RSU5

Board of Directors' Adopted FY 26 Budget

April 9, 2025

RSU 5
2025-2026 BOARD ADOPTED BUDGET

Article #	Description	Adopted 2024-2025 Budget	Adopted 2025-2026 Budget	Difference $	Difference %
Article 1	Regular Instruction	$18,390,052	$19,356,261	$ 966,209	5.25%
Article 2	Special Education	$ 5,870,507	$ 6,513,451	$ 642,944	10.95%
Article 3	Career & Technical Education	$ 289,668	$ 307,645	$ 17,977	6.21%
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	$ 5,490,511	$ 351,103	6.83%
Article 10	Debt Service & Other Commitments	$ 1,111,064	$ 1,087,428	$ (23,636)	-2.13%
Article 11	All Other Expenses (Nutrition)	$ 185,334	$ 139,591	$ (45,743)	-24.68%
	Total Articles 1-11 Budget	**$41,500,460**	**$44,367,929**	**$ 2,867,469**	**6.91%**
	Adult Education	$ 112,000	$ 88,000	$ (24,000)	-21.43%
	Total Operating Budget	**$41,612,460**	**$44,455,929**	**$ 2,843,469**	**6.83%**

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

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$2,547,024.00	$348,073.00	15.83
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	$615,313.00	($125,955.00)	(16.99)
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	$113,852.00	$11,289.00	11.01
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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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	Dollar Difference	Percent Difference
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	$3,763,723.00	$320,922.00	9.32
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	$4,364,881.00	$348,447.00	8.68
Cost Center: DURHAM COMMUNITY - 010		$3,001,860.29	$3,205,900.33	$3,628,927.11	$4,016,434.00	$4,364,881.00	$348,447.00	8.68
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	$1,771,344.00	$275,442.00	18.41
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	$443,878.00	($40,796.00)	(8.42)
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	$79,179.00	$11,208.00	16.49
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)

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$2,475,747.00	$195,961.00	8.60
Function: REGULAR INSTRUCTION - 1000		$1,639,782.75	$1,890,487.76	$1,999,725.55	$2,279,786.00	$2,475,747.00	$195,961.00	8.60
Cost Center: MAST LANDING - 040		$1,639,782.75	$1,890,487.76	$1,999,725.55	$2,279,786.00	$2,475,747.00	$195,961.00	8.60
1000.1100.1000.51010.050	Teacher Salaries	$1,666,819.07	$1,778,436.68	$1,878,258.46	$1,877,521.00	$2,154,906.00	$277,385.00	14.77
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	$554,470.00	($104,722.00)	(15.89)
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)

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$96,324.00	$5,737.00	6.33
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	$3,120,759.00	$127,985.00	4.28
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

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$3,147,759.00	$127,985.00	4.24
Cost Center: FREEPORT MIDDLE SCHOOL - 050		$2,408,472.20	$2,526,861.42	$2,763,487.22	$3,019,774.00	$3,147,759.00	$127,985.00	4.24
1000.1200.1000.51010.300	Teacher Salaries	$2,877,812.11	$2,977,757.08	$3,190,467.10	$3,227,461.00	$3,672,467.00	$445,006.00	13.79
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)

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$14,050.00	$21,780.00	$7,730.00	55.02
1000.1200.1000.57300.300	Equipment High School	$15,791.45	$17,646.45	$15,215.80	$8,466.00	$0.00	($8,466.00)	(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	$4,901,945.00	$5,058,884.00	$156,939.00	3.20
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	$4,928,945.00	$5,085,884.00	$156,939.00	3.18
Cost Center: FREEPORT HIGH SCHOOL - 300		$4,029,891.03	$4,167,049.98	$4,476,486.26	$4,928,945.00	$5,085,884.00	$156,939.00	3.18

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$185,619.00	$119,760.00	181.84
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	$8,297.00	$5,110.00	160.34
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	$211,569.00	$130,830.00	162.04

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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	$555,339.00	$159,602.00	40.33
Cost Center: K-8 - 950		$319,572.73	$299,364.25	$420,392.86	$395,737.00	$555,339.00	$159,602.00	40.33
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)

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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	$18,390,052.00	$19,356,261.00	$966,209.00	5.25

End of Report

Article 2 Special Education- Adopted

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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)

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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)

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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)

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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)

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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
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From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	Dollar Difference	Percent Difference
1000.3000.1000.55640.300	MVR 10 Assessment	$142,979.04	$184,596.00	$272,017.00	$289,668.00	$307,645.00	$17,977.00	6.21
Program: CAREER & TECH ED - 3000		$142,979.04	$184,596.00	$272,017.00	$289,668.00	$307,645.00	$17,977.00	6.21
Function: REGULAR INSTRUCTION - 1000		$142,979.04	$184,596.00	$272,017.00	$289,668.00	$307,645.00	$17,977.00	6.21
Cost Center: FREEPORT HIGH SCHOOL - 300		$142,979.04	$184,596.00	$272,017.00	$289,668.00	$307,645.00	$17,977.00	6.21
Grand Total:		$142,979.04	$184,596.00	$272,017.00	$289,668.00	$307,645.00	$17,977.00	6.21

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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

☐ 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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

Fiscal Year: 2024-2025

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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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From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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☐ 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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$130.00	$180.00	$50.00	38.46
Program: OVERHEAD - 0000		$122,810.06	$95,897.17	$96,059.01	$104,821.00	$118,205.00	$13,384.00	12.77
Function: HEALTH SERVICES - 2130		$122,810.06	$95,897.17	$96,059.01	$104,821.00	$118,205.00	$13,384.00	12.77
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

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$508,351.00	$555,923.00	$47,572.00	9.36
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

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$130.00	$360.00	$230.00	176.92
Program: OVERHEAD - 0000		$78,973.29	$86,749.92	$90,840.38	$99,062.00	$112,314.00	$13,252.00	13.38
Function: HEALTH SERVICES - 2130		$78,973.29	$86,749.92	$90,840.38	$99,062.00	$112,314.00	$13,252.00	13.38

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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)

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$338,801.00	$365,917.00	$27,116.00	8.00
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

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$130.00	$180.00	$50.00	38.46
Program: OVERHEAD - 0000		$73,161.54	$88,480.29	$128,932.08	$89,020.00	$86,601.00	($2,419.00)	(2.72)
Function: HEALTH SERVICES - 2130		$73,161.54	$88,480.29	$128,932.08	$89,020.00	$86,601.00	($2,419.00)	(2.72)
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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$205,333.00	$206,379.00	$1,046.00	0.51

Article 5 Student and Staff Support- Adopted

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☐ 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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$130.00	$180.00	$50.00	38.46
Program: OVERHEAD - 0000		$96,609.30	$73,548.09	$69,936.65	$74,803.00	$86,280.00	$11,477.00	15.34
Function: HEALTH SERVICES - 2130		$96,609.30	$73,548.09	$69,936.65	$74,803.00	$86,280.00	$11,477.00	15.34
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

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$312,017.00	$339,969.00	$27,952.00	8.96
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

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$130.00	$180.00	$50.00	38.46
Program: OVERHEAD - 0000		$88,488.82	$83,942.08	$87,774.99	$91,461.00	$103,004.00	$11,543.00	12.62
Function: HEALTH SERVICES - 2130		$88,488.82	$83,942.08	$87,774.99	$91,461.00	$103,004.00	$11,543.00	12.62

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	Dollar Difference	Percent Difference
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	$426,656.00	$456,648.00	$29,992.00	7.03
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)

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	Dollar Difference	Percent Difference
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

Article 5 Student and Staff Support- Adopted

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	Dollar Difference	Percent Difference
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	$130.00	$180.00	$50.00	38.46
Program: OVERHEAD - 0000		$94,655.45	$93,027.81	$98,637.11	$110,836.00	$125,652.00	$14,816.00	13.37
Function: HEALTH SERVICES - 2130		$94,655.45	$93,027.81	$98,637.11	$110,836.00	$125,652.00	$14,816.00	13.37
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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From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	Dollar Difference	Percent Difference
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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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	Dollar Difference	Percent Difference
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	$1,068,988.00	$1,118,617.00	$49,629.00	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	$1,000.00	$0.00	($1,000.00)	(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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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	Dollar Difference	Percent Difference
Program: OVERHEAD - 0000		$0.00	$0.00	$2,171.64	$5,195.00	$1,500.00	($3,695.00)	(71.13)
Function: HEALTH SERVICES - 2130		$0.00	$0.00	$2,171.64	$5,195.00	$1,500.00	($3,695.00)	(71.13)
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

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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	$1,335,815.00	$1,365,595.00	$29,780.00	2.23
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

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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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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☐ Exclude inactive accounts with zero balance

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$739.00	$1,278.00	$539.00	72.94
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	$356,917.00	$375,069.00	$18,152.00	5.09
Function: SCHOOL ADMINISTRATION - 2400		$202,061.26	$210,799.40	$74,922.38	$356,917.00	$375,069.00	$18,152.00	5.09
Cost Center: MAST LANDING - 040		$202,061.26	$210,799.40	$74,922.38	$356,917.00	$375,069.00	$18,152.00	5.09
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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$900.00	$2,900.00	$2,000.00	222.22
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	$417,235.00	$454,972.00	$37,737.00	9.04
Function: SCHOOL ADMINISTRATION - 2400		$350,560.04	$372,552.86	$447,217.07	$417,235.00	$454,972.00	$37,737.00	9.04
Cost Center: FREEPORT MIDDLE SCHOOL - 050		$350,560.04	$372,552.86	$447,217.07	$417,235.00	$454,972.00	$37,737.00	9.04
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

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$2,342,210.00	$2,514,485.00	$172,275.00	7.36

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$142,000.00	$144,000.00	$2,000.00	1.41
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	$637,233.00	$665,325.00	$28,092.00	4.41
Function: OPERATION OF PLANT - 2600		$508,774.70	$530,116.24	$548,778.13	$637,233.00	$665,325.00	$28,092.00	4.41
Cost Center: DURHAM COMMUNITY - 010		$508,774.70	$530,116.24	$548,778.13	$637,233.00	$665,325.00	$28,092.00	4.41

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$6,000.00	$10,000.00	$4,000.00	66.67
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	$615,294.00	$581,716.00	($33,578.00)	(5.46)
Function: OPERATION OF PLANT - 2600		$357,170.98	$372,089.19	$463,763.21	$615,294.00	$581,716.00	($33,578.00)	(5.46)
Cost Center: MORSE STREET - 020		$357,170.98	$372,089.19	$463,763.21	$615,294.00	$581,716.00	($33,578.00)	(5.46)

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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	$36,879.00	$37,764.00	$885.00	2.40
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	$4,000.00	$8,000.00	$4,000.00	100.00
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	$237,602.00	$242,852.00	$5,250.00	2.21
Function: OPERATION OF PLANT - 2600		$170,633.66	$185,539.55	$267,077.18	$237,602.00	$242,852.00	$5,250.00	2.21
Cost Center: POWNAL ELEMENTARY - 030		$170,633.66	$185,539.55	$267,077.18	$237,602.00	$242,852.00	$5,250.00	2.21

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$49,399.00	$53,057.00	$3,658.00	7.41
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	$24,000.00	$22,700.00	($1,300.00)	(5.42)
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	$6,773.00	$10,000.00	$3,227.00	47.65
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	$405,013.00	$412,608.00	$7,595.00	1.88
Function: OPERATION OF PLANT - 2600		$375,330.27	$362,460.84	$429,723.88	$405,013.00	$412,608.00	$7,595.00	1.88
Cost Center: MAST LANDING - 040		$375,330.27	$362,460.84	$429,723.88	$405,013.00	$412,608.00	$7,595.00	1.88

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$13,000.00	$14,000.00	$1,000.00	7.69
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	$547,154.00	$573,414.00	$26,260.00	4.80
Function: OPERATION OF PLANT - 2600		$427,530.28	$426,140.68	$597,739.64	$547,154.00	$573,414.00	$26,260.00	4.80
Cost Center: FREEPORT MIDDLE SCHOOL - 050		$427,530.28	$426,140.68	$597,739.64	$547,154.00	$573,414.00	$26,260.00	4.80

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$37,212.00	$37,212.00	0.00
1000.0000.2600.52000.300	Employee Benefits	$0.00	$669.65	$0.00	$0.00	$5,782.00	$5,782.00	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	$85,513.00	$91,944.00	$6,431.00	7.52
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	$0.00	$25,045.00	$25,045.00	0.00
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	$777,105.00	$127,945.00	19.71
Function: OPERATION OF PLANT - 2600		$599,818.88	$596,123.72	$584,742.05	$649,160.00	$777,105.00	$127,945.00	19.71

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$1,678,105.00	$93,945.00	5.93
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

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

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$481,000.00	$36,000.00	8.09
Program: OVERHEAD - 0000		$507,330.00	$404,137.27	$364,136.27	$445,000.00	$481,000.00	$36,000.00	8.09
Function: CAPITAL RENEWAL & RENOVATION - 2690		$507,330.00	$404,137.27	$364,136.27	$445,000.00	$481,000.00	$36,000.00	8.09
Cost Center: SYSTEM WIDE - 900		$1,122,289.47	$891,499.86	$920,896.54	$1,084,715.00	$1,305,797.00	$221,082.00	20.38
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

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Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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	$5,490,511.00	$351,103.00	6.83

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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	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 Adopted

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted	Dollar Difference	Percent Difference
1000.0000.3100.59100.900	Nutrition Assessment	$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