



RSU5

**Superintendent's Proposed
FY 27 Budget**

January 28, 2026

RSU 5
2026-2027 SUPERINTENDENT'S PROPOSED BUDGET

Article #	Description	Adopted 2025-2026 Budget	Proposed 2026-2027 Budget	Difference \$	Difference %
Article 1	Regular Instruction	\$ 19,356,261	\$ 19,873,193	\$ 516,932	2.67%
Article 2	Special Education	\$ 6,513,451	\$ 7,510,422	\$ 996,971	15.31%
Article 3	Career & Technical Education	\$ 307,645	\$ 307,645	\$ -	0.00%
Article 4	Other Instruction (Co-Curricular & Athletics)	\$ 1,119,087	\$ 1,172,539	\$ 53,452	4.78%
Article 5	Student & Staff Support	\$ 4,644,307	\$ 4,906,366	\$ 262,059	5.64%
Article 6	System Administration	\$ 1,263,587	\$ 1,308,008	\$ 44,421	3.52%
Article 7	School Administration	\$ 2,514,485	\$ 2,638,024	\$ 123,539	4.91%
Article 8	Transportation & Buses	\$ 1,931,576	\$ 2,388,457	\$ 456,881	23.65%
Article 9	Facilities Maintenance	\$ 5,490,511	\$ 5,993,777	\$ 503,266	9.17%
Article 10	Debt Service & Other Commitments	\$ 1,087,428	\$ 1,071,577	\$ (15,851)	-1.46%
Article 11	All Other Expenses (Nutrition)	\$ 139,591	\$ 69,796	\$ (69,795)	-50.00%
Total Articles 1-11 Budget		\$ 44,367,929	\$ 47,239,804	\$ 2,871,875	6.47%
	Adult Education	\$ 88,000	\$ 88,000	\$ -	0.00%
Total Operating Budget		\$ 44,455,929	\$ 47,327,804	\$ 2,871,875	6.46%

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

RSU No. 5

FY27 Article 1 Regular Instruction- Proposed

Fiscal Year: 2025-2026

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 Exclude inactive accounts with zero balance
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From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.1100.1000.51010.010	Teacher Salary	\$1,965,610	\$2,162,930	\$2,432,453	\$2,547,024	\$2,712,435	\$165,411	6.49
1000.1100.1000.51020.010	Ed Tech Salaries	\$75,147	\$103,637	\$101,737	\$160,739	\$109,725	(\$51,014)	(31.74)
1000.1100.1000.51230.010	Salaries-Subs	\$62,373	\$81,617	\$147,669	\$87,330	\$104,025	\$16,695	19.12
1000.1100.1000.51500.010	Stipends	\$0	\$0	\$0	\$3,031	\$3,443	\$412	13.59
1000.1100.1000.52000.010	Stipend Benefit	\$0	\$0	\$0	\$102	\$116	\$14	13.73
1000.1100.1000.52010.010	Teacher Benefits	\$401,404	\$515,320	\$583,700	\$615,313	\$656,470	\$41,157	6.69
1000.1100.1000.52020.010	Ed Tech Benefits	\$17,238	\$14,019	\$16,451	\$71,931	\$67,260	(\$4,671)	(6.49)
1000.1100.1000.52030.010	Benefits-Subs	\$4,620	\$5,321	\$9,191	\$2,821	\$9,810	\$6,989	247.75
1000.1100.1000.52300.010	Retirement	\$0	\$0	\$0	\$135	\$154	\$19	14.07
1000.1100.1000.52310.010	Retirement	\$82,761	\$93,800	\$107,739	\$113,852	\$121,246	\$7,394	6.49
1000.1100.1000.52320.010	Retirement	\$2,894	\$4,540	\$3,749	\$7,174	\$5,298	(\$1,876)	(26.15)
1000.1100.1000.52330.010	Retirement	\$170	\$922	\$2,856	\$3,904	\$2,330	(\$1,574)	(40.32)
1000.1100.1000.53400.010	Professional Services	\$18,774	\$23,399	\$34,250	\$24,321	\$24,291	(\$30)	(0.12)
1000.1100.1000.54300.010	Copiers- Equipment Maint	\$9,255	\$13,928	\$7,958	\$15,600	\$15,600	\$0	0.00
1000.1100.1000.54330.010	Software	\$6,373	\$8,424	\$8,762	\$12,651	\$14,129	\$1,478	11.68
1000.1100.1000.55800.010	Travel	\$2,243	\$1,287	\$2,168	\$5,000	\$5,000	\$0	0.00
1000.1100.1000.56100.010	Supplies	\$61,010	\$65,553	\$74,803	\$73,793	\$77,331	\$3,538	4.79
1000.1100.1000.56110.010	Equipment & Furniture, Instructional	\$0	\$0	\$9,642	\$5,330	\$6,124	\$794	14.90

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1000.1100.1000.56400.010	Books	\$12,184	\$15,676	\$14,767	\$13,200	\$13,200	\$0	0.00
1000.1100.1000.57300.010	Equipment	\$8,100	\$7,079	\$0	\$0	\$0	\$0	0.00
1000.1100.1000.58100.010	Dues & Fees	\$200	\$379	\$0	\$472	\$472	\$0	0.00
Program: ELEMENTARY PROGRAMS - 1100		\$2,730,359	\$3,117,831	\$3,557,895	\$3,763,723	\$3,948,459	\$184,736	4.91
1000.1120.1000.51010.010	Teacher Salaries	\$325,416	\$354,784	\$379,104	\$414,293	\$444,784	\$30,491	7.36
1000.1120.1000.51020.010	Ed Tech Salaries	\$26,993	\$27,798	\$25,572	\$28,221	\$43,401	\$15,180	53.79
1000.1120.1000.52010.010	Teacher Benefits	\$73,466	\$75,751	\$92,498	\$106,411	\$114,275	\$7,864	7.39
1000.1120.1000.52020.010	Ed Tech Benefits	\$9,553	\$9,231	\$2,273	\$5,453	\$11,966	\$6,513	119.44
1000.1120.1000.52310.010	Retirement	\$12,565	\$15,333	\$16,891	\$18,519	\$19,882	\$1,363	7.36
1000.1120.1000.52320.010	Retirement	\$1,011	\$1,199	\$1,035	\$1,261	\$2,095	\$834	66.14
Program: K-2 INSTRUCTION - 1120		\$449,003	\$484,096	\$517,373	\$574,158	\$636,403	\$62,245	10.84
1000.4200.1000.53000.010	JMG	\$25,000	\$27,000	\$27,000	\$27,000	\$27,000	\$0	0.00
Program: ALT (AT RISK) ED PROGRAMS - 4200		\$25,000	\$27,000	\$27,000	\$27,000	\$27,000	\$0	0.00
1000.4900.1000.51501.010	GaTE Art Advisor Stipend - DCS	\$636	\$0	\$0	\$0	\$0	\$0	0.00
1000.4900.1000.51502.010	GaTE Music Advisor Stipend - DCS	\$587	\$0	\$0	\$0	\$0	\$0	0.00
1000.4900.1000.52001.010	GaTE Art Stipend Benefits - DCS	\$98	\$0	\$0	\$0	\$0	\$0	0.00
1000.4900.1000.52002.010	GaTE Music Stipend Benefits - DCS	\$170	\$0	\$0	\$0	\$0	\$0	0.00
1000.4900.1000.52301.010	GaTE Art Stipend Retirement - DCS	\$24	\$0	\$0	\$0	\$0	\$0	0.00

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.4900.1000.52302.010	GaTE Music Stipend Retirement - DCS	\$23	\$0	\$0	\$0	\$0	\$0	0.00
Program: GIFTED & TALENTED - 4900		\$1,538	\$0	\$0	\$0	\$0	\$0	0.00
Function: REGULAR INSTRUCTION - 1000		\$3,205,900	\$3,628,927	\$4,102,268	\$4,364,881	\$4,611,862	\$246,981	5.66
Cost Center: DURHAM COMMUNITY - 010		\$3,205,900	\$3,628,927	\$4,102,268	\$4,364,881	\$4,611,862	\$246,981	5.66
1000.1100.1000.51010.020	Teacher Salary	\$1,119,834	\$1,109,569	\$1,291,609	\$1,195,284	\$1,377,907	\$182,623	15.28
1000.1100.1000.51020.020	Ed Tech Salaries	\$73,791	\$95,367	\$96,498	\$134,574	\$102,514	(\$32,060)	(23.82)
1000.1100.1000.51230.020	Substitute Wages	\$90,540	\$69,364	\$81,524	\$74,220	\$86,109	\$11,889	16.02
1000.1100.1000.52010.020	Teacher Benefits	\$205,631	\$243,265	\$295,156	\$248,768	\$292,118	\$43,350	17.43
1000.1100.1000.52020.020	Ed Tech Benefits	\$28,128	\$27,656	\$27,774	\$65,781	\$63,706	(\$2,075)	(3.15)
1000.1100.1000.52030.020	Substitute Benefits	\$7,382	\$3,938	\$4,518	\$2,397	\$8,120	\$5,723	238.76
1000.1100.1000.52310.020	Retirement	\$42,542	\$49,047	\$57,380	\$53,429	\$61,592	\$8,163	15.28
1000.1100.1000.52320.020	Retirement	\$6,497	\$6,829	\$2,828	\$6,015	\$4,949	(\$1,066)	(17.72)
1000.1100.1000.52330.020	Retirement	\$13	\$298	\$1,370	\$3,318	\$1,929	(\$1,389)	(41.86)
1000.1100.1000.53400.020	Professional Services	\$4,074	\$5,129	\$7,079	\$7,810	\$7,201	(\$609)	(7.80)
1000.1100.1000.54300.020	Copiers-Equipment Maint	\$6,075	\$8,806	\$15,468	\$13,000	\$13,000	\$0	0.00
1000.1100.1000.54330.020	Software	\$4,687	\$3,607	\$2,645	\$4,050	\$1,050	(\$3,000)	(74.07)
1000.1100.1000.55800.020	Travel	\$558	\$721	\$1,017	\$700	\$700	\$0	0.00
1000.1100.1000.56100.020	Instructional Supplies	\$42,412	\$46,471	\$39,985	\$42,982	\$40,972	(\$2,010)	(4.68)

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1000.1100.1000.56400.020	BOOKS	\$6,404	\$9,423	\$9,169	\$8,200	\$7,800	(\$400)	(4.88)
1000.1100.1000.57300.020	Equipment	\$1,472	\$0	\$0	\$0	\$0	\$0	0.00
Program: ELEMENTARY PROGRAMS - 1100		\$1,640,040	\$1,679,492	\$1,934,021	\$1,860,528	\$2,069,667	\$209,139	11.24
1000.1120.1000.51010.020	Salaries	\$316,022	\$255,377	\$270,496	\$314,027	\$255,102	(\$58,925)	(18.76)
1000.1120.1000.51020.020	Ed Tech Salaries	\$75,933	\$53,561	\$66,228	\$63,334	\$65,183	\$1,849	2.92
1000.1120.1000.52010.020	Benefits	\$35,772	\$44,460	\$45,075	\$81,864	\$84,690	\$2,826	3.45
1000.1120.1000.52020.020	Ed Tech Benefit	\$12,433	\$8,880	\$9,730	\$11,383	\$17,086	\$5,703	50.10
1000.1120.1000.52310.020	Retirement	\$11,407	\$11,138	\$11,844	\$14,037	\$11,403	(\$2,634)	(18.76)
1000.1120.1000.52320.020	Retirement	\$1,880	\$2,251	\$2,648	\$2,831	\$3,147	\$316	11.16
Program: K-2 INSTRUCTION - 1120		\$453,448	\$375,666	\$406,020	\$487,476	\$436,611	(\$50,865)	(10.43)
Function: REGULAR INSTRUCTION - 1000		\$2,093,488	\$2,055,158	\$2,340,041	\$2,348,004	\$2,506,278	\$158,274	6.74
Cost Center: MORSE STREET - 020		\$2,093,488	\$2,055,158	\$2,340,041	\$2,348,004	\$2,506,278	\$158,274	6.74
1000.1100.1000.51010.030	Teacher Salaries	\$558,586	\$592,246	\$562,329	\$726,219	\$662,647	(\$63,572)	(8.75)
1000.1100.1000.51020.030	Ed Tech Salaries	\$33,042	\$44,491	\$52,179	\$47,154	\$47,263	\$109	0.23
1000.1100.1000.51230.030	Sub Salaries	\$14,623	\$16,140	\$20,638	\$17,270	\$20,632	\$3,362	19.47
1000.1100.1000.52010.030	Teacher Benefits	\$99,418	\$110,078	\$95,904	\$129,905	\$139,319	\$9,414	7.25
1000.1100.1000.52020.030	Ed Tech Benefits	\$1,443	\$1,715	\$2,105	\$8,344	\$12,348	\$4,004	47.99

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1000.1100.1000.52030.030	Sub Benefits	\$1,140	\$1,239	\$2,328	\$558	\$1,946	\$1,388	248.75
1000.1100.1000.52310.030	Retirement	\$25,772	\$26,866	\$24,893	\$32,462	\$29,620	(\$2,842)	(8.75)
1000.1100.1000.52320.030	Retirement	\$1,265	\$1,994	\$2,020	\$2,108	\$2,282	\$174	8.25
1000.1100.1000.52330.030	Retirement	\$32	\$216	\$325	\$772	\$462	(\$310)	(40.16)
1000.1100.1000.53400.030	Professional Services	\$7,623	\$9,774	\$10,827	\$12,967	\$14,687	\$1,720	13.26
1000.1100.1000.54300.030	Copiers Repairs/Maint	\$6,657	\$7,256	\$6,210	\$9,700	\$9,700	\$0	0.00
1000.1100.1000.54330.030	Software	\$4,531	\$5,780	\$4,536	\$5,610	\$4,636	(\$974)	(17.36)
1000.1100.1000.55800.030	Travel	\$1,126	\$1,322	\$1,396	\$2,000	\$1,600	(\$400)	(20.00)
1000.1100.1000.56100.030	Instructional Supplies	\$18,273	\$18,749	\$23,157	\$18,405	\$17,990	(\$415)	(2.25)
1000.1100.1000.56110.030	Equipment & Furniture, Instructional	\$1,230	\$3,532	\$1,689	\$2,303	\$2,620	\$317	13.76
1000.1100.1000.56400.030	Books	\$2,817	\$3,978	\$3,185	\$3,200	\$3,000	(\$200)	(6.25)
1000.1100.1000.58100.030	Dues and Fees	\$0	\$0	\$200	\$200	\$200	\$0	0.00
Program: ELEMENTARY PROGRAMS - 1100		\$777,578	\$845,376	\$813,919	\$1,019,177	\$970,952	(\$48,225)	(4.73)
1000.1120.1000.51010.030	Teacher Salaries	\$113,825	\$119,668	\$126,109	\$132,314	\$145,313	\$12,999	9.82
1000.1120.1000.51020.030	Ed Tech Salaries	\$15,492	\$14,637	\$14,611	\$29,432	\$29,232	(\$200)	(0.68)
1000.1120.1000.52010.030	Teacher Benefits	\$20,397	\$21,572	\$27,000	\$32,713	\$35,257	\$2,544	7.78
1000.1120.1000.52020.030	Ed Tech Benefits	\$13,329	\$4,651	\$370	\$5,537	\$8,023	\$2,486	44.90
1000.1120.1000.52310.030	Retirement	\$11,528	\$6,065	\$5,460	\$5,914	\$6,495	\$581	9.82
1000.1120.1000.52320.030	Retirement	\$601	\$565	\$653	\$1,316	\$1,411	\$95	7.22
Program: K-2 INSTRUCTION - 1120		\$175,173	\$167,159	\$174,203	\$207,226	\$225,731	\$18,505	8.93

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Function: REGULAR INSTRUCTION - 1000		\$952,751	\$1,012,534	\$988,122	\$1,226,403	\$1,196,683	(\$29,720)	(2.42)
Cost Center: POWNAL ELEMENTARY - 030		\$952,751	\$1,012,534	\$988,122	\$1,226,403	\$1,196,683	(\$29,720)	(2.42)
1000.1100.1000.51010.040	Teacher Salaries	\$1,347,636	\$1,382,270	\$1,535,641	\$1,771,344	\$1,673,143	(\$98,201)	(5.54)
1000.1100.1000.51020.040	Ed Tech Salaries	\$52,423	\$80,865	\$64,207	\$29,472	(\$12)	(\$29,484)	(100.04)
1000.1100.1000.51230.040	Substitute Wages	\$32,974	\$40,866	\$73,040	\$43,727	\$52,387	\$8,660	19.80
1000.1100.1000.51500.040	Stipends	\$0	\$0	\$0	\$2,400	\$2,400	\$0	0.00
1000.1100.1000.52000.040	Stipend Benefits	\$0	\$0	\$0	\$81	\$81	\$0	0.00
1000.1100.1000.52010.040	Teacher Benefits	\$312,985	\$341,645	\$344,789	\$443,878	\$441,487	(\$2,391)	(0.54)
1000.1100.1000.52020.040	Ed Tech Benefits	\$8,360	\$11,233	\$2,316	\$6,118	(\$1,002)	(\$7,120)	(116.38)
1000.1100.1000.52030.040	Substitute Benefits	\$2,178	\$2,303	\$5,551	\$1,412	\$4,940	\$3,528	249.86
1000.1100.1000.52300.040	Retirement - Stipends	\$0	\$0	\$0	\$107	\$107	\$0	0.00
1000.1100.1000.52310.040	Retirement	\$58,257	\$62,426	\$71,171	\$79,179	\$74,789	(\$4,390)	(5.54)
1000.1100.1000.52320.040	Retirement	\$898	\$2,113	\$1,251	\$1,328	\$0	(\$1,328)	(100.00)
1000.1100.1000.52330.040	Retirement	\$321	\$195	\$384	\$1,955	\$1,173	(\$782)	(40.00)
1000.1100.1000.53400.040	Purchased Professional	\$15,932	\$13,963	\$19,027	\$19,078	\$17,395	(\$1,683)	(8.82)
1000.1100.1000.54300.040	Copiers Repair/Maint	\$3,870	\$7,952	\$15,333	\$11,800	\$11,800	\$0	0.00
1000.1100.1000.54330.040	Software	\$4,009	\$5,129	\$5,893	\$6,542	\$6,147	(\$395)	(6.04)
1000.1100.1000.55800.040	Travel	\$559	\$245	\$707	\$1,810	\$1,810	\$0	0.00

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1000.1100.1000.56100.040	Instructional Supplies	\$36,694	\$37,130	\$40,255	\$40,747	\$41,663	\$916	2.25
1000.1100.1000.56110.040	Equipment & Furniture, Instructional	\$0	\$0	\$0	\$6,554	\$3,806	(\$2,748)	(41.93)
1000.1100.1000.56400.040	Books	\$5,868	\$6,274	\$8,806	\$8,214	\$6,000	(\$2,214)	(26.96)
1000.1100.1000.57300.040	Equipment	\$7,524	\$4,967	\$15,887	\$0	\$0	\$0	0.00
1000.1100.1000.58100.040	Dues and Fees	\$0	\$150	\$0	\$0	\$0	\$0	0.00
Program: ELEMENTARY PROGRAMS - 1100		\$1,890,488	\$1,999,726	\$2,204,258	\$2,475,747	\$2,338,114	(\$137,633)	(5.56)
Function: REGULAR INSTRUCTION - 1000		\$1,890,488	\$1,999,726	\$2,204,258	\$2,475,747	\$2,338,114	(\$137,633)	(5.56)
Cost Center: MAST LANDING - 040		\$1,890,488	\$1,999,726	\$2,204,258	\$2,475,747	\$2,338,114	(\$137,633)	(5.56)
1000.1100.1000.51010.050	Teacher Salaries	\$1,778,437	\$1,878,258	\$1,981,698	\$2,154,906	\$2,193,163	\$38,257	1.78
1000.1100.1000.51020.050	Ed Tech Salaries	\$93,896	\$97,911	\$110,106	\$104,576	\$44,491	(\$60,085)	(57.46)
1000.1100.1000.51230.050	Substitute Wages	\$44,854	\$51,024	\$102,489	\$54,596	\$70,751	\$16,155	29.59
1000.1100.1000.51500.050	Stipends	\$0	\$0	\$1,405	\$5,250	\$5,250	\$0	0.00
1000.1100.1000.52000.050	Stipend Benefits	\$0	\$0	\$40	\$176	\$176	\$0	0.00
1000.1100.1000.52010.050	Teacher Benefits	\$376,462	\$462,548	\$478,973	\$554,470	\$608,630	\$54,160	9.77
1000.1100.1000.52020.050	Ed Tech Benefits	\$21,740	\$21,627	\$14,125	\$14,815	(\$2,792)	(\$17,607)	(118.85)
1000.1100.1000.52030.050	Substitute Benefits	\$3,927	\$3,200	\$6,025	\$1,763	\$6,672	\$4,909	278.45
1000.1100.1000.52300.050	Retirement	\$0	\$0	\$63	\$235	\$235	\$0	0.00
1000.1100.1000.52310.050	Retirement	\$67,969	\$84,045	\$88,301	\$96,324	\$96,771	\$447	0.46

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.1100.1000.52320.050	Retirement	\$3,380	\$4,064	\$4,479	\$4,685	\$2,149	(\$2,536)	(54.13)
1000.1100.1000.52330.050	Retirement	\$448	\$555	\$578	\$2,440	\$1,585	(\$855)	(35.04)
1000.1100.1000.53400.050	Purchased Professional	\$21,665	\$22,955	\$20,666	\$21,688	\$21,188	(\$500)	(2.31)
1000.1100.1000.54300.050	Copiers Repair/Maint	\$6,566	\$23,103	\$9,474	\$16,100	\$16,100	\$0	0.00
1000.1100.1000.54330.050	Software	\$5,706	\$6,137	\$3,761	\$3,820	\$3,620	(\$200)	(5.24)
1000.1100.1000.55800.050	Travel	\$2,365	\$2,364	\$2,248	\$3,500	\$3,500	\$0	0.00
1000.1100.1000.56100.050	Instructional Supplies	\$43,581	\$43,131	\$36,951	\$43,313	\$66,369	\$23,056	53.23
1000.1100.1000.56110.050	Equipment & Furniture, Instructional	\$0	\$0	\$0	\$22,782	\$21,750	(\$1,032)	(4.53)
1000.1100.1000.56400.050	Books	\$9,538	\$12,000	\$11,957	\$13,200	\$13,200	\$0	0.00
1000.1100.1000.57300.050	Equipment	\$18,474	\$21,454	\$21,058	\$0	\$0	\$0	0.00
1000.1100.1000.58100.050	Dues & Fees	\$1,466	\$2,111	\$1,035	\$2,120	\$2,120	\$0	0.00
Program: ELEMENTARY PROGRAMS - 1100		\$2,500,475	\$2,736,487	\$2,895,433	\$3,120,759	\$3,174,928	\$54,169	1.74
1000.4200.1000.53000.050	JMG	\$25,000	\$27,000	\$27,000	\$27,000	\$27,000	\$0	0.00
Program: ALT (AT RISK) ED PROGRAMS - 4200		\$25,000	\$27,000	\$27,000	\$27,000	\$27,000	\$0	0.00
1000.4900.1000.51501.050	GaTE Art Advisor Stipend - FMS	\$636	\$0	\$0	\$0	\$0	\$0	0.00
1000.4900.1000.51502.050	GaTE Music Advisor Stipend - FMS	\$424	\$0	\$0	\$0	\$0	\$0	0.00
1000.4900.1000.52001.050	GaTE Art Stipend Benefits - FMS	\$162	\$0	\$0	\$0	\$0	\$0	0.00
1000.4900.1000.52002.050	GaTE Music Advisor Benefits - FMS	\$124	\$0	\$0	\$0	\$0	\$0	0.00
1000.4900.1000.52301.050	GaTE Art Stipend Retirement - FMS	\$24	\$0	\$0	\$0	\$0	\$0	0.00

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.4900.1000.52302.050	GaTE Music Advisor Retirement - FMS	\$16	\$0	\$0	\$0	\$0	\$0	0.00
Program: GIFTED & TALENTED - 4900		\$1,387	\$0	\$0	\$0	\$0	\$0	0.00
Function: REGULAR INSTRUCTION - 1000		\$2,526,861	\$2,763,487	\$2,922,433	\$3,147,759	\$3,201,928	\$54,169	1.72
Cost Center: FREEPORT MIDDLE SCHOOL - 050		\$2,526,861	\$2,763,487	\$2,922,433	\$3,147,759	\$3,201,928	\$54,169	1.72
1000.1200.1000.51010.300	Teacher Salaries	\$2,977,757	\$3,190,467	\$3,490,645	\$3,672,467	\$3,775,742	\$103,275	2.81
1000.1200.1000.51020.300	Ed Tech Salaries	\$111,031	\$87,618	\$81,822	\$8,576	\$59,232	\$50,656	590.67
1000.1200.1000.51230.300	Substitute Wages	\$61,140	\$109,556	\$129,695	\$117,225	\$111,146	(\$6,079)	(5.19)
1000.1200.1000.51500.300	Stipends	\$674	\$2,760	\$2,264	\$19,546	\$22,808	\$3,262	16.69
1000.1200.1000.52000.300	Stipend Benefits	\$24	\$49	\$55	\$657	\$766	\$109	16.59
1000.1200.1000.52010.300	Teacher Benefits	\$641,733	\$715,203	\$777,671	\$848,424	\$926,831	\$78,407	9.24
1000.1200.1000.52020.300	Ed Tech Benefits	\$24,641	\$9,328	\$12,301	\$4,657	\$23,222	\$18,565	398.65
1000.1200.1000.52030.300	Substitute Benefits	\$3,695	\$7,540	\$8,645	\$3,786	\$10,481	\$6,695	176.84
1000.1200.1000.52300.300	Retirement	\$26	\$120	\$101	\$874	\$1,020	\$146	16.70
1000.1200.1000.52310.300	Retirement	\$113,709	\$141,591	\$153,663	\$164,159	\$168,776	\$4,617	2.81
1000.1200.1000.52320.300	Retirement	\$4,271	\$3,637	\$3,401	\$773	\$2,859	\$2,086	269.86
1000.1200.1000.52330.300	Retirement	\$656	\$824	\$1,087	\$5,240	\$2,490	(\$2,750)	(52.48)
1000.1200.1000.53000.300	School Resource Officer	\$34,000	\$35,413	\$36,237	\$39,000	\$41,500	\$2,500	6.41
1000.1200.1000.53400.300	Purchased Professional Services	\$44,601	\$24,009	\$44,909	\$49,497	\$39,536	(\$9,961)	(20.12)

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.1200.1000.54300.300	Copier Repair/Maint	\$40,598	\$42,093	\$42,597	\$40,000	\$40,000	\$0	0.00
1000.1200.1000.54330.300	Software	\$0	\$1,168	\$0	\$200	\$200	\$0	0.00
1000.1200.1000.55800.300	Travel	\$1,399	\$268	\$877	\$1,500	\$1,500	\$0	0.00
1000.1200.1000.56100.300	Instructional Supplies High School	\$55,902	\$56,736	\$50,631	\$54,490	\$57,499	\$3,009	5.52
1000.1200.1000.56110.300	Equipment & Furniture, Instructional	\$0	\$0	\$0	\$4,769	\$12,373	\$7,604	159.45
1000.1200.1000.56400.300	Books High School	\$8,331	\$5,616	\$8,820	\$21,780	\$12,665	(\$9,115)	(41.85)
1000.1200.1000.57300.300	Equipment High School	\$17,646	\$15,216	\$5,201	\$0	\$0	\$0	0.00
1000.1200.1000.58100.300	Dues and Fees	\$215	\$275	\$654	\$1,264	\$1,784	\$520	41.14
Program: SECONDARY PROGRAMS - 1200		\$4,142,050	\$4,449,486	\$4,851,276	\$5,058,884	\$5,312,430	\$253,546	5.01
1000.4200.1000.53000.300	JMG	\$25,000	\$27,000	\$27,000	\$27,000	\$27,000	\$0	0.00
Program: ALT (AT RISK) ED PROGRAMS - 4200		\$25,000	\$27,000	\$27,000	\$27,000	\$27,000	\$0	0.00
Function: REGULAR INSTRUCTION - 1000		\$4,167,050	\$4,476,486	\$4,878,276	\$5,085,884	\$5,339,430	\$253,546	4.99
Cost Center: FREEPORT HIGH SCHOOL - 300		\$4,167,050	\$4,476,486	\$4,878,276	\$5,085,884	\$5,339,430	\$253,546	4.99
1000.4100.1000.53000.900	Purchased Professional Services	\$0	\$0	\$6,182	\$0	\$0	\$0	0.00
1000.4100.1000.53300.900	Employee Training & Development	\$0	\$1,200	\$0	\$0	\$0	\$0	0.00
1000.4100.1000.55800.900	Travel - district wide	\$0	\$0	\$171	\$0	\$0	\$0	0.00
Program: ELL - 4100		\$0	\$1,200	\$6,353	\$0	\$0	\$0	0.00
Function: REGULAR INSTRUCTION - 1000		\$0	\$1,200	\$6,353	\$0	\$0	\$0	0.00

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
Cost Center: SYSTEM WIDE - 900		\$0	\$1,200	\$6,353	\$0	\$0	\$0	0.00
1000.4100.1000.51010.950	Teachers Salary	\$35,051	\$116,794	\$180,208	\$185,619	\$122,731	(\$62,888)	(33.88)
1000.4100.1000.52010.950	Teacher Benefits	\$2,398	\$14,501	\$30,526	\$14,153	(\$14,715)	(\$28,868)	(203.97)
1000.4100.1000.52310.950	Retirement	\$1,346	\$5,221	\$8,040	\$8,297	\$5,486	(\$2,811)	(33.88)
1000.4100.1000.53000.950	Purchased Professional Services	\$0	\$5,699	\$0	\$3,150	\$16,800	\$13,650	433.33
1000.4100.1000.53400.950	Professional Services	\$0	\$167	\$0	\$0	\$0	\$0	0.00
1000.4100.1000.55800.950	Travel	\$263	\$617	\$0	\$100	\$100	\$0	0.00
1000.4100.1000.56000.950	Supplies	\$0	\$133	\$0	\$0	\$0	\$0	0.00
1000.4100.1000.56100.950	Instructional Supplies	\$509	\$0	\$0	\$250	\$525	\$275	110.00
Program: ELL - 4100		\$39,567	\$143,132	\$218,775	\$211,569	\$130,927	(\$80,642)	(38.12)
1000.4900.1000.51010.950	Teacher Salaries	\$201,446	\$214,473	\$214,397	\$244,329	\$178,585	(\$65,744)	(26.91)
1000.4900.1000.51500.950	Stipends	\$6,142	\$7,788	\$8,021	\$13,388	\$13,388	\$0	0.00
1000.4900.1000.52000.950	Stipends	\$963	\$1,403	\$1,553	\$450	\$450	\$0	0.00
1000.4900.1000.52010.950	Teacher Benefits	\$37,079	\$36,835	\$46,663	\$57,183	\$35,525	(\$21,658)	(37.87)
1000.4900.1000.52300.950	Retirement	\$247	\$362	\$373	\$598	\$598	\$0	0.00
1000.4900.1000.52310.950	Retirement	\$7,627	\$9,462	\$9,458	\$10,921	\$7,983	(\$2,938)	(26.90)
1000.4900.1000.53000.950	Purchased Professional Services	\$2,239	\$0	\$87	\$4,038	\$4,038	\$0	0.00

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.4900.1000.53400.950	Professional Services Testing	\$0	\$1,273	\$1,539	\$2,014	\$8,489	\$6,475	321.50
1000.4900.1000.53440.950	GaTE K-8 Professional Servies	\$0	\$70	\$984	\$2,629	\$2,579	(\$50)	(1.90)
1000.4900.1000.55800.950	Travel	\$124	\$298	\$128	\$920	\$1,000	\$80	8.70
1000.4900.1000.56100.950	GaTE K-8 Instructional Supplies	\$2,128	\$1,816	\$1,243	\$1,145	\$1,845	\$700	61.14
1000.4900.1000.56400.950	GaTE K-8 Books	\$407	\$1,207	\$881	\$1,200	\$1,200	\$0	0.00
1000.4900.1000.58100.950	Dues and Fees	\$1,394	\$2,273	\$2,303	\$4,955	\$4,955	\$0	0.00
Program: GIFTED & TALENTED - 4900		\$259,797	\$277,261	\$287,630	\$343,770	\$260,635	(\$83,135)	(24.18)
Function: REGULAR INSTRUCTION - 1000		\$299,364	\$420,393	\$506,405	\$555,339	\$391,562	(\$163,777)	(29.49)
Cost Center: K-8 - 950		\$299,364	\$420,393	\$506,405	\$555,339	\$391,562	(\$163,777)	(29.49)
1000.4100.1000.51010.990	Teacher Salaries	\$174,712	\$152,830	\$87,298	\$92,936	\$99,209	\$6,273	6.75
1000.4100.1000.52010.990	Teacher Benefits	\$25,423	\$14,978	\$27,245	\$20,861	\$22,388	\$1,527	7.32
1000.4100.1000.52310.990	Retirement	\$6,697	\$6,805	\$3,881	\$4,154	\$4,435	\$281	6.76
1000.4100.1000.53000.990	Purchased Professional Services	\$0	\$4,687	\$0	\$3,150	\$16,803	\$13,653	433.43
1000.4100.1000.55800.990	Travel-Other	\$0	\$0	\$0	\$100	\$100	\$0	0.00
1000.4100.1000.56100.990	Instructional Supplies	\$305	\$0	\$0	\$250	\$525	\$275	110.00
Program: ELL - 4100		\$207,137	\$179,300	\$118,424	\$121,451	\$143,460	\$22,009	18.12
1000.4900.1000.51010.990	Teacher Salaries	\$11,204	\$11,742	\$12,662	\$13,587	\$96,727	\$83,140	611.91

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.4900.1000.51500.990	Stipends	\$0	\$0	\$0	\$300	\$300	\$0	0.00
1000.4900.1000.52000.990	Stipends	\$0	\$0	\$0	\$10	\$10	\$0	0.00
1000.4900.1000.52010.990	Teacher Benefits	\$2,805	\$2,896	\$3,735	\$4,693	\$30,674	\$25,981	553.61
1000.4900.1000.52300.990	Retirement	\$0	\$0	\$0	\$13	\$13	\$0	0.00
1000.4900.1000.52310.990	Retirement	\$430	\$525	\$564	\$607	\$4,324	\$3,717	612.36
1000.4900.1000.53000.990	Purchase Professional Services	\$442	\$0	\$38	\$38	\$38	\$0	0.00
1000.4900.1000.53440.990	GaTE HS Professional Services	\$2,242	\$0	\$4,668	\$11,190	\$11,190	\$0	0.00
1000.4900.1000.56100.990	GaTE HS Instructional Supplies	\$0	\$0	\$0	\$105	\$350	\$245	233.33
1000.4900.1000.58100.990	GaTE Dues & Fees - Sec	\$0	\$0	\$0	\$250	\$250	\$0	0.00
Program: GIFTED & TALENTED - 4900		\$17,124	\$15,163	\$21,666	\$30,793	\$143,876	\$113,083	367.24
Function: REGULAR INSTRUCTION - 1000		\$224,261	\$194,463	\$140,090	\$152,244	\$287,336	\$135,092	88.73
Cost Center: 9-12 - 990		\$224,261	\$194,463	\$140,090	\$152,244	\$287,336	\$135,092	88.73
Grand Total:		\$15,360,163	\$16,552,374	\$18,088,244	\$19,356,261	\$19,873,193	\$516,932	2.67

End of Report

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2200.1000.51010.010	Teacher Salaries	\$215,268	\$237,538	\$259,502	\$279,351	\$380,596	\$101,245	36.24
1000.2200.1000.51020.010	Ed Tech Salaries	\$182,366	\$184,480	\$185,550	\$131,428	\$198,454	\$67,026	51.00
1000.2200.1000.52010.010	Teacher Benefits	\$47,545	\$44,161	\$65,353	\$64,261	\$98,590	\$34,329	53.42
1000.2200.1000.52020.010	Ed Tech Benefits	\$54,758	\$50,186	\$65,662	\$38,027	\$101,413	\$63,386	166.69
1000.2200.1000.52310.010	Retirement	\$8,266	\$10,619	\$11,556	\$12,487	\$17,013	\$4,526	36.25
1000.2200.1000.52320.010	Retirement	\$5,595	\$5,965	\$6,053	\$5,875	\$9,581	\$3,706	63.08
1000.2200.1000.56100.010	Instructional Supplies	\$0	\$0	\$135	\$100	\$3,075	\$2,975	2,975.00
Program: RESOURCE CLASSROOM PLACEMENT - 2200		\$513,798	\$532,949	\$593,811	\$531,529	\$808,722	\$277,193	52.15
1000.2300.1000.51010.010	Teacher Salaries	\$50,008	\$53,465	\$58,883	\$65,036	\$69,588	\$4,552	7.00
1000.2300.1000.51020.010	Ed Tech Salaries	\$84,104	\$68,548	\$75,898	\$164,880	\$64,813	(\$100,067)	(60.69)
1000.2300.1000.52010.010	Teacher Benefits	\$18,141	\$18,604	\$23,318	\$27,184	\$29,204	\$2,020	7.43
1000.2300.1000.52020.010	Ed Tech Benefits	\$20,370	\$12,437	\$14,497	\$91,805	\$36,567	(\$55,238)	(60.17)
1000.2300.1000.52310.010	Retirement	\$1,920	\$2,390	\$2,622	\$2,907	\$3,111	\$204	7.02
1000.2300.1000.52320.010	Retirement	\$5,510	\$2,908	\$3,225	\$7,370	\$3,129	(\$4,241)	(57.54)
Program: SELF CONTAINED CLASS PLACEMENT - 2300		\$180,053	\$158,352	\$178,442	\$359,182	\$206,412	(\$152,770)	(42.53)
Function: REGULAR INSTRUCTION - 1000		\$693,851	\$691,301	\$772,252	\$890,711	\$1,015,134	\$124,423	13.97

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2800.2110.51010.010	Social Worker Salary	\$72,465	\$75,443	\$86,169	\$92,509	\$106,226	\$13,717	14.83
1000.2800.2110.52010.010	Social Worker Benefits	\$9,018	\$9,534	\$12,247	\$13,954	\$15,199	\$1,245	8.92
1000.2800.2110.52310.010	Retirement	\$2,783	\$3,372	\$3,837	\$4,135	\$4,748	\$613	14.82
Program: OTHER SPECIAL PROGRAMS - 2800		\$84,265	\$88,349	\$102,253	\$110,598	\$126,173	\$15,575	14.08
Function: Attendance & Social Work - 2110		\$84,265	\$88,349	\$102,253	\$110,598	\$126,173	\$15,575	14.08
1000.2800.2140.53440.010	Professional Services	\$0	\$0	\$0	\$1,750	\$1,750	\$0	0.00
1000.2800.2140.55800.010	Travel	\$530	\$0	\$0	\$267	\$267	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$530	\$0	\$0	\$2,017	\$2,017	\$0	0.00
Function: PSYCHOLOGICAL - 2140		\$530	\$0	\$0	\$2,017	\$2,017	\$0	0.00
1000.2800.2150.51010.010	Speech & Audiology Salaries	\$112,855	\$117,031	\$132,525	\$140,943	\$224,243	\$83,300	59.10
1000.2800.2150.52010.010	Speech & Audiology Benefits	\$13,497	\$14,122	\$17,436	\$20,252	\$50,940	\$30,688	151.53
1000.2800.2150.52310.010	Retirement	\$4,333	\$5,231	\$5,902	\$6,300	\$10,024	\$3,724	59.11
Program: OTHER SPECIAL PROGRAMS - 2800		\$130,686	\$136,384	\$155,862	\$167,495	\$285,207	\$117,712	70.28
Function: SPEECH & AUDIOLOGY - 2150		\$130,686	\$136,384	\$155,862	\$167,495	\$285,207	\$117,712	70.28
1000.2800.2160.51010.010	OT Salary	\$72,307	\$76,811	\$82,858	\$91,931	\$98,735	\$6,804	7.40
1000.2800.2160.52010.010	OT Benefits	\$13,248	\$13,860	\$16,667	\$19,858	\$21,300	\$1,442	7.26

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1000.2800.2160.52310.010	Retirement	\$2,848	\$3,441	\$7,310	\$4,109	\$4,413	\$304	7.40
1000.2800.2160.55800.010	Travel	\$210	\$0	\$0	\$50	\$50	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$88,614	\$94,112	\$106,835	\$115,948	\$124,498	\$8,550	7.37
Function: OT - 2160		\$88,614	\$94,112	\$106,835	\$115,948	\$124,498	\$8,550	7.37
Cost Center: DURHAM COMMUNITY - 010		\$997,946	\$1,010,146	\$1,137,203	\$1,286,769	\$1,553,029	\$266,260	20.69
1000.2200.1000.51010.020	Teacher Salaries	\$75,274	\$65,389	\$114,345	\$81,764	\$111,999	\$30,235	36.98
1000.2200.1000.51020.020	Ed Tech Salaries	\$15,694	\$52,982	\$45,073	\$245,132	\$34,840	(\$210,292)	(85.79)
1000.2200.1000.52010.020	Teacher Benefits	\$23,694	\$21,009	\$28,051	\$30,381	\$33,402	\$3,021	9.94
1000.2200.1000.52020.020	Ed Tech Benefits	\$5,787	\$12,631	\$10,445	\$84,047	\$17,159	(\$66,888)	(79.58)
1000.2200.1000.52310.020	Retirement	\$10,514	\$11,284	\$5,092	\$3,655	\$5,006	\$1,351	36.96
1000.2200.1000.52320.020	Retirement	\$351	\$2,381	\$1,945	\$10,957	\$1,682	(\$9,275)	(84.65)
1000.2200.1000.56100.020	Instructional Supplies	\$0	\$0	\$169	\$500	\$4,725	\$4,225	845.00
Program: RESOURCE CLASSROOM PLACEMENT - 2200		\$131,314	\$165,676	\$205,119	\$456,436	\$208,813	(\$247,623)	(54.25)
1000.2300.1000.51010.020	Teacher Salaries	\$133,740	\$140,970	\$149,936	\$161,744	\$133,281	(\$28,463)	(17.60)
1000.2300.1000.51020.020	Ed Tech Salaries	\$78,317	\$73,323	\$160,774	\$0	\$225,114	\$225,114	0.00
1000.2300.1000.52010.020	Teacher Benefits	\$34,808	\$33,802	\$42,184	\$48,167	\$26,882	(\$21,285)	(44.19)
1000.2300.1000.52020.020	Ed Tech Benefits	\$5,971	\$13,846	\$22,471	\$0	\$94,146	\$94,146	0.00

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From Date: 7/1/2026

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2300.1000.52310.020	Retirement	\$4,989	\$6,163	\$6,635	\$7,230	\$5,958	(\$1,272)	(17.59)
1000.2300.1000.52320.020	Retirement	\$5,305	\$6,211	\$7,024	\$0	\$10,868	\$10,868	0.00
Program: SELF CONTAINED CLASS PLACEMENT - 2300		\$263,130	\$274,314	\$389,024	\$217,141	\$496,249	\$279,108	128.54
Function: REGULAR INSTRUCTION - 1000		\$394,444	\$439,990	\$594,143	\$673,577	\$705,062	\$31,485	4.67
1000.2800.2110.51010.020	Social Worker Salary	\$36,728	\$38,165	\$43,813	\$46,838	\$50,032	\$3,194	6.82
1000.2800.2110.52010.020	Social Worker Benefits	\$7,931	\$7,282	\$9,261	\$10,732	\$11,504	\$772	7.19
1000.2800.2110.52310.020	Retirement	\$1,404	\$1,714	\$1,951	\$2,094	\$2,236	\$142	6.78
Program: OTHER SPECIAL PROGRAMS - 2800		\$46,063	\$47,161	\$55,025	\$59,664	\$63,772	\$4,108	6.89
Function: Attendance & Social Work - 2110		\$46,063	\$47,161	\$55,025	\$59,664	\$63,772	\$4,108	6.89
1000.2800.2140.53440.020	Professional Services	\$0	\$0	\$0	\$1,750	\$1,750	\$0	0.00
1000.2800.2140.55800.020	Travel	\$125	\$0	\$0	\$266	\$266	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$125	\$0	\$0	\$2,016	\$2,016	\$0	0.00
Function: PSYCHOLOGICAL - 2140		\$125	\$0	\$0	\$2,016	\$2,016	\$0	0.00
1000.2800.2150.51010.020	Speech & Audiology Salaries	\$101,762	\$108,063	\$124,511	\$134,223	\$144,745	\$10,522	7.84
1000.2800.2150.52010.020	Speech & Audiology Benefits	\$14,038	\$14,878	\$18,239	\$21,074	\$22,624	\$1,550	7.36
1000.2800.2150.52310.020	Retirement	\$3,908	\$4,831	\$5,545	\$6,000	\$6,470	\$470	7.83
Program: OTHER SPECIAL PROGRAMS - 2800		\$119,707	\$127,772	\$148,295	\$161,297	\$173,839	\$12,542	7.78

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
Function: SPEECH & AUDIOLOGY - 2150		\$119,707	\$127,772	\$148,295	\$161,297	\$173,839	\$12,542	7.78
1000.2800.2160.51010.020	OT Salary	\$69,710	\$56,546	\$61,412	\$74,169	\$80,558	\$6,389	8.61
1000.2800.2160.52010.020	OT Benefits	\$7,926	\$5,514	\$5,935	\$8,570	\$9,066	\$496	5.79
1000.2800.2160.52310.020	Retirement	\$2,738	\$2,528	\$5,647	\$3,315	\$3,601	\$286	8.63
1000.2800.2160.55800.020	Travel	\$56	\$0	\$0	\$50	\$50	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$80,430	\$64,588	\$72,994	\$86,104	\$93,275	\$7,171	8.33
Function: OT - 2160		\$80,430	\$64,588	\$72,994	\$86,104	\$93,275	\$7,171	8.33
Cost Center: MORSE STREET - 020		\$640,769	\$679,511	\$870,457	\$982,658	\$1,037,964	\$55,306	5.63
1000.2200.1000.51010.030	Teacher Salaries	\$89,235	\$40,240	\$2,770	\$46,926	\$104,347	\$57,421	122.37
1000.2200.1000.51020.030	Ed Tech Salaries	\$6,881	\$204	\$31,875	\$30,251	\$30,826	\$575	1.90
1000.2200.1000.52010.030	Teacher Benefits	\$21,119	\$1,727	(\$66)	\$5,889	\$31,367	\$25,478	432.64
1000.2200.1000.52020.030	Ed Tech Benefits	\$7,579	\$7,592	\$1,061	\$12,480	\$15,945	\$3,465	27.76
1000.2200.1000.52310.030	Retirement	\$2,954	\$1,674	\$123	\$2,098	\$4,664	\$2,566	122.31
1000.2200.1000.52320.030	Retirement	\$265	\$0	\$1,268	\$1,352	\$1,488	\$136	10.06
1000.2200.1000.56100.030	Instructional Supplies	\$0	\$0	\$0	\$100	\$3,075	\$2,975	2,975.00
Program: RESOURCE CLASSROOM PLACEMENT - 2200		\$128,032	\$51,436	\$37,032	\$99,096	\$191,712	\$92,616	93.46
Function: REGULAR INSTRUCTION - 1000		\$128,032	\$51,436	\$37,032	\$99,096	\$191,712	\$92,616	93.46

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2800.2110.51010.030	Social Worker Salary	\$26,240	\$34,822	\$38,925	\$40,615	\$42,849	\$2,234	5.50
1000.2800.2110.52010.030	Social Worker Benefits	\$564	\$703	\$1,021	\$2,712	\$2,784	\$72	2.65
1000.2800.2110.52310.030	Retirement	\$1,118	\$1,557	\$1,733	\$1,816	\$1,915	\$99	5.45
Program: OTHER SPECIAL PROGRAMS - 2800		\$27,922	\$37,081	\$41,680	\$45,143	\$47,548	\$2,405	5.33
Function: Attendance & Social Work - 2110		\$27,922	\$37,081	\$41,680	\$45,143	\$47,548	\$2,405	5.33
1000.2800.2140.53440.030	Professional Services	\$0	\$0	\$0	\$1,750	\$1,750	\$0	0.00
1000.2800.2140.55800.030	Travel	\$125	\$0	\$0	\$266	\$266	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$125	\$0	\$0	\$2,016	\$2,016	\$0	0.00
Function: PSYCHOLOGICAL - 2140		\$125	\$0	\$0	\$2,016	\$2,016	\$0	0.00
1000.2800.2150.51010.030	Speech & Audiology Salaries	\$38,868	\$8,024	\$31,738	\$32,897	\$35,781	\$2,884	8.77
1000.2800.2150.52010.030	Speech & Audiology Benefits	\$8,449	\$1,099	\$5,799	\$13,061	\$14,005	\$944	7.23
1000.2800.2150.52310.030	Retirement	\$1,493	\$359	\$1,413	\$1,471	\$1,599	\$128	8.70
Program: OTHER SPECIAL PROGRAMS - 2800		\$48,809	\$9,481	\$38,950	\$47,429	\$51,385	\$3,956	8.34
Function: SPEECH & AUDIOLOGY - 2150		\$48,809	\$9,481	\$38,950	\$47,429	\$51,385	\$3,956	8.34
1000.2800.2160.51010.030	OT Salary	\$18,052	\$21,160	\$24,333	\$26,266	\$28,210	\$1,944	7.40
1000.2800.2160.52010.030	OT Benefits	\$3,257	\$3,821	\$4,864	\$6,501	\$6,933	\$432	6.65

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2800.2160.52310.030	Retirement	\$698	\$946	\$2,248	\$1,174	\$1,261	\$87	7.41
1000.2800.2160.55800.030	Travel	\$0	\$0	\$0	\$50	\$50	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$22,006	\$25,926	\$31,446	\$33,991	\$36,454	\$2,463	7.25
Function: OT - 2160		\$22,006	\$25,926	\$31,446	\$33,991	\$36,454	\$2,463	7.25
Cost Center: POWNAL ELEMENTARY - 030		\$226,895	\$123,925	\$149,108	\$227,675	\$329,115	\$101,440	44.55
1000.2200.1000.51010.040	Teacher Salaries	\$83,664	\$87,028	\$91,933	\$95,791	\$178,324	\$82,533	86.16
1000.2200.1000.51020.040	Ed Tech Salaries	\$57,055	\$78,357	\$172,502	\$151,957	\$98,304	(\$53,653)	(35.31)
1000.2200.1000.52010.040	Teacher Benefits	\$18,881	\$19,457	\$24,314	\$28,178	\$36,217	\$8,039	28.53
1000.2200.1000.52020.040	Ed Tech Benefits	\$9,219	\$1,980	\$28,881	\$64,956	\$42,248	(\$22,708)	(34.96)
1000.2200.1000.52310.040	Retirement	\$3,205	\$3,899	\$4,080	\$4,282	\$7,971	\$3,689	86.15
1000.2200.1000.52320.040	Retirement	\$2,591	\$6,314	\$9,073	\$6,792	\$4,746	(\$2,046)	(30.12)
1000.2200.1000.56100.040	Instructional Supplies	\$0	\$0	\$0	\$100	\$4,325	\$4,225	4,225.00
Program: RESOURCE CLASSROOM PLACEMENT - 2200		\$174,616	\$197,035	\$330,784	\$352,056	\$372,135	\$20,079	5.70
1000.2300.1000.51010.040	Teacher Salaries	\$126,000	\$141,139	\$219,400	\$205,047	\$188,007	(\$17,040)	(8.31)
1000.2300.1000.51020.040	Ed Tech Salaries	\$32,549	\$28,763	\$30,729	\$33,459	\$89,903	\$56,444	168.70
1000.2300.1000.52010.040	Teacher Benefits	\$10,131	\$19,419	\$46,884	\$47,990	\$57,298	\$9,308	19.40
1000.2300.1000.52020.040	Ed Tech Benefits	\$8,209	\$8,584	\$9,215	\$13,281	\$56,829	\$43,548	327.90

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2300.1000.52310.040	Retirement	\$4,826	\$6,165	\$9,606	\$9,166	\$8,404	(\$762)	(8.31)
1000.2300.1000.52320.040	Retirement	\$1,250	\$1,286	\$1,374	\$1,496	\$4,340	\$2,844	190.11
1000.2300.1000.53400.040	Other Professional Services	\$0	\$38,137	\$0	\$0	\$0	\$0	0.00
Program: SELF CONTAINED CLASS PLACEMENT - 2300		\$182,964	\$243,492	\$317,207	\$310,439	\$404,781	\$94,342	30.39
Function: REGULAR INSTRUCTION - 1000		\$357,580	\$440,527	\$647,990	\$662,495	\$776,916	\$114,421	17.27
1000.2800.2110.51010.040	Social Worker Salary	\$36,559	\$38,375	\$43,813	\$46,838	\$50,032	\$3,194	6.82
1000.2800.2110.52010.040	Social Worker Benefits	\$7,930	\$7,283	\$9,260	\$10,732	\$11,504	\$772	7.19
1000.2800.2110.52310.040	Retirement	\$1,404	\$1,715	\$1,951	\$2,094	\$2,236	\$142	6.78
1000.2800.2110.55800.040	Travel	\$0	\$0	\$0	\$300	\$300	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$45,893	\$47,373	\$55,024	\$59,964	\$64,072	\$4,108	6.85
Function: Attendance & Social Work - 2110		\$45,893	\$47,373	\$55,024	\$59,964	\$64,072	\$4,108	6.85
1000.2800.2140.53440.040	Professional Services	\$0	\$0	\$17,554	\$1,750	\$1,750	\$0	0.00
1000.2800.2140.55800.040	Travel	\$0	\$0	\$0	\$267	\$267	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$0	\$0	\$17,554	\$2,017	\$2,017	\$0	0.00
Function: PSYCHOLOGICAL - 2140		\$0	\$0	\$17,554	\$2,017	\$2,017	\$0	0.00
1000.2800.2150.51010.040	Speech & Audiology Salaries	\$46,712	\$0	\$33,833	\$34,569	\$75,425	\$40,856	118.19

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2800.2150.52010.040	Speech & Audiology Benefits	\$11,110	\$0	\$6,843	\$16,398	\$32,280	\$15,882	96.85
1000.2800.2150.52310.040	Retirement	\$1,794	\$0	\$1,507	\$1,545	\$3,371	\$1,826	118.19
1000.2800.2150.55800.040	Travel	\$0	\$0	\$0	\$100	\$100	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$59,616	\$0	\$42,183	\$52,612	\$111,176	\$58,564	111.31
Function: SPEECH & AUDIOLOGY - 2150		\$59,616	\$0	\$42,183	\$52,612	\$111,176	\$58,564	111.31
1000.2800.2160.51010.040	OT Salary	\$12,950	\$11,335	\$12,948	\$13,978	\$15,150	\$1,172	8.38
1000.2800.2160.52010.040	OT Benefits	\$1,029	\$834	\$950	\$1,011	\$1,049	\$38	3.76
1000.2800.2160.52310.040	Retirement	\$497	\$507	\$577	\$625	\$677	\$52	8.32
1000.2800.2160.55800.040	Travel	\$0	\$0	\$0	\$50	\$50	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$14,476	\$12,676	\$14,475	\$15,664	\$16,926	\$1,262	8.06
Function: OT - 2160		\$14,476	\$12,676	\$14,475	\$15,664	\$16,926	\$1,262	8.06
Cost Center: MAST LANDING - 040		\$477,565	\$500,576	\$777,226	\$792,752	\$971,107	\$178,355	22.50
1000.2200.1000.51010.050	Teacher Salaries	\$175,876	\$126,156	\$138,531	\$151,740	\$163,788	\$12,048	7.94
1000.2200.1000.51020.050	Ed Tech Salaries	\$121,329	\$91,162	\$61,852	\$128,846	\$98,465	(\$30,381)	(23.58)
1000.2200.1000.52010.050	Teacher Benefits	\$40,678	\$32,994	\$42,154	\$47,844	\$51,431	\$3,587	7.50
1000.2200.1000.52020.050	Ed Tech Benefits	\$21,232	\$21,312	\$21,675	\$49,701	\$59,711	\$10,010	20.14
1000.2200.1000.52310.050	Retirement	\$6,754	\$5,639	\$6,169	\$6,783	\$7,321	\$538	7.93

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2200.1000.52320.050	Retirement	\$4,277	\$3,807	\$2,765	\$5,759	\$4,753	(\$1,006)	(17.47)
1000.2200.1000.56100.050	Instructional Supplies	\$0	\$0	\$354	\$600	\$4,825	\$4,225	704.17
Program: RESOURCE CLASSROOM PLACEMENT - 2200		\$370,146	\$281,070	\$273,500	\$391,273	\$390,294	(\$979)	(0.25)
1000.2300.1000.51010.050	Teacher Salaries	\$70,852	\$138,632	\$150,858	\$163,774	\$176,446	\$12,672	7.74
1000.2300.1000.51020.050	Ed Tech Salaries	\$176,408	\$198,151	\$166,216	\$218,584	\$158,348	(\$60,236)	(27.56)
1000.2300.1000.52010.050	Teacher Benefits	\$13,709	\$23,332	\$29,831	\$34,115	\$36,651	\$2,536	7.43
1000.2300.1000.52020.050	Ed Tech Benefits	\$26,549	\$27,702	\$38,448	\$61,503	\$65,152	\$3,649	5.93
1000.2300.1000.52310.050	Retirement	\$2,712	\$6,202	\$6,718	\$7,321	\$7,887	\$566	7.73
1000.2300.1000.52320.050	Retirement	\$9,199	\$10,146	\$7,268	\$9,771	\$7,644	(\$2,127)	(21.77)
Program: SELF CONTAINED CLASS PLACEMENT - 2300		\$299,429	\$404,164	\$399,339	\$495,068	\$452,128	(\$42,940)	(8.67)
Function: REGULAR INSTRUCTION - 1000		\$669,576	\$685,234	\$672,838	\$886,341	\$842,422	(\$43,919)	(4.96)
1000.2800.2110.51010.050	Social Worker Salary	\$81,298	\$85,029	\$96,992	\$103,925	\$111,099	\$7,174	6.90
1000.2800.2110.52010.050	Social Worker Benefits	\$16,048	\$14,691	\$18,735	\$21,216	\$22,772	\$1,556	7.33
1000.2800.2110.52310.050	Retirement	\$3,122	\$3,801	\$4,319	\$4,645	\$4,966	\$321	6.91
Program: OTHER SPECIAL PROGRAMS - 2800		\$100,468	\$103,521	\$120,046	\$129,786	\$138,837	\$9,051	6.97
Function: Attendance & Social Work - 2110		\$100,468	\$103,521	\$120,046	\$129,786	\$138,837	\$9,051	6.97
1000.2800.2140.53440.050	Professional Services	\$0	\$0	\$0	\$1,500	\$1,500	\$0	0.00

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2800.2140.55800.050	Travel	\$74	\$0	\$0	\$267	\$267	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$74	\$0	\$0	\$1,767	\$1,767	\$0	0.00
Function: PSYCHOLOGICAL - 2140		\$74	\$0	\$0	\$1,767	\$1,767	\$0	0.00
1000.2800.2150.51010.050	Speech & Audiology Salaries	\$41,835	\$50,242	\$43,130	\$46,255	\$49,414	\$3,159	6.83
1000.2800.2150.52010.050	Speech & Audiology Benefits	\$8,566	\$9,264	\$12,198	\$13,076	\$14,027	\$951	7.27
1000.2800.2150.52310.050	Retirement	\$1,606	\$2,246	\$1,921	\$2,068	\$2,209	\$141	6.82
1000.2800.2150.55800.050	Travel	\$0	\$0	\$189	\$100	\$100	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$52,006	\$61,752	\$57,438	\$61,499	\$65,750	\$4,251	6.91
Function: SPEECH & AUDIOLOGY - 2150		\$52,006	\$61,752	\$57,438	\$61,499	\$65,750	\$4,251	6.91
1000.2800.2160.51010.050	OT Salary	\$7,718	\$7,828	\$8,948	\$9,601	\$10,253	\$652	6.79
1000.2800.2160.52010.050	OT Benefits	\$1,714	\$1,758	\$2,153	\$2,617	\$2,783	\$166	6.34
1000.2800.2160.52310.050	Retirement	\$297	\$350	\$398	\$429	\$458	\$29	6.76
1000.2800.2160.55800.050	Travel	\$0	\$0	\$0	\$50	\$50	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$9,729	\$9,936	\$11,499	\$12,697	\$13,544	\$847	6.67
Function: OT - 2160		\$9,729	\$9,936	\$11,499	\$12,697	\$13,544	\$847	6.67
Cost Center: FREEPORT MIDDLE SCHOOL - 050		\$831,852	\$860,444	\$861,821	\$1,092,090	\$1,062,320	(\$29,770)	(2.73)

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2100.1000.51210.300	Tutor Salaries/ESY	\$471	\$0	\$0	\$14,426	\$0	(\$14,426)	(100.00)
1000.2100.1000.52010.300	Benefits	\$30	\$0	\$0	\$645	\$0	(\$645)	(100.00)
1000.2100.1000.52310.300	Retirement	\$56	\$0	\$0	\$485	\$0	(\$485)	(100.00)
1000.2100.1000.53440.300	Purchased Professional	\$610	\$1,065	\$1,715	\$1,250	\$0	(\$1,250)	(100.00)
Program: REGULAR CLASSROOM PLACEMENT - 2100		\$1,167	\$1,065	\$1,715	\$16,806	\$0	(\$16,806)	(100.00)
1000.2200.1000.51010.300	Teacher Salaries	\$146,733	\$166,465	\$223,046	\$142,284	\$157,245	\$14,961	10.51
1000.2200.1000.51020.300	Ed Tech Salaries	\$48,180	\$9,985	\$0	\$67,590	\$47,309	(\$20,281)	(30.01)
1000.2200.1000.51210.300	Tutor Wages	\$0	\$480	\$270	\$0	\$0	\$0	0.00
1000.2200.1000.52010.300	Teacher Benefits	\$36,942	\$39,434	\$66,676	\$40,645	\$43,804	\$3,159	7.77
1000.2200.1000.52020.300	Ed Tech Benefits	\$18,523	\$1,731	\$0	\$26,609	\$20,839	(\$5,770)	(21.68)
1000.2200.1000.52310.300	Retirement	\$5,635	\$6,906	\$9,935	\$6,360	\$7,029	\$669	10.52
1000.2200.1000.52320.300	Retirement	\$1,855	\$176	\$0	\$3,021	\$2,284	(\$737)	(24.40)
1000.2200.1000.56100.300	Instructional Supplies	\$0	\$0	\$552	\$600	\$4,825	\$4,225	704.17
Program: RESOURCE CLASSROOM PLACEMENT - 2200		\$257,868	\$225,176	\$300,480	\$287,109	\$283,335	(\$3,774)	(1.31)
1000.2300.1000.51010.300	Teacher Salaries	\$142,288	\$121,190	\$72,584	\$175,562	\$254,684	\$79,122	45.07
1000.2300.1000.51020.300	Ed Tech Salaries	\$68,262	\$112,044	\$116,964	\$127,282	\$121,682	(\$5,600)	(4.40)
1000.2300.1000.52010.300	Teacher Benefits	\$24,506	\$18,954	\$35,147	\$41,720	\$73,908	\$32,188	77.15
1000.2300.1000.52020.300	Ed Tech Benefits	\$18,768	\$26,019	\$19,626	\$49,863	\$64,455	\$14,592	29.26
1000.2300.1000.52310.300	Retirement	\$5,464	\$5,290	\$3,232	\$7,848	\$11,384	\$3,536	45.06

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Print accounts with zero balance
 Round to whole dollars
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 Definition: FY27 Proposed

From Date: 7/1/2026

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2300.1000.52320.300	Retirement	\$1,514	\$4,597	\$4,901	\$5,689	\$5,874	\$185	3.25
1000.2300.1000.56100.300	Instructional Supplies	\$0	\$438	\$1	\$0	\$0	\$0	0.00
Program: SELF CONTAINED CLASS PLACEMENT - 2300		\$260,802	\$288,531	\$252,455	\$407,964	\$531,987	\$124,023	30.40
1000.2810.1000.51010.300	Summer School Teacher (9-12)	\$0	\$0	\$0	\$0	\$5,720	\$5,720	0.00
1000.2810.1000.51020.300	Summer School Ed Tech (9-12)	\$0	\$0	\$0	\$0	\$4,800	\$4,800	0.00
1000.2810.1000.52010.300	Summer School Teacher (9-12)	\$0	\$0	\$0	\$0	\$593	\$593	0.00
1000.2810.1000.52020.300	Summer School Ed Tech (9-12)	\$0	\$0	\$0	\$0	\$497	\$497	0.00
1000.2810.1000.52310.300	Summer School Teacher (9-12)	\$0	\$0	\$0	\$0	\$256	\$256	0.00
1000.2810.1000.52320.300	Summer School Ed Tech (9-12)	\$0	\$0	\$0	\$0	\$215	\$215	0.00
1000.2810.1000.56100.300	Summer School Supplies (9-12)	\$0	\$0	\$0	\$0	\$50	\$50	0.00
Program: ESY Coord - LE - 2810		\$0	\$0	\$0	\$0	\$12,131	\$12,131	0.00
Function: REGULAR INSTRUCTION - 1000		\$519,837	\$514,772	\$554,650	\$711,879	\$827,453	\$115,574	16.24
1000.2800.2110.51010.300	Social Worker Salary	\$59,515	\$63,611	\$73,561	\$80,192	\$87,121	\$6,929	8.64
1000.2800.2110.52010.300	Social Worker Benefits	\$8,665	\$8,856	\$11,365	\$12,977	\$13,989	\$1,012	7.80
1000.2800.2110.52310.300	Retirement	\$2,280	\$2,723	\$3,276	\$3,585	\$3,894	\$309	8.62
1000.2800.2110.53440.300	Professional Services	\$0	\$563	\$451	\$2,600	\$5,100	\$2,500	96.15
Program: OTHER SPECIAL PROGRAMS - 2800		\$70,460	\$75,753	\$88,653	\$99,354	\$110,104	\$10,750	10.82
Function: Attendance & Social Work - 2110		\$70,460	\$75,753	\$88,653	\$99,354	\$110,104	\$10,750	10.82

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2800.2140.53440.300	Professional Services	\$0	\$0	\$0	\$1,500	\$1,500	\$0	0.00
1000.2800.2140.55800.300	Travel	\$83	\$0	\$0	\$267	\$267	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$83	\$0	\$0	\$1,767	\$1,767	\$0	0.00
Function: PSYCHOLOGICAL - 2140		\$83	\$0	\$0	\$1,767	\$1,767	\$0	0.00
1000.2800.2150.51010.300	Speech & Audiology Salaries	\$41,815	\$50,242	\$43,126	\$46,255	\$49,414	\$3,159	6.83
1000.2800.2150.52010.300	Speech & Audiology Benefits	\$8,565	\$9,693	\$12,197	\$13,076	\$14,027	\$951	7.27
1000.2800.2150.52310.300	Retirement	\$1,606	\$2,246	\$1,920	\$2,068	\$2,209	\$141	6.82
Program: OTHER SPECIAL PROGRAMS - 2800		\$51,986	\$62,181	\$57,244	\$61,399	\$65,650	\$4,251	6.92
Function: SPEECH & AUDIOLOGY - 2150		\$51,986	\$62,181	\$57,244	\$61,399	\$65,650	\$4,251	6.92
1000.2800.2160.51010.300	OT Salary	\$6,475	\$5,562	\$6,474	\$6,989	\$7,575	\$586	8.38
1000.2800.2160.52010.300	OT Benefits	\$514	\$416	\$475	\$506	\$525	\$19	3.75
1000.2800.2160.52310.300	Retirement	\$249	\$249	\$288	\$312	\$339	\$27	8.65
1000.2800.2160.55800.300	Travel	\$0	\$0	\$0	\$50	\$50	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$7,238	\$6,227	\$7,237	\$7,857	\$8,489	\$632	8.04
Function: OT - 2160		\$7,238	\$6,227	\$7,237	\$7,857	\$8,489	\$632	8.04
Cost Center: FREEPORT HIGH SCHOOL - 300		\$649,603	\$658,932	\$707,784	\$882,256	\$1,013,463	\$131,207	14.87

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2800.2140.55800.900	Psychologist Travel - District Wide	\$0	\$301	\$1,345	\$0	\$0	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$0	\$301	\$1,345	\$0	\$0	\$0	0.00
Function: PSYCHOLOGICAL - 2140		\$0	\$301	\$1,345	\$0	\$0	\$0	0.00
1000.2800.2150.55800.900	Travel - Speech District Wide	\$0	\$611	\$0	\$0	\$0	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$0	\$611	\$0	\$0	\$0	\$0	0.00
Function: SPEECH & AUDIOLOGY - 2150		\$0	\$611	\$0	\$0	\$0	\$0	0.00
1000.2800.2160.55800.900	Travel - OT - District Wide	\$0	\$29	\$43	\$0	\$0	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$0	\$29	\$43	\$0	\$0	\$0	0.00
Function: OT - 2160		\$0	\$29	\$43	\$0	\$0	\$0	0.00
1000.2800.2170.55800.900	Travel - PT - District Wide	\$0	\$304	\$399	\$0	\$0	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$0	\$304	\$399	\$0	\$0	\$0	0.00
Function: PT - 2170		\$0	\$304	\$399	\$0	\$0	\$0	0.00
1000.2800.2190.51010.900	BCBA Salary	\$0	\$0	\$77,905	\$84,967	\$92,164	\$7,197	8.47
1000.2800.2190.52010.900	BCBA Benefits	\$0	\$0	\$12,001	\$27,249	\$29,341	\$2,092	7.68
1000.2800.2190.52310.900	BCBA Retirement	\$0	\$0	\$3,469	\$3,798	\$4,120	\$322	8.48

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2800.2190.53000.900	Purchased Professional	\$0	\$52,313	\$0	\$0	\$0	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$0	\$52,313	\$93,375	\$116,014	\$125,625	\$9,611	8.28
Function: OTHER SUPPORT SERVICES - 2190		\$0	\$52,313	\$93,375	\$116,014	\$125,625	\$9,611	8.28
1000.2500.2330.51010.900	Instructional Strategist Salaries	\$243,085	\$188,509	\$250,824	\$268,529	\$289,046	\$20,517	7.64
1000.2500.2330.51040.900	Admin Salaries	\$126,757	\$127,681	\$143,015	\$147,250	\$155,350	\$8,100	5.50
1000.2500.2330.51180.900	Support Wages	\$53,189	\$38,430	\$58,729	\$63,542	\$68,628	\$5,086	8.00
1000.2500.2330.52010.900	Instructional Strategist Benefits	\$33,630	\$28,636	\$61,896	\$60,421	\$64,655	\$4,234	7.01
1000.2500.2330.52040.900	Admin Benefits	\$11,669	\$18,963	\$4,273	\$19,254	\$22,740	\$3,486	18.11
1000.2500.2330.52080.900	Support Benefits	\$22,600	\$17,392	\$25,642	\$28,875	\$30,939	\$2,064	7.15
1000.2500.2330.52310.900	Retirement	\$9,334	\$8,404	\$10,861	\$12,003	\$12,920	\$917	7.64
1000.2500.2330.52340.900	Retirement	\$4,466	\$5,707	\$6,210	\$6,582	\$6,944	\$362	5.50
1000.2500.2330.52380.900	Retirement	\$1,333	\$1,918	\$2,976	\$3,177	\$3,431	\$254	7.99
1000.2500.2330.53000.900	Legal	\$21,472	\$14,281	\$15,668	\$20,000	\$20,000	\$0	0.00
1000.2500.2330.53200.900	Telephone	\$39	\$0	\$165	\$240	\$240	\$0	0.00
1000.2500.2330.53300.900	Prof Empl Train & Dev Services	\$0	\$0	\$0	\$0	\$2,500	\$2,500	0.00
1000.2500.2330.53400.900	Contracted Services	\$0	\$54,475	\$525	\$0	\$0	\$0	0.00
1000.2500.2330.53401.900	Admin Purchased Services	\$0	\$7,319	\$13,946	\$15,000	\$15,000	\$0	0.00
1000.2500.2330.53440.900	Purchased Professional	\$6,666	\$0	\$0	\$0	\$0	\$0	0.00
1000.2500.2330.55310.900	Postage	\$15	\$1,986	\$3,000	\$4,000	\$4,500	\$500	12.50

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2500.2330.55350.900	Adori Special Ed Software	\$0	\$3,768	\$4,368	\$4,500	\$5,000	\$500	11.11
1000.2500.2330.55800.900	Travel	\$2,982	\$404	\$3,106	\$4,000	\$4,000	\$0	0.00
1000.2500.2330.56000.900	Supplies	\$4,524	\$6,232	\$2,682	\$9,800	\$4,300	(\$5,500)	(56.12)
1000.2500.2330.58100.900	Dues & Fees	\$856	\$578	\$749	\$865	\$865	\$0	0.00
1000.2500.2330.59000.900	Contingency	\$220,000	\$0	\$0	\$0	\$0	\$0	0.00
Program: ADMINISTRATION - 2500		\$762,616	\$524,683	\$608,633	\$668,038	\$711,058	\$43,020	6.44
Function: SPECIAL AREA ADMINISTRATION - 2330		\$762,616	\$524,683	\$608,633	\$668,038	\$711,058	\$43,020	6.44
Cost Center: SYSTEM WIDE - 900		\$762,616	\$578,241	\$703,794	\$784,052	\$836,683	\$52,631	6.71
1000.2100.1000.51210.950	Tutor Salaries/ESY	\$12,525	\$12,786	\$27,558	\$16,011	\$0	(\$16,011)	(100.00)
1000.2100.1000.52010.950	Benefit	\$271	\$507	\$3,404	\$715	\$0	(\$715)	(100.00)
1000.2100.1000.52310.950	Retirement	\$492	\$463	\$1,165	\$538	\$0	(\$538)	(100.00)
1000.2100.1000.53440.950	Purchased Professional	\$1,424	\$1,518	\$2,076	\$1,250	\$0	(\$1,250)	(100.00)
Program: REGULAR CLASSROOM PLACEMENT - 2100		\$14,712	\$15,274	\$34,203	\$18,514	\$0	(\$18,514)	(100.00)
1000.2400.1000.53440.950	Tutoring Services - Hospital/Homebound ELEM	\$9,110	\$0	\$3,478	\$7,500	\$7,500	\$0	0.00
Program: Homebound/Hospital - 2400		\$9,110	\$0	\$3,478	\$7,500	\$7,500	\$0	0.00
1000.2810.1000.51010.950	Summer School Teacher (K-8)	\$0	\$0	\$0	\$0	\$17,159	\$17,159	0.00
1000.2810.1000.51020.950	Summer School Ed Tech (K-8)	\$0	\$0	\$0	\$0	\$14,400	\$14,400	0.00

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2810.1000.52010.950	Summer School Teacher (K-8)	\$0	\$0	\$0	\$0	\$1,777	\$1,777	0.00
1000.2810.1000.52020.950	Summer School Ed Tech (K-8)	\$0	\$0	\$0	\$0	\$1,492	\$1,492	0.00
1000.2810.1000.52310.950	Summer School Teacher (K-8)	\$0	\$0	\$0	\$0	\$766	\$766	0.00
1000.2810.1000.52320.950	Summer School Ed Tech (K-8)	\$0	\$0	\$0	\$0	\$644	\$644	0.00
1000.2810.1000.56100.950	Summer School Supplies (K-8)	\$0	\$0	\$0	\$0	\$50	\$50	0.00
Program: ESY Coord - LE - 2810		\$0	\$0	\$0	\$0	\$36,288	\$36,288	0.00
Function: REGULAR INSTRUCTION - 1000		\$23,821	\$15,274	\$37,681	\$26,014	\$43,788	\$17,774	68.32
1000.2800.2110.53440.950	MAINECARE SEED-SOCIAL WORK	\$910	\$0	\$0	\$0	\$2,500	\$2,500	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$910	\$0	\$0	\$0	\$2,500	\$2,500	0.00
Function: Attendance & Social Work - 2110		\$910	\$0	\$0	\$0	\$2,500	\$2,500	0.00
1000.2800.2140.51010.950	Psychological Services Salary K-8	\$71,220	\$45,644	\$99,887	\$105,388	\$111,184	\$5,796	5.50
1000.2800.2140.52010.950	Psych Services Benefit	\$9,616	\$5,591	\$17,709	\$22,008	\$23,547	\$1,539	6.99
1000.2800.2140.52310.950	Retirement	\$2,735	\$2,040	\$4,448	\$4,711	\$4,970	\$259	5.50
1000.2800.2140.53000.950	Purchased Professional	\$0	\$147,764	\$0	\$0	\$0	\$0	0.00
1000.2800.2140.55800.950	Travel	\$133	\$0	\$0	\$0	\$0	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$83,704	\$201,039	\$122,045	\$132,107	\$139,701	\$7,594	5.75
Function: PSYCHOLOGICAL - 2140		\$83,704	\$201,039	\$122,045	\$132,107	\$139,701	\$7,594	5.75

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2800.2150.53000.950	Purchased Professional	\$0	\$117,415	\$0	\$0	\$0	\$0	0.00
1000.2800.2150.53440.950	MAINECARE SEED- SPEECH/HEARING	\$76	\$309	\$873	\$0	\$0	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$76	\$117,724	\$873	\$0	\$0	\$0	0.00
Function: SPEECH & AUDIOLOGY - 2150		\$76	\$117,724	\$873	\$0	\$0	\$0	0.00
1000.2800.2170.51010.950	PT Salary	\$43,265	\$42,632	\$67,920	\$71,995	\$75,955	\$3,960	5.50
1000.2800.2170.52010.950	PT Benefits	\$11,547	\$9,870	\$17,452	\$20,058	\$21,501	\$1,443	7.19
1000.2800.2170.52310.950	PT Retirement	\$2,322	\$2,046	\$3,025	\$3,218	\$3,395	\$177	5.50
1000.2800.2170.53440.950	MAINECARE SEED- AUDIOLOGY	\$0	\$0	\$119	\$0	\$0	\$0	0.00
1000.2800.2170.55800.950	Travel	\$243	\$0	\$0	\$300	\$300	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$57,378	\$54,549	\$88,515	\$95,571	\$101,151	\$5,580	5.84
Function: PT - 2170		\$57,378	\$54,549	\$88,515	\$95,571	\$101,151	\$5,580	5.84
1000.2500.2330.53440.950	MAINECARE SEED- BEHAVIORIAL DAY	\$45,032	\$2,603	\$10,344	\$54,500	\$60,000	\$5,500	10.09
Program: ADMINISTRATION - 2500		\$45,032	\$2,603	\$10,344	\$54,500	\$60,000	\$5,500	10.09
Function: SPECIAL AREA ADMINISTRATION - 2330		\$45,032	\$2,603	\$10,344	\$54,500	\$60,000	\$5,500	10.09
Cost Center: K-8 - 950		\$210,922	\$391,189	\$259,457	\$308,192	\$347,140	\$38,948	12.64

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2300.1000.55630.990	Secondary Private Tuition	\$0	\$0	\$0	\$0	\$195,000	\$195,000	0.00
Program: SELF CONTAINED CLASS PLACEMENT - 2300		\$0	\$0	\$0	\$0	\$195,000	\$195,000	0.00
1000.2400.1000.53440.990	Tutoring Services - Hospital/Homebound SEC	\$0	\$7,727	\$8,373	\$7,500	\$7,500	\$0	0.00
Program: Homebound/Hospital - 2400		\$0	\$7,727	\$8,373	\$7,500	\$7,500	\$0	0.00
Function: REGULAR INSTRUCTION - 1000		\$0	\$7,727	\$8,373	\$7,500	\$202,500	\$195,000	2,600.00
1000.2800.2140.51010.990	Psychological Services Salary 9-12	\$71,220	\$45,644	\$99,888	\$105,388	\$111,184	\$5,796	5.50
1000.2800.2140.52010.990	Psych Services Benefit	\$9,617	\$5,591	\$17,710	\$22,008	\$23,547	\$1,539	6.99
1000.2800.2140.52310.990	Retirement	\$2,735	\$2,040	\$4,448	\$4,711	\$4,970	\$259	5.50
1000.2800.2140.53440.990	MAINECARE SEED-PSYCHOLOGICAL	\$0	\$1,767	\$43	\$0	\$0	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$83,573	\$55,042	\$122,089	\$132,107	\$139,701	\$7,594	5.75
Function: PSYCHOLOGICAL - 2140		\$83,573	\$55,042	\$122,089	\$132,107	\$139,701	\$7,594	5.75
1000.2800.2150.53440.990	MAINECARE SEED-SPEECH/HEARING	\$430	\$412	\$0	\$0	\$0	\$0	0.00
1000.2800.2150.55800.990	Travel	\$23	\$0	\$0	\$0	\$0	\$0	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$453	\$412	\$0	\$0	\$0	\$0	0.00
Function: SPEECH & AUDIOLOGY - 2150		\$453	\$412	\$0	\$0	\$0	\$0	0.00

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2500.2330.53440.990	MAINE CARE SEED-BEHAVORIAL DAY	\$16,748	\$18,699	\$16,480	\$17,400	\$17,400	\$0	0.00
Program: ADMINISTRATION - 2500		\$16,748	\$18,699	\$16,480	\$17,400	\$17,400	\$0	0.00
Function: SPECIAL AREA ADMINISTRATION - 2330		\$16,748	\$18,699	\$16,480	\$17,400	\$17,400	\$0	0.00
Cost Center: 9-12 - 990		\$100,773	\$81,879	\$146,942	\$157,007	\$359,601	\$202,594	129.04
Grand Total:		\$4,898,941	\$4,884,843	\$5,613,793	\$6,513,451	\$7,510,422	\$996,971	15.31

End of Report

RSU No. 5

FY27 Article 3 CTE- Proposed

Fiscal Year: 2025-2026

- Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.3000.1000.55640.300	MVR 10 Assessment	\$184,596	\$272,017	\$289,668	\$307,645	\$307,645	\$0	0.00
Program: CAREER & TECH ED - 3000		\$184,596	\$272,017	\$289,668	\$307,645	\$307,645	\$0	0.00
Function: REGULAR INSTRUCTION - 1000		\$184,596	\$272,017	\$289,668	\$307,645	\$307,645	\$0	0.00
Cost Center: FREEPORT HIGH SCHOOL - 300		\$184,596	\$272,017	\$289,668	\$307,645	\$307,645	\$0	0.00
Grand Total:		\$184,596	\$272,017	\$289,668	\$307,645	\$307,645	\$0	0.00

End of Report

RSU No. 5

FY27 Article 4 Other Instruction- Proposed

Fiscal Year: 2025-2026

- Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.4300.1000.51010.010	Summer School Teacher Salary - DCS	\$0	\$0	\$0	\$8,352	\$8,937	\$585	7.00
1000.4300.1000.51020.010	Summer School ET Wages - DCS	\$0	\$0	\$0	\$4,050	\$4,050	\$0	0.00
1000.4300.1000.52010.010	Summer School Teacher Benefits - DCS	\$0	\$0	\$0	\$281	\$894	\$613	218.15
1000.4300.1000.52020.010	Summer School ET Benefits - DCS	\$0	\$0	\$0	\$136	\$405	\$269	197.79
1000.4300.1000.52310.010	Summer School Teacher Retirement - DCS	\$0	\$0	\$0	\$373	\$399	\$26	6.97
1000.4300.1000.52320.010	Summer School ET Retirement - DCS	\$0	\$0	\$0	\$181	\$181	\$0	0.00
Program: SUMMER SCHOOL - 4300		\$0	\$0	\$0	\$13,373	\$14,866	\$1,493	11.16
1000.9100.1000.51180.010	Support Wages - DCS	\$229	\$420	\$200	\$0	\$0	\$0	0.00
1000.9100.1000.51500.010	Stipends	\$33,146	\$24,885	\$25,167	\$30,841	\$29,441	(\$1,400)	(4.54)
1000.9100.1000.52000.010	Benefits	\$5,078	\$4,674	\$4,277	\$1,036	\$989	(\$47)	(4.54)
1000.9100.1000.52080.010	Support Benefits - DCS	\$2	\$16	\$6	\$0	\$0	\$0	0.00
1000.9100.1000.52300.010	Retirement	\$1,064	\$998	\$1,116	\$1,379	\$1,316	(\$63)	(4.57)
1000.9100.1000.52380.010	Retirement for Regular Employees	\$0	\$20	\$13	\$0	\$0	\$0	0.00
1000.9100.1000.56000.010	Supplies	\$727	\$1,043	\$1,020	\$1,250	\$1,250	\$0	0.00
1000.9100.1000.58100.010	Dues & Fees	\$810	\$765	\$1,500	\$1,422	\$1,867	\$445	31.29
Program: CO-CURRICULAR K-8 - 9100		\$41,056	\$32,821	\$33,299	\$35,928	\$34,863	(\$1,065)	(2.96)
1000.9200.1000.51500.010	EXTRA-CURRICULAR STIPENDS - DCS	\$4,090	\$4,090	\$2,180	\$37,477	\$37,477	\$0	0.00

RSU No. 5

FY27 Article 4 Other Instruction- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.9200.1000.52000.010	EXTRA-CURR STIPEND BENEFITS	\$873	\$721	\$365	\$1,259	\$1,259	\$0	0.00
1000.9200.1000.52300.010	EXTRA-CURR STIPEND RETIREMENT	\$157	\$183	\$97	\$1,675	\$1,675	\$0	0.00
Program: EXTRA-CURRICULAR K-8 - 9200		\$5,120	\$4,993	\$2,642	\$40,411	\$40,411	\$0	0.00
Function: REGULAR INSTRUCTION - 1000		\$46,176	\$37,814	\$35,941	\$89,712	\$90,140	\$428	0.48
Cost Center: DURHAM COMMUNITY - 010		\$46,176	\$37,814	\$35,941	\$89,712	\$90,140	\$428	0.48
1000.4300.1000.51010.020	Summer School Teacher Salary - MSS	\$0	\$0	\$0	\$0	\$7,150	\$7,150	0.00
1000.4300.1000.51020.020	Summer School ET Wages - MSS	\$0	\$4,564	\$0	\$0	\$0	\$0	0.00
1000.4300.1000.52010.020	Summer School Teacher Benefits - MSS	\$0	\$0	\$0	\$0	\$240	\$240	0.00
1000.4300.1000.52310.020	Summer School Teacher Retirement - MSS	\$0	\$0	\$0	\$0	\$320	\$320	0.00
Program: SUMMER SCHOOL - 4300		\$0	\$4,564	\$0	\$0	\$7,710	\$7,710	0.00
Function: REGULAR INSTRUCTION - 1000		\$0	\$4,564	\$0	\$0	\$7,710	\$7,710	0.00
Cost Center: MORSE STREET - 020		\$0	\$4,564	\$0	\$0	\$7,710	\$7,710	0.00
1000.4300.1000.51020.030	Summer School ET Wages - PES	\$0	\$0	\$0	\$1,950	\$3,873	\$1,923	98.62
1000.4300.1000.52020.030	Summer School ET Benefits - PES	\$0	\$0	\$0	\$66	\$387	\$321	486.36
1000.4300.1000.52320.030	Summer School ET Retirement - PES	\$0	\$0	\$0	\$87	\$173	\$86	98.85
Program: SUMMER SCHOOL - 4300		\$0	\$0	\$0	\$2,103	\$4,433	\$2,330	110.79

RSU No. 5

FY27 Article 4 Other Instruction- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.9100.1000.51500.030	Stipends	\$6,321	\$3,966	\$2,672	\$5,944	\$5,944	\$0	0.00
1000.9100.1000.52000.030	Stipend Benefits	\$815	\$229	\$355	\$200	\$200	\$0	0.00
1000.9100.1000.52300.030	MPERS Employer Contribution	\$243	\$177	\$119	\$266	\$266	\$0	0.00
Program: CO-CURRICULAR K-8 - 9100		\$7,379	\$4,372	\$3,146	\$6,410	\$6,410	\$0	0.00
1000.9200.1000.51500.030	Extra-Curricular Stipends - PES	\$2,016	\$2,166	\$2,416	\$2,116	\$2,116	\$0	0.00
1000.9200.1000.52000.030	Extra-Curricular Stipends Benefits - PES	\$262	\$284	\$313	\$71	\$71	\$0	0.00
1000.9200.1000.52300.030	Extra-Curricular Stipends Retirements - PES	\$77	\$97	\$108	\$95	\$95	\$0	0.00
Program: EXTRA-CURRICULAR K-8 - 9200		\$2,355	\$2,547	\$2,837	\$2,282	\$2,282	\$0	0.00
Function: REGULAR INSTRUCTION - 1000		\$9,734	\$6,920	\$5,983	\$10,795	\$13,125	\$2,330	21.58
Cost Center: POWNAL ELEMENTARY - 030		\$9,734	\$6,920	\$5,983	\$10,795	\$13,125	\$2,330	21.58
1000.9100.1000.51500.040	Stipends	\$11,055	\$9,998	\$10,590	\$11,190	\$11,190	\$0	0.00
1000.9100.1000.52000.040	Stipend Benefits	\$2,629	\$2,216	\$1,946	\$376	\$376	\$0	0.00
1000.9100.1000.52300.040	RETIREMENT	\$331	\$343	\$363	\$500	\$500	\$0	0.00
1000.9100.1000.58100.040	Dues & Fees	\$275	\$0	\$378	\$560	\$560	\$0	0.00
Program: CO-CURRICULAR K-8 - 9100		\$14,290	\$12,558	\$13,277	\$12,626	\$12,626	\$0	0.00
Function: REGULAR INSTRUCTION - 1000		\$14,290	\$12,558	\$13,277	\$12,626	\$12,626	\$0	0.00
Cost Center: MAST LANDING - 040		\$14,290	\$12,558	\$13,277	\$12,626	\$12,626	\$0	0.00

RSU No. 5

FY27 Article 4 Other Instruction- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.4300.1000.51010.050	Summer School Teacher Salary - FMS	\$0	\$340	\$0	\$0	\$0	\$0	0.00
Program: SUMMER SCHOOL - 4300		\$0	\$340	\$0	\$0	\$0	\$0	0.00
1000.9100.1000.51500.050	Stipends	\$54,113	\$51,760	\$45,351	\$35,164	\$33,828	(\$1,336)	(3.80)
1000.9100.1000.52000.050	Stipend Benefits	\$7,462	\$8,575	\$7,748	\$1,181	\$1,137	(\$44)	(3.73)
1000.9100.1000.52300.050	Retirement	\$1,843	\$1,604	\$1,481	\$1,572	\$1,512	(\$60)	(3.82)
1000.9100.1000.56100.050	Instructional Supplies	\$3,867	\$3,899	\$3,514	\$3,900	\$3,900	\$0	0.00
1000.9100.1000.58100.050	Dues & Fees	\$1,903	\$2,349	\$1,515	\$2,350	\$2,350	\$0	0.00
Program: CO-CURRICULAR K-8 - 9100		\$69,188	\$68,187	\$59,610	\$44,167	\$42,727	(\$1,440)	(3.26)
1000.9200.1000.51180.050	Support Salary	\$314	\$0	\$0	\$0	\$0	\$0	0.00
1000.9200.1000.51230.050	Other Wages	\$400	\$125	\$175	\$0	\$0	\$0	0.00
1000.9200.1000.51500.050	Stipends-Coaches	\$88,798	\$92,845	\$104,342	\$81,816	\$83,996	\$2,180	2.66
1000.9200.1000.52000.050	Benefits	\$10,720	\$10,256	\$11,284	\$2,749	\$2,822	\$73	2.66
1000.9200.1000.52030.050	Other Benefits	\$25	\$9	\$11	\$0	\$0	\$0	0.00
1000.9200.1000.52080.050	Support Benefits	\$111	\$0	\$0	\$0	\$0	\$0	0.00
1000.9200.1000.52300.050	Retirement	\$1,723	\$2,083	\$2,466	\$3,657	\$3,754	\$97	2.65
1000.9200.1000.52380.050	Retirement for Regular Employees	\$12	\$0	\$0	\$0	\$0	\$0	0.00
1000.9200.1000.53000.050	Game Officials	\$13,751	\$17,164	\$19,593	\$28,282	\$30,511	\$2,229	7.88
1000.9200.1000.56100.050	Program Supplies	\$25,962	\$21,796	\$28,093	\$28,977	\$29,565	\$588	2.03

RSU No. 5

FY27 Article 4 Other Instruction- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.9200.1000.58100.050	Dues and Fees	\$17,621	\$18,865	\$17,909	\$18,243	\$21,005	\$2,762	15.14
Program: EXTRA-CURRICULAR K-8 - 9200		\$159,437	\$163,144	\$183,872	\$163,724	\$171,653	\$7,929	4.84
Function: REGULAR INSTRUCTION - 1000		\$228,625	\$231,670	\$243,482	\$207,891	\$214,380	\$6,489	3.12
1000.9200.2330.51010.050	Athletic Director Salary -	\$43,085	\$33,180	\$34,830	\$36,729	\$38,749	\$2,020	5.50
1000.9200.2330.51180.050	Athletic Office Support Staff Wages -	\$1,935	\$6,461	\$7,977	\$7,112	\$7,200	\$88	1.24
1000.9200.2330.52010.050	Athletic Director Benefits -	\$7,062	\$5,107	\$5,768	\$13,381	\$13,549	\$168	1.26
1000.9200.2330.52080.050	Athletic Office Support Staff Benefits -	\$138	\$517	\$3,814	\$1,627	\$2,298	\$671	41.24
1000.9200.2330.52310.050	Athletic Director Retirement -	\$630	\$1,475	\$1,549	\$1,642	\$1,732	\$90	5.48
1000.9200.2330.52340.050	Athletic Dir Retirement	\$620	\$0	\$0	\$0	\$0	\$0	0.00
Program: EXTRA-CURRICULAR K-8 - 9200		\$53,471	\$46,740	\$53,937	\$60,491	\$63,528	\$3,037	5.02
Function: SPECIAL AREA ADMINISTRATION - 2330		\$53,471	\$46,740	\$53,937	\$60,491	\$63,528	\$3,037	5.02
Cost Center: FREEPORT MIDDLE SCHOOL - 050		\$282,096	\$278,410	\$297,419	\$268,382	\$277,908	\$9,526	3.55
1000.4300.1000.51010.300	Summer School Teacher Salary - FHS	\$0	\$0	\$2,095	\$8,686	\$9,294	\$608	7.00
1000.4300.1000.51210.300	Summer School Tutor Wages - FHS	\$3,386	\$7,801	\$3,501	\$0	\$0	\$0	0.00
1000.4300.1000.52010.300	Summer School Teacher Benefits - FHS	\$301	\$355	\$815	\$292	\$929	\$637	218.15
1000.4300.1000.52310.300	Summer School Teacher Retirement - FHS	\$40	\$118	\$221	\$388	\$415	\$27	6.96
Program: SUMMER SCHOOL - 4300		\$3,728	\$8,274	\$6,632	\$9,366	\$10,638	\$1,272	13.58

RSU No. 5

FY27 Article 4 Other Instruction- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.9500.1000.51500.300	Stipends	\$70,001	\$73,499	\$81,904	\$105,262	\$106,762	\$1,500	1.43
1000.9500.1000.52000.300	Stipend Benefits	\$10,786	\$10,469	\$13,477	\$3,537	\$3,587	\$50	1.41
1000.9500.1000.52300.300	Retirement	\$2,396	\$2,913	\$3,238	\$4,705	\$4,772	\$67	1.42
1000.9500.1000.53400.300	Co-Curricular Purch Professional	\$0	\$4,205	\$4,372	\$4,377	\$4,000	(\$377)	(8.61)
1000.9500.1000.55800.300	Co-Curricular Travel	\$0	\$0	\$276	\$200	\$300	\$100	50.00
1000.9500.1000.56100.300	Instructional Supplies	\$5,535	\$2,482	\$2,905	\$2,770	\$2,320	(\$450)	(16.25)
1000.9500.1000.58100.300	Dues and Fees	\$8,961	\$8,974	\$10,103	\$10,865	\$11,627	\$762	7.01
Program: CO-CURRICULAR 9-12 - 9500		\$97,679	\$102,543	\$116,275	\$131,716	\$133,368	\$1,652	1.25
1000.9600.1000.51500.300	Stipends-Coaches	\$148,772	\$152,572	\$158,972	\$180,688	\$180,688	\$0	0.00
1000.9600.1000.52000.300	Stipend Benefits	\$15,866	\$15,499	\$18,114	\$6,071	\$6,071	\$0	0.00
1000.9600.1000.52300.300	Retirement	\$2,978	\$3,480	\$3,322	\$8,077	\$8,077	\$0	0.00
1000.9600.1000.53000.300	Game Officials	\$43,524	\$46,762	\$46,824	\$59,524	\$60,670	\$1,146	1.93
1000.9600.1000.55000.300	Purchased Services	\$35,209	\$13,792	\$13,161	\$15,711	\$15,303	(\$408)	(2.60)
1000.9600.1000.55800.300	Travel	\$572	\$625	\$888	\$1,270	\$1,270	\$0	0.00
1000.9600.1000.56000.300	Supplies	\$41,746	\$42,053	\$50,633	\$48,044	\$53,292	\$5,248	10.92
1000.9600.1000.56100.300	Instructional Supplies	\$0	\$0	\$115	\$0	\$0	\$0	0.00
1000.9600.1000.58100.300	Dues and Fees	\$46,311	\$49,969	\$52,062	\$54,260	\$65,133	\$10,873	20.04
Program: EXTRA-CURRICULAR 9-12 - 9600		\$334,979	\$324,751	\$344,089	\$373,645	\$390,504	\$16,859	4.51
Function: REGULAR INSTRUCTION - 1000		\$436,386	\$435,569	\$466,996	\$514,727	\$534,510	\$19,783	3.84

RSU No. 5

FY27 Article 4 Other Instruction- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.9600.2330.51010.300	Athletic Director Salary - FHS	\$100,619	\$77,420	\$81,270	\$85,701	\$90,415	\$4,714	5.50
1000.9600.2330.51060.300	Athletic Trainer Salary	\$0	\$64,575	\$66,150	\$70,119	\$73,976	\$3,857	5.50
1000.9600.2330.51180.300	Athletic Office Support Staff Wages - FHS	\$7,095	\$14,784	\$15,235	\$16,595	\$16,800	\$205	1.24
1000.9600.2330.52010.300	Athletic Director Benefits - FHS	\$16,665	\$11,916	\$13,458	\$20,598	\$22,394	\$1,796	8.72
1000.9600.2330.52060.300	Athletic Trainer Benefits	\$0	\$13,784	\$23,303	\$20,670	\$21,995	\$1,325	6.41
1000.9600.2330.52080.300	Athletic Office Support Staff Benefits - FHS	\$505	\$1,261	\$8,495	\$3,795	\$5,362	\$1,567	41.29
1000.9600.2330.52310.300	Athletic Director Retirement - FHS	\$1,559	\$3,442	\$3,614	\$3,831	\$4,042	\$211	5.51
1000.9600.2330.52340.300	Athletic Dir Retirement	\$1,450	\$0	\$0	\$0	\$0	\$0	0.00
Program: EXTRA-CURRICULAR 9-12 - 9600		\$127,892	\$187,183	\$211,525	\$221,309	\$234,984	\$13,675	6.18
Function: SPECIAL AREA ADMINISTRATION - 2330		\$127,892	\$187,183	\$211,525	\$221,309	\$234,984	\$13,675	6.18
Cost Center: FREEPORT HIGH SCHOOL - 300		\$564,277	\$622,752	\$678,520	\$736,036	\$769,494	\$33,458	4.55
1000.9100.1000.51500.950	Stipends Paid	\$2,544	\$1,272	\$1,381	\$1,486	\$1,486	\$0	0.00
1000.9100.1000.52000.950	Employee Benefits	\$202	\$105	\$120	\$50	\$50	\$0	0.00
Program: CO-CURRICULAR K-8 - 9100		\$2,746	\$1,377	\$1,501	\$1,536	\$1,536	\$0	0.00
Function: REGULAR INSTRUCTION - 1000		\$2,746	\$1,377	\$1,501	\$1,536	\$1,536	\$0	0.00
Cost Center: K-8 - 950		\$2,746	\$1,377	\$1,501	\$1,536	\$1,536	\$0	0.00
Grand Total:		\$919,318	\$964,393	\$1,032,642	\$1,119,087	\$1,172,539	\$53,452	4.78

End of Report

RSU No. 5

FY27 Article 5 Student and Staff Support- Proposed

Fiscal Year: 2025-2026

- Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2110.51010.010	Social Worker Salaries	\$0	\$39,103	\$48,445	\$47,046	\$50,269	\$3,223	6.85
1000.0000.2110.52010.010	Social Worker Benefits	\$0	\$9,467	\$5,444	\$13,101	\$14,055	\$954	7.28
1000.0000.2110.52310.010	Social Worker Retirement	\$0	\$1,744	\$2,072	\$2,103	\$2,247	\$144	6.85
Program: OVERHEAD - 0000		\$0	\$50,315	\$55,962	\$62,250	\$66,571	\$4,321	6.94
Function: Attendance & Social Work - 2110		\$0	\$50,315	\$55,962	\$62,250	\$66,571	\$4,321	6.94
1000.0000.2120.51010.010	Guidance Salaries	\$107,081	\$151,137	\$110,823	\$154,209	\$166,388	\$12,179	7.90
1000.0000.2120.52010.010	Benefits	\$10,209	\$10,438	\$10,894	\$11,936	\$12,321	\$385	3.23
1000.0000.2120.52310.010	Retirement	\$4,100	\$6,760	\$4,930	\$6,830	\$7,364	\$534	7.82
1000.0000.2120.53000.010	Professional Services	\$226	\$67	\$300	\$300	\$300	\$0	0.00
1000.0000.2120.54330.010	Software	\$333	\$333	\$275	\$334	\$334	\$0	0.00
1000.0000.2120.55810.010	Travel - Guidance	\$0	\$0	\$0	\$200	\$200	\$0	0.00
1000.0000.2120.56100.010	Supplies	\$239	\$525	\$474	\$1,450	\$1,450	\$0	0.00
1000.0000.2120.57300.010	Equipment	\$464	\$750	\$0	\$0	\$0	\$0	0.00
1000.0000.2120.58100.010	Dues & Fees	\$473	\$384	\$558	\$758	\$758	\$0	0.00
Program: OVERHEAD - 0000		\$123,125	\$170,394	\$128,254	\$176,017	\$189,115	\$13,098	7.44
Function: COUNSELING - 2120		\$123,125	\$170,394	\$128,254	\$176,017	\$189,115	\$13,098	7.44

RSU No. 5

FY27 Article 5 Student and Staff Support- Proposed

Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2130.51010.010	Nurse Salary	\$73,165	\$75,001	\$88,966	\$91,021	\$97,392	\$6,371	7.00
1000.0000.2130.51200.010	Nurse Substitute - DCS	\$0	\$1,459	\$2,082	\$0	\$0	\$0	0.00
1000.0000.2130.52000.010	Employee Benefits	\$0	\$100	\$159	\$0	\$0	\$0	0.00
1000.0000.2130.52010.010	Nurse Benefits	\$18,421	\$14,359	\$12,168	\$20,799	\$22,330	\$1,531	7.36
1000.0000.2130.52300.010	Retirement - Stipends	\$0	\$11	\$12	\$0	\$0	\$0	0.00
1000.0000.2130.52310.010	Retirement	\$2,783	\$3,352	\$3,785	\$4,069	\$4,353	\$284	6.98
1000.0000.2130.53000.010	Professional Services	\$319	\$279	\$269	\$300	\$300	\$0	0.00
1000.0000.2130.54310.010	Repairs & Maintenance	\$0	\$75	\$0	\$135	\$135	\$0	0.00
1000.0000.2130.55800.010	Travel	\$0	\$25	\$9	\$0	\$0	\$0	0.00
1000.0000.2130.56000.010	Supplies	\$1,209	\$1,396	\$1,436	\$1,701	\$1,868	\$167	9.82
1000.0000.2130.58100.010	Dues & Fees	\$0	\$0	\$150	\$180	\$180	\$0	0.00
Program: OVERHEAD - 0000		\$95,897	\$96,059	\$109,037	\$118,205	\$126,558	\$8,353	7.07
Function: HEALTH SERVICES - 2130		\$95,897	\$96,059	\$109,037	\$118,205	\$126,558	\$8,353	7.07
1000.0000.2213.51500.010	Stipends-Acad Leadership and LCC	\$43,191	\$43,432	\$42,671	\$32,962	\$32,962	\$0	0.00
1000.0000.2213.52000.010	Stipend Benefits - DCS	\$7,384	\$6,842	\$7,073	\$1,108	\$1,108	\$0	0.00
1000.0000.2213.52300.010	Stipend Retirement - DCS	\$1,659	\$1,933	\$1,903	\$1,473	\$1,473	\$0	0.00
1000.0000.2213.52510.010	Tuition Reimbursement	\$70	\$0	\$0	\$0	\$0	\$0	0.00
Program: OVERHEAD - 0000		\$52,303	\$52,207	\$51,647	\$35,543	\$35,543	\$0	0.00
Function: INSTRUCTIONAL STAFF TRAINING - 2213		\$52,303	\$52,207	\$51,647	\$35,543	\$35,543	\$0	0.00

RSU No. 5

FY27 Article 5 Student and Staff Support- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2220.51010.010	Librarian Salary	\$75,594	\$79,693	\$85,373	\$93,415	\$99,755	\$6,340	6.79
1000.0000.2220.51020.010	Ed Tech Salaries	\$12,125	\$12,785	\$13,605	\$20,799	\$13,936	(\$6,863)	(33.00)
1000.0000.2220.52010.010	Librarian Benefits	\$18,223	\$16,322	\$18,649	\$20,876	\$22,406	\$1,530	7.33
1000.0000.2220.52020.010	Ed Tech Salaries	\$4,197	\$3,351	\$3,736	\$7,251	\$6,308	(\$943)	(13.01)
1000.0000.2220.52310.010	Retirement	\$2,903	\$3,408	\$3,813	\$4,176	\$4,459	\$283	6.78
1000.0000.2220.52320.010	Ed Tech Retirement	\$464	\$573	\$606	\$930	\$673	(\$257)	(27.63)
1000.0000.2220.54330.010	Software	\$1,043	\$1,275	\$1,319	\$1,500	\$1,500	\$0	0.00
1000.0000.2220.56000.010	Supplies	\$1,297	\$0	\$0	\$0	\$0	\$0	0.00
1000.0000.2220.56100.010	Supplies	\$0	\$1,291	\$1,291	\$1,300	\$1,300	\$0	0.00
1000.0000.2220.56400.010	Books	\$10,974	\$9,513	\$9,954	\$10,456	\$10,057	(\$399)	(3.82)
Program: OVERHEAD - 0000		\$126,821	\$128,211	\$138,345	\$160,703	\$160,394	(\$309)	(0.19)
Function: LIBRARY SERVICES - 2220		\$126,821	\$128,211	\$138,345	\$160,703	\$160,394	(\$309)	(0.19)
1000.0000.2230.51500.010	Stipends	\$0	\$0	\$0	\$2,972	\$2,972	\$0	0.00
1000.0000.2230.52000.010	Benefits	\$0	\$0	\$0	\$100	\$100	\$0	0.00
1000.0000.2230.52300.010	Stipend Retirement	\$0	\$0	\$0	\$133	\$133	\$0	0.00
Program: OVERHEAD - 0000		\$0	\$0	\$0	\$3,205	\$3,205	\$0	0.00
Function: INSTRUCTION RELATED TECHNOLOGY - 2230		\$0	\$0	\$0	\$3,205	\$3,205	\$0	0.00
Cost Center: DURHAM COMMUNITY - 010		\$398,146	\$497,186	\$483,245	\$555,923	\$581,386	\$25,463	4.58

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FY27 Article 5 Student and Staff Support- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2110.51010.020	Social Worker Salaries	\$0	\$22,514	\$25,264	\$26,915	\$28,395	\$1,480	5.50
1000.0000.2110.52010.020	Social Worker Benefits	\$0	\$3,627	\$4,582	\$5,768	\$6,158	\$390	6.76
1000.0000.2110.52310.020	Social Worker Retirement	\$0	\$1,006	\$1,125	\$1,203	\$1,269	\$66	5.49
Program: OVERHEAD - 0000		\$0	\$27,147	\$30,972	\$33,886	\$35,822	\$1,936	5.71
Function: Attendance & Social Work - 2110		\$0	\$27,147	\$30,972	\$33,886	\$35,822	\$1,936	5.71
1000.0000.2120.51010.020	Guidance Salaries	\$91,712	\$75,001	\$80,347	\$86,169	\$92,073	\$5,904	6.85
1000.0000.2120.52010.020	Benefits	\$21,749	\$19,436	\$24,430	\$27,867	\$29,931	\$2,064	7.41
1000.0000.2120.52310.020	Retirement	\$3,522	\$3,352	\$3,578	\$3,852	\$4,116	\$264	6.85
1000.0000.2120.53000.020	Purchased Professional	\$300	\$392	\$300	\$400	\$400	\$0	0.00
1000.0000.2120.54330.020	Software	\$333	\$333	\$275	\$334	\$500	\$166	49.70
1000.0000.2120.56100.020	Supplies	\$134	\$265	\$341	\$1,100	\$1,100	\$0	0.00
1000.0000.2120.56400.020	Books	\$42	\$232	\$349	\$350	\$350	\$0	0.00
1000.0000.2120.58100.020	Dues & Fees	\$0	\$0	\$0	\$300	\$300	\$0	0.00
Program: OVERHEAD - 0000		\$117,792	\$99,012	\$109,620	\$120,372	\$128,770	\$8,398	6.98
Function: COUNSELING - 2120		\$117,792	\$99,012	\$109,620	\$120,372	\$128,770	\$8,398	6.98
1000.0000.2130.51010.020	Nurse Salary	\$76,828	\$80,487	\$94,862	\$99,078	\$106,074	\$6,996	7.06
1000.0000.2130.51200.020	Nurse Substitute - MSS	\$1,050	\$851	\$2,602	\$0	\$0	\$0	0.00

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FY27 Article 5 Student and Staff Support- Proposed

Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2130.52000.020	Employee Benefits	\$86	\$47	\$215	\$0	\$0	\$0	0.00
1000.0000.2130.52010.020	Nurse Benefits	\$4,640	\$4,656	\$2,663	\$6,700	\$6,926	\$226	3.37
1000.0000.2130.52300.020	Retirement - Stipends	\$0	\$16	\$12	\$0	\$0	\$0	0.00
1000.0000.2130.52310.020	Retirement	\$2,950	\$3,598	\$4,099	\$4,429	\$4,741	\$312	7.04
1000.0000.2130.53000.020	Purchased Professional	\$323	\$80	\$0	\$600	\$600	\$0	0.00
1000.0000.2130.54310.020	Repairs & Maintenance	\$70	\$135	\$0	\$135	\$135	\$0	0.00
1000.0000.2130.56000.020	Supplies	\$802	\$970	\$815	\$1,012	\$1,096	\$84	8.30
1000.0000.2130.58100.020	Dues & Fees	\$0	\$0	\$300	\$360	\$360	\$0	0.00
Program: OVERHEAD - 0000		\$86,750	\$90,840	\$105,568	\$112,314	\$119,932	\$7,618	6.78
Function: HEALTH SERVICES - 2130		\$86,750	\$90,840	\$105,568	\$112,314	\$119,932	\$7,618	6.78
1000.0000.2213.51500.020	Stipends-Acad Leadership and LCC	\$22,995	\$23,075	\$26,201	\$17,224	\$17,224	\$0	0.00
1000.0000.2213.52000.020	Stipend Benefits - MSS	\$3,261	\$4,722	\$5,736	\$579	\$579	\$0	0.00
1000.0000.2213.52300.020	Stipend Retirement - MSS	\$961	\$1,032	\$1,169	\$770	\$770	\$0	0.00
Program: OVERHEAD - 0000		\$27,217	\$28,829	\$33,106	\$18,573	\$18,573	\$0	0.00
Function: INSTRUCTIONAL STAFF TRAINING - 2213		\$27,217	\$28,829	\$33,106	\$18,573	\$18,573	\$0	0.00
1000.0000.2220.51010.020	Librarian Salary	\$32,098	\$35,827	\$34,903	\$38,952	\$42,283	\$3,331	8.55
1000.0000.2220.51020.020	Ed Tech Salaries	\$18,032	\$32,372	\$20,459	\$13,866	\$20,904	\$7,038	50.76

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Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2220.52010.020	Librarian Benefits	\$13,508	\$12,766	\$9,003	\$12,840	\$13,797	\$957	7.45
1000.0000.2220.52020.020	Library Ed Tech Benefit	\$5,687	\$10,307	\$5,605	\$4,834	\$9,462	\$4,628	95.74
1000.0000.2220.52310.020	Retirement	\$1,268	\$1,614	\$1,560	\$1,741	\$1,890	\$149	8.56
1000.0000.2220.52320.020	Retirement	\$694	\$1,522	\$911	\$620	\$1,009	\$389	62.74
1000.0000.2220.54330.020	Software	\$1,043	\$1,275	\$1,319	\$1,500	\$1,500	\$0	0.00
1000.0000.2220.56100.020	Instructional Supplies	\$327	\$198	\$349	\$350	\$350	\$0	0.00
1000.0000.2220.56400.020	Books	\$6,270	\$6,609	\$6,702	\$6,069	\$5,754	(\$315)	(5.19)
Program: OVERHEAD - 0000		\$78,926	\$102,490	\$80,811	\$80,772	\$96,949	\$16,177	20.03
Function: LIBRARY SERVICES - 2220		\$78,926	\$102,490	\$80,811	\$80,772	\$96,949	\$16,177	20.03
Cost Center: MORSE STREET - 020		\$310,685	\$348,318	\$360,076	\$365,917	\$400,046	\$34,129	9.33
1000.0000.2120.51010.030	Guidance Salaries	\$33,431	\$40,321	\$45,229	\$46,654	\$49,821	\$3,167	6.79
1000.0000.2120.52010.030	Benefits	\$2,714	\$2,708	\$1,295	\$3,257	\$3,359	\$102	3.13
1000.0000.2120.52310.030	Retirement	\$1,540	\$1,802	\$1,936	\$2,085	\$2,227	\$142	6.81
1000.0000.2120.53000.030	Purchased Professional	\$300	\$67	\$0	\$300	\$300	\$0	0.00
1000.0000.2120.54330.030	Software	\$333	\$333	\$275	\$334	\$500	\$166	49.70
1000.0000.2120.56100.030	Supplies	\$229	\$331	\$277	\$750	\$750	\$0	0.00
1000.0000.2120.56400.030	Books	\$131	\$42	\$114	\$150	\$150	\$0	0.00
1000.0000.2120.57300.030	Equipment	\$47	\$0	\$0	\$0	\$0	\$0	0.00

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FY27 Article 5 Student and Staff Support- Proposed

Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2120.58100.030	Dues & Fees	\$0	\$0	\$0	\$276	\$0	(\$276)	(100.00)
Program: OVERHEAD - 0000		\$38,724	\$45,605	\$49,127	\$53,806	\$57,107	\$3,301	6.14
Function: COUNSELING - 2120		\$38,724	\$45,605	\$49,127	\$53,806	\$57,107	\$3,301	6.14
1000.0000.2130.51010.030	Nurse Salary	\$59,854	\$95,304	\$55,755	\$60,783	\$66,156	\$5,373	8.84
1000.0000.2130.51200.030	Nurse Substitute - PES	\$3,290	\$3,721	\$3,382	\$0	\$0	\$0	0.00
1000.0000.2130.52000.030	Employee Benefits	\$176	\$274	\$187	\$0	\$0	\$0	0.00
1000.0000.2130.52010.030	Nurse Benefits	\$15,864	\$20,859	\$18,065	\$22,146	\$23,821	\$1,675	7.56
1000.0000.2130.52300.030	Retirement - Stipends	\$5	\$11	\$81	\$0	\$0	\$0	0.00
1000.0000.2130.52310.030	Retirement	\$8,759	\$8,368	\$2,483	\$2,717	\$2,957	\$240	8.83
1000.0000.2130.53000.030	Purchased Professional	\$244	\$92	\$295	\$300	\$300	\$0	0.00
1000.0000.2130.54310.030	Repairs & Maintenance	\$0	\$0	\$66	\$135	\$135	\$0	0.00
1000.0000.2130.56000.030	Supplies	\$288	\$303	\$288	\$340	\$420	\$80	23.53
1000.0000.2130.58100.030	Dues & Fees	\$0	\$0	\$130	\$180	\$180	\$0	0.00
Program: OVERHEAD - 0000		\$88,480	\$128,932	\$80,733	\$86,601	\$93,969	\$7,368	8.51
Function: HEALTH SERVICES - 2130		\$88,480	\$128,932	\$80,733	\$86,601	\$93,969	\$7,368	8.51
1000.0000.2213.51500.030	Stipends-Acad Leadership and LCC	\$5,496	\$6,357	\$4,678	\$5,989	\$5,989	\$0	0.00
1000.0000.2213.52000.030	Stipend Benefits - PES	\$492	\$449	\$399	\$201	\$201	\$0	0.00

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Exclude inactive accounts with zero balance

From Date: 7/1/2026

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Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2213.52300.030	Stipend Retirement - PES	\$423	\$284	\$209	\$268	\$268	\$0	0.00
1000.0000.2213.52510.030	Tuition Reimbursement	\$0	\$2,526	\$0	\$0	\$0	\$0	0.00
1000.0000.2213.53000.030	Purchased Professional Services	\$0	\$1,091	\$0	\$0	\$0	\$0	0.00
Program: OVERHEAD - 0000		\$6,411	\$10,707	\$5,285	\$6,458	\$6,458	\$0	0.00
Function: INSTRUCTIONAL STAFF TRAINING - 2213		\$6,411	\$10,707	\$5,285	\$6,458	\$6,458	\$0	0.00
1000.0000.2220.51010.030	Librarian Salaries	\$33,016	\$36,266	\$34,903	\$38,952	\$42,283	\$3,331	8.55
1000.0000.2220.51020.030	Ed Tech Salaries	\$0	\$0	\$0	\$1,200	\$0	(\$1,200)	(100.00)
1000.0000.2220.52010.030	Librarian Benefits	\$13,612	\$12,770	\$9,003	\$12,840	\$13,797	\$957	7.45
1000.0000.2220.52020.030	Ed Tech Benefits	\$0	\$0	\$0	\$40	\$0	(\$40)	(100.00)
1000.0000.2220.52310.030	Retirement	\$1,300	\$1,621	\$1,560	\$1,741	\$1,890	\$149	8.56
1000.0000.2220.52320.030	Retirement	\$0	\$0	\$0	\$54	\$0	(\$54)	(100.00)
1000.0000.2220.54330.030	Software	\$1,043	\$1,275	\$1,319	\$1,500	\$1,500	\$0	0.00
1000.0000.2220.56100.030	Instructional Supplies	\$221	\$249	\$323	\$350	\$210	(\$140)	(40.00)
1000.0000.2220.56400.030	Books & Periodicals	\$2,226	\$2,648	\$2,757	\$2,837	\$2,605	(\$232)	(8.18)
Program: OVERHEAD - 0000		\$51,419	\$54,829	\$49,865	\$59,514	\$62,285	\$2,771	4.66
Function: LIBRARY SERVICES - 2220		\$51,419	\$54,829	\$49,865	\$59,514	\$62,285	\$2,771	4.66
1000.0000.2230.51010.030	Teacher Salaries	\$375	\$0	\$0	\$0	\$0	\$0	0.00

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Fiscal Year: 2025-2026

Print accounts with zero balance
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 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2230.52010.030	Teacher Benefits	\$8	\$0	\$0	\$0	\$0	\$0	0.00
1000.0000.2230.52310.030	Retirement	\$14	\$0	\$0	\$0	\$0	\$0	0.00
Program: OVERHEAD - 0000		\$397	\$0	\$0	\$0	\$0	\$0	0.00
Function: INSTRUCTION RELATED TECHNOLOGY - 2230		\$397	\$0	\$0	\$0	\$0	\$0	0.00
Cost Center: POWNAL ELEMENTARY - 030		\$185,432	\$240,072	\$185,011	\$206,379	\$219,819	\$13,440	6.51
1000.0000.2110.51010.040	Social Worker Salaries	\$0	\$22,514	\$24,669	\$25,385	\$26,781	\$1,396	5.50
1000.0000.2110.52010.040	Social Worker Benefits	\$0	\$3,628	\$4,572	\$5,719	\$6,106	\$387	6.77
1000.0000.2110.52310.040	Social Worker Retirement	\$0	\$1,006	\$1,099	\$1,135	\$1,197	\$62	5.46
Program: OVERHEAD - 0000		\$0	\$27,148	\$30,340	\$32,239	\$34,084	\$1,845	5.72
Function: Attendance & Social Work - 2110		\$0	\$27,148	\$30,340	\$32,239	\$34,084	\$1,845	5.72
1000.0000.2120.51010.040	Guidance Salaries	\$99,930	\$82,534	\$92,372	\$95,040	\$101,060	\$6,020	6.33
1000.0000.2120.52010.040	Benefits	\$9,251	\$5,794	\$3,090	\$7,149	\$7,357	\$208	2.91
1000.0000.2120.52310.040	Retirement	\$3,831	\$3,697	\$3,958	\$4,248	\$4,517	\$269	6.33
1000.0000.2120.53000.040	Purchased Professional	\$226	\$67	\$300	\$300	\$300	\$0	0.00
1000.0000.2120.54330.040	Software	\$333	\$333	\$275	\$334	\$500	\$166	49.70
1000.0000.2120.56100.040	Instructional Supplies	\$19	\$167	\$339	\$1,100	\$1,100	\$0	0.00
1000.0000.2120.56400.040	Guidance Books & Periodicals	\$0	\$0	\$99	\$100	\$100	\$0	0.00

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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: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
Program: OVERHEAD - 0000		\$113,591	\$92,592	\$100,433	\$108,271	\$114,934	\$6,663	6.15
Function: COUNSELING - 2120		\$113,591	\$92,592	\$100,433	\$108,271	\$114,934	\$6,663	6.15
1000.0000.2130.51010.040	Nurse Salary	\$54,950	\$48,102	\$68,454	\$75,401	\$82,985	\$7,584	10.06
1000.0000.2130.51200.040	Nurse Substitute - MLS	\$9,923	\$13,201	\$2,212	\$0	\$0	\$0	0.00
1000.0000.2130.52000.040	Employee Benefits	\$652	\$931	\$179	\$0	\$0	\$0	0.00
1000.0000.2130.52010.040	Nurse Benefits	\$4,940	\$4,769	\$5,603	\$5,935	\$6,180	\$245	4.13
1000.0000.2130.52300.040	Retirement - Stipends	\$21	\$82	\$12	\$0	\$0	\$0	0.00
1000.0000.2130.52310.040	Retirement	\$2,110	\$2,171	\$3,048	\$3,370	\$3,709	\$339	10.06
1000.0000.2130.53000.040	Purchased Professional	\$184	\$245	\$0	\$300	\$300	\$0	0.00
1000.0000.2130.54310.040	Repairs & Maintenance	\$145	\$0	\$0	\$135	\$135	\$0	0.00
1000.0000.2130.56000.040	Supplies	\$623	\$435	\$647	\$959	\$1,056	\$97	10.11
1000.0000.2130.58100.040	Dues & Fees	\$0	\$0	\$150	\$180	\$180	\$0	0.00
Program: OVERHEAD - 0000		\$73,548	\$69,937	\$80,304	\$86,280	\$94,545	\$8,265	9.58
Function: HEALTH SERVICES - 2130		\$73,548	\$69,937	\$80,304	\$86,280	\$94,545	\$8,265	9.58
1000.0000.2213.51500.040	Stipends-Acad Leadership and LCC	\$16,110	\$22,025	\$22,742	\$14,601	\$14,601	\$0	0.00
1000.0000.2213.52000.040	Stipend Benefits - MLS	\$2,732	\$2,883	\$3,757	\$491	\$491	\$0	0.00
1000.0000.2213.52300.040	Stipend Retirement - MLS	\$619	\$1,007	\$1,016	\$653	\$653	\$0	0.00
Program: OVERHEAD - 0000		\$19,461	\$25,915	\$27,514	\$15,745	\$15,745	\$0	0.00

RSU No. 5

FY27 Article 5 Student and Staff Support- Proposed

Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
Function: INSTRUCTIONAL STAFF TRAINING - 2213		\$19,461	\$25,915	\$27,514	\$15,745	\$15,745	\$0	0.00
1000.0000.2220.51010.040	Librarian Salary	\$62,924	\$67,015	\$73,495	\$80,158	\$86,947	\$6,789	8.47
1000.0000.2220.52010.040	Librarian Benefits	\$1,267	\$1,362	\$13,183	\$6,089	\$6,308	\$219	3.60
1000.0000.2220.52310.040	Retirement	\$2,319	\$3,001	\$3,273	\$3,583	\$3,887	\$304	8.48
1000.0000.2220.54330.040	Software	\$1,043	\$1,275	\$1,319	\$1,500	\$1,500	\$0	0.00
1000.0000.2220.56100.040	Instructional Supplies	\$94	\$347	\$337	\$350	\$350	\$0	0.00
1000.0000.2220.56400.040	Books	\$7,578	\$5,611	\$5,732	\$5,754	\$5,544	(\$210)	(3.65)
Program: OVERHEAD - 0000		\$75,225	\$78,611	\$97,339	\$97,434	\$104,536	\$7,102	7.29
Function: LIBRARY SERVICES - 2220		\$75,225	\$78,611	\$97,339	\$97,434	\$104,536	\$7,102	7.29
Cost Center: MAST LANDING - 040		\$281,825	\$294,202	\$335,930	\$339,969	\$363,844	\$23,875	7.02
1000.0000.2110.51010.050	Social Worker Salaries	\$0	\$42,285	\$47,575	\$51,075	\$53,884	\$2,809	5.50
1000.0000.2110.52010.050	Social Worker Benefits	\$0	\$986	\$1,466	\$3,400	\$3,490	\$90	2.65
1000.0000.2110.52310.050	Social Worker Retirement	\$0	\$2,181	\$2,438	\$2,283	\$2,409	\$126	5.52
Program: OVERHEAD - 0000		\$0	\$45,451	\$51,478	\$56,758	\$59,783	\$3,025	5.33
Function: Attendance & Social Work - 2110		\$0	\$45,451	\$51,478	\$56,758	\$59,783	\$3,025	5.33

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FY27 Article 5 Student and Staff Support- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2120.51010.050	Guidance Salaries	\$98,349	\$84,853	\$90,369	\$95,791	\$101,060	\$5,269	5.50
1000.0000.2120.52010.050	Benefits	\$18,673	\$19,156	\$24,454	\$28,178	\$30,221	\$2,043	7.25
1000.0000.2120.52310.050	Retirement	\$3,771	\$3,793	\$4,024	\$4,282	\$4,517	\$235	5.49
1000.0000.2120.53000.050	Purchased Professional	\$227	\$281	\$0	\$300	\$300	\$0	0.00
1000.0000.2120.54330.050	Software	\$333	\$333	\$275	\$334	\$334	\$0	0.00
1000.0000.2120.56100.050	Instructional Supplies	\$793	\$706	\$338	\$1,100	\$1,100	\$0	0.00
1000.0000.2120.57300.050	Equipment	\$426	\$726	\$0	\$0	\$0	\$0	0.00
Program: OVERHEAD - 0000		\$122,571	\$109,848	\$119,461	\$129,985	\$137,532	\$7,547	5.81
Function: COUNSELING - 2120		\$122,571	\$109,848	\$119,461	\$129,985	\$137,532	\$7,547	5.81
1000.0000.2130.51010.050	Nurse Salary	\$72,465	\$75,001	\$85,006	\$91,021	\$97,392	\$6,371	7.00
1000.0000.2130.51200.050	Nurse Substitute - FMS	\$2,245	\$2,800	\$4,944	\$0	\$0	\$0	0.00
1000.0000.2130.52000.050	Employee Benefits	\$81	\$204	\$400	\$0	\$0	\$0	0.00
1000.0000.2130.52010.050	Nurse Benefits	\$5,306	\$5,303	\$6,037	\$6,440	\$6,646	\$206	3.20
1000.0000.2130.52300.050	Retirement - Stipends	\$49	\$13	\$0	\$0	\$0	\$0	0.00
1000.0000.2130.52310.050	Retirement	\$2,783	\$3,352	\$3,785	\$4,069	\$4,353	\$284	6.98
1000.0000.2130.53000.050	Purchased Professional	\$277	\$260	\$114	\$300	\$300	\$0	0.00
1000.0000.2130.56000.050	Supplies	\$737	\$841	\$807	\$994	\$1,224	\$230	23.14
1000.0000.2130.58100.050	Dues & Fees	\$0	\$0	\$150	\$180	\$180	\$0	0.00
Program: OVERHEAD - 0000		\$83,942	\$87,775	\$101,243	\$103,004	\$110,095	\$7,091	6.88

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Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
Function: HEALTH SERVICES - 2130		\$83,942	\$87,775	\$101,243	\$103,004	\$110,095	\$7,091	6.88
1000.0000.2213.51500.050	Stipends-Acad Leadership and LCC	\$28,530	\$30,534	\$26,916	\$28,103	\$28,103	\$0	0.00
1000.0000.2213.52000.050	Stipend Benefits - FMS	\$4,630	\$5,053	\$4,874	\$944	\$944	\$0	0.00
1000.0000.2213.52300.050	Stipend Retirement - FMS	\$1,096	\$1,365	\$1,202	\$1,256	\$1,256	\$0	0.00
1000.0000.2213.52510.050	Tuition Reimbursement-Teacher	\$0	\$0	\$925	\$0	\$0	\$0	0.00
Program: OVERHEAD - 0000		\$34,256	\$36,951	\$33,917	\$30,303	\$30,303	\$0	0.00
Function: INSTRUCTIONAL STAFF TRAINING - 2213		\$34,256	\$36,951	\$33,917	\$30,303	\$30,303	\$0	0.00
1000.0000.2220.51010.050	Librarian Salaries	\$75,696	\$79,381	\$85,819	\$91,684	\$104,810	\$13,126	14.32
1000.0000.2220.51020.050	Ed Tech Salaries	\$9,170	\$503	\$0	\$0	\$0	\$0	0.00
1000.0000.2220.52010.050	Librarian Benefits	\$17,522	\$18,380	\$31,938	\$28,045	\$30,342	\$2,297	8.19
1000.0000.2220.52020.050	Ed Tech Benefits	\$780	\$8	\$0	\$0	\$0	\$0	0.00
1000.0000.2220.52310.050	Retirement	\$2,907	\$3,548	\$3,822	\$4,098	\$4,685	\$587	14.32
1000.0000.2220.52320.050	Retirement	\$116	\$22	\$0	\$0	\$0	\$0	0.00
1000.0000.2220.54330.050	Software	\$1,043	\$1,275	\$1,319	\$1,500	\$1,500	\$0	0.00
1000.0000.2220.56000.050	Supplies	\$497	\$0	\$0	\$0	\$0	\$0	0.00
1000.0000.2220.56100.050	Instructional Supplies	\$0	\$465	\$496	\$500	\$500	\$0	0.00
1000.0000.2220.56400.050	Books	\$5,833	\$5,886	\$6,362	\$5,964	\$5,964	\$0	0.00
Program: OVERHEAD - 0000		\$113,563	\$109,469	\$129,755	\$131,791	\$147,801	\$16,010	12.15

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FY27 Article 5 Student and Staff Support- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
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 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
Function: LIBRARY SERVICES - 2220		\$113,563	\$109,469	\$129,755	\$131,791	\$147,801	\$16,010	12.15
1000.0000.2230.51010.050	Teacher Salary	\$14,512	\$0	\$0	\$0	\$0	\$0	0.00
1000.0000.2230.51500.050	Stipends	\$1,272	\$1,272	\$1,336	\$4,458	\$4,458	\$0	0.00
1000.0000.2230.52000.050	Stipend Benefits	\$363	\$214	\$241	\$150	\$150	\$0	0.00
1000.0000.2230.52010.050	Teacher Benefits	\$293	\$0	\$0	\$0	\$0	\$0	0.00
1000.0000.2230.52300.050	Retirement	\$49	\$57	\$60	\$199	\$199	\$0	0.00
1000.0000.2230.52310.050	Retirement	\$557	\$0	\$0	\$0	\$0	\$0	0.00
Program: OVERHEAD - 0000		\$17,046	\$1,542	\$1,637	\$4,807	\$4,807	\$0	0.00
Function: INSTRUCTION RELATED TECHNOLOGY - 2230		\$17,046	\$1,542	\$1,637	\$4,807	\$4,807	\$0	0.00
Cost Center: FREEPORT MIDDLE SCHOOL - 050		\$371,379	\$391,037	\$437,491	\$456,648	\$490,321	\$33,673	7.37
1000.0000.2110.51010.300	Teachers Salaries	\$12,613	\$84,853	\$77,905	\$84,967	\$86,947	\$1,980	2.33
1000.0000.2110.51500.300	Student Support Team (SST) Stipends	\$6,660	\$6,510	\$6,830	\$0	\$0	\$0	0.00
1000.0000.2110.52000.300	Student Support Team (SST) Stipend Benefits	\$773	\$977	\$1,194	\$0	\$0	\$0	0.00
1000.0000.2110.52010.300	Teacher Benefits	\$1,845	\$19,930	\$24,732	\$27,828	\$29,765	\$1,937	6.96
1000.0000.2110.52300.300	Student Support Team (SST) Stipend Retirement	\$256	\$295	\$312	\$0	\$0	\$0	0.00
1000.0000.2110.52310.300	Retirement	\$2,362	\$3,793	\$3,469	\$3,798	\$3,887	\$89	2.34
Program: OVERHEAD - 0000		\$24,510	\$116,359	\$114,442	\$116,593	\$120,599	\$4,006	3.44

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Print accounts with zero balance
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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
Function: Attendance & Social Work - 2110		\$24,510	\$116,359	\$114,442	\$116,593	\$120,599	\$4,006	3.44
1000.0000.2120.51010.300	Counselor Salaries	\$258,255	\$226,304	\$249,287	\$264,579	\$285,278	\$20,699	7.82
1000.0000.2120.51180.300	Guidance Support Wages	\$36,717	\$65,449	\$65,411	\$69,921	\$64,517	(\$5,404)	(7.73)
1000.0000.2120.52010.300	Counselor Benefits	\$67,665	\$53,660	\$66,776	\$101,077	\$108,676	\$7,599	7.52
1000.0000.2120.52080.300	Support Benefits	\$9,650	\$16,827	\$18,412	\$31,267	\$35,268	\$4,001	12.80
1000.0000.2120.52310.300	Retirement	\$9,847	\$10,197	\$11,103	\$11,827	\$12,752	\$925	7.82
1000.0000.2120.52380.300	Retirement	\$0	\$0	\$0	\$3,496	\$3,484	(\$12)	(0.34)
1000.0000.2120.53000.300	Purchased Professional	\$13,458	\$14,883	\$10,961	\$24,602	\$17,686	(\$6,916)	(28.11)
1000.0000.2120.54330.300	Software	\$333	\$333	\$275	\$334	\$500	\$166	49.70
1000.0000.2120.55810.300	Travel	\$200	\$348	\$852	\$900	\$1,200	\$300	33.33
1000.0000.2120.56100.300	Instructional Supplies	\$543	\$850	\$575	\$1,750	\$1,750	\$0	0.00
1000.0000.2120.58100.300	Dues & Fees	\$0	\$0	\$0	\$510	\$510	\$0	0.00
Program: OVERHEAD - 0000		\$396,669	\$388,851	\$423,652	\$510,263	\$531,621	\$21,358	4.19
Function: COUNSELING - 2120		\$396,669	\$388,851	\$423,652	\$510,263	\$531,621	\$21,358	4.19
1000.0000.2130.51010.300	Nurse Salary	\$70,172	\$73,228	\$84,059	\$91,021	\$97,392	\$6,371	7.00
1000.0000.2130.51200.300	Nurse Substitute - FHS	\$0	\$973	\$4,814	\$0	\$0	\$0	0.00
1000.0000.2130.52000.300	Employee Benefits	\$0	\$41	\$431	\$0	\$0	\$0	0.00

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Print accounts with zero balance
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 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2130.52010.300	Nurses Benefits	\$18,608	\$19,696	\$24,891	\$28,024	\$30,103	\$2,079	7.42
1000.0000.2130.52310.300	Retirement	\$2,695	\$3,273	\$3,743	\$4,069	\$4,353	\$284	6.98
1000.0000.2130.53000.300	Purchased Professional	\$0	\$245	\$40	\$300	\$300	\$0	0.00
1000.0000.2130.55800.300	Travel	\$0	\$0	\$34	\$0	\$0	\$0	0.00
1000.0000.2130.56000.300	Supplies	\$1,553	\$1,181	\$1,861	\$2,058	\$2,216	\$158	7.68
1000.0000.2130.58100.300	Dues & Fees	\$0	\$0	\$150	\$180	\$180	\$0	0.00
Program: OVERHEAD - 0000		\$93,028	\$98,637	\$120,023	\$125,652	\$134,544	\$8,892	7.08
Function: HEALTH SERVICES - 2130		\$93,028	\$98,637	\$120,023	\$125,652	\$134,544	\$8,892	7.08
1000.0000.2213.51010.300	9-12 HONORARIUM	\$8,000	\$5,913	\$9,223	\$1,989	\$2,128	\$139	6.99
1000.0000.2213.51230.300	Substitute Salaries	\$390	\$0	\$0	\$0	\$0	\$0	0.00
1000.0000.2213.51500.300	Stipends-Acad Leadership and LCC	\$32,517	\$33,489	\$27,546	\$20,530	\$20,530	\$0	0.00
1000.0000.2213.52000.300	Stipend Benefits - FHS	\$4,766	\$5,147	\$4,977	\$690	\$690	\$0	0.00
1000.0000.2213.52010.300	9-12 HONORARIUM BENEFITS	\$1,245	\$1,158	\$1,623	\$67	\$213	\$146	217.91
1000.0000.2213.52030.300	Substitute Benefit	\$32	\$0	\$0	\$0	\$0	\$0	0.00
1000.0000.2213.52300.300	Stipend Retirement - FHS	\$1,249	\$1,497	\$1,230	\$918	\$918	\$0	0.00
1000.0000.2213.52310.300	9-12 HONORARIUM RETIREMENT	\$306	\$264	\$421	\$89	\$95	\$6	6.74
1000.0000.2213.52510.300	Tuition Reimbursement-Teacher	\$19,635	\$17,445	\$11,455	\$20,000	\$20,000	\$0	0.00
1000.0000.2213.52520.300	Tuition Reimbursement-Support	\$0	\$0	\$0	\$1,500	\$1,500	\$0	0.00
1000.0000.2213.53000.300	Purchased Professional Services	\$16,178	\$14,680	\$28,432	\$35,400	\$35,400	\$0	0.00

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FY27 Article 5 Student and Staff Support- Proposed

Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2213.55000.300	Other Purchased Services	\$0	\$0	\$150	\$1,000	\$0	(\$1,000)	(100.00)
1000.0000.2213.55810.300	Travel	\$730	\$0	\$123	\$1,000	\$0	(\$1,000)	(100.00)
Program: OVERHEAD - 0000		\$85,048	\$79,593	\$85,179	\$83,183	\$81,474	(\$1,709)	(2.05)
Function: INSTRUCTIONAL STAFF TRAINING - 2213		\$85,048	\$79,593	\$85,179	\$83,183	\$81,474	(\$1,709)	(2.05)
1000.0000.2220.51010.300	Librarian Salary	\$81,341	\$85,303	\$90,369	\$95,791	\$101,060	\$5,269	5.50
1000.0000.2220.51020.300	Ed Tech Salaries	\$15,250	\$24,958	\$3,082	\$31,142	\$0	(\$31,142)	(100.00)
1000.0000.2220.52010.300	Librarian Benefits	\$11,262	\$10,830	\$12,104	\$14,060	\$15,032	\$972	6.91
1000.0000.2220.52020.300	Ed Tech Benefits	\$1,496	\$7,909	\$3,272	\$11,972	\$0	(\$11,972)	(100.00)
1000.0000.2220.52310.300	Retirement	\$3,123	\$3,813	\$4,024	\$4,282	\$4,517	\$235	5.49
1000.0000.2220.52320.300	Retirement	\$142	\$1,037	\$138	\$1,392	\$0	(\$1,392)	(100.00)
1000.0000.2220.54330.300	Software	\$1,129	\$1,275	\$1,319	\$1,500	\$1,500	\$0	0.00
1000.0000.2220.56000.300	Supplies	\$1,231	\$0	\$18	\$0	\$0	\$0	0.00
1000.0000.2220.56100.300	Instructional Supplies	\$0	\$1,341	\$1,262	\$990	\$1,490	\$500	50.51
1000.0000.2220.56400.300	Books	\$11,337	\$12,640	\$13,359	\$14,147	\$12,933	(\$1,214)	(8.58)
Program: OVERHEAD - 0000		\$126,311	\$149,107	\$128,947	\$175,276	\$136,532	(\$38,744)	(22.10)
Function: LIBRARY SERVICES - 2220		\$126,311	\$149,107	\$128,947	\$175,276	\$136,532	(\$38,744)	(22.10)
1000.0000.2230.51010.300	Teacher Salaries	\$795	\$0	\$0	\$0	\$0	\$0	0.00

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Print accounts with zero balance
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 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2230.52010.300	Teacher Benefits	\$107	\$0	\$0	\$0	\$0	\$0	0.00
1000.0000.2230.52310.300	Retirement	\$31	\$0	\$0	\$0	\$0	\$0	0.00
Program: OVERHEAD - 0000		\$932	\$0	\$0	\$0	\$0	\$0	0.00
Function: INSTRUCTION RELATED TECHNOLOGY - 2230		\$932	\$0	\$0	\$0	\$0	\$0	0.00
1000.0000.2290.51060.300	Outreach Coordinator Salary	\$60,612	\$62,786	\$65,907	\$69,822	\$36,831	(\$32,991)	(47.25)
1000.0000.2290.52060.300	Outreach Coordinator Benefits	\$21,296	\$22,259	\$26,947	\$37,828	\$20,228	(\$17,600)	(46.53)
Program: OVERHEAD - 0000		\$81,908	\$85,045	\$92,854	\$107,650	\$57,059	(\$50,591)	(47.00)
Function: OTH SUPPORT SVCS - STAFF - 2290		\$81,908	\$85,045	\$92,854	\$107,650	\$57,059	(\$50,591)	(47.00)
Cost Center: FREEPORT HIGH SCHOOL - 300		\$808,405	\$917,592	\$965,096	\$1,118,617	\$1,061,829	(\$56,788)	(5.08)
1000.0000.2130.51500.900	Doctor-Consulting Physician-Stipend	\$0	\$0	\$0	\$1,500	\$1,500	\$0	0.00
1000.0000.2130.56000.900	Supplies - District Wide	\$0	\$2,172	\$10,924	\$0	\$0	\$0	0.00
Program: OVERHEAD - 0000		\$0	\$2,172	\$10,924	\$1,500	\$1,500	\$0	0.00
Function: HEALTH SERVICES - 2130		\$0	\$2,172	\$10,924	\$1,500	\$1,500	\$0	0.00
1000.0000.2210.51040.900	Curriculum Director Salary	\$79,651	\$84,000	\$99,434	\$93,492	\$98,635	\$5,143	5.50
1000.0000.2210.52040.900	Curriculum Director Benefits	\$12,691	\$13,463	\$14,983	\$20,058	\$24,477	\$4,419	22.03

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Exclude inactive accounts with zero balance

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Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2210.52340.900	Retirement	\$3,059	\$3,755	\$4,458	\$4,179	\$4,409	\$230	5.50
1000.0000.2210.53000.900	Purchased Professional	\$62	\$4,250	\$861	\$5,000	\$5,000	\$0	0.00
1000.0000.2210.55810.900	Travel	\$0	\$31	\$0	\$700	\$700	\$0	0.00
1000.0000.2210.56400.900	Curriculum Materials	\$50,000	\$43,562	\$51,751	\$47,300	\$56,500	\$9,200	19.45
1000.0000.2210.58100.900	Dues & Fees	\$1,784	\$185	\$655	\$505	\$505	\$0	0.00
Program: OVERHEAD - 0000		\$147,248	\$149,246	\$172,143	\$171,234	\$190,226	\$18,992	11.09
Function: IMPROVEMENT OF INSTRUCTION - 2210		\$147,248	\$149,246	\$172,143	\$171,234	\$190,226	\$18,992	11.09
1000.0000.2230.51040.900	Technology Director Salary	\$101,800	\$112,000	\$117,600	\$124,656	\$131,513	\$6,857	5.50
1000.0000.2230.51180.900	Support Wages	\$285,350	\$258,261	\$359,999	\$367,877	\$400,305	\$32,428	8.81
1000.0000.2230.52040.900	Benefits	\$20,783	\$25,656	\$27,972	\$35,691	\$40,441	\$4,750	13.31
1000.0000.2230.52080.900	Benefits	\$93,687	\$68,654	\$92,984	\$126,948	\$136,299	\$9,351	7.37
1000.0000.2230.52340.900	Retirement	\$10,254	\$11,424	\$11,642	\$12,341	\$13,020	\$679	5.50
1000.0000.2230.52380.900	Retirement	\$8,010	\$8,331	\$13,574	\$22,250	\$24,083	\$1,833	8.24
1000.0000.2230.53000.900	Purchased Professional	\$4,800	\$4,751	\$5,573	\$7,012	\$9,012	\$2,000	28.52
1000.0000.2230.54320.900	Tech Repairs/Maintenance	\$0	\$5,250	\$3,442	\$6,000	\$6,000	\$0	0.00
1000.0000.2230.54330.900	Software	\$553	\$2,787	\$0	\$0	\$0	\$0	0.00
1000.0000.2230.55000.900	Other Purchased Services	\$28,619	\$41,371	\$104,775	\$116,131	\$190,478	\$74,347	64.02
1000.0000.2230.55200.900	Insurance (P&C)	\$15,658	\$16,303	\$16,584	\$16,500	\$16,500	\$0	0.00
1000.0000.2230.55800.900	Travel	\$1,370	\$1,962	\$1,591	\$4,000	\$6,000	\$2,000	50.00

RSU No. 5

FY27 Article 5 Student and Staff Support- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2230.56500.900	Computer Materials	\$9,488	\$13,170	\$31,048	\$345,710	\$354,121	\$8,411	2.43
1000.0000.2230.57340.900	EQUIPMENT	\$154,467	\$311,801	\$362,417	\$0	\$0	\$0	0.00
1000.0000.2230.58100.900	Dues and Fees	\$120	\$170	\$220	\$270	\$270	\$0	0.00
Program: OVERHEAD - 0000		\$734,959	\$881,893	\$1,149,423	\$1,185,386	\$1,328,042	\$142,656	12.03
Function: INSTRUCTION RELATED TECHNOLOGY - 2230		\$734,959	\$881,893	\$1,149,423	\$1,185,386	\$1,328,042	\$142,656	12.03
1000.0000.2240.53000.900	Purchased Professional - Assessment	\$3,750	\$3,750	\$0	\$7,475	\$3,900	(\$3,575)	(47.83)
Program: OVERHEAD - 0000		\$3,750	\$3,750	\$0	\$7,475	\$3,900	(\$3,575)	(47.83)
Function: ACADEMIC STUDENT ASSESSMENT - 2240		\$3,750	\$3,750	\$0	\$7,475	\$3,900	(\$3,575)	(47.83)
Cost Center: SYSTEM WIDE - 900		\$885,957	\$1,037,060	\$1,332,490	\$1,365,595	\$1,523,668	\$158,073	11.58
1000.0000.2213.51010.950	K-8 HONORARIUM	\$4,449	\$8,083	\$8,003	\$4,733	\$5,065	\$332	7.01
1000.0000.2213.51500.950	New Educator Mentors K-8	\$13,470	\$13,043	\$6,980	\$31,593	\$31,593	\$0	0.00
1000.0000.2213.52000.950	Stipend Benefits - K-8	\$1,696	\$2,195	\$891	\$1,601	\$1,601	\$0	0.00
1000.0000.2213.52010.950	K-8 HONORARIUM BENEFITS	\$79	\$2,016	\$2,261	\$159	\$507	\$348	218.87
1000.0000.2213.52300.950	Stipend Retirement - K-8	\$517	\$583	\$312	\$2,129	\$2,129	\$0	0.00
1000.0000.2213.52310.950	K-8 HONORARIUM RETIREMENT	\$31	\$299	\$194	\$212	\$226	\$14	6.60
1000.0000.2213.52510.950	Tuition Reimbursement-Prof	\$76,856	\$112,405	\$140,802	\$112,000	\$141,000	\$29,000	25.89
1000.0000.2213.52520.950	Tuition Reimbursement-Support	\$2,786	\$0	\$0	\$1,500	\$1,500	\$0	0.00

RSU No. 5

FY27 Article 5 Student and Staff Support- Proposed

Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2213.53000.950	K-8 Purchased Professional	\$46,072	\$33,926	\$47,042	\$63,300	\$63,800	\$500	0.79
1000.0000.2213.55810.950	Travel	\$0	\$738	\$981	\$250	\$250	\$0	0.00
1000.0000.2213.56000.950	Supplies	\$0	\$0	\$0	\$350	\$350	\$0	0.00
1000.0000.2213.56400.950	Books	\$1,400	\$641	\$1,218	\$1,400	\$1,400	\$0	0.00
Program: OVERHEAD - 0000		\$147,357	\$173,928	\$208,681	\$219,227	\$249,421	\$30,194	13.77
Function: INSTRUCTIONAL STAFF TRAINING - 2213		\$147,357	\$173,928	\$208,681	\$219,227	\$249,421	\$30,194	13.77
Cost Center: K-8 - 950		\$147,357	\$173,928	\$208,681	\$219,227	\$249,421	\$30,194	13.77
1000.0000.2213.51500.990	New Educator Mentors 9-12	\$0	\$0	\$0	\$16,032	\$16,032	\$0	0.00
Program: OVERHEAD - 0000		\$0	\$0	\$0	\$16,032	\$16,032	\$0	0.00
Function: INSTRUCTIONAL STAFF TRAINING - 2213		\$0	\$0	\$0	\$16,032	\$16,032	\$0	0.00
Cost Center: 9-12 - 990		\$0	\$0	\$0	\$16,032	\$16,032	\$0	0.00
Grand Total:		\$3,389,184	\$3,899,395	\$4,308,020	\$4,644,307	\$4,906,366	\$262,059	5.64

End of Report

RSU No. 5

FY27 Article 6 System Administration- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2310.51500.900	Stipends	\$5,625	\$4,900	\$5,150	\$7,150	\$7,150	\$0	0.00
1000.0000.2310.52000.900	Board Stipend Benefits	\$453	\$387	\$442	\$674	\$675	\$1	0.15
1000.0000.2310.53400.900	Professional Services	\$14,501	\$84,228	\$110,560	\$92,970	\$90,185	(\$2,785)	(3.00)
1000.0000.2310.55200.900	Insurance	\$43,477	\$34,562	\$43,316	\$47,555	\$47,555	\$0	0.00
1000.0000.2310.55800.900	Committee Travel	\$0	\$0	\$0	\$150	\$150	\$0	0.00
1000.0000.2310.56000.900	Supplies	\$453	\$835	\$1,428	\$850	\$960	\$110	12.94
1000.0000.2310.58100.900	Dues & Fees	\$6,396	\$6,860	\$7,203	\$7,592	\$7,592	\$0	0.00
Program: OVERHEAD - 0000		\$70,904	\$131,772	\$168,099	\$156,941	\$154,267	(\$2,674)	(1.70)
Function: BOARD OF DIRECTORS - 2310		\$70,904	\$131,772	\$168,099	\$156,941	\$154,267	(\$2,674)	(1.70)
1000.0000.2314.53100.900	Election Costs	\$0	\$5,481	\$4,884	\$7,525	\$6,600	(\$925)	(12.29)
Program: OVERHEAD - 0000		\$0	\$5,481	\$4,884	\$7,525	\$6,600	(\$925)	(12.29)
Function: ELECTION COSTS - 2314		\$0	\$5,481	\$4,884	\$7,525	\$6,600	(\$925)	(12.29)
1000.0000.2320.51040.900	Superintendent's Salary	\$210,809	\$219,280	\$238,427	\$244,059	\$256,185	\$12,126	4.97
1000.0000.2320.51180.900	Support Wages	\$75,772	\$78,424	\$82,345	\$87,286	\$92,087	\$4,801	5.50
1000.0000.2320.52040.900	Superintendent Benefits	\$32,959	\$32,994	\$38,639	\$61,007	\$57,544	(\$3,463)	(5.68)

RSU No. 5

FY27 Article 6 System Administration- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2320.52080.900	Support Benefits	\$24,389	\$25,853	\$27,545	\$39,910	\$42,551	\$2,641	6.62
1000.0000.2320.52340.900	Retirement	\$18,071	\$21,232	\$22,066	\$10,909	\$14,451	\$3,542	32.47
1000.0000.2320.52380.900	Retirement	\$7,577	\$7,842	\$8,234	\$0	\$9,252	\$9,252	0.00
1000.0000.2320.53300.900	Employee Training & Development	\$0	\$3,179	\$3,383	\$3,050	\$3,560	\$510	16.72
1000.0000.2320.53400.900	Professional Services	\$87,527	\$89,359	\$56,021	\$72,995	\$74,545	\$1,550	2.12
1000.0000.2320.54330.900	Software Repairs & Maintenance	\$67,555	\$2,571	\$9,311	\$10,000	\$10,000	\$0	0.00
1000.0000.2320.55310.900	Postage	\$9,089	\$5,514	\$7,206	\$7,200	\$7,700	\$500	6.94
1000.0000.2320.55400.900	Advertising	\$1,854	\$1,309	\$857	\$1,500	\$1,500	\$0	0.00
1000.0000.2320.55800.900	Travel	\$2,105	\$3,300	\$2,412	\$2,600	\$2,900	\$300	11.54
1000.0000.2320.56000.900	Supplies	\$12,436	\$13,549	\$11,425	\$15,400	\$15,400	\$0	0.00
1000.0000.2320.56400.900	Books	\$0	\$0	\$0	\$100	\$0	(\$100)	(100.00)
1000.0000.2320.57340.900	Technology Equipment	\$0	\$1,000	\$777	\$0	\$0	\$0	0.00
1000.0000.2320.58100.900	Dues and Fees	\$11,563	\$7,238	\$6,736	\$7,648	\$7,748	\$100	1.31
1000.0000.2320.59000.900	Aspirations / Miscellaneous	\$6,108	\$2,000	\$607	\$8,600	\$8,600	\$0	0.00
Program: OVERHEAD - 0000		\$567,816	\$514,644	\$515,991	\$572,264	\$604,023	\$31,759	5.55
Function: EXECUTIVE ADMINISTRATION - 2320		\$567,816	\$514,644	\$515,991	\$572,264	\$604,023	\$31,759	5.55
1000.0000.2500.51040.900	Administrator Salary	\$114,630	\$124,691	\$143,925	\$151,925	\$160,282	\$8,357	5.50
1000.0000.2500.51180.900	Salaries	\$174,869	\$189,421	\$215,418	\$217,944	\$200,547	(\$17,397)	(7.98)
1000.0000.2500.52040.900	Admin Benefits	\$19,360	\$30,927	\$32,933	\$46,070	\$54,169	\$8,099	17.58

RSU No. 5

FY27 Article 6 System Administration- Proposed

Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2500.52080.900	Benefits	\$43,124	\$38,499	\$38,545	\$46,202	\$39,841	(\$6,361)	(13.77)
1000.0000.2500.52340.900	Retirement	\$5,441	\$12,409	\$7,166	\$0	\$8,014	\$8,014	0.00
1000.0000.2500.52380.900	Retirement	\$8,135	\$7,607	\$8,959	\$10,897	\$10,027	(\$870)	(7.98)
1000.0000.2500.53300.900	Training & Development Services	\$595	\$1,878	\$2,326	\$5,400	\$5,400	\$0	0.00
1000.0000.2500.53400.900	Purchased Professional	\$0	\$0	\$37,973	\$40,900	\$56,950	\$16,050	39.24
1000.0000.2500.55800.900	Travel	\$456	\$395	\$1,866	\$1,500	\$1,750	\$250	16.67
1000.0000.2500.55810.900	Travel	\$17	\$0	\$0	\$0	\$0	\$0	0.00
1000.0000.2500.56000.900	Supplies	\$0	\$3,983	\$2,268	\$4,075	\$4,340	\$265	6.50
1000.0000.2500.58100.900	Dues and Fees	\$4,942	\$2,053	\$6,094	\$1,944	\$1,798	(\$146)	(7.51)
Program: OVERHEAD - 0000		\$371,569	\$411,862	\$497,473	\$526,857	\$543,118	\$16,261	3.09
Function: CENTRAL SERVICES - 2500		\$371,569	\$411,862	\$497,473	\$526,857	\$543,118	\$16,261	3.09
Cost Center: SYSTEM WIDE - 900		\$1,010,289	\$1,063,760	\$1,186,446	\$1,263,587	\$1,308,008	\$44,421	3.52
Grand Total:		\$1,010,289	\$1,063,760	\$1,186,446	\$1,263,587	\$1,308,008	\$44,421	3.52

End of Report

RSU No. 5

FY27 Article 7 School Administration- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2400.51040.010	Admin Salary	\$230,806	\$243,767	\$272,254	\$270,646	\$285,533	\$14,887	5.50
1000.0000.2400.51180.010	Support Wages	\$82,988	\$91,863	\$103,386	\$100,527	\$101,329	\$802	0.80
1000.0000.2400.52040.010	Admin Benefits	\$51,313	\$40,022	\$52,377	\$62,446	\$69,251	\$6,805	10.90
1000.0000.2400.52080.010	Support Benefits	\$23,255	\$21,746	\$22,061	\$25,368	\$35,116	\$9,748	38.43
1000.0000.2400.52340.010	Retirement	\$8,817	\$10,487	\$12,143	\$12,098	\$12,764	\$666	5.51
1000.0000.2400.52380.010	Retirement	\$0	\$0	\$2,268	\$5,026	\$5,472	\$446	8.87
1000.0000.2400.53400.010	Other Professional Services	\$0	\$0	\$0	\$240	\$240	\$0	0.00
1000.0000.2400.55310.010	Postage	\$1,754	\$1,841	\$2,047	\$2,250	\$2,250	\$0	0.00
1000.0000.2400.55800.010	Travel	\$409	\$344	\$270	\$520	\$520	\$0	0.00
1000.0000.2400.56000.010	Supplies	\$1,029	\$1,193	\$1,149	\$1,200	\$1,200	\$0	0.00
1000.0000.2400.56400.010	Books	\$50	\$131	\$135	\$150	\$150	\$0	0.00
1000.0000.2400.58100.010	Dues & Fees	\$421	\$872	\$1,158	\$1,368	\$1,368	\$0	0.00
Program: OVERHEAD - 0000		\$400,842	\$412,265	\$469,247	\$481,839	\$515,193	\$33,354	6.92
Function: SCHOOL ADMINISTRATION - 2400		\$400,842	\$412,265	\$469,247	\$481,839	\$515,193	\$33,354	6.92
Cost Center: DURHAM COMMUNITY - 010		\$400,842	\$412,265	\$469,247	\$481,839	\$515,193	\$33,354	6.92
1000.0000.2400.51040.020	Admin Salary	\$117,628	\$212,509	\$229,266	\$243,393	\$256,782	\$13,389	5.50

RSU No. 5

FY27 Article 7 School Administration- Proposed

Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2400.51180.020	Support Wages	\$53,660	\$57,038	\$61,665	\$65,097	\$66,413	\$1,316	2.02
1000.0000.2400.52040.020	Admin Benefits	\$7,588	\$33,585	\$45,103	\$48,221	\$53,689	\$5,468	11.34
1000.0000.2400.52080.020	Support Benefits	\$11,881	\$12,582	\$13,739	\$19,723	\$26,347	\$6,624	33.59
1000.0000.2400.52340.020	Retirement	\$4,548	\$9,193	\$10,248	\$10,880	\$11,478	\$598	5.50
1000.0000.2400.52380.020	Retirement	\$1,958	\$2,156	\$2,394	\$3,255	\$3,586	\$331	10.17
1000.0000.2400.53400.020	Other Professional Services	\$0	\$0	\$0	\$240	\$240	\$0	0.00
1000.0000.2400.55310.020	Postage	\$718	\$956	\$814	\$1,000	\$700	(\$300)	(30.00)
1000.0000.2400.55800.020	Travel	\$0	\$0	\$0	\$300	\$300	\$0	0.00
1000.0000.2400.56000.020	Supplies	\$419	\$387	\$335	\$500	\$500	\$0	0.00
1000.0000.2400.58100.020	Dues & Fees	\$340	\$340	\$680	\$1,150	\$1,150	\$0	0.00
Program: OVERHEAD - 0000		\$198,738	\$328,746	\$364,244	\$393,759	\$421,185	\$27,426	6.97
Function: SCHOOL ADMINISTRATION - 2400		\$198,738	\$328,746	\$364,244	\$393,759	\$421,185	\$27,426	6.97
Cost Center: MORSE STREET - 020		\$198,738	\$328,746	\$364,244	\$393,759	\$421,185	\$27,426	6.97
1000.0000.2400.51040.030	Admin Salary	\$118,228	\$124,109	\$130,284	\$137,465	\$145,027	\$7,562	5.50
1000.0000.2400.51180.030	Support Wages	\$38,519	\$6,812	\$58,089	\$51,619	\$48,708	(\$2,911)	(5.64)
1000.0000.2400.52040.030	Admin Benefits	\$34,212	\$22,097	\$24,501	\$31,295	\$35,702	\$4,407	14.08
1000.0000.2400.52080.030	Support Benefits	\$3,338	\$904	\$11,537	\$12,633	\$17,364	\$4,731	37.45
1000.0000.2400.52340.030	Retirement	\$4,517	\$5,521	\$5,797	\$6,145	\$6,483	\$338	5.50

RSU No. 5

FY27 Article 7 School Administration- Proposed

Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2400.52380.030	Retirement	\$8	\$64	\$2,488	\$2,581	\$2,630	\$49	1.90
1000.0000.2400.53400.030	Other Professional Services	\$0	\$0	\$0	\$240	\$240	\$0	0.00
1000.0000.2400.55310.030	Postage	\$301	\$228	\$116	\$400	\$300	(\$100)	(25.00)
1000.0000.2400.55800.030	Travel	\$533	\$761	\$349	\$450	\$450	\$0	0.00
1000.0000.2400.56000.030	Supplies	\$237	\$29	\$240	\$300	\$300	\$0	0.00
1000.0000.2400.56400.030	Admin Books	\$0	\$273	\$456	\$500	\$500	\$0	0.00
1000.0000.2400.58100.030	Dues & Fees	\$539	\$259	\$259	\$275	\$275	\$0	0.00
Program: OVERHEAD - 0000		\$200,432	\$161,057	\$234,115	\$243,903	\$257,979	\$14,076	5.77
Function: SCHOOL ADMINISTRATION - 2400		\$200,432	\$161,057	\$234,115	\$243,903	\$257,979	\$14,076	5.77
Cost Center: POWNAL ELEMENTARY - 030		\$200,432	\$161,057	\$234,115	\$243,903	\$257,979	\$14,076	5.77
1000.0000.2400.51040.040	Admin Salaries	\$120,627	\$0	\$229,266	\$243,393	\$256,782	\$13,389	5.50
1000.0000.2400.51180.040	Support Wages	\$49,082	\$54,618	\$60,295	\$63,202	\$64,020	\$818	1.29
1000.0000.2400.52040.040	Admin Benefits	\$19,357	\$892	\$16,698	\$30,440	\$34,589	\$4,149	13.63
1000.0000.2400.52080.040	Support Benefits	\$12,861	\$15,564	\$15,204	\$20,426	\$26,910	\$6,484	31.74
1000.0000.2400.52340.040	Retirement	\$4,602	\$0	\$10,248	\$10,880	\$11,478	\$598	5.50
1000.0000.2400.52380.040	Retirement	\$1,838	\$2,057	\$2,372	\$3,160	\$3,457	\$297	9.40
1000.0000.2400.53400.040	Other Professional Services	\$0	\$0	\$0	\$240	\$240	\$0	0.00
1000.0000.2400.55310.040	Postage	\$1,820	\$1,160	\$1,492	\$1,400	\$1,400	\$0	0.00

RSU No. 5

FY27 Article 7 School Administration- Proposed

Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2400.55800.040	Travel	\$23	\$101	\$50	\$300	\$300	\$0	0.00
1000.0000.2400.56000.040	Supplies	\$250	\$190	\$16	\$250	\$250	\$0	0.00
1000.0000.2400.56400.040	Admin Books	\$0	\$0	\$97	\$100	\$100	\$0	0.00
1000.0000.2400.58100.040	Dues & Fees	\$340	\$340	\$680	\$1,278	\$680	(\$598)	(46.79)
Program: OVERHEAD - 0000		\$210,799	\$74,922	\$336,419	\$375,069	\$400,206	\$25,137	6.70
Function: SCHOOL ADMINISTRATION - 2400		\$210,799	\$74,922	\$336,419	\$375,069	\$400,206	\$25,137	6.70
Cost Center: MAST LANDING - 040		\$210,799	\$74,922	\$336,419	\$375,069	\$400,206	\$25,137	6.70
1000.0000.2400.51040.050	Admin Salaries	\$216,646	\$242,007	\$205,885	\$252,681	\$266,580	\$13,899	5.50
1000.0000.2400.51180.050	Support Wages	\$76,650	\$119,082	\$80,199	\$87,484	\$70,888	(\$16,596)	(18.97)
1000.0000.2400.52040.050	Admin Benefits	\$40,577	\$40,205	\$52,358	\$69,374	\$79,643	\$10,269	14.80
1000.0000.2400.52080.050	Support Benefits	\$23,273	\$26,734	\$16,314	\$23,294	\$23,259	(\$35)	(0.15)
1000.0000.2400.52340.050	Retirement	\$8,273	\$10,764	\$9,186	\$11,295	\$11,916	\$621	5.50
1000.0000.2400.52380.050	Retirement	\$3,794	\$4,609	\$2,330	\$4,374	\$3,802	(\$572)	(13.08)
1000.0000.2400.53400.050	Other Professional Services	\$0	\$0	\$0	\$240	\$240	\$0	0.00
1000.0000.2400.55310.050	Postage	\$2,115	\$1,947	\$1,345	\$2,020	\$2,020	\$0	0.00
1000.0000.2400.55800.050	Travel	\$390	\$438	\$246	\$810	\$810	\$0	0.00
1000.0000.2400.56000.050	Supplies	\$494	\$503	\$417	\$500	\$500	\$0	0.00
1000.0000.2400.58100.050	Dues & Fees	\$340	\$928	\$2,918	\$2,900	\$2,900	\$0	0.00
Program: OVERHEAD - 0000		\$372,553	\$447,217	\$371,198	\$454,972	\$462,558	\$7,586	1.67

RSU No. 5

FY27 Article 7 School Administration- Proposed

Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
Function: SCHOOL ADMINISTRATION - 2400		\$372,553	\$447,217	\$371,198	\$454,972	\$462,558	\$7,586	1.67
Cost Center: FREEPORT MIDDLE SCHOOL - 050		\$372,553	\$447,217	\$371,198	\$454,972	\$462,558	\$7,586	1.67
1000.0000.2400.51040.300	Admin Salaries	\$239,736	\$378,416	\$270,140	\$280,677	\$280,371	(\$306)	(0.11)
1000.0000.2400.51180.300	Support Wages	\$125,864	\$120,073	\$133,379	\$127,508	\$127,818	\$310	0.24
1000.0000.2400.52040.300	Admin Benefits	\$50,057	\$64,614	\$57,554	\$72,443	\$74,858	\$2,415	3.33
1000.0000.2400.52080.300	Support Benefits	\$41,607	\$35,735	\$33,906	\$51,654	\$65,440	\$13,786	26.69
1000.0000.2400.52340.300	Retirement	\$9,183	\$16,774	\$11,836	\$12,546	\$13,236	\$690	5.50
1000.0000.2400.52380.300	Retirement	\$2,474	\$2,572	\$370	\$6,375	\$6,052	(\$323)	(5.07)
1000.0000.2400.53400.300	Admin Purchased Professional	\$0	\$400	\$0	\$1,044	\$1,059	\$15	1.44
1000.0000.2400.55310.300	Postage	\$3,497	\$4,171	\$720	\$3,784	\$3,284	(\$500)	(13.21)
1000.0000.2400.55800.300	Travel	\$476	\$742	\$1,110	\$1,250	\$1,250	\$0	0.00
1000.0000.2400.56000.300	Supplies	\$1,407	\$1,593	\$1,370	\$400	\$400	\$0	0.00
1000.0000.2400.56400.300	Admin Books	\$0	\$0	\$0	\$300	\$300	\$0	0.00
1000.0000.2400.58100.300	Dues and Fees	\$6,693	\$6,626	\$6,654	\$6,962	\$6,835	(\$127)	(1.82)
Program: OVERHEAD - 0000		\$480,993	\$631,716	\$517,039	\$564,943	\$580,903	\$15,960	2.83
Function: SCHOOL ADMINISTRATION - 2400		\$480,993	\$631,716	\$517,039	\$564,943	\$580,903	\$15,960	2.83
Cost Center: FREEPORT HIGH SCHOOL - 300		\$480,993	\$631,716	\$517,039	\$564,943	\$580,903	\$15,960	2.83

RSU No. 5

FY27 Article 7 School Administration- Proposed

Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
Grand Total:		\$1,864,357	\$2,055,923	\$2,292,262	\$2,514,485	\$2,638,024	\$123,539	4.91

End of Report

RSU No. 5

FY27 Article 8 Transportation & Buses- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2700.51020.900	Ed Tech Salaries	\$6,890	\$6,396	\$0	\$0	\$0	\$0	0.00
1000.0000.2700.51040.900	Administrator Salary	\$126,603	\$78,000	\$121,198	\$92,024	\$105,680	\$13,656	14.84
1000.0000.2700.51060.900	Transportation Office Clerical Support Salary	\$0	\$0	\$0	\$0	\$40,109	\$40,109	0.00
1000.0000.2700.51180.900	Bus Drivers Salaries	\$482,704	\$482,613	\$476,792	\$529,229	\$609,326	\$80,097	15.13
1000.0000.2700.51200.900	Substitute Salaries	\$97,242	\$76,595	\$147,021	\$77,112	\$77,112	\$0	0.00
1000.0000.2700.52000.900	Sub Bus Driver Benefits	\$22,101	\$14,379	\$23,294	\$11,983	\$19,111	\$7,128	59.48
1000.0000.2700.52020.900	Ed Tech Benefits	\$2,127	\$1,698	\$0	\$0	\$0	\$0	0.00
1000.0000.2700.52040.900	Administrator Benefits	\$32,279	\$21,334	\$22,868	\$20,362	\$32,898	\$12,536	61.57
1000.0000.2700.52060.900	Transportation Office Clerical Support Benefits	\$0	\$0	\$0	\$0	\$9,707	\$9,707	0.00
1000.0000.2700.52080.900	Bus Driver Benefits	\$165,981	\$156,816	\$198,128	\$244,463	\$342,167	\$97,704	39.97
1000.0000.2700.52300.900	Retirement	\$826	\$145	\$515	\$0	\$0	\$0	0.00
1000.0000.2700.52320.900	Retirement	\$740	\$786	\$0	\$0	\$0	\$0	0.00
1000.0000.2700.52340.900	Retirement	\$2,233	\$0	\$0	\$0	\$5,284	\$5,284	0.00
1000.0000.2700.52360.900	Transportation Office Clerical Retirement	\$0	\$0	\$0	\$0	\$2,005	\$2,005	0.00
1000.0000.2700.52380.900	Retirement	\$8,301	\$6,232	\$2,741	\$26,463	\$32,904	\$6,441	24.34
1000.0000.2700.53000.900	Purchased Professional	\$12,784	\$4,009	\$9,644	\$13,932	\$13,665	(\$267)	(1.92)
1000.0000.2700.53300.900	Employee Training	\$0	\$0	\$2,307	\$2,100	\$2,800	\$700	33.33
1000.0000.2700.53400.900	Contracted Services	\$0	\$4,237	\$11,876	\$7,700	\$6,100	(\$1,600)	(20.78)

RSU No. 5

FY27 Article 8 Transportation & Buses- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2700.54300.900	Purchased Repair/Maint	\$127,244	\$164,682	\$216,652	\$180,200	\$259,200	\$79,000	43.84
1000.0000.2700.54450.900	Bus Garage Lease	\$12,500	\$13,000	\$13,500	\$13,000	\$13,000	\$0	0.00
1000.0000.2700.55200.900	Insurance	\$25,198	\$28,998	\$29,062	\$31,968	\$31,968	\$0	0.00
1000.0000.2700.55320.900	Telephone	\$0	\$870	\$982	\$3,000	\$3,984	\$984	32.80
1000.0000.2700.55800.900	Travel	\$0	\$204	\$639	\$500	\$2,000	\$1,500	300.00
1000.0000.2700.56220.900	Electricity	\$0	\$158	\$0	\$0	\$0	\$0	0.00
1000.0000.2700.56260.900	Fleet Fuel	\$166,813	\$138,458	\$141,293	\$175,200	\$189,000	\$13,800	7.88
1000.0000.2700.56700.900	Supplies	\$33,654	\$73,840	\$32,063	\$80,530	\$71,930	(\$8,600)	(10.68)
1000.0000.2700.58100.900	Dues and Fees	\$4,576	\$3,836	\$525	\$350	\$400	\$50	14.29
1000.0000.2700.58310.900	Principal-Bus Lease Purchase	\$74,096	\$88,555	\$136,167	\$228,649	\$309,872	\$81,223	35.52
Program: OVERHEAD - 0000		\$1,404,891	\$1,365,840	\$1,587,267	\$1,738,765	\$2,180,222	\$441,457	25.39
Function: TRANSPORTATION - 2700		\$1,404,891	\$1,365,840	\$1,587,267	\$1,738,765	\$2,180,222	\$441,457	25.39
1000.0000.2750.51020.900	Ed Tech Salaries	\$740	\$11	\$1,053	\$18,760	\$18,760	\$0	0.00
1000.0000.2750.51180.900	Support Wages	\$66,640	\$72,047	\$99,035	\$147,392	\$147,392	\$0	0.00
1000.0000.2750.52020.900	Ed Tech Benefits	\$422	\$6	\$242	\$2,915	\$4,649	\$1,734	59.49
1000.0000.2750.52080.900	Support Benefits	\$10,131	\$11,912	\$15,900	\$22,905	\$36,528	\$13,623	59.48
1000.0000.2750.52320.900	Retirement	\$159	\$1	\$47	\$839	\$906	\$67	7.99
1000.0000.2750.52380.900	Retirement	\$28	\$185	\$73	\$0	\$0	\$0	0.00
1000.0000.2750.55100.900	OOD PURCHASED TRANSPORTATION	\$0	\$95,154	\$0	\$0	\$0	\$0	0.00

RSU No. 5

FY27 Article 8 Transportation & Buses- Proposed

Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
Program: OVERHEAD - 0000		\$78,122	\$179,315	\$116,351	\$192,811	\$208,235	\$15,424	8.00
Function: TRANSPORTATION SPECIAL ED - 2750		\$78,122	\$179,315	\$116,351	\$192,811	\$208,235	\$15,424	8.00
1000.0000.2770.55100.900	HOMELESS PURCHASED TRANSPORTATION	\$0	\$44,142	\$19,459	\$0	\$0	\$0	0.00
Program: OVERHEAD - 0000		\$0	\$44,142	\$19,459	\$0	\$0	\$0	0.00
Function: TRANSPORTATION HOMELESS - 2770		\$0	\$44,142	\$19,459	\$0	\$0	\$0	0.00
Cost Center: SYSTEM WIDE - 900		\$1,483,013	\$1,589,297	\$1,723,078	\$1,931,576	\$2,388,457	\$456,881	23.65
Grand Total:		\$1,483,013	\$1,589,297	\$1,723,078	\$1,931,576	\$2,388,457	\$456,881	23.65

End of Report

RSU No. 5

FY27 Article 9 Operations & Maintenance- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2600.51180.010	Salaries	\$194,423	\$196,251	\$201,010	\$208,967	\$210,241	\$1,274	0.61
1000.0000.2600.52080.010	Custodian Benefits	\$53,127	\$52,481	\$41,597	\$57,506	\$78,332	\$20,826	36.22
1000.0000.2600.52380.010	Retirement	\$1,677	\$1,716	\$1,415	\$10,448	\$11,353	\$905	8.66
1000.0000.2600.53000.010	Purchased Professional	\$0	\$0	\$0	\$118	\$118	\$0	0.00
1000.0000.2600.53300.010	Employee Training	\$0	\$0	\$0	\$125	\$125	\$0	0.00
1000.0000.2600.54300.010	Purchased Repairs/Maint	\$96,341	\$128,554	\$129,488	\$117,387	\$96,459	(\$20,928)	(17.83)
1000.0000.2600.55200.010	Insurance	\$32,679	\$20,520	\$43,509	\$47,860	\$47,860	\$0	0.00
1000.0000.2600.55320.010	Telephone	\$9,217	\$10,135	\$11,222	\$9,494	\$11,559	\$2,065	21.75
1000.0000.2600.55800.010	Travel	\$0	\$46	\$0	\$15	\$15	\$0	0.00
1000.0000.2600.56000.010	Supplies	\$31,416	\$22,762	\$19,794	\$29,600	\$31,483	\$1,883	6.36
1000.0000.2600.56011.010	Materials for Repair	\$2,322	\$6,592	\$6,362	\$10,100	\$10,100	\$0	0.00
1000.0000.2600.56013.010	Major Maintenance	\$4,980	\$2,355	\$26,047	\$16,705	\$13,820	(\$2,885)	(17.27)
1000.0000.2600.56220.010	Electricity - Durham	\$86,520	\$87,261	\$79,413	\$144,000	\$144,000	\$0	0.00
1000.0000.2600.56240.010	Heating Fuel	\$17,413	\$20,105	\$27,893	\$13,000	\$28,500	\$15,500	119.23
Program: OVERHEAD - 0000		\$530,116	\$548,778	\$587,751	\$665,325	\$683,965	\$18,640	2.80
Function: OPERATION OF PLANT - 2600		\$530,116	\$548,778	\$587,751	\$665,325	\$683,965	\$18,640	2.80
Cost Center: DURHAM COMMUNITY - 010		\$530,116	\$548,778	\$587,751	\$665,325	\$683,965	\$18,640	2.80

RSU No. 5

FY27 Article 9 Operations & Maintenance- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2600.51180.020	Custodial Salaries	\$144,127	\$170,157	\$172,513	\$257,246	\$214,884	(\$42,362)	(16.47)
1000.0000.2600.52080.020	Custodian Benefits	\$43,175	\$100,139	\$72,299	\$122,678	\$125,451	\$2,773	2.26
1000.0000.2600.52380.020	Retirement	\$911	\$2,641	\$1,338	\$12,862	\$11,604	(\$1,258)	(9.78)
1000.0000.2600.53000.020	Purchased Professional	\$0	\$0	\$0	\$118	\$118	\$0	0.00
1000.0000.2600.53300.020	Employee Training	\$0	\$0	\$0	\$125	\$125	\$0	0.00
1000.0000.2600.54100.020	Water/Sewage	\$18,958	\$20,892	\$34,343	\$19,512	\$19,512	\$0	0.00
1000.0000.2600.54300.020	Purchased Repairs/Maint	\$39,257	\$66,441	\$63,790	\$46,239	\$54,090	\$7,851	16.98
1000.0000.2600.55200.020	Insurance	\$15,318	\$20,520	\$19,987	\$21,986	\$21,986	\$0	0.00
1000.0000.2600.55320.020	Telephone	\$4,646	\$5,654	\$9,384	\$4,785	\$9,666	\$4,881	102.01
1000.0000.2600.55800.020	Travel	\$0	\$44	\$99	\$15	\$15	\$0	0.00
1000.0000.2600.56000.020	Supplies	\$28,630	\$24,140	\$12,063	\$24,750	\$26,034	\$1,284	5.19
1000.0000.2600.56011.020	Materials for Repair	\$4,715	\$827	\$2,923	\$6,400	\$6,400	\$0	0.00
1000.0000.2600.56013.020	Major Maintenance	\$6,121	\$2,340	\$18,892	\$4,706	\$29,255	\$24,549	521.65
1000.0000.2600.56220.020	Electricity	\$21,453	\$21,991	\$36,149	\$10,000	\$10,000	\$0	0.00
1000.0000.2600.56240.020	Heating Fuel	\$44,780	\$27,978	\$39,023	\$41,000	\$40,500	(\$500)	(1.22)
Program: OVERHEAD - 0000		\$372,089	\$463,763	\$482,803	\$572,422	\$569,640	(\$2,782)	(0.49)
Function: OPERATION OF PLANT - 2600		\$372,089	\$463,763	\$482,803	\$572,422	\$569,640	(\$2,782)	(0.49)
Cost Center: MORSE STREET - 020		\$372,089	\$463,763	\$482,803	\$572,422	\$569,640	(\$2,782)	(0.49)

RSU No. 5

FY27 Article 9 Operations & Maintenance- Proposed

Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2600.51180.030	Custodial Salaries	\$65,224	\$97,053	\$82,113	\$100,353	\$100,729	\$376	0.37
1000.0000.2600.52080.030	Custodian Benefits	\$11,523	\$21,268	\$15,220	\$26,752	\$36,655	\$9,903	37.02
1000.0000.2600.52380.030	Retirement	\$0	\$0	\$0	\$5,018	\$5,439	\$421	8.39
1000.0000.2600.53000.030	Purchased Professional	\$0	\$0	\$0	\$118	\$118	\$0	0.00
1000.0000.2600.53300.030	Employee Training	\$0	\$0	\$0	\$125	\$125	\$0	0.00
1000.0000.2600.54300.030	Purchased Repairs/Maint	\$34,487	\$52,591	\$62,695	\$37,764	\$40,389	\$2,625	6.95
1000.0000.2600.55200.030	Insurance	\$9,191	\$20,520	\$12,750	\$14,025	\$14,025	\$0	0.00
1000.0000.2600.55320.030	Telephone	\$2,968	\$4,082	\$6,347	\$3,057	\$6,537	\$3,480	113.84
1000.0000.2600.55800.030	Travel	\$0	\$38	\$0	\$15	\$15	\$0	0.00
1000.0000.2600.56000.030	Supplies	\$18,226	\$12,284	\$6,713	\$12,925	\$13,652	\$727	5.62
1000.0000.2600.56011.030	Materials for Repair	\$3,265	\$2,065	\$429	\$6,700	\$6,700	\$0	0.00
1000.0000.2600.56013.030	Major Maintenance	\$0	\$15,303	\$0	\$0	\$0	\$0	0.00
1000.0000.2600.56050.030	Furniture & Equipment - Non Instructional PES	\$2,321	\$0	\$0	\$0	\$0	\$0	0.00
1000.0000.2600.56220.030	Electricity	\$11,965	\$12,057	\$16,163	\$8,000	\$8,000	\$0	0.00
1000.0000.2600.56240.030	Heating Fuel	\$26,369	\$27,016	\$19,449	\$28,000	\$21,000	(\$7,000)	(25.00)
Program: OVERHEAD - 0000		\$185,540	\$264,277	\$221,879	\$242,852	\$253,384	\$10,532	4.34
Function: OPERATION OF PLANT - 2600		\$185,540	\$264,277	\$221,879	\$242,852	\$253,384	\$10,532	4.34
Cost Center: POWNAL ELEMENTARY - 030		\$185,540	\$264,277	\$221,879	\$242,852	\$253,384	\$10,532	4.34

RSU No. 5

FY27 Article 9 Operations & Maintenance- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2600.51180.040	Custodian Salaries	\$130,630	\$114,677	\$109,637	\$146,409	\$174,158	\$27,749	18.95
1000.0000.2600.52080.040	Custodian Benefits	\$58,149	\$96,672	\$43,090	\$84,153	\$121,717	\$37,564	44.64
1000.0000.2600.52380.040	Retirement	\$7,045	\$5,574	\$5,554	\$7,320	\$9,405	\$2,085	28.48
1000.0000.2600.53000.040	Purchased Professional	\$0	\$0	\$0	\$118	\$118	\$0	0.00
1000.0000.2600.53300.040	Employee Training	\$0	\$0	\$0	\$125	\$125	\$0	0.00
1000.0000.2600.54100.040	Water/Sewage	\$9,758	\$9,658	\$12,916	\$10,958	\$10,958	\$0	0.00
1000.0000.2600.54300.040	Purchased Repairs/Maint	\$46,562	\$83,999	\$66,641	\$53,057	\$57,824	\$4,767	8.98
1000.0000.2600.55200.040	Insurance	\$15,318	\$20,520	\$19,987	\$21,986	\$21,986	\$0	0.00
1000.0000.2600.55320.040	Telephone	\$4,211	\$4,314	\$4,533	\$4,337	\$4,669	\$332	7.66
1000.0000.2600.55800.040	Travel	\$0	\$153	\$84	\$15	\$15	\$0	0.00
1000.0000.2600.56000.040	Supplies	\$22,366	\$23,655	\$15,085	\$22,700	\$23,898	\$1,198	5.28
1000.0000.2600.56011.040	Material Repair	\$5,282	\$2,859	\$1,804	\$6,500	\$6,500	\$0	0.00
1000.0000.2600.56013.040	Major Maintenance	\$4,752	\$14,004	\$24,486	\$5,930	\$17,500	\$11,570	195.11
1000.0000.2600.56220.040	Electricity	\$24,325	\$25,830	\$37,249	\$10,000	\$10,000	\$0	0.00
1000.0000.2600.56240.040	Heating Fuel	\$34,062	\$27,809	\$21,087	\$39,000	\$23,500	(\$15,500)	(39.74)
Program: OVERHEAD - 0000		\$362,461	\$429,724	\$362,154	\$412,608	\$482,373	\$69,765	16.91
Function: OPERATION OF PLANT - 2600		\$362,461	\$429,724	\$362,154	\$412,608	\$482,373	\$69,765	16.91
Cost Center: MAST LANDING - 040		\$362,461	\$429,724	\$362,154	\$412,608	\$482,373	\$69,765	16.91

RSU No. 5

FY27 Article 9 Operations & Maintenance- Proposed

Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2600.51180.050	Custodian Salaries	\$159,608	\$218,450	\$175,400	\$245,456	\$246,731	\$1,275	0.52
1000.0000.2600.52080.050	Custodian Benefits	\$60,532	\$141,293	\$56,453	\$106,699	\$134,482	\$27,783	26.04
1000.0000.2600.52380.050	Retirement	\$3,107	\$2,624	\$2,910	\$12,273	\$13,323	\$1,050	8.56
1000.0000.2600.53000.050	Purchased Professional	\$0	\$0	\$0	\$118	\$118	\$0	0.00
1000.0000.2600.53300.050	Employee Training	\$0	\$0	\$0	\$125	\$125	\$0	0.00
1000.0000.2600.54100.050	Water/Sewage	\$12,552	\$11,489	\$13,482	\$13,167	\$13,167	\$0	0.00
1000.0000.2600.54300.050	Purchased Repair	\$61,692	\$81,042	\$52,320	\$57,081	\$67,118	\$10,037	17.58
1000.0000.2600.55200.050	Insurance	\$14,297	\$20,520	\$18,897	\$20,787	\$20,787	\$0	0.00
1000.0000.2600.55320.050	Telephone	\$8,916	\$10,915	\$9,124	\$9,183	\$9,398	\$215	2.34
1000.0000.2600.55800.050	Travel	\$0	\$46	\$36	\$15	\$15	\$0	0.00
1000.0000.2600.56000.050	Supplies	\$25,762	\$25,078	\$14,746	\$22,525	\$23,766	\$1,241	5.51
1000.0000.2600.56011.050	Materials for Repair	\$4,259	\$1,946	\$4,168	\$6,950	\$6,950	\$0	0.00
1000.0000.2600.56013.050	Major Maintenance	\$118	\$4,602	\$35,315	\$24,329	\$24,800	\$471	1.94
1000.0000.2600.56050.050	Furniture & Equipment - Non Instructional FMS	\$1,514	\$0	\$0	\$0	\$0	\$0	0.00
1000.0000.2600.56220.050	Electricity	\$25,925	\$26,124	\$31,114	\$14,000	\$14,000	\$0	0.00
1000.0000.2600.56240.050	Heating Fuel	\$47,859	\$53,610	\$65,792	\$50,000	\$67,000	\$17,000	34.00
Program: OVERHEAD - 0000		\$426,141	\$597,740	\$479,756	\$582,708	\$641,780	\$59,072	10.14
Function: OPERATION OF PLANT - 2600		\$426,141	\$597,740	\$479,756	\$582,708	\$641,780	\$59,072	10.14
Cost Center: FREEPORT MIDDLE SCHOOL - 050		\$426,141	\$597,740	\$479,756	\$582,708	\$641,780	\$59,072	10.14

RSU No. 5

FY27 Article 9 Operations & Maintenance- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2600.51180.300	Custodian Salaries	\$197,634	\$184,712	\$157,316	\$253,639	\$245,727	(\$7,912)	(3.12)
1000.0000.2600.51200.300	Salaries of Temporary Employees	\$5,578	\$2,663	\$57,981	\$37,212	\$74,424	\$37,212	100.00
1000.0000.2600.52000.300	Employee Benefits	\$670	\$0	\$6,079	\$5,782	\$18,445	\$12,663	219.01
1000.0000.2600.52080.300	Custodian Benefits	\$66,695	\$65,674	\$40,820	\$109,434	\$134,810	\$25,376	23.19
1000.0000.2600.52380.300	Retirement	\$2,768	\$1,951	\$0	\$12,682	\$13,269	\$587	4.63
1000.0000.2600.53000.300	Purchased Professional	\$0	\$0	\$0	\$118	\$118	\$0	0.00
1000.0000.2600.53300.300	Employee Training	\$0	\$0	\$0	\$125	\$125	\$0	0.00
1000.0000.2600.54100.300	Water/Sewage	\$28,693	\$17,334	\$15,338	\$28,960	\$28,960	\$0	0.00
1000.0000.2600.54300.300	Purchased Repair	\$67,516	\$112,988	\$104,629	\$93,376	\$106,897	\$13,521	14.48
1000.0000.2600.55200.300	Insurance	\$15,318	\$20,520	\$21,796	\$23,976	\$23,976	\$0	0.00
1000.0000.2600.55320.300	Telephone	\$10,071	\$8,985	\$11,645	\$10,373	\$11,994	\$1,621	15.63
1000.0000.2600.55800.300	Travel	\$0	\$0	\$0	\$15	\$15	\$0	0.00
1000.0000.2600.56000.300	Supplies	\$46,921	\$31,003	\$28,594	\$37,200	\$39,254	\$2,054	5.52
1000.0000.2600.56011.300	Materials for Repair	\$8,634	\$2,303	\$998	\$6,168	\$7,600	\$1,432	23.22
1000.0000.2600.56013.300	Major Maintenance	\$2,355	\$10,381	\$0	\$25,045	\$40,495	\$15,450	61.69
1000.0000.2600.56220.300	Electricity	\$46,100	\$48,384	\$74,550	\$42,000	\$42,000	\$0	0.00
1000.0000.2600.56240.300	Heating Fuel	\$97,169	\$77,846	\$80,732	\$91,000	\$82,000	(\$9,000)	(9.89)
Program: OVERHEAD - 0000		\$596,124	\$584,742	\$600,478	\$777,105	\$870,109	\$93,004	11.97
Function: OPERATION OF PLANT - 2600		\$596,124	\$584,742	\$600,478	\$777,105	\$870,109	\$93,004	11.97

RSU No. 5

FY27 Article 9 Operations & Maintenance- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2680.58310.300	Principal-High School Renovation	\$900,000	\$680,000	\$680,000	\$680,000	\$680,000	\$0	0.00
1000.0000.2680.58320.300	Interest-High School Renovation	\$327,425	\$289,000	\$255,000	\$221,000	\$195,500	(\$25,500)	(11.54)
Program: OVERHEAD - 0000		\$1,227,425	\$969,000	\$935,000	\$901,000	\$875,500	(\$25,500)	(2.83)
Function: CAPITAL ENHANCEMENT & IMPROVEMENT - 2680		\$1,227,425	\$969,000	\$935,000	\$901,000	\$875,500	(\$25,500)	(2.83)
Cost Center: FREEPORT HIGH SCHOOL - 300		\$1,823,549	\$1,553,742	\$1,535,478	\$1,678,105	\$1,745,609	\$67,504	4.02
1000.0000.2600.54300.900	Purchaed Repairs	\$5,273	\$2,005	\$1,230	\$0	\$0	\$0	0.00
1000.0000.2600.55800.900	Travel	\$137	\$0	\$138	\$0	\$0	\$0	0.00
1000.0000.2600.56000.900	Supplies	\$4,993	\$887	\$167	\$0	\$0	\$0	0.00
1000.0000.2600.56011.900	Materials for Repair	\$338	\$904	\$0	\$0	\$0	\$0	0.00
Program: OVERHEAD - 0000		\$10,741	\$3,795	\$1,535	\$0	\$0	\$0	0.00
Function: OPERATION OF PLANT - 2600		\$10,741	\$3,795	\$1,535	\$0	\$0	\$0	0.00
1000.0000.2620.51040.900	Administrator Salary	\$2,284	\$90,460	\$94,500	\$100,170	\$105,680	\$5,510	5.50
1000.0000.2620.51180.900	Salaries	\$286,472	\$209,839	\$236,640	\$366,326	\$318,456	(\$47,870)	(13.07)
1000.0000.2620.51200.900	Other Wages	\$0	\$0	\$2,552	\$0	\$0	\$0	0.00
1000.0000.2620.52000.900	Maintenance Benefits	\$0	\$73,923	\$0	\$0	\$0	\$0	0.00
1000.0000.2620.52040.900	Administrator Benefits	\$483	\$15,734	\$17,719	\$26,151	\$32,898	\$6,747	25.80
1000.0000.2620.52080.900	Benefits	\$84,981	\$64,101	\$70,859	\$145,542	\$138,749	(\$6,793)	(4.67)

RSU No. 5

FY27 Article 9 Operations & Maintenance- Proposed

Fiscal Year: 2025-2026

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2620.52340.900	Administrator Retirement	\$0	\$3,462	\$4,725	\$0	\$5,284	\$5,284	0.00
1000.0000.2620.52380.900	Retirement	\$10,892	\$8,333	\$8,508	\$18,316	\$17,197	(\$1,119)	(6.11)
1000.0000.2620.53000.900	Purchased Professional	(\$3,060)	\$632	\$3,356	\$5,396	\$6,066	\$670	12.42
1000.0000.2620.53300.900	Training & Development	\$0	\$175	\$0	\$350	\$350	\$0	0.00
1000.0000.2620.54300.900	Purchased Repair	\$32,400	\$39,697	\$35,624	\$40,431	\$44,666	\$4,235	10.47
1000.0000.2620.55800.900	Travel	\$2,622	\$3,403	\$2,567	\$3,382	\$3,382	\$0	0.00
1000.0000.2620.56000.900	Supplies	\$46,268	\$37,609	\$41,229	\$62,341	\$60,841	(\$1,500)	(2.41)
1000.0000.2620.56260.900	Fleet Fuel	\$0	\$0	\$0	\$11,342	\$11,342	\$0	0.00
1000.0000.2620.57300.900	Equipment	\$8,945	\$1,193	\$54,691	\$0	\$0	\$0	0.00
1000.0000.2620.58100.900	Dues & Fees	\$170	\$0	\$225	\$350	\$350	\$0	0.00
Program: OVERHEAD - 0000		\$472,456	\$548,562	\$573,193	\$780,097	\$745,261	(\$34,836)	(4.47)
Function: MAINTENANCE OF BUILDINGS - 2620		\$472,456	\$548,562	\$573,193	\$780,097	\$745,261	(\$34,836)	(4.47)
1000.0000.2650.54300.900	Repair & Maintenance Services	\$0	\$0	\$0	\$11,100	\$12,000	\$900	8.11
1000.0000.2650.54449.900	Lease Purchase of Non-Instructional	\$0	\$0	\$0	\$33,600	\$70,886	\$37,286	110.97
Program: OVERHEAD - 0000		\$0	\$0	\$0	\$44,700	\$82,886	\$38,186	85.43
Function: Vehicle Operation & Maint (non Student Transport) - 2650		\$0	\$0	\$0	\$44,700	\$82,886	\$38,186	85.43
1000.0000.2670.55900.900	Crossing Guards	\$4,165	\$4,403	\$4,528	\$0	\$0	\$0	0.00
Program: OVERHEAD - 0000		\$4,165	\$4,403	\$4,528	\$0	\$0	\$0	0.00

RSU No. 5

FY27 Article 9 Operations & Maintenance- Proposed

Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
Function: Safety - 2670		\$4,165	\$4,403	\$4,528	\$0	\$0	\$0	0.00
1000.0000.2680.54449.900	Lease Purchase of Non-Instructional	\$0	\$0	\$0	\$0	\$254,455	\$254,455	0.00
Program: OVERHEAD - 0000		\$0	\$0	\$0	\$0	\$254,455	\$254,455	0.00
Function: CAPITAL ENHANCEMENT & IMPROVEMENT - 2680		\$0	\$0	\$0	\$0	\$254,455	\$254,455	0.00
1000.0000.2690.54300.900	Capital Renewal/Track Replacement	\$35,000	\$0	\$0	\$0	\$0	\$0	0.00
1000.0000.2690.54500.900	Capital Renewal/Tennis Courts Replacement	\$40,000	\$0	\$0	\$0	\$0	\$0	0.00
1000.0000.2690.58310.900	Capital Improvements	\$329,137	\$364,136	\$472,229	\$481,000	\$482,000	\$1,000	0.21
Program: OVERHEAD - 0000		\$404,137	\$364,136	\$472,229	\$481,000	\$482,000	\$1,000	0.21
Function: CAPITAL RENEWAL & RENOVATION - 2690		\$404,137	\$364,136	\$472,229	\$481,000	\$482,000	\$1,000	0.21
Cost Center: SYSTEM WIDE - 900		\$891,500	\$920,897	\$1,051,486	\$1,305,797	\$1,564,602	\$258,805	19.82
1000.0000.2600.51180.941	Support Salary	\$2,750	\$2,037	\$0	\$0	\$0	\$0	0.00
1000.0000.2600.52080.941	Support Benefits	\$907	\$735	\$0	\$0	\$0	\$0	0.00
1000.0000.2600.52380.941	Custodian Retirement	\$38	\$92	\$0	\$0	\$0	\$0	0.00
1000.0000.2600.53300.941	Employee Training	\$0	\$1,175	\$0	\$0	\$0	\$0	0.00
1000.0000.2600.54100.941	Water/Sewage	\$1,271	\$1,284	\$1,311	\$1,271	\$1,271	\$0	0.00

RSU No. 5

FY27 Article 9 Operations & Maintenance- Proposed

Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2600.54300.941	Purchaed Repairs	\$11,378	\$12,790	\$6,372	\$6,120	\$16,348	\$10,228	167.12
1000.0000.2600.55320.941	Telephone	\$5,804	\$5,900	\$6,605	\$5,978	\$6,803	\$825	13.80
1000.0000.2600.55800.941	Travel	\$0	\$0	\$119	\$0	\$0	\$0	0.00
1000.0000.2600.56000.941	Supplies	\$2,273	\$2,691	\$3,609	\$1,550	\$1,782	\$232	14.97
1000.0000.2600.56011.941	Materials for Repair	\$2,804	\$2,353	\$1,789	\$1,275	\$2,700	\$1,425	111.76
1000.0000.2600.56013.941	Major Maintenance	\$159	\$92	\$3,995	\$5,500	\$15,020	\$9,520	173.09
1000.0000.2600.56220.941	Electricity	\$4,381	\$4,679	\$5,246	\$4,000	\$4,000	\$0	0.00
1000.0000.2600.56240.941	Heating Fuel	\$4,606	\$3,741	\$3,934	\$5,000	\$4,500	(\$500)	(10.00)
Program: OVERHEAD - 0000		\$36,370	\$37,569	\$32,981	\$30,694	\$52,424	\$21,730	70.80
Function: OPERATION OF PLANT - 2600		\$36,370	\$37,569	\$32,981	\$30,694	\$52,424	\$21,730	70.80
Cost Center: CENTRAL OFFICE - 941		\$36,370	\$37,569	\$32,981	\$30,694	\$52,424	\$21,730	70.80
Grand Total:		\$4,627,766	\$4,816,490	\$4,754,287	\$5,490,511	\$5,993,777	\$503,266	9.17

End of Report

RSU No. 5

FY27 Article 10 Debt Service- Proposed

Fiscal Year: 2025-2026

- Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY27 Proposed

From Date: 7/1/2026

To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.5100.58310.900	Principal Payments-State Supported Debt	\$995,302	\$995,302	\$995,302	\$995,302	\$995,302	\$0	0.00
1000.0000.5100.58320.900	Interest Payments-State Supported Debt	\$186,303	\$144,093	\$115,762	\$92,126	\$76,275	(\$15,851)	(17.21)
Program: OVERHEAD - 0000		\$1,181,605	\$1,139,395	\$1,111,064	\$1,087,428	\$1,071,577	(\$15,851)	(1.46)
Function: STATE SUPPORTED DEBT SERVICE - 5100		\$1,181,605	\$1,139,395	\$1,111,064	\$1,087,428	\$1,071,577	(\$15,851)	(1.46)
Cost Center: SYSTEM WIDE - 900		\$1,181,605	\$1,139,395	\$1,111,064	\$1,087,428	\$1,071,577	(\$15,851)	(1.46)
Grand Total:		\$1,181,605	\$1,139,395	\$1,111,064	\$1,087,428	\$1,071,577	(\$15,851)	(1.46)

End of Report

RSU No. 5

FY27 Article 11 All Other Expenditures- Proposed

Fiscal Year: 2025-2026

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

Exclude inactive accounts with zero balance

From Date: 7/1/2026

To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.3100.59100.900	Nutrition Assessment	\$0	\$293,245	\$185,334	\$139,591	\$69,796	(\$69,795)	(50.00)
Program: OVERHEAD - 0000		\$0	\$293,245	\$185,334	\$139,591	\$69,796	(\$69,795)	(50.00)
Function: FOOD SERVICES OPERATIONS - 3100		\$0	\$293,245	\$185,334	\$139,591	\$69,796	(\$69,795)	(50.00)
Cost Center: SYSTEM WIDE - 900		\$0	\$293,245	\$185,334	\$139,591	\$69,796	(\$69,795)	(50.00)
Grand Total:		\$0	\$293,245	\$185,334	\$139,591	\$69,796	(\$69,795)	(50.00)

End of Report