Counselor

Adjustment: Staff Changes

GUIDANCE SERVICES-FREEPORT MIDDLE					
100 0000 2120 1010 05	Salaries	\$60,219	\$56,980	(\$3,239)	-5.38%
100 0000 2120 2010 05	Benefits	\$16,451	\$17,048	\$597	3.63%
100 0000 2120 5810 05	Travel	\$175	\$175	\$0	0.00%
100 0000 2120 6100 05	Instructional Supplies	\$500	\$600	\$100	20.00%
GUIDANCE-FREEPORT MIDDLE		\$77,345	\$74,803	(\$2,542)	-3.29%

Staffing: 1 Counselor

Adjustment: Staff Changes

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GUIDANCE SERVICES-HIGH					
100 0000 2120 1010 30	Counselor Salaries	\$158,699	\$161,002	\$2,303	1.45%
100 0000 2120 1180 30	Support Wages	\$33,783	\$30,780	(\$3,003)	-8.89%
100 0000 2120 2010 30	Counselor Benefits	\$35,962	\$37,651	\$1,689	4.70%
100 0000 2120 2080 30	Support Benefits	\$5,262	\$8,248	\$2,986	56.75%
100 0000 2120 2300 30	Support Retirement	\$1,490	\$1,490	\$0	0.00%
100 0000 2120 3000 30	Purchased Professional	\$4,000	\$4,000	\$0	0.00%
100 0000 2120 3001 30	JMG	\$22,000	\$22,000	\$0	0.00%
100 0000 2120 6100 30	Instructional Supplies	\$4,500	\$4,500	\$0	0.00%
GUIDANCE-HIGH SCHOOL		\$265,696	\$269,671	\$3,975	1.50%
Staffing: 2.5 Counselors					
Adjustment: Benefit changes.					
TOTAL GUIDANCE		\$456,328	\$440,086	(\$16,242)	-3.56%
HEALTH SERVICES					
HEALTH SERVICES-DURHAM ELEMENTARY					
100 0000 2130 1060 01	Nurse Salary	\$28,190	\$28,613	\$423	1.50%
100 0000 2130 2160 01	Nurse Benefits	\$12,796	\$12,806	\$10	0.08%
100 0000 2130 3000 01	Professional Services	\$350	\$350	\$0	0.00%
100 0000 2130 4310 01	Repairs & Maintenance	\$700	\$700	\$0	0.00%
100 0000 2130 6000 01	Supplies	\$1,000	\$1,000	\$0	0.00%
100 0000 2130 6400 01	Books	\$100	\$100	\$0	0.00%
100 0000 2130 6500 01	Technology Supplies	\$0	\$0	\$0	0.00%
100 0000 2130 7300 01	Equipment	\$0	\$0	\$0	0.00%
100 0000 2130 8100 01	Dues & Fees	\$360	\$250	(\$110)	-30.56%
HEALTH-DES		\$43,496	\$43,819	\$323	0.74%
Staffing: 1 Nurse					
HEALTH SERVICES-MORSE STREET					
100 0000 2130 1010 02	Nurse Salary	\$29,684	\$30,129	\$445	1.50%
100 0000 2130 2010 02	Nurse Benefits	\$7,654	\$7,953	\$299	3.91%
100 0000 2130 3000 02	Purchased Professional	\$200	\$200	\$0	0.00%
100 0000 2130 5800 02	Travel	\$210	\$210	\$0	0.00%
100 0000 2130 6000 02	Supplies	\$420	\$50	(\$370)	-88.10%
HEALTH-MORSE STREET		\$38,168	\$38,542	\$374	0.98%
Staffing: .5 Nurse					

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HEALTH SERVICES-POWNALE ELEMENTARY					
100 0000 2130 1010 03	Nurse Salary	\$16,625	\$16,877	\$252	1.52%
100 0000 2130 2010 03	Nurse Benefits	\$391	\$348	(\$43)	-11.00%
100 0000 2130 3000 03	Purchased Professional	\$300	\$300	\$0	0.00%
100 0000 2130 6000 03	Supplies	\$865	\$865	\$0	0.00%
100 0000 2130 7300 03	Equipment	\$80	\$80	\$0	0.00%
HEALTH-PES		\$18,261	\$18,470	\$209	1.14%

Staffing: 20 hours per week

HEALTH SERVICES-MAST LANDING					
100 0000 2130 1010 04	Nurse Salary	\$29,684	\$30,129	\$445	1.50%
100 0000 2130 1230 04	Substitutes	\$225	\$225	\$0	0.00%
100 0000 2130 2010 04	Nurse Benefits	\$7,654	\$7,953	\$299	3.91%
100 0000 2130 2030 04	Sub Benefits	\$18	\$18	\$0	0.00%
100 0000 2130 3000 04	Purchased Professional	\$200	\$200	\$0	0.00%
100 0000 2130 5800 04	Travel	\$250	\$250	\$0	0.00%
100 0000 2130 6000 04	Supplies	\$420	\$420	\$0	0.00%
HEALTH-MAST LANDING		\$38,451	\$39,195	\$744	1.93%

Staffing: .5 Nurse

HEALTH SERVICES-FREEPORT MIDDLE					
100 0000 2130 1010 05	Nurse Salary	\$28,069	\$28,490	\$421	1.50%
100 0000 2130 2010 05	Nurse Benefits	\$3,925	\$3,948	\$23	0.59%
100 0000 2130 3000 05	Purchased Professional	\$200	\$200	\$0	0.00%
100 0000 2130 5800 05	Travel	\$210	\$210	\$0	0.00%
100 0000 2130 6000 05	Supplies	\$1,000	\$1,000	\$0	0.00%
HEALTH-FREEPORT MIDDLE		\$33,404	\$33,848	\$444	1.33%

Staffing: .5 Nurse

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HEALTH SERVICES-HIGH					
100 0000 2130 1010 30	Nurse Salary	\$28,069	\$28,490	\$421	1.50%
100 0000 2130 1230 30	Substitutes	\$225	\$225	\$0	0.00%
100 0000 2130 2010 30	Nurses Benefits	\$3,925	\$3,948	\$23	0.59%
100 0000 2130 2030 30	Substitute Benefits	\$20	\$20	\$0	0.00%
100 0000 2130 3000 30	Purchased Professional	\$225	\$225	\$0	0.00%
100 0000 2130 5800 30	Travel	\$210	\$210	\$0	0.00%
100 0000 2130 6000 30	Supplies	\$1,200	\$1,800	\$600	50.00%
HEALTH-HIGH SCHOOL		\$33,874	\$34,918	\$1,044	3.08%

Staffing: .5 Nurse

Adjustment: Addition of emergency bag supplies.

TOTAL HEALTH	\$205,654	\$208,792	\$3,138	1.53%
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CURRICULUM DEVELOPMENT

100 0000 2210 1040 90	Curriculum Director Salary	\$112,565	\$75,000	(\$37,565)	-33.37%
100 0000 2210 2040 90	Curriculum Director Benefits	\$18,015	\$17,707	(\$308)	-1.71%
100 0000 2210 3000 90	Purchased Professional	\$30,700	\$700	(\$30,000)	-97.72%
100 0000 2210 6400 90	Textbook Replacements / Adoption	\$45,000	\$15,000	(\$30,000)	-66.67%
CURRICULUM-SYSTEM WIDE		\$206,280	\$108,407	(\$97,873)	-47.45%

Adjustment: Partial Textbook adoption (\$30,000) moved to Stimulus Budget / Includes EDM

TOTAL CURRICULUM DEVELOPMENT	\$206,280	\$108,407	(\$97,873)	-47.45%
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IMPROVEMENT OF INSTRUCTION

IMPROVEMENT OF INSTRUCTION-DURHAM ELEMENTARY

100 0000 2213 1500 01	Stipends	\$1,185	\$11,700	\$10,515	887.34%
100 0000 2213 2200 01	Benefits	\$17	\$115	\$98	576.47%
100 0000 2213 2500 01	Tuition Reimbursement	\$2,352	\$3,528	\$1,176	50.00%
100 0000 2213 3300 01	Professional Services	\$1,250	\$3,750	\$2,500	200.00%
100 0000 2213 5800 01	Travel	\$660	\$960	\$300	45.45%
100 0000 2213 6100 01	Supplies	\$3,300	\$800	(\$2,500)	-75.76%
100 0000 2213 6400 01	Books	\$300	\$300	\$0	0.00%
100 0000 2213 8100 01	Dues & Fees	\$2,491	\$2,650	\$159	6.38%
IMPROVEMENT OF INSTRUCTION-DES		\$11,555	\$23,803	\$12,248	106.00%

Adjustments: Transfer of Summer Institute/Staff Training from grant funds to local budget-no longer eligible for Rural Small Schools (\$16,500) grant due to consolidation. Moved Tuition Reimb from Regular Instruction.

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IMPROVEMENT OF INSTRUCTION-MORSE STREET					
100 0000 2213 1230 02	Substitute Wages	\$3,800	\$3,000	(\$800)	-21.05%
100 0000 2213 2030 02	Substitute Benefits	\$295	\$230	(\$65)	-22.03%
100 0000 2213 2510 02	Tuition Reimbursement-Prof	\$4,803	\$5,888	\$1,085	22.59%
100 0000 2213 2520 02	Tuition Reimbursement-Support	\$750	\$750	\$0	0.00%
100 0000 2213 3300 02	Employee Training	\$2,000	\$2,000	\$0	0.00%
100 0000 2213 5810 02	Travel	\$100	\$100	\$0	0.00%
100 0000 2213 6000 02	Supplies	\$1,200	\$1,200	\$0	0.00%
100 0000 2213 6400 02	Books	\$500	\$500	\$0	0.00%
100 0000 2213 8100 02	Dues & Fees	\$450	\$450	\$0	0.00%
IMPROVEMENT OF INSTRUCTION-MORSE STREET		\$13,898	\$14,118	\$220	1.58%

Adjustments: Reduction of substitutes.

IMPROVEMENT OF INSTRUCTION-POWNALE ELEMENTARY					
100 0000 2213 1500 03	Stipends	\$590	\$0	(\$590)	-100.00%
100 0000 2213 2000 03	Stipend Benefit	\$10	\$0	(\$10)	-100.00%
100 0000 2213 2500 03	Tuition Reimbursement	\$11,570	\$9,800	(\$1,770)	-15.30%
100 0000 2213 3000 03	Purchased Professional Services	\$1,000	\$1,000	\$0	0.00%
IMPROVEMENT OF INSTRUCTION-PES		\$13,170	\$10,800	(\$2,370)	-18.00%

Adjustments: Reduction of tuition reimbursement requests.

IMPROVEMENT OF INSTRUCTION-MAST LANDING					
100 0000 2213 1230 04	Substitute Salaries	\$1,750	\$1,750	\$0	0.00%
100 0000 2213 1500 04	Stipends	\$3,304	\$3,304	\$0	0.00%
100 0000 2213 2000 04	Stipend Benefits	\$60	\$60	\$0	0.00%
100 0000 2213 2030 04	Substitute Benefits	\$135	\$135	\$0	0.00%
100 0000 2213 2510 04	Tuition Reimbursement-Teacher	\$7,500	\$7,500	\$0	0.00%
100 0000 2213 2520 04	Tuition Reimbursement-Support	\$1,200	\$1,200	\$0	0.00%
100 0000 2213 3000 04	Purchased Professional Services	\$3,000	\$3,000	\$0	0.00%
100 0000 2213 3300 04	Employee Training	\$1,144	\$400	(\$744)	-65.03%
100 0000 2213 6000 04	Supplies	\$200	\$0	(\$200)	-100.00%
100 0000 2213 6400 04	Books	\$200	\$200	\$0	0.00%
IMPROVEMENT OF INSTRUCTION-MAST LANDING		\$18,493	\$17,549	(\$944)	-5.10%

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IMPROVEMENT OF INSTRUCTION-FREEPORT MIDDLE					
100 0000 2213 1230 05	Substitute Salaries	\$5,000	\$5,000	\$0	0.00%
100 0000 2213 2030 05	Substitute Benefit	\$390	\$390	\$0	0.00%
100 0000 2213 2510 05	Tuition Reimbursement-Teacher	\$10,000	\$10,000	\$0	0.00%
100 0000 2213 2520 05	Tuition Reimbursement-Support	\$1,000	\$1,000	\$0	0.00%
100 0000 2213 3300 05	Employee Training	\$4,475	\$4,475	\$0	0.00%
100 0000 2213 5810 05	Travel	\$500	\$500	\$0	0.00%
100 0000 2213 6400 05	Books	\$300	\$300	\$0	0.00%
IMPROVEMENT OF INSTRUCTION-FREEPORT MIDDLE		\$21,665	\$21,665	\$0	0.00%
IMPROVEMENT OF INSTRUCTION-HIGH SCHOOL					
100 0000 2213 1230 30	Substitute Salaries	\$4,500	\$4,500	\$0	0.00%
100 0000 2213 2030 30	Substitute Benefit	\$350	\$350	\$0	0.00%
100 0000 2213 2510 30	Tuition Reimbursement-Teacher	\$4,000	\$4,000	\$0	0.00%
100 0000 2213 2520 30	Tuition Reimbursement-Support	\$1,000	\$1,000	\$0	0.00%
100 0000 2213 3000 30	Purchased Professional Services	\$2,000	\$2,000	\$0	0.00%
100 0000 2213 3300 30	Employee Training	\$3,500	\$3,500	\$0	0.00%
100 0000 2213 5000 30	Other Purchased Services	\$2,500	\$2,500	\$0	0.00%
100 0000 2213 5810 30	Travel	\$500	\$500	\$0	0.00%
IMPROVEMENT OF INSTRUCTION-HIGH SCHOOL		\$18,350	\$18,350	\$0	0.00%
TOTAL IMPROVEMENT OF INSTRUCTION		\$97,131	\$106,285	\$9,154	9.42%

Adjustments: Support for Professional Learning Communities \$8,000 moved to Stimulus Budget

LIBRARY SERVICES

LIBRARY SERVICES-DURHAM ELEMENTARY

100 0000 2220 1060 01	Librarian Salary	\$40,756	\$41,519	\$763	1.87%
100 0000 2220 2160 01	Librarian Benefits	\$15,199	\$11,311	(\$3,888)	-25.58%
100 0000 2220 4310 01	Non-Tech Repairs & Maint	\$500	\$500	\$0	0.00%
100 0000 2220 4320 01	Tech Repairs & Maint	\$875	\$850	(\$25)	-2.86%
100 0000 2220 5800 01	Travel	\$50	\$50	\$0	0.00%
100 0000 2220 6100 01	Supplies	\$1,700	\$2,250	\$550	32.35%
100 0000 2220 6400 01	Books	\$6,600	\$9,000	\$2,400	36.36%
100 0000 2220 6500 01	Technology Supplies	\$1,100	\$1,285	\$185	16.82%
100 0000 2220 7300 01	Equipment	\$200	\$600	\$400	200.00%
100 0000 2220 8100 01	Dues & Fees	\$250	\$250	\$0	0.00%
LIBRARY-DES		\$67,230	\$67,615	\$385	0.57%

Staffing: 1 Librarian

Adjustments: change in benefits because of new employee.

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LIBRARY SERVICES-MORSE STREET					
100 0000 2220 1010 02	Librarian Salary	\$10,688	\$10,848	\$160	1.50%
100 0000 2220 1020 02	Ed Tech Salaries	\$16,461	\$17,256	\$795	4.83%
100 0000 2220 2010 02	Librarian Benefits	\$1,267	\$2,057	\$790	62.35%
100 0000 2220 2020 02	Library Ed Tech Benefit	\$8,760	\$9,178	\$418	4.77%
100 0000 2220 6000 02	Supplies	\$220	\$50	(\$170)	-77.27%
100 0000 2220 6400 02	Books	\$500	\$3,000	\$2,500	500.00%
LIBRARY-MORSE STREET		\$37,896	\$42,389	\$4,493	11.86%

Staffing: Librarian 1 day per week/Full time Ed Tech
Adjustments: change in benefits; book purchase increase.

LIBRARY SERVICES-POWNALE ELEMENTARY					
100 0000 2220 1020 03	Ed Tech Salaries	\$14,918	\$15,143	\$225	1.51%
100 0000 2220 1500 03	Technology Maint Stipend	\$1,000	\$1,000	\$0	0.00%
100 0000 2220 2000 03	Stipend Benefits	\$15	\$15	\$0	0.00%
100 0000 2220 2020 03	Ed Tech Benefits	\$3,938	\$4,102	\$164	4.16%
100 0000 2220 3000 03	Professional Services	\$3,873	\$3,873	\$0	0.00%
100 0000 2220 5500 03	Printing & Binding	\$2,000	\$2,000	\$0	0.00%
100 0000 2220 6000 03	Supplies	\$850	\$850	\$0	0.00%
100 0000 2220 6400 03	Books & Periodicals	\$252	\$252	\$0	0.00%
LIBRARY-PES		\$26,846	\$27,235	\$389	1.45%

Staffing: 1 Ed Tech 4 days per week

LIBRARY SERVICES-MAST LANDING					
100 0000 2220 1010 04	Librarian Salary	\$34,200	\$32,543	(\$1,657)	-4.85%
100 0000 2220 1020 04	Ed Tech Salaries	\$14,334	\$15,024	\$690	4.81%
100 0000 2220 2010 04	Librarian Benefits	\$5,066	\$7,721	\$2,655	52.41%
100 0000 2220 2020 04	Ed Tech Benefits	\$7,075	\$9,137	\$2,062	29.14%
100 0000 2220 5000 04	Training and Development	\$300	\$300	\$0	0.00%
100 0000 2220 6000 04	Supplies	\$400	\$250	(\$150)	-37.50%
100 0000 2220 6400 04	Books	\$250	\$1,700	\$1,450	580.00%
LIBRARY-MAST LANDING		\$61,625	\$66,675	\$5,050	8.19%

Staffing: Librarian 3 days per week/Full time Ed Tech
Adjustments: Summer hours no longer needed; Benefit changes.; book purchase increase.

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LIBRARY SERVICES-FREEPORT MIDDLE					
100 0000 2220 1010 05	Librarian Salaries	\$69,044	\$34,983	(\$34,061)	-49.33%
100 0000 2220 1020 05	Ed Tech Salaries	\$14,334	\$15,024	\$690	4.81%
100 0000 2220 2010 05	Librarian Benefits	\$15,000	\$7,503	(\$7,497)	-49.98%
100 0000 2220 2020 05	Ed Tech Benefits	\$7,075	\$7,134	\$59	0.83%
100 0000 2220 6000 05	Supplies	\$1,000	\$1,000	\$0	0.00%
100 0000 2220 6400 05	Books	\$7,300	\$7,300	\$0	0.00%
100 0000 2220 7300 05	Equipment	\$3,057	\$3,057	\$0	0.00%
LIBRARY-FREEPORT MIDDLE		\$116,810	\$76,001	(\$40,809)	-34.94%

Adjustments: Personnel changes-employee retired.

LIBRARY SERVICES-HIGH SCHOOL					
100 0000 2220 1010 30	Librarian Salary	\$56,232	\$57,075	\$843	1.50%
100 0000 2220 1020 30	Ed Tech Salaries	\$22,861	\$24,013	\$1,152	5.04%
100 0000 2220 2010 30	Librarian Benefits	\$15,250	\$15,860	\$610	4.00%
100 0000 2220 2020 30	Ed Tech Benefits	\$7,013	\$6,706	(\$307)	-4.38%
100 0000 2220 6000 30	Supplies	\$1,000	\$800	(\$200)	-20.00%
100 0000 2220 6400 30	Books	\$10,000	\$8,136	(\$1,864)	-18.64%
LIBRARY-HIGH SCHOOL		\$112,356	\$112,590	\$234	0.21%
TOTAL LIBRARY		\$422,763	\$392,505	(\$30,258)	-7.16%

TECHNOLOGY					
TECHNOLOGY-DURHAM ELEMENTARY					
100 0000 2230 1010 01	Teacher Salaries	\$54,327	\$55,142	\$815	1.50%
100 0000 2230 1020 01	Ed Tech Salaries	\$21,731	\$23,404	\$1,673	7.70%
100 0000 2230 2010 01	Teacher Benefits	\$14,695	\$14,708	\$13	0.09%
100 0000 2230 2020 01	Support Benefits	\$5,861	\$6,331	\$470	8.02%
100 0000 2230 4320 01	Tech Repairs/Maint	\$3,725	\$8,260	\$4,535	121.74%
100 0000 2230 6500 01	Supplies	\$2,845	\$3,279	\$434	15.25%
TECHNOLOGY-DES		\$103,184	\$111,124	\$7,940	7.69%

Adjustment: Teacher and Ed Tech moved from Regular Instruction-Durham per Department of Education for Targeted Funds; no new positions or supplies.

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TECHNOLOGY-MORSE STREET					
100 0000 2230 1180 02	Support Salaries	\$11,256	\$11,518	\$262	2.33%
100 0000 2230 2080 02	Support Benefits	\$708	\$5,728	\$5,020	709.04%
100 0000 2230 4320 02	Tech Repairs/Maint	\$4,000	\$2,745	(\$1,255)	-31.38%
100 0000 2230 4330 02	Software	\$500	\$500	\$0	0.00%
100 0000 2230 6500 02	Supplies	\$3,300	\$1,500	(\$1,800)	-54.55%
100 0000 2230 7340 02	Equipment	\$0	\$0	\$0	0.00%
TECHNOLOGY-MORSE STREET		\$19,764	\$21,991	\$2,227	11.27%

Staffing: 18 hours per week tech coordinator
Adjustment: Benefit changes.; supply and repair reductions.

TECHNOLOGY-POWNALE ELEMENTARY					
100 0000 2230 1010 03	Teacher Salaries	\$44,115	\$46,348	\$2,233	5.06%
100 0000 2230 2010 03	Teacher Benefits	\$7,704	\$11,071	\$3,367	43.70%
100 0000 2230 6500 03	Supplies	\$0	\$10,553	\$10,553	100.00%
TECHNOLOGY-PES		\$51,819	\$67,972	\$16,153	31.17%

Staffing: 1 Teacher
Adjustments: Transfer of Technology Equipment funding grant funds to local budget; No longer eligible for Rural Small School grant due to consolidation. (\$15,000)

TECHNOLOGY-MAST LANDING					
100 0000 2230 1010 04	Teacher Salaries	\$33,683	\$34,188	\$505	1.50%
100 0000 2230 2010 04	Teacher Benefits	\$1,092	\$1,146	\$54	4.95%
100 0000 2230 4320 04	Tech Repairs/Maint	\$4,000	\$2,745	(\$1,255)	-31.38%
100 0000 2230 4330 04	Software	\$300	\$500	\$200	66.67%
100 0000 2230 6500 04	Supplies	\$2,687	\$2,687	\$0	0.00%
100 0000 2230 7340 04	Equipment	\$0	\$0	\$0	0.00%
TECHNOLOGY-MAST LANDING		\$41,762	\$41,266	(\$496)	-1.19%

Staffing: .6 Teacher
Adjustment: Repair reductions.

TECHNOLOGY-FREEPORT MIDDLE					
100 0000 2230 1180 05	Support Salaries	\$27,736	\$28,137	\$401	1.45%
100 0000 2230 2080 05	Support Benefits	\$14,849	\$16,628	\$1,779	11.98%
100 0000 2230 4320 05	Tech Repairs/Maint	\$4,000	\$2,745	(\$1,255)	-31.38%
100 0000 2230 4330 05	Software	\$5,000	\$5,000	\$0	0.00%
100 0000 2230 6500 05	Supplies	\$6,000	\$6,000	\$0	0.00%
100 0000 2230 7340 05	Equipment	\$0	\$0	\$0	0.00%
TECHNOLOGY-FREEPORT MIDDLE		\$57,585	\$58,510	\$925	1.61%

Staffing: Full Time Tech Assistant Adjustment: Repair reductions.

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 2009-2010

ACCOUNT NUMBER	Description	Budget 2008-2009	Proposed Budget 2009-2010	Difference	% Change
TECHNOLOGY-HIGH SCHOOL					
100 0000 2230 1010 30	Teacher Salaries	\$63,497	\$64,450	\$953	1.50%
100 0000 2230 2010 30	Teacher Benefits	\$16,529	\$17,186	\$657	3.97%
100 0000 2230 4320 30	Tech Repairs/Maint	\$12,000	\$8,237	(\$3,763)	-31.36%
100 0000 2230 4330 30	Software	\$6,500	\$6,500	\$0	0.00%
100 0000 2230 6500 30	Supplies	\$9,500	\$7,570	(\$1,930)	-20.32%
100 0000 2230 7340 30	Equipment	\$0	\$31,788	\$31,788	100.00%
TECHNOLOGY-HIGH SCHOOL		\$108,026	\$135,731	\$27,705	25.65%

Staffing: 1 Teacher

Adjustment: Includes partial payment of laptops (funded from VHS, PLATO and HS supplies, with additional funding of \$20,000 from 08-09 budget and IDEA grants of \$57,112)

TECHNOLOGY-SYSTEM WIDE					
100 0000 2230 1040 90	Salary	\$50,411	\$66,261	\$15,850	31.44%
100 0000 2230 2040 90	Benefits	\$14,330	\$23,450	\$9,120	63.64%
100 0000 2230 2540 90	Tuition Reimbursement	\$750	\$750	\$0	0.00%
100 0000 2230 5000 90	Other Purchased Services	\$24,072	\$24,072	\$0	0.00%
100 0000 2230 5800 90	Travel	\$2,200	\$2,200	\$0	0.00%
TECHNOLOGY SYSTEM WIDE		\$91,763	\$116,733	\$24,970	27.21%

Adjustments: Increase of Technology Director from .75 to Full time.

TOTAL TECHNOLOGY		\$473,903	\$553,327	\$79,424	16.76%
ARTICLE 1: STUDENT AND STAFF SUPPORT *		\$1,862,059	\$1,809,402	(\$52,657)	-2.83%

\$38,000 Moved to Stimulus Budget

SCHOOL ADMINISTRATION					
SCHOOL ADMINISTRATION-DURHAM ELEMENTARY					
100 0000 2410 1040 01	Admin Salary	\$129,091	\$130,591	\$1,500	1.16%
100 0000 2410 1180 01	Support Wages	\$43,517	\$44,321	\$804	1.85%
100 0000 2410 2140 01	Admin Benefits	\$41,002	\$41,176	\$174	0.42%
100 0000 2410 2180 01	Support Benefits	\$15,827	\$10,991	(\$4,836)	-30.56%
100 0000 2410 5310 01	Postage	\$2,700	\$2,700	\$0	0.00%
100 0000 2410 5500 01	Printing & Binding	\$300	\$300	\$0	0.00%
100 0000 2410 5800 01	Travel	\$760	\$760	\$0	0.00%
100 0000 2410 6100 01	Supplies	\$1,600	\$1,600	\$0	0.00%
100 0000 2410 6400 01	Books	\$100	\$100	\$0	0.00%
100 0000 2410 6500 01	Tech Supplies	\$300	\$300	\$0	0.00%
100 0000 2410 7300 01	Equipment	\$0	\$0	\$0	0.00%
100 0000 2410 8100 01	Dues & Fees	\$1,500	\$1,500	\$0	0.00%
SCHOOL ADMINISTRATION-DES		\$236,697	\$234,339	(\$2,358)	-1.00%

Staffing: 1 Principal/1 Asst. Principal/ 65 hours secretarial time per week.

Adjustments: Benefit changes..

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ACCOUNT NUMBER	Description	Budget 2008-2009	Proposed Budget 2009-2010	Difference	% Change
SCHOOL ADMINISTRATION-MORSE STREET					
100 0000 2400 1040 02	Admin Salary	\$84,575	\$85,325	\$750	0.89%
100 0000 2400 1180 02	Support Wages	\$36,837	\$37,877	\$1,040	2.82%
100 0000 2400 2040 02	Admin Benefits	\$16,325	\$16,390	\$65	0.40%
100 0000 2400 2080 02	Support Benefits	\$7,730	\$7,983	\$253	3.27%
100 0000 2400 5310 02	Postage	\$1,000	\$1,000	\$0	0.00%
100 0000 2400 5800 02	Travel	\$450	\$450	\$0	0.00%
100 0000 2400 6000 02	Supplies	\$400	\$400	\$0	0.00%
100 0000 2400 8100 02	Dues & Fees	\$450	\$450	\$0	0.00%
SCHOOL ADMINISTRATION-MORSE STREET		\$147,767	\$149,875	\$2,108	1.43%

Staffing: 1 Principal/ 50 hours secretarial time per week.
Adjustment: Reallocation of supplies.

SCHOOL ADMINISTRATION-POWNALE ELEMENTARY					
100 0000 2400 1040 03	Admin Salary	\$70,000	\$70,750	\$750	1.07%
100 0000 2400 1180 03	Support Wages	\$31,488	\$33,415	\$1,927	6.12%
100 0000 2400 2040 03	Admin Benefits	\$18,350	\$8,134	(\$10,216)	-55.67%
100 0000 2400 2080 03	Support Benefits	\$6,022	\$6,090	\$68	1.13%
100 0000 2400 5310 03	Postage	\$1,200	\$1,200	\$0	0.00%
100 0000 2400 5320 03	Telephone	\$2,400	\$2,400	\$0	0.00%
100 0000 2400 5800 03	Travel	\$500	\$500	\$0	0.00%
100 0000 2400 6000 03	Supplies	\$1,000	\$1,000	\$0	0.00%
100 0000 2400 8100 03	Dues & Fees	\$750	\$750	\$0	0.00%
100 0000 2400 9000 03	Volunteer Program	\$80	\$80	\$0	0.00%
SCHOOL ADMINISTRATION-PES		\$131,790	\$124,319	(\$7,471)	-5.67%

Staffing: 1 Principal/ 53.5 hours secretarial time per week.
Adjustment: Benefit changes. due to new employee.

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2009-2010

ACCOUNT NUMBER	Description	Budget 2008-2009	Proposed Budget 2009-2010	Difference	% Change
SCHOOL ADMINISTRATION-MAST LANDING					
100 0000 2400 1040 04	Admin Salaries	\$88,420	\$89,170	\$750	0.85%
100 0000 2400 1180 04	Support Wages	\$30,580	\$31,895	\$1,315	4.30%
100 0000 2400 2040 04	Admin Benefits	\$37,362	\$38,384	\$1,022	2.74%
100 0000 2400 2080 04	Support Benefits	\$14,866	\$15,886	\$1,020	6.86%
100 0000 2400 5310 04	Postage	\$1,400	\$1,400	\$0	0.00%
100 0000 2400 5800 04	Travel	\$200	\$200	\$0	0.00%
100 0000 2400 8100 04	Dues & Fees	\$550	\$550	\$0	0.00%
SCHOOL ADMINISTRATION-MAST LANDING		\$173,378	\$177,485	\$4,107	2.37%
Staffing: 2(.5) Teaching Principals/ 52 hours secretarial time per week.					
SCHOOL ADMINISTRATION-FREEPORT MIDDLE					
100 0000 2400 1040 05	Admin Salaries	\$87,581	\$85,000	(\$2,581)	-2.95%
100 0000 2400 1180 05	Support Wages	\$46,355	\$43,147	(\$3,208)	-6.92%
100 0000 2400 2040 05	Admin Benefits	\$19,483	\$19,530	\$47	0.24%
100 0000 2400 2080 05	Support Benefits	\$10,085	\$18,312	\$8,227	81.58%
100 0000 2400 5310 05	Postage	\$3,000	\$3,000	\$0	0.00%
100 0000 2400 5800 05	Travel	\$750	\$750	\$0	0.00%
100 0000 2400 8100 05	Dues & Fees	\$450	\$450	\$0	0.00%
SCHOOL ADMINISTRATION-FREEPORT MIDDLE		\$167,704	\$170,189	\$2,485	1.48%
Staffing: 1 Principal/ 72.5 hours secretarial time per week. Adjustment: Personnel and Benefit changes.					
SCHOOL ADMINISTRATION-HIGH SCHOOL					
100 0000 2400 1040 30	Admin Salaries	\$167,784	\$169,284	\$1,500	0.89%
100 0000 2400 1180 30	Support Wages	\$72,916	\$72,463	(\$453)	-0.62%
100 0000 2400 2040 30	Admin Benefits	\$38,830	\$35,806	(\$3,024)	-7.79%
100 0000 2400 2080 30	Support Benefits	\$19,195	\$20,835	\$1,640	8.54%
100 0000 2400 5310 30	Postage	\$5,300	\$5,000	(\$300)	-5.66%
100 0000 2400 5800 30	Travel	\$800	\$500	(\$300)	-37.50%
100 0000 2400 6000 30	Supplies	\$2,000	\$2,000	\$0	0.00%
100 0000 2400 8100 30	Dues and Fees	\$5,400	\$5,400	\$0	0.00%
SCHOOL ADMINISTRATION-HIGH SCHOOL		\$312,225	\$311,288	(\$937)	-0.30%
Staffing: 1 Principal/ 1 Asst. Principal/ 80 hours secretarial time per week. Adjustment: Benefit changes..					
TOTAL SCHOOL ADMINISTRATION		\$1,169,561	\$1,167,495	(\$2,066)	-0.18%
ARTICLE 2: SCHOOL ADMINISTRATION		\$1,169,561	\$1,167,495	(\$2,066)	-0.18%

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Adopted Operating Budget
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ACCOUNT NUMBER	Description	Budget 2008-2009	Proposed Budget 2009-2010	Difference	% Change
OPERATION OF PLANT					
OPERATION OF PLANT-DURHAM ELEMENTARY					
100 0000 2600 1180 01	Salaries	\$105,007	\$104,493	(\$514)	-0.49%
100 0000 2600 2180 01	Benefits	\$45,210	\$26,352	(\$18,858)	-41.71%
100 0000 2600 4200 01	Cleaning Services	\$17,332	\$18,441	\$1,109	6.40%
100 0000 2600 4300 01	Purchased Repairs/Maint	\$30,139	\$22,091	(\$8,048)	-26.70%
100 0000 2600 5200 01	Insurance	\$21,698	\$9,735	(\$11,963)	-55.13%
100 0000 2600 5320 01	Telephone	\$4,353	\$3,941	(\$412)	-9.46%
100 0000 2600 5800 01	Travel	\$250	\$250	\$0	0.00%
100 0000 2600 6000 01	Supplies	\$18,000	\$19,800	\$1,800	10.00%
100 0000 2600 6220 01	Electricity	\$31,806	\$32,339	\$533	1.68%
100 0000 2600 6240 01	Heating Fuel	\$48,267	\$44,866	(\$3,401)	-7.05%
100 0000 2600 7300 01	Equipment	\$1,200	\$500	(\$700)	-58.33%
100 0000 2600 8100 01	Dues & Fees	\$600	\$0	(\$600)	-100.00%
OPERATION OF PLANT-DES		\$323,862	\$282,808	(\$41,054)	-12.68%

Staffing: 32 hours per day for custodial work. Adjustment: Benefit changes. due to new employee; Heating oil contract rates will be \$1.92/\$1.95 per gallon.

OPERATION OF PLANT-MORSE STREET					
100 0000 2600 1182 02	Custodial Salaries	\$78,892	\$85,021	\$6,129	7.77%
100 0000 2600 2080 02	Custodian Benefits	\$36,287	\$46,852	\$10,565	29.12%
100 0000 2600 3300 02	Employee Training	\$550	\$125	(\$425)	-77.27%
100 0000 2600 4020 02	Snow Removal	\$5,310	\$5,500	\$190	3.58%
100 0000 2600 4021 02	Rubbish Collection	\$1,930	\$1,980	\$50	2.59%
100 0000 2600 4031 02	Glass Repair	\$400	\$400	\$0	0.00%
100 0000 2600 4032 02	Fire Extinguishers	\$800	\$800	\$0	0.00%
100 0000 2600 4034 02	Emergency Lighting	\$180	\$180	\$0	0.00%
100 0000 2600 4100 02	Water/Sewage	\$5,000	\$7,000	\$2,000	40.00%
100 0000 2600 4300 02	Purchased Repairs/Maint	\$4,580	\$5,500	\$920	20.09%
100 0000 2600 4310 02	Boiler Service	\$11,750	\$12,925	\$1,175	10.00%
100 0000 2600 5200 02	Insurance	\$14,000	\$8,150	(\$5,850)	-41.79%
100 0000 2600 5320 02	Telephone	\$3,000	\$3,000	\$0	0.00%
100 0000 2600 6000 02	Supplies	\$13,200	\$13,500	\$300	2.27%
100 0000 2600 6011 02	Materials for Repair	\$4,500	\$5,000	\$500	11.11%
100 0000 2600 6013 02	Major Maintenance	\$4,400	\$5,000	\$600	13.64%
100 0000 2600 6050 02	Equipment Supplies	\$600	\$600	\$0	0.00%
100 0000 2600 6220 02	Electricity	\$35,000	\$35,000	\$0	0.00%
100 0000 2600 6240 02	Heating Fuel	\$38,000	\$36,000	(\$2,000)	-5.26%
OPERATION OF PLANT-MORSE STREET		\$258,379	\$272,533	\$14,154	5.48%

Staffing: 20 hours per day for custodial work.

Adjustments: Salary and benefits reallocated from transportation; Increase in rates for Water/Sewage; Heating oil rates will be \$1.92/\$1.95 per gallon.

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Adopted Operating Budget
2009-2010

<u>ACCOUNT NUMBER</u>	<u>Description</u>	<u>Budget 2008-2009</u>	<u>Proposed Budget 2009-2010</u>	<u>Difference</u>	<u>% Change</u>
OPERATION OF PLANT-POWNALE ELEMENTARY					
100 0000 2600 1180 03	Custodial Salaries	\$50,200	\$53,353	\$3,153	6.28%
100 0000 2600 2080 03	Custodial Benefits	\$15,501	\$17,446	\$1,945	12.55%
100 0000 2600 4300 03	Purchased Repairs/Maint	\$6,573	\$18,915	\$12,342	187.77%
100 0000 2600 4301 03	Grounds Upkeep	\$2,475	\$2,475	\$0	0.00%
100 0000 2600 4302 03	Upkeep of Buildings	\$8,500	\$8,500	\$0	0.00%
100 0000 2600 4303 03	Upkeep of Equipment	\$7,500	\$7,500	\$0	0.00%
100 0000 2600 5200 03	Insurance	\$5,600	\$2,950	(\$2,650)	-47.32%
100 0000 2600 6000 03	Supplies	\$9,500	\$9,500	\$0	0.00%
100 0000 2600 6220 03	Electricity	\$15,000	\$15,000	\$0	0.00%
100 0000 2600 6240 03	Heating Fuel	\$36,000	\$17,550	(\$18,450)	-51.25%
100 0000 2690 4300 03	Purchased Repair/Maintenance Services	\$0	\$0	\$0	0.00%
OPERATION OF PLANT-PES		\$156,849	\$153,189	(\$3,660)	-2.33%

Staffing: 13 hours per day for custodial work.

Adjustments: Taking over work that the Town of Pownal used to perform (snow plowing and rubbish removal); Heating oil rates will be \$1.92/\$1.95 per gallon; Roof

OPERATION OF PLANT-MAST LANDING					
100 0000 2600 1182 04	Custodial Salaries	\$82,971	\$86,165	\$3,194	3.85%
100 0000 2600 2080 04	Custodial Benefits	\$47,348	\$53,834	\$6,486	13.70%
100 0000 2600 3300 04	Employee Training	\$825	\$125	(\$700)	-84.85%
100 0000 2600 4020 04	Snow Removal	\$5,310	\$5,500	\$190	3.58%
100 0000 2600 4021 04	Rubbish Collection	\$1,960	\$2,010	\$50	2.55%
100 0000 2600 4031 04	Glass Repair	\$200	\$200	\$0	0.00%
100 0000 2600 4032 04	Fire Extinguishers	\$1,200	\$1,200	\$0	0.00%
100 0000 2600 4034 04	Emergency Lighting	\$200	\$200	\$0	0.00%
100 0000 2600 4100 04	Water/Sewage	\$5,500	\$6,000	\$500	9.09%
100 0000 2600 4300 04	Purchased Repairs/Maint	\$7,730	\$7,730	\$0	0.00%
100 0000 2600 4310 04	Boiler Service	\$12,500	\$13,750	\$1,250	10.00%
100 0000 2600 5200 04	Insurance	\$14,300	\$8,330	(\$5,970)	-41.75%
100 0000 2600 5320 04	Telephone	\$2,750	\$2,750	\$0	0.00%
100 0000 2600 6000 04	Supplies	\$15,400	\$16,000	\$600	3.90%
100 0000 2600 6011 04	Material Repair	\$4,200	\$4,700	\$500	11.90%
100 0000 2600 6013 04	Major Maintenance	\$1,900	\$3,000	\$1,100	57.89%
100 0000 2600 6050 04	Equipment Supplies	\$600	\$600	\$0	0.00%
100 0000 2600 6220 04	Electricity	\$35,000	\$35,000	\$0	0.00%
100 0000 2600 6240 04	Heating Fuel	\$26,000	\$22,000	(\$4,000)	-15.38%
OPERATION OF PLANT-MAST LANDING		\$265,894	\$269,094	\$3,200	1.20%

Staffing: 19 hours per day for custodial work.

Adjustments: Salary and benefits reallocated from transportation; Heating oil rates will be \$1.92/\$1.95 per gallon.

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Adopted Operating Budget
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<u>ACCOUNT NUMBER</u>	<u>Description</u>	<u>Budget 2008-2009</u>	<u>Proposed Budget 2009-2010</u>	<u>Difference</u>	<u>% Change</u>
OPERATION OF PLANT-FREEPORT MIDDLE					
100 0000 2600 1182 05	Custodian Salaries	\$125,545	\$138,935	\$13,390	10.67%
100 0000 2600 2080 05	Custodian Benefits	\$60,195	\$65,053	\$4,858	8.07%
100 0000 2600 3300 05	Employee Training	\$825	\$125	(\$700)	-84.85%
100 0000 2600 4020 05	Snow Removal	\$5,830	\$6,000	\$170	2.92%
100 0000 2600 4021 05	Rubbish Removal	\$1,925	\$1,975	\$50	2.60%
100 0000 2600 4031 05	Glass Repair	\$750	\$750	\$0	0.00%
100 0000 2600 4032 05	Fire Extinguishers	\$1,200	\$900	(\$300)	-25.00%
100 0000 2600 4034 05	Emergency Lighting	\$400	\$400	\$0	0.00%
100 0000 2600 4100 05	Water/Sewage	\$6,800	\$6,800	\$0	0.00%
100 0000 2600 4300 05	Purchased Repair	\$7,150	\$7,500	\$350	4.90%
100 0000 2600 4310 05	Boiler Service	\$14,000	\$15,400	\$1,400	10.00%
100 0000 2600 5200 05	Insurance	\$13,200	\$7,550	(\$5,650)	-42.80%
100 0000 2600 5320 05	Telephone	\$7,100	\$7,000	(\$100)	-1.41%
100 0000 2600 6000 05	Supplies	\$12,100	\$12,500	\$400	3.31%
100 0000 2600 6011 05	Materials for Repair	\$4,000	\$4,500	\$500	12.50%
100 0000 2600 6013 05	Major Maintenance	\$9,550	\$5,000	(\$4,550)	-47.64%
100 0000 2600 6050 05	Equipment Supplies	\$600	\$600	\$0	0.00%
100 0000 2600 6220 05	Electricity	\$50,000	\$45,000	(\$5,000)	-10.00%
100 0000 2600 6240 05	Heating Fuel	\$60,500	\$40,000	(\$20,500)	-33.88%
OPERATION OF PLANT-FREEPORT MIDDLE		\$381,670	\$365,988	(\$15,682)	-4.11%

Staffing: 30 hours per day for custodial work.

Adjustments: Salary and benefits reallocated from transportation; Heating oil rates will be \$1.92/\$1.95 per gallon.

OPERATION OF PLANT-HIGH SCHOOL

100 0000 2600 1182 30	Custodian Salaries	\$141,352	\$150,565	\$9,213	6.52%
100 0000 2600 2080 30	Custodian Benefits	\$79,612	\$88,488	\$8,876	11.15%
100 0000 2600 3300 30	Employee Training	\$550	\$125	(\$425)	-77.27%
100 0000 2600 4020 30	Snow Removal	\$5,420	\$5,600	\$180	3.32%
100 0000 2600 4021 30	Rubbish Removal	\$2,460	\$2,500	\$40	1.63%
100 0000 2600 4031 30	Glass Repair	\$2,000	\$2,000	\$0	0.00%
100 0000 2600 4032 30	Fire Extinguishers	\$970	\$970	\$0	0.00%
100 0000 2600 4034 30	Emergency Lighting	\$500	\$500	\$0	0.00%
100 0000 2600 4100 30	Water/Sewage	\$10,000	\$10,500	\$500	5.00%
100 0000 2600 4300 30	Purchased Repair	\$7,500	\$8,000	\$500	6.67%
100 0000 2600 4310 30	Boiler Service	\$18,500	\$20,350	\$1,850	10.00%
100 0000 2600 5200 30	Insurance	\$15,400	\$8,990	(\$6,410)	-41.62%
100 0000 2600 5320 30	Telephone	\$8,550	\$8,550	\$0	0.00%
100 0000 2600 6000 30	Supplies	\$17,000	\$17,500	\$500	2.94%
100 0000 2600 6011 30	Materials for Repair	\$6,500	\$7,000	\$500	7.69%

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ACCOUNT NUMBER	Description	Budget 2008-2009	Proposed Budget 2009-2010	Difference	% Change
100 0000 2600 6013 30	Major Maintenance	\$4,600	\$8,500	\$3,900	84.78%
100 0000 2600 6050 30	Equipment Supplies	\$3,900	\$10,715	\$6,815	174.74%
100 0000 2600 6220 30	Electricity	\$80,000	\$72,500	(\$7,500)	-9.38%
100 0000 2600 6240 30	Heating Fuel	\$82,500	\$71,000	(\$11,500)	-13.94%
OPERATION OF PLANT-HIGH SCHOOL		\$487,314	\$494,353	\$7,039	1.44%

Staffing: 32 hours per day for custodial work.

Adjustments: Salary and benefits reallocated from transportation; Purchase of new auto scrubber.

OPERATION OF PLANT-MAINTENANCE

100 0000 2620 1182 90	Salaries	\$77,100	\$99,556	\$22,456	29.13%
100 0000 2620 1200 90	Other Wages	\$22,896	\$25,734	\$2,838	12.40%
100 0000 2620 2080 90	Benefits	\$30,292	\$44,655	\$14,363	47.42%
100 0000 2620 2090 90	Other Benefits	\$6,223	\$4,942	(\$1,281)	-20.58%
100 0000 2620 3000 90	Purchased Professional	\$27,930	\$32,054	\$4,124	14.77%
100 0000 2620 4300 90	Purchased Repair	\$1,000	\$1,000	\$0	0.00%
100 0000 2620 6000 90	Supplies	\$18,000	\$18,000	\$0	0.00%
100 0000 2620 7300 90	Equipment	\$1,000	\$1,000	\$0	0.00%
MAINTENANCE		\$184,441	\$226,941	\$42,500	23.04%

Staffing: 3 full time employees which includes the addition of 1 full time employee.

Adjustments: Change in employee benefit status; Increase in sports field maint.

TOTAL OPERATION OF PLANT	\$2,058,409	\$2,064,906	\$6,497	0.32%
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CAPITAL IMPROVEMENTS

100 0000 2690 8310 90	Capital Improvements	\$0	\$0	\$0	0.00%
TOTAL CAPITAL IMPROVEMENTS		\$0	\$0	\$0	0.00%

Adjustments: See Capital Budget handout for detail / \$90,750 moved to Stimulus funds for a 2yr lease on CIP - see page 3 for details

SHARED CAPITAL ENHANCEMENT PROJECTS

100 0000 2680 8310 30	Principal-High School Renovation	\$0	\$225,000	\$225,000	100.00%
100 0000 2680 8320 30	Interest-High School Renovation	\$0	\$129,823	\$129,823	100.00%
100 0000 2680 8310 90	Principal-Central Office Purchase	\$0	\$12,500	\$12,500	100.00%
100 0000 2680 8320 90	Interest-Central Office Purchase	\$0	\$7,606	\$7,606	100.00%
TOTAL SHARED CAPITAL ENHANCEMENT PROJECTS		\$0	\$374,929	\$374,929	100.00%

NON SHARED CAPITAL RENEWAL PROJECTS

100 0000 2690 8310 01	Principal-Durham Roof	\$40,000	\$40,000	\$0	0.00%
100 0000 2690 8320 01	Interest-Durham Roof	\$15,278	\$14,196	(\$1,082)	-7.08%
100 0000 2690 8310 05	Principal-Freeport Middle Siding	\$0	\$52,433	\$52,433	100.00%
100 0000 2690 8320 05	Interest-Freeport Middle Siding	\$0	\$0	\$0	0.00%
100 0000 2690 8310 90	Principal-Freeport Previous CIP	\$0	\$62,364	\$62,364	100.00%
100 0000 2690 8320 90	Interest-Freeport Previous CIP	\$0	\$5,077	\$5,077	100.00%
TOTAL NON SHARED CAPITAL RENEWAL PROJECTS		\$55,278	\$174,070	\$118,792	214.90%

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ACCOUNT NUMBER	Description	Budget 2008-2009	Proposed Budget 2009-2010	Difference	% Change
SHARED CAPITAL RENEWAL PROJECTS					
100 0000 2690 8310 30	Principal-High School Heating System	\$0	\$65,440	\$65,440	100.00%
100 0000 2690 8320 30	Interest-High School Heating System	\$0	\$14,205	\$14,205	100.00%
TOTAL SHARED CAPITAL RENEWAL PROJECTS		\$0	\$79,645	\$79,645	100.00%
TOTAL CAPITAL PROJECTS		\$55,278	\$628,644	\$573,366	1037.24%
ARTICLE 3: FACILITIES MAINTENANCE		\$2,113,687	\$2,693,550	\$579,863	27.43%
\$90,750 in Stimulus Budget					
VOCATIONAL ASSESSMENT					
100 0000 3000 5640 30	MVR 10 Assessment	\$292,989	\$285,540	(\$7,449)	-2.54%
VOCATIONAL-HIGH SCHOOL		\$292,989	\$285,540	(\$7,449)	-2.54%
TOTAL VOCATIONAL		\$292,989	\$285,540	(\$7,449)	-2.54%
ARTICLE 4: CAREER AND TECHNICAL EDUCATION		\$292,989	\$285,540	(\$7,449)	-2.54%
RSU START UP COSTS					
100 0000 2540 9110 01	RSU Start Up Costs	\$37,988	\$0	(\$37,988)	-100.00%
RSU START UP COSTS		\$37,988	\$0	(\$37,988)	-100.00%
TOTAL RSU START UP COSTS		\$37,988	\$0	(\$37,988)	-100.00%
SCHOOL NUTRITION					
SCHOOL NUTRITION-DURHAM ELEMENTARY					
100 0000 3100 1180 01	Salaries	\$58,655	\$59,775	\$1,120	1.91%
100 0000 3100 2180 01	Benefits	\$23,724	\$23,295	(\$429)	-1.81%
100 0000 3100 4200 01	Rubbish Removal	\$2,834	\$3,110	\$276	9.74%
100 0000 3100 4300 01	Repairs & Maintenance	\$1,500	\$1,400	(\$100)	-6.67%
100 0000 3100 5800 01	Travel	\$250	\$250	\$0	0.00%
100 0000 3100 6300 01	Food Purchases	\$50,264	\$55,780	\$5,516	10.97%
100 0000 3100 6310 01	Supplies	\$4,450	\$4,450	\$0	0.00%
100 0000 3100 8100 01	Dues & Fees	\$620	\$525	(\$95)	-15.32%
SCHOOL NUTRITION-DES		\$142,297	\$148,585	\$6,288	4.42%
SCHOOL NUTRITION-POWNALE ELEMENTARY					
100 0000 3100 1180 03	Salaries	\$5,358	\$6,284	\$926	17.28%
100 0000 3100 2080 03	Benefits	\$126	\$537	\$411	326.19%
100 0000 3100 3400 03	Contracted Services	\$1,500	\$1,500	\$0	0.00%
100 0000 3100 9100 03	Fund Transfer Out	\$9,937	\$10,668	\$731	7.36%
SCHOOL NUTRITION-PES		\$16,921	\$18,989	\$2,068	12.22%
SCHOOL NUTRITION-SYSTEM WIDE					
100 0000 3100 2090 90	Benefits	\$81,180	\$75,878	(\$5,302)	-6.53%
100 0000 3100 9100 90	Fund Transfer Out	\$35,250	\$35,250	\$0	0.00%
SCHOOL NUTRITION-FREEPORT		\$116,430	\$111,128	(\$5,302)	-4.55%
TOTAL SCHOOL NUTRITION		\$275,648	\$278,702	\$3,054	1.11%

Staffing: 15 employees

RSU No. 5
Adopted Operating Budget
2009-2010

ACCOUNT NUMBER	Description	Budget 2008-2009	Proposed Budget 2009-2010	Difference	% Change
CROSSING GUARDS					
100 0000 8600 5900 90	Crossing Guards	\$750	\$1,400	\$650	86.67%
CROSSING GUARDS					
TOTAL CROSSING GUARDS		\$750	\$1,400	\$650	86.67%
ARTICLE 5: ALL OTHER EXPENDITURES		\$314,386	\$280,102	(\$34,284)	-10.91%
REGULAR INSTRUCTION					
REGULAR INSTRUCTION-DURHAM ELEMENTARY					
100 1100 1000 1010 01	Teacher Salary	\$1,039,362	\$1,040,272	\$910	0.09%
100 1100 1000 1020 01	Ed Tech Salaries	\$16,780	\$17,031	\$251	1.50%
100 1100 1000 1230 01	Salaries-Subs	\$30,500	\$25,809	(\$4,691)	-15.38%
100 1100 1000 2010 01	Teacher Benefits	\$220,508	\$208,450	(\$12,058)	-5.47%
100 1100 1000 2020 01	Ed Tech Benefits	\$12,724	\$6,201	(\$6,523)	-51.27%
100 1100 1000 2030 01	Benefits-Subs	\$595	\$503	(\$92)	-15.46%
100 1100 1000 3400 01	Professional Services	\$850	\$850	\$0	0.00%
100 1100 1000 4300 01	Tech Repairs/Maint	\$0	\$0	\$0	0.00%
100 1100 1220 4310 01	Non Tech Repairs/Maint	\$200	\$200	\$0	0.00%
100 1100 1000 4390 01	American Disabilities	\$750	\$1,000	\$250	25.00%
100 1100 1000 5800 01	Travel	\$600	\$500	(\$100)	-20.00%
100 1100 1000 6100 01	Supplies	\$41,862	\$42,186	\$324	0.77%
100 1100 1000 6400 01	Books	\$6,900	\$12,100	\$5,200	42.98%
100 1100 1000 6500 01	Technology Supplies	\$75	\$75	\$0	0.00%
100 1100 1000 7300 01	Equipment	\$11,070	\$7,710	(\$3,360)	-43.58%
100 1100 1000 8100 01	Dues & Fees	\$800	\$800	\$0	0.00%
REGULAR INSTRUCTION-DES		\$1,383,576	\$1,363,687	(\$19,889)	-1.44%

Adjustments: A Teacher, Ed Tech, and related technology expenses were moved to Technology lines.

REGULAR INSTRUCTION-MORSE STREET					
100 1100 1000 1010 02	Teacher Salary	\$920,909	\$905,173	(\$15,736)	-1.71%
100 1100 1000 1020 02	Ed Tech Salaries	\$104,613	\$113,804	\$9,191	8.79%
100 1100 1000 1230 02	Substitute Wages	\$9,000	\$8,000	(\$1,000)	-11.11%
100 1100 1000 1500 02	Stipends	\$5,466	\$9,981	\$4,515	82.60%
100 1100 1000 2000 02	Stipend Benefits	\$100	\$100	\$0	0.00%
100 1100 1000 2010 02	Teacher Benefits	\$192,375	\$209,350	\$16,975	8.82%
100 1100 1000 2020 02	Ed Tech Benefits	\$14,446	\$22,390	\$7,944	54.99%
100 1100 1000 2030 02	Substitute Benefits	\$700	\$625	(\$75)	-10.71%
100 1100 1000 3000 02	Kindergarten Services	\$1,240	\$0	(\$1,240)	-100.00%
100 1100 1000 4300 02	Copiers-Equipment Maint	\$3,750	\$5,750	\$2,000	53.33%
100 1100 1000 6000 02	Supplies	\$5,925	\$8,262	\$2,337	39.44%
100 1100 1000 6100 02	Instructional Supplies	\$10,129	\$9,384	(\$745)	-7.36%
100 1100 1000 7300 02	Equipment	\$939	\$939	\$0	0.00%
REGULAR INSTRUCTION-MORSE STREET		\$1,269,592	\$1,293,758	\$24,166	1.90%

Adjustments: Supplies for Every Day Math (EDM), moved to system wide curriculum. Teacher Retirements \$39,063 moved to Stimulus funds

RSU No. 5
Adopted Operating Budget
2009-2010

<u>ACCOUNT NUMBER</u>	<u>Description</u>	<u>Budget 2008-2009</u>	<u>Proposed Budget 2009-2010</u>	<u>Difference</u>	<u>% Change</u>
REGULAR INSTRUCTION-POWNALE ELEMENTARY					
100 1100 1000 1010 03	Teacher Salaries	\$348,314	\$357,120	\$8,806	2.53%
100 1100 1000 1230 03	Sub Salaries	\$6,375	\$6,375	\$0	0.00%
100 1100 1000 1500 03	Stipends	\$800	\$800	\$0	0.00%
100 1100 1000 2000 03	Stipend Benefits	\$12	\$12	\$0	0.00%
100 1100 1000 2010 03	Teacher Benefits	\$99,532	\$89,485	(\$10,047)	-10.09%
100 1100 1000 2030 03	Sub Benefits	\$487	\$487	\$0	0.00%
100 1100 1000 6000 03	Supplies	\$6,750	\$6,750	\$0	0.00%
100 1100 1000 6100 03	Instructional Supplies	\$4,350	\$4,350	\$0	0.00%
100 1100 1000 6400 03	Books	\$375	\$375	\$0	0.00%
100 1100 1000 7300 03	Equipment	\$5,150	\$6,250	\$1,100	21.36%
100 1100 1000 9000 03	Experiential Education	\$900	\$900	\$0	0.00%
REGULAR INSTRUCTION-PES		\$473,045	\$472,904	(\$141)	-0.03%

Adjustments: Benefit changes; Every Day Math (EDM) moved to System Wide Curriculum

REGULAR INSTRUCTION-MAST LANDING					
100 1100 1000 1010 04	Teacher Salaries	\$829,622	\$833,490	\$3,868	0.47%
100 1100 1000 1020 04	Ed Tech Salaries	\$25,260	\$25,204	(\$56)	-0.22%
100 1100 1000 1230 04	Substitute Wages	\$10,000	\$12,025	\$2,025	20.25%
100 1100 1000 1500 04	Stipends	\$4,808	\$4,658	(\$150)	-3.12%
100 1100 1000 2000 04	Stipend Benefits	\$75	\$75	\$0	0.00%
100 1100 1000 2010 04	Teacher Benefits	\$172,810	\$157,319	(\$15,491)	-8.96%
100 1100 1000 2020 04	Ed Tech Benefits	\$14,572	\$14,843	\$271	1.86%
100 1100 1000 2030 04	Substitute Benefits	\$780	\$925	\$145	18.59%
100 1100 1000 4300 04	Equipment Repair/Maint	\$4,500	\$5,400	\$900	20.00%
100 1100 1000 6000 04	Supplies	\$4,110	\$7,541	\$3,431	83.48%
100 1100 1000 6100 04	Instructional Supplies	\$5,050	\$4,975	(\$75)	-1.49%
100 1100 1000 7300 04	Equipment	\$4,460	\$4,628	\$168	3.77%
REGULAR INSTRUCTION-MAST LANDING		\$1,076,047	\$1,071,083	(\$4,964)	-0.46%

Adjustments: Previous year staff retirement savings, Increase of supplies for Response To Intervention (RTI). EDM moved to system wide curriculum

RSU No. 5
Adopted Operating Budget
2009-2010

<u>ACCOUNT NUMBER</u>	<u>Description</u>	<u>Budget 2008-2009</u>	<u>Proposed Budget 2009-2010</u>	<u>Difference</u>	<u>% Change</u>
REGULAR INSTRUCTION-FREEPORT MIDDLE					
100 1100 1000 1010 05	Teacher Salaries	\$1,234,778	\$1,198,067	(\$36,711)	-2.97%
100 1100 1000 1020 05	Ed Tech Salaries	\$43,184	\$56,935	\$13,751	31.84%
100 1100 1000 1230 05	Substitute Wages	\$9,000	\$8,050	(\$950)	-10.56%
100 1100 1000 1500 05	Stipends	\$33,182	\$35,207	\$2,025	6.10%
100 1100 1000 2000 05	Stipend Benefits	\$500	\$500	\$0	0.00%
100 1100 1000 2010 05	Teacher Benefits	\$302,500	\$307,570	\$5,070	1.68%
100 1100 1000 2020 05	Ed Tech Benefits	\$7,592	\$7,895	\$303	3.99%
100 1100 1000 2030 05	Substitute Benefits	\$700	\$625	(\$75)	-10.71%
100 1100 1000 4300 05	Equipment Repair/Maint	\$7,750	\$9,500	\$1,750	22.58%
100 1100 1000 6000 05	Supplies	\$15,337	\$15,337	\$0	0.00%
100 1100 1000 6100 05	Instructional Supplies	\$18,550	\$18,850	\$300	1.62%
100 1100 1000 6400 05	Books	\$11,475	\$11,475	\$0	0.00%
100 1100 1000 7300 05	Equipment	\$2,000	\$3,400	\$1,400	70.00%
100 1100 1000 8100 05	Dues & Fees	\$1,075	\$0	(\$1,075)	-100.00%
REGULAR INSTRUCTION-FREEPORT MIDDLE		\$1,687,623	\$1,673,411	(\$14,212)	-0.84%

Adjustments: 2 Teachers Retiring - Replacing with 1 Teacher and 1 Ed Tech. Retirements \$19,789 moved to Stimulus Funds

REGULAR INSTRUCTION K-2-DURHAM ELEMENTARY					
100 1120 1000 1010 01	Teacher Salaries	\$78,636	\$79,816	\$1,180	1.50%
100 1120 1000 2110 01	Teacher Benefits	\$22,931	\$30,390	\$7,459	32.53%
REGULAR INSTRUCTION K-2-DES		\$101,567	\$110,206	\$8,639	8.51%

REGULAR INSTRUCTION K-2-POWNAL ELEMENTARY					
100 1120 1000 1010 03	Teacher Salaries	\$165,257	\$171,884	\$6,627	4.01%
100 1120 1000 1020 03	Ed Tech Salaries	\$12,870	\$14,207	\$1,337	10.39%
100 1120 1000 1230 03	Sub Salaries	\$2,125	\$2,500	\$375	17.65%
100 1120 1000 1500 03	Stipends	\$400	\$400	\$0	0.00%
100 1120 1000 2010 03	Teacher Benefits	\$19,523	\$19,515	(\$8)	-0.04%
100 1120 1000 2020 03	Ed Tech Benefits	\$1,339	\$1,437	\$98	7.32%
100 1120 1000 2030 03	Sub Benefits	\$168	\$188	\$20	11.90%
100 1120 1000 6000 03	Supplies	\$2,250	\$2,500	\$250	11.11%
100 1120 1000 6100 03	Instructional Supplies	\$1,450	\$1,450	\$0	0.00%
100 1120 1000 6400 03	Books & Periodicals	\$125	\$125	\$0	0.00%
REGULAR INSTRUCTION K-2-PES		\$205,507	\$214,206	\$8,699	4.23%

Adjustment: Supplies for Every Day Math (EDM) moved to system wide curriculum funds

RSU No. 5
Adopted Operating Budget
2009-2010

ACCOUNT NUMBER	Description	Budget 2008-2009	Proposed Budget 2009-2010	Difference	% Change
REGULAR INSTRUCTION-HIGH SCHOOL					
100 1200 1000 1010 30	Teacher Salaries	\$1,818,698	\$1,931,433	\$112,735	6.20%
100 1200 1000 1020 30	Ed Tech Salaries	\$55,435	\$51,431	(\$4,004)	-7.22%
100 1200 1000 1230 30	Substitute Wages	\$26,700	\$27,000	\$300	1.12%
100 1200 1000 1500 30	Stipends	\$42,057	\$43,257	\$1,200	2.85%
100 1200 1000 2000 30	Stipend Benefits	\$750	\$700	(\$50)	-6.67%
100 1200 1000 2010 30	Teacher Benefits	\$361,794	\$416,280	\$54,486	15.06%
100 1200 1000 2020 30	Ed Tech Benefits	\$1,377	\$8,324	\$6,947	504.50%
100 1200 1000 2030 30	Substitute Benefits	\$8,437	\$9,836	\$1,399	16.58%
100 1200 1000 3000 30	School Resource Officer	\$22,150	\$23,354	\$1,204	5.44%
100 1200 1000 4300 30	Equipment Repair/Maint	\$15,000	\$18,500	\$3,500	23.33%
100 1200 1000 6000 30	Supplies School	\$18,500	\$18,500	\$0	0.00%
100 1200 1000 6100 30	Instructional Supplies School	\$33,200	\$23,252	(\$9,948)	-29.96%
100 1200 1000 6400 30	Books School	\$30,000	\$25,502	(\$4,498)	-14.99%
100 1200 1000 7300 30	Equipment School	\$7,867	\$8,133	\$266	3.38%
100 1200 1000 8100 30	Dues & Fees School	\$0	\$0	\$0	0.00%
REGULAR INSTRUCTION-HIGH SCHOOL		\$2,441,965	\$2,605,502	\$163,537	6.70%

Adjustments: Tuition funds used to increase program options for students; 2.5 FTE Teaching positions added; Change in employee benefit status; moved School Resource Officer from Superintendent's accounts; Supply / Book reduction; PLC and teacher retirement moved to Stimulus funds - \$33,405

VHS and some supply money moved to technology to purchase laptops

SECONDARY TUITION

100 1200 1000 5610 30	Secondary Tuition Paid To Other SAU	\$2,184,082	\$929,464	(\$1,254,618)	-57.44%
100 1200 1000 5630 30	Secondary Tuition Paid To Private Schools	\$45,993	\$42,566	(\$3,427)	-7.45%

REGULAR INSTRUCTION-SECONDARY TUITION

\$2,230,075	\$972,030	(\$1,258,045)	-56.41%
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Adjustments: Reduction due to students transferring to RSU High School. A portion of tuition was moved to Stimulus funds

TOTAL REGULAR INSTRUCTION	\$10,868,997	\$9,776,787	(\$1,092,210)	-10.05%
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CONTINGENCY

100 0000 0000 9000 90	Contingency 1% of Budget	\$0	\$0	\$0	0.00%
100 0000 0000 9000 90	Contingency-PES	\$10,000	\$0	(\$10,000)	-100.00%

CONTINGENCY

TOTAL CONTINGENCY	\$10,000	\$0	(\$10,000)	-100.00%
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Adjustments: Contingency funds moved to Stimulus funds - \$100,000

ARTICLE 6: REGULAR INSTRUCTION		\$10,878,997	\$9,776,787	(\$1,102,210)	-10.13%
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\$491,457 in Stimulus Budget

RSU No. 5
Adopted Operating Budget
2009-2010

ACCOUNT NUMBER	Description	Budget 2008-2009	Proposed Budget 2009-2010	Difference	% Change
OTHER INSTRUCTION-ESL					
ESL-ELEM					
100 4100 0000 1010 95	Teacher Salaries	\$19,312	\$23,637	\$4,325	22.40%
100 4100 0000 1230 95	Substitute Wages	\$450	\$315	(\$135)	-30.00%
100 4100 0000 2010 95	Teacher Benefits	\$6,000	\$5,915	(\$85)	-1.42%
100 4100 0000 2030 95	Substitute Benefits	\$38	\$30	(\$8)	-21.05%
100 4100 0000 5800 95	Travel	\$210	\$310	\$100	47.62%
100 4100 0000 6000 95	Supplies	\$0	\$50	\$50	100.00%
100 4100 0000 6100 95	Instructional Supplies	\$500	\$200	(\$300)	-60.00%
ESL-ELEM		\$26,510	\$30,457	\$3,947	14.89%

Staffing: .75 teacher.

Adjustments: ESL Services reallocated system wide; Change in personnel; No ESL services needed at PES or DES.

ESL-SEC					
100 4100 1000 1010 99	Teacher Salaries	\$19,314	\$7,879	(\$11,435)	-59.21%
100 4100 1000 1230 99	Substitute Wages	\$150	\$105	(\$45)	-30.00%
100 4100 1000 2010 99	Teacher Benefits	\$6,000	\$1,859	(\$4,141)	-69.02%
100 4100 1000 2030 99	Substitute Benefits	\$15	\$10	(\$5)	-33.33%
100 4100 1000 5800 99	Travel-Other	\$120	\$120	\$0	0.00%
100 4100 1000 6100 99	Instructional Supplies	\$1,000	\$500	(\$500)	-50.00%
ESL-SEC		\$26,599	\$10,473	(\$16,126)	-60.63%

Staffing: .25 teacher.

Adjustments: ESL Services reallocated system wide.

TOTAL ESL		\$53,109	\$40,930	(\$12,179)	-22.93%
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OTHER INSTRUCTION-CO-CURRICULAR					
CO-CURRICULAR-DURHAM ELEMENTARY					
100 9100 1200 1500 01	Stipends	\$17,130	\$17,387	\$257	1.50%
100 9100 1200 2200 01	Stipend Benefits	\$779	\$791	\$12	1.54%
100 9100 1200 3490 01	Officials	\$3,200	\$3,000	(\$200)	-6.25%
100 9100 1200 6000 01	Supplies	\$700	\$1,100	\$400	57.14%
100 9100 1200 8100 01	Dues & Fees	\$1,200	\$1,200	\$0	0.00%
CO-CURRICULAR-DES		\$23,009	\$23,478	\$469	2.04%

RSU No. 5
Adopted Operating Budget
2009-2010

<u>ACCOUNT NUMBER</u>	<u>Description</u>	<u>Budget 2008-2009</u>	<u>Proposed Budget 2009-2010</u>	<u>Difference</u>	<u>% Change</u>
CO-CURRICULAR-POWNAL ELEMENTARY					
100 9100 1000 1500 03	Stipends	\$10,000	\$10,800	\$800	8.00%
100 9100 1000 2000 03	Stipend Benefits	\$800	\$800	\$0	0.00%
100 9100 1000 3000 03	Officials	\$3,000	\$3,000	\$0	0.00%
100 9100 1000 6000 03	Supplies	\$1,100	\$1,100	\$0	0.00%
100 9100 1000 8100 03	Dues & Fees	\$400	\$400	\$0	0.00%
100 9100 2700 8500 03	Co-Curricular Transportation-PES	\$1,200	\$1,200	\$0	0.00%
CO-CURRICULAR-PES		\$16,500	\$17,300	\$800	4.85%
Adjustments: Girls "B" Basketball team added.					
CO-CURRICULAR-MAST LANDING					
100 9100 1000 1500 04	Stipends	\$2,880	\$1,200	(\$1,680)	-58.33%
100 9100 1000 2000 04	Stipend Benefits	\$50	\$25	(\$25)	-50.00%
100 9100 1000 3000 04	Purchased Professional	\$4,150	\$0	(\$4,150)	-100.00%
CO-CURRICULAR-MAST LANDING		\$7,080	\$1,225	(\$5,855)	-82.70%
Adjustments: No longer funding 5th grade excursion.					
CO-CURRICULAR-FREEPORT MIDDLE					
100 9100 1000 1500 05	Stipends	\$10,202	\$11,366	\$1,164	11.41%
100 9100 1000 2000 05	Stipend Benefits	\$190	\$190	\$0	0.00%
100 9100 1000 8100 05	Dues & Fees	\$7,575	\$7,575	\$0	0.00%
CO-CURRICULAR-FREEPORT MIDDLE		\$17,967	\$19,131	\$1,164	6.48%
Adjustments: One stipend position added.					
ATHLETICS-FREEPORT MIDDLE					
100 9200 1000 1010 05	Athletic Director Salary	\$22,552	\$22,777	\$225	1.00%
100 9200 1000 1200 05	Other Wages	\$1,938	\$1,862	(\$76)	-3.92%
100 9200 1000 1500 05	Stipends-Coaches	\$55,723	\$55,723	\$0	0.00%
100 9200 1000 2000 05	Stipend Benefits	\$3,820	\$4,263	\$443	11.60%
100 9200 1000 2010 05	AD Benefits	\$5,175	\$5,265	\$90	1.74%
100 9200 1000 2090 05	Other Benefits	\$150	\$150	\$0	0.00%
100 9200 1000 3000 05	Game Officials	\$10,192	\$9,862	(\$330)	-3.24%
100 9200 1000 6100 05	Program Supplies	\$14,106	\$13,101	(\$1,005)	-7.12%
100 9200 1000 8100 05	Dues and Fees	\$7,133	\$6,156	(\$977)	-13.70%
ATHLETICS-FREEPORT MIDDLE		\$120,789	\$119,159	(\$1,630)	-1.35%

RSU No. 5
Adopted Operating Budget
2009-2010

<u>ACCOUNT NUMBER</u>	<u>Description</u>	<u>Budget 2008-2009</u>	<u>Proposed Budget 2009-2010</u>	<u>Difference</u>	<u>% Change</u>
CO-CURRICULAR-HIGH SCHOOL					
100 9500 1000 1500 30	Stipends	\$43,445	\$46,945	\$3,500	8.06%
100 9500 1000 2000 30	Stipend Benefits	\$780	\$780	\$0	0.00%
100 9500 1000 8100 30	Dues and Fees	\$4,400	\$4,400	\$0	0.00%
CO-CURRICULAR-HIGH SCHOOL		\$48,625	\$52,125	\$3,500	7.20%

Adjustments: Added Stipends for Academic Teams/Clubs.

ATHLETICS-HIGH SCHOOL					
100 9600 1000 1040 30	Athletic Director Salaries	\$52,620	\$53,145	\$525	1.00%
100 9600 1000 1200 30	Other Wages	\$3,980	\$4,848	\$868	21.81%
100 9600 1000 1500 30	Stipends-Coaches	\$92,678	\$99,178	\$6,500	7.01%
100 9600 1000 2000 30	Stipend Benefits	\$7,229	\$7,229	\$0	0.00%
100 9600 1000 2040 30	Athletic Director Benefits	\$14,548	\$15,793	\$1,245	8.56%
100 9600 1000 2090 30	Other Benefits	\$310	\$286	(\$24)	-7.74%
100 9600 1000 3000 30	Game Officials	\$23,288	\$20,108	(\$3,180)	-13.66%
100 9600 1000 4000 30	Trainer	\$0	\$0	\$0	0%
100 9600 1000 5800 30	Travel	\$350	\$350	\$0	0.00%
100 9600 1000 6000 30	Supplies	\$29,339	\$25,956	(\$3,383)	-11.53%
100 9600 1000 8100 30	Dues and Fees	\$13,468	\$13,088	(\$380)	-2.82%
ATHLETICS-HIGH SCHOOL		\$237,810	\$239,981	\$2,171	0.91%

Adjustments: Added stipends for additional teams; Added athletic trainer contracted services.

TOTAL CO-CURRICULAR		\$471,780	\$472,399	\$619	0.13%
ARTICLE 7: OTHER INSTRUCTION		\$524,889	\$513,329	(\$11,560)	-2.20%

SYSTEM ADMINISTRATION

BOARD OF DIRECTORS					
100 0000 2310 1500 90	Stipends	\$8,000	\$8,000	\$0	0.00%
100 0000 2310 2200 90	Benefits	\$310	\$310	\$0	0.00%
100 0000 2310 3400 90	Professional Services	\$23,620	\$63,120	\$39,500	167.23%
100 0000 2310 5200 90	Insurance	\$10,220	\$4,570	(\$5,650)	-55.28%
100 0000 2310 5800 90	Committee Travel	\$300	\$300	\$0	0.00%
100 0000 2310 6100 90	Supplies	\$300	\$300	\$0	0.00%
100 0000 2310 8100 90	Dues & Fees	\$6,670	\$6,670	\$0	0.00%
BOARD OF DIRECTORS		\$49,420	\$83,270	\$33,850	68.49%

Adjustments: Additional funds for negotiations and other services.

RSU No. 5
Adopted Operating Budget
2009-2010

<u>ACCOUNT NUMBER</u>	<u>Description</u>	<u>Budget 2008-2009</u>	<u>Proposed Budget 2009-2010</u>	<u>Difference</u>	<u>% Change</u>
SUPERINTENDENT					
100 0000 2320 1040	90 Superintendent's Salary	\$116,140	\$100,202	(\$15,938)	-13.72%
100 0000 2320 1180	90 Support Wages	\$50,441	\$51,198	\$757	1.50%
100 0000 2320 2040	90 Superintendent Benefits	\$8,834	\$10,407	\$1,573	17.81%
100 0000 2320 2340	90 Support Benefits-MSR	\$447	\$0	(\$447)	-100.00%
100 0000 2320 2080	90 Support Benefits	\$12,614	\$13,724	\$1,110	8.80%
100 0000 2320 3400	90 Professional Services	\$34,843	\$20,676	(\$14,167)	-40.66%
100 0000 2320 4100	90 Utilities	\$1,678	\$1,678	\$0	0.00%
100 0000 2320 4330	90 Software Repairs & Maintenance	\$10,509	\$13,009	\$2,500	23.79%
100 0000 2320 4430	90 Rental/Leases	\$1,435	\$1,435	\$0	0.00%
100 0000 2320 5310	90 Postage	\$5,888	\$5,888	\$0	0.00%
100 0000 2320 5320	90 Telephone	\$7,192	\$7,192	\$0	0.00%
100 0000 2320 5400	90 Advertising	\$15,300	\$15,300	\$0	0.00%
100 0000 2320 5500	90 Printing	\$286	\$286	\$0	0.00%
100 0000 2320 5800	90 Travel	\$5,473	\$5,473	\$0	0.00%
100 0000 2320 6000	90 Supplies	\$9,208	\$9,208	\$0	0.00%
100 0000 2320 6220	90 Electricity	\$5,321	\$4,871	(\$450)	-8.46%
100 0000 2320 6240	90 Heating Fuel	\$9,075	\$8,375	(\$700)	-7.71%
100 0000 2320 6400	90 Books	\$600	\$600	\$0	0.00%
100 0000 2320 7340	90 Technology Equipment	\$1,950	\$1,950	\$0	0.00%
100 0000 2320 8100	90 Dues and Fees	\$13,503	\$11,103	(\$2,400)	-17.77%
100 0000 2320 9000	90 Miscellaneous	\$19,000	\$19,817	\$817	4.30%
SUPERINTENDENT		\$329,737	\$302,392	(\$27,345)	-8.29%

Adjustments: Additional costs due to new financial software system.

BUSINESS OFFICE					
100 0000 2500 1180	90 Salaries	\$139,796	\$183,514	\$43,718	31.27%
100 0000 2500 2080	90 Benefits	\$45,612	\$58,000	\$12,388	27.16%
100 0000 2500 3000	90 Professional Services	\$15,000	\$0	(\$15,000)	-100.00%
100 0000 2500 5810	90 Travel	\$2,000	\$2,000	\$0	0.00%
100 0000 2500 7340	90 Technology Equipment	\$0	\$0	\$0	0.00%
100 0000 2500 8100	90 Dues and Fees	\$100	\$100	\$0	0.00%
BUSINESS OFFICE		\$202,508	\$243,614	\$41,106	20.30%

Adjustments: Reallocation of support wages from Superintendent Office to Business Office; Increase of .6 position (some services previously provided by Town of Freeport).

TOTAL SYSTEM ADMINISTRATION		\$581,665	\$629,276	\$47,611	8.19%
ARTICLE 8: SYSTEM ADMINISTRATION		\$581,665	\$629,276	\$47,611	8.19%

RSU No. 5
Adopted Operating Budget
2009-2010

ACCOUNT NUMBER	Description	Budget 2008-2009	Proposed Budget 2009-2010	Difference	% Change
TRANSPORTATION					
100 0000 2700 1180	90 Bus Drivers Salaries	\$279,866	\$279,594	(\$272)	-0.10%
100 0000 2700 1230	90 Substitute Salaries	\$14,130	\$14,650	\$520	3.68%
100 0000 2700 1300	90 Overtime Salaries	\$24,720	\$25,750	\$1,030	4.17%
100 0000 2700 2030	90 Substitute Benefits	\$1,197	\$1,153	(\$44)	-3.68%
100 0000 2700 2080	90 Bus Driver Benefits	\$137,978	\$132,346	(\$5,632)	-4.08%
100 0000 2700 2081	90 Overtime Benefits	\$1,928	\$2,000	\$72	3.73%
100 0000 2700 3000	90 Purchased Professional	\$1,775	\$1,775	\$0	0.00%
100 0000 2700 3300	90 Employee Training	\$2,900	\$2,900	\$0	0.00%
100 0000 2700 3400	90 Contracted Services	\$8,550	\$10,325	\$1,775	20.76%
100 0000 2700 4300	90 Purchased Repair/Maint	\$22,251	\$13,200	(\$9,051)	-40.68%
100 0000 2700 4450	90 Bus Garage Lease	\$10,800	\$10,800	\$0	0.00%
100 0000 2700 5100	90 Student Transportation Contracted Services	\$357,969	\$381,182	\$23,213	6.48%
100 0000 2700 5200	90 Insurance	\$10,457	\$5,974	(\$4,483)	-42.87%
100 0000 2700 6260	90 Fleet Fuel	\$92,343	\$94,851	\$2,508	2.72%
100 0000 2700 6261	90 Fuel/ Field Trips	\$1,500	\$1,500	\$0	0.00%
100 0000 2700 6700	90 Supplies	\$24,000	\$24,000	\$0	0.00%
100 0000 2700 8310	90 Principal-Bus Lease Purchase	\$0	\$53,876	\$53,876	100.00%
100 0000 2700 8320	90 Interest-Bus Lease Purchase	\$0	\$0	\$0	0.00%
TRANSPORTATION		\$992,364	\$1,055,876	\$63,512	6.40%
Adjustments: Purchasing two new buses on a 3 year lease purchase.					
TRANSPORTATION SPED					
100 0000 2750 1020	90 Ed Tech Salaries	\$14,106	\$15,025	\$919	6.51%
100 0000 2750 2020	90 Ed Tech Benefits	\$12,637	\$7,134	(\$5,503)	-43.55%
100 0000 2750 5190	90 Purchased Services	\$59,469	\$54,913	(\$4,556)	-7.66%
TRANSPORTATION SPECIAL ED		\$86,212	\$77,072	(\$9,140)	-10.60%
Adjustments: Decreased need for individual transport service.					
TOTAL TRANSPORTATION		\$1,078,576	\$1,132,948	\$54,372	5.04%
ARTICLE 9: TRANSPORTATION AND BUSES		\$1,078,576	\$1,132,948	\$54,372	5.04%

RSU No. 5
Adopted Operating Budget
2009-2010

<u>ACCOUNT NUMBER</u>	<u>Description</u>	<u>Budget 2008-2009</u>	<u>Proposed Budget 2009-2010</u>	<u>Difference</u>	<u>% Change</u>
DEBT SERVICE					
STATE SUPPORTED DEBT					
100 0000 5100 8310 90	Principal Payments-State Supported Debt	\$275,000	\$275,000	\$0	0.00%
100 0000 5100 8320 90	Interest Payments-State Supported Debt	\$49,844	\$754,693	\$704,849	1414.11%
TOTAL STATE SUPPORT DEBT		\$324,844	\$1,029,693	\$704,849	216.98%
NON SHARED DEBT					
100 0000 5100 8310 90	Principal Payments-Non Shared Debt	\$0	\$157,000	\$157,000	100.00%
100 0000 5100 8320 90	Interest Payments-Non Shared Debt	\$0	\$175,206	\$175,206	100.00%
TOTAL NON SHARED DEBT		\$0	\$332,206	\$332,206	100.00%
TOTAL DEBT SERVICE		\$324,844	\$1,361,899	\$1,037,055	319.25%
ARTICLE 10: DEBT SERVICE AND OTHER COMMITMENTS		\$324,844	\$1,361,899	\$1,037,055	319.25%

SPECIAL EDUCATION

SPECIAL EDUCATION-SYSTEM ADMINISTRATION

100 2500 2330 1040 90	Admin Salaries	\$91,231	\$91,981	\$750	0.82%
100 2500 2330 1180 90	Support Wages	\$38,682	\$29,764	(\$8,918)	-23.05%
100 2500 2330 2040 90	Admin Benefits	\$20,872	\$19,185	(\$1,687)	-8.08%
100 2500 2330 2080 90	Support Benefits	\$15,906	\$22,726	\$6,820	42.88%
100 2500 2330 5130 90	Out of District Placement	\$43,715	\$47,500	\$3,785	8.66%
100 2500 2330 5800 90	Travel	\$1,810	\$1,810	\$0	0.00%
SYSTEM ADMINISTRATION-SPECIAL ED		\$212,216	\$212,966	\$750	0.35%

Adjustments: Money moved to support full time Curriculum Coordinator.

SPECIAL EDUCATION-ELEMENTARY TUITION

100 2500 2330 5630 95	Elem Tuition Paid to Private School	\$193,648	\$85,963	(\$107,685)	-55.61%
ELEMENTARY TUITION-SPECIAL ED		\$193,648	\$85,963	(\$107,685)	-55.61%

Adjustments: 1 student moved on to Secondary Level (Reduction).

SPECIAL EDUCATION-SECONDARY TUITION

100 2500 2330 5610 99	Sec Tuition Other SAU's	\$75,520	\$60,313	(\$15,207)	-20.14%
100 2500 2330 5630 99	Sec Tuition Paid to Private Schools	\$81,644	\$122,626	\$40,982	50.20%
SECONDARY TUITION-SPECIAL ED		\$157,164	\$182,939	\$25,775	16.40%

Adjustments: 1 student moved up from Elementary Level.

RSU No. 5
Adopted Operating Budget
2009-2010

ACCOUNT NUMBER	Description	Budget 2008-2009	Proposed Budget 2009-2010	Difference	% Change
SPECIAL EDUCATION-SPECIAL SERVICES ELEMENTARY					
100 2100 1000 1210 95	Tutor Salary/ESY	\$7,500	\$7,500	\$0	0.00%
100 2100 1000 1500 95	Stipends-PET	\$13,128	\$13,128	\$0	0.00%
100 2100 1000 2000 95	Stipend Benefits	\$240	\$240	\$0	0.00%
100 2100 1000 2010 95	Tutor Benefits	\$106	\$106	\$0	0.00%
100 2100 1000 3000 95	Testing	\$500	\$500	\$0	0.00%
100 2100 1000 3200 95	Telephone	\$700	\$700	\$0	0.00%
SPECIAL SERVICES-ELEM-SPECIAL ED		\$22,174	\$22,174	\$0	0.00%
SPECIAL EDUCATION-RESOURCE ROOM ELEMENTARY					
100 2200 1000 1010 95	Teacher Salaries	\$635,360	\$569,541	(\$65,819)	-10.36%
100 2200 1000 1020 95	Ed Tech Salaries	\$426,149	\$480,259	\$54,110	12.70%
100 2200 1000 1210 95	Tutor Wages	\$11,618	\$0	(\$11,618)	-100.00%
100 2200 1000 1230 95	Sub Wages	\$14,248	\$16,248	\$2,000	14.04%
100 2200 1000 2000 95	Tutor Benefits	\$215	\$0	(\$215)	-100.00%
100 2200 1000 2010 95	Teacher Benefits	\$135,484	\$117,831	(\$17,653)	-13.03%
100 2200 1000 2020 95	Ed Tech Benefits	\$142,362	\$144,554	\$2,192	1.54%
100 2200 1000 2510 95	Teacher Tuition Reimbursement	\$0	\$1,176	\$1,176	100.00%
100 2200 1000 2520 95	Ed Tech Tuition Reimbursement	\$0	\$2,352	\$2,352	100.00%
100 2200 1000 2030 95	Substitute Benefits	\$1,269	\$1,298	\$29	2.29%
100 2200 1000 4330 95	Software Maint	\$200	\$200	\$0	0.00%
100 2200 1000 5310 95	Postage	\$600	\$600	\$0	0.00%
100 2200 1000 5810 95	Travel	\$300	\$300	\$0	0.00%
100 2200 1000 6000 95	Supplies	\$1,160	\$500	(\$660)	-56.90%
100 2200 1000 6100 95	Instructional Supplies	\$3,124	\$1,524	(\$1,600)	-51.22%
100 2200 1000 6400 95	Books	\$300	\$300	\$0	0.00%
100 2200 1000 8100 95	Dues & Fees	\$5,400	\$5,400	\$0	0.00%
RESOURCE ROOM-ELEM-SPECIAL ED		\$1,377,789	\$1,342,083	(\$35,706)	-2.59%
Adjustments: Reduction of 1 teacher and 1 tutor - change to service delivery model.					
SPECIAL EDUCATION-SELF CONTAINED ELEMENTARY					
100 2300 1000 1010 95	Teacher Salaries	\$52,975	\$53,770	\$795	1.50%
100 2300 1000 1020 95	Ed Tech Salaries	\$15,656	\$16,415	\$759	4.85%
100 2300 1000 1230 95	Substitute Wages	\$225	\$225	\$0	0.00%
100 2300 1000 2010 95	Teacher Benefits	\$15,190	\$15,799	\$609	4.01%
100 2300 1000 2020 95	Ed Tech Benefits	\$7,100	\$7,160	\$60	0.85%
100 2300 1000 2030 95	Substitute Benefits	\$20	\$20	\$0	0.00%
100 2300 1000 5800 95	Travel	\$105	\$105	\$0	0.00%
100 2300 1000 6000 95	Supplies	\$600	\$500	(\$100)	-16.67%
SELF CONTAINED-ELEM-SPECIAL ED		\$91,871	\$93,994	\$2,123	2.31%

RSU No. 5
Adopted Operating Budget
2009-2010

ACCOUNT NUMBER	Description	Budget 2008-2009	Proposed Budget 2009-2010	Difference	% Change
SPECIAL EDUCATION-SOCIAL WORK ELEMENTARY					
100 2800 2110 1010 95	Teacher Salaries	\$107,136	\$99,261	(\$7,875)	-7.35%
100 2800 2110 2010 95	Teacher Benefits	\$23,885	\$24,965	\$1,080	4.52%
100 2800 2110 5800 95	Travel	\$450	\$450	\$0	0.00%
100 2800 2110 6000 95	Supplies	\$220	\$50	(\$170)	-77.27%
100 2800 2110 6100 95	Instructional Supplies	\$400	\$150	(\$250)	-62.50%
SOCIAL WORK-ELEM		\$132,091	\$124,876	(\$7,215)	-5.46%

Adjustments: Change in Personnel.

SPECIAL EDUCATION-PSYCH SERVICES ELEMENTARY					
100 2800 2140 3440 95	Professional Services	\$21,400	\$21,400	\$0	0.00%
PSYCH SERVICES-ELEM		\$21,400	\$21,400	\$0	0.00%

SPECIAL EDUCATION-SPEECH/LANGUAGE ELEMENTARY					
100 2800 2150 1010 95	Teacher Salaries	\$159,599	\$157,739	(\$1,860)	-1.17%
100 2800 2150 2010 95	Teacher Benefits	\$30,326	\$27,265	(\$3,061)	-10.09%
100 2800 2150 3440 95	Professional Services	\$92,800	\$93,120	\$320	0.34%
100 2800 2150 5800 95	Travel	\$90	\$90	\$0	0.00%
100 2800 2150 6000 95	Supplies	\$220	\$50	(\$170)	-77.27%
100 2800 2150 6100 95	Instructional Supplies	\$490	\$390	(\$100)	-20.41%
SPEECH/LANGUAGE-ELEM		\$283,525	\$278,654	(\$4,871)	-1.72%

Adjustments: Change in delivery of preschool services.

SPECIAL EDUCATION-OCCUPATIONAL THERAPY ELEMENTARY					
100 2800 2160 1010 95	Teacher Salaries	\$59,368	\$60,258	\$890	1.50%
100 2800 2160 2010 95	Teacher Benefits	\$16,452	\$12,850	(\$3,602)	-21.89%
100 2800 2160 3440 95	Professional Services	\$33,517	\$33,517	\$0	0.00%
100 2800 2160 5800 95	Travel	\$375	\$375	\$0	0.00%
100 2800 2160 6000 95	Supplies	\$0	\$600	\$600	100.00%
100 2800 2160 6100 95	Instructional Supplies	\$290	\$70	(\$220)	-75.86%
OCCUPATIONAL THERAPY-ELEM		\$110,002	\$107,670	(\$2,332)	-2.12%

SPECIAL EDUCATION-PHYSICAL THERAPY ELEMENTARY					
100 2800 2180 3440 95	Professional Services	\$9,800	\$7,500	(\$2,300)	-23.47%
PHYSICAL THERAPY-ELEM		\$9,800	\$7,500	(\$2,300)	-23.47%

Adjustments: Reflection of actual use.

RSU No. 5
Adopted Operating Budget
2009-2010

<u>ACCOUNT NUMBER</u>	<u>Description</u>	<u>Budget</u> <u>2008-2009</u>	<u>Proposed</u> <u>Budget</u> <u>2009-2010</u>	<u>Difference</u>	<u>% Change</u>
SPECIAL EDUCATION-GIFTED & TALENTED ELEMENTARY					
100 2900 1000 1010 95	Teacher Salaries	\$68,754	\$69,917	\$1,163	1.69%
100 2900 1000 1230 95	Substitute Wages	\$185	\$185	\$0	0.00%
100 2900 1000 2010 95	Teacher Benefits	\$7,921	\$7,962	\$41	0.52%
100 2900 1000 2030 95	Substitute Benefits	\$15	\$15	\$0	0.00%
100 2900 1000 3400 95	Professional Services	\$13,300	\$16,500	\$3,200	24.06%
100 2900 1000 5800 95	Travel	\$360	\$325	(\$35)	-9.72%
100 2900 1000 6000 95	Supplies	\$0	\$50	\$50	100.00%
100 2900 1000 6100 95	Instructional Supplies	\$4,520	\$1,250	(\$3,270)	-72.35%
GIFTED & TALENTED-ELEM		\$95,055	\$96,204	\$1,149	1.21%
SPECIAL EDUCATION-SPECIAL SERVICES SECONDARY					
100 2100 1000 1210 99	Tutor Salaries/ESY	\$13,875	\$13,875	\$0	0.00%
100 2100 1000 1500 99	Stipends	\$3,721	\$3,721	\$0	0.00%
100 2100 1000 2000 99	Stipend Benefits	\$60	\$60	\$0	0.00%
100 2100 1000 2020 99	Tutor Benefits	\$55	\$200	\$145	263.64%
SPECIAL SERVICES-SPECIAL ED-SEC		\$17,711	\$17,856	\$145	0.82%
SPECIAL EDUCATION-RESOURCE ROOM SECONDARY					
100 2200 1000 1010 99	Teacher Salaries	\$105,760	\$107,346	\$1,586	1.50%
100 2200 1000 1020 99	Ed Tech Salaries	\$47,336	\$46,463	(\$873)	-1.84%
100 2200 1000 1210 99	Tutor Wages	\$27,506	\$28,027	\$521	1.89%
100 2200 1000 1230 99	Substitute Wages	\$500	\$500	\$0	0.00%
100 2200 1000 2000 99	Tutor Benefits	\$7,319	\$7,374	\$55	0.75%
100 2200 1000 2010 99	Teacher Benefits	\$16,371	\$24,834	\$8,463	51.70%
100 2200 1000 2020 99	Ed Tech Benefits	\$21,490	\$21,428	(\$62)	-0.29%
100 2200 1000 2030 99	Substitute Benefits	\$40	\$40	\$0	0.00%
100 2200 1000 6100 99	Instructional Supplies	\$500	\$500	\$0	0.00%
RESOURCE ROOM-SPECIAL ED-SEC		\$226,822	\$236,512	\$9,690	4.27%

Adjustments: Benefit changes.

RSU No. 5
Adopted Operating Budget
2009-2010

<u>ACCOUNT NUMBER</u>	<u>Description</u>	<u>Budget 2008-2009</u>	<u>Proposed Budget 2009-2010</u>	<u>Difference</u>	<u>% Change</u>
SPECIAL EDUCATION-SELF CONTAINED SECONDARY					
100 2300 1000 1010 99	Teacher Salaries	\$72,232	\$53,668	(\$18,564)	-25.70%
100 2300 1000 1020 99	Ed Tech Salaries	\$29,934	\$46,463	\$16,529	55.22%
100 2300 1000 1230 99	Substitute Wages	\$300	\$300	\$0	0.00%
100 2300 1000 2010 99	Teacher Benefits	\$2,538	\$992	(\$1,546)	-60.91%
100 2300 1000 2020 99	Ed Tech Benefits	\$14,174	\$13,938	(\$236)	-1.67%
100 2300 1000 2030 99	Substitute Benefits	\$25	\$25	\$0	0.00%
100 2300 1000 6100 99	Instructional Supplies	\$1,800	\$1,800	\$0	0.00%
SELF CONTAINED-SPECIAL ED-SEC		\$121,003	\$117,186	(\$3,817)	-3.15%
Adjustments: Teacher's Retirement from previous year; 1 Ed Tech moved grant funds to local funds.					
SPECIAL EDUCATION-SOCIAL WORK SECONDARY					
100 2800 2110 1010 99	Teacher Salaries	\$29,684	\$30,129	\$445	1.50%
100 2800 2110 2010 99	Teacher Benefits	\$8,226	\$8,554	\$328	3.99%
100 2800 2110 5800 99	Travel	\$260	\$260	\$0	0.00%
SOCIAL WORK-SEC		\$38,170	\$38,943	\$773	2.03%
SPECIAL EDUCATION-PSYCH SERVICES SECONDARY					
100 2800 2140 1010 99	Teacher Salaries	\$25,259	\$25,638	\$379	1.50%
100 2800 2140 2010 99	Teacher Benefit	\$967	\$983	\$16	1.65%
PSYCH SERVICES-SEC		\$26,226	\$26,621	\$395	1.51%
SPECIAL EDUCATION-SPEECH/LANGUAGE SECONDARY					
100 2800 2150 1010 99	Teacher Salaries	\$24,142	\$20,250	(\$3,892)	-16.12%
100 2800 2150 2010 99	Teacher Benefit	\$7,500	\$3,802	(\$3,698)	-49.31%
100 2800 2150 5800 99	Travel	\$125	\$125	\$0	0.00%
SPEECH/LANGUAGE-SEC		\$31,767	\$24,177	(\$7,590)	-23.89%
Adjustments: Changes in staff.					
SPECIAL EDUCATION-GIFTED & TALENTED SECONDARY					
100 2900 1000 1010 99	Teacher Salaries	\$2,968	\$3,013	\$45	1.52%
100 2900 1000 2010 99	Teacher Benefits	\$395	\$430	\$35	8.86%
100 2900 1000 5800 99	Travel	\$125	\$125	\$0	0.00%
100 2900 1000 6100 99	Instructional Supplies	\$350	\$350	\$0	0.00%
GIFTED & TALENTED-SEC		\$3,838	\$3,918	\$80	2.08%
TOTAL SPECIAL ED		\$3,172,272	\$3,041,636	(\$130,636)	-4.12%
ARTICLE 11: SPECIAL ED ARTICLE		\$3,172,272	\$3,041,636	(\$130,636)	-4.12%

RSU No. 5
Adopted Operating Budget
2009-2010

<u>ACCOUNT NUMBER</u>	<u>Description</u>	<u>Budget</u> <u>2008-2009</u>	<u>Proposed</u> <u>Budget</u> <u>2009-2010</u>	<u>Difference</u>	<u>% Change</u>
	GRAND TOTAL GENERAL FUND	\$22,313,925	\$22,691,964	\$378,039	1.69%