# RSU5

# Superintendent's Proposed FY 26 Budget

# January 22, 2025

# RSU 5
# 2025-2026 SUPERINTENDENT PROPOSED BUDGET

| Article # | Description | Adopted 2024-2025 Budget | Proposed 2025-2026 Budget | Difference $ | Difference % |
|---|---|---|---|---|---|
| Article 1 | Regular Instruction | $18,390,052 | $18,846,261 | $ 456,209 | 2.48% |
| Article 2 | Special Education | $ 5,870,507 | $ 6,513,451 | $ 642,944 | 10.95% |
| Article 3 | Career & Technicial Education | $ 289,668 | $ 315,739 | $ 26,071 | 9.00% |
| Article 4 | Other Instruction (Co-Curricular & Athletics) | $ 1,034,849 | $ 1,119,087 | $ 84,238 | 8.14% |
| Article 5 | Student & Staff Support | $ 4,371,246 | $ 4,644,307 | $ 273,061 | 6.25% |
| Article 6 | System Administration | $ 1,179,440 | $ 1,263,587 | $ 84,147 | 7.13% |
| Article 7 | School Administration | $ 2,342,210 | $ 2,514,485 | $ 172,275 | 7.36% |
| Article 8 | Transportation & Buses | $ 1,586,682 | $ 1,931,576 | $ 344,894 | 21.74% |
| Article 9 | Facilities Maintenance | $ 5,139,408 | $ 5,527,506 | $ 388,098 | 7.55% |
| Article 10 | Debt Service & Other Commitments | $ 1,111,064 | $ 1,087,428 | $ (23,636) | -2.13% |
| Article 11 | All Other Expenses (Nutrition, Crossing Guards) | $ 185,334 | $ 139,591 | $ (45,743) | -24.68% |
| | **Total Articles 1-11 Budget** | **$41,500,460** | **$43,903,018** | **$ 2,402,558** | |
| | Adult Education | $ 112,000 | $ 88,000 | $ (24,000) | -21.43% |
| | **Total Operating Budget** | **$41,612,460** | **$43,991,018** | **$ 2,378,558** | **5.72%** |

**Cost Centers**

010 = Durham Community School
020 = Morse Street School
030 = Pownal Elementary School
040 = Mast Landing School
050 = Freeport Middle School
300 = Freeport High School
900 = District Wide
950 = K-8
990 = 9-12

# Article 1 Regular Instruction- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.1100.1000.51010.010 | Teacher Salary | $1,791,633.18 | $1,965,610.00 | $2,162,930.28 | $2,198,951.00 | $2,475,882.00 | $276,931.00 | 12.59 |
| 1000.1100.1000.51020.010 | Ed Tech Salaries | $65,723.52 | $75,146.85 | $103,637.11 | $100,925.00 | $160,739.00 | $59,814.00 | 59.27 |
| 1000.1100.1000.51230.010 | Salaries-Subs | $97,265.92 | $62,373.20 | $81,617.16 | $72,475.00 | $87,330.00 | $14,855.00 | 20.50 |
| 1000.1100.1000.51500.010 | Stipends | $0.00 | $0.00 | $0.00 | $1,080.00 | $3,031.00 | $1,951.00 | 180.65 |
| 1000.1100.1000.52000.010 | Stipend Benefit | $0.00 | $0.00 | $0.00 | $18.00 | $102.00 | $84.00 | 466.67 |
| 1000.1100.1000.52010.010 | Teacher Benefits | $435,854.42 | $401,404.08 | $515,320.17 | $741,268.00 | $587,635.00 | ($153,633.00) | (20.73) |
| 1000.1100.1000.52020.010 | Ed Tech Benefits | $24,178.63 | $17,238.34 | $14,018.57 | $52,669.00 | $71,931.00 | $19,262.00 | 36.57 |
| 1000.1100.1000.52030.010 | Benefits-Subs | $5,111.41 | $4,620.41 | $5,320.66 | $5,544.00 | $2,821.00 | ($2,723.00) | (49.12) |
| 1000.1100.1000.52300.010 | Retirement | $0.00 | $0.00 | $0.00 | $48.00 | $135.00 | $87.00 | 181.25 |
| 1000.1100.1000.52310.010 | Retirement | $65,209.60 | $82,760.72 | $93,799.89 | $102,563.00 | $110,672.00 | $8,109.00 | 7.91 |
| 1000.1100.1000.52320.010 | Retirement | $1,445.91 | $2,894.17 | $4,539.97 | $4,511.00 | $7,174.00 | $2,663.00 | 59.03 |
| 1000.1100.1000.52330.010 | Retirement | $2,115.59 | $170.10 | $922.04 | $5,118.00 | $3,904.00 | ($1,214.00) | (23.72) |
| 1000.1100.1000.53400.010 | Professional Services | $19,209.98 | $18,774.05 | $23,399.07 | $28,671.00 | $24,321.00 | ($4,350.00) | (15.17) |
| 1000.1100.1000.54300.010 | Copiers- Equipment Maint | $10,625.64 | $9,254.83 | $13,928.48 | $15,600.00 | $15,600.00 | $0.00 | 0.00 |
| 1000.1100.1000.54330.010 | Software | $6,123.43 | $6,373.46 | $8,423.74 | $6,251.00 | $12,651.00 | $6,400.00 | 102.38 |
| 1000.1100.1000.55800.010 | Travel | $700.81 | $2,243.34 | $1,286.55 | $2,000.00 | $5,000.00 | $3,000.00 | 150.00 |
| 1000.1100.1000.56100.010 | Supplies | $53,211.22 | $61,010.49 | $65,553.02 | $77,449.00 | $73,793.00 | ($3,656.00) | (4.72) |
| 1000.1100.1000.56110.010 | Equipment & Furniture, Instructional | $0.00 | $0.00 | $0.00 | $11,788.00 | $5,330.00 | ($6,458.00) | (54.78) |

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|---|---|---|---|---|---|---|---|---|
| 1000.1100.1000.56400.010 | Books | $10,643.60 | $12,184.34 | $15,676.17 | $15,400.00 | $13,200.00 | ($2,200.00) | (14.29) |
| 1000.1100.1000.57300.010 | Equipment | $5,740.17 | $8,100.47 | $7,079.23 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.1100.1000.58100.010 | Dues & Fees | $169.00 | $200.00 | $379.00 | $472.00 | $472.00 | $0.00 | 0.00 |
| Program: ELEMENTARY PROGRAMS - 1100 | | $2,594,962.03 | $2,730,358.85 | $3,117,831.11 | $3,442,801.00 | $3,661,723.00 | $218,922.00 | 6.36 |
| 1000.1120.1000.51010.010 | Teacher Salaries | $263,958.00 | $325,416.22 | $354,783.90 | $345,011.00 | $414,293.00 | $69,282.00 | 20.08 |
| 1000.1120.1000.51020.010 | Ed Tech Salaries | $22,800.84 | $26,992.52 | $27,798.30 | $40,289.00 | $28,221.00 | ($12,068.00) | (29.95) |
| 1000.1120.1000.52010.010 | Teacher Benefits | $72,006.83 | $73,465.67 | $75,750.63 | $133,888.00 | $106,411.00 | ($27,477.00) | (20.52) |
| 1000.1120.1000.52020.010 | Ed Tech Benefits | $8,991.42 | $9,552.78 | $9,231.01 | $8,602.00 | $5,453.00 | ($3,149.00) | (36.61) |
| 1000.1120.1000.52310.010 | Retirement | $10,153.24 | $12,565.48 | $15,333.01 | $17,042.00 | $18,519.00 | $1,477.00 | 8.67 |
| 1000.1120.1000.52320.010 | Retirement | $952.23 | $1,010.81 | $1,199.15 | $1,801.00 | $1,261.00 | ($540.00) | (29.98) |
| Program: K-2 INSTRUCTION - 1120 | | $378,862.56 | $449,003.48 | $484,096.00 | $546,633.00 | $574,158.00 | $27,525.00 | 5.04 |
| 1000.4200.1000.53000.010 | JMG | $25,000.00 | $25,000.00 | $27,000.00 | $27,000.00 | $27,000.00 | $0.00 | 0.00 |
| Program: ALT (AT RISK) ED PROGRAMS - 4200 | | $25,000.00 | $25,000.00 | $27,000.00 | $27,000.00 | $27,000.00 | $0.00 | 0.00 |
| 1000.4900.1000.51501.010 | GaTE Art Advisor Stipend - DCS | $1,272.00 | $636.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.4900.1000.51502.010 | GaTE Music Advisor Stipend - DCS | $1,272.00 | $587.04 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.4900.1000.52001.010 | GaTE Art Stipend Benefits - DCS | $373.98 | $98.39 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.4900.1000.52002.010 | GaTE Music Stipend Benefits - DCS | $20.07 | $169.59 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.4900.1000.52301.010 | GaTE Art Stipend Retirement - DCS | $48.84 | $24.42 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |

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|---|---|---|---|---|---|---|---|---|
| 1000.4900.1000.52302.010 | GaTE Music Stipend Retirement - DCS | $48.81 | $22.56 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: GIFTED & TALENTED - 4900 | | $3,035.70 | $1,538.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Function: REGULAR INSTRUCTION - 1000 | | $3,001,860.29 | $3,205,900.33 | $3,628,927.11 | $4,016,434.00 | $4,262,881.00 | $246,447.00 | 6.14 |
| Cost Center: DURHAM COMMUNITY - 010 | | $3,001,860.29 | $3,205,900.33 | $3,628,927.11 | $4,016,434.00 | $4,262,881.00 | $246,447.00 | 6.14 |
| 1000.1100.1000.51010.020 | Teacher Salary | $1,035,730.15 | $1,119,833.98 | $1,109,569.36 | $1,132,835.00 | $1,195,284.00 | $62,449.00 | 5.51 |
| 1000.1100.1000.51020.020 | Ed Tech Salaries | $74,832.55 | $73,790.79 | $95,366.74 | $126,824.00 | $134,574.00 | $7,750.00 | 6.11 |
| 1000.1100.1000.51230.020 | Substitute Wages | $60,405.75 | $90,540.23 | $69,364.28 | $33,450.00 | $74,220.00 | $40,770.00 | 121.88 |
| 1000.1100.1000.52010.020 | Teacher Benefits | $231,613.78 | $205,630.56 | $243,265.17 | $385,838.00 | $248,768.00 | ($137,070.00) | (35.53) |
| 1000.1100.1000.52020.020 | Ed Tech Benefits | $16,501.34 | $28,127.62 | $27,656.30 | $61,575.00 | $65,781.00 | $4,206.00 | 6.83 |
| 1000.1100.1000.52030.020 | Substitute Benefits | $4,669.38 | $7,381.87 | $3,937.92 | $2,559.00 | $2,397.00 | ($162.00) | (6.33) |
| 1000.1100.1000.52310.020 | Retirement | $29,983.68 | $42,542.01 | $49,047.40 | $55,354.00 | $53,429.00 | ($1,925.00) | (3.48) |
| 1000.1100.1000.52320.020 | Retirement | $1,771.63 | $6,497.29 | $6,829.32 | $5,669.00 | $6,015.00 | $346.00 | 6.10 |
| 1000.1100.1000.52330.020 | Retirement | $78.25 | $12.86 | $297.81 | $0.00 | $3,318.00 | $3,318.00 | 0.00 |
| 1000.1100.1000.53400.020 | Professional Servics | $465.00 | $4,074.00 | $5,129.48 | $8,160.00 | $7,810.00 | ($350.00) | (4.29) |
| 1000.1100.1000.54300.020 | Copiers-Equipment Maint | $10,800.08 | $6,075.21 | $8,806.06 | $13,000.00 | $13,000.00 | $0.00 | 0.00 |
| 1000.1100.1000.54330.020 | Software | $3,750.00 | $4,686.63 | $3,607.37 | $4,050.00 | $4,050.00 | $0.00 | 0.00 |
| 1000.1100.1000.55800.020 | Travel | $60.84 | $558.48 | $721.13 | $540.00 | $700.00 | $160.00 | 29.63 |
| 1000.1100.1000.56100.020 | Instructional Supplies | $30,583.92 | $42,411.85 | $46,471.02 | $47,245.00 | $42,982.00 | ($4,263.00) | (9.02) |

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| 1000.1100.1000.56400.020 | BOOKS | $14,817.52 | $6,404.43 | $9,422.64 | $9,200.00 | $8,200.00 | ($1,000.00) | (10.87) |
| 1000.1100.1000.57300.020 | Equipment | $5,158.65 | $1,472.17 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: ELEMENTARY PROGRAMS - 1100 | | $1,521,222.52 | $1,640,039.98 | $1,679,492.00 | $1,886,299.00 | $1,860,528.00 | ($25,771.00) | (1.37) |
| 1000.1120.1000.51010.020 | Salaries | $325,713.93 | $316,022.08 | $255,377.01 | $269,118.00 | $314,027.00 | $44,909.00 | 16.69 |
| 1000.1120.1000.51020.020 | Ed Tech Salaries | $89,363.87 | $75,933.41 | $53,560.59 | $59,217.00 | $63,334.00 | $4,117.00 | 6.95 |
| 1000.1120.1000.52010.020 | Benefits | $78,834.96 | $35,772.25 | $44,459.87 | $102,837.00 | $81,864.00 | ($20,973.00) | (20.39) |
| 1000.1120.1000.52020.020 | Ed Tech Benefit | $27,274.07 | $12,432.65 | $8,880.13 | $11,927.00 | $11,383.00 | ($544.00) | (4.56) |
| 1000.1120.1000.52310.020 | Retirement | $8,300.53 | $11,407.09 | $11,137.66 | $13,258.00 | $14,037.00 | $779.00 | 5.88 |
| 1000.1120.1000.52320.020 | Retirement | $2,572.14 | $1,880.28 | $2,250.80 | $2,647.00 | $2,831.00 | $184.00 | 6.95 |
| Program: K-2 INSTRUCTION - 1120 | | $532,059.50 | $453,447.76 | $375,666.06 | $459,004.00 | $487,476.00 | $28,472.00 | 6.20 |
| Function: REGULAR INSTRUCTION - 1000 | | $2,053,282.02 | $2,093,487.74 | $2,055,158.06 | $2,345,303.00 | $2,348,004.00 | $2,701.00 | 0.12 |
| Cost Center: MORSE STREET - 020 | | $2,053,282.02 | $2,093,487.74 | $2,055,158.06 | $2,345,303.00 | $2,348,004.00 | $2,701.00 | 0.12 |
| 1000.1100.1000.51010.030 | Teacher Salaries | $510,605.81 | $558,586.19 | $592,246.15 | $585,554.00 | $726,219.00 | $140,665.00 | 24.02 |
| 1000.1100.1000.51020.030 | Ed Tech Salaries | $38,385.84 | $33,042.15 | $44,491.02 | $47,635.00 | $47,154.00 | ($481.00) | (1.01) |
| 1000.1100.1000.51230.030 | Sub Salaries | $42,859.19 | $14,623.46 | $16,140.00 | $33,450.00 | $17,270.00 | ($16,180.00) | (48.37) |
| 1000.1100.1000.52010.030 | Teacher Benefits | $136,480.43 | $99,417.83 | $110,078.17 | $173,548.00 | $129,905.00 | ($43,643.00) | (25.15) |
| 1000.1100.1000.52020.030 | Ed Tech Benefits | $1,316.78 | $1,442.91 | $1,715.19 | $9,028.00 | $8,344.00 | ($684.00) | (7.58) |

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| 1000.1100.1000.52030.030 | Sub Benefits | $1,925.69 | $1,140.15 | $1,238.73 | $2,559.00 | $558.00 | ($2,001.00) | (78.19) |
| 1000.1100.1000.52310.030 | Retirement | $16,037.31 | $25,772.12 | $26,866.13 | $28,691.00 | $32,462.00 | $3,771.00 | 13.14 |
| 1000.1100.1000.52320.030 | Retirement | $1,491.33 | $1,264.76 | $1,993.53 | $2,129.00 | $2,108.00 | ($21.00) | (0.99) |
| 1000.1100.1000.52330.030 | Retirement | $907.43 | $31.78 | $216.26 | $450.00 | $772.00 | $322.00 | 71.56 |
| 1000.1100.1000.53400.030 | Professional Services | $6,470.10 | $7,622.99 | $9,773.92 | $13,304.00 | $12,967.00 | ($337.00) | (2.53) |
| 1000.1100.1000.54300.030 | Copiers Repairs/Maint | $4,494.10 | $6,657.30 | $7,255.50 | $9,700.00 | $9,700.00 | $0.00 | 0.00 |
| 1000.1100.1000.54330.030 | Software | $0.00 | $4,530.85 | $5,780.40 | $5,135.00 | $5,610.00 | $475.00 | 9.25 |
| 1000.1100.1000.55800.030 | Travel | $963.05 | $1,125.55 | $1,321.62 | $1,400.00 | $2,000.00 | $600.00 | 42.86 |
| 1000.1100.1000.56100.030 | Instructional Supplies | $15,007.55 | $18,272.93 | $18,749.27 | $24,147.00 | $18,405.00 | ($5,742.00) | (23.78) |
| 1000.1100.1000.56110.030 | Equipment & Furniture, Instructional | $0.00 | $1,230.15 | $3,532.05 | $1,727.00 | $2,303.00 | $576.00 | 33.35 |
| 1000.1100.1000.56400.030 | Books | $2,381.95 | $2,817.18 | $3,977.80 | $4,050.00 | $3,200.00 | ($850.00) | (20.99) |
| 1000.1100.1000.57300.030 | Equipment | $2,761.99 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.1100.1000.58100.030 | Dues and Fees | $0.00 | $0.00 | $0.00 | $200.00 | $200.00 | $0.00 | 0.00 |
| Program: ELEMENTARY PROGRAMS - 1100 | | $782,088.55 | $777,578.30 | $845,375.74 | $942,707.00 | $1,019,177.00 | $76,470.00 | 8.11 |
| 1000.1120.1000.51010.030 | Teacher Salaries | $143,179.57 | $113,825.05 | $119,668.34 | $116,507.00 | $132,314.00 | $15,807.00 | 13.57 |
| 1000.1120.1000.51020.030 | Ed Tech Salaries | $12,185.60 | $15,491.81 | $14,636.95 | $27,225.00 | $29,432.00 | $2,207.00 | 8.11 |
| 1000.1120.1000.52010.030 | Teacher Benefits | $24,403.41 | $20,397.30 | $21,572.14 | $41,305.00 | $32,713.00 | ($8,592.00) | (20.80) |
| 1000.1120.1000.52020.030 | Ed Tech Benefits | $7,831.99 | $13,328.88 | $4,650.61 | $5,765.00 | $5,537.00 | ($228.00) | (3.95) |
| 1000.1120.1000.52030.030 | Sub Benefits | $0.00 | $0.00 | $0.00 | $450.00 | $0.00 | ($450.00) | (100.00) |

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| 1000.1120.1000.52310.030 | Retirement | $5,498.18 | $11,528.32 | $6,065.38 | $5,689.00 | $5,914.00 | $225.00 | 3.96 |
| 1000.1120.1000.52320.030 | Retirement | $668.14 | $601.29 | $565.10 | $1,217.00 | $1,316.00 | $99.00 | 8.13 |
| Program: K-2 INSTRUCTION - 1120 | | $193,766.89 | $175,172.65 | $167,158.52 | $198,158.00 | $207,226.00 | $9,068.00 | 4.58 |
| Function: REGULAR INSTRUCTION - 1000 | | $975,855.44 | $952,750.95 | $1,012,534.26 | $1,140,865.00 | $1,226,403.00 | $85,538.00 | 7.50 |
| Cost Center: POWNAL ELEMENTARY - 030 | | $975,855.44 | $952,750.95 | $1,012,534.26 | $1,140,865.00 | $1,226,403.00 | $85,538.00 | 7.50 |
| 1000.1100.1000.51010.040 | Teacher Salaries | $1,184,827.65 | $1,347,635.74 | $1,382,269.93 | $1,495,902.00 | $1,700,202.00 | $204,300.00 | 13.66 |
| 1000.1100.1000.51020.040 | Ed Tech Salaries | $23,198.88 | $52,422.61 | $80,864.99 | $60,894.00 | $29,472.00 | ($31,422.00) | (51.60) |
| 1000.1100.1000.51230.040 | Substitute Wages | $31,591.73 | $32,974.25 | $40,866.08 | $33,450.00 | $43,727.00 | $10,277.00 | 30.72 |
| 1000.1100.1000.51500.040 | Stipends | $0.00 | $0.00 | $0.00 | $0.00 | $2,400.00 | $2,400.00 | 0.00 |
| 1000.1100.1000.52000.040 | Stipend Benefits | $0.00 | $0.00 | $0.00 | $0.00 | $81.00 | $81.00 | 0.00 |
| 1000.1100.1000.52010.040 | Teacher Benefits | $272,821.16 | $312,984.83 | $341,645.17 | $484,674.00 | $416,200.00 | ($68,474.00) | (14.13) |
| 1000.1100.1000.52020.040 | Ed Tech Benefits | $8,231.46 | $8,359.80 | $11,232.62 | $19,098.00 | $6,118.00 | ($12,980.00) | (67.97) |
| 1000.1100.1000.52030.040 | Substitute Benefits | $1,943.35 | $2,178.14 | $2,302.62 | $2,559.00 | $1,412.00 | ($1,147.00) | (44.82) |
| 1000.1100.1000.52300.040 | Retirement - Stipends | $0.00 | $0.00 | $0.00 | $0.00 | $107.00 | $107.00 | 0.00 |
| 1000.1100.1000.52310.040 | Retirement | $30,904.48 | $58,257.41 | $62,425.79 | $67,971.00 | $75,999.00 | $8,028.00 | 11.81 |
| 1000.1100.1000.52320.040 | Retirement | $905.36 | $898.14 | $2,112.59 | $2,722.00 | $1,328.00 | ($1,394.00) | (51.21) |
| 1000.1100.1000.52330.040 | Retirement | $141.49 | $320.97 | $195.08 | $450.00 | $1,955.00 | $1,505.00 | 334.44 |
| 1000.1100.1000.53400.040 | Purchased Professional | $33,572.96 | $15,932.20 | $13,963.00 | $21,423.00 | $19,078.00 | ($2,345.00) | (10.95) |

# Article 1 Regular Instruction- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.1100.1000.54300.040 | Copiers Repair/Maint | $8,026.36 | $3,870.12 | $7,952.46 | $11,800.00 | $11,800.00 | $0.00 | 0.00 |
| 1000.1100.1000.54330.040 | Software | $3,516.98 | $4,008.63 | $5,128.62 | $5,893.00 | $6,205.00 | $312.00 | 5.29 |
| 1000.1100.1000.55800.040 | Travel | $744.15 | $558.66 | $244.87 | $580.00 | $1,810.00 | $1,230.00 | 212.07 |
| 1000.1100.1000.56100.040 | Instructional Supplies | $28,391.27 | $36,693.73 | $37,130.04 | $46,825.00 | $42,499.00 | ($4,326.00) | (9.24) |
| 1000.1100.1000.56110.040 | Equipment & Furniture, Instructional | $0.00 | $0.00 | $0.00 | $0.00 | $6,554.00 | $6,554.00 | 0.00 |
| 1000.1100.1000.56400.040 | Books | $5,536.65 | $5,868.48 | $6,274.45 | $9,600.00 | $6,800.00 | ($2,800.00) | (29.17) |
| 1000.1100.1000.57300.040 | Equipment | $5,378.82 | $7,524.05 | $4,967.24 | $15,945.00 | $0.00 | ($15,945.00) | (100.00) |
| 1000.1100.1000.58100.040 | Dues and Fees | $50.00 | $0.00 | $150.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: ELEMENTARY PROGRAMS - 1100 | | $1,639,782.75 | $1,890,487.76 | $1,999,725.55 | $2,279,786.00 | $2,373,747.00 | $93,961.00 | 4.12 |
| Function: REGULAR INSTRUCTION - 1000 | | $1,639,782.75 | $1,890,487.76 | $1,999,725.55 | $2,279,786.00 | $2,373,747.00 | $93,961.00 | 4.12 |
| Cost Center: MAST LANDING - 040 | | $1,639,782.75 | $1,890,487.76 | $1,999,725.55 | $2,279,786.00 | $2,373,747.00 | $93,961.00 | 4.12 |
| 1000.1100.1000.51010.050 | Teacher Salaries | $1,666,819.07 | $1,778,436.68 | $1,878,258.46 | $1,877,521.00 | $2,012,622.00 | $135,101.00 | 7.20 |
| 1000.1100.1000.51020.050 | Ed Tech Salaries | $90,997.78 | $93,896.20 | $97,910.57 | $122,797.00 | $104,576.00 | ($18,221.00) | (14.84) |
| 1000.1100.1000.51230.050 | Substitute Wages | $25,245.00 | $44,853.80 | $51,024.28 | $72,475.00 | $54,596.00 | ($17,879.00) | (24.67) |
| 1000.1100.1000.51500.050 | Stipends | $0.00 | $0.00 | $0.00 | $4,650.00 | $5,250.00 | $600.00 | 12.90 |
| 1000.1100.1000.52000.050 | Stipend Benefits | $0.00 | $0.00 | $0.00 | $79.00 | $176.00 | $97.00 | 122.78 |
| 1000.1100.1000.52010.050 | Teacher Benefits | $409,037.84 | $376,462.40 | $462,548.17 | $659,192.00 | $499,114.00 | ($160,078.00) | (24.28) |
| 1000.1100.1000.52020.050 | Ed Tech Benefits | $22,149.71 | $21,740.47 | $21,627.48 | $27,748.00 | $14,815.00 | ($12,933.00) | (46.61) |

## Article 1 Regular Instruction- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.1100.1000.52030.050 | Substitute Benefits | $1,057.49 | $3,926.91 | $3,200.48 | $5,544.00 | $1,763.00 | ($3,781.00) | (68.20) |
| 1000.1100.1000.52300.050 | Retirement | $0.00 | $0.00 | $0.00 | $208.00 | $235.00 | $27.00 | 12.98 |
| 1000.1100.1000.52310.050 | Retirement | $52,200.54 | $67,968.73 | $84,044.72 | $90,587.00 | $89,964.00 | ($623.00) | (0.69) |
| 1000.1100.1000.52320.050 | Retirement | $3,287.14 | $3,380.49 | $4,063.71 | $5,489.00 | $4,685.00 | ($804.00) | (14.65) |
| 1000.1100.1000.52330.050 | Retirement | $447.91 | $448.26 | $554.92 | $450.00 | $2,440.00 | $1,990.00 | 442.22 |
| 1000.1100.1000.53400.050 | Purchased Professional | $21,353.74 | $21,664.80 | $22,955.17 | $22,168.00 | $21,688.00 | ($480.00) | (2.17) |
| 1000.1100.1000.54300.050 | Copiers Repair/Maint | $10,064.41 | $6,566.37 | $23,102.72 | $16,100.00 | $16,100.00 | $0.00 | 0.00 |
| 1000.1100.1000.54330.050 | Software | $5,904.87 | $5,705.67 | $6,136.92 | $5,908.00 | $3,820.00 | ($2,088.00) | (35.34) |
| 1000.1100.1000.55800.050 | Travel | $900.64 | $2,364.82 | $2,364.03 | $3,000.00 | $10,500.00 | $7,500.00 | 250.00 |
| 1000.1100.1000.56100.050 | Instructional Supplies | $42,472.07 | $43,581.32 | $43,131.14 | $43,313.00 | $48,345.00 | $5,032.00 | 11.62 |
| 1000.1100.1000.56110.050 | Equipment & Furniture, Instructional | $0.00 | $0.00 | $0.00 | $0.00 | $10,750.00 | $10,750.00 | 0.00 |
| 1000.1100.1000.56400.050 | Books | $8,433.80 | $9,537.62 | $11,999.66 | $12,000.00 | $13,200.00 | $1,200.00 | 10.00 |
| 1000.1100.1000.57300.050 | Equipment | $18,169.65 | $18,474.45 | $21,454.06 | $21,425.00 | $0.00 | ($21,425.00) | (100.00) |
| 1000.1100.1000.58100.050 | Dues & Fees | $2,247.20 | $1,465.74 | $2,110.73 | $2,120.00 | $2,120.00 | $0.00 | 0.00 |
| Program: ELEMENTARY PROGRAMS - 1100 | | $2,380,788.86 | $2,500,474.73 | $2,736,487.22 | $2,992,774.00 | $2,916,759.00 | ($76,015.00) | (2.54) |
| 1000.4200.1000.53000.050 | JMG | $25,000.00 | $25,000.00 | $27,000.00 | $27,000.00 | $27,000.00 | $0.00 | 0.00 |
| Program: ALT (AT RISK) ED PROGRAMS - 4200 | | $25,000.00 | $25,000.00 | $27,000.00 | $27,000.00 | $27,000.00 | $0.00 | 0.00 |
| 1000.4900.1000.51501.050 | GaTE Art Advisor Stipend - FMS | $1,272.00 | $636.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.4900.1000.51502.050 | GaTE Music Advisor Stipend - FMS | $1,272.00 | $423.99 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |

## Article 1 Regular Instruction- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.4900.1000.52001.050 | GaTE Art Stipend Benefits - FMS | $21.02 | $162.17 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.4900.1000.52002.050 | GaTE Music Advisor Benefits - FMS | $20.72 | $123.86 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.4900.1000.52301.050 | GaTE Art Stipend Retirement - FMS | $48.84 | $24.43 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.4900.1000.52302.050 | GaTE Music Advisor Retirement - FMS | $48.76 | $16.24 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: GIFTED & TALENTED - 4900 | | $2,683.34 | $1,386.69 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Function: REGULAR INSTRUCTION - 1000 | | $2,408,472.20 | $2,526,861.42 | $2,763,487.22 | $3,019,774.00 | $2,943,759.00 | ($76,015.00) | (2.52) |
| Cost Center: FREEPORT MIDDLE SCHOOL - 050 | | $2,408,472.20 | $2,526,861.42 | $2,763,487.22 | $3,019,774.00 | $2,943,759.00 | ($76,015.00) | (2.52) |
| 1000.1200.1000.51010.300 | Teacher Salaries | $2,877,812.11 | $2,977,757.08 | $3,190,467.10 | $3,221,461.00 | $3,672,467.00 | $451,006.00 | 14.00 |
| 1000.1200.1000.51020.300 | Ed Tech Salaries | $101,930.34 | $111,030.66 | $87,617.84 | $119,774.00 | $8,576.00 | ($111,198.00) | (92.84) |
| 1000.1200.1000.51230.300 | Substitute Wages | $58,146.50 | $61,140.04 | $109,556.29 | $66,900.00 | $117,225.00 | $50,325.00 | 75.22 |
| 1000.1200.1000.51500.300 | Stipends | $648.00 | $674.06 | $2,760.00 | $4,066.00 | $19,546.00 | $15,480.00 | 380.72 |
| 1000.1200.1000.52000.300 | Stipend Benefits | $10.79 | $24.08 | $48.62 | $0.00 | $657.00 | $657.00 | 0.00 |
| 1000.1200.1000.52010.300 | Teacher Benefits | $637,573.45 | $641,733.25 | $715,203.16 | $1,071,907.00 | $848,424.00 | ($223,483.00) | (20.85) |
| 1000.1200.1000.52020.300 | Ed Tech Benefits | $32,585.31 | $24,641.34 | $9,327.85 | $36,124.00 | $4,657.00 | ($31,467.00) | (87.11) |
| 1000.1200.1000.52030.300 | Substitute Benefits | $3,701.89 | $3,695.22 | $7,540.44 | $450.00 | $3,786.00 | $3,336.00 | 741.33 |
| 1000.1200.1000.52300.300 | Retirement | $24.89 | $25.88 | $120.44 | $0.00 | $874.00 | $874.00 | 0.00 |
| 1000.1200.1000.52310.300 | Retirement | $89,261.59 | $113,708.87 | $141,591.43 | $154,235.00 | $164,159.00 | $9,924.00 | 6.43 |
| 1000.1200.1000.52320.300 | Retirement | $3,914.27 | $4,270.58 | $3,636.56 | $5,354.00 | $773.00 | ($4,581.00) | (85.56) |

# Article 1 Regular Instruction- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.1200.1000.52330.300 | Retirement | $1,360.27 | $656.40 | $823.94 | $450.00 | $5,240.00 | $4,790.00 | 1,064.44 |
| 1000.1200.1000.53000.300 | School Resource Officer | $32,666.40 | $34,000.00 | $35,412.50 | $39,000.00 | $39,000.00 | $0.00 | 0.00 |
| 1000.1200.1000.53400.300 | Purchased Professional Services | $19,336.71 | $44,601.39 | $24,008.83 | $56,589.00 | $49,497.00 | ($7,092.00) | (12.53) |
| 1000.1200.1000.54300.300 | Copier Repair/Maint | $29,157.37 | $40,597.85 | $42,092.73 | $40,000.00 | $40,000.00 | $0.00 | 0.00 |
| 1000.1200.1000.54330.300 | Software | $0.00 | $0.00 | $1,167.56 | $200.00 | $200.00 | $0.00 | 0.00 |
| 1000.1200.1000.55800.300 | Travel | $603.42 | $1,398.90 | $268.08 | $1,500.00 | $1,500.00 | $0.00 | 0.00 |
| 1000.1200.1000.56000.300 | Supplies High School | $41.99 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.1200.1000.56100.300 | Instructional Supplies High School | $73,915.74 | $55,902.35 | $56,736.15 | $54,155.00 | $54,490.00 | $335.00 | 0.62 |
| 1000.1200.1000.56110.300 | Equipment & Furniture, Instructional | $0.00 | $0.00 | $0.00 | $0.00 | $4,769.00 | $4,769.00 | 0.00 |
| 1000.1200.1000.56400.300 | Books High School | $26,004.54 | $8,330.58 | $5,615.94 | $13,748.02 | $21,780.00 | $8,031.98 | 58.42 |
| 1000.1200.1000.57300.300 | Equipment High School | $15,791.45 | $17,646.45 | $15,215.80 | $8,767.98 | $0.00 | ($8,767.98) | (100.00) |
| 1000.1200.1000.58100.300 | Dues and Fees | $0.00 | $215.00 | $275.00 | $1,264.00 | $1,264.00 | $0.00 | 0.00 |
| 1000.1200.1000.58900.300 | Regular Instruction Miscellaneous Expenditures | $404.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: SECONDARY PROGRAMS - 1200 | | $4,004,891.03 | $4,142,049.98 | $4,449,486.26 | $4,895,945.00 | $5,058,884.00 | $162,939.00 | 3.33 |
| 1000.4200.1000.53000.300 | JMG | $25,000.00 | $25,000.00 | $27,000.00 | $27,000.00 | $27,000.00 | $0.00 | 0.00 |
| Program: ALT (AT RISK) ED PROGRAMS - 4200 | | $25,000.00 | $25,000.00 | $27,000.00 | $27,000.00 | $27,000.00 | $0.00 | 0.00 |
| Function: REGULAR INSTRUCTION - 1000 | | $4,029,891.03 | $4,167,049.98 | $4,476,486.26 | $4,922,945.00 | $5,085,884.00 | $162,939.00 | 3.31 |
| Cost Center: FREEPORT HIGH SCHOOL - 300 | | $4,029,891.03 | $4,167,049.98 | $4,476,486.26 | $4,922,945.00 | $5,085,884.00 | $162,939.00 | 3.31 |

## Article 1 Regular Instruction- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.4100.1000.53000.900 | Purchased Professional Services | $0.00 | $0.00 | $0.00 | $6,300.00 | $0.00 | ($6,300.00) | (100.00) |
| 1000.4100.1000.53300.900 | Employee Training & Development | $0.00 | $0.00 | $1,200.00 | $2,500.00 | $0.00 | ($2,500.00) | (100.00) |
| 1000.4100.1000.55800.900 | Travel - district wide | $0.00 | $0.00 | $0.00 | $200.00 | $0.00 | ($200.00) | (100.00) |
| Program: ELL - 4100 | | $0.00 | $0.00 | $1,200.00 | $9,000.00 | $0.00 | ($9,000.00) | (100.00) |
| Function: REGULAR INSTRUCTION - 1000 | | $0.00 | $0.00 | $1,200.00 | $9,000.00 | $0.00 | ($9,000.00) | (100.00) |
| Cost Center: SYSTEM WIDE - 900 | | $0.00 | $0.00 | $1,200.00 | $9,000.00 | $0.00 | ($9,000.00) | (100.00) |
| 1000.4100.1000.51010.950 | Teachers Salary | $68,262.20 | $35,051.10 | $116,794.34 | $65,859.00 | $86,799.00 | $20,940.00 | 31.80 |
| 1000.4100.1000.51020.950 | Ed Tech Salaries | $422.24 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.4100.1000.52010.950 | Teacher Benefits | $6,519.31 | $2,397.81 | $14,501.41 | $11,193.00 | $14,153.00 | $2,960.00 | 26.45 |
| 1000.4100.1000.52020.950 | Ed Tech Benefits | $33.30 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.4100.1000.52310.950 | Retirement | $2,752.59 | $1,345.96 | $5,220.58 | $3,187.00 | $5,117.00 | $1,930.00 | 60.56 |
| 1000.4100.1000.52320.950 | Retirement | $16.70 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.4100.1000.53000.950 | Purchased Professional Services | $0.00 | $0.00 | $5,698.80 | $0.00 | $3,150.00 | $3,150.00 | 0.00 |
| 1000.4100.1000.53400.950 | Professional Services | $8,812.80 | $0.00 | $167.28 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.4100.1000.55800.950 | Travel | $0.00 | $263.26 | $617.19 | $0.00 | $100.00 | $100.00 | 0.00 |
| 1000.4100.1000.56000.950 | Supplies | $0.00 | $0.00 | $132.64 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.4100.1000.56100.950 | Instructional Supplies | $349.34 | $509.27 | $0.00 | $500.00 | $250.00 | ($250.00) | (50.00) |
| Program: ELL - 4100 | | $87,168.48 | $39,567.40 | $143,132.24 | $80,739.00 | $109,569.00 | $28,830.00 | 35.71 |

## Article 1 Regular Instruction- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.4900.1000.51010.950 | Teacher Salaries | $193,428.73 | $201,446.16 | $214,473.33 | $211,493.00 | $244,329.00 | $32,836.00 | 15.53 |
| 1000.4900.1000.51500.950 | Stipends | $3,000.00 | $6,142.12 | $7,788.00 | $12,876.00 | $13,388.00 | $512.00 | 3.98 |
| 1000.4900.1000.52000.950 | Stipends | $47.78 | $963.49 | $1,403.36 | $218.00 | $450.00 | $232.00 | 106.42 |
| 1000.4900.1000.52010.950 | Teacher Benefits | $24,714.98 | $37,079.24 | $36,835.30 | $63,219.00 | $57,183.00 | ($6,036.00) | (9.55) |
| 1000.4900.1000.52300.950 | Retirement | $115.20 | $247.28 | $361.72 | $576.00 | $598.00 | $22.00 | 3.82 |
| 1000.4900.1000.52310.950 | Retirement | $5,380.78 | $7,627.26 | $9,461.70 | $9,926.00 | $10,921.00 | $995.00 | 10.02 |
| 1000.4900.1000.53000.950 | Purchased Professional Services | $300.00 | $2,238.52 | $0.00 | $4,038.00 | $4,038.00 | $0.00 | 0.00 |
| 1000.4900.1000.53400.950 | Professional Services Testing | $0.00 | $0.00 | $1,272.95 | $1,957.00 | $2,014.00 | $57.00 | 2.91 |
| 1000.4900.1000.53440.950 | GaTE K-8 Professional Servies | $2,618.59 | $0.00 | $70.00 | $1,704.00 | $2,629.00 | $925.00 | 54.28 |
| 1000.4900.1000.55800.950 | Travel | $62.83 | $123.78 | $298.44 | $920.00 | $920.00 | $0.00 | 0.00 |
| 1000.4900.1000.56100.950 | GaTE K-8 Instructional Supplies | $2,163.43 | $2,127.90 | $1,815.66 | $2,117.00 | $1,145.00 | ($972.00) | (45.91) |
| 1000.4900.1000.56400.950 | GaTE K-8 Books | $317.93 | $407.10 | $1,206.93 | $1,200.00 | $1,200.00 | $0.00 | 0.00 |
| 1000.4900.1000.58100.950 | Dues and Fees | $254.00 | $1,394.00 | $2,273.23 | $4,754.00 | $4,955.00 | $201.00 | 4.23 |
| Program: GIFTED & TALENTED - 4900 | | $232,404.25 | $259,796.85 | $277,260.62 | $314,998.00 | $343,770.00 | $28,772.00 | 9.13 |
| Function: REGULAR INSTRUCTION - 1000 | | $319,572.73 | $299,364.25 | $420,392.86 | $395,737.00 | $453,339.00 | $57,602.00 | 14.56 |
| Cost Center: K-8 - 950 | | $319,572.73 | $299,364.25 | $420,392.86 | $395,737.00 | $453,339.00 | $57,602.00 | 14.56 |
| 1000.4100.1000.51010.990 | Teacher Salaries | $19,286.85 | $174,712.45 | $152,830.28 | $175,963.00 | $92,936.00 | ($83,027.00) | (47.18) |
| 1000.4100.1000.52010.990 | Teacher Benefits | $2,013.03 | $25,422.51 | $14,977.90 | $41,524.00 | $20,861.00 | ($20,663.00) | (49.76) |

## Article 1 Regular Instruction- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.4100.1000.52310.990 | Retirement | $749.34 | $6,696.71 | $6,804.94 | $8,472.00 | $4,154.00 | ($4,318.00) | (50.97) |
| 1000.4100.1000.53000.990 | Purchased Professional Services | $0.00 | $0.00 | $4,686.75 | $0.00 | $3,150.00 | $3,150.00 | 0.00 |
| 1000.4100.1000.55800.990 | Travel-Other | $0.00 | $0.00 | $0.00 | $0.00 | $100.00 | $100.00 | 0.00 |
| 1000.4100.1000.56100.990 | Instructional Supplies | $25.34 | $304.99 | $0.00 | $500.00 | $250.00 | ($250.00) | (50.00) |
| Program: ELL - 4100 | | $22,074.56 | $207,136.66 | $179,299.87 | $226,459.00 | $121,451.00 | ($105,008.00) | (46.37) |
| 1000.4900.1000.51010.990 | Teacher Salaries | $10,712.93 | $11,203.93 | $11,742.39 | $11,743.00 | $13,587.00 | $1,844.00 | 15.70 |
| 1000.4900.1000.51500.990 | Stipends | $0.00 | $0.00 | $0.00 | $300.00 | $300.00 | $0.00 | 0.00 |
| 1000.4900.1000.52000.990 | Stipends | $0.00 | $0.00 | $0.00 | $5.00 | $10.00 | $5.00 | 100.00 |
| 1000.4900.1000.52010.990 | Teacher Benefits | $3,200.47 | $2,805.35 | $2,895.58 | $5,293.00 | $4,693.00 | ($600.00) | (11.34) |
| 1000.4900.1000.52300.990 | Retirement | $0.00 | $0.00 | $0.00 | $13.00 | $13.00 | $0.00 | 0.00 |
| 1000.4900.1000.52310.990 | Retirement | $439.93 | $430.30 | $524.94 | $569.00 | $607.00 | $38.00 | 6.68 |
| 1000.4900.1000.53000.990 | Purchase Professional Services | $368.13 | $442.25 | $0.00 | $38.00 | $38.00 | $0.00 | 0.00 |
| 1000.4900.1000.53440.990 | GaTE HS Professional Services | $1,344.69 | $2,242.14 | $0.00 | $9,325.00 | $11,190.00 | $1,865.00 | 20.00 |
| 1000.4900.1000.56100.990 | GaTE HS Instructional Supplies | $0.00 | $0.00 | $0.00 | $213.00 | $105.00 | ($108.00) | (50.70) |
| 1000.4900.1000.58100.990 | GaTE Dues & Fees - Sec | $0.00 | $0.00 | $0.00 | $250.00 | $250.00 | $0.00 | 0.00 |
| Program: GIFTED & TALENTED - 4900 | | $16,066.15 | $17,123.97 | $15,162.91 | $27,749.00 | $30,793.00 | $3,044.00 | 10.97 |
| Function: REGULAR INSTRUCTION - 1000 | | $38,140.71 | $224,260.63 | $194,462.78 | $254,208.00 | $152,244.00 | ($101,964.00) | (40.11) |
| Cost Center: 9-12 - 990 | | $38,140.71 | $224,260.63 | $194,462.78 | $254,208.00 | $152,244.00 | ($101,964.00) | (40.11) |
| Grand Total: | | $14,466,857.17 | $15,360,163.06 | $16,552,374.10 | $18,384,052.00 | $18,846,261.00 | $462,209.00 | 2.51 |

End of Report

# Article 2 Special Education- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.2200.1000.51010.010 | Teacher Salaries | $209,896.59 | $215,267.51 | $237,537.92 | $238,882.00 | $279,351.00 | $40,469.00 | 16.94 |
| 1000.2200.1000.51020.010 | Ed Tech Salaries | $141,585.52 | $182,366.37 | $184,480.17 | $149,559.00 | $131,428.00 | ($18,131.00) | (12.12) |
| 1000.2200.1000.52010.010 | Teacher Benefits | $46,189.23 | $47,544.60 | $44,160.97 | $79,285.00 | $64,261.00 | ($15,024.00) | (18.95) |
| 1000.2200.1000.52020.010 | Ed Tech Benefits | $52,963.44 | $54,757.64 | $50,186.08 | $49,424.00 | $38,027.00 | ($11,397.00) | (23.06) |
| 1000.2200.1000.52310.010 | Retirement | $5,897.67 | $8,266.04 | $10,619.17 | $11,581.00 | $12,487.00 | $906.00 | 7.82 |
| 1000.2200.1000.52320.010 | Retirement | $4,650.72 | $5,595.41 | $5,965.15 | $6,685.00 | $5,875.00 | ($810.00) | (12.12) |
| 1000.2200.1000.56100.010 | Instructional Supplies | $0.00 | $0.00 | $0.00 | $0.00 | $100.00 | $100.00 | 0.00 |
| Program: RESOURCE CLASSROOM PLACEMENT - 2200 | | $461,183.17 | $513,797.57 | $532,949.46 | $535,416.00 | $531,529.00 | ($3,887.00) | (0.73) |
| 1000.2300.1000.51010.010 | Teacher Salaries | $46,596.63 | $50,007.76 | $53,465.06 | $53,255.00 | $65,036.00 | $11,781.00 | 22.12 |
| 1000.2300.1000.51020.010 | Ed Tech Salaries | $110,493.89 | $84,104.17 | $68,547.58 | $151,720.00 | $164,880.00 | $13,160.00 | 8.67 |
| 1000.2300.1000.52010.010 | Teacher Benefits | $20,980.54 | $18,140.71 | $18,603.90 | $30,463.00 | $27,184.00 | ($3,279.00) | (10.76) |
| 1000.2300.1000.52020.010 | Ed Tech Benefits | $30,853.33 | $20,370.26 | $12,437.05 | $85,922.00 | $91,805.00 | $5,883.00 | 6.85 |
| 1000.2300.1000.52310.010 | Retirement | $1,789.27 | $1,920.32 | $2,389.95 | $2,632.00 | $2,907.00 | $275.00 | 10.45 |
| 1000.2300.1000.52320.010 | Retirement | $4,229.85 | $5,510.10 | $2,907.96 | $6,782.00 | $7,370.00 | $588.00 | 8.67 |
| Program: SELF CONTAINED CLASS PLACEMENT - 2300 | | $214,943.51 | $180,053.32 | $158,351.50 | $330,774.00 | $359,182.00 | $28,408.00 | 8.59 |
| Function: REGULAR INSTRUCTION - 1000 | | $676,126.68 | $693,850.89 | $691,300.96 | $866,190.00 | $890,711.00 | $24,521.00 | 2.83 |

# Article 2 Special Education- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.2800.2110.51010.010 | Social Worker Salary | $68,150.34 | $72,464.93 | $75,443.09 | $78,374.00 | $92,509.00 | $14,135.00 | 18.04 |
| 1000.2800.2110.52010.010 | Social Worker Benefits | $10,018.10 | $9,017.73 | $9,534.10 | $20,524.00 | $13,954.00 | ($6,570.00) | (32.01) |
| 1000.2800.2110.52310.010 | Retirement | $2,616.90 | $2,782.78 | $3,372.20 | $3,844.00 | $4,135.00 | $291.00 | 7.57 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $80,785.34 | $84,265.44 | $88,349.39 | $102,742.00 | $110,598.00 | $7,856.00 | 7.65 |
| Function: Attendance & Social Work - 2110 | | $80,785.34 | $84,265.44 | $88,349.39 | $102,742.00 | $110,598.00 | $7,856.00 | 7.65 |
| 1000.2800.2140.53440.010 | Professional Services | $0.00 | $0.00 | $0.00 | $0.00 | $1,750.00 | $1,750.00 | 0.00 |
| 1000.2800.2140.55800.010 | Travel | $14.94 | $530.38 | $0.00 | $0.00 | $267.00 | $267.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $14.94 | $530.38 | $0.00 | $0.00 | $2,017.00 | $2,017.00 | 0.00 |
| Function: PSYCHOLOGICAL - 2140 | | $14.94 | $530.38 | $0.00 | $0.00 | $2,017.00 | $2,017.00 | 0.00 |
| 1000.2800.2150.51010.010 | Speech & Audiology Salaries | $79,211.62 | $112,855.21 | $117,030.81 | $116,964.00 | $140,943.00 | $23,979.00 | 20.50 |
| 1000.2800.2150.52010.010 | Speech & Audiology Benefits | $9,707.88 | $13,497.18 | $14,122.04 | $21,108.00 | $20,252.00 | ($856.00) | (4.06) |
| 1000.2800.2150.52310.010 | Retirement | $3,252.56 | $4,333.27 | $5,231.26 | $5,351.00 | $6,300.00 | $949.00 | 17.74 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $92,172.06 | $130,685.66 | $136,384.11 | $143,423.00 | $167,495.00 | $24,072.00 | 16.78 |
| Function: SPEECH & AUDIOLOGY - 2150 | | $92,172.06 | $130,685.66 | $136,384.11 | $143,423.00 | $167,495.00 | $24,072.00 | 16.78 |
| 1000.2800.2160.51010.010 | OT Salary | $50,178.64 | $72,307.31 | $76,810.51 | $76,811.00 | $91,931.00 | $15,120.00 | 19.68 |
| 1000.2800.2160.52010.010 | OT Benefits | $10,562.07 | $13,248.43 | $13,860.36 | $25,665.00 | $19,858.00 | ($5,807.00) | (22.63) |

# Article 2 Special Education- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.2800.2160.52310.010 | Retirement | $1,926.94 | $2,848.22 | $3,440.73 | $3,745.00 | $4,109.00 | $364.00 | 9.72 |
| 1000.2800.2160.55800.010 | Travel | $172.87 | $210.00 | $0.00 | $0.00 | $50.00 | $50.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $62,840.52 | $88,613.96 | $94,111.60 | $106,221.00 | $115,948.00 | $9,727.00 | 9.16 |
| Function: OT - 2160 | | $62,840.52 | $88,613.96 | $94,111.60 | $106,221.00 | $115,948.00 | $9,727.00 | 9.16 |
| Cost Center: DURHAM COMMUNITY - 010 | | $911,939.54 | $997,946.33 | $1,010,146.06 | $1,218,576.00 | $1,286,769.00 | $68,193.00 | 5.60 |
| 1000.2200.1000.51010.020 | Teacher Salaries | $77,304.83 | $75,274.26 | $65,389.31 | $66,391.00 | $81,764.00 | $15,373.00 | 23.16 |
| 1000.2200.1000.51020.020 | Ed Tech Salaries | $0.00 | $15,693.82 | $52,982.21 | $163,177.00 | $245,132.00 | $81,955.00 | 50.22 |
| 1000.2200.1000.52010.020 | Teacher Benefits | $11,535.73 | $23,693.70 | $21,008.72 | $34,924.00 | $30,381.00 | ($4,543.00) | (13.01) |
| 1000.2200.1000.52020.020 | Ed Tech Benefits | $0.00 | $5,787.39 | $12,630.54 | $54,057.00 | $84,047.00 | $29,990.00 | 55.48 |
| 1000.2200.1000.52310.020 | Retirement | $1,555.90 | $10,513.97 | $11,283.75 | $3,288.00 | $3,655.00 | $367.00 | 11.16 |
| 1000.2200.1000.52320.020 | Retirement | $0.00 | $351.33 | $2,381.04 | $7,294.00 | $10,957.00 | $3,663.00 | 50.22 |
| 1000.2200.1000.56100.020 | Instructional Supplies | $0.00 | $0.00 | $0.00 | $0.00 | $500.00 | $500.00 | 0.00 |
| Program: RESOURCE CLASSROOM PLACEMENT - 2200 | | $90,396.46 | $131,314.47 | $165,675.57 | $329,131.00 | $456,436.00 | $127,305.00 | 38.68 |
| 1000.2300.1000.51010.020 | Teacher Salaries | $124,805.38 | $133,740.00 | $140,970.18 | $136,465.00 | $161,744.00 | $25,279.00 | 18.52 |
| 1000.2300.1000.51020.020 | Ed Tech Salaries | $37,587.18 | $78,317.29 | $73,322.56 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.2300.1000.52010.020 | Teacher Benefits | $34,785.32 | $34,807.54 | $33,801.93 | $56,797.00 | $48,167.00 | ($8,630.00) | (15.19) |
| 1000.2300.1000.52020.020 | Ed Tech Benefits | $5,387.73 | $5,971.31 | $13,845.57 | $0.00 | $0.00 | $0.00 | 0.00 |

# Article 2 Special Education- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.2300.1000.52310.020 | Retirement | $4,929.43 | $4,989.10 | $6,162.92 | $6,665.00 | $7,230.00 | $565.00 | 8.48 |
| 1000.2300.1000.52320.020 | Retirement | $1,438.37 | $5,304.65 | $6,211.29 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: SELF CONTAINED CLASS PLACEMENT - 2300 | | $208,933.41 | $263,129.89 | $274,314.45 | $199,927.00 | $217,141.00 | $17,214.00 | 8.61 |
| Function: REGULAR INSTRUCTION - 1000 | | $299,329.87 | $394,444.36 | $439,990.02 | $529,058.00 | $673,577.00 | $144,519.00 | 27.32 |
| 1000.2800.2110.51010.020 | Social Worker Salary | $35,007.21 | $36,728.24 | $38,165.10 | $38,165.00 | $46,838.00 | $8,673.00 | 22.73 |
| 1000.2800.2110.52010.020 | Social Worker Benefits | $7,798.63 | $7,930.79 | $7,282.37 | $12,996.00 | $10,732.00 | ($2,264.00) | (17.42) |
| 1000.2800.2110.52310.020 | Retirement | $1,344.46 | $1,403.95 | $1,713.50 | $1,849.00 | $2,094.00 | $245.00 | 13.25 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $44,150.30 | $46,062.98 | $47,160.97 | $53,010.00 | $59,664.00 | $6,654.00 | 12.55 |
| Function: Attendance & Social Work - 2110 | | $44,150.30 | $46,062.98 | $47,160.97 | $53,010.00 | $59,664.00 | $6,654.00 | 12.55 |
| 1000.2800.2140.53440.020 | Professional Services | $0.00 | $0.00 | $0.00 | $0.00 | $1,750.00 | $1,750.00 | 0.00 |
| 1000.2800.2140.55800.020 | Travel | $0.00 | $125.00 | $0.00 | $0.00 | $266.00 | $266.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $0.00 | $125.00 | $0.00 | $0.00 | $2,016.00 | $2,016.00 | 0.00 |
| Function: PSYCHOLOGICAL - 2140 | | $0.00 | $125.00 | $0.00 | $0.00 | $2,016.00 | $2,016.00 | 0.00 |
| 1000.2800.2150.51010.020 | Speech & Audiology Salaries | $58,828.86 | $101,761.77 | $108,063.35 | $107,133.00 | $134,223.00 | $27,090.00 | 25.29 |
| 1000.2800.2150.52010.020 | Speech & Audiology Benefits | $9,862.16 | $14,037.73 | $14,878.02 | $29,381.00 | $21,074.00 | ($8,307.00) | (28.27) |
| 1000.2800.2150.52310.020 | Retirement | $2,259.13 | $3,907.57 | $4,830.51 | $5,243.00 | $6,000.00 | $757.00 | 14.44 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $70,950.15 | $119,707.07 | $127,771.88 | $141,757.00 | $161,297.00 | $19,540.00 | 13.78 |

# Article 2 Special Education- Adopted

Fiscal Year: 2024-2025 ☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
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From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| Function: SPEECH & AUDIOLOGY - 2150 | | $70,950.15 | $119,707.07 | $127,771.88 | $141,757.00 | $161,297.00 | $19,540.00 | 13.78 |
| 1000.2800.2160.51010.020 | OT Salary | $36,414.62 | $69,709.75 | $56,546.23 | $66,108.00 | $74,169.00 | $8,061.00 | 12.19 |
| 1000.2800.2160.52010.020 | OT Benefits | $2,875.04 | $7,926.28 | $5,514.00 | $16,583.00 | $8,570.00 | ($8,013.00) | (48.32) |
| 1000.2800.2160.52310.020 | Retirement | $1,441.68 | $2,738.00 | $2,527.66 | $3,263.00 | $3,315.00 | $52.00 | 1.59 |
| 1000.2800.2160.55800.020 | Travel | $0.00 | $55.63 | $0.00 | $0.00 | $50.00 | $50.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $40,731.34 | $80,429.66 | $64,587.89 | $85,954.00 | $86,104.00 | $150.00 | 0.17 |
| Function: OT - 2160 | | $40,731.34 | $80,429.66 | $64,587.89 | $85,954.00 | $86,104.00 | $150.00 | 0.17 |
| Cost Center: MORSE STREET - 020 | | $455,161.66 | $640,769.07 | $679,510.76 | $809,779.00 | $982,658.00 | $172,879.00 | 21.35 |
| 1000.2200.1000.51010.030 | Teacher Salaries | $37,121.30 | $89,234.52 | $40,239.53 | $37,776.00 | $46,926.00 | $9,150.00 | 24.22 |
| 1000.2200.1000.51020.030 | Ed Tech Salaries | $23,817.07 | $6,880.54 | $203.60 | $0.00 | $30,251.00 | $30,251.00 | 0.00 |
| 1000.2200.1000.52010.030 | Teacher Benefits | $7,693.61 | $21,118.95 | $1,726.90 | $9,914.00 | $5,889.00 | ($4,025.00) | (40.60) |
| 1000.2200.1000.52020.030 | Ed Tech Benefits | $7,956.55 | $7,579.42 | $7,592.14 | $0.00 | $12,480.00 | $12,480.00 | 0.00 |
| 1000.2200.1000.52310.030 | Retirement | $1,425.35 | $2,954.38 | $1,673.76 | $1,878.00 | $2,098.00 | $220.00 | 11.71 |
| 1000.2200.1000.52320.030 | Retirement | $986.71 | $264.53 | $0.00 | $0.00 | $1,352.00 | $1,352.00 | 0.00 |
| 1000.2200.1000.56100.030 | Instructional Supplies | $0.00 | $0.00 | $0.00 | $0.00 | $100.00 | $100.00 | 0.00 |
| Program: RESOURCE CLASSROOM PLACEMENT - 2200 | | $79,000.59 | $128,032.34 | $51,435.93 | $49,568.00 | $99,096.00 | $49,528.00 | 99.92 |
| Function: REGULAR INSTRUCTION - 1000 | | $79,000.59 | $128,032.34 | $51,435.93 | $49,568.00 | $99,096.00 | $49,528.00 | 99.92 |

## Article 2 Special Education- Adopted

Fiscal Year: 2024-2025

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From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.2800.2110.51010.030 | Social Worker Salary | $32,029.23 | $26,239.64 | $34,821.57 | $34,895.00 | $40,615.00 | $5,720.00 | 16.39 |
| 1000.2800.2110.52010.030 | Social Worker Benefits | $536.08 | $564.45 | $703.27 | $5,105.00 | $2,712.00 | ($2,393.00) | (46.88) |
| 1000.2800.2110.52310.030 | Retirement | ($1,443.14) | $1,117.67 | $1,556.55 | $1,669.00 | $1,816.00 | $147.00 | 8.81 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $31,122.17 | $27,921.76 | $37,081.39 | $41,669.00 | $45,143.00 | $3,474.00 | 8.34 |
| Function: Attendance & Social Work - 2110 | | $31,122.17 | $27,921.76 | $37,081.39 | $41,669.00 | $45,143.00 | $3,474.00 | 8.34 |
| 1000.2800.2140.53440.030 | Professional Services | $0.00 | $0.00 | $0.00 | $0.00 | $1,750.00 | $1,750.00 | 0.00 |
| 1000.2800.2140.55800.030 | Travel | $0.00 | $125.00 | $0.00 | $0.00 | $266.00 | $266.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $0.00 | $125.00 | $0.00 | $0.00 | $2,016.00 | $2,016.00 | 0.00 |
| Function: PSYCHOLOGICAL - 2140 | | $0.00 | $125.00 | $0.00 | $0.00 | $2,016.00 | $2,016.00 | 0.00 |
| 1000.2800.2150.51010.030 | Speech & Audiology Salaries | $29,596.36 | $38,867.69 | $8,023.59 | $33,387.00 | $32,897.00 | ($490.00) | (1.47) |
| 1000.2800.2150.52010.030 | Speech & Audiology Benefits | $8,574.09 | $8,449.14 | $1,098.80 | $15,398.00 | $13,061.00 | ($2,337.00) | (15.18) |
| 1000.2800.2150.52310.030 | Retirement | $1,136.46 | $1,492.55 | $358.54 | $1,636.00 | $1,471.00 | ($165.00) | (10.09) |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $39,306.91 | $48,809.38 | $9,480.93 | $50,421.00 | $47,429.00 | ($2,992.00) | (5.93) |
| Function: SPEECH & AUDIOLOGY - 2150 | | $39,306.91 | $48,809.38 | $9,480.93 | $50,421.00 | $47,429.00 | ($2,992.00) | (5.93) |
| 1000.2800.2160.51010.030 | OT Salary | $14,416.11 | $18,051.79 | $21,159.78 | $21,160.00 | $26,266.00 | $5,106.00 | 24.13 |
| 1000.2800.2160.52010.030 | OT Benefits | $3,040.72 | $3,256.58 | $3,820.69 | $7,851.00 | $6,501.00 | ($1,350.00) | (17.20) |

# Article 2 Special Education- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.2800.2160.52310.030 | Retirement | $553.63 | $698.00 | $945.89 | $1,031.00 | $1,174.00 | $143.00 | 13.87 |
| 1000.2800.2160.55800.030 | Travel | $0.00 | $0.00 | $0.00 | $0.00 | $50.00 | $50.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $18,010.46 | $22,006.37 | $25,926.36 | $30,042.00 | $33,991.00 | $3,949.00 | 13.14 |
| Function: OT - 2160 | | $18,010.46 | $22,006.37 | $25,926.36 | $30,042.00 | $33,991.00 | $3,949.00 | 13.14 |
| Cost Center: POWNAL ELEMENTARY - 030 | | $167,440.13 | $226,894.85 | $123,924.61 | $171,700.00 | $227,675.00 | $55,975.00 | 32.60 |
| 1000.2200.1000.51010.040 | Teacher Salaries | $81,439.87 | $83,664.03 | $87,028.47 | $179,853.00 | $95,791.00 | ($84,062.00) | (46.74) |
| 1000.2200.1000.51020.040 | Ed Tech Salaries | $83,709.00 | $57,055.14 | $78,357.34 | $84,277.00 | $151,957.00 | $67,680.00 | 80.31 |
| 1000.2200.1000.52010.040 | Teacher Benefits | $22,340.89 | $18,880.91 | $19,456.68 | $31,854.00 | $28,178.00 | ($3,676.00) | (11.54) |
| 1000.2200.1000.52020.040 | Ed Tech Benefits | $32,632.57 | $9,219.14 | $1,980.02 | $30,448.00 | $64,956.00 | $34,508.00 | 113.33 |
| 1000.2200.1000.52310.040 | Retirement | $590.79 | $3,205.14 | $3,898.87 | $4,058.00 | $4,282.00 | $224.00 | 5.52 |
| 1000.2200.1000.52320.040 | Retirement | ($224.11) | $2,591.38 | $6,313.99 | $3,767.00 | $6,792.00 | $3,025.00 | 80.30 |
| 1000.2200.1000.56100.040 | Instructional Supplies | $0.00 | $0.00 | $0.00 | $0.00 | $100.00 | $100.00 | 0.00 |
| Program: RESOURCE CLASSROOM PLACEMENT - 2200 | | $220,489.01 | $174,615.74 | $197,035.37 | $334,257.00 | $352,056.00 | $17,799.00 | 5.32 |
| 1000.2300.1000.51010.040 | Teacher Salaries | $119,587.55 | $126,000.03 | $141,139.09 | $132,694.00 | $205,047.00 | $72,353.00 | 54.53 |
| 1000.2300.1000.51020.040 | Ed Tech Salaries | $49,056.05 | $32,548.59 | $28,763.39 | $31,372.00 | $33,459.00 | $2,087.00 | 6.65 |
| 1000.2300.1000.52010.040 | Teacher Benefits | $10,875.05 | $10,130.55 | $19,418.88 | $42,577.00 | $47,990.00 | $5,413.00 | 12.71 |
| 1000.2300.1000.52020.040 | Ed Tech Benefits | $8,805.75 | $8,209.17 | $8,583.53 | $12,604.00 | $13,281.00 | $677.00 | 5.37 |

## Article 2 Special Education- Adopted

Fiscal Year: 2024-2025 ☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.2300.1000.52310.040 | Retirement | $4,598.23 | $4,826.19 | $6,164.84 | $6,538.00 | $9,166.00 | $2,628.00 | 40.20 |
| 1000.2300.1000.52320.040 | Retirement | $863.02 | $1,249.87 | $1,285.70 | $1,402.00 | $1,496.00 | $94.00 | 6.70 |
| 1000.2300.1000.53400.040 | Other Professional Services | $0.00 | $0.00 | $38,136.50 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: SELF CONTAINED CLASS PLACEMENT - 2300 | | $193,785.65 | $182,964.40 | $243,491.93 | $227,187.00 | $310,439.00 | $83,252.00 | 36.64 |
| Function: REGULAR INSTRUCTION - 1000 | | $414,274.66 | $357,580.14 | $440,527.30 | $561,444.00 | $662,495.00 | $101,051.00 | 18.00 |
| 1000.2800.2110.51010.040 | Social Worker Salary | $35,007.21 | $36,559.39 | $38,375.09 | $38,165.00 | $46,838.00 | $8,673.00 | 22.73 |
| 1000.2800.2110.52010.040 | Social Worker Benefits | $7,797.85 | $7,929.98 | $7,283.01 | $12,996.00 | $10,732.00 | ($2,264.00) | (17.42) |
| 1000.2800.2110.52310.040 | Retirement | $1,344.20 | $1,403.93 | $1,715.25 | $1,849.00 | $2,094.00 | $245.00 | 13.25 |
| 1000.2800.2110.55800.040 | Travel | $0.00 | $0.00 | $0.00 | $300.00 | $300.00 | $0.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $44,149.26 | $45,893.30 | $47,373.35 | $53,310.00 | $59,964.00 | $6,654.00 | 12.48 |
| Function: Attendance & Social Work - 2110 | | $44,149.26 | $45,893.30 | $47,373.35 | $53,310.00 | $59,964.00 | $6,654.00 | 12.48 |
| 1000.2800.2140.53440.040 | Professional Services | $0.00 | $0.00 | $0.00 | $0.00 | $1,750.00 | $1,750.00 | 0.00 |
| 1000.2800.2140.55800.040 | Travel | $0.00 | $0.00 | $0.00 | $0.00 | $267.00 | $267.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $0.00 | $0.00 | $0.00 | $0.00 | $2,017.00 | $2,017.00 | 0.00 |
| Function: PSYCHOLOGICAL - 2140 | | $0.00 | $0.00 | $0.00 | $0.00 | $2,017.00 | $2,017.00 | 0.00 |
| 1000.2800.2150.51010.040 | Speech & Audiology Salaries | $44,394.78 | $46,711.95 | $0.00 | $37,278.00 | $34,569.00 | ($2,709.00) | (7.27) |

## Article 2 Special Education- Adopted

Fiscal Year: 2024-2025 ☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.2800.2150.52010.040 | Speech & Audiology Benefits | $12,861.75 | $11,109.87 | $0.00 | $19,058.00 | $16,398.00 | ($2,660.00) | (13.96) |
| 1000.2800.2150.52310.040 | Retirement | $1,704.82 | $1,793.80 | $0.00 | $1,834.00 | $1,545.00 | ($289.00) | (15.76) |
| 1000.2800.2150.55800.040 | Travel | $0.00 | $0.00 | $0.00 | $100.00 | $100.00 | $0.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $58,961.35 | $59,615.62 | $0.00 | $58,270.00 | $52,612.00 | ($5,658.00) | (9.71) |
| Function: SPEECH & AUDIOLOGY - 2150 | | $58,961.35 | $59,615.62 | $0.00 | $58,270.00 | $52,612.00 | ($5,658.00) | (9.71) |
| 1000.2800.2160.51010.040 | OT Salary | $12,138.12 | $12,949.84 | $11,334.60 | $11,517.00 | $13,978.00 | $2,461.00 | 21.37 |
| 1000.2800.2160.52010.040 | OT Benefits | $958.10 | $1,028.77 | $834.43 | $2,152.00 | $1,011.00 | ($1,141.00) | (53.02) |
| 1000.2800.2160.52310.040 | Retirement | $483.69 | $497.38 | $506.76 | $567.00 | $625.00 | $58.00 | 10.23 |
| 1000.2800.2160.55800.040 | Travel | $0.00 | $0.00 | $0.00 | $0.00 | $50.00 | $50.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $13,579.91 | $14,475.99 | $12,675.79 | $14,236.00 | $15,664.00 | $1,428.00 | 10.03 |
| Function: OT - 2160 | | $13,579.91 | $14,475.99 | $12,675.79 | $14,236.00 | $15,664.00 | $1,428.00 | 10.03 |
| Cost Center: MAST LANDING - 040 | | $530,965.18 | $477,565.05 | $500,576.44 | $687,260.00 | $792,752.00 | $105,492.00 | 15.35 |
| 1000.2200.1000.51010.050 | Teacher Salaries | $110,644.93 | $175,876.36 | $126,155.66 | $126,036.00 | $151,740.00 | $25,704.00 | 20.39 |
| 1000.2200.1000.51020.050 | Ed Tech Salaries | $91,674.28 | $121,328.86 | $91,162.28 | $135,406.00 | $128,846.00 | ($6,560.00) | (4.84) |
| 1000.2200.1000.52010.050 | Teacher Benefits | $30,372.93 | $40,677.70 | $32,994.39 | $56,669.00 | $47,844.00 | ($8,825.00) | (15.57) |
| 1000.2200.1000.52020.050 | Ed Tech Benefits | $20,774.68 | $21,232.41 | $21,311.67 | $53,020.00 | $49,701.00 | ($3,319.00) | (6.26) |
| 1000.2200.1000.52310.050 | Retirement | $4,248.76 | $6,753.83 | $5,639.06 | $6,209.00 | $6,783.00 | $574.00 | 9.24 |

## Article 2 Special Education- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.2200.1000.52320.050 | Retirement | $2,120.62 | $4,277.07 | $3,807.00 | $6,053.00 | $5,759.00 | ($294.00) | (4.86) |
| 1000.2200.1000.56100.050 | Instructional Supplies | $0.00 | $0.00 | $0.00 | $0.00 | $600.00 | $600.00 | 0.00 |
| Program: RESOURCE CLASSROOM PLACEMENT - 2200 | | $259,836.20 | $370,146.23 | $281,070.06 | $383,393.00 | $391,273.00 | $7,880.00 | 2.06 |
| 1000.2300.1000.51010.050 | Teacher Salaries | $145,420.33 | $70,852.49 | $138,631.65 | $138,242.00 | $163,774.00 | $25,532.00 | 18.47 |
| 1000.2300.1000.51020.050 | Ed Tech Salaries | $156,874.19 | $176,407.78 | $198,150.50 | $209,554.00 | $218,584.00 | $9,030.00 | 4.31 |
| 1000.2300.1000.52010.050 | Teacher Benefits | $37,552.66 | $13,709.06 | $23,331.81 | $44,131.00 | $34,115.00 | ($10,016.00) | (22.70) |
| 1000.2300.1000.52020.050 | Ed Tech Benefits | $30,148.05 | $26,549.41 | $27,701.70 | $61,559.00 | $61,503.00 | ($56.00) | (0.09) |
| 1000.2300.1000.52310.050 | Retirement | $5,587.22 | $2,711.62 | $6,202.22 | $6,750.00 | $7,321.00 | $571.00 | 8.46 |
| 1000.2300.1000.52320.050 | Retirement | $2,583.67 | $9,199.00 | $10,146.36 | $9,367.00 | $9,771.00 | $404.00 | 4.31 |
| Program: SELF CONTAINED CLASS PLACEMENT - 2300 | | $378,166.12 | $299,429.36 | $404,164.24 | $469,603.00 | $495,068.00 | $25,465.00 | 5.42 |
| Function: REGULAR INSTRUCTION - 1000 | | $638,002.32 | $669,575.59 | $685,234.30 | $852,996.00 | $886,341.00 | $33,345.00 | 3.91 |
| 1000.2800.2110.51010.050 | Social Worker Salary | $76,892.22 | $81,297.69 | $85,029.10 | $85,029.00 | $103,925.00 | $18,896.00 | 22.22 |
| 1000.2800.2110.52010.050 | Social Worker Benefits | $15,691.80 | $16,048.41 | $14,691.16 | $26,278.00 | $21,216.00 | ($5,062.00) | (19.26) |
| 1000.2800.2110.52310.050 | Retirement | $1,675.99 | $3,121.82 | $3,800.68 | $4,109.00 | $4,645.00 | $536.00 | 13.04 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $94,260.01 | $100,467.92 | $103,520.94 | $115,416.00 | $129,786.00 | $14,370.00 | 12.45 |
| Function: Attendance & Social Work - 2110 | | $94,260.01 | $100,467.92 | $103,520.94 | $115,416.00 | $129,786.00 | $14,370.00 | 12.45 |
| 1000.2800.2140.53440.050 | Professional Services | $0.00 | $0.00 | $0.00 | $0.00 | $1,500.00 | $1,500.00 | 0.00 |

# Article 2 Special Education- Adopted

Fiscal Year: 2024-2025 ☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.2800.2140.55800.050 | Travel | $116.00 | $73.75 | $0.00 | $0.00 | $267.00 | $267.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $116.00 | $73.75 | $0.00 | $0.00 | $1,767.00 | $1,767.00 | 0.00 |
| Function: PSYCHOLOGICAL - 2140 | | $116.00 | $73.75 | $0.00 | $0.00 | $1,767.00 | $1,767.00 | 0.00 |
| 1000.2800.2150.51010.050 | Speech & Audiology Salaries | $40,280.03 | $41,834.51 | $50,241.81 | $43,149.00 | $46,255.00 | $3,106.00 | 7.20 |
| 1000.2800.2150.52010.050 | Speech & Audiology Benefits | $9,774.95 | $8,565.76 | $9,264.46 | $15,135.00 | $13,076.00 | ($2,059.00) | (13.60) |
| 1000.2800.2150.52310.050 | Retirement | $1,653.96 | $1,605.65 | $2,245.99 | $2,064.00 | $2,068.00 | $4.00 | 0.19 |
| 1000.2800.2150.55800.050 | Travel | $0.00 | $0.00 | $0.00 | $100.00 | $100.00 | $0.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $51,708.94 | $52,005.92 | $61,752.26 | $60,448.00 | $61,499.00 | $1,051.00 | 1.74 |
| Function: SPEECH & AUDIOLOGY - 2150 | | $51,708.94 | $52,005.92 | $61,752.26 | $60,448.00 | $61,499.00 | $1,051.00 | 1.74 |
| 1000.2800.2160.51010.050 | OT Salary | $13,194.50 | $7,718.32 | $7,828.34 | $7,828.00 | $9,601.00 | $1,773.00 | 22.65 |
| 1000.2800.2160.52010.050 | OT Benefits | $2,013.25 | $1,713.62 | $1,757.96 | $3,050.00 | $2,617.00 | ($433.00) | (14.20) |
| 1000.2800.2160.52310.050 | Retirement | $515.32 | $296.60 | $349.96 | $379.00 | $429.00 | $50.00 | 13.19 |
| 1000.2800.2160.55800.050 | Travel | $0.00 | $0.00 | $0.00 | $0.00 | $50.00 | $50.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $15,723.07 | $9,728.54 | $9,936.26 | $11,257.00 | $12,697.00 | $1,440.00 | 12.79 |
| Function: OT - 2160 | | $15,723.07 | $9,728.54 | $9,936.26 | $11,257.00 | $12,697.00 | $1,440.00 | 12.79 |
| Cost Center: FREEPORT MIDDLE SCHOOL - 050 | | $799,810.34 | $831,851.72 | $860,443.76 | $1,040,117.00 | $1,092,090.00 | $51,973.00 | 5.00 |

## Article 2 Special Education- Adopted

Fiscal Year: 2024-2025 ☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page ☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.2100.1000.51210.300 | Tutor Salaries/ESY | $999.00 | $471.00 | $0.00 | $5,000.00 | $14,426.00 | $9,426.00 | 188.52 |
| 1000.2100.1000.52010.300 | Benefits | $0.00 | $29.69 | $0.00 | $0.00 | $645.00 | $645.00 | 0.00 |
| 1000.2100.1000.52310.300 | Retirement | $0.00 | $56.44 | $0.00 | $0.00 | $485.00 | $485.00 | 0.00 |
| 1000.2100.1000.53440.300 | Purchased Professional | $0.00 | $610.00 | $1,065.00 | $1,250.00 | $1,250.00 | $0.00 | 0.00 |
| Program: REGULAR CLASSROOM PLACEMENT - 2100 | | $999.00 | $1,167.13 | $1,065.00 | $6,250.00 | $16,806.00 | $10,556.00 | 168.90 |
| 1000.2200.1000.51010.300 | Teacher Salaries | $149,407.92 | $146,732.73 | $166,464.73 | $153,863.00 | $142,284.00 | ($11,579.00) | (7.53) |
| 1000.2200.1000.51020.300 | Ed Tech Salaries | $30,011.59 | $48,180.49 | $9,984.74 | $65,572.00 | $67,590.00 | $2,018.00 | 3.08 |
| 1000.2200.1000.51210.300 | Tutor Wages | $0.00 | $0.00 | $480.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.2200.1000.52010.300 | Teacher Benefits | $43,997.73 | $36,941.79 | $39,433.94 | $64,234.00 | $40,645.00 | ($23,589.00) | (36.72) |
| 1000.2200.1000.52020.300 | Ed Tech Benefits | $13,272.63 | $18,522.68 | $1,730.84 | $25,443.00 | $26,609.00 | $1,166.00 | 4.58 |
| 1000.2200.1000.52310.300 | Retirement | $5,929.75 | $5,634.71 | $6,905.69 | $7,455.00 | $6,360.00 | ($1,095.00) | (14.69) |
| 1000.2200.1000.52320.300 | Retirement | $1,152.40 | $1,855.16 | $175.73 | $2,931.00 | $3,021.00 | $90.00 | 3.07 |
| 1000.2200.1000.56100.300 | Instructional Supplies | $0.00 | $0.00 | $0.00 | $0.00 | $600.00 | $600.00 | 0.00 |
| Program: RESOURCE CLASSROOM PLACEMENT - 2200 | | $243,772.02 | $257,867.56 | $225,175.67 | $319,498.00 | $287,109.00 | ($32,389.00) | (10.14) |
| 1000.2300.1000.51010.300 | Teacher Salaries | $135,427.64 | $142,287.71 | $121,189.60 | $120,710.00 | $175,562.00 | $54,852.00 | 45.44 |
| 1000.2300.1000.51020.300 | Ed Tech Salaries | $114,018.15 | $68,262.27 | $112,043.65 | $145,841.00 | $127,282.00 | ($18,559.00) | (12.73) |
| 1000.2300.1000.52010.300 | Teacher Benefits | $25,502.80 | $24,506.18 | $18,953.93 | $36,977.00 | $41,720.00 | $4,743.00 | 12.83 |
| 1000.2300.1000.52020.300 | Ed Tech Benefits | $26,139.90 | $18,768.20 | $26,018.91 | $60,183.00 | $49,863.00 | ($10,320.00) | (17.15) |
| 1000.2300.1000.52310.300 | Retirement | $5,200.34 | $5,463.87 | $5,289.75 | $5,954.00 | $7,848.00 | $1,894.00 | 31.81 |

# Article 2 Special Education- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
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From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.2300.1000.52320.300 | Retirement | $2,108.39 | $1,513.90 | $4,596.97 | $6,519.00 | $5,689.00 | ($830.00) | (12.73) |
| 1000.2300.1000.56100.300 | Instructional Supplies | $0.00 | $0.00 | $438.38 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: SELF CONTAINED CLASS PLACEMENT - 2300 | | $308,397.22 | $260,802.13 | $288,531.19 | $376,184.00 | $407,964.00 | $31,780.00 | 8.45 |
| Function: REGULAR INSTRUCTION - 1000 | | $553,168.24 | $519,836.82 | $514,771.86 | $701,932.00 | $711,879.00 | $9,947.00 | 1.42 |
| 1000.2800.2110.51010.300 | Social Worker Salary | $47,450.51 | $59,514.93 | $63,611.45 | $63,019.00 | $80,192.00 | $17,173.00 | 27.25 |
| 1000.2800.2110.52010.300 | Social Worker Benefits | $7,888.50 | $8,664.59 | $8,856.01 | $18,353.00 | $12,977.00 | ($5,376.00) | (29.29) |
| 1000.2800.2110.52310.300 | Retirement | $1,822.05 | $2,280.20 | $2,722.94 | $3,110.00 | $3,585.00 | $475.00 | 15.27 |
| 1000.2800.2110.53440.300 | Professional Services | $0.00 | $0.00 | $562.50 | $0.00 | $2,600.00 | $2,600.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $57,161.06 | $70,459.72 | $75,752.90 | $84,482.00 | $99,354.00 | $14,872.00 | 17.60 |
| Function: Attendance & Social Work - 2110 | | $57,161.06 | $70,459.72 | $75,752.90 | $84,482.00 | $99,354.00 | $14,872.00 | 17.60 |
| 1000.2800.2140.53440.300 | Professional Services | $0.00 | $0.00 | $0.00 | $0.00 | $1,500.00 | $1,500.00 | 0.00 |
| 1000.2800.2140.55800.300 | Travel | $20.00 | $83.32 | $0.00 | $0.00 | $267.00 | $267.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $20.00 | $83.32 | $0.00 | $0.00 | $1,767.00 | $1,767.00 | 0.00 |
| Function: PSYCHOLOGICAL - 2140 | | $20.00 | $83.32 | $0.00 | $0.00 | $1,767.00 | $1,767.00 | 0.00 |
| 1000.2800.2150.51010.300 | Speech & Audiology Salaries | $40,279.79 | $41,815.28 | $50,241.80 | $43,149.00 | $46,255.00 | $3,106.00 | 7.20 |
| 1000.2800.2150.52010.300 | Speech & Audiology Benefits | $9,774.74 | $8,564.82 | $9,693.09 | $15,135.00 | $13,076.00 | ($2,059.00) | (13.60) |

## Article 2 Special Education- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.2800.2150.52310.300 | Retirement | $1,653.94 | $1,605.65 | $2,245.74 | $2,064.00 | $2,068.00 | $4.00 | 0.19 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $51,708.47 | $51,985.75 | $62,180.63 | $60,348.00 | $61,399.00 | $1,051.00 | 1.74 |
| Function: SPEECH & AUDIOLOGY - 2150 | | $51,708.47 | $51,985.75 | $62,180.63 | $60,348.00 | $61,399.00 | $1,051.00 | 1.74 |
| 1000.2800.2160.51010.300 | OT Salary | $6,068.93 | $6,474.80 | $5,562.43 | $6,121.00 | $6,989.00 | $868.00 | 14.18 |
| 1000.2800.2160.52010.300 | OT Benefits | $479.65 | $514.47 | $415.82 | $1,126.00 | $506.00 | ($620.00) | (55.06) |
| 1000.2800.2160.52310.300 | Retirement | $241.89 | $248.56 | $248.56 | $301.00 | $312.00 | $11.00 | 3.65 |
| 1000.2800.2160.55800.300 | Travel | $0.00 | $0.00 | $0.00 | $0.00 | $50.00 | $50.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $6,790.47 | $7,237.83 | $6,226.81 | $7,548.00 | $7,857.00 | $309.00 | 4.09 |
| Function: OT - 2160 | | $6,790.47 | $7,237.83 | $6,226.81 | $7,548.00 | $7,857.00 | $309.00 | 4.09 |
| Cost Center: FREEPORT HIGH SCHOOL - 300 | | $668,848.24 | $649,603.44 | $658,932.20 | $854,310.00 | $882,256.00 | $27,946.00 | 3.27 |
| 1000.2800.2140.55800.900 | Psychologist Travel - District Wide | $0.00 | $0.00 | $301.47 | $1,100.00 | $0.00 | ($1,100.00) | (100.00) |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $0.00 | $0.00 | $301.47 | $1,100.00 | $0.00 | ($1,100.00) | (100.00) |
| Function: PSYCHOLOGICAL - 2140 | | $0.00 | $0.00 | $301.47 | $1,100.00 | $0.00 | ($1,100.00) | (100.00) |
| 1000.2800.2150.55800.900 | Travel - Speech District Wide | $0.00 | $0.00 | $611.17 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $0.00 | $0.00 | $611.17 | $0.00 | $0.00 | $0.00 | 0.00 |
| Function: SPEECH & AUDIOLOGY - 2150 | | $0.00 | $0.00 | $611.17 | $0.00 | $0.00 | $0.00 | 0.00 |

## Article 2 Special Education- Adopted

Fiscal Year: 2024-2025 ☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page ☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.2800.2160.55800.900 | Travel - OT - District Wide | $0.00 | $0.00 | $28.69 | $300.00 | $0.00 | ($300.00) | (100.00) |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $0.00 | $0.00 | $28.69 | $300.00 | $0.00 | ($300.00) | (100.00) |
| Function: OT - 2160 | | $0.00 | $0.00 | $28.69 | $300.00 | $0.00 | ($300.00) | (100.00) |
| 1000.2800.2170.55800.900 | Travel - PT - District Wide | $0.00 | $0.00 | $303.88 | $300.00 | $0.00 | ($300.00) | (100.00) |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $0.00 | $0.00 | $303.88 | $300.00 | $0.00 | ($300.00) | (100.00) |
| Function: PT - 2170 | | $0.00 | $0.00 | $303.88 | $300.00 | $0.00 | ($300.00) | (100.00) |
| 1000.2800.2190.51010.900 | BCBA Salary | $0.00 | $0.00 | $0.00 | $62,131.00 | $84,967.00 | $22,836.00 | 36.75 |
| 1000.2800.2190.52010.900 | BCBA Benefits | $0.00 | $0.00 | $0.00 | $29,685.00 | $27,249.00 | ($2,436.00) | (8.21) |
| 1000.2800.2190.52310.900 | BCBA Retirement | $0.00 | $0.00 | $0.00 | $3,057.00 | $3,798.00 | $741.00 | 24.24 |
| 1000.2800.2190.53000.900 | Purchased Professional | $0.00 | $0.00 | $52,312.50 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $0.00 | $0.00 | $52,312.50 | $94,873.00 | $116,014.00 | $21,141.00 | 22.28 |
| Function: OTHER SUPPORT SERVICES - 2190 | | $0.00 | $0.00 | $52,312.50 | $94,873.00 | $116,014.00 | $21,141.00 | 22.28 |
| 1000.2500.2330.51010.900 | Instructional Strategist Salaries | $233,936.10 | $243,084.65 | $188,508.79 | $231,880.00 | $268,529.00 | $36,649.00 | 15.81 |
| 1000.2500.2330.51040.900 | Admin Salaries | $140,837.68 | $126,756.56 | $127,681.13 | $137,592.00 | $147,250.00 | $9,658.00 | 7.02 |
| 1000.2500.2330.51180.900 | Support Wages | $52,208.65 | $53,188.92 | $38,430.00 | $59,380.00 | $63,542.00 | $4,162.00 | 7.01 |

# Article 2 Special Education- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.2500.2330.52010.900 | Instructional Strategist Benefits | $35,279.24 | $33,629.63 | $28,636.37 | $75,234.00 | $60,421.00 | ($14,813.00) | (19.69) |
| 1000.2500.2330.52040.900 | Admin Benefits | $13,731.54 | $11,669.30 | $18,963.39 | $18,001.00 | $19,254.00 | $1,253.00 | 6.96 |
| 1000.2500.2330.52080.900 | Support Benefits | $22,128.95 | $22,600.25 | $17,392.45 | $26,443.00 | $28,875.00 | $2,432.00 | 9.20 |
| 1000.2500.2330.52310.900 | Retirement | $9,522.47 | $9,334.03 | $8,403.54 | $11,227.00 | $12,003.00 | $776.00 | 6.91 |
| 1000.2500.2330.52340.900 | Retirement | $5,637.10 | $4,466.17 | $5,707.28 | $6,150.00 | $6,582.00 | $432.00 | 7.02 |
| 1000.2500.2330.52380.900 | Retirement | $1,018.67 | $1,332.62 | $1,917.78 | $2,969.00 | $3,177.00 | $208.00 | 7.01 |
| 1000.2500.2330.53000.900 | Legal | $0.00 | $21,472.00 | $14,280.90 | $15,000.00 | $20,000.00 | $5,000.00 | 33.33 |
| 1000.2500.2330.53200.900 | Telephone | $0.00 | $39.25 | $0.00 | $240.00 | $240.00 | $0.00 | 0.00 |
| 1000.2500.2330.53400.900 | Contracted Services | $13,056.91 | $0.00 | $54,474.78 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.2500.2330.53401.900 | Admin Purchased Services | $0.00 | $0.00 | $7,319.00 | $15,000.00 | $15,000.00 | $0.00 | 0.00 |
| 1000.2500.2330.53440.900 | Purchased Professional | $18,103.40 | $6,665.97 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.2500.2330.55310.900 | Postage | $4.45 | $14.78 | $1,986.06 | $2,000.00 | $4,000.00 | $2,000.00 | 100.00 |
| 1000.2500.2330.55350.900 | Adori Special Ed Software | $0.00 | $0.00 | $3,768.00 | $2,200.00 | $4,500.00 | $2,300.00 | 104.55 |
| 1000.2500.2330.55800.900 | Travel | $4,227.18 | $2,982.00 | $403.71 | $3,000.00 | $4,000.00 | $1,000.00 | 33.33 |
| 1000.2500.2330.56000.900 | Supplies | $1,070.16 | $4,523.67 | $6,231.81 | $4,300.00 | $4,300.00 | $0.00 | 0.00 |
| 1000.2500.2330.58100.900 | Dues & Fees | $0.00 | $855.98 | $578.00 | $865.00 | $865.00 | $0.00 | 0.00 |
| 1000.2500.2330.59000.900 | Contingency | $0.00 | $220,000.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: ADMINISTRATION - 2500 | | $550,762.50 | $762,615.78 | $524,682.99 | $611,481.00 | $662,538.00 | $51,057.00 | 8.35 |
| Function: SPECIAL AREA ADMINISTRATION - 2330 | | $550,762.50 | $762,615.78 | $524,682.99 | $611,481.00 | $662,538.00 | $51,057.00 | 8.35 |
| Cost Center: SYSTEM WIDE - 900 | | $550,762.50 | $762,615.78 | $578,240.70 | $708,054.00 | $778,552.00 | $70,498.00 | 9.96 |

## Article 2 Special Education- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.2100.1000.51210.950 | Tutor Salaries/ESY | $13,800.16 | $12,525.15 | $12,786.10 | $18,000.00 | $16,011.00 | ($1,989.00) | (11.05) |
| 1000.2100.1000.52010.950 | Benefit | $0.00 | $270.50 | $507.35 | $0.00 | $715.00 | $715.00 | 0.00 |
| 1000.2100.1000.52030.950 | Benefits | $388.17 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.2100.1000.52310.950 | Retirement | $117.56 | $491.69 | $463.09 | $0.00 | $538.00 | $538.00 | 0.00 |
| 1000.2100.1000.52330.950 | Retirement | $560.09 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.2100.1000.53440.950 | Purchased Professional | $5,774.55 | $1,424.20 | $1,517.65 | $1,250.00 | $1,250.00 | $0.00 | 0.00 |
| Program: REGULAR CLASSROOM PLACEMENT - 2100 | | $20,640.53 | $14,711.54 | $15,274.19 | $19,250.00 | $18,514.00 | ($736.00) | (3.82) |
| 1000.2400.1000.53440.950 | Tutoring Services - Hospital/Homebound ELEM | $0.00 | $9,109.60 | $0.00 | $5,000.00 | $7,500.00 | $2,500.00 | 50.00 |
| Program: Homebound/Hospital - 2400 | | $0.00 | $9,109.60 | $0.00 | $5,000.00 | $7,500.00 | $2,500.00 | 50.00 |
| Function: REGULAR INSTRUCTION - 1000 | | $20,640.53 | $23,821.14 | $15,274.19 | $24,250.00 | $26,014.00 | $1,764.00 | 7.27 |
| 1000.2800.2110.53440.950 | MAINECARE SEED-SOCIAL WORK | $0.00 | $909.99 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $0.00 | $909.99 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Function: Attendance & Social Work - 2110 | | $0.00 | $909.99 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.2800.2140.51010.950 | Psychological Services Salary K-8 | $68,177.04 | $71,220.21 | $45,643.51 | $76,709.00 | $105,388.00 | $28,679.00 | 37.39 |
| 1000.2800.2140.52010.950 | Psych Services Benefit | $10,011.07 | $9,616.31 | $5,591.16 | $26,083.00 | $22,008.00 | ($4,075.00) | (15.62) |
| 1000.2800.2140.52310.950 | Retirement | $2,618.01 | $2,734.69 | $2,040.23 | $3,711.00 | $4,711.00 | $1,000.00 | 26.95 |

## Article 2 Special Education- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.2800.2140.53000.950 | Purchased Professional | $0.00 | $0.00 | $147,764.15 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.2800.2140.55800.950 | Travel | $0.00 | $133.13 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $80,806.12 | $83,704.34 | $201,039.05 | $106,503.00 | $132,107.00 | $25,604.00 | 24.04 |
| Function: PSYCHOLOGICAL - 2140 | | $80,806.12 | $83,704.34 | $201,039.05 | $106,503.00 | $132,107.00 | $25,604.00 | 24.04 |
| 1000.2800.2150.53000.950 | Purchased Professional | $0.00 | $0.00 | $117,415.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.2800.2150.53440.950 | MAINECARE SEED-SPEECH/HEARING | $0.00 | $76.41 | $308.84 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $0.00 | $76.41 | $117,723.84 | $0.00 | $0.00 | $0.00 | 0.00 |
| Function: SPEECH & AUDIOLOGY - 2150 | | $0.00 | $76.41 | $117,723.84 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.2800.2170.51010.950 | PT Salary | $38,425.23 | $43,265.40 | $42,632.48 | $42,440.00 | $71,995.00 | $29,555.00 | 69.64 |
| 1000.2800.2170.52010.950 | PT Benefits | $10,538.82 | $11,547.44 | $9,869.97 | $16,569.00 | $20,058.00 | $3,489.00 | 21.06 |
| 1000.2800.2170.52310.950 | PT Retirement | $1,577.76 | $2,322.18 | $2,046.47 | $2,046.00 | $3,218.00 | $1,172.00 | 57.28 |
| 1000.2800.2170.55800.950 | Travel | $0.00 | $242.83 | $0.00 | $0.00 | $300.00 | $300.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $50,541.81 | $57,377.85 | $54,548.92 | $61,055.00 | $95,571.00 | $34,516.00 | 56.53 |
| Function: PT - 2170 | | $50,541.81 | $57,377.85 | $54,548.92 | $61,055.00 | $95,571.00 | $34,516.00 | 56.53 |
| 1000.2500.2330.53440.950 | MAINECARE SEED-BEHAVORIAL DAY | $31,279.62 | $45,032.30 | $2,603.49 | $60,000.00 | $60,000.00 | $0.00 | 0.00 |
| Program: ADMINISTRATION - 2500 | | $31,279.62 | $45,032.30 | $2,603.49 | $60,000.00 | $60,000.00 | $0.00 | 0.00 |
| Function: SPECIAL AREA ADMINISTRATION - 2330 | | $31,279.62 | $45,032.30 | $2,603.49 | $60,000.00 | $60,000.00 | $0.00 | 0.00 |

## Article 2 Special Education- Adopted

Fiscal Year: 2024-2025 ☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| Cost Center: K-8 - 950 | | $183,268.08 | $210,922.03 | $391,189.49 | $251,808.00 | $313,692.00 | $61,884.00 | 24.58 |
| 1000.2400.1000.53440.990 | Tutoring Services - Hospital/Homebound SEC | $697.50 | $0.00 | $7,726.50 | $5,000.00 | $7,500.00 | $2,500.00 | 50.00 |
| Program: Homebound/Hospital - 2400 | | $697.50 | $0.00 | $7,726.50 | $5,000.00 | $7,500.00 | $2,500.00 | 50.00 |
| Function: REGULAR INSTRUCTION - 1000 | | $697.50 | $0.00 | $7,726.50 | $5,000.00 | $7,500.00 | $2,500.00 | 50.00 |
| 1000.2800.2110.52310.990 | Retirement | ($1,481.30) | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | ($1,481.30) | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Function: Attendance & Social Work - 2110 | | ($1,481.30) | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.2800.2140.51010.990 | Psychological Services Salary 9-12 | $68,177.27 | $71,220.43 | $45,643.52 | $76,709.00 | $105,388.00 | $28,679.00 | 37.39 |
| 1000.2800.2140.52010.990 | Psych Services Benefit | $10,011.12 | $9,617.24 | $5,591.22 | $26,083.00 | $22,008.00 | ($4,075.00) | (15.62) |
| 1000.2800.2140.52310.990 | Retirement | $2,618.02 | $2,734.95 | $2,040.23 | $3,711.00 | $4,711.00 | $1,000.00 | 26.95 |
| 1000.2800.2140.53440.990 | MAINECARE SEED-PSYCHOLOGICAL | $0.00 | $0.00 | $1,766.76 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $80,806.41 | $83,572.62 | $55,041.73 | $106,503.00 | $132,107.00 | $25,604.00 | 24.04 |
| Function: PSYCHOLOGICAL - 2140 | | $80,806.41 | $83,572.62 | $55,041.73 | $106,503.00 | $132,107.00 | $25,604.00 | 24.04 |
| 1000.2800.2150.53440.990 | MAINECARE SEED-SPEECH/HEARING | $0.00 | $430.00 | $411.98 | $0.00 | $0.00 | $0.00 | 0.00 |

## Article 2 Special Education- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.2800.2150.55800.990 | Travel | $0.00 | $22.50 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OTHER SPECIAL PROGRAMS - 2800 | | $0.00 | $452.50 | $411.98 | $0.00 | $0.00 | $0.00 | 0.00 |
| Function: SPEECH & AUDIOLOGY - 2150 | | $0.00 | $452.50 | $411.98 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.2500.2330.53440.990 | MAINE CARE SEED-BEHAVORIAL DAY | $2,497.57 | $16,748.04 | $18,699.17 | $17,400.00 | $17,400.00 | $0.00 | 0.00 |
| Program: ADMINISTRATION - 2500 | | $2,497.57 | $16,748.04 | $18,699.17 | $17,400.00 | $17,400.00 | $0.00 | 0.00 |
| Function: SPECIAL AREA ADMINISTRATION - 2330 | | $2,497.57 | $16,748.04 | $18,699.17 | $17,400.00 | $17,400.00 | $0.00 | 0.00 |
| Cost Center: 9-12 - 990 | | $82,520.18 | $100,773.16 | $81,879.38 | $128,903.00 | $157,007.00 | $28,104.00 | 21.80 |
| Grand Total: | | $4,350,715.85 | $4,898,941.43 | $4,884,843.40 | $5,870,507.00 | $6,513,451.00 | $642,944.00 | 10.95 |

End of Report

## Article 3 CTE- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.3000.1000.55640.300 | MVR 10 Assessment | $142,979.04 | $184,596.00 | $272,017.00 | $289,668.00 | $315,739.00 | $26,071.00 | 9.00 |
| Program: CAREER & TECH ED - 3000 | | $142,979.04 | $184,596.00 | $272,017.00 | $289,668.00 | $315,739.00 | $26,071.00 | 9.00 |
| Function: REGULAR INSTRUCTION - 1000 | | $142,979.04 | $184,596.00 | $272,017.00 | $289,668.00 | $315,739.00 | $26,071.00 | 9.00 |
| Cost Center: FREEPORT HIGH SCHOOL - 300 | | $142,979.04 | $184,596.00 | $272,017.00 | $289,668.00 | $315,739.00 | $26,071.00 | 9.00 |
| Grand Total: | | $142,979.04 | $184,596.00 | $272,017.00 | $289,668.00 | $315,739.00 | $26,071.00 | 9.00 |

End of Report

# Article 4 Other Instruction- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.4300.1000.51010.010 | Summer School Teacher Salary - DCS | $0.00 | $0.00 | $0.00 | $0.00 | $8,352.00 | $8,352.00 | 0.00 |
| 1000.4300.1000.51020.010 | Summer School ET Wages - DCS | $0.00 | $0.00 | $0.00 | $0.00 | $4,050.00 | $4,050.00 | 0.00 |
| 1000.4300.1000.52010.010 | Summer School Teacher Benefits - DCS | $0.00 | $0.00 | $0.00 | $0.00 | $281.00 | $281.00 | 0.00 |
| 1000.4300.1000.52020.010 | Summer School ET Benefits - DCS | $0.00 | $0.00 | $0.00 | $0.00 | $136.00 | $136.00 | 0.00 |
| 1000.4300.1000.52310.010 | Summer School Teacher Retirement - DCS | $0.00 | $0.00 | $0.00 | $0.00 | $373.00 | $373.00 | 0.00 |
| 1000.4300.1000.52320.010 | Summer School ET Retirement - DCS | $0.00 | $0.00 | $0.00 | $0.00 | $181.00 | $181.00 | 0.00 |
| Program: SUMMER SCHOOL - 4300 | | $0.00 | $0.00 | $0.00 | $0.00 | $13,373.00 | $13,373.00 | 0.00 |
| 1000.9100.1000.51180.010 | Support Wages - DCS | $1,208.75 | $228.75 | $420.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.9100.1000.51500.010 | Stipends | $26,004.00 | $33,146.19 | $24,884.57 | $28,236.00 | $30,841.00 | $2,605.00 | 9.23 |
| 1000.9100.1000.52000.010 | Benefits | $1,716.17 | $5,078.01 | $4,674.40 | $477.00 | $1,036.00 | $559.00 | 117.19 |
| 1000.9100.1000.52080.010 | Support Benefits - DCS | $23.21 | $2.48 | $16.30 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.9100.1000.52300.010 | Retirement | $879.57 | $1,064.00 | $997.71 | $1,262.00 | $1,379.00 | $117.00 | 9.27 |
| 1000.9100.1000.52380.010 | Retirement for Regular Employees | $46.30 | $0.00 | $19.62 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.9100.1000.56000.010 | Supplies | $100.00 | $726.65 | $1,043.27 | $1,250.00 | $1,250.00 | $0.00 | 0.00 |
| 1000.9100.1000.58100.010 | Dues & Fees | $752.00 | $810.00 | $765.00 | $1,322.00 | $1,422.00 | $100.00 | 7.56 |
| Program: CO-CURRICULAR K-8 - 9100 | | $30,730.00 | $41,056.08 | $32,820.87 | $32,547.00 | $35,928.00 | $3,381.00 | 10.39 |
| 1000.9200.1000.51500.010 | EXTRA-CURRICULAR STIPENDS - DCS | $31,736.00 | $4,090.00 | $4,090.00 | $37,330.00 | $37,477.00 | $147.00 | 0.39 |

# Article 4 Other Instruction- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.9200.1000.52000.010 | EXTRA-CURR STIPEND BENEFITS | $2,292.50 | $872.53 | $720.50 | $631.00 | $1,259.00 | $628.00 | 99.52 |
| 1000.9200.1000.52300.010 | EXTRA-CURR STIPEND RETIREMENT | $315.18 | $157.06 | $182.83 | $1,669.00 | $1,675.00 | $6.00 | 0.36 |
| Program: EXTRA-CURRICULAR K-8 - 9200 | | $34,343.68 | $5,119.59 | $4,993.33 | $39,630.00 | $40,411.00 | $781.00 | 1.97 |
| Function: REGULAR INSTRUCTION - 1000 | | $65,073.68 | $46,175.67 | $37,814.20 | $72,177.00 | $89,712.00 | $17,535.00 | 24.29 |
| Cost Center: DURHAM COMMUNITY - 010 | | $65,073.68 | $46,175.67 | $37,814.20 | $72,177.00 | $89,712.00 | $17,535.00 | 24.29 |
| 1000.4300.1000.51020.020 | Summer School ET Wages - MSS | $0.00 | $0.00 | $4,564.12 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: SUMMER SCHOOL - 4300 | | $0.00 | $0.00 | $4,564.12 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.9100.1000.51500.020 | Stipends Paid | $1,272.00 | $0.00 | $0.00 | $1,422.00 | $0.00 | ($1,422.00) | (100.00) |
| 1000.9100.1000.52000.020 | Employee Benefits | $31.21 | $0.00 | $0.00 | $24.00 | $0.00 | ($24.00) | (100.00) |
| 1000.9100.1000.52300.020 | Retirement - Stipends | $48.88 | $0.00 | $0.00 | $64.00 | $0.00 | ($64.00) | (100.00) |
| Program: CO-CURRICULAR K-8 - 9100 | | $1,352.09 | $0.00 | $0.00 | $1,510.00 | $0.00 | ($1,510.00) | (100.00) |
| Function: REGULAR INSTRUCTION - 1000 | | $1,352.09 | $0.00 | $4,564.12 | $1,510.00 | $0.00 | ($1,510.00) | (100.00) |
| Cost Center: MORSE STREET - 020 | | $1,352.09 | $0.00 | $4,564.12 | $1,510.00 | $0.00 | ($1,510.00) | (100.00) |
| 1000.4300.1000.51020.030 | Summer School ET Wages - PES | $0.00 | $0.00 | $0.00 | $0.00 | $1,950.00 | $1,950.00 | 0.00 |
| 1000.4300.1000.52020.030 | Summer School ET Benefits - PES | $0.00 | $0.00 | $0.00 | $0.00 | $66.00 | $66.00 | 0.00 |

## Article 4 Other Instruction- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.4300.1000.52320.030 | Summer School ET Retirement - PES | $0.00 | $0.00 | $0.00 | $0.00 | $87.00 | $87.00 | 0.00 |
| Program: SUMMER SCHOOL - 4300 | | $0.00 | $0.00 | $0.00 | $0.00 | $2,103.00 | $2,103.00 | 0.00 |
| 1000.9100.1000.51500.030 | Stipends | $7,593.00 | $6,321.00 | $3,966.00 | $5,688.00 | $5,944.00 | $256.00 | 4.50 |
| 1000.9100.1000.52000.030 | Stipend Benefits | $132.44 | $815.03 | $229.19 | $96.00 | $200.00 | $104.00 | 108.33 |
| 1000.9100.1000.52300.030 | MPERS Employer Contribution | $294.86 | $242.59 | $177.27 | $254.00 | $266.00 | $12.00 | 4.72 |
| Program: CO-CURRICULAR K-8 - 9100 | | $8,020.30 | $7,378.62 | $4,372.46 | $6,038.00 | $6,410.00 | $372.00 | 6.16 |
| 1000.9200.1000.51500.030 | Extra-Curricular Stipends - PES | $2,016.00 | $2,016.00 | $2,166.00 | $2,016.00 | $2,116.00 | $100.00 | 4.96 |
| 1000.9200.1000.52000.030 | Extra-Curricular Stipends Benefits - PES | $270.28 | $261.86 | $284.35 | $34.00 | $71.00 | $37.00 | 108.82 |
| 1000.9200.1000.52300.030 | Extra-Curricular Stipends Retirements - PES | $94.84 | $77.40 | $96.79 | $90.00 | $95.00 | $5.00 | 5.56 |
| Program: EXTRA-CURRICULAR K-8 - 9200 | | $2,381.12 | $2,355.26 | $2,547.14 | $2,140.00 | $2,282.00 | $142.00 | 6.64 |
| Function: REGULAR INSTRUCTION - 1000 | | $10,401.42 | $9,733.88 | $6,919.60 | $8,178.00 | $10,795.00 | $2,617.00 | 32.00 |
| Cost Center: POWNAL ELEMENTARY - 030 | | $10,401.42 | $9,733.88 | $6,919.60 | $8,178.00 | $10,795.00 | $2,617.00 | 32.00 |
| 1000.9100.1000.51500.040 | Stipends | $12,375.07 | $11,055.41 | $9,998.44 | $10,968.00 | $11,190.00 | $222.00 | 2.02 |
| 1000.9100.1000.52000.040 | Stipend Benefits | $779.03 | $2,628.77 | $2,216.33 | $181.00 | $376.00 | $195.00 | 107.73 |
| 1000.9100.1000.52300.040 | RETIREMENT | $1,665.01 | $330.59 | $342.80 | $478.00 | $500.00 | $22.00 | 4.60 |
| 1000.9100.1000.58100.040 | Dues & Fees | $0.00 | $275.00 | $0.00 | $385.00 | $560.00 | $175.00 | 45.45 |
| Program: CO-CURRICULAR K-8 - 9100 | | $14,819.11 | $14,289.77 | $12,557.57 | $12,012.00 | $12,626.00 | $614.00 | 5.11 |

## Article 4 Other Instruction- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| Function: REGULAR INSTRUCTION - 1000 | | $14,819.11 | $14,289.77 | $12,557.57 | $12,012.00 | $12,626.00 | $614.00 | 5.11 |
| Cost Center: MAST LANDING - 040 | | $14,819.11 | $14,289.77 | $12,557.57 | $12,012.00 | $12,626.00 | $614.00 | 5.11 |
| 1000.4300.1000.51010.050 | Summer School Teacher Salary - FMS | $0.00 | $0.00 | $340.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: SUMMER SCHOOL - 4300 | | $0.00 | $0.00 | $340.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.9100.1000.51500.050 | Stipends | $23,998.50 | $54,113.00 | $51,759.64 | $34,242.00 | $35,164.00 | $922.00 | 2.69 |
| 1000.9100.1000.52000.050 | Stipend Benefits | $1,045.47 | $7,462.20 | $8,575.16 | $615.00 | $1,181.00 | $566.00 | 92.03 |
| 1000.9100.1000.52300.050 | Retirement | $872.59 | $1,843.25 | $1,603.78 | $1,627.00 | $1,572.00 | ($55.00) | (3.38) |
| 1000.9100.1000.56100.050 | Instructional Supplies | $3,906.04 | $3,867.48 | $3,899.48 | $3,900.00 | $3,900.00 | $0.00 | 0.00 |
| 1000.9100.1000.58100.050 | Dues & Fees | $2,465.90 | $1,902.50 | $2,348.59 | $2,350.00 | $2,350.00 | $0.00 | 0.00 |
| Program: CO-CURRICULAR K-8 - 9100 | | $32,288.50 | $69,188.43 | $68,186.65 | $42,734.00 | $44,167.00 | $1,433.00 | 3.35 |
| 1000.9200.1000.51180.050 | Support Salary | $2,007.53 | $314.49 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.9200.1000.51230.050 | Other Wages | $200.00 | $400.00 | $125.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.9200.1000.51500.050 | Stipends-Coaches | $66,742.11 | $88,798.21 | $92,844.90 | $78,289.00 | $81,816.00 | $3,527.00 | 4.51 |
| 1000.9200.1000.52000.050 | Benefits | $5,627.06 | $10,719.80 | $10,256.10 | $1,323.00 | $2,749.00 | $1,426.00 | 107.79 |
| 1000.9200.1000.52030.050 | Other Benefits | $1,912.80 | $24.87 | $8.99 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.9200.1000.52080.050 | Support Benefits | $297.12 | $110.93 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.9200.1000.52300.050 | Retirement | $1,494.18 | $1,723.36 | $2,082.95 | $3,500.00 | $3,657.00 | $157.00 | 4.49 |

## Article 4 Other Instruction- Adopted

Fiscal Year: 2024-2025

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| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.9200.1000.52330.050 | Retirement | $3.84 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.9200.1000.52380.050 | Retirement for Regular Employees | $62.19 | $11.64 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.9200.1000.53000.050 | Game Officials | $12,610.84 | $13,750.54 | $17,164.04 | $26,647.00 | $28,282.00 | $1,635.00 | 6.14 |
| 1000.9200.1000.56100.050 | Program Supplies | $22,778.63 | $25,961.64 | $21,796.40 | $28,245.00 | $28,977.00 | $732.00 | 2.59 |
| 1000.9200.1000.58100.050 | Dues and Fees | $13,995.50 | $17,621.17 | $18,865.15 | $18,168.00 | $18,243.00 | $75.00 | 0.41 |
| Program: EXTRA-CURRICULAR K-8 - 9200 | | $127,731.80 | $159,436.65 | $163,143.53 | $156,172.00 | $163,724.00 | $7,552.00 | 4.84 |
| Function: REGULAR INSTRUCTION - 1000 | | $160,020.30 | $228,625.08 | $231,670.18 | $198,906.00 | $207,891.00 | $8,985.00 | 4.52 |
| 1000.9200.2330.51010.050 | Athletic Director Salary - | $31,569.03 | $43,085.29 | $33,179.98 | $34,320.00 | $36,729.00 | $2,409.00 | 7.02 |
| 1000.9200.2330.51180.050 | Athletic Office Support Staff Wages - | $7,446.31 | $1,934.88 | $6,460.85 | $6,862.00 | $7,112.00 | $250.00 | 3.64 |
| 1000.9200.2330.52010.050 | Athletic Director Benefits - | $5,842.86 | $7,062.42 | $5,106.76 | $12,627.00 | $13,381.00 | $754.00 | 5.97 |
| 1000.9200.2330.52080.050 | Athletic Office Support Staff Benefits - | $586.80 | $138.24 | $516.80 | $1,600.00 | $1,627.00 | $27.00 | 1.69 |
| 1000.9200.2330.52310.050 | Athletic Director Retirement - | $1,212.24 | $630.23 | $1,475.23 | $1,534.00 | $1,642.00 | $108.00 | 7.04 |
| 1000.9200.2330.52340.050 | Athletic Dir Retirement | $0.00 | $619.78 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: EXTRA-CURRICULAR K-8 - 9200 | | $46,657.24 | $53,470.84 | $46,739.62 | $56,943.00 | $60,491.00 | $3,548.00 | 6.23 |
| Function: SPECIAL AREA ADMINISTRATION - 2330 | | $46,657.24 | $53,470.84 | $46,739.62 | $56,943.00 | $60,491.00 | $3,548.00 | 6.23 |
| Cost Center: FREEPORT MIDDLE SCHOOL - 050 | | $206,677.54 | $282,095.92 | $278,409.80 | $255,849.00 | $268,382.00 | $12,533.00 | 4.90 |
| 1000.4300.1000.51010.300 | Summer School Teacher Salary - FHS | $0.00 | $0.00 | $0.00 | $0.00 | $8,686.00 | $8,686.00 | 0.00 |

# Article 4 Other Instruction- Adopted

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| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.4300.1000.51210.300 | Summer School Tutor Wages - FHS | $3,963.00 | $3,386.00 | $7,801.17 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.4300.1000.52010.300 | Summer School Teacher Benefits - FHS | $0.00 | $301.46 | $354.83 | $0.00 | $292.00 | $292.00 | 0.00 |
| 1000.4300.1000.52030.300 | Summer School Tutor Benefits - FHS | $2,032.22 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.4300.1000.52310.300 | Summer School Teacher Retirement - FHS | $0.00 | $40.32 | $118.07 | $0.00 | $388.00 | $388.00 | 0.00 |
| Program: SUMMER SCHOOL - 4300 | | $5,995.22 | $3,727.78 | $8,274.07 | $0.00 | $9,366.00 | $9,366.00 | 0.00 |
| 1000.9500.1000.51500.300 | Stipends | $71,198.32 | $70,001.42 | $73,499.36 | $101,205.00 | $105,262.00 | $4,057.00 | 4.01 |
| 1000.9500.1000.52000.300 | Stipend Benefits | $4,255.51 | $10,785.59 | $10,468.60 | $1,710.00 | $3,537.00 | $1,827.00 | 106.84 |
| 1000.9500.1000.52300.300 | Retirement | $2,894.24 | $2,395.63 | $2,913.45 | $4,524.00 | $4,705.00 | $181.00 | 4.00 |
| 1000.9500.1000.53400.300 | Co-Curricular Purch Professional | $0.00 | $0.00 | $4,205.00 | $4,377.00 | $4,377.00 | $0.00 | 0.00 |
| 1000.9500.1000.55800.300 | Co-Curricular Travel | $0.00 | $0.00 | $0.00 | $200.00 | $200.00 | $0.00 | 0.00 |
| 1000.9500.1000.56000.300 | Supplies | $697.93 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.9500.1000.56100.300 | Instructional Supplies | $2,550.74 | $5,535.00 | $2,482.48 | $2,770.00 | $2,770.00 | $0.00 | 0.00 |
| 1000.9500.1000.58100.300 | Dues and Fees | $8,397.22 | $8,961.48 | $8,974.44 | $10,740.00 | $10,865.00 | $125.00 | 1.16 |
| Program: CO-CURRICULAR 9-12 - 9500 | | $89,993.96 | $97,679.12 | $102,543.33 | $125,526.00 | $131,716.00 | $6,190.00 | 4.93 |
| 1000.9600.1000.51500.300 | Stipends-Coaches | $155,001.69 | $148,772.29 | $152,571.98 | $175,355.00 | $180,688.00 | $5,333.00 | 3.04 |
| 1000.9600.1000.52000.300 | Stipend Benefits | $10,869.48 | $15,866.11 | $15,498.78 | $2,964.00 | $6,071.00 | $3,107.00 | 104.82 |
| 1000.9600.1000.52300.300 | Retirement | $3,797.32 | $2,977.92 | $3,479.58 | $7,838.00 | $8,077.00 | $239.00 | 3.05 |
| 1000.9600.1000.52330.300 | Retirement | $0.96 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.9600.1000.53000.300 | Game Officials | $40,556.96 | $43,524.05 | $46,762.12 | $55,453.00 | $59,524.00 | $4,071.00 | 7.34 |

## Article 4 Other Instruction- Adopted

Fiscal Year: 2024-2025

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| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.9600.1000.55000.300 | Purchased Services | $25,959.92 | $35,208.98 | $13,791.57 | $13,690.00 | $15,711.00 | $2,021.00 | 14.76 |
| 1000.9600.1000.55800.300 | Travel | $1,276.33 | $572.07 | $625.05 | $1,270.00 | $1,270.00 | $0.00 | 0.00 |
| 1000.9600.1000.56000.300 | Supplies | $48,378.17 | $41,746.31 | $42,052.64 | $44,438.00 | $48,044.00 | $3,606.00 | 8.11 |
| 1000.9600.1000.58100.300 | Dues and Fees | $43,562.69 | $46,310.95 | $49,969.41 | $49,940.00 | $54,260.00 | $4,320.00 | 8.65 |
| Program: EXTRA-CURRICULAR 9-12 - 9600 | | $329,403.52 | $334,978.68 | $324,751.13 | $350,948.00 | $373,645.00 | $22,697.00 | 6.47 |
| Function: REGULAR INSTRUCTION - 1000 | | $425,392.70 | $436,385.58 | $435,568.53 | $476,474.00 | $514,727.00 | $38,253.00 | 8.03 |
| 1000.9600.2330.51010.300 | Athletic Director Salary - FHS | $73,661.16 | $100,618.86 | $77,420.02 | $80,080.00 | $85,701.00 | $5,621.00 | 7.02 |
| 1000.9600.2330.51060.300 | Athletic Trainer Salary | $0.00 | $0.00 | $64,575.20 | $65,520.00 | $70,119.00 | $4,599.00 | 7.02 |
| 1000.9600.2330.51180.300 | Athletic Office Support Staff Wages - FHS | $13,273.45 | $7,094.56 | $14,783.81 | $16,012.00 | $16,595.00 | $583.00 | 3.64 |
| 1000.9600.2330.52010.300 | Athletic Director Benefits - FHS | $14,438.46 | $16,664.94 | $11,916.41 | $19,202.00 | $20,598.00 | $1,396.00 | 7.27 |
| 1000.9600.2330.52060.300 | Athletic Trainer Benefits | $0.00 | $0.00 | $13,784.47 | $19,074.00 | $20,670.00 | $1,596.00 | 8.37 |
| 1000.9600.2330.52080.300 | Athletic Office Support Staff Benefits - FHS | $1,043.50 | $505.05 | $1,261.24 | $3,735.00 | $3,795.00 | $60.00 | 1.61 |
| 1000.9600.2330.52310.300 | Athletic Director Retirement - FHS | $2,828.64 | $1,558.58 | $3,441.88 | $3,580.00 | $3,831.00 | $251.00 | 7.01 |
| 1000.9600.2330.52340.300 | Athletic Dir Retirement | $0.00 | $1,449.55 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: EXTRA-CURRICULAR 9-12 - 9600 | | $105,245.21 | $127,891.54 | $187,183.03 | $207,203.00 | $221,309.00 | $14,106.00 | 6.81 |
| Function: SPECIAL AREA ADMINISTRATION - 2330 | | $105,245.21 | $127,891.54 | $187,183.03 | $207,203.00 | $221,309.00 | $14,106.00 | 6.81 |
| Cost Center: FREEPORT HIGH SCHOOL - 300 | | $530,637.91 | $564,277.12 | $622,751.56 | $683,677.00 | $736,036.00 | $52,359.00 | 7.66 |

## Article 4 Other Instruction- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.9100.1000.51500.950 | Stipends Paid | $0.00 | $2,544.00 | $1,272.00 | $1,422.00 | $1,486.00 | $64.00 | 4.50 |
| 1000.9100.1000.52000.950 | Employee Benefits | $0.00 | $202.02 | $104.60 | $24.00 | $50.00 | $26.00 | 108.33 |
| Program: CO-CURRICULAR K-8 - 9100 | | $0.00 | $2,746.02 | $1,376.60 | $1,446.00 | $1,536.00 | $90.00 | 6.22 |
| Function: REGULAR INSTRUCTION - 1000 | | $0.00 | $2,746.02 | $1,376.60 | $1,446.00 | $1,536.00 | $90.00 | 6.22 |
| Cost Center: K-8 - 950 | | $0.00 | $2,746.02 | $1,376.60 | $1,446.00 | $1,536.00 | $90.00 | 6.22 |
| 1000.9600.2700.56260.990 | Extra Curricular Fleet Fuel | $72.40 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.9600.2700.58500.990 | Extra-Curricular Purchased Transporation | $154.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: EXTRA-CURRICULAR 9-12 - 9600 | | $226.40 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Function: TRANSPORTATION - 2700 | | $226.40 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Cost Center: 9-12 - 990 | | $226.40 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Grand Total: | | $829,188.15 | $919,318.38 | $964,393.45 | $1,034,849.00 | $1,119,087.00 | $84,238.00 | 8.14 |

End of Report

# Article 5 Student and Staff Support- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2110.51010.010 | Social Worker Salaries | $0.00 | $0.00 | $39,103.26 | $38,631.00 | $47,046.00 | $8,415.00 | 21.78 |
| 1000.0000.2110.52010.010 | Social Worker Benefits | $0.00 | $0.00 | $9,467.27 | $14,908.00 | $13,101.00 | ($1,807.00) | (12.12) |
| 1000.0000.2110.52310.010 | Social Worker Retirement | $0.00 | $0.00 | $1,744.00 | $1,859.00 | $2,103.00 | $244.00 | 13.13 |
| Program: OVERHEAD - 0000 | | $0.00 | $0.00 | $50,314.53 | $55,398.00 | $62,250.00 | $6,852.00 | 12.37 |
| Function: Attendance & Social Work - 2110 | | $0.00 | $0.00 | $50,314.53 | $55,398.00 | $62,250.00 | $6,852.00 | 12.37 |
| 1000.0000.2120.51010.010 | Guidance Salaries | $97,478.35 | $107,080.83 | $151,136.73 | $90,759.00 | $154,209.00 | $63,450.00 | 69.91 |
| 1000.0000.2120.52010.010 | Benefits | $11,156.53 | $10,208.66 | $10,438.44 | $43,455.00 | $11,936.00 | ($31,519.00) | (72.53) |
| 1000.0000.2120.52310.010 | Retirement | $3,743.10 | $4,099.82 | $6,760.40 | $6,665.00 | $6,830.00 | $165.00 | 2.48 |
| 1000.0000.2120.53000.010 | Professional Services | $0.00 | $226.25 | $66.67 | $300.00 | $300.00 | $0.00 | 0.00 |
| 1000.0000.2120.54330.010 | Software | $333.33 | $333.33 | $333.33 | $334.00 | $334.00 | $0.00 | 0.00 |
| 1000.0000.2120.55810.010 | Travel - Guidance | $0.00 | $0.00 | $0.00 | $200.00 | $200.00 | $0.00 | 0.00 |
| 1000.0000.2120.56100.010 | Supplies | $94.31 | $239.00 | $524.56 | $525.00 | $1,450.00 | $925.00 | 176.19 |
| 1000.0000.2120.57300.010 | Equipment | $500.00 | $464.06 | $749.77 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2120.58100.010 | Dues & Fees | $254.00 | $473.00 | $384.00 | $608.00 | $758.00 | $150.00 | 24.67 |
| Program: OVERHEAD - 0000 | | $113,559.62 | $123,124.95 | $170,393.90 | $142,846.00 | $176,017.00 | $33,171.00 | 23.22 |
| Function: COUNSELING - 2120 | | $113,559.62 | $123,124.95 | $170,393.90 | $142,846.00 | $176,017.00 | $33,171.00 | 23.22 |

# Article 5 Student and Staff Support- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2130.51010.010 | Nurse Salary | $92,370.63 | $73,164.93 | $75,001.20 | $75,001.00 | $91,021.00 | $16,020.00 | 21.36 |
| 1000.0000.2130.51200.010 | Nurse Substitute - DCS | $1,470.00 | $0.00 | $1,459.02 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52000.010 | Employee Benefits | $4,429.27 | $0.00 | $100.39 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52010.010 | Nurse Benefits | $20,852.69 | $18,421.44 | $14,359.24 | $24,231.00 | $20,799.00 | ($3,432.00) | (14.16) |
| 1000.0000.2130.52030.010 | Nurse Sub Benefits - DCS | $28.70 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52300.010 | Retirement - Stipends | $52.56 | $0.00 | $10.87 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52310.010 | Retirement | $2,777.99 | $2,782.78 | $3,352.45 | $3,587.00 | $4,069.00 | $482.00 | 13.44 |
| 1000.0000.2130.53000.010 | Professional Services | $31.00 | $319.00 | $279.00 | $300.00 | $300.00 | $0.00 | 0.00 |
| 1000.0000.2130.54310.010 | Repairs & Maintenance | $0.00 | $0.00 | $75.00 | $135.00 | $135.00 | $0.00 | 0.00 |
| 1000.0000.2130.55800.010 | Travel | $5.04 | $0.00 | $25.46 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.56000.010 | Supplies | $792.18 | $1,209.02 | $1,396.38 | $1,437.00 | $1,701.00 | $264.00 | 18.37 |
| 1000.0000.2130.58100.010 | Dues & Fees | $0.00 | $0.00 | $0.00 | $150.00 | $180.00 | $30.00 | 20.00 |
| Program: OVERHEAD - 0000 | | $122,810.06 | $95,897.17 | $96,059.01 | $104,841.00 | $118,205.00 | $13,364.00 | 12.75 |
| Function: HEALTH SERVICES - 2130 | | $122,810.06 | $95,897.17 | $96,059.01 | $104,841.00 | $118,205.00 | $13,364.00 | 12.75 |
| 1000.0000.2213.51500.010 | Stipends-Acad Leadership and LCC | $29,535.00 | $43,191.00 | $43,431.75 | $31,482.00 | $32,962.00 | $1,480.00 | 4.70 |
| 1000.0000.2213.52000.010 | Stipend Benefits - DCS | $528.39 | $7,383.56 | $6,842.34 | $532.00 | $1,108.00 | $576.00 | 108.27 |
| 1000.0000.2213.52300.010 | Stipend Retirement - DCS | $1,171.71 | $1,658.68 | $1,932.97 | $1,407.00 | $1,473.00 | $66.00 | 4.69 |
| 1000.0000.2213.52510.010 | Tuition Reimbursement | $0.00 | $70.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2213.53300.010 | Professional Services | $140.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |

# Article 5 Student and Staff Support- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| Program: OVERHEAD - 0000 | | $31,375.10 | $52,303.24 | $52,207.06 | $33,421.00 | $35,543.00 | $2,122.00 | 6.35 |
| Function: INSTRUCTIONAL STAFF TRAINING - 2213 | | $31,375.10 | $52,303.24 | $52,207.06 | $33,421.00 | $35,543.00 | $2,122.00 | 6.35 |
| 1000.0000.2220.51010.010 | Librarian Salary | $71,737.65 | $75,593.65 | $79,693.43 | $95,441.00 | $93,415.00 | ($2,026.00) | (2.12) |
| 1000.0000.2220.51020.010 | Ed Tech Salaries | $15,945.51 | $12,125.11 | $12,785.00 | $19,165.00 | $20,799.00 | $1,634.00 | 8.53 |
| 1000.0000.2220.52010.010 | Librarian Benefits | $21,325.03 | $18,223.26 | $16,322.35 | $27,719.00 | $20,876.00 | ($6,843.00) | (24.69) |
| 1000.0000.2220.52020.010 | Ed Tech Salaries | $6,006.33 | $4,197.18 | $3,351.15 | $6,644.00 | $7,251.00 | $607.00 | 9.14 |
| 1000.0000.2220.52310.010 | Retirement | $503.63 | $2,902.87 | $3,407.67 | $4,622.00 | $4,176.00 | ($446.00) | (9.65) |
| 1000.0000.2220.52320.010 | Ed Tech Retirement | $612.42 | $464.03 | $572.79 | $857.00 | $930.00 | $73.00 | 8.52 |
| 1000.0000.2220.54330.010 | Software | $1,060.35 | $1,043.00 | $1,275.42 | $1,403.00 | $1,500.00 | $97.00 | 6.91 |
| 1000.0000.2220.56000.010 | Supplies | $1,282.81 | $1,297.17 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2220.56100.010 | Supplies | $0.00 | $0.00 | $1,291.04 | $1,300.00 | $1,300.00 | $0.00 | 0.00 |
| 1000.0000.2220.56400.010 | Books | $8,999.44 | $10,974.46 | $9,512.53 | $10,185.00 | $10,456.00 | $271.00 | 2.66 |
| Program: OVERHEAD - 0000 | | $127,473.17 | $126,820.73 | $128,211.38 | $167,336.00 | $160,703.00 | ($6,633.00) | (3.96) |
| Function: LIBRARY SERVICES - 2220 | | $127,473.17 | $126,820.73 | $128,211.38 | $167,336.00 | $160,703.00 | ($6,633.00) | (3.96) |
| 1000.0000.2230.51010.010 | Teacher Salaries | $12,468.70 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2230.51500.010 | Stipends | $1,422.00 | $0.00 | $0.00 | $4,266.00 | $2,972.00 | ($1,294.00) | (30.33) |
| 1000.0000.2230.52000.010 | Benefits | $23.40 | $0.00 | $0.00 | $72.00 | $100.00 | $28.00 | 38.89 |

# Article 5 Student and Staff Support- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2230.52010.010 | Teacher Benefits | $180.80 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2230.52300.010 | Stipend Retirement | $54.60 | $0.00 | $0.00 | $191.00 | $133.00 | ($58.00) | (30.37) |
| 1000.0000.2230.52310.010 | Retirement | $478.80 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2230.54330.010 | Software | $196.54 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2230.55000.010 | Other Purchased Services | $1,069.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $15,893.84 | $0.00 | $0.00 | $4,529.00 | $3,205.00 | ($1,324.00) | (29.23) |
| Function: INSTRUCTION RELATED TECHNOLOGY - 2230 | | $15,893.84 | $0.00 | $0.00 | $4,529.00 | $3,205.00 | ($1,324.00) | (29.23) |
| Cost Center: DURHAM COMMUNITY - 010 | | $411,111.79 | $398,146.09 | $497,185.88 | $508,371.00 | $555,923.00 | $47,552.00 | 9.35 |
| 1000.0000.2110.51010.020 | Social Worker Salaries | $0.00 | $0.00 | $22,513.76 | $22,550.00 | $26,915.00 | $4,365.00 | 19.36 |
| 1000.0000.2110.52010.020 | Social Worker Benefits | $0.00 | $0.00 | $3,626.79 | $6,865.00 | $5,768.00 | ($1,097.00) | (15.98) |
| 1000.0000.2110.52310.020 | Social Worker Retirement | $0.00 | $0.00 | $1,006.20 | $1,079.00 | $1,203.00 | $124.00 | 11.49 |
| Program: OVERHEAD - 0000 | | $0.00 | $0.00 | $27,146.75 | $30,494.00 | $33,886.00 | $3,392.00 | 11.12 |
| Function: Attendance & Social Work - 2110 | | $0.00 | $0.00 | $27,146.75 | $30,494.00 | $33,886.00 | $3,392.00 | 11.12 |
| 1000.0000.2120.51010.020 | Guidance Salaries | $86,229.57 | $91,711.65 | $75,001.20 | $75,001.00 | $86,169.00 | $11,168.00 | 14.89 |
| 1000.0000.2120.52010.020 | Benefits | $25,047.49 | $21,749.14 | $19,435.74 | $31,297.00 | $27,867.00 | ($3,430.00) | (10.96) |
| 1000.0000.2120.52310.020 | Retirement | $3,311.12 | $3,521.64 | $3,352.45 | $3,608.00 | $3,852.00 | $244.00 | 6.76 |
| 1000.0000.2120.53000.020 | Purchased Professional | $0.00 | $300.00 | $391.67 | $400.00 | $400.00 | $0.00 | 0.00 |

# Article 5 Student and Staff Support- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2120.54330.020 | Software | $333.33 | $333.33 | $333.33 | $334.00 | $334.00 | $0.00 | 0.00 |
| 1000.0000.2120.56100.020 | Supplies | $0.00 | $133.85 | $264.81 | $350.00 | $1,100.00 | $750.00 | 214.29 |
| 1000.0000.2120.56400.020 | Books | $0.00 | $41.96 | $232.47 | $350.00 | $350.00 | $0.00 | 0.00 |
| 1000.0000.2120.58100.020 | Dues & Fees | $0.00 | $0.00 | $0.00 | $0.00 | $300.00 | $300.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $114,921.51 | $117,791.57 | $99,011.67 | $111,340.00 | $120,372.00 | $9,032.00 | 8.11 |
| Function: COUNSELING - 2120 | | $114,921.51 | $117,791.57 | $99,011.67 | $111,340.00 | $120,372.00 | $9,032.00 | 8.11 |
| 1000.0000.2130.51010.020 | Nurse Salary | $71,298.62 | $76,828.38 | $80,487.12 | $80,487.00 | $99,078.00 | $18,591.00 | 23.10 |
| 1000.0000.2130.51200.020 | Nurse Substitute - MSS | $690.00 | $1,050.00 | $851.10 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52000.020 | Employee Benefits | $0.00 | $86.42 | $47.34 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52010.020 | Nurse Benefits | $3,459.61 | $4,640.37 | $4,656.09 | $13,138.00 | $6,700.00 | ($6,438.00) | (49.00) |
| 1000.0000.2130.52030.020 | Nurse Sub Benefits - MSS | $36.96 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52300.020 | Retirement - Stipends | $0.00 | $0.00 | $16.30 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52310.020 | Retirement | $2,834.65 | $2,949.69 | $3,597.87 | $3,897.00 | $4,429.00 | $532.00 | 13.65 |
| 1000.0000.2130.53000.020 | Purchased Professional | $0.00 | $323.00 | $80.00 | $300.00 | $600.00 | $300.00 | 100.00 |
| 1000.0000.2130.54310.020 | Repairs & Maintenance | $70.00 | $70.00 | $134.50 | $135.00 | $135.00 | $0.00 | 0.00 |
| 1000.0000.2130.56000.020 | Supplies | $583.45 | $802.06 | $970.06 | $975.00 | $1,012.00 | $37.00 | 3.79 |
| 1000.0000.2130.58100.020 | Dues & Fees | $0.00 | $0.00 | $0.00 | $300.00 | $360.00 | $60.00 | 20.00 |
| Program: OVERHEAD - 0000 | | $78,973.29 | $86,749.92 | $90,840.38 | $99,232.00 | $112,314.00 | $13,082.00 | 13.18 |
| Function: HEALTH SERVICES - 2130 | | $78,973.29 | $86,749.92 | $90,840.38 | $99,232.00 | $112,314.00 | $13,082.00 | 13.18 |

## Article 5 Student and Staff Support- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2213.51500.020 | Stipends-Acad Leadership and LCC | $17,182.50 | $22,995.00 | $23,074.75 | $15,030.00 | $17,224.00 | $2,194.00 | 14.60 |
| 1000.0000.2213.52000.020 | Stipend Benefits - MSS | $318.99 | $3,261.47 | $4,722.46 | $236.00 | $579.00 | $343.00 | 145.34 |
| 1000.0000.2213.52300.020 | Stipend Retirement - MSS | $877.85 | $960.61 | $1,031.50 | $623.00 | $770.00 | $147.00 | 23.60 |
| 1000.0000.2213.53300.020 | Employee Training | $129.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $18,508.34 | $27,217.08 | $28,828.71 | $15,889.00 | $18,573.00 | $2,684.00 | 16.89 |
| Function: INSTRUCTIONAL STAFF TRAINING - 2213 | | $18,508.34 | $27,217.08 | $28,828.71 | $15,889.00 | $18,573.00 | $2,684.00 | 16.89 |
| 1000.0000.2220.51010.020 | Librarian Salary | $30,083.52 | $32,097.71 | $35,827.06 | $38,654.00 | $38,952.00 | $298.00 | 0.77 |
| 1000.0000.2220.51020.020 | Ed Tech Salaries | $15,204.75 | $18,031.73 | $32,371.86 | $12,776.00 | $13,866.00 | $1,090.00 | 8.53 |
| 1000.0000.2220.52010.020 | Librarian Benefits | $2,400.91 | $13,507.54 | $12,765.84 | $15,198.00 | $12,840.00 | ($2,358.00) | (15.52) |
| 1000.0000.2220.52020.020 | Library Ed Tech Benefit | $5,890.40 | $5,686.97 | $10,306.97 | $4,429.00 | $4,834.00 | $405.00 | 9.14 |
| 1000.0000.2220.52310.020 | Retirement | $250.04 | $1,268.10 | $1,614.02 | $1,872.00 | $1,741.00 | ($131.00) | (7.00) |
| 1000.0000.2220.52320.020 | Retirement | $583.73 | $693.98 | $1,521.62 | $571.00 | $620.00 | $49.00 | 8.58 |
| 1000.0000.2220.54330.020 | Software | $1,060.35 | $1,043.00 | $1,275.42 | $1,320.00 | $1,500.00 | $180.00 | 13.64 |
| 1000.0000.2220.56100.020 | Instructional Supplies | $0.00 | $327.47 | $197.95 | $350.00 | $350.00 | $0.00 | 0.00 |
| 1000.0000.2220.56400.020 | Books | $6,676.73 | $6,269.74 | $6,609.29 | $6,846.00 | $6,069.00 | ($777.00) | (11.35) |
| Program: OVERHEAD - 0000 | | $62,150.43 | $78,926.24 | $102,490.03 | $82,016.00 | $80,772.00 | ($1,244.00) | (1.52) |
| Function: LIBRARY SERVICES - 2220 | | $62,150.43 | $78,926.24 | $102,490.03 | $82,016.00 | $80,772.00 | ($1,244.00) | (1.52) |

# Article 5 Student and Staff Support- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2230.55350.020 | Online Subscription - Instructional MSS | $590.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $590.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Function: INSTRUCTION RELATED TECHNOLOGY - 2230 | | $590.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Cost Center: MORSE STREET - 020 | | $275,143.57 | $310,684.81 | $348,317.54 | $338,971.00 | $365,917.00 | $26,946.00 | 7.95 |
| 1000.0000.2120.51010.030 | Guidance Salaries | $40,908.70 | $33,431.18 | $40,321.32 | $40,321.00 | $46,654.00 | $6,333.00 | 15.71 |
| 1000.0000.2120.52010.030 | Benefits | $2,492.11 | $2,713.50 | $2,708.36 | $6,587.00 | $3,257.00 | ($3,330.00) | (50.55) |
| 1000.0000.2120.52310.030 | Retirement | $1,442.31 | $1,539.62 | $1,802.32 | $1,953.00 | $2,085.00 | $132.00 | 6.76 |
| 1000.0000.2120.53000.030 | Purchased Professional | $0.00 | $300.00 | $66.66 | $100.00 | $300.00 | $200.00 | 200.00 |
| 1000.0000.2120.54330.030 | Software | $333.33 | $333.33 | $333.33 | $334.00 | $334.00 | $0.00 | 0.00 |
| 1000.0000.2120.56100.030 | Supplies | $338.11 | $228.81 | $330.58 | $350.00 | $750.00 | $400.00 | 114.29 |
| 1000.0000.2120.56400.030 | Books | $148.29 | $130.69 | $41.96 | $150.00 | $150.00 | $0.00 | 0.00 |
| 1000.0000.2120.57300.030 | Equipment | $0.00 | $46.96 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2120.58100.030 | Dues & Fees | $0.00 | $0.00 | $0.00 | $276.00 | $276.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $45,662.85 | $38,724.09 | $45,604.53 | $50,071.00 | $53,806.00 | $3,735.00 | 7.46 |
| Function: COUNSELING - 2120 | | $45,662.85 | $38,724.09 | $45,604.53 | $50,071.00 | $53,806.00 | $3,735.00 | 7.46 |
| 1000.0000.2130.51010.030 | Nurse Salary | $55,055.86 | $59,853.97 | $95,304.07 | $60,453.00 | $60,783.00 | $330.00 | 0.55 |
| 1000.0000.2130.51200.030 | Nurse Substitute - PES | $420.00 | $3,290.00 | $3,721.21 | $0.00 | $0.00 | $0.00 | 0.00 |

# Article 5 Student and Staff Support- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2130.52000.030 | Employee Benefits | $0.00 | $176.21 | $273.50 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52010.030 | Nurse Benefits | $15,761.51 | $15,864.10 | $20,859.22 | $24,802.00 | $22,146.00 | ($2,656.00) | (10.71) |
| 1000.0000.2130.52030.030 | Nurse Sub Benefits - PES | $15.76 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52300.030 | Retirement - Stipends | $0.00 | $5.38 | $10.87 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52310.030 | Retirement | $1,679.37 | $8,759.09 | $8,368.34 | $2,891.00 | $2,717.00 | ($174.00) | (6.02) |
| 1000.0000.2130.53000.030 | Purchased Professional | $0.00 | $244.00 | $92.00 | $300.00 | $300.00 | $0.00 | 0.00 |
| 1000.0000.2130.54310.030 | Repairs & Maintenance | $0.00 | $0.00 | $0.00 | $135.00 | $135.00 | $0.00 | 0.00 |
| 1000.0000.2130.56000.030 | Supplies | $229.04 | $287.54 | $302.87 | $309.00 | $340.00 | $31.00 | 10.03 |
| 1000.0000.2130.58100.030 | Dues & Fees | $0.00 | $0.00 | $0.00 | $150.00 | $180.00 | $30.00 | 20.00 |
| Program: OVERHEAD - 0000 | | $73,161.54 | $88,480.29 | $128,932.08 | $89,040.00 | $86,601.00 | ($2,439.00) | (2.74) |
| Function: HEALTH SERVICES - 2130 | | $73,161.54 | $88,480.29 | $128,932.08 | $89,040.00 | $86,601.00 | ($2,439.00) | (2.74) |
| 1000.0000.2213.51500.030 | Stipends-Acad Leadership and LCC | $5,646.00 | $5,496.00 | $6,357.00 | $5,721.00 | $5,989.00 | $268.00 | 4.68 |
| 1000.0000.2213.52000.030 | Stipend Benefits - PES | $105.55 | $492.36 | $449.03 | $97.00 | $201.00 | $104.00 | 107.22 |
| 1000.0000.2213.52300.030 | Stipend Retirement - PES | $216.82 | $422.88 | $284.15 | $256.00 | $268.00 | $12.00 | 4.69 |
| 1000.0000.2213.52510.030 | Tuition Reimbursement | $0.00 | $0.00 | $2,526.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2213.53000.030 | Purchased Professional Services | $0.00 | $0.00 | $1,090.91 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $5,968.37 | $6,411.24 | $10,707.09 | $6,074.00 | $6,458.00 | $384.00 | 6.32 |
| Function: INSTRUCTIONAL STAFF TRAINING - 2213 | | $5,968.37 | $6,411.24 | $10,707.09 | $6,074.00 | $6,458.00 | $384.00 | 6.32 |

# Article 5 Student and Staff Support- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2220.51010.030 | Librarian Salaries | $29,414.43 | $33,016.46 | $36,265.81 | $38,654.00 | $38,952.00 | $298.00 | 0.77 |
| 1000.0000.2220.51020.030 | Ed Tech Salaries | $0.00 | $0.00 | $0.00 | $0.00 | $1,200.00 | $1,200.00 | 0.00 |
| 1000.0000.2220.52010.030 | Librarian Benefits | $2,380.49 | $13,612.17 | $12,769.53 | $15,198.00 | $12,840.00 | ($2,358.00) | (15.52) |
| 1000.0000.2220.52020.030 | Ed Tech Benefits | $0.00 | $0.00 | $0.00 | $0.00 | $40.00 | $40.00 | 0.00 |
| 1000.0000.2220.52310.030 | Retirement | $196.33 | $1,300.42 | $1,621.05 | $1,872.00 | $1,741.00 | ($131.00) | (7.00) |
| 1000.0000.2220.52320.030 | Retirement | $0.00 | $0.00 | $0.00 | $0.00 | $54.00 | $54.00 | 0.00 |
| 1000.0000.2220.54330.030 | Software | $1,060.35 | $1,043.00 | $1,275.42 | $1,320.00 | $1,500.00 | $180.00 | 13.64 |
| 1000.0000.2220.56100.030 | Instructional Supplies | $32.25 | $221.42 | $248.97 | $350.00 | $350.00 | $0.00 | 0.00 |
| 1000.0000.2220.56400.030 | Books & Periodicals | $3,749.06 | $2,225.59 | $2,647.89 | $2,774.00 | $2,837.00 | $63.00 | 2.27 |
| Program: OVERHEAD - 0000 | | $36,832.91 | $51,419.06 | $54,828.67 | $60,168.00 | $59,514.00 | ($654.00) | (1.09) |
| Function: LIBRARY SERVICES - 2220 | | $36,832.91 | $51,419.06 | $54,828.67 | $60,168.00 | $59,514.00 | ($654.00) | (1.09) |
| 1000.0000.2230.51010.030 | Teacher Salaries | $60.00 | $375.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2230.52010.030 | Teacher Benefits | $1.01 | $7.71 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2230.52310.030 | Retirement | $2.30 | $14.41 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2230.54330.030 | Software | $96.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $159.31 | $397.12 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Function: INSTRUCTION RELATED TECHNOLOGY - 2230 | | $159.31 | $397.12 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Cost Center: POWNAL ELEMENTARY - 030 | | $161,784.98 | $185,431.80 | $240,072.37 | $205,353.00 | $206,379.00 | $1,026.00 | 0.50 |

# Article 5 Student and Staff Support- Adopted

Fiscal Year: 2024-2025 ☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2110.51010.040 | Social Worker Salaries | $0.00 | $0.00 | $22,513.76 | $22,550.00 | $25,385.00 | $2,835.00 | 12.57 |
| 1000.0000.2110.52010.040 | Social Worker Benefits | $0.00 | $0.00 | $3,627.53 | $6,865.00 | $5,719.00 | ($1,146.00) | (16.69) |
| 1000.0000.2110.52310.040 | Social Worker Retirement | $0.00 | $0.00 | $1,006.46 | $1,079.00 | $1,135.00 | $56.00 | 5.19 |
| Program: OVERHEAD - 0000 | | $0.00 | $0.00 | $27,147.75 | $30,494.00 | $32,239.00 | $1,745.00 | 5.72 |
| Function: Attendance & Social Work - 2110 | | $0.00 | $0.00 | $27,147.75 | $30,494.00 | $32,239.00 | $1,745.00 | 5.72 |
| 1000.0000.2120.51010.040 | Guidance Salaries | $94,959.68 | $99,930.13 | $82,534.12 | $82,324.00 | $95,040.00 | $12,716.00 | 15.45 |
| 1000.0000.2120.52010.040 | Benefits | $11,914.35 | $9,251.11 | $5,794.01 | $13,856.00 | $7,149.00 | ($6,707.00) | (48.41) |
| 1000.0000.2120.52310.040 | Retirement | $3,744.37 | $3,831.00 | $3,696.57 | $3,984.00 | $4,248.00 | $264.00 | 6.63 |
| 1000.0000.2120.53000.040 | Purchased Professional | $0.00 | $226.25 | $66.66 | $300.00 | $300.00 | $0.00 | 0.00 |
| 1000.0000.2120.54330.040 | Software | $333.33 | $333.33 | $333.33 | $334.00 | $334.00 | $0.00 | 0.00 |
| 1000.0000.2120.56100.040 | Instructional Supplies | $324.78 | $19.35 | $167.30 | $350.00 | $1,100.00 | $750.00 | 214.29 |
| 1000.0000.2120.56400.040 | Guidance Books & Periodicals | $0.00 | $0.00 | $0.00 | $100.00 | $100.00 | $0.00 | 0.00 |
| 1000.0000.2120.57300.040 | Equipment | $389.76 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $111,666.27 | $113,591.17 | $92,591.99 | $101,248.00 | $108,271.00 | $7,023.00 | 6.94 |
| Function: COUNSELING - 2120 | | $111,666.27 | $113,591.17 | $92,591.99 | $101,248.00 | $108,271.00 | $7,023.00 | 6.94 |
| 1000.0000.2130.51010.040 | Nurse Salary | $46,120.74 | $54,949.94 | $48,102.36 | $58,852.00 | $75,401.00 | $16,549.00 | 28.12 |
| 1000.0000.2130.51200.040 | Nurse Substitute - MLS | $40,977.56 | $9,923.45 | $13,201.19 | $0.00 | $0.00 | $0.00 | 0.00 |

# Article 5 Student and Staff Support- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2130.52000.040 | Employee Benefits | $0.00 | $652.43 | $931.14 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52010.040 | Nurse Benefits | $4,547.34 | $4,939.91 | $4,768.82 | $11,680.00 | $5,935.00 | ($5,745.00) | (49.19) |
| 1000.0000.2130.52030.040 | Nurse Sub Benefits - MLS | $1,388.79 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52300.040 | Retirement - Stipends | $0.00 | $20.73 | $81.53 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52310.040 | Retirement | $3,079.41 | $2,110.10 | $2,171.37 | $2,887.00 | $3,370.00 | $483.00 | 16.73 |
| 1000.0000.2130.53000.040 | Purchased Professional | $0.00 | $184.00 | $245.00 | $300.00 | $300.00 | $0.00 | 0.00 |
| 1000.0000.2130.54310.040 | Repairs & Maintenance | $70.00 | $145.00 | $0.00 | $135.00 | $135.00 | $0.00 | 0.00 |
| 1000.0000.2130.56000.040 | Supplies | $425.46 | $622.53 | $435.24 | $819.00 | $959.00 | $140.00 | 17.09 |
| 1000.0000.2130.58100.040 | Dues & Fees | $0.00 | $0.00 | $0.00 | $150.00 | $180.00 | $30.00 | 20.00 |
| Program: OVERHEAD - 0000 | | $96,609.30 | $73,548.09 | $69,936.65 | $74,823.00 | $86,280.00 | $11,457.00 | 15.31 |
| Function: HEALTH SERVICES - 2130 | | $96,609.30 | $73,548.09 | $69,936.65 | $74,823.00 | $86,280.00 | $11,457.00 | 15.31 |
| 1000.0000.2213.51500.040 | Stipends-Acad Leadership and LCC | $13,585.00 | $16,110.00 | $22,024.95 | $13,947.00 | $14,601.00 | $654.00 | 4.69 |
| 1000.0000.2213.52000.040 | Stipend Benefits - MLS | $245.44 | $2,731.86 | $2,882.96 | $236.00 | $491.00 | $255.00 | 108.05 |
| 1000.0000.2213.52300.040 | Stipend Retirement - MLS | $528.01 | $618.73 | $1,007.06 | $623.00 | $653.00 | $30.00 | 4.82 |
| 1000.0000.2213.53300.040 | Employee Training | $100.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $14,458.45 | $19,460.59 | $25,914.97 | $14,806.00 | $15,745.00 | $939.00 | 6.34 |
| Function: INSTRUCTIONAL STAFF TRAINING - 2213 | | $14,458.45 | $19,460.59 | $25,914.97 | $14,806.00 | $15,745.00 | $939.00 | 6.34 |

# Article 5 Student and Staff Support- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2220.51010.040 | Librarian Salary | $87,929.52 | $62,923.79 | $67,014.90 | $67,015.00 | $80,158.00 | $13,143.00 | 19.61 |
| 1000.0000.2220.52010.040 | Librarian Benefits | $15,889.91 | $1,266.82 | $1,362.34 | $12,821.00 | $6,089.00 | ($6,732.00) | (52.51) |
| 1000.0000.2220.52310.040 | Retirement | $595.29 | $2,319.26 | $3,000.56 | $3,301.00 | $3,583.00 | $282.00 | 8.54 |
| 1000.0000.2220.54330.040 | Software | $1,060.35 | $1,043.00 | $1,275.42 | $1,320.00 | $1,500.00 | $180.00 | 13.64 |
| 1000.0000.2220.56100.040 | Instructional Supplies | $153.34 | $93.84 | $346.67 | $350.00 | $350.00 | $0.00 | 0.00 |
| 1000.0000.2220.56400.040 | Books | $3,130.59 | $7,578.05 | $5,610.86 | $5,859.00 | $5,754.00 | ($105.00) | (1.79) |
| Program: OVERHEAD - 0000 | | $108,759.00 | $75,224.76 | $78,610.75 | $90,666.00 | $97,434.00 | $6,768.00 | 7.46 |
| Function: LIBRARY SERVICES - 2220 | | $108,759.00 | $75,224.76 | $78,610.75 | $90,666.00 | $97,434.00 | $6,768.00 | 7.46 |
| Cost Center: MAST LANDING - 040 | | $331,493.02 | $281,824.61 | $294,202.11 | $312,037.00 | $339,969.00 | $27,932.00 | 8.95 |
| 1000.0000.2110.51010.050 | Social Worker Salaries | $0.00 | $0.00 | $42,284.72 | $43,124.00 | $51,075.00 | $7,951.00 | 18.44 |
| 1000.0000.2110.52010.050 | Social Worker Benefits | $0.00 | $0.00 | $985.70 | $6,329.00 | $3,400.00 | ($2,929.00) | (46.28) |
| 1000.0000.2110.52310.050 | Social Worker Retirement | $0.00 | $0.00 | $2,180.96 | $2,063.00 | $2,283.00 | $220.00 | 10.66 |
| Program: OVERHEAD - 0000 | | $0.00 | $0.00 | $45,451.38 | $51,516.00 | $56,758.00 | $5,242.00 | 10.18 |
| Function: Attendance & Social Work - 2110 | | $0.00 | $0.00 | $45,451.38 | $51,516.00 | $56,758.00 | $5,242.00 | 10.18 |
| 1000.0000.2120.51010.050 | Guidance Salaries | $79,211.62 | $98,348.62 | $84,853.47 | $89,503.00 | $95,791.00 | $6,288.00 | 7.03 |
| 1000.0000.2120.52010.050 | Benefits | $22,382.72 | $18,672.66 | $19,156.21 | $32,347.00 | $28,178.00 | ($4,169.00) | (12.89) |
| 1000.0000.2120.52310.050 | Retirement | $591.91 | $3,770.76 | $3,792.87 | $4,281.00 | $4,282.00 | $1.00 | 0.02 |

## Article 5 Student and Staff Support- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2120.53000.050 | Purchased Professional | $0.00 | $226.50 | $280.57 | $300.00 | $300.00 | $0.00 | 0.00 |
| 1000.0000.2120.54330.050 | Software | $333.34 | $333.35 | $333.35 | $334.00 | $334.00 | $0.00 | 0.00 |
| 1000.0000.2120.56100.050 | Instructional Supplies | $701.80 | $793.20 | $705.73 | $350.00 | $1,100.00 | $750.00 | 214.29 |
| 1000.0000.2120.57300.050 | Equipment | $320.02 | $426.27 | $725.91 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $103,541.41 | $122,571.36 | $109,848.11 | $127,115.00 | $129,985.00 | $2,870.00 | 2.26 |
| Function: COUNSELING - 2120 | | $103,541.41 | $122,571.36 | $109,848.11 | $127,115.00 | $129,985.00 | $2,870.00 | 2.26 |
| 1000.0000.2130.51010.050 | Nurse Salary | $70,014.42 | $72,464.93 | $75,001.19 | $75,001.00 | $91,021.00 | $16,020.00 | 21.36 |
| 1000.0000.2130.51200.050 | Nurse Substitute - FMS | $1,190.00 | $2,244.85 | $2,800.12 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52000.050 | Employee Benefits | $0.00 | $80.55 | $204.47 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52010.050 | Nurse Benefits | $4,948.02 | $5,306.19 | $5,302.51 | $11,462.00 | $6,440.00 | ($5,022.00) | (43.81) |
| 1000.0000.2130.52030.050 | Nurse Sub Benefits - FMS | $8,591.83 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52300.050 | Retirement - Stipends | $0.00 | $48.58 | $13.45 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52310.050 | Retirement | $2,868.55 | $2,782.78 | $3,352.45 | $3,587.00 | $4,069.00 | $482.00 | 13.44 |
| 1000.0000.2130.53000.050 | Purchased Professional | $84.76 | $276.76 | $259.78 | $300.00 | $300.00 | $0.00 | 0.00 |
| 1000.0000.2130.54310.050 | Repairs & Maintenance | $0.00 | $0.00 | $0.00 | $135.00 | $0.00 | ($135.00) | (100.00) |
| 1000.0000.2130.56000.050 | Supplies | $791.24 | $737.44 | $841.02 | $846.00 | $994.00 | $148.00 | 17.49 |
| 1000.0000.2130.58100.050 | Dues & Fees | $0.00 | $0.00 | $0.00 | $150.00 | $180.00 | $30.00 | 20.00 |
| Program: OVERHEAD - 0000 | | $88,488.82 | $83,942.08 | $87,774.99 | $91,481.00 | $103,004.00 | $11,523.00 | 12.60 |
| Function: HEALTH SERVICES - 2130 | | $88,488.82 | $83,942.08 | $87,774.99 | $91,481.00 | $103,004.00 | $11,523.00 | 12.60 |

## Article 5 Student and Staff Support- Adopted

Fiscal Year: 2024-2025 ☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2213.51500.050 | Stipends-Acad Leadership and LCC | $20,620.50 | $28,530.00 | $30,533.97 | $26,841.00 | $28,103.00 | $1,262.00 | 4.70 |
| 1000.0000.2213.52000.050 | Stipend Benefits - FMS | $936.22 | $4,630.26 | $5,052.70 | $426.00 | $944.00 | $518.00 | 121.60 |
| 1000.0000.2213.52300.050 | Stipend Retirement - FMS | $791.87 | $1,095.64 | $1,364.74 | $1,126.00 | $1,256.00 | $130.00 | 11.55 |
| 1000.0000.2213.56400.050 | Books | $45.71 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $22,394.30 | $34,255.90 | $36,951.41 | $28,393.00 | $30,303.00 | $1,910.00 | 6.73 |
| Function: INSTRUCTIONAL STAFF TRAINING - 2213 | | $22,394.30 | $34,255.90 | $36,951.41 | $28,393.00 | $30,303.00 | $1,910.00 | 6.73 |
| 1000.0000.2220.51010.050 | Librarian Salaries | $72,167.78 | $75,696.16 | $79,381.15 | $79,261.00 | $91,684.00 | $12,423.00 | 15.67 |
| 1000.0000.2220.51020.050 | Ed Tech Salaries | $0.00 | $9,170.00 | $502.52 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2220.52010.050 | Librarian Benefits | $21,189.43 | $17,522.07 | $18,380.20 | $32,339.00 | $28,045.00 | ($4,294.00) | (13.28) |
| 1000.0000.2220.52020.050 | Ed Tech Benefits | $0.00 | $779.77 | $7.83 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2220.52310.050 | Retirement | $2,771.33 | $2,906.77 | $3,548.37 | $3,838.00 | $4,098.00 | $260.00 | 6.77 |
| 1000.0000.2220.52320.050 | Retirement | $0.00 | $115.80 | $22.46 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2220.54330.050 | Software | $1,060.35 | $1,043.00 | $1,275.42 | $1,320.00 | $1,500.00 | $180.00 | 13.64 |
| 1000.0000.2220.56000.050 | Supplies | $372.55 | $497.04 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2220.56100.050 | Instructional Supplies | $0.00 | $0.00 | $464.68 | $500.00 | $500.00 | $0.00 | 0.00 |
| 1000.0000.2220.56400.050 | Books | $5,930.85 | $5,832.57 | $5,886.29 | $6,384.00 | $5,964.00 | ($420.00) | (6.58) |
| Program: OVERHEAD - 0000 | | $103,492.29 | $113,563.18 | $109,468.92 | $123,642.00 | $131,791.00 | $8,149.00 | 6.59 |
| Function: LIBRARY SERVICES - 2220 | | $103,492.29 | $113,563.18 | $109,468.92 | $123,642.00 | $131,791.00 | $8,149.00 | 6.59 |

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|---|---|---|---|---|---|---|---|---|
| 1000.0000.2230.51010.050 | Teacher Salary | $0.00 | $14,511.95 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2230.51500.050 | Stipends | $2,544.00 | $1,272.00 | $1,272.00 | $4,266.00 | $4,458.00 | $192.00 | 4.50 |
| 1000.0000.2230.52000.050 | Stipend Benefits | $54.28 | $362.95 | $213.52 | $72.00 | $150.00 | $78.00 | 108.33 |
| 1000.0000.2230.52010.050 | Teacher Benefits | $0.00 | $293.27 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2230.52300.050 | Retirement | $97.72 | $48.67 | $56.86 | $191.00 | $199.00 | $8.00 | 4.19 |
| 1000.0000.2230.52310.050 | Retirement | $0.00 | $557.25 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $2,696.00 | $17,046.09 | $1,542.38 | $4,529.00 | $4,807.00 | $278.00 | 6.14 |
| Function: INSTRUCTION RELATED TECHNOLOGY - 2230 | | $2,696.00 | $17,046.09 | $1,542.38 | $4,529.00 | $4,807.00 | $278.00 | 6.14 |
| Cost Center: FREEPORT MIDDLE SCHOOL - 050 | | $320,612.82 | $371,378.61 | $391,037.19 | $426,676.00 | $456,648.00 | $29,972.00 | 7.02 |
| 1000.0000.2110.51010.300 | Teachers Salaries | $90.00 | $12,612.86 | $84,853.47 | $84,853.00 | $84,967.00 | $114.00 | 0.13 |
| 1000.0000.2110.51500.300 | Student Support Team (SST) Stipends | $6,510.00 | $6,660.00 | $6,510.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2110.52000.300 | Student Support Team (SST) Stipend Benefits | $330.36 | $772.86 | $977.21 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2110.52010.300 | Teacher Benefits | $4,610.55 | $1,845.47 | $19,930.36 | $31,854.00 | $27,828.00 | ($4,026.00) | (12.64) |
| 1000.0000.2110.52300.300 | Student Support Team (SST) Stipend Retirement | $270.20 | $255.93 | $295.39 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2110.52310.300 | Retirement | $3.46 | $2,362.39 | $3,792.88 | $4,058.00 | $3,798.00 | ($260.00) | (6.41) |
| Program: OVERHEAD - 0000 | | $11,814.57 | $24,509.51 | $116,359.31 | $120,765.00 | $116,593.00 | ($4,172.00) | (3.45) |
| Function: Attendance & Social Work - 2110 | | $11,814.57 | $24,509.51 | $116,359.31 | $120,765.00 | $116,593.00 | ($4,172.00) | (3.45) |

## Article 5 Student and Staff Support- Adopted

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From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

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|---|---|---|---|---|---|---|---|---|
| 1000.0000.2120.51010.300 | Counselor Salaries | $233,070.03 | $258,254.98 | $226,304.45 | $224,692.00 | $264,579.00 | $39,887.00 | 17.75 |
| 1000.0000.2120.51180.300 | Guidance Support Wages | $24,651.19 | $36,717.30 | $65,449.10 | $65,371.00 | $69,921.00 | $4,550.00 | 6.96 |
| 1000.0000.2120.52010.300 | Counselor Benefits | $69,920.50 | $67,664.84 | $53,659.91 | $113,222.00 | $101,077.00 | ($12,145.00) | (10.73) |
| 1000.0000.2120.52080.300 | Support Benefits | $5,804.68 | $9,650.49 | $16,826.60 | $26,250.00 | $31,267.00 | $5,017.00 | 19.11 |
| 1000.0000.2120.52310.300 | Retirement | $6,598.20 | $9,847.15 | $10,197.05 | $10,967.00 | $11,827.00 | $860.00 | 7.84 |
| 1000.0000.2120.52380.300 | Retirement | $0.00 | $0.00 | $0.00 | $3,269.00 | $3,496.00 | $227.00 | 6.94 |
| 1000.0000.2120.53000.300 | Purchased Professional | $26,834.20 | $13,457.50 | $14,882.59 | $24,418.00 | $24,602.00 | $184.00 | 0.75 |
| 1000.0000.2120.54330.300 | Software | $333.34 | $333.33 | $333.33 | $334.00 | $334.00 | $0.00 | 0.00 |
| 1000.0000.2120.55810.300 | Travel | $0.00 | $200.00 | $348.40 | $600.00 | $900.00 | $300.00 | 50.00 |
| 1000.0000.2120.56100.300 | Instructional Supplies | $417.07 | $543.01 | $849.71 | $1,000.00 | $1,750.00 | $750.00 | 75.00 |
| 1000.0000.2120.58100.300 | Dues & Fees | $0.00 | $0.00 | $0.00 | $510.00 | $510.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $367,629.21 | $396,668.60 | $388,851.14 | $470,633.00 | $510,263.00 | $39,630.00 | 8.42 |
| Function: COUNSELING - 2120 | | $367,629.21 | $396,668.60 | $388,851.14 | $470,633.00 | $510,263.00 | $39,630.00 | 8.42 |
| 1000.0000.2130.51010.300 | Nurse Salary | $66,700.84 | $70,172.49 | $73,228.08 | $73,228.00 | $91,021.00 | $17,793.00 | 24.30 |
| 1000.0000.2130.51200.300 | Nurse Substitute - FHS | $1,750.00 | $0.00 | $972.69 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52000.300 | Employee Benefits | $0.00 | $0.00 | $40.91 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52010.300 | Nurses Benefits | $21,312.53 | $18,607.90 | $19,695.59 | $31,599.00 | $28,024.00 | ($3,575.00) | (11.31) |
| 1000.0000.2130.52030.300 | Nurse Sub Benefits - FHS | $37.81 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2130.52310.300 | Retirement | $2,628.48 | $2,694.74 | $3,273.40 | $3,545.00 | $4,069.00 | $524.00 | 14.78 |

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|---|---|---|---|---|---|---|---|---|
| 1000.0000.2130.53000.300 | Purchased Professional | $575.91 | $0.00 | $245.00 | $300.00 | $300.00 | $0.00 | 0.00 |
| 1000.0000.2130.54310.300 | Repairs & Maintenance | $0.00 | $0.00 | $0.00 | $135.00 | $0.00 | ($135.00) | (100.00) |
| 1000.0000.2130.56000.300 | Supplies | $1,649.88 | $1,552.68 | $1,181.44 | $1,899.00 | $2,058.00 | $159.00 | 8.37 |
| 1000.0000.2130.58100.300 | Dues & Fees | $0.00 | $0.00 | $0.00 | $150.00 | $180.00 | $30.00 | 20.00 |
| Program: OVERHEAD - 0000 | | $94,655.45 | $93,027.81 | $98,637.11 | $110,856.00 | $125,652.00 | $14,796.00 | 13.35 |
| Function: HEALTH SERVICES - 2130 | | $94,655.45 | $93,027.81 | $98,637.11 | $110,856.00 | $125,652.00 | $14,796.00 | 13.35 |
| 1000.0000.2213.51010.300 | 9-12 HONORARIUM | $4,356.00 | $8,000.25 | $5,913.00 | $4,600.00 | $1,989.00 | ($2,611.00) | (56.76) |
| 1000.0000.2213.51230.300 | Substitute Salaries | $1,875.00 | $390.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2213.51500.300 | Stipends-Acad Leadership and LCC | $34,176.00 | $32,517.00 | $33,489.00 | $22,254.00 | $20,530.00 | ($1,724.00) | (7.75) |
| 1000.0000.2213.52000.300 | Stipend Benefits - FHS | $1,643.02 | $4,765.92 | $5,146.51 | $591.00 | $690.00 | $99.00 | 16.75 |
| 1000.0000.2213.52010.300 | 9-12 HONORARIUM BENEFITS | $428.26 | $1,244.77 | $1,157.82 | $202.00 | $67.00 | ($135.00) | (66.83) |
| 1000.0000.2213.52030.300 | Substitute Benefit | $139.24 | $32.22 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2213.52300.300 | Stipend Retirement - FHS | $1,331.41 | $1,248.56 | $1,497.03 | $1,563.00 | $918.00 | ($645.00) | (41.27) |
| 1000.0000.2213.52310.300 | 9-12 HONORARIUM RETIREMENT | $261.32 | $306.17 | $264.32 | $206.00 | $89.00 | ($117.00) | (56.80) |
| 1000.0000.2213.52330.300 | Retirement | $4.99 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2213.52510.300 | Tuition Reimbursement-Teacher | $26,408.00 | $19,634.98 | $17,445.00 | $25,000.00 | $20,000.00 | ($5,000.00) | (20.00) |
| 1000.0000.2213.52520.300 | Tuition Reimbursement-Support | $0.00 | $0.00 | $0.00 | $1,500.00 | $1,500.00 | $0.00 | 0.00 |
| 1000.0000.2213.53000.300 | Purchased Professional Services | $20,426.29 | $16,178.07 | $14,679.93 | $42,836.00 | $35,400.00 | ($7,436.00) | (17.36) |
| 1000.0000.2213.53300.300 | Employee Training | $150.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |

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|---|---|---|---|---|---|---|---|---|
| 1000.0000.2213.55000.300 | Other Purchased Services | $0.00 | $0.00 | $0.00 | $1,000.00 | $1,000.00 | $0.00 | 0.00 |
| 1000.0000.2213.55810.300 | Travel | $0.00 | $729.84 | $0.00 | $1,000.00 | $1,000.00 | $0.00 | 0.00 |
| 1000.0000.2213.56000.300 | Supplies | $72.41 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $91,271.94 | $85,047.78 | $79,592.61 | $100,752.00 | $83,183.00 | ($17,569.00) | (17.44) |
| Function: INSTRUCTIONAL STAFF TRAINING - 2213 | | $91,271.94 | $85,047.78 | $79,592.61 | $100,752.00 | $83,183.00 | ($17,569.00) | (17.44) |
| 1000.0000.2220.51010.300 | Librarian Salary | $77,978.58 | $81,340.92 | $85,303.47 | $84,853.00 | $95,791.00 | $10,938.00 | 12.89 |
| 1000.0000.2220.51020.300 | Ed Tech Salaries | $16,575.71 | $15,249.98 | $24,957.60 | $28,965.00 | $31,142.00 | $2,177.00 | 7.52 |
| 1000.0000.2220.52010.300 | Librarian Benefits | $16,259.61 | $11,262.31 | $10,830.09 | $19,002.00 | $14,060.00 | ($4,942.00) | (26.01) |
| 1000.0000.2220.52020.300 | Ed Tech Benefits | $386.66 | $1,496.09 | $7,909.43 | $10,973.00 | $11,972.00 | $999.00 | 9.10 |
| 1000.0000.2220.52310.300 | Retirement | $2,994.45 | $3,123.40 | $3,813.01 | $4,058.00 | $4,282.00 | $224.00 | 5.52 |
| 1000.0000.2220.52320.300 | Retirement | $0.00 | $141.66 | $1,037.37 | $1,295.00 | $1,392.00 | $97.00 | 7.49 |
| 1000.0000.2220.54330.300 | Software | $1,060.35 | $1,128.63 | $1,275.42 | $1,320.00 | $1,500.00 | $180.00 | 13.64 |
| 1000.0000.2220.56000.300 | Supplies | $1,430.17 | $1,231.39 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2220.56100.300 | Instructional Supplies | $0.00 | $0.00 | $1,340.75 | $1,540.00 | $1,490.00 | ($50.00) | (3.25) |
| 1000.0000.2220.56400.300 | Books | $27,586.09 | $11,336.80 | $12,639.73 | $13,962.00 | $13,647.00 | ($315.00) | (2.26) |
| 1000.0000.2220.57300.300 | Equipment | $0.00 | $0.00 | $0.00 | $100.00 | $0.00 | ($100.00) | (100.00) |
| Program: OVERHEAD - 0000 | | $144,271.62 | $126,311.18 | $149,106.87 | $166,068.00 | $175,276.00 | $9,208.00 | 5.54 |
| Function: LIBRARY SERVICES - 2220 | | $144,271.62 | $126,311.18 | $149,106.87 | $166,068.00 | $175,276.00 | $9,208.00 | 5.54 |

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| 1000.0000.2230.51010.300 | Teacher Salaries | $2,092.50 | $795.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2230.52010.300 | Teacher Benefits | $295.53 | $106.61 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2230.52310.300 | Retirement | $80.35 | $30.53 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2230.56500.300 | Supplies | $139.50 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2230.57340.300 | Equipment | $31,087.44 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $33,695.32 | $932.14 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Function: INSTRUCTION RELATED TECHNOLOGY - 2230 | | $33,695.32 | $932.14 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2290.51060.300 | Outreach Coordinator Salary | $61,435.80 | $60,612.00 | $62,785.50 | $65,242.00 | $69,822.00 | $4,580.00 | 7.02 |
| 1000.0000.2290.52060.300 | Outreach Coordinator Benefits | $29,301.29 | $21,295.73 | $22,259.06 | $34,692.00 | $37,828.00 | $3,136.00 | 9.04 |
| 1000.0000.2290.52360.300 | Retirement other professionals | $0.00 | $3,512.84 | $3,136.64 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $90,737.09 | $85,420.57 | $88,181.20 | $99,934.00 | $107,650.00 | $7,716.00 | 7.72 |
| Function: OTH SUPPORT SVCS - STAFF - 2290 | | $90,737.09 | $85,420.57 | $88,181.20 | $99,934.00 | $107,650.00 | $7,716.00 | 7.72 |
| Cost Center: FREEPORT HIGH SCHOOL - 300 | | $834,075.20 | $811,917.59 | $920,728.24 | $1,069,008.00 | $1,118,617.00 | $49,609.00 | 4.64 |
| 1000.0000.2130.51500.900 | Doctor-Consulting Physician-Stipend | $0.00 | $0.00 | $0.00 | $1,500.00 | $1,500.00 | $0.00 | 0.00 |
| 1000.0000.2130.53000.900 | Purchased Professional-District Wide | $0.00 | $0.00 | $0.00 | $730.00 | $0.00 | ($730.00) | (100.00) |
| 1000.0000.2130.56000.900 | Supplies - District Wide | $0.00 | $0.00 | $2,171.64 | $2,565.00 | $0.00 | ($2,565.00) | (100.00) |
| 1000.0000.2130.58100.900 | Dues & Fees | $0.00 | $0.00 | $0.00 | $130.00 | $0.00 | ($130.00) | (100.00) |

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|---|---|---|---|---|---|---|---|---|
| Program: OVERHEAD - 0000 | | $0.00 | $0.00 | $2,171.64 | $4,925.00 | $1,500.00 | ($3,425.00) | (69.54) |
| Function: HEALTH SERVICES - 2130 | | $0.00 | $0.00 | $2,171.64 | $4,925.00 | $1,500.00 | ($3,425.00) | (69.54) |
| 1000.0000.2210.51040.900 | Curriculum Director Salary | $77,331.06 | $79,651.20 | $83,999.95 | $87,360.00 | $93,492.00 | $6,132.00 | 7.02 |
| 1000.0000.2210.52040.900 | Curriculum Director Benefits | $12,416.52 | $12,691.36 | $13,462.64 | $18,492.00 | $20,058.00 | $1,566.00 | 8.47 |
| 1000.0000.2210.52340.900 | Retirement | $2,969.47 | $3,058.64 | $3,754.66 | $3,905.00 | $4,179.00 | $274.00 | 7.02 |
| 1000.0000.2210.53000.900 | Purchased Professional | $31,506.34 | $62.40 | $4,250.00 | $5,000.00 | $5,000.00 | $0.00 | 0.00 |
| 1000.0000.2210.55810.900 | Travel | $0.00 | $0.00 | $31.36 | $700.00 | $700.00 | $0.00 | 0.00 |
| 1000.0000.2210.56400.900 | Curriculum Materials | $12,851.94 | $50,000.00 | $43,561.66 | $53,900.00 | $53,900.00 | $0.00 | 0.00 |
| 1000.0000.2210.58100.900 | Dues & Fees | $524.00 | $1,784.00 | $185.37 | $239.00 | $505.00 | $266.00 | 111.30 |
| Program: OVERHEAD - 0000 | | $137,599.33 | $147,247.60 | $149,245.64 | $169,596.00 | $177,834.00 | $8,238.00 | 4.86 |
| Function: IMPROVEMENT OF INSTRUCTION - 2210 | | $137,599.33 | $147,247.60 | $149,245.64 | $169,596.00 | $177,834.00 | $8,238.00 | 4.86 |
| 1000.0000.2230.51040.900 | Technology Director Salary | $93,155.46 | $101,799.50 | $112,000.00 | $116,480.00 | $124,656.00 | $8,176.00 | 7.02 |
| 1000.0000.2230.51180.900 | Support Wages | $274,297.56 | $285,350.48 | $258,261.18 | $347,797.00 | $367,877.00 | $20,080.00 | 5.77 |
| 1000.0000.2230.52040.900 | Benefits | $21,746.93 | $20,783.11 | $25,656.22 | $40,169.00 | $35,691.00 | ($4,478.00) | (11.15) |
| 1000.0000.2230.52080.900 | Benefits | $94,418.50 | $93,686.72 | $68,654.31 | $114,563.00 | $126,948.00 | $12,385.00 | 10.81 |
| 1000.0000.2230.52340.900 | Retirement | $11,919.47 | $10,254.34 | $11,423.89 | $11,532.00 | $12,341.00 | $809.00 | 7.02 |
| 1000.0000.2230.52380.900 | Retirement | $6,848.90 | $8,009.90 | $8,331.47 | $19,792.00 | $22,250.00 | $2,458.00 | 12.42 |

# Article 5 Student and Staff Support- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2230.53000.900 | Purchased Professional | $4,166.00 | $4,799.64 | $4,751.49 | $6,067.00 | $7,012.00 | $945.00 | 15.58 |
| 1000.0000.2230.54320.900 | Tech Repairs/Maintenance | $63.60 | $0.00 | $5,249.70 | $6,000.00 | $6,000.00 | $0.00 | 0.00 |
| 1000.0000.2230.54330.900 | Software | $849.95 | $553.05 | $2,787.47 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2230.55000.900 | Other Purchased Services | $39,954.58 | $28,619.28 | $41,370.82 | $94,860.00 | $116,131.00 | $21,271.00 | 22.42 |
| 1000.0000.2230.55200.900 | Insurance (P&C) | $0.00 | $15,658.10 | $16,303.05 | $16,500.00 | $16,500.00 | $0.00 | 0.00 |
| 1000.0000.2230.55800.900 | Travel | $41.44 | $1,370.43 | $1,961.75 | $4,000.00 | $4,000.00 | $0.00 | 0.00 |
| 1000.0000.2230.56500.900 | Computer Materials | $11,878.92 | $9,487.91 | $13,170.24 | $7,560.00 | $345,710.00 | $338,150.00 | 4,472.88 |
| 1000.0000.2230.57340.900 | EQUIPMENT | $273,694.27 | $154,466.69 | $311,801.38 | $374,684.00 | $0.00 | ($374,684.00) | (100.00) |
| 1000.0000.2230.58100.900 | Dues and Fees | $150.00 | $120.00 | $170.00 | $270.00 | $270.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $833,185.58 | $734,959.15 | $881,892.97 | $1,160,274.00 | $1,185,386.00 | $25,112.00 | 2.16 |
| Function: INSTRUCTION RELATED TECHNOLOGY - 2230 | | $833,185.58 | $734,959.15 | $881,892.97 | $1,160,274.00 | $1,185,386.00 | $25,112.00 | 2.16 |
| 1000.0000.2240.53000.900 | Purchased Professional - Assessment | $3,750.00 | $3,750.00 | $3,750.00 | $750.00 | $875.00 | $125.00 | 16.67 |
| Program: OVERHEAD - 0000 | | $3,750.00 | $3,750.00 | $3,750.00 | $750.00 | $875.00 | $125.00 | 16.67 |
| Function: ACADEMIC STUDENT ASSESSMENT - 2240 | | $3,750.00 | $3,750.00 | $3,750.00 | $750.00 | $875.00 | $125.00 | 16.67 |
| Cost Center: SYSTEM WIDE - 900 | | $974,534.91 | $885,956.75 | $1,037,060.25 | $1,335,545.00 | $1,365,595.00 | $30,050.00 | 2.25 |
| 1000.0000.2213.51010.950 | K-8 HONORARIUM | $23,253.95 | $4,449.37 | $8,082.50 | $16,220.00 | $4,733.00 | ($11,487.00) | (70.82) |
| 1000.0000.2213.51500.950 | New Educator Mentors K-8 | $8,904.00 | $13,470.00 | $13,042.80 | $30,231.00 | $31,593.00 | $1,362.00 | 4.51 |

## Article 5 Student and Staff Support- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2213.52000.950 | Stipend Benefits - K-8 | $333.48 | $1,695.77 | $2,194.62 | $539.00 | $1,601.00 | $1,062.00 | 197.03 |
| 1000.0000.2213.52010.950 | K-8 HONORARIUM BENEFITS | $11,243.54 | $79.44 | $2,016.05 | $825.00 | $159.00 | ($666.00) | (80.73) |
| 1000.0000.2213.52300.950 | Stipend Retirement - K-8 | $350.68 | $517.39 | $583.01 | $1,425.00 | $2,129.00 | $704.00 | 49.40 |
| 1000.0000.2213.52310.950 | K-8 HONORARIUM RETIREMENT | $958.94 | $30.59 | $299.22 | $725.00 | $212.00 | ($513.00) | (70.76) |
| 1000.0000.2213.52510.950 | Tuition Reimbursement-Prof | $62,144.08 | $76,856.27 | $112,404.60 | $58,000.00 | $112,000.00 | $54,000.00 | 93.10 |
| 1000.0000.2213.52520.950 | Tuition Reimbursement-Support | $0.00 | $2,786.00 | $0.00 | $1,500.00 | $1,500.00 | $0.00 | 0.00 |
| 1000.0000.2213.53000.950 | K-8 Purchased Professional | $25,177.47 | $46,072.00 | $33,925.78 | $51,100.00 | $63,300.00 | $12,200.00 | 23.87 |
| 1000.0000.2213.55810.950 | Travel | $0.00 | $0.00 | $737.90 | $250.00 | $250.00 | $0.00 | 0.00 |
| 1000.0000.2213.56000.950 | Supplies | $143.60 | $0.00 | $0.00 | $350.00 | $350.00 | $0.00 | 0.00 |
| 1000.0000.2213.56400.950 | Books | $0.00 | $1,400.00 | $641.09 | $1,400.00 | $1,400.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $132,509.74 | $147,356.83 | $173,927.57 | $162,565.00 | $219,227.00 | $56,662.00 | 34.85 |
| Function: INSTRUCTIONAL STAFF TRAINING - 2213 | | $132,509.74 | $147,356.83 | $173,927.57 | $162,565.00 | $219,227.00 | $56,662.00 | 34.85 |
| Cost Center: K-8 - 950 | | $132,509.74 | $147,356.83 | $173,927.57 | $162,565.00 | $219,227.00 | $56,662.00 | 34.85 |
| 1000.0000.2213.51500.990 | New Educator Mentors 9-12 | $0.00 | $0.00 | $0.00 | $12,720.00 | $16,032.00 | $3,312.00 | 26.04 |
| Program: OVERHEAD - 0000 | | $0.00 | $0.00 | $0.00 | $12,720.00 | $16,032.00 | $3,312.00 | 26.04 |
| Function: INSTRUCTIONAL STAFF TRAINING - 2213 | | $0.00 | $0.00 | $0.00 | $12,720.00 | $16,032.00 | $3,312.00 | 26.04 |
| Cost Center: 9-12 - 990 | | $0.00 | $0.00 | $0.00 | $12,720.00 | $16,032.00 | $3,312.00 | 26.04 |

## Article 5 Student and Staff Support- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| Grand Total: | | $3,441,266.02 | $3,392,697.09 | $3,902,531.15 | $4,371,246.00 | $4,644,307.00 | $273,061.00 | 6.25 |

End of Report

# Article 6 System Administration- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2310.51500.900 | Stipends | $4,000.00 | $5,625.00 | $4,900.00 | $7,150.00 | $7,150.00 | $0.00 | 0.00 |
| 1000.0000.2310.52000.900 | Board Stipend Benefits | $314.21 | $452.96 | $386.64 | $500.00 | $674.00 | $174.00 | 34.80 |
| 1000.0000.2310.53400.900 | Professional Services | $15,535.82 | $14,500.92 | $84,228.45 | $90,751.00 | $92,970.00 | $2,219.00 | 2.45 |
| 1000.0000.2310.55200.900 | Insurance | $34,769.00 | $43,476.80 | $34,561.65 | $43,232.00 | $47,555.00 | $4,323.00 | 10.00 |
| 1000.0000.2310.55800.900 | Committee Travel | $0.00 | $0.00 | $0.00 | $150.00 | $150.00 | $0.00 | 0.00 |
| 1000.0000.2310.56000.900 | Supplies | $571.98 | $453.21 | $834.97 | $1,488.00 | $850.00 | ($638.00) | (42.88) |
| 1000.0000.2310.58100.900 | Dues & Fees | $1,650.00 | $6,395.56 | $6,860.00 | $6,860.00 | $7,592.00 | $732.00 | 10.67 |
| Program: OVERHEAD - 0000 | | $56,841.01 | $70,904.45 | $131,771.71 | $150,131.00 | $156,941.00 | $6,810.00 | 4.54 |
| Function: BOARD OF DIRECTORS - 2310 | | $56,841.01 | $70,904.45 | $131,771.71 | $150,131.00 | $156,941.00 | $6,810.00 | 4.54 |
| 1000.0000.2314.53100.900 | Election Costs | $0.00 | $0.00 | $5,481.49 | $10,955.00 | $7,525.00 | ($3,430.00) | (31.31) |
| Program: OVERHEAD - 0000 | | $0.00 | $0.00 | $5,481.49 | $10,955.00 | $7,525.00 | ($3,430.00) | (31.31) |
| Function: ELECTION COSTS - 2314 | | $0.00 | $0.00 | $5,481.49 | $10,955.00 | $7,525.00 | ($3,430.00) | (31.31) |
| 1000.0000.2320.51040.900 | Superintendent's Salary | $212,580.25 | $210,808.82 | $219,280.05 | $228,051.00 | $244,059.00 | $16,008.00 | 7.02 |
| 1000.0000.2320.51180.900 | Support Wages | $73,564.52 | $75,772.00 | $78,424.02 | $81,561.00 | $87,286.00 | $5,725.00 | 7.02 |
| 1000.0000.2320.52040.900 | Superintendent Benefits | $23,605.10 | $32,959.48 | $32,994.48 | $51,689.00 | $61,007.00 | $9,318.00 | 18.03 |

# Article 6 System Administration- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2320.52080.900 | Support Benefits | $14,482.43 | $24,389.33 | $25,853.28 | $36,754.00 | $39,910.00 | $3,156.00 | 8.59 |
| 1000.0000.2320.52340.900 | Retirement | $20,351.00 | $18,070.90 | $21,232.12 | $10,194.00 | $10,909.00 | $715.00 | 7.01 |
| 1000.0000.2320.52380.900 | Retirement | $7,162.82 | $7,577.18 | $7,842.38 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2320.53300.900 | Employee Training & Development | $0.00 | $0.00 | $3,179.00 | $3,520.00 | $3,050.00 | ($470.00) | (13.35) |
| 1000.0000.2320.53400.900 | Professional Services | $117,523.12 | $87,527.16 | $89,358.97 | $71,695.00 | $72,995.00 | $1,300.00 | 1.81 |
| 1000.0000.2320.54330.900 | Software Repairs & Maintenance | $71,648.05 | $67,555.40 | $2,571.02 | $10,000.00 | $10,000.00 | $0.00 | 0.00 |
| 1000.0000.2320.55310.900 | Postage | $6,842.79 | $9,088.81 | $5,513.78 | $7,200.00 | $7,200.00 | $0.00 | 0.00 |
| 1000.0000.2320.55400.900 | Advertising | $0.00 | $1,854.00 | $1,309.42 | $1,500.00 | $1,500.00 | $0.00 | 0.00 |
| 1000.0000.2320.55800.900 | Travel | $10,893.18 | $2,105.17 | $3,299.51 | $2,600.00 | $2,600.00 | $0.00 | 0.00 |
| 1000.0000.2320.56000.900 | Supplies | $15,523.69 | $12,436.27 | $13,548.75 | $15,400.00 | $15,400.00 | $0.00 | 0.00 |
| 1000.0000.2320.56400.900 | Books | $23.96 | $0.00 | $0.00 | $100.00 | $100.00 | $0.00 | 0.00 |
| 1000.0000.2320.57340.900 | Technology Equipment | $0.00 | $0.00 | $1,000.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2320.58100.900 | Dues and Fees | $11,579.74 | $11,563.43 | $7,237.50 | $7,118.00 | $7,648.00 | $530.00 | 7.45 |
| 1000.0000.2320.59000.900 | Aspirations / Miscellaneous | $11,927.48 | $6,107.74 | $2,000.00 | $8,600.00 | $8,600.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $597,708.13 | $567,815.69 | $514,644.28 | $535,982.00 | $572,264.00 | $36,282.00 | 6.77 |
| Function: EXECUTIVE ADMINISTRATION - 2320 | | $597,708.13 | $567,815.69 | $514,644.28 | $535,982.00 | $572,264.00 | $36,282.00 | 6.77 |
| 1000.0000.2500.51040.900 | Administrator Salary | $169,613.56 | $114,630.00 | $124,691.00 | $129,055.00 | $151,925.00 | $22,870.00 | 17.72 |
| 1000.0000.2500.51180.900 | Salaries | $168,798.85 | $174,868.53 | $189,421.15 | $203,665.00 | $217,944.00 | $14,279.00 | 7.01 |
| 1000.0000.2500.52040.900 | Admin Benefits | $18,841.70 | $19,360.36 | $30,926.77 | $47,153.00 | $46,070.00 | ($1,083.00) | (2.30) |

# Article 6 System Administration- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2500.52080.900 | Benefits | $44,766.13 | $43,124.34 | $38,499.32 | $42,897.00 | $46,202.00 | $3,305.00 | 7.70 |
| 1000.0000.2500.52340.900 | Retirement | $2,764.16 | $5,440.89 | $12,409.03 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2500.52380.900 | Retirement | $4,269.83 | $8,134.73 | $7,606.71 | $10,183.00 | $10,897.00 | $714.00 | 7.01 |
| 1000.0000.2500.53300.900 | Training & Development Services | $0.00 | $595.00 | $1,878.00 | $2,500.00 | $5,400.00 | $2,900.00 | 116.00 |
| 1000.0000.2500.53400.900 | Purchased Professional | $0.00 | $0.00 | $0.00 | $40,900.00 | $40,900.00 | $0.00 | 0.00 |
| 1000.0000.2500.55800.900 | Travel | $52.65 | $455.81 | $394.60 | $1,250.00 | $1,500.00 | $250.00 | 20.00 |
| 1000.0000.2500.55810.900 | Travel | $0.00 | $17.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2500.56000.900 | Supplies | $0.00 | $0.00 | $3,982.81 | $2,825.00 | $4,075.00 | $1,250.00 | 44.25 |
| 1000.0000.2500.58100.900 | Dues and Fees | $7,729.39 | $4,942.32 | $2,053.00 | $1,944.00 | $1,944.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $416,836.27 | $371,568.98 | $411,862.39 | $482,372.00 | $526,857.00 | $44,485.00 | 9.22 |
| Function: CENTRAL SERVICES - 2500 | | $416,836.27 | $371,568.98 | $411,862.39 | $482,372.00 | $526,857.00 | $44,485.00 | 9.22 |
| Cost Center: SYSTEM WIDE - 900 | | $1,071,385.41 | $1,010,289.12 | $1,063,759.87 | $1,179,440.00 | $1,263,587.00 | $84,147.00 | 7.13 |
| Grand Total: | | $1,071,385.41 | $1,010,289.12 | $1,063,759.87 | $1,179,440.00 | $1,263,587.00 | $84,147.00 | 7.13 |

End of Report

# Article 7 School Administration- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2400.51040.010 | Admin Salary | $216,412.08 | $230,806.00 | $243,767.00 | $252,894.00 | $270,646.00 | $17,752.00 | 7.02 |
| 1000.0000.2400.51180.010 | Support Wages | $82,243.08 | $82,988.27 | $91,863.01 | $94,464.00 | $100,527.00 | $6,063.00 | 6.42 |
| 1000.0000.2400.52040.010 | Admin Benefits | $49,286.08 | $51,312.82 | $40,021.72 | $57,776.00 | $62,446.00 | $4,670.00 | 8.08 |
| 1000.0000.2400.52080.010 | Support Benefits | $22,953.12 | $23,255.02 | $21,746.08 | $23,666.00 | $25,368.00 | $1,702.00 | 7.19 |
| 1000.0000.2400.52340.010 | Retirement | $8,430.56 | $8,816.86 | $10,486.81 | $11,305.00 | $12,098.00 | $793.00 | 7.01 |
| 1000.0000.2400.52380.010 | Retirement | $0.00 | $0.00 | $0.00 | $4,723.00 | $5,026.00 | $303.00 | 6.42 |
| 1000.0000.2400.53400.010 | Other Professional Services | $0.00 | $0.00 | $0.00 | $240.00 | $240.00 | $0.00 | 0.00 |
| 1000.0000.2400.55310.010 | Postage | $2,684.49 | $1,754.45 | $1,840.95 | $2,250.00 | $2,250.00 | $0.00 | 0.00 |
| 1000.0000.2400.55800.010 | Travel | $0.00 | $408.77 | $344.18 | $520.00 | $520.00 | $0.00 | 0.00 |
| 1000.0000.2400.56000.010 | Supplies | $800.52 | $1,028.67 | $1,192.51 | $1,200.00 | $1,200.00 | $0.00 | 0.00 |
| 1000.0000.2400.56400.010 | Books | $81.72 | $49.90 | $130.85 | $150.00 | $150.00 | $0.00 | 0.00 |
| 1000.0000.2400.58100.010 | Dues & Fees | $878.00 | $421.21 | $872.00 | $1,200.00 | $1,368.00 | $168.00 | 14.00 |
| 1000.0000.2400.58150.010 | Fingerprinting Fees - DCS | $70.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $383,839.65 | $400,841.97 | $412,265.11 | $450,388.00 | $481,839.00 | $31,451.00 | 6.98 |
| Function: SCHOOL ADMINISTRATION - 2400 | | $383,839.65 | $400,841.97 | $412,265.11 | $450,388.00 | $481,839.00 | $31,451.00 | 6.98 |
| Cost Center: DURHAM COMMUNITY - 010 | | $383,839.65 | $400,841.97 | $412,265.11 | $450,388.00 | $481,839.00 | $31,451.00 | 6.98 |

# Article 7 School Administration- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2400.51040.020 | Admin Salary | $108,562.31 | $117,628.00 | $212,509.00 | $228,008.00 | $243,393.00 | $15,385.00 | 6.75 |
| 1000.0000.2400.51180.020 | Support Wages | $51,156.74 | $53,659.62 | $57,037.58 | $61,815.00 | $65,097.00 | $3,282.00 | 5.31 |
| 1000.0000.2400.52040.020 | Admin Benefits | $7,065.47 | $7,587.81 | $33,585.25 | $45,132.00 | $48,221.00 | $3,089.00 | 6.84 |
| 1000.0000.2400.52080.020 | Support Benefits | $12,081.62 | $11,880.93 | $12,581.67 | $18,519.00 | $19,723.00 | $1,204.00 | 6.50 |
| 1000.0000.2400.52340.020 | Retirement | $4,381.16 | $4,547.98 | $9,193.08 | $9,882.00 | $10,880.00 | $998.00 | 10.10 |
| 1000.0000.2400.52380.020 | Retirement | $2,004.15 | $1,957.74 | $2,156.09 | $3,091.00 | $3,255.00 | $164.00 | 5.31 |
| 1000.0000.2400.53400.020 | Other Professional Services | $0.00 | $0.00 | $0.00 | $240.00 | $240.00 | $0.00 | 0.00 |
| 1000.0000.2400.55310.020 | Postage | $918.57 | $717.70 | $956.19 | $1,000.00 | $1,000.00 | $0.00 | 0.00 |
| 1000.0000.2400.55800.020 | Travel | $0.00 | $0.00 | $0.00 | $300.00 | $300.00 | $0.00 | 0.00 |
| 1000.0000.2400.56000.020 | Supplies | $339.12 | $418.59 | $387.38 | $500.00 | $500.00 | $0.00 | 0.00 |
| 1000.0000.2400.58100.020 | Dues & Fees | $340.00 | $340.00 | $340.00 | $1,150.00 | $1,150.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $186,849.14 | $198,738.37 | $328,746.24 | $369,637.00 | $393,759.00 | $24,122.00 | 6.53 |
| Function: SCHOOL ADMINISTRATION - 2400 | | $186,849.14 | $198,738.37 | $328,746.24 | $369,637.00 | $393,759.00 | $24,122.00 | 6.53 |
| Cost Center: MORSE STREET - 020 | | $186,849.14 | $198,738.37 | $328,746.24 | $369,637.00 | $393,759.00 | $24,122.00 | 6.53 |
| 1000.0000.2400.51040.030 | Admin Salary | $108,629.62 | $118,228.00 | $124,109.00 | $128,449.00 | $137,465.00 | $9,016.00 | 7.02 |
| 1000.0000.2400.51180.030 | Support Wages | $43,164.13 | $38,519.01 | $6,811.51 | $48,993.00 | $51,619.00 | $2,626.00 | 5.36 |
| 1000.0000.2400.52040.030 | Admin Benefits | $11,289.80 | $34,212.32 | $22,097.44 | $28,955.00 | $31,295.00 | $2,340.00 | 8.08 |
| 1000.0000.2400.52080.030 | Support Benefits | $3,914.33 | $3,337.60 | $904.17 | $11,649.00 | $12,633.00 | $984.00 | 8.45 |

# Article 7 School Administration- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2400.52340.030 | Retirement | $4,237.42 | $4,516.98 | $5,520.84 | $5,742.00 | $6,145.00 | $403.00 | 7.02 |
| 1000.0000.2400.52380.030 | Retirement | $0.00 | $7.82 | $63.77 | $2,450.00 | $2,581.00 | $131.00 | 5.35 |
| 1000.0000.2400.53400.030 | Other Professional Services | $0.00 | $0.00 | $0.00 | $240.00 | $240.00 | $0.00 | 0.00 |
| 1000.0000.2400.55310.030 | Postage | $233.70 | $300.84 | $228.21 | $400.00 | $400.00 | $0.00 | 0.00 |
| 1000.0000.2400.55800.030 | Travel | $235.46 | $533.12 | $761.20 | $470.00 | $450.00 | ($20.00) | (4.26) |
| 1000.0000.2400.56000.030 | Supplies | $294.54 | $236.86 | $28.60 | $300.00 | $300.00 | $0.00 | 0.00 |
| 1000.0000.2400.56400.030 | Admin Books | $0.00 | $0.00 | $273.16 | $500.00 | $500.00 | $0.00 | 0.00 |
| 1000.0000.2400.58100.030 | Dues & Fees | $234.00 | $539.00 | $259.00 | $275.00 | $275.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $172,233.00 | $200,431.55 | $161,056.90 | $228,423.00 | $243,903.00 | $15,480.00 | 6.78 |
| Function: SCHOOL ADMINISTRATION - 2400 | | $172,233.00 | $200,431.55 | $161,056.90 | $228,423.00 | $243,903.00 | $15,480.00 | 6.78 |
| Cost Center: POWNAL ELEMENTARY - 030 | | $172,233.00 | $200,431.55 | $161,056.90 | $228,423.00 | $243,903.00 | $15,480.00 | 6.78 |
| 1000.0000.2400.51040.040 | Admin Salaries | $108,332.18 | $120,627.11 | $0.00 | $255,449.00 | $243,393.00 | ($12,056.00) | (4.72) |
| 1000.0000.2400.51180.040 | Support Wages | $47,315.07 | $49,081.81 | $54,617.68 | $58,851.00 | $63,202.00 | $4,351.00 | 7.39 |
| 1000.0000.2400.52040.040 | Admin Benefits | $24,797.81 | $19,357.11 | $892.36 | $11,672.00 | $30,440.00 | $18,768.00 | 160.80 |
| 1000.0000.2400.52080.040 | Support Benefits | $15,101.72 | $12,861.19 | $15,564.04 | $19,131.00 | $20,426.00 | $1,295.00 | 6.77 |
| 1000.0000.2400.52340.040 | Retirement | $4,246.17 | $4,602.01 | $0.00 | $5,742.00 | $10,880.00 | $5,138.00 | 89.48 |
| 1000.0000.2400.52380.040 | Retirement | $742.66 | $1,837.95 | $2,057.48 | $2,943.00 | $3,160.00 | $217.00 | 7.37 |
| 1000.0000.2400.53400.040 | Other Professional Services | $0.00 | $0.00 | $0.00 | $240.00 | $240.00 | $0.00 | 0.00 |

## Article 7 School Administration- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2400.55310.040 | Postage | $918.37 | $1,820.00 | $1,160.32 | $1,500.00 | $1,400.00 | ($100.00) | (6.67) |
| 1000.0000.2400.55800.040 | Travel | $31.59 | $22.50 | $100.50 | $300.00 | $300.00 | $0.00 | 0.00 |
| 1000.0000.2400.56000.040 | Supplies | $51.69 | $249.72 | $190.00 | $250.00 | $250.00 | $0.00 | 0.00 |
| 1000.0000.2400.56400.040 | Admin Books | $0.00 | $0.00 | $0.00 | $100.00 | $100.00 | $0.00 | 0.00 |
| 1000.0000.2400.58100.040 | Dues & Fees | $399.00 | $340.00 | $340.00 | $2,739.00 | $1,278.00 | ($1,461.00) | (53.34) |
| 1000.0000.2400.58150.040 | Fingerprinting Fees | $125.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $202,061.26 | $210,799.40 | $74,922.38 | $358,917.00 | $375,069.00 | $16,152.00 | 4.50 |
| Function: SCHOOL ADMINISTRATION - 2400 | | $202,061.26 | $210,799.40 | $74,922.38 | $358,917.00 | $375,069.00 | $16,152.00 | 4.50 |
| Cost Center: MAST LANDING - 040 | | $202,061.26 | $210,799.40 | $74,922.38 | $358,917.00 | $375,069.00 | $16,152.00 | 4.50 |
| 1000.0000.2400.51040.050 | Admin Salaries | $196,822.52 | $216,645.70 | $242,007.19 | $236,686.00 | $252,681.00 | $15,995.00 | 6.76 |
| 1000.0000.2400.51180.050 | Support Wages | $77,230.76 | $76,650.07 | $119,082.22 | $74,964.00 | $87,484.00 | $12,520.00 | 16.70 |
| 1000.0000.2400.52040.050 | Admin Benefits | $40,722.68 | $40,576.97 | $40,205.23 | $59,442.00 | $69,374.00 | $9,932.00 | 16.71 |
| 1000.0000.2400.52080.050 | Support Benefits | $23,337.59 | $23,272.81 | $26,733.52 | $27,655.00 | $23,294.00 | ($4,361.00) | (15.77) |
| 1000.0000.2400.52340.050 | Retirement | $7,694.70 | $8,273.10 | $10,764.16 | $10,270.00 | $11,295.00 | $1,025.00 | 9.98 |
| 1000.0000.2400.52380.050 | Retirement | $2,219.90 | $3,794.39 | $4,609.38 | $3,748.00 | $4,374.00 | $626.00 | 16.70 |
| 1000.0000.2400.53400.050 | Other Professional Services | $0.00 | $0.00 | $0.00 | $240.00 | $240.00 | $0.00 | 0.00 |
| 1000.0000.2400.55310.050 | Postage | $922.44 | $2,115.27 | $1,947.05 | $2,020.00 | $2,020.00 | $0.00 | 0.00 |
| 1000.0000.2400.55800.050 | Travel | $333.87 | $390.08 | $437.57 | $810.00 | $810.00 | $0.00 | 0.00 |

# Article 7 School Administration- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2400.56000.050 | Supplies | $469.58 | $494.47 | $502.75 | $500.00 | $500.00 | $0.00 | 0.00 |
| 1000.0000.2400.58100.050 | Dues & Fees | $736.00 | $340.00 | $928.00 | $4,900.00 | $2,900.00 | ($2,000.00) | (40.82) |
| 1000.0000.2400.58150.050 | Fingerprinting Fees - FMS | $70.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $350,560.04 | $372,552.86 | $447,217.07 | $421,235.00 | $454,972.00 | $33,737.00 | 8.01 |
| Function: SCHOOL ADMINISTRATION - 2400 | | $350,560.04 | $372,552.86 | $447,217.07 | $421,235.00 | $454,972.00 | $33,737.00 | 8.01 |
| Cost Center: FREEPORT MIDDLE SCHOOL - 050 | | $350,560.04 | $372,552.86 | $447,217.07 | $421,235.00 | $454,972.00 | $33,737.00 | 8.01 |
| 1000.0000.2400.51040.300 | Admin Salaries | $225,067.52 | $239,736.00 | $378,416.36 | $262,268.00 | $280,677.00 | $18,409.00 | 7.02 |
| 1000.0000.2400.51180.300 | Support Wages | $116,016.44 | $125,863.97 | $120,072.69 | $123,286.00 | $127,508.00 | $4,222.00 | 3.42 |
| 1000.0000.2400.52040.300 | Admin Benefits | $51,015.19 | $50,056.72 | $64,613.98 | $66,885.00 | $72,443.00 | $5,558.00 | 8.31 |
| 1000.0000.2400.52080.300 | Support Benefits | $45,415.10 | $41,607.46 | $35,734.72 | $34,073.00 | $51,654.00 | $17,581.00 | 51.60 |
| 1000.0000.2400.52340.300 | Retirement | $8,865.94 | $9,182.70 | $16,774.34 | $11,724.00 | $12,546.00 | $822.00 | 7.01 |
| 1000.0000.2400.52380.300 | Retirement | $2,293.61 | $2,474.04 | $2,571.56 | $6,164.00 | $6,375.00 | $211.00 | 3.42 |
| 1000.0000.2400.53400.300 | Admin Purchased Professional | $0.00 | $0.00 | $400.00 | $240.00 | $1,044.00 | $804.00 | 335.00 |
| 1000.0000.2400.55310.300 | Postage | $5,829.48 | $3,496.71 | $4,170.97 | $4,804.00 | $3,784.00 | ($1,020.00) | (21.23) |
| 1000.0000.2400.55800.300 | Travel | $0.00 | $475.68 | $742.00 | $1,250.00 | $1,250.00 | $0.00 | 0.00 |
| 1000.0000.2400.56000.300 | Supplies | $2,344.00 | $1,406.81 | $1,593.02 | $1,400.00 | $400.00 | ($1,000.00) | (71.43) |
| 1000.0000.2400.56400.300 | Admin Books | $0.00 | $0.00 | $0.00 | $780.00 | $300.00 | ($480.00) | (61.54) |
| 1000.0000.2400.58100.300 | Dues and Fees | $5,314.59 | $6,692.82 | $6,625.87 | $6,736.00 | $6,962.00 | $226.00 | 3.36 |

## Article 7 School Administration- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2400.58150.300 | Fingerprinting Fees - FHS | $55.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $462,216.87 | $480,992.91 | $631,715.51 | $519,610.00 | $564,943.00 | $45,333.00 | 8.72 |
| Function: SCHOOL ADMINISTRATION - 2400 | | $462,216.87 | $480,992.91 | $631,715.51 | $519,610.00 | $564,943.00 | $45,333.00 | 8.72 |
| Cost Center: FREEPORT HIGH SCHOOL - 300 | | $462,216.87 | $480,992.91 | $631,715.51 | $519,610.00 | $564,943.00 | $45,333.00 | 8.72 |
| Grand Total: | | $1,757,759.96 | $1,864,357.06 | $2,055,923.21 | $2,348,210.00 | $2,514,485.00 | $166,275.00 | 7.08 |

End of Report

# Article 8 Transportation & Buses- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2700.51020.900 | Ed Tech Salaries | $3,390.00 | $6,889.84 | $6,395.76 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2700.51040.900 | Administrator Salary | $93,934.00 | $126,602.99 | $78,000.00 | $81,120.00 | $92,024.00 | $10,904.00 | 13.44 |
| 1000.0000.2700.51180.900 | Bus Drivers Salaries | $566,359.53 | $482,704.11 | $482,613.46 | $496,536.00 | $529,229.00 | $32,693.00 | 6.58 |
| 1000.0000.2700.51200.900 | Substitute Salaries | $72,363.18 | $97,242.22 | $76,594.85 | $35,000.00 | $77,112.00 | $42,112.00 | 120.32 |
| 1000.0000.2700.52000.900 | Sub Bus Driver Benefits | $0.00 | $22,100.98 | $14,378.75 | $0.00 | $11,983.00 | $11,983.00 | 0.00 |
| 1000.0000.2700.52020.900 | Ed Tech Benefits | $322.53 | $2,126.98 | $1,697.63 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2700.52030.900 | Substitute Benefits | $16,747.04 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2700.52040.900 | Administrator Benefits | $25,691.20 | $32,278.66 | $21,333.88 | $22,448.00 | $20,362.00 | ($2,086.00) | (9.29) |
| 1000.0000.2700.52080.900 | Bus Driver Benefits | $197,544.25 | $165,980.57 | $156,815.73 | $267,724.00 | $244,463.00 | ($23,261.00) | (8.69) |
| 1000.0000.2700.52300.900 | Retirement | $2,179.82 | $825.55 | $144.60 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2700.52320.900 | Retirement | $437.38 | $739.71 | $786.02 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2700.52340.900 | Retirement | $4,664.80 | $2,232.75 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2700.52380.900 | Retirement | $10,565.45 | $8,301.40 | $6,232.12 | $30,779.00 | $26,463.00 | ($4,316.00) | (14.02) |
| 1000.0000.2700.53000.900 | Purchased Professional | $4,993.44 | $12,784.29 | $4,008.83 | $13,955.00 | $13,932.00 | ($23.00) | (0.16) |
| 1000.0000.2700.53300.900 | Employee Training | $2,886.22 | $0.00 | $0.00 | $1,995.00 | $2,100.00 | $105.00 | 5.26 |
| 1000.0000.2700.53400.900 | Contracted Services | $0.00 | $0.00 | $4,237.40 | $8,858.00 | $7,700.00 | ($1,158.00) | (13.07) |
| 1000.0000.2700.54300.900 | Purchased Repair/Maint | $31,902.28 | $127,243.84 | $164,681.62 | $93,480.00 | $180,200.00 | $86,720.00 | 92.77 |
| 1000.0000.2700.54450.900 | Bus Garage Lease | $12,500.00 | $12,500.00 | $13,000.00 | $12,875.00 | $13,000.00 | $125.00 | 0.97 |

# Article 8 Transportation & Buses- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2700.55200.900 | Insurance | $19,527.00 | $25,198.07 | $28,998.05 | $28,978.00 | $31,968.00 | $2,990.00 | 10.32 |
| 1000.0000.2700.55320.900 | Telephone | $0.00 | $0.00 | $869.95 | $0.00 | $3,000.00 | $3,000.00 | 0.00 |
| 1000.0000.2700.55800.900 | Travel | $0.00 | $0.00 | $204.34 | $0.00 | $500.00 | $500.00 | 0.00 |
| 1000.0000.2700.56220.900 | Electricity | $0.00 | $0.00 | $158.02 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2700.56260.900 | Fleet Fuel | $111,572.95 | $166,812.87 | $138,458.18 | $229,500.00 | $175,200.00 | ($54,300.00) | (23.66) |
| 1000.0000.2700.56700.900 | Supplies | $111,194.23 | $33,654.37 | $73,839.91 | $72,871.00 | $80,530.00 | $7,659.00 | 10.51 |
| 1000.0000.2700.57300.900 | Equipment | $0.00 | $0.00 | $14,772.84 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2700.58100.900 | Dues and Fees | $4,266.86 | $4,575.50 | $3,836.00 | $0.00 | $350.00 | $350.00 | 0.00 |
| 1000.0000.2700.58310.900 | Principal-Bus Lease Purchase | $64,488.40 | $74,096.28 | $88,555.26 | $139,911.00 | $228,649.00 | $88,738.00 | 63.42 |
| Program: OVERHEAD - 0000 | | $1,357,530.56 | $1,404,890.98 | $1,380,613.20 | $1,536,030.00 | $1,738,765.00 | $202,735.00 | 13.20 |
| Function: TRANSPORTATION - 2700 | | $1,357,530.56 | $1,404,890.98 | $1,380,613.20 | $1,536,030.00 | $1,738,765.00 | $202,735.00 | 13.20 |
| 1000.0000.2750.51020.900 | Ed Tech Salaries | $6,142.98 | $740.28 | $11.29 | $9,500.00 | $18,760.00 | $9,260.00 | 97.47 |
| 1000.0000.2750.51180.900 | Support Wages | $31,758.47 | $66,640.21 | $72,046.77 | $35,620.00 | $147,392.00 | $111,772.00 | 313.79 |
| 1000.0000.2750.52020.900 | Ed Tech Benefits | $1,221.83 | $422.39 | $5.80 | $746.00 | $2,915.00 | $2,169.00 | 290.75 |
| 1000.0000.2750.52080.900 | Support Benefits | $8,743.35 | $10,131.49 | $11,911.94 | $4,104.00 | $22,905.00 | $18,801.00 | 458.11 |
| 1000.0000.2750.52320.900 | Retirement | $666.52 | $159.09 | $0.51 | $425.00 | $839.00 | $414.00 | 97.41 |
| 1000.0000.2750.52380.900 | Retirement | $1,953.29 | $28.28 | $184.85 | $257.00 | $0.00 | ($257.00) | (100.00) |
| 1000.0000.2750.55100.900 | OOD PURCHASED TRANSPORTATION | $0.00 | $0.00 | $95,153.75 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2750.55190.900 | DNU-OOD PURCHASED TRANSPORTATION | $2,339.22 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |

## Article 8 Transportation & Buses- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| Program: OVERHEAD - 0000 | | $52,825.66 | $78,121.74 | $179,314.91 | $50,652.00 | $192,811.00 | $142,159.00 | 280.66 |
| Function: TRANSPORTATION SPECIAL ED - 2750 | | $52,825.66 | $78,121.74 | $179,314.91 | $50,652.00 | $192,811.00 | $142,159.00 | 280.66 |
| 1000.0000.2770.55100.900 | HOMELESS PURCHASED TRANSPORTATION | $0.00 | $0.00 | $44,141.52 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $0.00 | $0.00 | $44,141.52 | $0.00 | $0.00 | $0.00 | 0.00 |
| Function: TRANSPORTATION HOMELESS - 2770 | | $0.00 | $0.00 | $44,141.52 | $0.00 | $0.00 | $0.00 | 0.00 |
| Cost Center: SYSTEM WIDE - 900 | | $1,410,356.22 | $1,483,012.72 | $1,604,069.63 | $1,586,682.00 | $1,931,576.00 | $344,894.00 | 21.74 |
| Grand Total: | | $1,410,356.22 | $1,483,012.72 | $1,604,069.63 | $1,586,682.00 | $1,931,576.00 | $344,894.00 | 21.74 |

End of Report

# Article 9 Operations & Maintenance- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2600.51180.010 | Salaries | $168,699.54 | $194,423.20 | $196,250.92 | $197,358.00 | $208,967.00 | $11,609.00 | 5.88 |
| 1000.0000.2600.52080.010 | Custodian Benefits | $46,898.86 | $53,127.43 | $52,480.60 | $56,719.00 | $57,506.00 | $787.00 | 1.39 |
| 1000.0000.2600.52380.010 | Retirement | $764.05 | $1,677.39 | $1,716.00 | $9,868.00 | $10,448.00 | $580.00 | 5.88 |
| 1000.0000.2600.53000.010 | Purchased Professional | $0.00 | $0.00 | $0.00 | $0.00 | $118.00 | $118.00 | 0.00 |
| 1000.0000.2600.53300.010 | Employee Training | $0.00 | $0.00 | $0.00 | $125.00 | $125.00 | $0.00 | 0.00 |
| 1000.0000.2600.54300.010 | Purchased Repairs/Maint | $85,022.55 | $96,340.60 | $128,554.36 | $104,144.00 | $117,387.00 | $13,243.00 | 12.72 |
| 1000.0000.2600.55200.010 | Insurance | $32,411.20 | $32,679.04 | $20,520.21 | $43,425.00 | $47,860.00 | $4,435.00 | 10.21 |
| 1000.0000.2600.55320.010 | Telephone | $4,552.16 | $9,217.33 | $10,135.01 | $9,494.00 | $9,494.00 | $0.00 | 0.00 |
| 1000.0000.2600.55800.010 | Travel | $0.00 | $0.00 | $45.56 | $0.00 | $15.00 | $15.00 | 0.00 |
| 1000.0000.2600.56000.010 | Supplies | $21,856.51 | $31,415.80 | $22,761.80 | $28,500.00 | $29,600.00 | $1,100.00 | 3.86 |
| 1000.0000.2600.56011.010 | Materials for Repair | $2,554.61 | $2,321.61 | $6,592.30 | $9,100.00 | $10,100.00 | $1,000.00 | 10.99 |
| 1000.0000.2600.56013.010 | Major Maintenance | $10,610.00 | $4,980.32 | $2,355.00 | $16,500.00 | $16,705.00 | $205.00 | 1.24 |
| 1000.0000.2600.56050.010 | Furniture & Equipment - Non Instructional DCS | $244.07 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2600.56220.010 | Electricity - Durham | $123,515.62 | $86,520.41 | $87,261.02 | $87,271.00 | $144,000.00 | $56,729.00 | 65.00 |
| 1000.0000.2600.56240.010 | Heating Fuel | $11,645.53 | $17,413.11 | $20,105.35 | $20,000.00 | $13,000.00 | ($7,000.00) | (35.00) |
| Program: OVERHEAD - 0000 | | $508,774.70 | $530,116.24 | $548,778.13 | $582,504.00 | $665,325.00 | $82,821.00 | 14.22 |
| Function: OPERATION OF PLANT - 2600 | | $508,774.70 | $530,116.24 | $548,778.13 | $582,504.00 | $665,325.00 | $82,821.00 | 14.22 |
| Cost Center: DURHAM COMMUNITY - 010 | | $508,774.70 | $530,116.24 | $548,778.13 | $582,504.00 | $665,325.00 | $82,821.00 | 14.22 |

# Article 9 Operations & Maintenance- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2600.51180.020 | Custodial Salaries | $131,777.99 | $144,126.69 | $170,157.14 | $291,862.00 | $257,246.00 | ($34,616.00) | (11.86) |
| 1000.0000.2600.52080.020 | Custodian Benefits | $46,388.13 | $43,174.79 | $100,138.60 | $134,821.00 | $122,678.00 | ($12,143.00) | (9.01) |
| 1000.0000.2600.52380.020 | Retirement | $1,883.79 | $910.78 | $2,640.94 | $14,593.00 | $12,862.00 | ($1,731.00) | (11.86) |
| 1000.0000.2600.53000.020 | Purchased Professional | $0.00 | $0.00 | $0.00 | $0.00 | $118.00 | $118.00 | 0.00 |
| 1000.0000.2600.53300.020 | Employee Training | $0.00 | $0.00 | $0.00 | $125.00 | $125.00 | $0.00 | 0.00 |
| 1000.0000.2600.54100.020 | Water/Sewage | $27,400.03 | $18,957.62 | $20,892.23 | $20,097.00 | $19,512.00 | ($585.00) | (2.91) |
| 1000.0000.2600.54300.020 | Purchased Repairs/Maint | $24,125.60 | $39,256.53 | $66,441.20 | $45,308.00 | $46,239.00 | $931.00 | 2.05 |
| 1000.0000.2600.55200.020 | Insurance | $15,192.75 | $15,318.31 | $20,520.21 | $19,903.00 | $21,986.00 | $2,083.00 | 10.47 |
| 1000.0000.2600.55320.020 | Telephone | $2,895.16 | $4,645.51 | $5,653.58 | $4,785.00 | $4,785.00 | $0.00 | 0.00 |
| 1000.0000.2600.55800.020 | Travel | $0.00 | $0.00 | $44.22 | $0.00 | $15.00 | $15.00 | 0.00 |
| 1000.0000.2600.56000.020 | Supplies | $17,664.18 | $28,630.04 | $24,140.04 | $24,000.00 | $24,750.00 | $750.00 | 3.12 |
| 1000.0000.2600.56011.020 | Materials for Repair | $2,547.97 | $4,715.14 | $826.60 | $4,800.00 | $6,400.00 | $1,600.00 | 33.33 |
| 1000.0000.2600.56013.020 | Major Maintenance | $11,307.06 | $6,120.56 | $2,339.75 | $5,500.00 | $14,000.00 | $8,500.00 | 154.55 |
| 1000.0000.2600.56050.020 | Furniture & Equipment - Non Instructional MSS | $4,899.25 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2600.56220.020 | Electricity | $32,540.40 | $21,453.41 | $21,990.85 | $21,616.00 | $10,000.00 | ($11,616.00) | (53.74) |
| 1000.0000.2600.56240.020 | Heating Fuel | $38,548.67 | $44,779.81 | $27,977.85 | $43,500.00 | $41,000.00 | ($2,500.00) | (5.75) |
| Program: OVERHEAD - 0000 | | $357,170.98 | $372,089.19 | $463,763.21 | $630,910.00 | $581,716.00 | ($49,194.00) | (7.80) |
| Function: OPERATION OF PLANT - 2600 | | $357,170.98 | $372,089.19 | $463,763.21 | $630,910.00 | $581,716.00 | ($49,194.00) | (7.80) |
| Cost Center: MORSE STREET - 020 | | $357,170.98 | $372,089.19 | $463,763.21 | $630,910.00 | $581,716.00 | ($49,194.00) | (7.80) |

# Article 9 Operations & Maintenance- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2600.51180.030 | Custodial Salaries | $53,087.53 | $65,224.21 | $97,052.51 | $95,724.00 | $100,353.00 | $4,629.00 | 4.84 |
| 1000.0000.2600.52080.030 | Custodian Benefits | $8,327.25 | $11,523.07 | $21,268.09 | $26,590.00 | $26,752.00 | $162.00 | 0.61 |
| 1000.0000.2600.52380.030 | Retirement | $382.34 | $0.00 | $0.00 | $4,786.00 | $5,018.00 | $232.00 | 4.85 |
| 1000.0000.2600.53000.030 | Purchased Professional | $0.00 | $0.00 | $0.00 | $0.00 | $118.00 | $118.00 | 0.00 |
| 1000.0000.2600.53300.030 | Employee Training | $0.00 | $0.00 | $0.00 | $0.00 | $125.00 | $125.00 | 0.00 |
| 1000.0000.2600.54100.030 | Water/Sewage | $0.00 | $0.00 | $2,800.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2600.54300.030 | Purchased Repairs/Maint | $32,533.93 | $34,487.40 | $52,590.76 | $33,879.00 | $37,764.00 | $3,885.00 | 11.47 |
| 1000.0000.2600.55200.030 | Insurance | $9,115.65 | $9,190.98 | $20,520.21 | $12,666.00 | $14,025.00 | $1,359.00 | 10.73 |
| 1000.0000.2600.55320.030 | Telephone | $1,910.92 | $2,967.72 | $4,082.39 | $3,057.00 | $3,057.00 | $0.00 | 0.00 |
| 1000.0000.2600.55800.030 | Travel | $0.00 | $0.00 | $37.52 | $0.00 | $15.00 | $15.00 | 0.00 |
| 1000.0000.2600.56000.030 | Supplies | $11,255.83 | $18,226.32 | $12,283.95 | $12,500.00 | $12,925.00 | $425.00 | 3.40 |
| 1000.0000.2600.56011.030 | Materials for Repair | $2,794.73 | $3,264.73 | $2,064.97 | $6,000.00 | $6,700.00 | $700.00 | 11.67 |
| 1000.0000.2600.56013.030 | Major Maintenance | $6,142.86 | $0.00 | $15,303.41 | $5,900.00 | $0.00 | ($5,900.00) | (100.00) |
| 1000.0000.2600.56050.030 | Furniture & Equipment - Non Instructional PES | $3,603.35 | $2,321.35 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2600.56220.030 | Electricity | $18,570.10 | $11,965.22 | $12,057.25 | $11,682.00 | $8,000.00 | ($3,682.00) | (31.52) |
| 1000.0000.2600.56240.030 | Heating Fuel | $22,909.17 | $26,368.55 | $27,016.12 | $29,500.00 | $28,000.00 | ($1,500.00) | (5.08) |
| Program: OVERHEAD - 0000 | | $170,633.66 | $185,539.55 | $267,077.18 | $242,284.00 | $242,852.00 | $568.00 | 0.23 |
| Function: OPERATION OF PLANT - 2600 | | $170,633.66 | $185,539.55 | $267,077.18 | $242,284.00 | $242,852.00 | $568.00 | 0.23 |
| Cost Center: POWNAL ELEMENTARY - 030 | | $170,633.66 | $185,539.55 | $267,077.18 | $242,284.00 | $242,852.00 | $568.00 | 0.23 |

# Article 9 Operations & Maintenance- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2600.51180.040 | Custodian Salaries | $152,290.87 | $130,629.88 | $114,676.96 | $141,512.00 | $146,409.00 | $4,897.00 | 3.46 |
| 1000.0000.2600.52080.040 | Custodian Benefits | $64,160.48 | $58,148.61 | $96,671.60 | $79,701.00 | $84,153.00 | $4,452.00 | 5.59 |
| 1000.0000.2600.52380.040 | Retirement | $6,376.19 | $7,045.25 | $5,574.49 | $7,076.00 | $7,320.00 | $244.00 | 3.45 |
| 1000.0000.2600.53000.040 | Purchased Professional | $0.00 | $0.00 | $0.00 | $0.00 | $118.00 | $118.00 | 0.00 |
| 1000.0000.2600.53300.040 | Employee Training | $0.00 | $0.00 | $0.00 | $125.00 | $125.00 | $0.00 | 0.00 |
| 1000.0000.2600.54100.040 | Water/Sewage | $8,360.29 | $9,758.31 | $9,658.49 | $11,287.00 | $10,958.00 | ($329.00) | (2.91) |
| 1000.0000.2600.54300.040 | Purchased Repairs/Maint | $36,690.89 | $46,562.42 | $83,999.02 | $53,784.00 | $53,057.00 | ($727.00) | (1.35) |
| 1000.0000.2600.55200.040 | Insurance | $15,192.75 | $15,318.31 | $20,520.21 | $19,903.00 | $21,986.00 | $2,083.00 | 10.47 |
| 1000.0000.2600.55320.040 | Telephone | $2,403.57 | $4,211.45 | $4,313.92 | $4,337.00 | $4,337.00 | $0.00 | 0.00 |
| 1000.0000.2600.55800.040 | Travel | $0.00 | $0.00 | $152.76 | $0.00 | $15.00 | $15.00 | 0.00 |
| 1000.0000.2600.56000.040 | Supplies | $14,059.85 | $22,365.80 | $23,654.88 | $22,615.00 | $22,700.00 | $85.00 | 0.38 |
| 1000.0000.2600.56011.040 | Material Repair | $1,528.62 | $5,281.83 | $2,858.62 | $4,900.00 | $6,500.00 | $1,600.00 | 32.65 |
| 1000.0000.2600.56013.040 | Major Maintenance | $6,555.00 | $4,751.94 | $14,004.00 | $13,000.00 | $5,930.00 | ($7,070.00) | (54.38) |
| 1000.0000.2600.56050.040 | Furniture & Equipment - Non Instructional MLS | $5,594.47 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2600.56220.040 | Electricity | $27,522.43 | $24,324.85 | $25,829.82 | $25,455.00 | $10,000.00 | ($15,455.00) | (60.71) |
| 1000.0000.2600.56240.040 | Heating Fuel | $34,594.86 | $34,062.19 | $27,809.11 | $43,000.00 | $39,000.00 | ($4,000.00) | (9.30) |
| Program: OVERHEAD - 0000 | | $375,330.27 | $362,460.84 | $429,723.88 | $426,695.00 | $412,608.00 | ($14,087.00) | (3.30) |
| Function: OPERATION OF PLANT - 2600 | | $375,330.27 | $362,460.84 | $429,723.88 | $426,695.00 | $412,608.00 | ($14,087.00) | (3.30) |
| Cost Center: MAST LANDING - 040 | | $375,330.27 | $362,460.84 | $429,723.88 | $426,695.00 | $412,608.00 | ($14,087.00) | (3.30) |

# Article 9 Operations & Maintenance- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2600.51180.050 | Custodian Salaries | $160,641.30 | $159,607.98 | $218,450.42 | $231,545.00 | $245,456.00 | $13,911.00 | 6.01 |
| 1000.0000.2600.52080.050 | Custodian Benefits | $59,466.72 | $60,531.88 | $141,292.60 | $104,599.00 | $106,699.00 | $2,100.00 | 2.01 |
| 1000.0000.2600.52380.050 | Retirement | $4,199.27 | $3,107.40 | $2,623.77 | $11,577.00 | $12,273.00 | $696.00 | 6.01 |
| 1000.0000.2600.53000.050 | Purchased Professional | $0.00 | $0.00 | $0.00 | $0.00 | $118.00 | $118.00 | 0.00 |
| 1000.0000.2600.53300.050 | Employee Training | $0.00 | $0.00 | $0.00 | $0.00 | $125.00 | $125.00 | 0.00 |
| 1000.0000.2600.54100.050 | Water/Sewage | $11,648.56 | $12,551.51 | $11,488.82 | $13,562.00 | $13,167.00 | ($395.00) | (2.91) |
| 1000.0000.2600.54300.050 | Purchased Repair | $43,684.24 | $61,691.90 | $81,041.98 | $53,675.00 | $57,081.00 | $3,406.00 | 6.35 |
| 1000.0000.2600.55200.050 | Insurance | $14,179.90 | $14,297.09 | $20,520.21 | $18,813.00 | $20,787.00 | $1,974.00 | 10.49 |
| 1000.0000.2600.55320.050 | Telephone | $4,691.02 | $8,916.28 | $10,914.77 | $9,183.00 | $9,183.00 | $0.00 | 0.00 |
| 1000.0000.2600.55800.050 | Travel | $0.00 | $0.00 | $45.56 | $0.00 | $15.00 | $15.00 | 0.00 |
| 1000.0000.2600.56000.050 | Supplies | $16,192.74 | $25,762.34 | $25,078.44 | $24,300.00 | $22,525.00 | ($1,775.00) | (7.30) |
| 1000.0000.2600.56011.050 | Materials for Repair | $3,003.75 | $4,258.57 | $1,946.18 | $5,900.00 | $6,950.00 | $1,050.00 | 17.80 |
| 1000.0000.2600.56013.050 | Major Maintenance | $16,375.43 | $118.00 | $4,602.40 | $6,000.00 | $15,035.00 | $9,035.00 | 150.58 |
| 1000.0000.2600.56050.050 | Furniture & Equipment - Non Instructional FMS | $4,174.32 | $1,513.85 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2600.56220.050 | Electricity | $40,969.23 | $25,924.67 | $26,124.10 | $25,749.00 | $14,000.00 | ($11,749.00) | (45.63) |
| 1000.0000.2600.56240.050 | Heating Fuel | $48,303.80 | $47,859.21 | $53,610.39 | $55,000.00 | $50,000.00 | ($5,000.00) | (9.09) |
| Program: OVERHEAD - 0000 | | $427,530.28 | $426,140.68 | $597,739.64 | $559,903.00 | $573,414.00 | $13,511.00 | 2.41 |
| Function: OPERATION OF PLANT - 2600 | | $427,530.28 | $426,140.68 | $597,739.64 | $559,903.00 | $573,414.00 | $13,511.00 | 2.41 |
| Cost Center: FREEPORT MIDDLE SCHOOL - 050 | | $427,530.28 | $426,140.68 | $597,739.64 | $559,903.00 | $573,414.00 | $13,511.00 | 2.41 |

## Article 9 Operations & Maintenance- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2600.51180.300 | Custodian Salaries | $211,962.18 | $197,633.91 | $184,711.60 | $215,886.00 | $253,639.00 | $37,753.00 | 17.49 |
| 1000.0000.2600.51200.300 | Salaries of Temporary Employees | $4,122.01 | $5,577.50 | $2,662.50 | $0.00 | $74,424.00 | $74,424.00 | 0.00 |
| 1000.0000.2600.52000.300 | Employee Benefits | $0.00 | $669.65 | $0.00 | $0.00 | $11,565.00 | $11,565.00 | 0.00 |
| 1000.0000.2600.52030.300 | Benefits for subs and temp employees | $337.98 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2600.52080.300 | Custodian Benefits | $72,610.43 | $66,695.09 | $65,673.60 | $84,238.00 | $109,434.00 | $25,196.00 | 29.91 |
| 1000.0000.2600.52380.300 | Retirement | $5,238.80 | $2,768.08 | $1,950.75 | $10,794.00 | $12,682.00 | $1,888.00 | 17.49 |
| 1000.0000.2600.53000.300 | Purchased Professional | $0.00 | $0.00 | $0.00 | $0.00 | $118.00 | $118.00 | 0.00 |
| 1000.0000.2600.53300.300 | Employee Training | $0.00 | $0.00 | $0.00 | $125.00 | $125.00 | $0.00 | 0.00 |
| 1000.0000.2600.54100.300 | Water/Sewage | $13,510.07 | $28,692.52 | $17,333.75 | $29,829.00 | $28,960.00 | ($869.00) | (2.91) |
| 1000.0000.2600.54300.300 | Purchased Repair | $60,127.46 | $67,516.39 | $112,987.94 | $80,916.00 | $91,944.00 | $11,028.00 | 13.63 |
| 1000.0000.2600.55200.300 | Insurance | $15,192.75 | $15,318.31 | $20,520.21 | $21,712.00 | $23,976.00 | $2,264.00 | 10.43 |
| 1000.0000.2600.55320.300 | Telephone | $5,839.00 | $10,071.37 | $8,985.13 | $10,373.00 | $10,373.00 | $0.00 | 0.00 |
| 1000.0000.2600.55800.300 | Travel | $0.00 | $0.00 | $0.00 | $0.00 | $15.00 | $15.00 | 0.00 |
| 1000.0000.2600.56000.300 | Supplies | $28,113.69 | $46,921.43 | $31,002.79 | $41,500.00 | $37,200.00 | ($4,300.00) | (10.36) |
| 1000.0000.2600.56011.300 | Materials for Repair | $4,748.62 | $8,634.37 | $2,302.80 | $6,800.00 | $7,600.00 | $800.00 | 11.76 |
| 1000.0000.2600.56013.300 | Major Maintenance | $26,101.37 | $2,355.19 | $10,380.72 | $4,597.00 | $25,045.00 | $20,448.00 | 444.81 |
| 1000.0000.2600.56220.300 | Electricity | $67,410.97 | $46,100.46 | $48,384.14 | $46,390.00 | $42,000.00 | ($4,390.00) | (9.46) |
| 1000.0000.2600.56240.300 | Heating Fuel | $84,503.55 | $97,169.45 | $77,846.12 | $96,000.00 | $91,000.00 | ($5,000.00) | (5.21) |
| Program: OVERHEAD - 0000 | | $599,818.88 | $596,123.72 | $584,742.05 | $649,160.00 | $820,100.00 | $170,940.00 | 26.33 |
| Function: OPERATION OF PLANT - 2600 | | $599,818.88 | $596,123.72 | $584,742.05 | $649,160.00 | $820,100.00 | $170,940.00 | 26.33 |

# Article 9 Operations & Maintenance- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2680.58310.300 | Principal-High School Renovation | $905,000.00 | $900,000.00 | $680,000.00 | $680,000.00 | $680,000.00 | $0.00 | 0.00 |
| 1000.0000.2680.58320.300 | Interest-High School Renovation | $371,475.00 | $327,425.00 | $289,000.00 | $255,000.00 | $221,000.00 | ($34,000.00) | (13.33) |
| Program: OVERHEAD - 0000 | | $1,276,475.00 | $1,227,425.00 | $969,000.00 | $935,000.00 | $901,000.00 | ($34,000.00) | (3.64) |
| Function: CAPITAL ENHANCEMENT & IMPROVEMENT - 2680 | | $1,276,475.00 | $1,227,425.00 | $969,000.00 | $935,000.00 | $901,000.00 | ($34,000.00) | (3.64) |
| Cost Center: FREEPORT HIGH SCHOOL - 300 | | $1,876,293.88 | $1,823,548.72 | $1,553,742.05 | $1,584,160.00 | $1,721,100.00 | $136,940.00 | 8.64 |
| 1000.0000.2600.54300.900 | Purchaed Repairs | $21,661.44 | $5,273.03 | $2,004.50 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2600.55800.900 | Travel | $0.00 | $137.35 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2600.56000.900 | Supplies | $11,219.74 | $4,993.18 | $886.62 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2600.56011.900 | Materials for Repair | $2,081.87 | $337.63 | $904.25 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2600.56013.900 | Major Maintenance | $2,447.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $37,410.05 | $10,741.19 | $3,795.37 | $0.00 | $0.00 | $0.00 | 0.00 |
| Function: OPERATION OF PLANT - 2600 | | $37,410.05 | $10,741.19 | $3,795.37 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2620.51040.900 | Administrator Salary | $0.00 | $2,284.30 | $90,460.38 | $93,600.00 | $100,170.00 | $6,570.00 | 7.02 |
| 1000.0000.2620.51180.900 | Salaries | $285,170.53 | $286,471.93 | $209,839.13 | $256,010.00 | $366,326.00 | $110,316.00 | 43.09 |
| 1000.0000.2620.52000.900 | Maintenance Benefits | $0.00 | $0.00 | $73,922.60 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2620.52040.900 | Administrator Benefits | $0.00 | $482.56 | $15,733.99 | $24,268.00 | $26,151.00 | $1,883.00 | 7.76 |

## Article 9 Operations & Maintenance- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2620.52080.900 | Benefits | $102,846.32 | $84,981.29 | $64,100.89 | $112,907.00 | $145,542.00 | $32,635.00 | 28.90 |
| 1000.0000.2620.52340.900 | Administrator Retirement | $0.00 | $0.00 | $3,461.60 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2620.52380.900 | Retirement | $9,083.16 | $10,891.75 | $8,333.08 | $12,800.00 | $18,316.00 | $5,516.00 | 43.09 |
| 1000.0000.2620.53000.900 | Purchased Professional | $32,740.33 | ($3,060.35) | $632.10 | $5,030.00 | $5,396.00 | $366.00 | 7.28 |
| 1000.0000.2620.53300.900 | Training & Development | $0.00 | $0.00 | $175.00 | $0.00 | $350.00 | $350.00 | 0.00 |
| 1000.0000.2620.54300.900 | Purchased Repair | $61,771.45 | $32,399.53 | $39,697.33 | $40,050.00 | $40,431.00 | $381.00 | 0.95 |
| 1000.0000.2620.55800.900 | Travel | $3,518.13 | $2,622.20 | $3,403.18 | $3,000.00 | $3,382.00 | $382.00 | 12.73 |
| 1000.0000.2620.56000.900 | Supplies | $59,673.24 | $46,267.89 | $37,609.26 | $54,940.00 | $62,341.00 | $7,401.00 | 13.47 |
| 1000.0000.2620.56260.900 | Fleet Fuel | $0.00 | $0.00 | $0.00 | $0.00 | $11,342.00 | $11,342.00 | 0.00 |
| 1000.0000.2620.57300.900 | Equipment | $11,215.01 | $8,944.98 | $1,193.17 | $37,000.00 | $0.00 | ($37,000.00) | (100.00) |
| 1000.0000.2620.58100.900 | Dues & Fees | $0.00 | $170.00 | $0.00 | $110.00 | $350.00 | $240.00 | 218.18 |
| Program: OVERHEAD - 0000 | | $566,018.17 | $472,456.08 | $548,561.71 | $639,715.00 | $780,097.00 | $140,382.00 | 21.94 |
| Function: MAINTENANCE OF BUILDINGS - 2620 | | $566,018.17 | $472,456.08 | $548,561.71 | $639,715.00 | $780,097.00 | $140,382.00 | 21.94 |
| 1000.0000.2650.54300.900 | Repair & Maintenance Services | $0.00 | $0.00 | $0.00 | $0.00 | $11,100.00 | $11,100.00 | 0.00 |
| 1000.0000.2650.54449.900 | Lease Purchase of Non-Instructional | $0.00 | $0.00 | $0.00 | $0.00 | $33,600.00 | $33,600.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $0.00 | $0.00 | $0.00 | $0.00 | $44,700.00 | $44,700.00 | 0.00 |
| Function: Vehicle Operation & Maint (non Student Transport) - 2650 | | $0.00 | $0.00 | $0.00 | $0.00 | $44,700.00 | $44,700.00 | 0.00 |

## Article 9 Operations & Maintenance- Adopted

Fiscal Year: 2024-2025 ☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2670.55900.900 | Crossing Guards | $0.00 | $4,165.32 | $4,403.19 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $0.00 | $4,165.32 | $4,403.19 | $0.00 | $0.00 | $0.00 | 0.00 |
| Function: Safety - 2670 | | $0.00 | $4,165.32 | $4,403.19 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2680.58310.900 | Prinicpal-Central Office Purchase | $11,250.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2680.58320.900 | Interest-Central Office Purchase | $281.25 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Program: OVERHEAD - 0000 | | $11,531.25 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| Function: CAPITAL ENHANCEMENT & IMPROVEMENT - 2680 | | $11,531.25 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2690.54300.900 | Capital Renewal/Track Replacement | $35,000.00 | $35,000.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2690.54500.900 | Capital Renewal/Tennis Courts Replacement | $30,000.00 | $40,000.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2690.58310.900 | Capital Improvements | $442,330.00 | $329,137.27 | $364,136.27 | $445,000.00 | $475,000.00 | $30,000.00 | 6.74 |
| Program: OVERHEAD - 0000 | | $507,330.00 | $404,137.27 | $364,136.27 | $445,000.00 | $475,000.00 | $30,000.00 | 6.74 |
| Function: CAPITAL RENEWAL & RENOVATION - 2690 | | $507,330.00 | $404,137.27 | $364,136.27 | $445,000.00 | $475,000.00 | $30,000.00 | 6.74 |
| Cost Center: SYSTEM WIDE - 900 | | $1,122,289.47 | $891,499.86 | $920,896.54 | $1,084,715.00 | $1,299,797.00 | $215,082.00 | 19.83 |
| 1000.0000.2600.51180.941 | Support Salary | $0.00 | $2,750.02 | $2,036.50 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2600.52080.941 | Support Benefits | $0.00 | $906.57 | $735.44 | $0.00 | $0.00 | $0.00 | 0.00 |

## Article 9 Operations & Maintenance- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.2600.52380.941 | Custodian Retirement | $0.00 | $38.28 | $91.62 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2600.53300.941 | Employee Training | $0.00 | $0.00 | $1,175.17 | $0.00 | $0.00 | $0.00 | 0.00 |
| 1000.0000.2600.54100.941 | Water/Sewage | $956.36 | $1,270.90 | $1,283.91 | $1,309.00 | $1,271.00 | ($38.00) | (2.90) |
| 1000.0000.2600.54300.941 | Purchaed Repairs | $1,032.15 | $11,377.89 | $12,790.39 | $2,550.00 | $4,695.00 | $2,145.00 | 84.12 |
| 1000.0000.2600.55320.941 | Telephone | $5,300.24 | $5,804.02 | $5,899.85 | $5,978.00 | $5,978.00 | $0.00 | 0.00 |
| 1000.0000.2600.56000.941 | Supplies | $1,080.78 | $2,272.92 | $2,690.71 | $1,500.00 | $1,550.00 | $50.00 | 3.33 |
| 1000.0000.2600.56011.941 | Materials for Repair | $729.89 | $2,803.96 | $2,353.25 | $3,000.00 | $2,700.00 | ($300.00) | (10.00) |
| 1000.0000.2600.56013.941 | Major Maintenance | $5,418.00 | $159.31 | $92.33 | $5,000.00 | $5,500.00 | $500.00 | 10.00 |
| 1000.0000.2600.56220.941 | Electricity | $3,527.14 | $4,380.76 | $4,678.96 | $3,000.00 | $4,000.00 | $1,000.00 | 33.33 |
| 1000.0000.2600.56240.941 | Heating Fuel | $4,369.77 | $4,605.82 | $3,741.27 | $5,900.00 | $5,000.00 | ($900.00) | (15.25) |
| Program: OVERHEAD - 0000 | | $22,414.33 | $36,370.45 | $37,569.40 | $28,237.00 | $30,694.00 | $2,457.00 | 8.70 |
| Function: OPERATION OF PLANT - 2600 | | $22,414.33 | $36,370.45 | $37,569.40 | $28,237.00 | $30,694.00 | $2,457.00 | 8.70 |
| Cost Center: CENTRAL OFFICE - 941 | | $22,414.33 | $36,370.45 | $37,569.40 | $28,237.00 | $30,694.00 | $2,457.00 | 8.70 |
| Grand Total: | | $4,860,437.57 | $4,627,765.53 | $4,819,290.03 | $5,139,408.00 | $5,527,506.00 | $388,098.00 | 7.55 |

End of Report

# Article 10 Debt Service- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.5100.58310.900 | Principal Payments-State Supported Debt | $995,302.00 | $995,302.00 | $995,302.00 | $995,302.00 | $995,302.00 | $0.00 | 0.00 |
| 1000.0000.5100.58320.900 | Interest Payments-State Supported Debt | $213,647.22 | $186,302.54 | $144,092.97 | $115,762.00 | $92,126.00 | ($23,636.00) | (20.42) |
| Program: OVERHEAD - 0000 | | $1,208,949.22 | $1,181,604.54 | $1,139,394.97 | $1,111,064.00 | $1,087,428.00 | ($23,636.00) | (2.13) |
| Function: STATE SUPPORTED DEBT SERVICE - 5100 | | $1,208,949.22 | $1,181,604.54 | $1,139,394.97 | $1,111,064.00 | $1,087,428.00 | ($23,636.00) | (2.13) |
| Cost Center: SYSTEM WIDE - 900 | | $1,208,949.22 | $1,181,604.54 | $1,139,394.97 | $1,111,064.00 | $1,087,428.00 | ($23,636.00) | (2.13) |
| Grand Total: | | $1,208,949.22 | $1,181,604.54 | $1,139,394.97 | $1,111,064.00 | $1,087,428.00 | ($23,636.00) | (2.13) |

End of Report

# Article 11 All Other Expenditures- Adopted

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

| Account | Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Adopted | FY26 Proposed | Dollar Difference | Percent Difference |
|---|---|---|---|---|---|---|---|---|
| 1000.0000.3100.59100.900 | Fund Transfer Out | $0.00 | $0.00 | $293,245.00 | $185,334.00 | $139,591.00 | ($45,743.00) | (24.68) |
| Program: OVERHEAD - 0000 | | $0.00 | $0.00 | $293,245.00 | $185,334.00 | $139,591.00 | ($45,743.00) | (24.68) |
| Function: FOOD SERVICES OPERATIONS - 3100 | | $0.00 | $0.00 | $293,245.00 | $185,334.00 | $139,591.00 | ($45,743.00) | (24.68) |
| Cost Center: SYSTEM WIDE - 900 | | $0.00 | $0.00 | $293,245.00 | $185,334.00 | $139,591.00 | ($45,743.00) | (24.68) |
| Grand Total: | | $0.00 | $0.00 | $293,245.00 | $185,334.00 | $139,591.00 | ($45,743.00) | (24.68) |

End of Report