



RSU5

**Superintendent's Proposed
FY 27 Budget**

February 11, 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	\$ 337,282	\$ 29,637	9.63%
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	\$ 47,269,441	\$ 2,901,512	6.54%
	Adult Education	\$ 88,000	\$ 88,000	\$ -	0.00%
Total Operating Budget		\$ 44,455,929	\$ 47,357,441	\$ 2,901,512	6.53%

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	\$1,965,610.00	\$2,162,930.28	\$2,432,452.60	\$2,547,024.00	\$2,712,435.00	\$165,411.00	6.49
1000.1100.1000.51020.010	Ed Tech Salaries	\$75,146.85	\$103,637.11	\$101,736.76	\$160,739.00	\$109,725.00	(\$51,014.00)	(31.74)
1000.1100.1000.51230.010	Salaries-Subs	\$62,373.20	\$81,617.16	\$147,668.65	\$87,330.00	\$104,025.00	\$16,695.00	19.12
1000.1100.1000.51500.010	Stipends	\$0.00	\$0.00	\$0.00	\$3,031.00	\$3,443.00	\$412.00	13.59
1000.1100.1000.52000.010	Stipend Benefit	\$0.00	\$0.00	\$0.00	\$102.00	\$116.00	\$14.00	13.73
1000.1100.1000.52010.010	Teacher Benefits	\$401,404.08	\$515,320.17	\$583,700.10	\$615,313.00	\$656,470.00	\$41,157.00	6.69
1000.1100.1000.52020.010	Ed Tech Benefits	\$17,238.34	\$14,018.57	\$16,450.93	\$71,931.00	\$67,260.00	(\$4,671.00)	(6.49)
1000.1100.1000.52030.010	Benefits-Subs	\$4,620.41	\$5,320.66	\$9,190.65	\$2,821.00	\$9,810.00	\$6,989.00	247.75
1000.1100.1000.52300.010	Retirement	\$0.00	\$0.00	\$0.00	\$135.00	\$154.00	\$19.00	14.07
1000.1100.1000.52310.010	Retirement	\$82,760.72	\$93,799.89	\$107,738.51	\$113,852.00	\$121,246.00	\$7,394.00	6.49
1000.1100.1000.52320.010	Retirement	\$2,894.17	\$4,539.97	\$3,749.37	\$7,174.00	\$5,298.00	(\$1,876.00)	(26.15)
1000.1100.1000.52330.010	Retirement	\$170.10	\$922.04	\$2,855.79	\$3,904.00	\$2,330.00	(\$1,574.00)	(40.32)
1000.1100.1000.53400.010	Professional Services	\$18,774.05	\$23,399.07	\$34,250.41	\$24,321.00	\$24,291.00	(\$30.00)	(0.12)
1000.1100.1000.54300.010	Copiers- Equipment Maint	\$9,254.83	\$13,928.48	\$7,958.14	\$15,600.00	\$15,600.00	\$0.00	0.00
1000.1100.1000.54330.010	Software	\$6,373.46	\$8,423.74	\$8,762.20	\$12,651.00	\$14,129.00	\$1,478.00	11.68
1000.1100.1000.55800.010	Travel	\$2,243.34	\$1,286.55	\$2,167.88	\$5,000.00	\$5,000.00	\$0.00	0.00
1000.1100.1000.56100.010	Supplies	\$61,010.49	\$65,553.02	\$74,802.95	\$73,793.00	\$77,331.00	\$3,538.00	4.79
1000.1100.1000.56110.010	Equipment & Furniture, Instructional	\$0.00	\$0.00	\$9,642.34	\$5,330.00	\$6,124.00	\$794.00	14.90

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.1100.1000.56400.010	Books	\$12,184.34	\$15,676.17	\$14,767.43	\$13,200.00	\$13,200.00	\$0.00	0.00
1000.1100.1000.57300.010	Equipment	\$8,100.47	\$7,079.23	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.1100.1000.58100.010	Dues & Fees	\$200.00	\$379.00	\$0.00	\$472.00	\$472.00	\$0.00	0.00
Program: ELEMENTARY PROGRAMS - 1100		\$2,730,358.85	\$3,117,831.11	\$3,557,894.71	\$3,763,723.00	\$3,948,459.00	\$184,736.00	4.91
1000.1120.1000.51010.010	Teacher Salaries	\$325,416.22	\$354,783.90	\$379,103.79	\$414,293.00	\$444,784.00	\$30,491.00	7.36
1000.1120.1000.51020.010	Ed Tech Salaries	\$26,992.52	\$27,798.30	\$25,571.91	\$28,221.00	\$43,401.00	\$15,180.00	53.79
1000.1120.1000.52010.010	Teacher Benefits	\$73,465.67	\$75,750.63	\$92,497.80	\$106,411.00	\$114,275.00	\$7,864.00	7.39
1000.1120.1000.52020.010	Ed Tech Benefits	\$9,552.78	\$9,231.01	\$2,273.40	\$5,453.00	\$11,966.00	\$6,513.00	119.44
1000.1120.1000.52310.010	Retirement	\$12,565.48	\$15,333.01	\$16,891.33	\$18,519.00	\$19,882.00	\$1,363.00	7.36
1000.1120.1000.52320.010	Retirement	\$1,010.81	\$1,199.15	\$1,035.11	\$1,261.00	\$2,095.00	\$834.00	66.14
Program: K-2 INSTRUCTION - 1120		\$449,003.48	\$484,096.00	\$517,373.34	\$574,158.00	\$636,403.00	\$62,245.00	10.84
1000.4200.1000.53000.010	JMG	\$25,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$0.00	0.00
Program: ALT (AT RISK) ED PROGRAMS - 4200		\$25,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$0.00	0.00
1000.4900.1000.51501.010	GaTE Art Advisor Stipend - DCS	\$636.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.4900.1000.51502.010	GaTE Music Advisor Stipend - DCS	\$587.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.4900.1000.52001.010	GaTE Art Stipend Benefits - DCS	\$98.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.4900.1000.52002.010	GaTE Music Stipend Benefits - DCS	\$169.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.4900.1000.52301.010	GaTE Art Stipend Retirement - DCS	\$24.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00

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1000.4900.1000.52302.010	GaTE Music Stipend Retirement - DCS	\$22.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: GIFTED & TALENTED - 4900		\$1,538.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Function: REGULAR INSTRUCTION - 1000		\$3,205,900.33	\$3,628,927.11	\$4,102,268.05	\$4,364,881.00	\$4,611,862.00	\$246,981.00	5.66
Cost Center: DURHAM COMMUNITY - 010		\$3,205,900.33	\$3,628,927.11	\$4,102,268.05	\$4,364,881.00	\$4,611,862.00	\$246,981.00	5.66
1000.1100.1000.51010.020	Teacher Salary	\$1,119,833.98	\$1,109,569.36	\$1,291,609.27	\$1,195,284.00	\$1,377,907.00	\$182,623.00	15.28
1000.1100.1000.51020.020	Ed Tech Salaries	\$73,790.79	\$95,366.74	\$96,498.38	\$134,574.00	\$102,514.00	(\$32,060.00)	(23.82)
1000.1100.1000.51230.020	Substitute Wages	\$90,540.23	\$69,364.28	\$81,523.56	\$74,220.00	\$86,109.00	\$11,889.00	16.02
1000.1100.1000.52010.020	Teacher Benefits	\$205,630.56	\$243,265.17	\$295,156.39	\$248,768.00	\$292,118.00	\$43,350.00	17.43
1000.1100.1000.52020.020	Ed Tech Benefits	\$28,127.62	\$27,656.30	\$27,774.47	\$65,781.00	\$63,706.00	(\$2,075.00)	(3.15)
1000.1100.1000.52030.020	Substitute Benefits	\$7,381.87	\$3,937.92	\$4,518.26	\$2,397.00	\$8,120.00	\$5,723.00	238.76
1000.1100.1000.52310.020	Retirement	\$42,542.01	\$49,047.40	\$57,380.18	\$53,429.00	\$61,592.00	\$8,163.00	15.28
1000.1100.1000.52320.020	Retirement	\$6,497.29	\$6,829.32	\$2,828.20	\$6,015.00	\$4,949.00	(\$1,066.00)	(17.72)
1000.1100.1000.52330.020	Retirement	\$12.86	\$297.81	\$1,370.13	\$3,318.00	\$1,929.00	(\$1,389.00)	(41.86)
1000.1100.1000.53400.020	Professional Services	\$4,074.00	\$5,129.48	\$7,078.75	\$7,810.00	\$7,201.00	(\$609.00)	(7.80)
1000.1100.1000.54300.020	Copiers-Equipment Maint	\$6,075.21	\$8,806.06	\$15,467.50	\$13,000.00	\$13,000.00	\$0.00	0.00
1000.1100.1000.54330.020	Software	\$4,686.63	\$3,607.37	\$2,645.00	\$4,050.00	\$1,050.00	(\$3,000.00)	(74.07)
1000.1100.1000.55800.020	Travel	\$558.48	\$721.13	\$1,016.82	\$700.00	\$700.00	\$0.00	0.00
1000.1100.1000.56100.020	Instructional Supplies	\$42,411.85	\$46,471.02	\$39,985.18	\$42,982.00	\$40,972.00	(\$2,010.00)	(4.68)

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1000.1100.1000.56400.020	BOOKS	\$6,404.43	\$9,422.64	\$9,168.97	\$8,200.00	\$7,800.00	(\$400.00)	(4.88)
1000.1100.1000.57300.020	Equipment	\$1,472.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: ELEMENTARY PROGRAMS - 1100		\$1,640,039.98	\$1,679,492.00	\$1,934,021.06	\$1,860,528.00	\$2,069,667.00	\$209,139.00	11.24
1000.1120.1000.51010.020	Salaries	\$316,022.08	\$255,377.01	\$270,495.81	\$314,027.00	\$255,102.00	(\$58,925.00)	(18.76)
1000.1120.1000.51020.020	Ed Tech Salaries	\$75,933.41	\$53,560.59	\$66,227.51	\$63,334.00	\$65,183.00	\$1,849.00	2.92
1000.1120.1000.52010.020	Benefits	\$35,772.25	\$44,459.87	\$45,075.20	\$81,864.00	\$84,690.00	\$2,826.00	3.45
1000.1120.1000.52020.020	Ed Tech Benefit	\$12,432.65	\$8,880.13	\$9,729.55	\$11,383.00	\$17,086.00	\$5,703.00	50.10
1000.1120.1000.52310.020	Retirement	\$11,407.09	\$11,137.66	\$11,844.03	\$14,037.00	\$11,403.00	(\$2,634.00)	(18.76)
1000.1120.1000.52320.020	Retirement	\$1,880.28	\$2,250.80	\$2,647.52	\$2,831.00	\$3,147.00	\$316.00	11.16
Program: K-2 INSTRUCTION - 1120		\$453,447.76	\$375,666.06	\$406,019.62	\$487,476.00	\$436,611.00	(\$50,865.00)	(10.43)
Function: REGULAR INSTRUCTION - 1000		\$2,093,487.74	\$2,055,158.06	\$2,340,040.68	\$2,348,004.00	\$2,506,278.00	\$158,274.00	6.74
Cost Center: MORSE STREET - 020		\$2,093,487.74	\$2,055,158.06	\$2,340,040.68	\$2,348,004.00	\$2,506,278.00	\$158,274.00	6.74
1000.1100.1000.51010.030	Teacher Salaries	\$558,586.19	\$592,246.15	\$562,328.71	\$726,219.00	\$662,647.00	(\$63,572.00)	(8.75)
1000.1100.1000.51020.030	Ed Tech Salaries	\$33,042.15	\$44,491.02	\$52,178.65	\$47,154.00	\$47,263.00	\$109.00	0.23
1000.1100.1000.51230.030	Sub Salaries	\$14,623.46	\$16,140.00	\$20,638.14	\$17,270.00	\$20,632.00	\$3,362.00	19.47
1000.1100.1000.52010.030	Teacher Benefits	\$99,417.83	\$110,078.17	\$95,904.23	\$129,905.00	\$139,319.00	\$9,414.00	7.25
1000.1100.1000.52020.030	Ed Tech Benefits	\$1,442.91	\$1,715.19	\$2,104.53	\$8,344.00	\$12,348.00	\$4,004.00	47.99

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1000.1100.1000.52030.030	Sub Benefits	\$1,140.15	\$1,238.73	\$2,327.76	\$558.00	\$1,946.00	\$1,388.00	248.75
1000.1100.1000.52310.030	Retirement	\$25,772.12	\$26,866.13	\$24,892.54	\$32,462.00	\$29,620.00	(\$2,842.00)	(8.75)
1000.1100.1000.52320.030	Retirement	\$1,264.76	\$1,993.53	\$2,019.54	\$2,108.00	\$2,282.00	\$174.00	8.25
1000.1100.1000.52330.030	Retirement	\$31.78	\$216.26	\$324.65	\$772.00	\$462.00	(\$310.00)	(40.16)
1000.1100.1000.53400.030	Professional Services	\$7,622.99	\$9,773.92	\$10,827.13	\$12,967.00	\$14,687.00	\$1,720.00	13.26
1000.1100.1000.54300.030	Copiers Repairs/Maint	\$6,657.30	\$7,255.50	\$6,210.19	\$9,700.00	\$9,700.00	\$0.00	0.00
1000.1100.1000.54330.030	Software	\$4,530.85	\$5,780.40	\$4,536.33	\$5,610.00	\$4,636.00	(\$974.00)	(17.36)
1000.1100.1000.55800.030	Travel	\$1,125.55	\$1,321.62	\$1,395.78	\$2,000.00	\$1,600.00	(\$400.00)	(20.00)
1000.1100.1000.56100.030	Instructional Supplies	\$18,272.93	\$18,749.27	\$23,156.76	\$18,405.00	\$17,990.00	(\$415.00)	(2.25)
1000.1100.1000.56110.030	Equipment & Furniture, Instructional	\$1,230.15	\$3,532.05	\$1,689.16	\$2,303.00	\$2,620.00	\$317.00	13.76
1000.1100.1000.56400.030	Books	\$2,817.18	\$3,977.80	\$3,184.77	\$3,200.00	\$3,000.00	(\$200.00)	(6.25)
1000.1100.1000.58100.030	Dues and Fees	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00	0.00
Program: ELEMENTARY PROGRAMS - 1100		\$777,578.30	\$845,375.74	\$813,918.87	\$1,019,177.00	\$970,952.00	(\$48,225.00)	(4.73)
1000.1120.1000.51010.030	Teacher Salaries	\$113,825.05	\$119,668.34	\$126,108.99	\$132,314.00	\$145,313.00	\$12,999.00	9.82
1000.1120.1000.51020.030	Ed Tech Salaries	\$15,491.81	\$14,636.95	\$14,611.03	\$29,432.00	\$29,232.00	(\$200.00)	(0.68)
1000.1120.1000.52010.030	Teacher Benefits	\$20,397.30	\$21,572.14	\$26,999.56	\$32,713.00	\$35,257.00	\$2,544.00	7.78
1000.1120.1000.52020.030	Ed Tech Benefits	\$13,328.88	\$4,650.61	\$370.36	\$5,537.00	\$8,023.00	\$2,486.00	44.90
1000.1120.1000.52310.030	Retirement	\$11,528.32	\$6,065.38	\$5,459.94	\$5,914.00	\$6,495.00	\$581.00	9.82
1000.1120.1000.52320.030	Retirement	\$601.29	\$565.10	\$653.12	\$1,316.00	\$1,411.00	\$95.00	7.22
Program: K-2 INSTRUCTION - 1120		\$175,172.65	\$167,158.52	\$174,203.00	\$207,226.00	\$225,731.00	\$18,505.00	8.93

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Function: REGULAR INSTRUCTION - 1000		\$952,750.95	\$1,012,534.26	\$988,121.87	\$1,226,403.00	\$1,196,683.00	(\$29,720.00)	(2.42)
Cost Center: POWNAL ELEMENTARY - 030		\$952,750.95	\$1,012,534.26	\$988,121.87	\$1,226,403.00	\$1,196,683.00	(\$29,720.00)	(2.42)
1000.1100.1000.51010.040	Teacher Salaries	\$1,347,635.74	\$1,382,269.93	\$1,535,640.93	\$1,771,344.00	\$1,673,143.00	(\$98,201.00)	(5.54)
1000.1100.1000.51020.040	Ed Tech Salaries	\$52,422.61	\$80,864.99	\$64,206.95	\$29,472.00	\$0.00	(\$29,472.00)	(100.00)
1000.1100.1000.51230.040	Substitute Wages	\$32,974.25	\$40,866.08	\$73,039.64	\$43,727.00	\$52,387.00	\$8,660.00	19.80
1000.1100.1000.51500.040	Stipends	\$0.00	\$0.00	\$0.00	\$2,400.00	\$2,400.00	\$0.00	0.00
1000.1100.1000.52000.040	Stipend Benefits	\$0.00	\$0.00	\$0.00	\$81.00	\$81.00	\$0.00	0.00
1000.1100.1000.52010.040	Teacher Benefits	\$312,984.83	\$341,645.17	\$344,789.21	\$443,878.00	\$440,473.00	(\$3,405.00)	(0.77)
1000.1100.1000.52020.040	Ed Tech Benefits	\$8,359.80	\$11,232.62	\$2,315.68	\$6,118.00	\$0.00	(\$6,118.00)	(100.00)
1000.1100.1000.52030.040	Substitute Benefits	\$2,178.14	\$2,302.62	\$5,551.17	\$1,412.00	\$4,940.00	\$3,528.00	249.86
1000.1100.1000.52300.040	Retirement - Stipends	\$0.00	\$0.00	\$0.00	\$107.00	\$107.00	\$0.00	0.00
1000.1100.1000.52310.040	Retirement	\$58,257.41	\$62,425.79	\$71,171.19	\$79,179.00	\$74,789.00	(\$4,390.00)	(5.54)
1000.1100.1000.52320.040	Retirement	\$898.14	\$2,112.59	\$1,251.26	\$1,328.00	\$0.00	(\$1,328.00)	(100.00)
1000.1100.1000.52330.040	Retirement	\$320.97	\$195.08	\$383.81	\$1,955.00	\$1,173.00	(\$782.00)	(40.00)
1000.1100.1000.53400.040	Purchased Professional	\$15,932.20	\$13,963.00	\$19,026.89	\$19,078.00	\$17,395.00	(\$1,683.00)	(8.82)
1000.1100.1000.54300.040	Copiers Repair/Maint	\$3,870.12	\$7,952.46	\$15,332.62	\$11,800.00	\$11,800.00	\$0.00	0.00
1000.1100.1000.54330.040	Software	\$4,008.63	\$5,128.62	\$5,893.00	\$6,542.14	\$6,147.00	(\$395.14)	(6.04)
1000.1100.1000.55800.040	Travel	\$558.66	\$244.87	\$707.23	\$1,810.00	\$1,810.00	\$0.00	0.00

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FY27 Article 1 Regular Instruction- 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
1000.1100.1000.56100.040	Instructional Supplies	\$36,693.73	\$37,130.04	\$40,254.94	\$40,747.39	\$41,663.00	\$915.61	2.25
1000.1100.1000.56110.040	Equipment & Furniture, Instructional	\$0.00	\$0.00	\$0.00	\$6,554.00	\$3,806.00	(\$2,748.00)	(41.93)
1000.1100.1000.56400.040	Books	\$5,868.48	\$6,274.45	\$8,806.06	\$8,214.47	\$6,000.00	(\$2,214.47)	(26.96)
1000.1100.1000.57300.040	Equipment	\$7,524.05	\$4,967.24	\$15,887.03	\$0.00	\$0.00	\$0.00	0.00
1000.1100.1000.58100.040	Dues and Fees	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: ELEMENTARY PROGRAMS - 1100		\$1,890,487.76	\$1,999,725.55	\$2,204,257.61	\$2,475,747.00	\$2,338,114.00	(\$137,633.00)	(5.56)
Function: REGULAR INSTRUCTION - 1000		\$1,890,487.76	\$1,999,725.55	\$2,204,257.61	\$2,475,747.00	\$2,338,114.00	(\$137,633.00)	(5.56)
Cost Center: MAST LANDING - 040		\$1,890,487.76	\$1,999,725.55	\$2,204,257.61	\$2,475,747.00	\$2,338,114.00	(\$137,633.00)	(5.56)
1000.1100.1000.51010.050	Teacher Salaries	\$1,778,436.68	\$1,878,258.46	\$1,981,698.26	\$2,154,906.00	\$2,193,163.00	\$38,257.00	1.78
1000.1100.1000.51020.050	Ed Tech Salaries	\$93,896.20	\$97,910.57	\$110,106.05	\$104,576.00	\$44,491.00	(\$60,085.00)	(57.46)
1000.1100.1000.51230.050	Substitute Wages	\$44,853.80	\$51,024.28	\$102,489.31	\$54,596.00	\$70,751.00	\$16,155.00	29.59
1000.1100.1000.51500.050	Stipends	\$0.00	\$0.00	\$1,405.08	\$5,250.00	\$5,250.00	\$0.00	0.00
1000.1100.1000.52000.050	Stipend Benefits	\$0.00	\$0.00	\$39.65	\$176.00	\$176.00	\$0.00	0.00
1000.1100.1000.52010.050	Teacher Benefits	\$376,462.40	\$462,548.17	\$478,973.05	\$554,470.00	\$590,738.00	\$36,268.00	6.54
1000.1100.1000.52020.050	Ed Tech Benefits	\$21,740.47	\$21,627.48	\$14,125.10	\$14,815.00	\$15,100.00	\$285.00	1.92
1000.1100.1000.52030.050	Substitute Benefits	\$3,926.91	\$3,200.48	\$6,025.00	\$1,763.00	\$6,672.00	\$4,909.00	278.45
1000.1100.1000.52300.050	Retirement	\$0.00	\$0.00	\$62.79	\$235.00	\$235.00	\$0.00	0.00
1000.1100.1000.52310.050	Retirement	\$67,968.73	\$84,044.72	\$88,300.95	\$96,324.00	\$96,771.00	\$447.00	0.46

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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
1000.1100.1000.52320.050	Retirement	\$3,380.49	\$4,063.71	\$4,478.51	\$4,685.00	\$2,149.00	(\$2,536.00)	(54.13)
1000.1100.1000.52330.050	Retirement	\$448.26	\$554.92	\$578.27	\$2,440.00	\$1,585.00	(\$855.00)	(35.04)
1000.1100.1000.53400.050	Purchased Professional	\$21,664.80	\$22,955.17	\$20,666.14	\$21,688.00	\$21,188.00	(\$500.00)	(2.31)
1000.1100.1000.54300.050	Copiers Repair/Maint	\$6,566.37	\$23,102.72	\$9,473.86	\$16,100.00	\$16,100.00	\$0.00	0.00
1000.1100.1000.54330.050	Software	\$5,705.67	\$6,136.92	\$3,760.67	\$3,820.00	\$3,620.00	(\$200.00)	(5.24)
1000.1100.1000.55800.050	Travel	\$2,364.82	\$2,364.03	\$2,248.25	\$3,500.00	\$3,500.00	\$0.00	0.00
1000.1100.1000.56100.050	Instructional Supplies	\$43,581.32	\$43,131.14	\$36,951.30	\$43,313.00	\$66,369.00	\$23,056.00	53.23
1000.1100.1000.56110.050	Equipment & Furniture, Instructional	\$0.00	\$0.00	\$0.00	\$22,782.00	\$21,750.00	(\$1,032.00)	(4.53)
1000.1100.1000.56400.050	Books	\$9,537.62	\$11,999.66	\$11,957.00	\$13,200.00	\$13,200.00	\$0.00	0.00
1000.1100.1000.57300.050	Equipment	\$18,474.45	\$21,454.06	\$21,058.36	\$0.00	\$0.00	\$0.00	0.00
1000.1100.1000.58100.050	Dues & Fees	\$1,465.74	\$2,110.73	\$1,034.91	\$2,120.00	\$2,120.00	\$0.00	0.00
Program: ELEMENTARY PROGRAMS - 1100		\$2,500,474.73	\$2,736,487.22	\$2,895,432.51	\$3,120,759.00	\$3,174,928.00	\$54,169.00	1.74
1000.4200.1000.53000.050	JMG	\$25,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$0.00	0.00
Program: ALT (AT RISK) ED PROGRAMS - 4200		\$25,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$0.00	0.00
1000.4900.1000.51501.050	GaTE Art Advisor Stipend - FMS	\$636.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.4900.1000.51502.050	GaTE Music Advisor Stipend - FMS	\$423.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.4900.1000.52001.050	GaTE Art Stipend Benefits - FMS	\$162.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.4900.1000.52002.050	GaTE Music Advisor Benefits - FMS	\$123.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.4900.1000.52301.050	GaTE Art Stipend Retirement - FMS	\$24.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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	\$16.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: GIFTED & TALENTED - 4900		\$1,386.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Function: REGULAR INSTRUCTION - 1000		\$2,526,861.42	\$2,763,487.22	\$2,922,432.51	\$3,147,759.00	\$3,201,928.00	\$54,169.00	1.72
Cost Center: FREEPORT MIDDLE SCHOOL - 050		\$2,526,861.42	\$2,763,487.22	\$2,922,432.51	\$3,147,759.00	\$3,201,928.00	\$54,169.00	1.72
1000.1200.1000.51010.300	Teacher Salaries	\$2,977,757.08	\$3,190,467.10	\$3,490,644.57	\$3,672,467.00	\$3,775,742.00	\$103,275.00	2.81
1000.1200.1000.51020.300	Ed Tech Salaries	\$111,030.66	\$87,617.84	\$81,822.35	\$8,576.00	\$59,232.00	\$50,656.00	590.67
1000.1200.1000.51230.300	Substitute Wages	\$61,140.04	\$109,556.29	\$129,694.60	\$117,225.00	\$111,146.00	(\$6,079.00)	(5.19)
1000.1200.1000.51500.300	Stipends	\$674.06	\$2,760.00	\$2,263.70	\$19,546.00	\$22,808.00	\$3,262.00	16.69
1000.1200.1000.52000.300	Stipend Benefits	\$24.08	\$48.62	\$55.13	\$657.00	\$766.00	\$109.00	16.59
1000.1200.1000.52010.300	Teacher Benefits	\$641,733.25	\$715,203.16	\$777,671.45	\$848,424.00	\$897,541.00	\$49,117.00	5.79
1000.1200.1000.52020.300	Ed Tech Benefits	\$24,641.34	\$9,327.85	\$12,301.11	\$4,657.00	\$23,222.00	\$18,565.00	398.65
1000.1200.1000.52030.300	Substitute Benefits	\$3,695.22	\$7,540.44	\$8,644.62	\$3,786.00	\$10,481.00	\$6,695.00	176.84
1000.1200.1000.52300.300	Retirement	\$25.88	\$120.44	\$101.17	\$874.00	\$1,020.00	\$146.00	16.70
1000.1200.1000.52310.300	Retirement	\$113,708.87	\$141,591.43	\$153,662.68	\$164,159.00	\$168,776.00	\$4,617.00	2.81
1000.1200.1000.52320.300	Retirement	\$4,270.58	\$3,636.56	\$3,401.23	\$773.00	\$2,859.00	\$2,086.00	269.86
1000.1200.1000.52330.300	Retirement	\$656.40	\$823.94	\$1,087.05	\$5,240.00	\$2,490.00	(\$2,750.00)	(52.48)
1000.1200.1000.53000.300	School Resource Officer	\$34,000.00	\$35,412.50	\$36,237.24	\$39,000.00	\$41,500.00	\$2,500.00	6.41
1000.1200.1000.53400.300	Purchased Professional Services	\$44,601.39	\$24,008.83	\$44,909.02	\$49,497.00	\$39,536.00	(\$9,961.00)	(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	\$40,597.85	\$42,092.73	\$42,596.95	\$40,000.00	\$40,000.00	\$0.00	0.00
1000.1200.1000.54330.300	Software	\$0.00	\$1,167.56	\$0.00	\$200.00	\$200.00	\$0.00	0.00
1000.1200.1000.55800.300	Travel	\$1,398.90	\$268.08	\$877.09	\$1,500.00	\$1,500.00	\$0.00	0.00
1000.1200.1000.56100.300	Instructional Supplies High School	\$55,902.35	\$56,736.15	\$50,631.22	\$54,490.00	\$57,499.00	\$3,009.00	5.52
1000.1200.1000.56110.300	Equipment & Furniture, Instructional	\$0.00	\$0.00	\$0.00	\$4,769.00	\$12,373.00	\$7,604.00	159.45
1000.1200.1000.56400.300	Books High School	\$8,330.58	\$5,615.94	\$8,820.13	\$21,780.00	\$12,665.00	(\$9,115.00)	(41.85)
1000.1200.1000.57300.300	Equipment High School	\$17,646.45	\$15,215.80	\$5,200.52	\$0.00	\$0.00	\$0.00	0.00
1000.1200.1000.58100.300	Dues and Fees	\$215.00	\$275.00	\$653.76	\$1,264.00	\$1,784.00	\$520.00	41.14
Program: SECONDARY PROGRAMS - 1200		\$4,142,049.98	\$4,449,486.26	\$4,851,275.59	\$5,058,884.00	\$5,283,140.00	\$224,256.00	4.43
1000.4200.1000.53000.300	JMG	\$25,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$0.00	0.00
Program: ALT (AT RISK) ED PROGRAMS - 4200		\$25,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$0.00	0.00
Function: REGULAR INSTRUCTION - 1000		\$4,167,049.98	\$4,476,486.26	\$4,878,275.59	\$5,085,884.00	\$5,310,140.00	\$224,256.00	4.41
Cost Center: FREEPORT HIGH SCHOOL - 300		\$4,167,049.98	\$4,476,486.26	\$4,878,275.59	\$5,085,884.00	\$5,310,140.00	\$224,256.00	4.41
1000.4100.1000.53000.900	Purchased Professional Services	\$0.00	\$0.00	\$6,181.65	\$0.00	\$0.00	\$0.00	0.00
1000.4100.1000.53300.900	Employee Training & Development	\$0.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.4100.1000.55800.900	Travel - district wide	\$0.00	\$0.00	\$171.44	\$0.00	\$0.00	\$0.00	0.00
Program: ELL - 4100		\$0.00	\$1,200.00	\$6,353.09	\$0.00	\$0.00	\$0.00	0.00
Function: REGULAR INSTRUCTION - 1000		\$0.00	\$1,200.00	\$6,353.09	\$0.00	\$0.00	\$0.00	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		\$0.00	\$1,200.00	\$6,353.09	\$0.00	\$0.00	\$0.00	0.00
1000.4100.1000.51010.950	Teachers Salary	\$35,051.10	\$116,794.34	\$180,208.33	\$185,619.00	\$122,731.00	(\$62,888.00)	(33.88)
1000.4100.1000.52010.950	Teacher Benefits	\$2,397.81	\$14,501.41	\$30,526.29	\$14,153.00	\$14,575.00	\$422.00	2.98
1000.4100.1000.52310.950	Retirement	\$1,345.96	\$5,220.58	\$8,040.00	\$8,297.00	\$5,486.00	(\$2,811.00)	(33.88)
1000.4100.1000.53000.950	Purchased Professional Services	\$0.00	\$5,698.80	\$0.00	\$3,150.00	\$16,800.00	\$13,650.00	433.33
1000.4100.1000.53400.950	Professional Services	\$0.00	\$167.28	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.4100.1000.55800.950	Travel	\$263.26	\$617.19	\$0.00	\$100.00	\$100.00	\$0.00	0.00
1000.4100.1000.56000.950	Supplies	\$0.00	\$132.64	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.4100.1000.56100.950	Instructional Supplies	\$509.27	\$0.00	\$0.00	\$250.00	\$525.00	\$275.00	110.00
Program: ELL - 4100		\$39,567.40	\$143,132.24	\$218,774.62	\$211,569.00	\$160,217.00	(\$51,352.00)	(24.27)
1000.4900.1000.51010.950	Teacher Salaries	\$201,446.16	\$214,473.33	\$214,397.15	\$244,329.00	\$178,585.00	(\$65,744.00)	(26.91)
1000.4900.1000.51500.950	Stipends	\$6,142.12	\$7,788.00	\$8,020.92	\$13,388.00	\$13,388.00	\$0.00	0.00
1000.4900.1000.52000.950	Stipends	\$963.49	\$1,403.36	\$1,552.60	\$450.00	\$450.00	\$0.00	0.00
1000.4900.1000.52010.950	Teacher Benefits	\$37,079.24	\$36,835.30	\$46,662.79	\$57,183.00	\$35,525.00	(\$21,658.00)	(37.87)
1000.4900.1000.52300.950	Retirement	\$247.28	\$361.72	\$372.99	\$598.00	\$598.00	\$0.00	0.00
1000.4900.1000.52310.950	Retirement	\$7,627.26	\$9,461.70	\$9,457.97	\$10,921.00	\$7,983.00	(\$2,938.00)	(26.90)
1000.4900.1000.53000.950	Purchased Professional Services	\$2,238.52	\$0.00	\$87.00	\$4,038.00	\$4,038.00	\$0.00	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	\$0.00	\$1,272.95	\$1,539.31	\$2,014.00	\$8,489.00	\$6,475.00	321.50
1000.4900.1000.53440.950	GaTE K-8 Professional Servies	\$0.00	\$70.00	\$984.00	\$2,629.00	\$2,579.00	(\$50.00)	(1.90)
1000.4900.1000.55800.950	Travel	\$123.78	\$298.44	\$128.24	\$920.00	\$1,000.00	\$80.00	8.70
1000.4900.1000.56100.950	GaTE K-8 Instructional Supplies	\$2,127.90	\$1,815.66	\$1,243.18	\$1,145.00	\$1,845.00	\$700.00	61.14
1000.4900.1000.56400.950	GaTE K-8 Books	\$407.10	\$1,206.93	\$881.34	\$1,200.00	\$1,200.00	\$0.00	0.00
1000.4900.1000.58100.950	Dues and Fees	\$1,394.00	\$2,273.23	\$2,302.60	\$4,955.00	\$4,955.00	\$0.00	0.00
Program: GIFTED & TALENTED - 4900		\$259,796.85	\$277,260.62	\$287,630.09	\$343,770.00	\$260,635.00	(\$83,135.00)	(24.18)
Function: REGULAR INSTRUCTION - 1000		\$299,364.25	\$420,392.86	\$506,404.71	\$555,339.00	\$420,852.00	(\$134,487.00)	(24.22)
Cost Center: K-8 - 950		\$299,364.25	\$420,392.86	\$506,404.71	\$555,339.00	\$420,852.00	(\$134,487.00)	(24.22)
1000.4100.1000.51010.990	Teacher Salaries	\$174,712.45	\$152,830.28	\$87,297.91	\$92,936.00	\$99,209.00	\$6,273.00	6.75
1000.4100.1000.52010.990	Teacher Benefits	\$25,422.51	\$14,977.90	\$27,244.69	\$20,861.00	\$22,388.00	\$1,527.00	7.32
1000.4100.1000.52310.990	Retirement	\$6,696.71	\$6,804.94	\$3,881.26	\$4,154.00	\$4,435.00	\$281.00	6.76
1000.4100.1000.53000.990	Purchased Professional Services	\$0.00	\$4,686.75	\$0.00	\$3,150.00	\$16,803.00	\$13,653.00	433.43
1000.4100.1000.55800.990	Travel-Other	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00
1000.4100.1000.56100.990	Instructional Supplies	\$304.99	\$0.00	\$0.00	\$250.00	\$525.00	\$275.00	110.00
Program: ELL - 4100		\$207,136.66	\$179,299.87	\$118,423.86	\$121,451.00	\$143,460.00	\$22,009.00	18.12
1000.4900.1000.51010.990	Teacher Salaries	\$11,203.93	\$11,742.39	\$12,662.00	\$13,587.00	\$96,727.00	\$83,140.00	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	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00
1000.4900.1000.52000.990	Stipends	\$0.00	\$0.00	\$0.00	\$10.00	\$10.00	\$0.00	0.00
1000.4900.1000.52010.990	Teacher Benefits	\$2,805.35	\$2,895.58	\$3,735.08	\$4,693.00	\$30,674.00	\$25,981.00	553.61
1000.4900.1000.52300.990	Retirement	\$0.00	\$0.00	\$0.00	\$13.00	\$13.00	\$0.00	0.00
1000.4900.1000.52310.990	Retirement	\$430.30	\$524.94	\$563.86	\$607.00	\$4,324.00	\$3,717.00	612.36
1000.4900.1000.53000.990	Purchase Professional Services	\$442.25	\$0.00	\$38.00	\$38.00	\$38.00	\$0.00	0.00
1000.4900.1000.53440.990	GaTE HS Professional Services	\$2,242.14	\$0.00	\$4,667.52	\$11,190.00	\$11,190.00	\$0.00	0.00
1000.4900.1000.56100.990	GaTE HS Instructional Supplies	\$0.00	\$0.00	\$0.00	\$105.00	\$350.00	\$245.00	233.33
1000.4900.1000.58100.990	GaTE Dues & Fees - Sec	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00	0.00
Program: GIFTED & TALENTED - 4900		\$17,123.97	\$15,162.91	\$21,666.46	\$30,793.00	\$143,876.00	\$113,083.00	367.24
Function: REGULAR INSTRUCTION - 1000		\$224,260.63	\$194,462.78	\$140,090.32	\$152,244.00	\$287,336.00	\$135,092.00	88.73
Cost Center: 9-12 - 990		\$224,260.63	\$194,462.78	\$140,090.32	\$152,244.00	\$287,336.00	\$135,092.00	88.73
Grand Total:		\$15,360,163.06	\$16,552,374.10	\$18,088,244.43	\$19,356,261.00	\$19,873,193.00	\$516,932.00	2.67

End of Report

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FY27 Article 2 Special Education- Proposed

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- 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
1000.2200.1000.51010.010	Teacher Salaries	\$215,267.51	\$237,537.92	\$259,502.11	\$279,351.00	\$380,596.00	\$101,245.00	36.24
1000.2200.1000.51020.010	Ed Tech Salaries	\$182,366.37	\$184,480.17	\$185,549.87	\$131,428.00	\$198,454.00	\$67,026.00	51.00
1000.2200.1000.52010.010	Teacher Benefits	\$47,544.60	\$44,160.97	\$65,353.17	\$64,261.00	\$98,590.00	\$34,329.00	53.42
1000.2200.1000.52020.010	Ed Tech Benefits	\$54,757.64	\$50,186.08	\$65,662.03	\$38,027.00	\$101,413.00	\$63,386.00	166.69
1000.2200.1000.52310.010	Retirement	\$8,266.04	\$10,619.17	\$11,556.00	\$12,487.00	\$17,013.00	\$4,526.00	36.25
1000.2200.1000.52320.010	Retirement	\$5,595.41	\$5,965.15	\$6,052.98	\$5,875.00	\$9,581.00	\$3,706.00	63.08
1000.2200.1000.56100.010	Instructional Supplies	\$0.00	\$0.00	\$134.66	\$100.00	\$3,075.00	\$2,975.00	2,975.00
Program: RESOURCE CLASSROOM PLACEMENT - 2200		\$513,797.57	\$532,949.46	\$593,810.82	\$531,529.00	\$808,722.00	\$277,193.00	52.15
1000.2300.1000.51010.010	Teacher Salaries	\$50,007.76	\$53,465.06	\$58,882.54	\$65,036.00	\$69,588.00	\$4,552.00	7.00
1000.2300.1000.51020.010	Ed Tech Salaries	\$84,104.17	\$68,547.58	\$75,897.95	\$164,880.00	\$64,813.00	(\$100,067.00)	(60.69)
1000.2300.1000.52010.010	Teacher Benefits	\$18,140.71	\$18,603.90	\$23,317.61	\$27,184.00	\$29,204.00	\$2,020.00	7.43
1000.2300.1000.52020.010	Ed Tech Benefits	\$20,370.26	\$12,437.05	\$14,496.73	\$91,805.00	\$36,567.00	(\$55,238.00)	(60.17)
1000.2300.1000.52310.010	Retirement	\$1,920.32	\$2,389.95	\$2,622.03	\$2,907.00	\$3,111.00	\$204.00	7.02
1000.2300.1000.52320.010	Retirement	\$5,510.10	\$2,907.96	\$3,224.74	\$7,370.00	\$3,129.00	(\$4,241.00)	(57.54)
Program: SELF CONTAINED CLASS PLACEMENT - 2300		\$180,053.32	\$158,351.50	\$178,441.60	\$359,182.00	\$206,412.00	(\$152,770.00)	(42.53)
Function: REGULAR INSTRUCTION - 1000		\$693,850.89	\$691,300.96	\$772,252.42	\$890,711.00	\$1,015,134.00	\$124,423.00	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	\$72,464.93	\$75,443.09	\$86,169.16	\$92,509.00	\$106,226.00	\$13,717.00	14.83
1000.2800.2110.52010.010	Social Worker Benefits	\$9,017.73	\$9,534.10	\$12,246.86	\$13,954.00	\$15,199.00	\$1,245.00	8.92
1000.2800.2110.52310.010	Retirement	\$2,782.78	\$3,372.20	\$3,837.08	\$4,135.00	\$4,748.00	\$613.00	14.82
Program: OTHER SPECIAL PROGRAMS - 2800		\$84,265.44	\$88,349.39	\$102,253.10	\$110,598.00	\$126,173.00	\$15,575.00	14.08
Function: Attendance & Social Work - 2110		\$84,265.44	\$88,349.39	\$102,253.10	\$110,598.00	\$126,173.00	\$15,575.00	14.08
1000.2800.2140.53440.010	Professional Services	\$0.00	\$0.00	\$0.00	\$1,750.00	\$1,750.00	\$0.00	0.00
1000.2800.2140.55800.010	Travel	\$530.38	\$0.00	\$0.00	\$267.00	\$267.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$530.38	\$0.00	\$0.00	\$2,017.00	\$2,017.00	\$0.00	0.00
Function: PSYCHOLOGICAL - 2140		\$530.38	\$0.00	\$0.00	\$2,017.00	\$2,017.00	\$0.00	0.00
1000.2800.2150.51010.010	Speech & Audiology Salaries	\$112,855.21	\$117,030.81	\$132,524.65	\$140,943.00	\$224,243.00	\$83,300.00	59.10
1000.2800.2150.52010.010	Speech & Audiology Benefits	\$13,497.18	\$14,122.04	\$17,435.71	\$20,252.00	\$50,940.00	\$30,688.00	151.53
1000.2800.2150.52310.010	Retirement	\$4,333.27	\$5,231.26	\$5,901.50	\$6,300.00	\$10,024.00	\$3,724.00	59.11
Program: OTHER SPECIAL PROGRAMS - 2800		\$130,685.66	\$136,384.11	\$155,861.86	\$167,495.00	\$285,207.00	\$117,712.00	70.28
Function: SPEECH & AUDIOLOGY - 2150		\$130,685.66	\$136,384.11	\$155,861.86	\$167,495.00	\$285,207.00	\$117,712.00	70.28
1000.2800.2160.51010.010	OT Salary	\$72,307.31	\$76,810.51	\$82,858.01	\$91,931.00	\$98,735.00	\$6,804.00	7.40
1000.2800.2160.52010.010	OT Benefits	\$13,248.43	\$13,860.36	\$16,667.23	\$19,858.00	\$21,300.00	\$1,442.00	7.26

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2800.2160.52310.010	Retirement	\$2,848.22	\$3,440.73	\$7,310.25	\$4,109.00	\$4,413.00	\$304.00	7.40
1000.2800.2160.55800.010	Travel	\$210.00	\$0.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$88,613.96	\$94,111.60	\$106,835.49	\$115,948.00	\$124,498.00	\$8,550.00	7.37
Function: OT - 2160		\$88,613.96	\$94,111.60	\$106,835.49	\$115,948.00	\$124,498.00	\$8,550.00	7.37
Cost Center: DURHAM COMMUNITY - 010		\$997,946.33	\$1,010,146.06	\$1,137,202.87	\$1,286,769.00	\$1,553,029.00	\$266,260.00	20.69
1000.2200.1000.51010.020	Teacher Salaries	\$75,274.26	\$65,389.31	\$114,344.62	\$81,764.00	\$111,999.00	\$30,235.00	36.98
1000.2200.1000.51020.020	Ed Tech Salaries	\$15,693.82	\$52,982.21	\$45,073.15	\$245,132.00	\$34,840.00	(\$210,292.00)	(85.79)
1000.2200.1000.52010.020	Teacher Benefits	\$23,693.70	\$21,008.72	\$28,050.59	\$30,381.00	\$33,402.00	\$3,021.00	9.94
1000.2200.1000.52020.020	Ed Tech Benefits	\$5,787.39	\$12,630.54	\$10,444.86	\$84,047.00	\$17,159.00	(\$66,888.00)	(79.58)
1000.2200.1000.52310.020	Retirement	\$10,513.97	\$11,283.75	\$5,092.18	\$3,655.00	\$5,006.00	\$1,351.00	36.96
1000.2200.1000.52320.020	Retirement	\$351.33	\$2,381.04	\$1,945.10	\$10,957.00	\$1,682.00	(\$9,275.00)	(84.65)
1000.2200.1000.56100.020	Instructional Supplies	\$0.00	\$0.00	\$168.72	\$500.00	\$4,725.00	\$4,225.00	845.00
Program: RESOURCE CLASSROOM PLACEMENT - 2200		\$131,314.47	\$165,675.57	\$205,119.22	\$456,436.00	\$208,813.00	(\$247,623.00)	(54.25)
1000.2300.1000.51010.020	Teacher Salaries	\$133,740.00	\$140,970.18	\$149,935.76	\$161,744.00	\$133,281.00	(\$28,463.00)	(17.60)
1000.2300.1000.51020.020	Ed Tech Salaries	\$78,317.29	\$73,322.56	\$160,774.34	\$0.00	\$225,114.00	\$225,114.00	0.00
1000.2300.1000.52010.020	Teacher Benefits	\$34,807.54	\$33,801.93	\$42,183.72	\$48,167.00	\$26,882.00	(\$21,285.00)	(44.19)
1000.2300.1000.52020.020	Ed Tech Benefits	\$5,971.31	\$13,845.57	\$22,470.54	\$0.00	\$94,146.00	\$94,146.00	0.00

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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	\$4,989.10	\$6,162.92	\$6,634.85	\$7,230.00	\$5,958.00	(\$1,272.00)	(17.59)
1000.2300.1000.52320.020	Retirement	\$5,304.65	\$6,211.29	\$7,024.47	\$0.00	\$10,868.00	\$10,868.00	0.00
Program: SELF CONTAINED CLASS PLACEMENT - 2300		\$263,129.89	\$274,314.45	\$389,023.68	\$217,141.00	\$496,249.00	\$279,108.00	128.54
Function: REGULAR INSTRUCTION - 1000		\$394,444.36	\$439,990.02	\$594,142.90	\$673,577.00	\$705,062.00	\$31,485.00	4.67
1000.2800.2110.51010.020	Social Worker Salary	\$36,728.24	\$38,165.10	\$43,813.15	\$46,838.00	\$50,032.00	\$3,194.00	6.82
1000.2800.2110.52010.020	Social Worker Benefits	\$7,930.79	\$7,282.37	\$9,260.93	\$10,732.00	\$11,504.00	\$772.00	7.19
1000.2800.2110.52310.020	Retirement	\$1,403.95	\$1,713.50	\$1,951.05	\$2,094.00	\$2,236.00	\$142.00	6.78
Program: OTHER SPECIAL PROGRAMS - 2800		\$46,062.98	\$47,160.97	\$55,025.13	\$59,664.00	\$63,772.00	\$4,108.00	6.89
Function: Attendance & Social Work - 2110		\$46,062.98	\$47,160.97	\$55,025.13	\$59,664.00	\$63,772.00	\$4,108.00	6.89
1000.2800.2140.53440.020	Professional Services	\$0.00	\$0.00	\$0.00	\$1,750.00	\$1,750.00	\$0.00	0.00
1000.2800.2140.55800.020	Travel	\$125.00	\$0.00	\$0.00	\$266.00	\$266.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$125.00	\$0.00	\$0.00	\$2,016.00	\$2,016.00	\$0.00	0.00
Function: PSYCHOLOGICAL - 2140		\$125.00	\$0.00	\$0.00	\$2,016.00	\$2,016.00	\$0.00	0.00
1000.2800.2150.51010.020	Speech & Audiology Salaries	\$101,761.77	\$108,063.35	\$124,511.18	\$134,223.00	\$144,745.00	\$10,522.00	7.84
1000.2800.2150.52010.020	Speech & Audiology Benefits	\$14,037.73	\$14,878.02	\$18,238.66	\$21,074.00	\$22,624.00	\$1,550.00	7.36
1000.2800.2150.52310.020	Retirement	\$3,907.57	\$4,830.51	\$5,544.94	\$6,000.00	\$6,470.00	\$470.00	7.83
Program: OTHER SPECIAL PROGRAMS - 2800		\$119,707.07	\$127,771.88	\$148,294.78	\$161,297.00	\$173,839.00	\$12,542.00	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		\$119,707.07	\$127,771.88	\$148,294.78	\$161,297.00	\$173,839.00	\$12,542.00	7.78
1000.2800.2160.51010.020	OT Salary	\$69,709.75	\$56,546.23	\$61,412.27	\$74,169.00	\$80,558.00	\$6,389.00	8.61
1000.2800.2160.52010.020	OT Benefits	\$7,926.28	\$5,514.00	\$5,935.00	\$8,570.00	\$9,066.00	\$496.00	5.79
1000.2800.2160.52310.020	Retirement	\$2,738.00	\$2,527.66	\$5,646.86	\$3,315.00	\$3,601.00	\$286.00	8.63
1000.2800.2160.55800.020	Travel	\$55.63	\$0.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$80,429.66	\$64,587.89	\$72,994.13	\$86,104.00	\$93,275.00	\$7,171.00	8.33
Function: OT - 2160		\$80,429.66	\$64,587.89	\$72,994.13	\$86,104.00	\$93,275.00	\$7,171.00	8.33
Cost Center: MORSE STREET - 020		\$640,769.07	\$679,510.76	\$870,456.94	\$982,658.00	\$1,037,964.00	\$55,306.00	5.63
1000.2200.1000.51010.030	Teacher Salaries	\$89,234.52	\$40,239.53	\$2,769.70	\$46,926.00	\$104,347.00	\$57,421.00	122.37
1000.2200.1000.51020.030	Ed Tech Salaries	\$6,880.54	\$203.60	\$31,875.16	\$30,251.00	\$30,826.00	\$575.00	1.90
1000.2200.1000.52010.030	Teacher Benefits	\$21,118.95	\$1,726.90	(\$65.63)	\$5,889.00	\$31,367.00	\$25,478.00	432.64
1000.2200.1000.52020.030	Ed Tech Benefits	\$7,579.42	\$7,592.14	\$1,061.31	\$12,480.00	\$15,945.00	\$3,465.00	27.76
1000.2200.1000.52310.030	Retirement	\$2,954.38	\$1,673.76	\$123.32	\$2,098.00	\$4,664.00	\$2,566.00	122.31
1000.2200.1000.52320.030	Retirement	\$264.53	\$0.00	\$1,268.35	\$1,352.00	\$1,488.00	\$136.00	10.06
1000.2200.1000.56100.030	Instructional Supplies	\$0.00	\$0.00	\$0.00	\$100.00	\$3,075.00	\$2,975.00	2,975.00
Program: RESOURCE CLASSROOM PLACEMENT - 2200		\$128,032.34	\$51,435.93	\$37,032.21	\$99,096.00	\$191,712.00	\$92,616.00	93.46
Function: REGULAR INSTRUCTION - 1000		\$128,032.34	\$51,435.93	\$37,032.21	\$99,096.00	\$191,712.00	\$92,616.00	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	\$26,239.64	\$34,821.57	\$38,925.36	\$40,615.00	\$42,849.00	\$2,234.00	5.50
1000.2800.2110.52010.030	Social Worker Benefits	\$564.45	\$703.27	\$1,021.25	\$2,712.00	\$2,784.00	\$72.00	2.65
1000.2800.2110.52310.030	Retirement	\$1,117.67	\$1,556.55	\$1,733.35	\$1,816.00	\$1,915.00	\$99.00	5.45
Program: OTHER SPECIAL PROGRAMS - 2800		\$27,921.76	\$37,081.39	\$41,679.96	\$45,143.00	\$47,548.00	\$2,405.00	5.33
Function: Attendance & Social Work - 2110		\$27,921.76	\$37,081.39	\$41,679.96	\$45,143.00	\$47,548.00	\$2,405.00	5.33
1000.2800.2140.53440.030	Professional Services	\$0.00	\$0.00	\$0.00	\$1,750.00	\$1,750.00	\$0.00	0.00
1000.2800.2140.55800.030	Travel	\$125.00	\$0.00	\$0.00	\$266.00	\$266.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$125.00	\$0.00	\$0.00	\$2,016.00	\$2,016.00	\$0.00	0.00
Function: PSYCHOLOGICAL - 2140		\$125.00	\$0.00	\$0.00	\$2,016.00	\$2,016.00	\$0.00	0.00
1000.2800.2150.51010.030	Speech & Audiology Salaries	\$38,867.69	\$8,023.59	\$31,737.50	\$32,897.00	\$35,781.00	\$2,884.00	8.77
1000.2800.2150.52010.030	Speech & Audiology Benefits	\$8,449.14	\$1,098.80	\$5,799.12	\$13,061.00	\$14,005.00	\$944.00	7.23
1000.2800.2150.52310.030	Retirement	\$1,492.55	\$358.54	\$1,413.21	\$1,471.00	\$1,599.00	\$128.00	8.70
Program: OTHER SPECIAL PROGRAMS - 2800		\$48,809.38	\$9,480.93	\$38,949.83	\$47,429.00	\$51,385.00	\$3,956.00	8.34
Function: SPEECH & AUDIOLOGY - 2150		\$48,809.38	\$9,480.93	\$38,949.83	\$47,429.00	\$51,385.00	\$3,956.00	8.34
1000.2800.2160.51010.030	OT Salary	\$18,051.79	\$21,159.78	\$24,333.39	\$26,266.00	\$28,210.00	\$1,944.00	7.40
1000.2800.2160.52010.030	OT Benefits	\$3,256.58	\$3,820.69	\$4,864.16	\$6,501.00	\$6,933.00	\$432.00	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	\$698.00	\$945.89	\$2,248.46	\$1,174.00	\$1,261.00	\$87.00	7.41
1000.2800.2160.55800.030	Travel	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$22,006.37	\$25,926.36	\$31,446.01	\$33,991.00	\$36,454.00	\$2,463.00	7.25
Function: OT - 2160		\$22,006.37	\$25,926.36	\$31,446.01	\$33,991.00	\$36,454.00	\$2,463.00	7.25
Cost Center: POWNAL ELEMENTARY - 030		\$226,894.85	\$123,924.61	\$149,108.01	\$227,675.00	\$329,115.00	\$101,440.00	44.55
1000.2200.1000.51010.040	Teacher Salaries	\$83,664.03	\$87,028.47	\$91,932.74	\$95,791.00	\$178,324.00	\$82,533.00	86.16
1000.2200.1000.51020.040	Ed Tech Salaries	\$57,055.14	\$78,357.34	\$172,501.54	\$151,957.00	\$98,304.00	(\$53,653.00)	(35.31)
1000.2200.1000.52010.040	Teacher Benefits	\$18,880.91	\$19,456.68	\$24,314.47	\$28,178.00	\$36,217.00	\$8,039.00	28.53
1000.2200.1000.52020.040	Ed Tech Benefits	\$9,219.14	\$1,980.02	\$28,881.43	\$64,956.00	\$42,248.00	(\$22,708.00)	(34.96)
1000.2200.1000.52310.040	Retirement	\$3,205.14	\$3,898.87	\$4,080.02	\$4,282.00	\$7,971.00	\$3,689.00	86.15
1000.2200.1000.52320.040	Retirement	\$2,591.38	\$6,313.99	\$9,073.47	\$6,792.00	\$4,746.00	(\$2,046.00)	(30.12)
1000.2200.1000.56100.040	Instructional Supplies	\$0.00	\$0.00	\$0.00	\$100.00	\$4,325.00	\$4,225.00	4,225.00
Program: RESOURCE CLASSROOM PLACEMENT - 2200		\$174,615.74	\$197,035.37	\$330,783.67	\$352,056.00	\$372,135.00	\$20,079.00	5.70
1000.2300.1000.51010.040	Teacher Salaries	\$126,000.03	\$141,139.09	\$219,400.01	\$205,047.00	\$188,007.00	(\$17,040.00)	(8.31)
1000.2300.1000.51020.040	Ed Tech Salaries	\$32,548.59	\$28,763.39	\$30,729.14	\$33,459.00	\$89,903.00	\$56,444.00	168.70
1000.2300.1000.52010.040	Teacher Benefits	\$10,130.55	\$19,418.88	\$46,883.63	\$47,990.00	\$57,298.00	\$9,308.00	19.40
1000.2300.1000.52020.040	Ed Tech Benefits	\$8,209.17	\$8,583.53	\$9,214.74	\$13,281.00	\$56,829.00	\$43,548.00	327.90

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FY27 Article 2 Special Education- Proposed

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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
1000.2300.1000.52310.040	Retirement	\$4,826.19	\$6,164.84	\$9,605.63	\$9,166.00	\$8,404.00	(\$762.00)	(8.31)
1000.2300.1000.52320.040	Retirement	\$1,249.87	\$1,285.70	\$1,373.56	\$1,496.00	\$4,340.00	\$2,844.00	190.11
1000.2300.1000.53400.040	Other Professional Services	\$0.00	\$38,136.50	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: SELF CONTAINED CLASS PLACEMENT - 2300		\$182,964.40	\$243,491.93	\$317,206.71	\$310,439.00	\$404,781.00	\$94,342.00	30.39
Function: REGULAR INSTRUCTION - 1000		\$357,580.14	\$440,527.30	\$647,990.38	\$662,495.00	\$776,916.00	\$114,421.00	17.27
1000.2800.2110.51010.040	Social Worker Salary	\$36,559.39	\$38,375.09	\$43,812.89	\$46,838.00	\$50,032.00	\$3,194.00	6.82
1000.2800.2110.52010.040	Social Worker Benefits	\$7,929.98	\$7,283.01	\$9,260.33	\$10,732.00	\$11,504.00	\$772.00	7.19
1000.2800.2110.52310.040	Retirement	\$1,403.93	\$1,715.25	\$1,951.02	\$2,094.00	\$2,236.00	\$142.00	6.78
1000.2800.2110.55800.040	Travel	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$45,893.30	\$47,373.35	\$55,024.24	\$59,964.00	\$64,072.00	\$4,108.00	6.85
Function: Attendance & Social Work - 2110		\$45,893.30	\$47,373.35	\$55,024.24	\$59,964.00	\$64,072.00	\$4,108.00	6.85
1000.2800.2140.53440.040	Professional Services	\$0.00	\$0.00	\$17,553.75	\$1,750.00	\$1,750.00	\$0.00	0.00
1000.2800.2140.55800.040	Travel	\$0.00	\$0.00	\$0.00	\$267.00	\$267.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$0.00	\$0.00	\$17,553.75	\$2,017.00	\$2,017.00	\$0.00	0.00
Function: PSYCHOLOGICAL - 2140		\$0.00	\$0.00	\$17,553.75	\$2,017.00	\$2,017.00	\$0.00	0.00
1000.2800.2150.51010.040	Speech & Audiology Salaries	\$46,711.95	\$0.00	\$33,833.08	\$34,569.00	\$75,425.00	\$40,856.00	118.19

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- Print 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
1000.2800.2150.52010.040	Speech & Audiology Benefits	\$11,109.87	\$0.00	\$6,842.79	\$16,398.00	\$32,280.00	\$15,882.00	96.85
1000.2800.2150.52310.040	Retirement	\$1,793.80	\$0.00	\$1,506.81	\$1,545.00	\$3,371.00	\$1,826.00	118.19
1000.2800.2150.55800.040	Travel	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$59,615.62	\$0.00	\$42,182.68	\$52,612.00	\$111,176.00	\$58,564.00	111.31
Function: SPEECH & AUDIOLOGY - 2150		\$59,615.62	\$0.00	\$42,182.68	\$52,612.00	\$111,176.00	\$58,564.00	111.31
1000.2800.2160.51010.040	OT Salary	\$12,949.84	\$11,334.60	\$12,948.00	\$13,978.00	\$15,150.00	\$1,172.00	8.38
1000.2800.2160.52010.040	OT Benefits	\$1,028.77	\$834.43	\$950.42	\$1,011.00	\$1,049.00	\$38.00	3.76
1000.2800.2160.52310.040	Retirement	\$497.38	\$506.76	\$576.68	\$625.00	\$677.00	\$52.00	8.32
1000.2800.2160.55800.040	Travel	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$14,475.99	\$12,675.79	\$14,475.10	\$15,664.00	\$16,926.00	\$1,262.00	8.06
Function: OT - 2160		\$14,475.99	\$12,675.79	\$14,475.10	\$15,664.00	\$16,926.00	\$1,262.00	8.06
Cost Center: MAST LANDING - 040		\$477,565.05	\$500,576.44	\$777,226.15	\$792,752.00	\$971,107.00	\$178,355.00	22.50
1000.2200.1000.51010.050	Teacher Salaries	\$175,876.36	\$126,155.66	\$138,530.60	\$151,740.00	\$163,788.00	\$12,048.00	7.94
1000.2200.1000.51020.050	Ed Tech Salaries	\$121,328.86	\$91,162.28	\$61,852.39	\$128,846.00	\$98,465.00	(\$30,381.00)	(23.58)
1000.2200.1000.52010.050	Teacher Benefits	\$40,677.70	\$32,994.39	\$42,153.66	\$47,844.00	\$51,431.00	\$3,587.00	7.50
1000.2200.1000.52020.050	Ed Tech Benefits	\$21,232.41	\$21,311.67	\$21,675.32	\$49,701.00	\$59,711.00	\$10,010.00	20.14
1000.2200.1000.52310.050	Retirement	\$6,753.83	\$5,639.06	\$6,168.98	\$6,783.00	\$7,321.00	\$538.00	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	\$4,277.07	\$3,807.00	\$2,764.85	\$5,759.00	\$4,753.00	(\$1,006.00)	(17.47)
1000.2200.1000.56100.050	Instructional Supplies	\$0.00	\$0.00	\$353.75	\$600.00	\$4,825.00	\$4,225.00	704.17
Program: RESOURCE CLASSROOM PLACEMENT - 2200		\$370,146.23	\$281,070.06	\$273,499.55	\$391,273.00	\$390,294.00	(\$979.00)	(0.25)
1000.2300.1000.51010.050	Teacher Salaries	\$70,852.49	\$138,631.65	\$150,857.61	\$163,774.00	\$176,446.00	\$12,672.00	7.74
1000.2300.1000.51020.050	Ed Tech Salaries	\$176,407.78	\$198,150.50	\$166,216.20	\$218,584.00	\$158,348.00	(\$60,236.00)	(27.56)
1000.2300.1000.52010.050	Teacher Benefits	\$13,709.06	\$23,331.81	\$29,831.43	\$34,115.00	\$36,651.00	\$2,536.00	7.43
1000.2300.1000.52020.050	Ed Tech Benefits	\$26,549.41	\$27,701.70	\$38,447.59	\$61,503.00	\$65,152.00	\$3,649.00	5.93
1000.2300.1000.52310.050	Retirement	\$2,711.62	\$6,202.22	\$6,717.85	\$7,321.00	\$7,887.00	\$566.00	7.73
1000.2300.1000.52320.050	Retirement	\$9,199.00	\$10,146.36	\$7,268.11	\$9,771.00	\$7,644.00	(\$2,127.00)	(21.77)
Program: SELF CONTAINED CLASS PLACEMENT - 2300		\$299,429.36	\$404,164.24	\$399,338.79	\$495,068.00	\$452,128.00	(\$42,940.00)	(8.67)
Function: REGULAR INSTRUCTION - 1000		\$669,575.59	\$685,234.30	\$672,838.34	\$886,341.00	\$842,422.00	(\$43,919.00)	(4.96)
1000.2800.2110.51010.050	Social Worker Salary	\$81,297.69	\$85,029.10	\$96,992.09	\$103,925.00	\$111,099.00	\$7,174.00	6.90
1000.2800.2110.52010.050	Social Worker Benefits	\$16,048.41	\$14,691.16	\$18,735.03	\$21,216.00	\$22,772.00	\$1,556.00	7.33
1000.2800.2110.52310.050	Retirement	\$3,121.82	\$3,800.68	\$4,319.09	\$4,645.00	\$4,966.00	\$321.00	6.91
Program: OTHER SPECIAL PROGRAMS - 2800		\$100,467.92	\$103,520.94	\$120,046.21	\$129,786.00	\$138,837.00	\$9,051.00	6.97
Function: Attendance & Social Work - 2110		\$100,467.92	\$103,520.94	\$120,046.21	\$129,786.00	\$138,837.00	\$9,051.00	6.97
1000.2800.2140.53440.050	Professional Services	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	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	\$73.75	\$0.00	\$0.00	\$267.00	\$267.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$73.75	\$0.00	\$0.00	\$1,767.00	\$1,767.00	\$0.00	0.00
Function: PSYCHOLOGICAL - 2140		\$73.75	\$0.00	\$0.00	\$1,767.00	\$1,767.00	\$0.00	0.00
1000.2800.2150.51010.050	Speech & Audiology Salaries	\$41,834.51	\$50,241.81	\$43,129.58	\$46,255.00	\$49,414.00	\$3,159.00	6.83
1000.2800.2150.52010.050	Speech & Audiology Benefits	\$8,565.76	\$9,264.46	\$12,198.46	\$13,076.00	\$14,027.00	\$951.00	7.27
1000.2800.2150.52310.050	Retirement	\$1,605.65	\$2,245.99	\$1,920.55	\$2,068.00	\$2,209.00	\$141.00	6.82
1000.2800.2150.55800.050	Travel	\$0.00	\$0.00	\$189.00	\$100.00	\$100.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$52,005.92	\$61,752.26	\$57,437.59	\$61,499.00	\$65,750.00	\$4,251.00	6.91
Function: SPEECH & AUDIOLOGY - 2150		\$52,005.92	\$61,752.26	\$57,437.59	\$61,499.00	\$65,750.00	\$4,251.00	6.91
1000.2800.2160.51010.050	OT Salary	\$7,718.32	\$7,828.34	\$8,947.90	\$9,601.00	\$10,253.00	\$652.00	6.79
1000.2800.2160.52010.050	OT Benefits	\$1,713.62	\$1,757.96	\$2,152.62	\$2,617.00	\$2,783.00	\$166.00	6.34
1000.2800.2160.52310.050	Retirement	\$296.60	\$349.96	\$398.40	\$429.00	\$458.00	\$29.00	6.76
1000.2800.2160.55800.050	Travel	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$9,728.54	\$9,936.26	\$11,498.92	\$12,697.00	\$13,544.00	\$847.00	6.67
Function: OT - 2160		\$9,728.54	\$9,936.26	\$11,498.92	\$12,697.00	\$13,544.00	\$847.00	6.67
Cost Center: FREEPORT MIDDLE SCHOOL - 050		\$831,851.72	\$860,443.76	\$861,821.06	\$1,092,090.00	\$1,062,320.00	(\$29,770.00)	(2.73)

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To Date: 6/30/2027

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.2100.1000.51210.300	Tutor Salaries/ESY	\$471.00	\$0.00	\$0.00	\$14,426.00	\$0.00	(\$14,426.00)	(100.00)
1000.2100.1000.52010.300	Benefits	\$29.69	\$0.00	\$0.00	\$645.00	\$0.00	(\$645.00)	(100.00)
1000.2100.1000.52310.300	Retirement	\$56.44	\$0.00	\$0.00	\$485.00	\$0.00	(\$485.00)	(100.00)
1000.2100.1000.53440.300	Purchased Professional	\$610.00	\$1,065.00	\$1,715.00	\$1,250.00	\$0.00	(\$1,250.00)	(100.00)
Program: REGULAR CLASSROOM PLACEMENT - 2100		\$1,167.13	\$1,065.00	\$1,715.00	\$16,806.00	\$0.00	(\$16,806.00)	(100.00)
1000.2200.1000.51010.300	Teacher Salaries	\$146,732.73	\$166,464.73	\$223,046.42	\$142,284.00	\$157,245.00	\$14,961.00	10.51
1000.2200.1000.51020.300	Ed Tech Salaries	\$48,180.49	\$9,984.74	\$0.00	\$67,590.00	\$47,309.00	(\$20,281.00)	(30.01)
1000.2200.1000.51210.300	Tutor Wages	\$0.00	\$480.00	\$270.00	\$0.00	\$0.00	\$0.00	0.00
1000.2200.1000.52010.300	Teacher Benefits	\$36,941.79	\$39,433.94	\$66,676.12	\$40,645.00	\$43,804.00	\$3,159.00	7.77
1000.2200.1000.52020.300	Ed Tech Benefits	\$18,522.68	\$1,730.84	\$0.00	\$26,609.00	\$20,839.00	(\$5,770.00)	(21.68)
1000.2200.1000.52310.300	Retirement	\$5,634.71	\$6,905.69	\$9,935.48	\$6,360.00	\$7,029.00	\$669.00	10.52
1000.2200.1000.52320.300	Retirement	\$1,855.16	\$175.73	\$0.00	\$3,021.00	\$2,284.00	(\$737.00)	(24.40)
1000.2200.1000.56100.300	Instructional Supplies	\$0.00	\$0.00	\$551.50	\$600.00	\$4,825.00	\$4,225.00	704.17
Program: RESOURCE CLASSROOM PLACEMENT - 2200		\$257,867.56	\$225,175.67	\$300,479.52	\$287,109.00	\$283,335.00	(\$3,774.00)	(1.31)
1000.2300.1000.51010.300	Teacher Salaries	\$142,287.71	\$121,189.60	\$72,584.23	\$175,562.00	\$254,684.00	\$79,122.00	45.07
1000.2300.1000.51020.300	Ed Tech Salaries	\$68,262.27	\$112,043.65	\$116,964.42	\$127,282.00	\$121,682.00	(\$5,600.00)	(4.40)
1000.2300.1000.52010.300	Teacher Benefits	\$24,506.18	\$18,953.93	\$35,146.66	\$41,720.00	\$73,908.00	\$32,188.00	77.15
1000.2300.1000.52020.300	Ed Tech Benefits	\$18,768.20	\$26,018.91	\$19,626.17	\$49,863.00	\$64,455.00	\$14,592.00	29.26
1000.2300.1000.52310.300	Retirement	\$5,463.87	\$5,289.75	\$3,232.24	\$7,848.00	\$11,384.00	\$3,536.00	45.06

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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	\$1,513.90	\$4,596.97	\$4,900.51	\$5,689.00	\$5,874.00	\$185.00	3.25
1000.2300.1000.56100.300	Instructional Supplies	\$0.00	\$438.38	\$1.15	\$0.00	\$0.00	\$0.00	0.00
Program: SELF CONTAINED CLASS PLACEMENT - 2300		\$260,802.13	\$288,531.19	\$252,455.38	\$407,964.00	\$531,987.00	\$124,023.00	30.40
1000.2810.1000.51010.300	Summer School Teacher (9-12)	\$0.00	\$0.00	\$0.00	\$0.00	\$5,720.00	\$5,720.00	0.00
1000.2810.1000.51020.300	Summer School Ed Tech (9-12)	\$0.00	\$0.00	\$0.00	\$0.00	\$4,800.00	\$4,800.00	0.00
1000.2810.1000.52010.300	Summer School Teacher (9-12)	\$0.00	\$0.00	\$0.00	\$0.00	\$593.00	\$593.00	0.00
1000.2810.1000.52020.300	Summer School Ed Tech (9-12)	\$0.00	\$0.00	\$0.00	\$0.00	\$497.00	\$497.00	0.00
1000.2810.1000.52310.300	Summer School Teacher (9-12)	\$0.00	\$0.00	\$0.00	\$0.00	\$256.00	\$256.00	0.00
1000.2810.1000.52320.300	Summer School Ed Tech (9-12)	\$0.00	\$0.00	\$0.00	\$0.00	\$215.00	\$215.00	0.00
1000.2810.1000.56100.300	Summer School Supplies (9-12)	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	0.00
Program: ESY Coord - LE - 2810		\$0.00	\$0.00	\$0.00	\$0.00	\$12,131.00	\$12,131.00	0.00
Function: REGULAR INSTRUCTION - 1000		\$519,836.82	\$514,771.86	\$554,649.90	\$711,879.00	\$827,453.00	\$115,574.00	16.24
1000.2800.2110.51010.300	Social Worker Salary	\$59,514.93	\$63,611.45	\$73,561.09	\$80,192.00	\$87,121.00	\$6,929.00	8.64
1000.2800.2110.52010.300	Social Worker Benefits	\$8,664.59	\$8,856.01	\$11,364.97	\$12,977.00	\$13,989.00	\$1,012.00	7.80
1000.2800.2110.52310.300	Retirement	\$2,280.20	\$2,722.94	\$3,275.75	\$3,585.00	\$3,894.00	\$309.00	8.62
1000.2800.2110.53440.300	Professional Services	\$0.00	\$562.50	\$451.25	\$2,600.00	\$5,100.00	\$2,500.00	96.15
Program: OTHER SPECIAL PROGRAMS - 2800		\$70,459.72	\$75,752.90	\$88,653.06	\$99,354.00	\$110,104.00	\$10,750.00	10.82
Function: Attendance & Social Work - 2110		\$70,459.72	\$75,752.90	\$88,653.06	\$99,354.00	\$110,104.00	\$10,750.00	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	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00
1000.2800.2140.55800.300	Travel	\$83.32	\$0.00	\$0.00	\$267.00	\$267.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$83.32	\$0.00	\$0.00	\$1,767.00	\$1,767.00	\$0.00	0.00
Function: PSYCHOLOGICAL - 2140		\$83.32	\$0.00	\$0.00	\$1,767.00	\$1,767.00	\$0.00	0.00
1000.2800.2150.51010.300	Speech & Audiology Salaries	\$41,815.28	\$50,241.80	\$43,125.83	\$46,255.00	\$49,414.00	\$3,159.00	6.83
1000.2800.2150.52010.300	Speech & Audiology Benefits	\$8,564.82	\$9,693.09	\$12,197.42	\$13,076.00	\$14,027.00	\$951.00	7.27
1000.2800.2150.52310.300	Retirement	\$1,605.65	\$2,245.74	\$1,920.39	\$2,068.00	\$2,209.00	\$141.00	6.82
Program: OTHER SPECIAL PROGRAMS - 2800		\$51,985.75	\$62,180.63	\$57,243.64	\$61,399.00	\$65,650.00	\$4,251.00	6.92
Function: SPEECH & AUDIOLOGY - 2150		\$51,985.75	\$62,180.63	\$57,243.64	\$61,399.00	\$65,650.00	\$4,251.00	6.92
1000.2800.2160.51010.300	OT Salary	\$6,474.80	\$5,562.43	\$6,473.75	\$6,989.00	\$7,575.00	\$586.00	8.38
1000.2800.2160.52010.300	OT Benefits	\$514.47	\$415.82	\$475.41	\$506.00	\$525.00	\$19.00	3.75
1000.2800.2160.52310.300	Retirement	\$248.56	\$248.56	\$288.11	\$312.00	\$339.00	\$27.00	8.65
1000.2800.2160.55800.300	Travel	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$7,237.83	\$6,226.81	\$7,237.27	\$7,857.00	\$8,489.00	\$632.00	8.04
Function: OT - 2160		\$7,237.83	\$6,226.81	\$7,237.27	\$7,857.00	\$8,489.00	\$632.00	8.04
Cost Center: FREEPORT HIGH SCHOOL - 300		\$649,603.44	\$658,932.20	\$707,783.87	\$882,256.00	\$1,013,463.00	\$131,207.00	14.87

RSU No. 5

FY27 Article 2 Special Education- 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
1000.2800.2140.55800.900	Psychologist Travel - District Wide	\$0.00	\$301.47	\$1,345.11	\$0.00	\$0.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$0.00	\$301.47	\$1,345.11	\$0.00	\$0.00	\$0.00	0.00
Function: PSYCHOLOGICAL - 2140		\$0.00	\$301.47	\$1,345.11	\$0.00	\$0.00	\$0.00	0.00
1000.2800.2150.55800.900	Travel - Speech District Wide	\$0.00	\$611.17	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$0.00	\$611.17	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Function: SPEECH & AUDIOLOGY - 2150		\$0.00	\$611.17	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.2800.2160.55800.900	Travel - OT - District Wide	\$0.00	\$28.69	\$42.61	\$0.00	\$0.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$0.00	\$28.69	\$42.61	\$0.00	\$0.00	\$0.00	0.00
Function: OT - 2160		\$0.00	\$28.69	\$42.61	\$0.00	\$0.00	\$0.00	0.00
1000.2800.2170.55800.900	Travel - PT - District Wide	\$0.00	\$303.88	\$398.70	\$0.00	\$0.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$0.00	\$303.88	\$398.70	\$0.00	\$0.00	\$0.00	0.00
Function: PT - 2170		\$0.00	\$303.88	\$398.70	\$0.00	\$0.00	\$0.00	0.00
1000.2800.2190.51010.900	BCBA Salary	\$0.00	\$0.00	\$77,904.85	\$84,967.00	\$92,164.00	\$7,197.00	8.47
1000.2800.2190.52010.900	BCBA Benefits	\$0.00	\$0.00	\$12,001.18	\$27,249.00	\$29,341.00	\$2,092.00	7.68
1000.2800.2190.52310.900	BCBA Retirement	\$0.00	\$0.00	\$3,469.24	\$3,798.00	\$4,120.00	\$322.00	8.48

RSU No. 5

FY27 Article 2 Special Education- 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
1000.2800.2190.53000.900	Purchased Professional	\$0.00	\$52,312.50	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$0.00	\$52,312.50	\$93,375.27	\$116,014.00	\$125,625.00	\$9,611.00	8.28
Function: OTHER SUPPORT SERVICES - 2190		\$0.00	\$52,312.50	\$93,375.27	\$116,014.00	\$125,625.00	\$9,611.00	8.28
1000.2500.2330.51010.900	Instructional Strategist Salaries	\$243,084.65	\$188,508.79	\$250,823.80	\$268,529.00	\$289,046.00	\$20,517.00	7.64
1000.2500.2330.51040.900	Admin Salaries	\$126,756.56	\$127,681.13	\$143,015.00	\$147,250.00	\$155,350.00	\$8,100.00	5.50
1000.2500.2330.51180.900	Support Wages	\$53,188.92	\$38,430.00	\$58,728.71	\$63,542.00	\$68,628.00	\$5,086.00	8.00
1000.2500.2330.52010.900	Instructional Strategist Benefits	\$33,629.63	\$28,636.37	\$61,896.19	\$60,421.00	\$64,655.00	\$4,234.00	7.01
1000.2500.2330.52040.900	Admin Benefits	\$11,669.30	\$18,963.39	\$4,272.90	\$19,254.00	\$22,740.00	\$3,486.00	18.11
1000.2500.2330.52080.900	Support Benefits	\$22,600.25	\$17,392.45	\$25,642.40	\$28,875.00	\$30,939.00	\$2,064.00	7.15
1000.2500.2330.52310.900	Retirement	\$9,334.03	\$8,403.54	\$10,860.93	\$12,003.00	\$12,920.00	\$917.00	7.64
1000.2500.2330.52340.900	Retirement	\$4,466.17	\$5,707.28	\$6,209.58	\$6,582.00	\$6,944.00	\$362.00	5.50
1000.2500.2330.52380.900	Retirement	\$1,332.62	\$1,917.78	\$2,975.59	\$3,177.00	\$3,431.00	\$254.00	7.99
1000.2500.2330.53000.900	Legal	\$21,472.00	\$14,280.90	\$15,667.57	\$20,000.00	\$20,000.00	\$0.00	0.00
1000.2500.2330.53200.900	Telephone	\$39.25	\$0.00	\$165.24	\$240.00	\$240.00	\$0.00	0.00
1000.2500.2330.53300.900	Prof Empl Train & Dev Services	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.00
1000.2500.2330.53400.900	Contracted Services	\$0.00	\$54,474.78	\$525.00	\$0.00	\$0.00	\$0.00	0.00
1000.2500.2330.53401.900	Admin Purchased Services	\$0.00	\$7,319.00	\$13,945.50	\$15,000.00	\$15,000.00	\$0.00	0.00
1000.2500.2330.53440.900	Purchased Professional	\$6,665.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.2500.2330.55310.900	Postage	\$14.78	\$1,986.06	\$3,000.00	\$4,000.00	\$4,500.00	\$500.00	12.50

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FY27 Article 2 Special Education- Proposed

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
1000.2500.2330.55350.900	Adori Special Ed Software	\$0.00	\$3,768.00	\$4,368.00	\$4,500.00	\$5,000.00	\$500.00	11.11
1000.2500.2330.55800.900	Travel	\$2,982.00	\$403.71	\$3,105.63	\$4,000.00	\$4,000.00	\$0.00	0.00
1000.2500.2330.56000.900	Supplies	\$4,523.67	\$6,231.81	\$2,681.74	\$9,800.00	\$4,300.00	(\$5,500.00)	(56.12)
1000.2500.2330.58100.900	Dues & Fees	\$855.98	\$578.00	\$749.00	\$865.00	\$865.00	\$0.00	0.00
1000.2500.2330.59000.900	Contingency	\$220,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: ADMINISTRATION - 2500		\$762,615.78	\$524,682.99	\$608,632.78	\$668,038.00	\$711,058.00	\$43,020.00	6.44
Function: SPECIAL AREA ADMINISTRATION - 2330		\$762,615.78	\$524,682.99	\$608,632.78	\$668,038.00	\$711,058.00	\$43,020.00	6.44
Cost Center: SYSTEM WIDE - 900		\$762,615.78	\$578,240.70	\$703,794.47	\$784,052.00	\$836,683.00	\$52,631.00	6.71
1000.2100.1000.51210.950	Tutor Salaries/ESY	\$12,525.15	\$12,786.10	\$27,558.39	\$16,011.00	\$0.00	(\$16,011.00)	(100.00)
1000.2100.1000.52010.950	Benefit	\$270.50	\$507.35	\$3,404.20	\$715.00	\$0.00	(\$715.00)	(100.00)
1000.2100.1000.52310.950	Retirement	\$491.69	\$463.09	\$1,164.58	\$538.00	\$0.00	(\$538.00)	(100.00)
1000.2100.1000.53440.950	Purchased Professional	\$1,424.20	\$1,517.65	\$2,075.99	\$1,250.00	\$0.00	(\$1,250.00)	(100.00)
Program: REGULAR CLASSROOM PLACEMENT - 2100		\$14,711.54	\$15,274.19	\$34,203.16	\$18,514.00	\$0.00	(\$18,514.00)	(100.00)
1000.2400.1000.53440.950	Tutoring Services - Hospital/Homebound ELEM	\$9,109.60	\$0.00	\$3,477.50	\$7,500.00	\$7,500.00	\$0.00	0.00
Program: Homebound/Hospital - 2400		\$9,109.60	\$0.00	\$3,477.50	\$7,500.00	\$7,500.00	\$0.00	0.00
1000.2810.1000.51010.950	Summer School Teacher (K-8)	\$0.00	\$0.00	\$0.00	\$0.00	\$17,159.00	\$17,159.00	0.00
1000.2810.1000.51020.950	Summer School Ed Tech (K-8)	\$0.00	\$0.00	\$0.00	\$0.00	\$14,400.00	\$14,400.00	0.00

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FY27 Article 2 Special Education- Proposed

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
1000.2810.1000.52010.950	Summer School Teacher (K-8)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,777.00	\$1,777.00	0.00
1000.2810.1000.52020.950	Summer School Ed Tech (K-8)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,492.00	\$1,492.00	0.00
1000.2810.1000.52310.950	Summer School Teacher (K-8)	\$0.00	\$0.00	\$0.00	\$0.00	\$766.00	\$766.00	0.00
1000.2810.1000.52320.950	Summer School Ed Tech (K-8)	\$0.00	\$0.00	\$0.00	\$0.00	\$644.00	\$644.00	0.00
1000.2810.1000.56100.950	Summer School Supplies (K-8)	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	0.00
Program: ESY Coord - LE - 2810		\$0.00	\$0.00	\$0.00	\$0.00	\$36,288.00	\$36,288.00	0.00
Function: REGULAR INSTRUCTION - 1000		\$23,821.14	\$15,274.19	\$37,680.66	\$26,014.00	\$43,788.00	\$17,774.00	68.32
1000.2800.2110.53440.950	MAINECARE SEED-SOCIAL WORK	\$909.99	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$909.99	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.00
Function: Attendance & Social Work - 2110		\$909.99	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.00
1000.2800.2140.51010.950	Psychological Services Salary K-8	\$71,220.21	\$45,643.51	\$99,887.21	\$105,388.00	\$111,184.00	\$5,796.00	5.50
1000.2800.2140.52010.950	Psych Services Benefit	\$9,616.31	\$5,591.16	\$17,709.42	\$22,008.00	\$23,547.00	\$1,539.00	6.99
1000.2800.2140.52310.950	Retirement	\$2,734.69	\$2,040.23	\$4,448.14	\$4,711.00	\$4,970.00	\$259.00	5.50
1000.2800.2140.53000.950	Purchased Professional	\$0.00	\$147,764.15	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.2800.2140.55800.950	Travel	\$133.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$83,704.34	\$201,039.05	\$122,044.77	\$132,107.00	\$139,701.00	\$7,594.00	5.75
Function: PSYCHOLOGICAL - 2140		\$83,704.34	\$201,039.05	\$122,044.77	\$132,107.00	\$139,701.00	\$7,594.00	5.75

RSU No. 5

FY27 Article 2 Special Education- 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
1000.2800.2150.53000.950	Purchased Professional	\$0.00	\$117,415.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.2800.2150.53440.950	MAINECARE SEED- SPEECH/HEARING	\$76.41	\$308.84	\$873.30	\$0.00	\$0.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$76.41	\$117,723.84	\$873.30	\$0.00	\$0.00	\$0.00	0.00
Function: SPEECH & AUDIOLOGY - 2150		\$76.41	\$117,723.84	\$873.30	\$0.00	\$0.00	\$0.00	0.00
1000.2800.2170.51010.950	PT Salary	\$43,265.40	\$42,632.48	\$67,919.82	\$71,995.00	\$75,955.00	\$3,960.00	5.50
1000.2800.2170.52010.950	PT Benefits	\$11,547.44	\$9,869.97	\$17,452.18	\$20,058.00	\$21,501.00	\$1,443.00	7.19
1000.2800.2170.52310.950	PT Retirement	\$2,322.18	\$2,046.47	\$3,024.54	\$3,218.00	\$3,395.00	\$177.00	5.50
1000.2800.2170.53440.950	MAINECARE SEED- AUDIOLOGY	\$0.00	\$0.00	\$118.56	\$0.00	\$0.00	\$0.00	0.00
1000.2800.2170.55800.950	Travel	\$242.83	\$0.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$57,377.85	\$54,548.92	\$88,515.10	\$95,571.00	\$101,151.00	\$5,580.00	5.84
Function: PT - 2170		\$57,377.85	\$54,548.92	\$88,515.10	\$95,571.00	\$101,151.00	\$5,580.00	5.84
1000.2500.2330.53440.950	MAINECARE SEED- BEHAVIORIAL DAY	\$45,032.30	\$2,603.49	\$10,343.58	\$54,500.00	\$60,000.00	\$5,500.00	10.09
Program: ADMINISTRATION - 2500		\$45,032.30	\$2,603.49	\$10,343.58	\$54,500.00	\$60,000.00	\$5,500.00	10.09
Function: SPECIAL AREA ADMINISTRATION - 2330		\$45,032.30	\$2,603.49	\$10,343.58	\$54,500.00	\$60,000.00	\$5,500.00	10.09
Cost Center: K-8 - 950		\$210,922.03	\$391,189.49	\$259,457.41	\$308,192.00	\$347,140.00	\$38,948.00	12.64

RSU No. 5

FY27 Article 2 Special Education- 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
1000.2300.1000.55630.990	Secondary Private Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$195,000.00	\$195,000.00	0.00
Program: SELF CONTAINED CLASS PLACEMENT - 2300		\$0.00	\$0.00	\$0.00	\$0.00	\$195,000.00	\$195,000.00	0.00
1000.2400.1000.53440.990	Tutoring Services - Hospital/Homebound SEC	\$0.00	\$7,726.50	\$8,372.75	\$7,500.00	\$7,500.00	\$0.00	0.00
Program: Homebound/Hospital - 2400		\$0.00	\$7,726.50	\$8,372.75	\$7,500.00	\$7,500.00	\$0.00	0.00
Function: REGULAR INSTRUCTION - 1000		\$0.00	\$7,726.50	\$8,372.75	\$7,500.00	\$202,500.00	\$195,000.00	2,600.00
1000.2800.2140.51010.990	Psychological Services Salary 9-12	\$71,220.43	\$45,643.52	\$99,887.73	\$105,388.00	\$111,184.00	\$5,796.00	5.50
1000.2800.2140.52010.990	Psych Services Benefit	\$9,617.24	\$5,591.22	\$17,710.05	\$22,008.00	\$23,547.00	\$1,539.00	6.99
1000.2800.2140.52310.990	Retirement	\$2,734.95	\$2,040.23	\$4,448.37	\$4,711.00	\$4,970.00	\$259.00	5.50
1000.2800.2140.53440.990	MAINECARE SEED-PSYCHOLOGICAL	\$0.00	\$1,766.76	\$42.73	\$0.00	\$0.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$83,572.62	\$55,041.73	\$122,088.88	\$132,107.00	\$139,701.00	\$7,594.00	5.75
Function: PSYCHOLOGICAL - 2140		\$83,572.62	\$55,041.73	\$122,088.88	\$132,107.00	\$139,701.00	\$7,594.00	5.75
1000.2800.2150.53440.990	MAINECARE SEED-SPEECH/HEARING	\$430.00	\$411.98	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.2800.2150.55800.990	Travel	\$22.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: OTHER SPECIAL PROGRAMS - 2800		\$452.50	\$411.98	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Function: SPEECH & AUDIOLOGY - 2150		\$452.50	\$411.98	\$0.00	\$0.00	\$0.00	\$0.00	0.00

RSU No. 5

FY27 Article 2 Special Education- 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
1000.2500.2330.53440.990	MAINE CARE SEED-BEHAVORIAL DAY	\$16,748.04	\$18,699.17	\$16,480.17	\$17,400.00	\$17,400.00	\$0.00	0.00
Program: ADMINISTRATION - 2500		\$16,748.04	\$18,699.17	\$16,480.17	\$17,400.00	\$17,400.00	\$0.00	0.00
Function: SPECIAL AREA ADMINISTRATION - 2330		\$16,748.04	\$18,699.17	\$16,480.17	\$17,400.00	\$17,400.00	\$0.00	0.00
Cost Center: 9-12 - 990		\$100,773.16	\$81,879.38	\$146,941.80	\$157,007.00	\$359,601.00	\$202,594.00	129.04
Grand Total:		\$4,898,941.43	\$4,884,843.40	\$5,613,792.58	\$6,513,451.00	\$7,510,422.00	\$996,971.00	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

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
1000.3000.1000.55640.300	MVR 10 Assessment	\$184,596.00	\$272,017.00	\$289,668.00	\$307,645.00	\$337,282.00	\$29,637.00	9.63
Program: CAREER & TECH ED - 3000		\$184,596.00	\$272,017.00	\$289,668.00	\$307,645.00	\$337,282.00	\$29,637.00	9.63
Function: REGULAR INSTRUCTION - 1000		\$184,596.00	\$272,017.00	\$289,668.00	\$307,645.00	\$337,282.00	\$29,637.00	9.63
Cost Center: FREEPORT HIGH SCHOOL - 300		\$184,596.00	\$272,017.00	\$289,668.00	\$307,645.00	\$337,282.00	\$29,637.00	9.63
Grand Total:		\$184,596.00	\$272,017.00	\$289,668.00	\$307,645.00	\$337,282.00	\$29,637.00	9.63

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	\$0.00	\$0.00	\$0.00	\$8,352.00	\$8,937.00	\$585.00	7.00
1000.4300.1000.51020.010	Summer School ET Wages - DCS	\$0.00	\$0.00	\$0.00	\$4,050.00	\$4,050.00	\$0.00	0.00
1000.4300.1000.52010.010	Summer School Teacher Benefits - DCS	\$0.00	\$0.00	\$0.00	\$281.00	\$894.00	\$613.00	218.15
1000.4300.1000.52020.010	Summer School ET Benefits - DCS	\$0.00	\$0.00	\$0.00	\$136.00	\$405.00	\$269.00	197.79
1000.4300.1000.52310.010	Summer School Teacher Retirement - DCS	\$0.00	\$0.00	\$0.00	\$373.00	\$399.00	\$26.00	6.97
1000.4300.1000.52320.010	Summer School ET Retirement - DCS	\$0.00	\$0.00	\$0.00	\$181.00	\$181.00	\$0.00	0.00
Program: SUMMER SCHOOL - 4300		\$0.00	\$0.00	\$0.00	\$13,373.00	\$14,866.00	\$1,493.00	11.16
1000.9100.1000.51180.010	Support Wages - DCS	\$228.75	\$420.00	\$200.00	\$0.00	\$0.00	\$0.00	0.00
1000.9100.1000.51500.010	Stipends	\$33,146.19	\$24,884.57	\$25,167.00	\$30,841.00	\$29,441.00	(\$1,400.00)	(4.54)
1000.9100.1000.52000.010	Benefits	\$5,078.01	\$4,674.40	\$4,276.68	\$1,036.00	\$989.00	(\$47.00)	(4.54)
1000.9100.1000.52080.010	Support Benefits - DCS	\$2.48	\$16.30	\$5.75	\$0.00	\$0.00	\$0.00	0.00
1000.9100.1000.52300.010	Retirement	\$1,064.00	\$997.71	\$1,116.27	\$1,379.00	\$1,316.00	(\$63.00)	(4.57)
1000.9100.1000.52380.010	Retirement for Regular Employees	\$0.00	\$19.62	\$12.96	\$0.00	\$0.00	\$0.00	0.00
1000.9100.1000.56000.010	Supplies	\$726.65	\$1,043.27	\$1,020.22	\$1,250.00	\$1,250.00	\$0.00	0.00
1000.9100.1000.58100.010	Dues & Fees	\$810.00	\$765.00	\$1,500.00	\$1,422.00	\$1,867.00	\$445.00	31.29
Program: CO-CURRICULAR K-8 - 9100		\$41,056.08	\$32,820.87	\$33,298.88	\$35,928.00	\$34,863.00	(\$1,065.00)	(2.96)
1000.9200.1000.51500.010	EXTRA-CURRICULAR STIPENDS - DCS	\$4,090.00	\$4,090.00	\$2,180.00	\$37,477.00	\$37,477.00	\$0.00	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	\$872.53	\$720.50	\$365.02	\$1,259.00	\$1,259.00	\$0.00	0.00
1000.9200.1000.52300.010	EXTRA-CURR STIPEND RETIREMENT	\$157.06	\$182.83	\$97.44	\$1,675.00	\$1,675.00	\$0.00	0.00
Program: EXTRA-CURRICULAR K-8 - 9200		\$5,119.59	\$4,993.33	\$2,642.46	\$40,411.00	\$40,411.00	\$0.00	0.00
Function: REGULAR INSTRUCTION - 1000		\$46,175.67	\$37,814.20	\$35,941.34	\$89,712.00	\$90,140.00	\$428.00	0.48
Cost Center: DURHAM COMMUNITY - 010		\$46,175.67	\$37,814.20	\$35,941.34	\$89,712.00	\$90,140.00	\$428.00	0.48
1000.4300.1000.51010.020	Summer School Teacher Salary - MSS	\$0.00	\$0.00	\$0.00	\$0.00	\$7,150.00	\$7,150.00	0.00
1000.4300.1000.51020.020	Summer School ET Wages - MSS	\$0.00	\$4,564.12	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.4300.1000.52010.020	Summer School Teacher Benefits - MSS	\$0.00	\$0.00	\$0.00	\$0.00	\$240.00	\$240.00	0.00
1000.4300.1000.52310.020	Summer School Teacher Retirement - MSS	\$0.00	\$0.00	\$0.00	\$0.00	\$320.00	\$320.00	0.00
Program: SUMMER SCHOOL - 4300		\$0.00	\$4,564.12	\$0.00	\$0.00	\$7,710.00	\$7,710.00	0.00
Function: REGULAR INSTRUCTION - 1000		\$0.00	\$4,564.12	\$0.00	\$0.00	\$7,710.00	\$7,710.00	0.00
Cost Center: MORSE STREET - 020		\$0.00	\$4,564.12	\$0.00	\$0.00	\$7,710.00	\$7,710.00	0.00
1000.4300.1000.51020.030	Summer School ET Wages - PES	\$0.00	\$0.00	\$0.00	\$1,950.00	\$3,873.00	\$1,923.00	98.62
1000.4300.1000.52020.030	Summer School ET Benefits - PES	\$0.00	\$0.00	\$0.00	\$66.00	\$387.00	\$321.00	486.36
1000.4300.1000.52320.030	Summer School ET Retirement - PES	\$0.00	\$0.00	\$0.00	\$87.00	\$173.00	\$86.00	98.85
Program: SUMMER SCHOOL - 4300		\$0.00	\$0.00	\$0.00	\$2,103.00	\$4,433.00	\$2,330.00	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	\$6,321.00	\$3,966.00	\$2,672.00	\$5,944.00	\$5,944.00	\$0.00	0.00
1000.9100.1000.52000.030	Stipend Benefits	\$815.03	\$229.19	\$354.75	\$200.00	\$200.00	\$0.00	0.00
1000.9100.1000.52300.030	MPERS Employer Contribution	\$242.59	\$177.27	\$119.42	\$266.00	\$266.00	\$0.00	0.00
Program: CO-CURRICULAR K-8 - 9100		\$7,378.62	\$4,372.46	\$3,146.17	\$6,410.00	\$6,410.00	\$0.00	0.00
1000.9200.1000.51500.030	Extra-Curricular Stipends - PES	\$2,016.00	\$2,166.00	\$2,416.00	\$2,116.00	\$2,116.00	\$0.00	0.00
1000.9200.1000.52000.030	Extra-Curricular Stipends Benefits - PES	\$261.86	\$284.35	\$312.99	\$71.00	\$71.00	\$0.00	0.00
1000.9200.1000.52300.030	Extra-Curricular Stipends Retirements - PES	\$77.40	\$96.79	\$107.99	\$95.00	\$95.00	\$0.00	0.00
Program: EXTRA-CURRICULAR K-8 - 9200		\$2,355.26	\$2,547.14	\$2,836.98	\$2,282.00	\$2,282.00	\$0.00	0.00
Function: REGULAR INSTRUCTION - 1000		\$9,733.88	\$6,919.60	\$5,983.15	\$10,795.00	\$13,125.00	\$2,330.00	21.58
Cost Center: POWNAL ELEMENTARY - 030		\$9,733.88	\$6,919.60	\$5,983.15	\$10,795.00	\$13,125.00	\$2,330.00	21.58
1000.9100.1000.51500.040	Stipends	\$11,055.41	\$9,998.44	\$10,590.00	\$11,190.00	\$11,190.00	\$0.00	0.00
1000.9100.1000.52000.040	Stipend Benefits	\$2,628.77	\$2,216.33	\$1,946.30	\$376.00	\$376.00	\$0.00	0.00
1000.9100.1000.52300.040	RETIREMENT	\$330.59	\$342.80	\$362.50	\$500.00	\$500.00	\$0.00	0.00
1000.9100.1000.58100.040	Dues & Fees	\$275.00	\$0.00	\$378.40	\$560.00	\$560.00	\$0.00	0.00
Program: CO-CURRICULAR K-8 - 9100		\$14,289.77	\$12,557.57	\$13,277.20	\$12,626.00	\$12,626.00	\$0.00	0.00
Function: REGULAR INSTRUCTION - 1000		\$14,289.77	\$12,557.57	\$13,277.20	\$12,626.00	\$12,626.00	\$0.00	0.00
Cost Center: MAST LANDING - 040		\$14,289.77	\$12,557.57	\$13,277.20	\$12,626.00	\$12,626.00	\$0.00	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	\$0.00	\$340.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: SUMMER SCHOOL - 4300		\$0.00	\$340.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.9100.1000.51500.050	Stipends	\$54,113.00	\$51,759.64	\$45,350.89	\$35,164.00	\$33,828.00	(\$1,336.00)	(3.80)
1000.9100.1000.52000.050	Stipend Benefits	\$7,462.20	\$8,575.16	\$7,748.47	\$1,181.00	\$1,137.00	(\$44.00)	(3.73)
1000.9100.1000.52300.050	Retirement	\$1,843.25	\$1,603.78	\$1,480.90	\$1,572.00	\$1,512.00	(\$60.00)	(3.82)
1000.9100.1000.56100.050	Instructional Supplies	\$3,867.48	\$3,899.48	\$3,514.30	\$3,900.00	\$3,900.00	\$0.00	0.00
1000.9100.1000.58100.050	Dues & Fees	\$1,902.50	\$2,348.59	\$1,515.00	\$2,350.00	\$2,350.00	\$0.00	0.00
Program: CO-CURRICULAR K-8 - 9100		\$69,188.43	\$68,186.65	\$59,609.56	\$44,167.00	\$42,727.00	(\$1,440.00)	(3.26)
1000.9200.1000.51180.050	Support Salary	\$314.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.9200.1000.51230.050	Other Wages	\$400.00	\$125.00	\$175.00	\$0.00	\$0.00	\$0.00	0.00
1000.9200.1000.51500.050	Stipends-Coaches	\$88,798.21	\$92,844.90	\$104,341.64	\$81,816.00	\$83,996.00	\$2,180.00	2.66
1000.9200.1000.52000.050	Benefits	\$10,719.80	\$10,256.10	\$11,283.71	\$2,749.00	\$2,822.00	\$73.00	2.66
1000.9200.1000.52030.050	Other Benefits	\$24.87	\$8.99	\$11.11	\$0.00	\$0.00	\$0.00	0.00
1000.9200.1000.52080.050	Support Benefits	\$110.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.9200.1000.52300.050	Retirement	\$1,723.36	\$2,082.95	\$2,465.82	\$3,657.00	\$3,754.00	\$97.00	2.65
1000.9200.1000.52380.050	Retirement for Regular Employees	\$11.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.9200.1000.53000.050	Game Officials	\$13,750.54	\$17,164.04	\$19,592.93	\$28,282.00	\$30,511.00	\$2,229.00	7.88
1000.9200.1000.56100.050	Program Supplies	\$25,961.64	\$21,796.40	\$28,092.50	\$28,977.00	\$29,565.00	\$588.00	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	\$17,621.17	\$18,865.15	\$17,909.38	\$18,243.00	\$21,005.00	\$2,762.00	15.14
Program: EXTRA-CURRICULAR K-8 - 9200		\$159,436.65	\$163,143.53	\$183,872.09	\$163,724.00	\$171,653.00	\$7,929.00	4.84
Function: REGULAR INSTRUCTION - 1000		\$228,625.08	\$231,670.18	\$243,481.65	\$207,891.00	\$214,380.00	\$6,489.00	3.12
1000.9200.2330.51010.050	Athletic Director Salary -	\$43,085.29	\$33,179.98	\$34,829.83	\$36,729.00	\$38,749.00	\$2,020.00	5.50
1000.9200.2330.51180.050	Athletic Office Support Staff Wages -	\$1,934.88	\$6,460.85	\$7,976.86	\$7,112.00	\$7,200.00	\$88.00	1.24
1000.9200.2330.52010.050	Athletic Director Benefits -	\$7,062.42	\$5,106.76	\$5,767.84	\$13,381.00	\$13,549.00	\$168.00	1.26
1000.9200.2330.52080.050	Athletic Office Support Staff Benefits -	\$138.24	\$516.80	\$3,814.12	\$1,627.00	\$2,298.00	\$671.00	41.24
1000.9200.2330.52310.050	Athletic Director Retirement -	\$630.23	\$1,475.23	\$1,548.82	\$1,642.00	\$1,732.00	\$90.00	5.48
1000.9200.2330.52340.050	Athletic Dir Retirement	\$619.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: EXTRA-CURRICULAR K-8 - 9200		\$53,470.84	\$46,739.62	\$53,937.47	\$60,491.00	\$63,528.00	\$3,037.00	5.02
Function: SPECIAL AREA ADMINISTRATION - 2330		\$53,470.84	\$46,739.62	\$53,937.47	\$60,491.00	\$63,528.00	\$3,037.00	5.02
Cost Center: FREEPORT MIDDLE SCHOOL - 050		\$282,095.92	\$278,409.80	\$297,419.12	\$268,382.00	\$277,908.00	\$9,526.00	3.55
1000.4300.1000.51010.300	Summer School Teacher Salary - FHS	\$0.00	\$0.00	\$2,094.61	\$8,686.00	\$9,294.00	\$608.00	7.00
1000.4300.1000.51210.300	Summer School Tutor Wages - FHS	\$3,386.00	\$7,801.17	\$3,501.36	\$0.00	\$0.00	\$0.00	0.00
1000.4300.1000.52010.300	Summer School Teacher Benefits - FHS	\$301.46	\$354.83	\$814.97	\$292.00	\$929.00	\$637.00	218.15
1000.4300.1000.52310.300	Summer School Teacher Retirement - FHS	\$40.32	\$118.07	\$220.63	\$388.00	\$415.00	\$27.00	6.96
Program: SUMMER SCHOOL - 4300		\$3,727.78	\$8,274.07	\$6,631.57	\$9,366.00	\$10,638.00	\$1,272.00	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	\$70,001.42	\$73,499.36	\$81,904.23	\$105,262.00	\$106,762.00	\$1,500.00	1.43
1000.9500.1000.52000.300	Stipend Benefits	\$10,785.59	\$10,468.60	\$13,476.63	\$3,537.00	\$3,587.00	\$50.00	1.41
1000.9500.1000.52300.300	Retirement	\$2,395.63	\$2,913.45	\$3,237.74	\$4,705.00	\$4,772.00	\$67.00	1.42
1000.9500.1000.53400.300	Co-Curricular Purch Professional	\$0.00	\$4,205.00	\$4,372.00	\$4,377.00	\$4,000.00	(\$377.00)	(8.61)
1000.9500.1000.55800.300	Co-Curricular Travel	\$0.00	\$0.00	\$276.10	\$200.00	\$300.00	\$100.00	50.00
1000.9500.1000.56100.300	Instructional Supplies	\$5,535.00	\$2,482.48	\$2,905.42	\$2,770.00	\$2,320.00	(\$450.00)	(16.25)
1000.9500.1000.58100.300	Dues and Fees	\$8,961.48	\$8,974.44	\$10,102.84	\$10,865.00	\$11,627.00	\$762.00	7.01
Program: CO-CURRICULAR 9-12 - 9500		\$97,679.12	\$102,543.33	\$116,274.96	\$131,716.00	\$133,368.00	\$1,652.00	1.25
1000.9600.1000.51500.300	Stipends-Coaches	\$148,772.29	\$152,571.98	\$158,971.85	\$180,688.00	\$180,688.00	\$0.00	0.00
1000.9600.1000.52000.300	Stipend Benefits	\$15,866.11	\$15,498.78	\$18,113.72	\$6,071.00	\$6,071.00	\$0.00	0.00
1000.9600.1000.52300.300	Retirement	\$2,977.92	\$3,479.58	\$3,321.58	\$8,077.00	\$8,077.00	\$0.00	0.00
1000.9600.1000.53000.300	Game Officials	\$43,524.05	\$46,762.12	\$46,823.52	\$59,524.00	\$60,670.00	\$1,146.00	1.93
1000.9600.1000.55000.300	Purchased Services	\$35,208.98	\$13,791.57	\$13,160.75	\$15,711.00	\$15,303.00	(\$408.00)	(2.60)
1000.9600.1000.55800.300	Travel	\$572.07	\$625.05	\$888.23	\$1,270.00	\$1,270.00	\$0.00	0.00
1000.9600.1000.56000.300	Supplies	\$41,746.31	\$42,052.64	\$50,632.62	\$48,044.00	\$53,292.00	\$5,248.00	10.92
1000.9600.1000.56100.300	Instructional Supplies	\$0.00	\$0.00	\$115.11	\$0.00	\$0.00	\$0.00	0.00
1000.9600.1000.58100.300	Dues and Fees	\$46,310.95	\$49,969.41	\$52,061.75	\$54,260.00	\$65,133.00	\$10,873.00	20.04
Program: EXTRA-CURRICULAR 9-12 - 9600		\$334,978.68	\$324,751.13	\$344,089.13	\$373,645.00	\$390,504.00	\$16,859.00	4.51
Function: REGULAR INSTRUCTION - 1000		\$436,385.58	\$435,568.53	\$466,995.66	\$514,727.00	\$534,510.00	\$19,783.00	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	\$100,618.86	\$77,420.02	\$81,270.17	\$85,701.00	\$90,415.00	\$4,714.00	5.50
1000.9600.2330.51060.300	Athletic Trainer Salary	\$0.00	\$64,575.20	\$66,150.00	\$70,119.00	\$73,976.00	\$3,857.00	5.50
1000.9600.2330.51180.300	Athletic Office Support Staff Wages - FHS	\$7,094.56	\$14,783.81	\$15,235.17	\$16,595.00	\$16,800.00	\$205.00	1.24
1000.9600.2330.52010.300	Athletic Director Benefits - FHS	\$16,664.94	\$11,916.41	\$13,457.94	\$20,598.00	\$22,394.00	\$1,796.00	8.72
1000.9600.2330.52060.300	Athletic Trainer Benefits	\$0.00	\$13,784.47	\$23,302.69	\$20,670.00	\$21,995.00	\$1,325.00	6.41
1000.9600.2330.52080.300	Athletic Office Support Staff Benefits - FHS	\$505.05	\$1,261.24	\$8,494.65	\$3,795.00	\$5,362.00	\$1,567.00	41.29
1000.9600.2330.52310.300	Athletic Director Retirement - FHS	\$1,558.58	\$3,441.88	\$3,614.00	\$3,831.00	\$4,042.00	\$211.00	5.51
1000.9600.2330.52340.300	Athletic Dir Retirement	\$1,449.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: EXTRA-CURRICULAR 9-12 - 9600		\$127,891.54	\$187,183.03	\$211,524.62	\$221,309.00	\$234,984.00	\$13,675.00	6.18
Function: SPECIAL AREA ADMINISTRATION - 2330		\$127,891.54	\$187,183.03	\$211,524.62	\$221,309.00	\$234,984.00	\$13,675.00	6.18
Cost Center: FREEPORT HIGH SCHOOL - 300		\$564,277.12	\$622,751.56	\$678,520.28	\$736,036.00	\$769,494.00	\$33,458.00	4.55
1000.9100.1000.51500.950	Stipends Paid	\$2,544.00	\$1,272.00	\$1,380.53	\$1,486.00	\$1,486.00	\$0.00	0.00
1000.9100.1000.52000.950	Employee Benefits	\$202.02	\$104.60	\$120.47	\$50.00	\$50.00	\$0.00	0.00
Program: CO-CURRICULAR K-8 - 9100		\$2,746.02	\$1,376.60	\$1,501.00	\$1,536.00	\$1,536.00	\$0.00	0.00
Function: REGULAR INSTRUCTION - 1000		\$2,746.02	\$1,376.60	\$1,501.00	\$1,536.00	\$1,536.00	\$0.00	0.00
Cost Center: K-8 - 950		\$2,746.02	\$1,376.60	\$1,501.00	\$1,536.00	\$1,536.00	\$0.00	0.00
Grand Total:		\$919,318.38	\$964,393.45	\$1,032,642.09	\$1,119,087.00	\$1,172,539.00	\$53,452.00	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

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
1000.0000.2110.51010.010	Social Worker Salaries	\$0.00	\$39,103.26	\$48,445.44	\$47,046.00	\$50,269.00	\$3,223.00	6.85
1000.0000.2110.52010.010	Social Worker Benefits	\$0.00	\$9,467.27	\$5,444.06	\$13,101.00	\$14,055.00	\$954.00	7.28
1000.0000.2110.52310.010	Social Worker Retirement	\$0.00	\$1,744.00	\$2,072.28	\$2,103.00	\$2,247.00	\$144.00	6.85
Program: OVERHEAD - 0000		\$0.00	\$50,314.53	\$55,961.78	\$62,250.00	\$66,571.00	\$4,321.00	6.94
Function: Attendance & Social Work - 2110		\$0.00	\$50,314.53	\$55,961.78	\$62,250.00	\$66,571.00	\$4,321.00	6.94
1000.0000.2120.51010.010	Guidance Salaries	\$107,080.83	\$151,136.73	\$110,822.71	\$154,209.00	\$166,388.00	\$12,179.00	7.90
1000.0000.2120.52010.010	Benefits	\$10,208.66	\$10,438.44	\$10,894.21	\$11,936.00	\$12,321.00	\$385.00	3.23
1000.0000.2120.52310.010	Retirement	\$4,099.82	\$6,760.40	\$4,930.08	\$6,830.00	\$7,364.00	\$534.00	7.82
1000.0000.2120.53000.010	Professional Services	\$226.25	\$66.67	\$300.00	\$300.00	\$300.00	\$0.00	0.00
1000.0000.2120.54330.010	Software	\$333.33	\$333.33	\$275.33	\$334.00	\$334.00	\$0.00	0.00
1000.0000.2120.55810.010	Travel - Guidance	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00
1000.0000.2120.56100.010	Supplies	\$239.00	\$524.56	\$473.86	\$1,450.00	\$1,450.00	\$0.00	0.00
1000.0000.2120.57300.010	Equipment	\$464.06	\$749.77	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2120.58100.010	Dues & Fees	\$473.00	\$384.00	\$558.00	\$758.00	\$758.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$123,124.95	\$170,393.90	\$128,254.19	\$176,017.00	\$189,115.00	\$13,098.00	7.44
Function: COUNSELING - 2120		\$123,124.95	\$170,393.90	\$128,254.19	\$176,017.00	\$189,115.00	\$13,098.00	7.44

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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
1000.0000.2130.51010.010	Nurse Salary	\$73,164.93	\$75,001.20	\$88,966.36	\$91,021.00	\$97,392.00	\$6,371.00	7.00
1000.0000.2130.51200.010	Nurse Substitute - DCS	\$0.00	\$1,459.02	\$2,081.52	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2130.52000.010	Employee Benefits	\$0.00	\$100.39	\$159.10	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2130.52010.010	Nurse Benefits	\$18,421.44	\$14,359.24	\$12,168.25	\$20,799.00	\$22,330.00	\$1,531.00	7.36
1000.0000.2130.52300.010	Retirement - Stipends	\$0.00	\$10.87	\$11.63	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2130.52310.010	Retirement	\$2,782.78	\$3,352.45	\$3,785.49	\$4,069.00	\$4,353.00	\$284.00	6.98
1000.0000.2130.53000.010	Professional Services	\$319.00	\$279.00	\$268.99	\$300.00	\$300.00	\$0.00	0.00
1000.0000.2130.54310.010	Repairs & Maintenance	\$0.00	\$75.00	\$0.00	\$135.00	\$135.00	\$0.00	0.00
1000.0000.2130.55800.010	Travel	\$0.00	\$25.46	\$9.38	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2130.56000.010	Supplies	\$1,209.02	\$1,396.38	\$1,436.24	\$1,701.00	\$1,868.00	\$167.00	9.82
1000.0000.2130.58100.010	Dues & Fees	\$0.00	\$0.00	\$150.00	\$180.00	\$180.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$95,897.17	\$96,059.01	\$109,036.96	\$118,205.00	\$126,558.00	\$8,353.00	7.07
Function: HEALTH SERVICES - 2130		\$95,897.17	\$96,059.01	\$109,036.96	\$118,205.00	\$126,558.00	\$8,353.00	7.07
1000.0000.2213.51500.010	Stipends-Acad Leadership and LCC	\$43,191.00	\$43,431.75	\$42,671.10	\$32,962.00	\$32,962.00	\$0.00	0.00
1000.0000.2213.52000.010	Stipend Benefits - DCS	\$7,383.56	\$6,842.34	\$7,073.10	\$1,108.00	\$1,108.00	\$0.00	0.00
1000.0000.2213.52300.010	Stipend Retirement - DCS	\$1,658.68	\$1,932.97	\$1,903.11	\$1,473.00	\$1,473.00	\$0.00	0.00
1000.0000.2213.52510.010	Tuition Reimbursement	\$70.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$52,303.24	\$52,207.06	\$51,647.31	\$35,543.00	\$35,543.00	\$0.00	0.00
Function: INSTRUCTIONAL STAFF TRAINING - 2213		\$52,303.24	\$52,207.06	\$51,647.31	\$35,543.00	\$35,543.00	\$0.00	0.00

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- 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
1000.0000.2220.51010.010	Librarian Salary	\$75,593.65	\$79,693.43	\$85,373.14	\$93,415.00	\$99,755.00	\$6,340.00	6.79
1000.0000.2220.51020.010	Ed Tech Salaries	\$12,125.11	\$12,785.00	\$13,604.50	\$20,799.00	\$13,936.00	(\$6,863.00)	(33.00)
1000.0000.2220.52010.010	Librarian Benefits	\$18,223.26	\$16,322.35	\$18,649.24	\$20,876.00	\$22,406.00	\$1,530.00	7.33
1000.0000.2220.52020.010	Ed Tech Salaries	\$4,197.18	\$3,351.15	\$3,736.28	\$7,251.00	\$6,308.00	(\$943.00)	(13.01)
1000.0000.2220.52310.010	Retirement	\$2,902.87	\$3,407.67	\$3,812.70	\$4,176.00	\$4,459.00	\$283.00	6.78
1000.0000.2220.52320.010	Ed Tech Retirement	\$464.03	\$572.79	\$605.90	\$930.00	\$673.00	(\$257.00)	(27.63)
1000.0000.2220.54330.010	Software	\$1,043.00	\$1,275.42	\$1,319.05	\$1,500.00	\$1,500.00	\$0.00	0.00
1000.0000.2220.56000.010	Supplies	\$1,297.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2220.56100.010	Supplies	\$0.00	\$1,291.04	\$1,290.74	\$1,300.00	\$1,300.00	\$0.00	0.00
1000.0000.2220.56400.010	Books	\$10,974.46	\$9,512.53	\$9,953.53	\$10,456.00	\$10,057.00	(\$399.00)	(3.82)
Program: OVERHEAD - 0000		\$126,820.73	\$128,211.38	\$138,345.08	\$160,703.00	\$160,394.00	(\$309.00)	(0.19)
Function: LIBRARY SERVICES - 2220		\$126,820.73	\$128,211.38	\$138,345.08	\$160,703.00	\$160,394.00	(\$309.00)	(0.19)
1000.0000.2230.51500.010	Stipends	\$0.00	\$0.00	\$0.00	\$2,972.00	\$2,972.00	\$0.00	0.00
1000.0000.2230.52000.010	Benefits	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00
1000.0000.2230.52300.010	Stipend Retirement	\$0.00	\$0.00	\$0.00	\$133.00	\$133.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$0.00	\$0.00	\$0.00	\$3,205.00	\$3,205.00	\$0.00	0.00
Function: INSTRUCTION RELATED TECHNOLOGY - 2230		\$0.00	\$0.00	\$0.00	\$3,205.00	\$3,205.00	\$0.00	0.00
Cost Center: DURHAM COMMUNITY - 010		\$398,146.09	\$497,185.88	\$483,245.32	\$555,923.00	\$581,386.00	\$25,463.00	4.58

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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
1000.0000.2110.51010.020	Social Worker Salaries	\$0.00	\$22,513.76	\$25,264.22	\$26,915.00	\$28,395.00	\$1,480.00	5.50
1000.0000.2110.52010.020	Social Worker Benefits	\$0.00	\$3,626.79	\$4,582.26	\$5,768.00	\$6,158.00	\$390.00	6.76
1000.0000.2110.52310.020	Social Worker Retirement	\$0.00	\$1,006.20	\$1,125.10	\$1,203.00	\$1,269.00	\$66.00	5.49
Program: OVERHEAD - 0000		\$0.00	\$27,146.75	\$30,971.58	\$33,886.00	\$35,822.00	\$1,936.00	5.71
Function: Attendance & Social Work - 2110		\$0.00	\$27,146.75	\$30,971.58	\$33,886.00	\$35,822.00	\$1,936.00	5.71
1000.0000.2120.51010.020	Guidance Salaries	\$91,711.65	\$75,001.20	\$80,346.88	\$86,169.00	\$92,073.00	\$5,904.00	6.85
1000.0000.2120.52010.020	Benefits	\$21,749.14	\$19,435.74	\$24,429.76	\$27,867.00	\$29,931.00	\$2,064.00	7.41
1000.0000.2120.52310.020	Retirement	\$3,521.64	\$3,352.45	\$3,578.01	\$3,852.00	\$4,116.00	\$264.00	6.85
1000.0000.2120.53000.020	Purchased Professional	\$300.00	\$391.67	\$300.00	\$400.00	\$400.00	\$0.00	0.00
1000.0000.2120.54330.020	Software	\$333.33	\$333.33	\$275.33	\$334.00	\$500.00	\$166.00	49.70
1000.0000.2120.56100.020	Supplies	\$133.85	\$264.81	\$340.96	\$1,100.00	\$1,100.00	\$0.00	0.00
1000.0000.2120.56400.020	Books	\$41.96	\$232.47	\$348.85	\$350.00	\$350.00	\$0.00	0.00
1000.0000.2120.58100.020	Dues & Fees	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$117,791.57	\$99,011.67	\$109,619.79	\$120,372.00	\$128,770.00	\$8,398.00	6.98
Function: COUNSELING - 2120		\$117,791.57	\$99,011.67	\$109,619.79	\$120,372.00	\$128,770.00	\$8,398.00	6.98
1000.0000.2130.51010.020	Nurse Salary	\$76,828.38	\$80,487.12	\$94,861.89	\$99,078.00	\$106,074.00	\$6,996.00	7.06
1000.0000.2130.51200.020	Nurse Substitute - MSS	\$1,050.00	\$851.10	\$2,601.91	\$0.00	\$0.00	\$0.00	0.00

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Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2130.52000.020	Employee Benefits	\$86.42	\$47.34	\$214.68	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2130.52010.020	Nurse Benefits	\$4,640.37	\$4,656.09	\$2,663.12	\$6,700.00	\$6,926.00	\$226.00	3.37
1000.0000.2130.52300.020	Retirement - Stipends	\$0.00	\$16.30	\$11.63	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2130.52310.020	Retirement	\$2,949.69	\$3,597.87	\$4,099.47	\$4,429.00	\$4,741.00	\$312.00	7.04
1000.0000.2130.53000.020	Purchased Professional	\$323.00	\$80.00	\$0.00	\$600.00	\$600.00	\$0.00	0.00
1000.0000.2130.54310.020	Repairs & Maintenance	\$70.00	\$134.50	\$0.00	\$135.00	\$135.00	\$0.00	0.00
1000.0000.2130.56000.020	Supplies	\$802.06	\$970.06	\$814.82	\$1,012.00	\$1,096.00	\$84.00	8.30
1000.0000.2130.58100.020	Dues & Fees	\$0.00	\$0.00	\$300.00	\$360.00	\$360.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$86,749.92	\$90,840.38	\$105,567.52	\$112,314.00	\$119,932.00	\$7,618.00	6.78
Function: HEALTH SERVICES - 2130		\$86,749.92	\$90,840.38	\$105,567.52	\$112,314.00	\$119,932.00	\$7,618.00	6.78
1000.0000.2213.51500.020	Stipends-Acad Leadership and LCC	\$22,995.00	\$23,074.75	\$26,201.00	\$17,224.00	\$17,224.00	\$0.00	0.00
1000.0000.2213.52000.020	Stipend Benefits - MSS	\$3,261.47	\$4,722.46	\$5,735.71	\$579.00	\$579.00	\$0.00	0.00
1000.0000.2213.52300.020	Stipend Retirement - MSS	\$960.61	\$1,031.50	\$1,169.11	\$770.00	\$770.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$27,217.08	\$28,828.71	\$33,105.82	\$18,573.00	\$18,573.00	\$0.00	0.00
Function: INSTRUCTIONAL STAFF TRAINING - 2213		\$27,217.08	\$28,828.71	\$33,105.82	\$18,573.00	\$18,573.00	\$0.00	0.00
1000.0000.2220.51010.020	Librarian Salary	\$32,097.71	\$35,827.06	\$34,903.30	\$38,952.00	\$42,283.00	\$3,331.00	8.55
1000.0000.2220.51020.020	Ed Tech Salaries	\$18,031.73	\$32,371.86	\$20,458.65	\$13,866.00	\$20,904.00	\$7,038.00	50.76

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Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2220.52010.020	Librarian Benefits	\$13,507.54	\$12,765.84	\$9,003.36	\$12,840.00	\$13,797.00	\$957.00	7.45
1000.0000.2220.52020.020	Library Ed Tech Benefit	\$5,686.97	\$10,306.97	\$5,604.82	\$4,834.00	\$9,462.00	\$4,628.00	95.74
1000.0000.2220.52310.020	Retirement	\$1,268.10	\$1,614.02	\$1,560.15	\$1,741.00	\$1,890.00	\$149.00	8.56
1000.0000.2220.52320.020	Retirement	\$693.98	\$1,521.62	\$911.04	\$620.00	\$1,009.00	\$389.00	62.74
1000.0000.2220.54330.020	Software	\$1,043.00	\$1,275.42	\$1,319.05	\$1,500.00	\$1,500.00	\$0.00	0.00
1000.0000.2220.56100.020	Instructional Supplies	\$327.47	\$197.95	\$348.72	\$350.00	\$350.00	\$0.00	0.00
1000.0000.2220.56400.020	Books	\$6,269.74	\$6,609.29	\$6,701.88	\$6,069.00	\$5,754.00	(\$315.00)	(5.19)
Program: OVERHEAD - 0000		\$78,926.24	\$102,490.03	\$80,810.97	\$80,772.00	\$96,949.00	\$16,177.00	20.03
Function: LIBRARY SERVICES - 2220		\$78,926.24	\$102,490.03	\$80,810.97	\$80,772.00	\$96,949.00	\$16,177.00	20.03
Cost Center: MORSE STREET - 020		\$310,684.81	\$348,317.54	\$360,075.68	\$365,917.00	\$400,046.00	\$34,129.00	9.33
1000.0000.2120.51010.030	Guidance Salaries	\$33,431.18	\$40,321.32	\$45,228.55	\$46,654.00	\$49,821.00	\$3,167.00	6.79
1000.0000.2120.52010.030	Benefits	\$2,713.50	\$2,708.36	\$1,295.24	\$3,257.00	\$3,359.00	\$102.00	3.13
1000.0000.2120.52310.030	Retirement	\$1,539.62	\$1,802.32	\$1,936.14	\$2,085.00	\$2,227.00	\$142.00	6.81
1000.0000.2120.53000.030	Purchased Professional	\$300.00	\$66.66	\$0.00	\$300.00	\$300.00	\$0.00	0.00
1000.0000.2120.54330.030	Software	\$333.33	\$333.33	\$275.33	\$334.00	\$500.00	\$166.00	49.70
1000.0000.2120.56100.030	Supplies	\$228.81	\$330.58	\$277.04	\$750.00	\$750.00	\$0.00	0.00
1000.0000.2120.56400.030	Books	\$130.69	\$41.96	\$114.42	\$150.00	\$150.00	\$0.00	0.00
1000.0000.2120.57300.030	Equipment	\$46.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00

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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
1000.0000.2120.58100.030	Dues & Fees	\$0.00	\$0.00	\$0.00	\$276.00	\$0.00	(\$276.00)	(100.00)
Program: OVERHEAD - 0000		\$38,724.09	\$45,604.53	\$49,126.72	\$53,806.00	\$57,107.00	\$3,301.00	6.14
Function: COUNSELING - 2120		\$38,724.09	\$45,604.53	\$49,126.72	\$53,806.00	\$57,107.00	\$3,301.00	6.14
1000.0000.2130.51010.030	Nurse Salary	\$59,853.97	\$95,304.07	\$55,755.25	\$60,783.00	\$66,156.00	\$5,373.00	8.84
1000.0000.2130.51200.030	Nurse Substitute - PES	\$3,290.00	\$3,721.21	\$3,382.47	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2130.52000.030	Employee Benefits	\$176.21	\$273.50	\$186.79	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2130.52010.030	Nurse Benefits	\$15,864.10	\$20,859.22	\$18,065.17	\$22,146.00	\$23,821.00	\$1,675.00	7.56
1000.0000.2130.52300.030	Retirement - Stipends	\$5.38	\$10.87	\$81.41	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2130.52310.030	Retirement	\$8,759.09	\$8,368.34	\$2,482.80	\$2,717.00	\$2,957.00	\$240.00	8.83
1000.0000.2130.53000.030	Purchased Professional	\$244.00	\$92.00	\$295.00	\$300.00	\$300.00	\$0.00	0.00
1000.0000.2130.54310.030	Repairs & Maintenance	\$0.00	\$0.00	\$66.14	\$135.00	\$135.00	\$0.00	0.00
1000.0000.2130.56000.030	Supplies	\$287.54	\$302.87	\$288.41	\$340.00	\$420.00	\$80.00	23.53
1000.0000.2130.58100.030	Dues & Fees	\$0.00	\$0.00	\$130.00	\$180.00	\$180.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$88,480.29	\$128,932.08	\$80,733.44	\$86,601.00	\$93,969.00	\$7,368.00	8.51
Function: HEALTH SERVICES - 2130		\$88,480.29	\$128,932.08	\$80,733.44	\$86,601.00	\$93,969.00	\$7,368.00	8.51
1000.0000.2213.51500.030	Stipends-Acad Leadership and LCC	\$5,496.00	\$6,357.00	\$4,677.50	\$5,989.00	\$5,989.00	\$0.00	0.00
1000.0000.2213.52000.030	Stipend Benefits - PES	\$492.36	\$449.03	\$398.75	\$201.00	\$201.00	\$0.00	0.00

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Exclude inactive accounts with zero balance

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To Date: 6/30/2027

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
1000.0000.2213.52300.030	Stipend Retirement - PES	\$422.88	\$284.15	\$209.00	\$268.00	\$268.00	\$0.00	0.00
1000.0000.2213.52510.030	Tuition Reimbursement	\$0.00	\$2,526.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2213.53000.030	Purchased Professional Services	\$0.00	\$1,090.91	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$6,411.24	\$10,707.09	\$5,285.25	\$6,458.00	\$6,458.00	\$0.00	0.00
Function: INSTRUCTIONAL STAFF TRAINING - 2213		\$6,411.24	\$10,707.09	\$5,285.25	\$6,458.00	\$6,458.00	\$0.00	0.00
1000.0000.2220.51010.030	Librarian Salaries	\$33,016.46	\$36,265.81	\$34,903.30	\$38,952.00	\$42,283.00	\$3,331.00	8.55
1000.0000.2220.51020.030	Ed Tech Salaries	\$0.00	\$0.00	\$0.00	\$1,200.00	\$0.00	(\$1,200.00)	(100.00)
1000.0000.2220.52010.030	Librarian Benefits	\$13,612.17	\$12,769.53	\$9,002.80	\$12,840.00	\$13,797.00	\$957.00	7.45
1000.0000.2220.52020.030	Ed Tech Benefits	\$0.00	\$0.00	\$0.00	\$40.00	\$0.00	(\$40.00)	(100.00)
1000.0000.2220.52310.030	Retirement	\$1,300.42	\$1,621.05	\$1,560.14	\$1,741.00	\$1,890.00	\$149.00	8.56
1000.0000.2220.52320.030	Retirement	\$0.00	\$0.00	\$0.00	\$54.00	\$0.00	(\$54.00)	(100.00)
1000.0000.2220.54330.030	Software	\$1,043.00	\$1,275.42	\$1,319.05	\$1,500.00	\$1,500.00	\$0.00	0.00
1000.0000.2220.56100.030	Instructional Supplies	\$221.42	\$248.97	\$322.76	\$350.00	\$210.00	(\$140.00)	(40.00)
1000.0000.2220.56400.030	Books & Periodicals	\$2,225.59	\$2,647.89	\$2,757.25	\$2,837.00	\$2,605.00	(\$232.00)	(8.18)
Program: OVERHEAD - 0000		\$51,419.06	\$54,828.67	\$49,865.30	\$59,514.00	\$62,285.00	\$2,771.00	4.66
Function: LIBRARY SERVICES - 2220		\$51,419.06	\$54,828.67	\$49,865.30	\$59,514.00	\$62,285.00	\$2,771.00	4.66
1000.0000.2230.51010.030	Teacher Salaries	\$375.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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
1000.0000.2230.52010.030	Teacher Benefits	\$7.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2230.52310.030	Retirement	\$14.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$397.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Function: INSTRUCTION RELATED TECHNOLOGY - 2230		\$397.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Cost Center: POWNAL ELEMENTARY - 030		\$185,431.80	\$240,072.37	\$185,010.71	\$206,379.00	\$219,819.00	\$13,440.00	6.51
1000.0000.2110.51010.040	Social Worker Salaries	\$0.00	\$22,513.76	\$24,669.49	\$25,385.00	\$26,781.00	\$1,396.00	5.50
1000.0000.2110.52010.040	Social Worker Benefits	\$0.00	\$3,627.53	\$4,572.26	\$5,719.00	\$6,106.00	\$387.00	6.77
1000.0000.2110.52310.040	Social Worker Retirement	\$0.00	\$1,006.46	\$1,098.68	\$1,135.00	\$1,197.00	\$62.00	5.46
Program: OVERHEAD - 0000		\$0.00	\$27,147.75	\$30,340.43	\$32,239.00	\$34,084.00	\$1,845.00	5.72
Function: Attendance & Social Work - 2110		\$0.00	\$27,147.75	\$30,340.43	\$32,239.00	\$34,084.00	\$1,845.00	5.72
1000.0000.2120.51010.040	Guidance Salaries	\$99,930.13	\$82,534.12	\$92,372.05	\$95,040.00	\$101,060.00	\$6,020.00	6.33
1000.0000.2120.52010.040	Benefits	\$9,251.11	\$5,794.01	\$3,089.78	\$7,149.00	\$7,357.00	\$208.00	2.91
1000.0000.2120.52310.040	Retirement	\$3,831.00	\$3,696.57	\$3,957.57	\$4,248.00	\$4,517.00	\$269.00	6.33
1000.0000.2120.53000.040	Purchased Professional	\$226.25	\$66.66	\$300.00	\$300.00	\$300.00	\$0.00	0.00
1000.0000.2120.54330.040	Software	\$333.33	\$333.33	\$275.33	\$334.00	\$500.00	\$166.00	49.70
1000.0000.2120.56100.040	Instructional Supplies	\$19.35	\$167.30	\$338.76	\$1,100.00	\$1,100.00	\$0.00	0.00
1000.0000.2120.56400.040	Guidance Books & Periodicals	\$0.00	\$0.00	\$99.09	\$100.00	\$100.00	\$0.00	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
Program: OVERHEAD - 0000		\$113,591.17	\$92,591.99	\$100,432.58	\$108,271.00	\$114,934.00	\$6,663.00	6.15
Function: COUNSELING - 2120		\$113,591.17	\$92,591.99	\$100,432.58	\$108,271.00	\$114,934.00	\$6,663.00	6.15
1000.0000.2130.51010.040	Nurse Salary	\$54,949.94	\$48,102.36	\$68,453.78	\$75,401.00	\$82,985.00	\$7,584.00	10.06
1000.0000.2130.51200.040	Nurse Substitute - MLS	\$9,923.45	\$13,201.19	\$2,211.64	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2130.52000.040	Employee Benefits	\$652.43	\$931.14	\$178.52	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2130.52010.040	Nurse Benefits	\$4,939.91	\$4,768.82	\$5,603.15	\$5,935.00	\$6,180.00	\$245.00	4.13
1000.0000.2130.52300.040	Retirement - Stipends	\$20.73	\$81.53	\$11.63	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2130.52310.040	Retirement	\$2,110.10	\$2,171.37	\$3,048.11	\$3,370.00	\$3,709.00	\$339.00	10.06
1000.0000.2130.53000.040	Purchased Professional	\$184.00	\$245.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00
1000.0000.2130.54310.040	Repairs & Maintenance	\$145.00	\$0.00	\$0.00	\$135.00	\$135.00	\$0.00	0.00
1000.0000.2130.56000.040	Supplies	\$622.53	\$435.24	\$646.90	\$959.00	\$1,056.00	\$97.00	10.11
1000.0000.2130.58100.040	Dues & Fees	\$0.00	\$0.00	\$150.00	\$180.00	\$180.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$73,548.09	\$69,936.65	\$80,303.73	\$86,280.00	\$94,545.00	\$8,265.00	9.58
Function: HEALTH SERVICES - 2130		\$73,548.09	\$69,936.65	\$80,303.73	\$86,280.00	\$94,545.00	\$8,265.00	9.58
1000.0000.2213.51500.040	Stipends-Acad Leadership and LCC	\$16,110.00	\$22,024.95	\$22,741.84	\$14,601.00	\$14,601.00	\$0.00	0.00
1000.0000.2213.52000.040	Stipend Benefits - MLS	\$2,731.86	\$2,882.96	\$3,756.52	\$491.00	\$491.00	\$0.00	0.00
1000.0000.2213.52300.040	Stipend Retirement - MLS	\$618.73	\$1,007.06	\$1,016.03	\$653.00	\$653.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$19,460.59	\$25,914.97	\$27,514.39	\$15,745.00	\$15,745.00	\$0.00	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		\$19,460.59	\$25,914.97	\$27,514.39	\$15,745.00	\$15,745.00	\$0.00	0.00
1000.0000.2220.51010.040	Librarian Salary	\$62,923.79	\$67,014.90	\$73,495.14	\$80,158.00	\$86,947.00	\$6,789.00	8.47
1000.0000.2220.52010.040	Librarian Benefits	\$1,266.82	\$1,362.34	\$13,183.04	\$6,089.00	\$6,308.00	\$219.00	3.60
1000.0000.2220.52310.040	Retirement	\$2,319.26	\$3,000.56	\$3,272.69	\$3,583.00	\$3,887.00	\$304.00	8.48
1000.0000.2220.54330.040	Software	\$1,043.00	\$1,275.42	\$1,319.05	\$1,500.00	\$1,500.00	\$0.00	0.00
1000.0000.2220.56100.040	Instructional Supplies	\$93.84	\$346.67	\$337.11	\$350.00	\$350.00	\$0.00	0.00
1000.0000.2220.56400.040	Books	\$7,578.05	\$5,610.86	\$5,731.69	\$5,754.00	\$5,544.00	(\$210.00)	(3.65)
Program: OVERHEAD - 0000		\$75,224.76	\$78,610.75	\$97,338.72	\$97,434.00	\$104,536.00	\$7,102.00	7.29
Function: LIBRARY SERVICES - 2220		\$75,224.76	\$78,610.75	\$97,338.72	\$97,434.00	\$104,536.00	\$7,102.00	7.29
Cost Center: MAST LANDING - 040		\$281,824.61	\$294,202.11	\$335,929.85	\$339,969.00	\$363,844.00	\$23,875.00	7.02
1000.0000.2110.51010.050	Social Worker Salaries	\$0.00	\$42,284.72	\$47,575.30	\$51,075.00	\$53,884.00	\$2,809.00	5.50
1000.0000.2110.52010.050	Social Worker Benefits	\$0.00	\$985.70	\$1,465.50	\$3,400.00	\$3,490.00	\$90.00	2.65
1000.0000.2110.52310.050	Social Worker Retirement	\$0.00	\$2,180.96	\$2,437.62	\$2,283.00	\$2,409.00	\$126.00	5.52
Program: OVERHEAD - 0000		\$0.00	\$45,451.38	\$51,478.42	\$56,758.00	\$59,783.00	\$3,025.00	5.33
Function: Attendance & Social Work - 2110		\$0.00	\$45,451.38	\$51,478.42	\$56,758.00	\$59,783.00	\$3,025.00	5.33

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
1000.0000.2120.51010.050	Guidance Salaries	\$98,348.62	\$84,853.47	\$90,368.95	\$95,791.00	\$101,060.00	\$5,269.00	5.50
1000.0000.2120.52010.050	Benefits	\$18,672.66	\$19,156.21	\$24,454.18	\$28,178.00	\$30,221.00	\$2,043.00	7.25
1000.0000.2120.52310.050	Retirement	\$3,770.76	\$3,792.87	\$4,024.10	\$4,282.00	\$4,517.00	\$235.00	5.49
1000.0000.2120.53000.050	Purchased Professional	\$226.50	\$280.57	\$0.00	\$300.00	\$300.00	\$0.00	0.00
1000.0000.2120.54330.050	Software	\$333.35	\$333.35	\$275.33	\$334.00	\$334.00	\$0.00	0.00
1000.0000.2120.56100.050	Instructional Supplies	\$793.20	\$705.73	\$338.49	\$1,100.00	\$1,100.00	\$0.00	0.00
1000.0000.2120.57300.050	Equipment	\$426.27	\$725.91	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$122,571.36	\$109,848.11	\$119,461.05	\$129,985.00	\$137,532.00	\$7,547.00	5.81
Function: COUNSELING - 2120		\$122,571.36	\$109,848.11	\$119,461.05	\$129,985.00	\$137,532.00	\$7,547.00	5.81
1000.0000.2130.51010.050	Nurse Salary	\$72,464.93	\$75,001.19	\$85,006.36	\$91,021.00	\$97,392.00	\$6,371.00	7.00
1000.0000.2130.51200.050	Nurse Substitute - FMS	\$2,244.85	\$2,800.12	\$4,943.62	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2130.52000.050	Employee Benefits	\$80.55	\$204.47	\$400.23	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2130.52010.050	Nurse Benefits	\$5,306.19	\$5,302.51	\$6,036.97	\$6,440.00	\$6,646.00	\$206.00	3.20
1000.0000.2130.52300.050	Retirement - Stipends	\$48.58	\$13.45	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2130.52310.050	Retirement	\$2,782.78	\$3,352.45	\$3,785.49	\$4,069.00	\$4,353.00	\$284.00	6.98
1000.0000.2130.53000.050	Purchased Professional	\$276.76	\$259.78	\$113.84	\$300.00	\$300.00	\$0.00	0.00
1000.0000.2130.56000.050	Supplies	\$737.44	\$841.02	\$806.55	\$994.00	\$1,224.00	\$230.00	23.14
1000.0000.2130.58100.050	Dues & Fees	\$0.00	\$0.00	\$150.00	\$180.00	\$180.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$83,942.08	\$87,774.99	\$101,243.06	\$103,004.00	\$110,095.00	\$7,091.00	6.88

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

From Date: 7/1/2026

To Date: 6/30/2027

Exclude inactive accounts with zero balance

Definition: FY27 Proposed

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Proposed	Dollar Difference	Percent Difference
Function: HEALTH SERVICES - 2130		\$83,942.08	\$87,774.99	\$101,243.06	\$103,004.00	\$110,095.00	\$7,091.00	6.88
1000.0000.2213.51500.050	Stipends-Acad Leadership and LCC	\$28,530.00	\$30,533.97	\$26,915.50	\$28,103.00	\$28,103.00	\$0.00	0.00
1000.0000.2213.52000.050	Stipend Benefits - FMS	\$4,630.26	\$5,052.70	\$4,874.18	\$944.00	\$944.00	\$0.00	0.00
1000.0000.2213.52300.050	Stipend Retirement - FMS	\$1,095.64	\$1,364.74	\$1,202.24	\$1,256.00	\$1,256.00	\$0.00	0.00
1000.0000.2213.52510.050	Tuition Reimbursement-Teacher	\$0.00	\$0.00	\$924.75	\$0.00	\$0.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$34,255.90	\$36,951.41	\$33,916.67	\$30,303.00	\$30,303.00	\$0.00	0.00
Function: INSTRUCTIONAL STAFF TRAINING - 2213		\$34,255.90	\$36,951.41	\$33,916.67	\$30,303.00	\$30,303.00	\$0.00	0.00
1000.0000.2220.51010.050	Librarian Salaries	\$75,696.16	\$79,381.15	\$85,819.31	\$91,684.00	\$104,810.00	\$13,126.00	14.32
1000.0000.2220.51020.050	Ed Tech Salaries	\$9,170.00	\$502.52	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2220.52010.050	Librarian Benefits	\$17,522.07	\$18,380.20	\$31,937.61	\$28,045.00	\$30,342.00	\$2,297.00	8.19
1000.0000.2220.52020.050	Ed Tech Benefits	\$779.77	\$7.83	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2220.52310.050	Retirement	\$2,906.77	\$3,548.37	\$3,821.60	\$4,098.00	\$4,685.00	\$587.00	14.32
1000.0000.2220.52320.050	Retirement	\$115.80	\$22.46	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2220.54330.050	Software	\$1,043.00	\$1,275.42	\$1,319.05	\$1,500.00	\$1,500.00	\$0.00	0.00
1000.0000.2220.56000.050	Supplies	\$497.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2220.56100.050	Instructional Supplies	\$0.00	\$464.68	\$495.65	\$500.00	\$500.00	\$0.00	0.00
1000.0000.2220.56400.050	Books	\$5,832.57	\$5,886.29	\$6,362.19	\$5,964.00	\$5,964.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$113,563.18	\$109,468.92	\$129,755.41	\$131,791.00	\$147,801.00	\$16,010.00	12.15

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
Function: LIBRARY SERVICES - 2220		\$113,563.18	\$109,468.92	\$129,755.41	\$131,791.00	\$147,801.00	\$16,010.00	12.15
1000.0000.2230.51010.050	Teacher Salary	\$14,511.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2230.51500.050	Stipends	\$1,272.00	\$1,272.00	\$1,336.00	\$4,458.00	\$4,458.00	\$0.00	0.00
1000.0000.2230.52000.050	Stipend Benefits	\$362.95	\$213.52	\$240.98	\$150.00	\$150.00	\$0.00	0.00
1000.0000.2230.52010.050	Teacher Benefits	\$293.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2230.52300.050	Retirement	\$48.67	\$56.86	\$59.72	\$199.00	\$199.00	\$0.00	0.00
1000.0000.2230.52310.050	Retirement	\$557.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$17,046.09	\$1,542.38	\$1,636.70	\$4,807.00	\$4,807.00	\$0.00	0.00
Function: INSTRUCTION RELATED TECHNOLOGY - 2230		\$17,046.09	\$1,542.38	\$1,636.70	\$4,807.00	\$4,807.00	\$0.00	0.00
Cost Center: FREEPORT MIDDLE SCHOOL - 050		\$371,378.61	\$391,037.19	\$437,491.31	\$456,648.00	\$490,321.00	\$33,673.00	7.37
1000.0000.2110.51010.300	Teachers Salaries	\$12,612.86	\$84,853.47	\$77,904.85	\$84,967.00	\$86,947.00	\$1,980.00	2.33
1000.0000.2110.51500.300	Student Support Team (SST) Stipends	\$6,660.00	\$6,510.00	\$6,830.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2110.52000.300	Student Support Team (SST) Stipend Benefits	\$772.86	\$977.21	\$1,193.90	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2110.52010.300	Teacher Benefits	\$1,845.47	\$19,930.36	\$24,732.13	\$27,828.00	\$29,765.00	\$1,937.00	6.96
1000.0000.2110.52300.300	Student Support Team (SST) Stipend Retirement	\$255.93	\$295.39	\$312.03	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2110.52310.300	Retirement	\$2,362.39	\$3,792.88	\$3,469.24	\$3,798.00	\$3,887.00	\$89.00	2.34
Program: OVERHEAD - 0000		\$24,509.51	\$116,359.31	\$114,442.15	\$116,593.00	\$120,599.00	\$4,006.00	3.44

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
Function: Attendance & Social Work - 2110		\$24,509.51	\$116,359.31	\$114,442.15	\$116,593.00	\$120,599.00	\$4,006.00	3.44
1000.0000.2120.51010.300	Counselor Salaries	\$258,254.98	\$226,304.45	\$249,286.76	\$264,579.00	\$285,278.00	\$20,699.00	7.82
1000.0000.2120.51180.300	Guidance Support Wages	\$36,717.30	\$65,449.10	\$65,410.89	\$69,921.00	\$64,517.00	(\$5,404.00)	(7.73)
1000.0000.2120.52010.300	Counselor Benefits	\$67,664.84	\$53,659.91	\$66,775.62	\$101,077.00	\$108,676.00	\$7,599.00	7.52
1000.0000.2120.52080.300	Support Benefits	\$9,650.49	\$16,826.60	\$18,411.66	\$31,267.00	\$35,268.00	\$4,001.00	12.80
1000.0000.2120.52310.300	Retirement	\$9,847.15	\$10,197.05	\$11,103.36	\$11,827.00	\$12,752.00	\$925.00	7.82
1000.0000.2120.52380.300	Retirement	\$0.00	\$0.00	\$0.00	\$3,496.00	\$3,484.00	(\$12.00)	(0.34)
1000.0000.2120.53000.300	Purchased Professional	\$13,457.50	\$14,882.59	\$10,961.32	\$24,602.00	\$17,686.00	(\$6,916.00)	(28.11)
1000.0000.2120.54330.300	Software	\$333.33	\$333.33	\$275.35	\$334.00	\$500.00	\$166.00	49.70
1000.0000.2120.55810.300	Travel	\$200.00	\$348.40	\$851.84	\$900.00	\$1,200.00	\$300.00	33.33
1000.0000.2120.56100.300	Instructional Supplies	\$543.01	\$849.71	\$574.70	\$1,750.00	\$1,750.00	\$0.00	0.00
1000.0000.2120.58100.300	Dues & Fees	\$0.00	\$0.00	\$0.00	\$510.00	\$510.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$396,668.60	\$388,851.14	\$423,651.50	\$510,263.00	\$531,621.00	\$21,358.00	4.19
Function: COUNSELING - 2120		\$396,668.60	\$388,851.14	\$423,651.50	\$510,263.00	\$531,621.00	\$21,358.00	4.19
1000.0000.2130.51010.300	Nurse Salary	\$70,172.49	\$73,228.08	\$84,058.93	\$91,021.00	\$97,392.00	\$6,371.00	7.00
1000.0000.2130.51200.300	Nurse Substitute - FHS	\$0.00	\$972.69	\$4,813.54	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2130.52000.300	Employee Benefits	\$0.00	\$40.91	\$430.95	\$0.00	\$0.00	\$0.00	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
1000.0000.2130.52010.300	Nurses Benefits	\$18,607.90	\$19,695.59	\$24,891.35	\$28,024.00	\$30,103.00	\$2,079.00	7.42
1000.0000.2130.52310.300	Retirement	\$2,694.74	\$3,273.40	\$3,743.28	\$4,069.00	\$4,353.00	\$284.00	6.98
1000.0000.2130.53000.300	Purchased Professional	\$0.00	\$245.00	\$40.00	\$300.00	\$300.00	\$0.00	0.00
1000.0000.2130.55800.300	Travel	\$0.00	\$0.00	\$33.77	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2130.56000.300	Supplies	\$1,552.68	\$1,181.44	\$1,861.20	\$2,058.00	\$2,216.00	\$158.00	7.68
1000.0000.2130.58100.300	Dues & Fees	\$0.00	\$0.00	\$150.00	\$180.00	\$180.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$93,027.81	\$98,637.11	\$120,023.02	\$125,652.00	\$134,544.00	\$8,892.00	7.08
Function: HEALTH SERVICES - 2130		\$93,027.81	\$98,637.11	\$120,023.02	\$125,652.00	\$134,544.00	\$8,892.00	7.08
1000.0000.2213.51010.300	9-12 HONORARIUM	\$8,000.25	\$5,913.00	\$9,222.99	\$1,989.00	\$2,128.00	\$139.00	6.99
1000.0000.2213.51230.300	Substitute Salaries	\$390.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2213.51500.300	Stipends-Acad Leadership and LCC	\$32,517.00	\$33,489.00	\$27,545.50	\$20,530.00	\$20,530.00	\$0.00	0.00
1000.0000.2213.52000.300	Stipend Benefits - FHS	\$4,765.92	\$5,146.51	\$4,976.62	\$690.00	\$690.00	\$0.00	0.00
1000.0000.2213.52010.300	9-12 HONORARIUM BENEFITS	\$1,244.77	\$1,157.82	\$1,622.73	\$67.00	\$213.00	\$146.00	217.91
1000.0000.2213.52030.300	Substitute Benefit	\$32.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2213.52300.300	Stipend Retirement - FHS	\$1,248.56	\$1,497.03	\$1,229.56	\$918.00	\$918.00	\$0.00	0.00
1000.0000.2213.52310.300	9-12 HONORARIUM RETIREMENT	\$306.17	\$264.32	\$421.46	\$89.00	\$95.00	\$6.00	6.74
1000.0000.2213.52510.300	Tuition Reimbursement-Teacher	\$19,634.98	\$17,445.00	\$11,455.00	\$20,000.00	\$20,000.00	\$0.00	0.00
1000.0000.2213.52520.300	Tuition Reimbursement-Support	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00
1000.0000.2213.53000.300	Purchased Professional Services	\$16,178.07	\$14,679.93	\$28,432.00	\$35,400.00	\$35,400.00	\$0.00	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	\$0.00	\$0.00	\$150.00	\$1,000.00	\$0.00	(\$1,000.00)	(100.00)
1000.0000.2213.55810.300	Travel	\$729.84	\$0.00	\$123.35	\$1,000.00	\$0.00	(\$1,000.00)	(100.00)
Program: OVERHEAD - 0000		\$85,047.78	\$79,592.61	\$85,179.21	\$83,183.00	\$81,474.00	(\$1,709.00)	(2.05)
Function: INSTRUCTIONAL STAFF TRAINING - 2213		\$85,047.78	\$79,592.61	\$85,179.21	\$83,183.00	\$81,474.00	(\$1,709.00)	(2.05)
1000.0000.2220.51010.300	Librarian Salary	\$81,340.92	\$85,303.47	\$90,368.95	\$95,791.00	\$101,060.00	\$5,269.00	5.50
1000.0000.2220.51020.300	Ed Tech Salaries	\$15,249.98	\$24,957.60	\$3,081.98	\$31,142.00	\$0.00	(\$31,142.00)	(100.00)
1000.0000.2220.52010.300	Librarian Benefits	\$11,262.31	\$10,830.09	\$12,103.73	\$14,060.00	\$15,032.00	\$972.00	6.91
1000.0000.2220.52020.300	Ed Tech Benefits	\$1,496.09	\$7,909.43	\$3,272.26	\$11,972.00	\$0.00	(\$11,972.00)	(100.00)
1000.0000.2220.52310.300	Retirement	\$3,123.40	\$3,813.01	\$4,024.08	\$4,282.00	\$4,517.00	\$235.00	5.49
1000.0000.2220.52320.300	Retirement	\$141.66	\$1,037.37	\$137.79	\$1,392.00	\$0.00	(\$1,392.00)	(100.00)
1000.0000.2220.54330.300	Software	\$1,128.63	\$1,275.42	\$1,319.05	\$1,500.00	\$1,500.00	\$0.00	0.00
1000.0000.2220.56000.300	Supplies	\$1,231.39	\$0.00	\$17.50	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2220.56100.300	Instructional Supplies	\$0.00	\$1,340.75	\$1,261.82	\$990.00	\$1,490.00	\$500.00	50.51
1000.0000.2220.56400.300	Books	\$11,336.80	\$12,639.73	\$13,359.46	\$14,147.00	\$12,933.00	(\$1,214.00)	(8.58)
Program: OVERHEAD - 0000		\$126,311.18	\$149,106.87	\$128,946.62	\$175,276.00	\$136,532.00	(\$38,744.00)	(22.10)
Function: LIBRARY SERVICES - 2220		\$126,311.18	\$149,106.87	\$128,946.62	\$175,276.00	\$136,532.00	(\$38,744.00)	(22.10)
1000.0000.2230.51010.300	Teacher Salaries	\$795.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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
1000.0000.2230.52010.300	Teacher Benefits	\$106.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2230.52310.300	Retirement	\$30.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$932.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Function: INSTRUCTION RELATED TECHNOLOGY - 2230		\$932.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2290.51060.300	Outreach Coordinator Salary	\$60,612.00	\$62,785.50	\$65,907.17	\$69,822.00	\$36,831.00	(\$32,991.00)	(47.25)
1000.0000.2290.52060.300	Outreach Coordinator Benefits	\$21,295.73	\$22,259.06	\$26,946.66	\$37,828.00	\$20,228.00	(\$17,600.00)	(46.53)
Program: OVERHEAD - 0000		\$81,907.73	\$85,044.56	\$92,853.83	\$107,650.00	\$57,059.00	(\$50,591.00)	(47.00)
Function: OTH SUPPORT SVCS - STAFF - 2290		\$81,907.73	\$85,044.56	\$92,853.83	\$107,650.00	\$57,059.00	(\$50,591.00)	(47.00)
Cost Center: FREEPORT HIGH SCHOOL - 300		\$808,404.75	\$917,591.60	\$965,096.33	\$1,118,617.00	\$1,061,829.00	(\$56,788.00)	(5.08)
1000.0000.2130.51500.900	Doctor-Consulting Physician-Stipend	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00
1000.0000.2130.56000.900	Supplies - District Wide	\$0.00	\$2,171.64	\$10,923.82	\$0.00	\$0.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$0.00	\$2,171.64	\$10,923.82	\$1,500.00	\$1,500.00	\$0.00	0.00
Function: HEALTH SERVICES - 2130		\$0.00	\$2,171.64	\$10,923.82	\$1,500.00	\$1,500.00	\$0.00	0.00
1000.0000.2210.51040.900	Curriculum Director Salary	\$79,651.20	\$83,999.95	\$99,433.76	\$93,492.00	\$98,635.00	\$5,143.00	5.50
1000.0000.2210.52040.900	Curriculum Director Benefits	\$12,691.36	\$13,462.64	\$14,983.30	\$20,058.00	\$24,477.00	\$4,419.00	22.03

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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
1000.0000.2210.52340.900	Retirement	\$3,058.64	\$3,754.66	\$4,458.19	\$4,179.00	\$4,409.00	\$230.00	5.50
1000.0000.2210.53000.900	Purchased Professional	\$62.40	\$4,250.00	\$861.41	\$5,000.00	\$5,000.00	\$0.00	0.00
1000.0000.2210.55810.900	Travel	\$0.00	\$31.36	\$0.00	\$700.00	\$700.00	\$0.00	0.00
1000.0000.2210.56400.900	Curriculum Materials	\$50,000.00	\$43,561.66	\$51,751.42	\$47,300.00	\$56,500.00	\$9,200.00	19.45
1000.0000.2210.58100.900	Dues & Fees	\$1,784.00	\$185.37	\$655.00	\$505.00	\$505.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$147,247.60	\$149,245.64	\$172,143.08	\$171,234.00	\$190,226.00	\$18,992.00	11.09
Function: IMPROVEMENT OF INSTRUCTION - 2210		\$147,247.60	\$149,245.64	\$172,143.08	\$171,234.00	\$190,226.00	\$18,992.00	11.09
1000.0000.2230.51040.900	Technology Director Salary	\$101,799.50	\$112,000.00	\$117,600.00	\$124,656.00	\$131,513.00	\$6,857.00	5.50
1000.0000.2230.51180.900	Support Wages	\$285,350.48	\$258,261.18	\$359,998.51	\$367,877.00	\$400,305.00	\$32,428.00	8.81
1000.0000.2230.52040.900	Benefits	\$20,783.11	\$25,656.22	\$27,972.19	\$35,691.00	\$40,441.00	\$4,750.00	13.31
1000.0000.2230.52080.900	Benefits	\$93,686.72	\$68,654.31	\$92,984.46	\$126,948.00	\$136,299.00	\$9,351.00	7.37
1000.0000.2230.52340.900	Retirement	\$10,254.34	\$11,423.89	\$11,642.28	\$12,341.00	\$13,020.00	\$679.00	5.50
1000.0000.2230.52380.900	Retirement	\$8,009.90	\$8,331.47	\$13,574.43	\$22,250.00	\$24,083.00	\$1,833.00	8.24
1000.0000.2230.53000.900	Purchased Professional	\$4,799.64	\$4,751.49	\$5,573.25	\$7,012.00	\$9,012.00	\$2,000.00	28.52
1000.0000.2230.54320.900	Tech Repairs/Maintenance	\$0.00	\$5,249.70	\$3,441.96	\$6,000.00	\$6,000.00	\$0.00	0.00
1000.0000.2230.54330.900	Software	\$553.05	\$2,787.47	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2230.55000.900	Other Purchased Services	\$28,619.28	\$41,370.82	\$104,775.41	\$116,131.00	\$190,478.00	\$74,347.00	64.02
1000.0000.2230.55200.900	Insurance (P&C)	\$15,658.10	\$16,303.05	\$16,584.00	\$16,500.00	\$16,500.00	\$0.00	0.00
1000.0000.2230.55800.900	Travel	\$1,370.43	\$1,961.75	\$1,591.02	\$4,000.00	\$6,000.00	\$2,000.00	50.00

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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
 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	\$9,487.91	\$13,170.24	\$31,048.40	\$345,710.00	\$354,121.00	\$8,411.00	2.43
1000.0000.2230.57340.900	EQUIPMENT	\$154,466.69	\$311,801.38	\$362,416.78	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2230.58100.900	Dues and Fees	\$120.00	\$170.00	\$220.00	\$270.00	\$270.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$734,959.15	\$881,892.97	\$1,149,422.69	\$1,185,386.00	\$1,328,042.00	\$142,656.00	12.03
Function: INSTRUCTION RELATED TECHNOLOGY - 2230		\$734,959.15	\$881,892.97	\$1,149,422.69	\$1,185,386.00	\$1,328,042.00	\$142,656.00	12.03
1000.0000.2240.53000.900	Purchased Professional - Assessment	\$3,750.00	\$3,750.00	\$0.00	\$7,475.00	\$3,900.00	(\$3,575.00)	(47.83)
Program: OVERHEAD - 0000		\$3,750.00	\$3,750.00	\$0.00	\$7,475.00	\$3,900.00	(\$3,575.00)	(47.83)
Function: ACADEMIC STUDENT ASSESSMENT - 2240		\$3,750.00	\$3,750.00	\$0.00	\$7,475.00	\$3,900.00	(\$3,575.00)	(47.83)
Cost Center: SYSTEM WIDE - 900		\$885,956.75	\$1,037,060.25	\$1,332,489.59	\$1,365,595.00	\$1,523,668.00	\$158,073.00	11.58
1000.0000.2213.51010.950	K-8 HONORARIUM	\$4,449.37	\$8,082.50	\$8,002.81	\$4,733.00	\$5,065.00	\$332.00	7.01
1000.0000.2213.51500.950	New Educator Mentors K-8	\$13,470.00	\$13,042.80	\$6,980.00	\$31,593.00	\$31,593.00	\$0.00	0.00
1000.0000.2213.52000.950	Stipend Benefits - K-8	\$1,695.77	\$2,194.62	\$890.95	\$1,601.00	\$1,601.00	\$0.00	0.00
1000.0000.2213.52010.950	K-8 HONORARIUM BENEFITS	\$79.44	\$2,016.05	\$2,260.51	\$159.00	\$507.00	\$348.00	218.87
1000.0000.2213.52300.950	Stipend Retirement - K-8	\$517.39	\$583.01	\$311.64	\$2,129.00	\$2,129.00	\$0.00	0.00
1000.0000.2213.52310.950	K-8 HONORARIUM RETIREMENT	\$30.59	\$299.22	\$193.87	\$212.00	\$226.00	\$14.00	6.60
1000.0000.2213.52510.950	Tuition Reimbursement-Prof	\$76,856.27	\$112,404.60	\$140,801.56	\$112,000.00	\$141,000.00	\$29,000.00	25.89
1000.0000.2213.52520.950	Tuition Reimbursement-Support	\$2,786.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	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
1000.0000.2213.53000.950	K-8 Purchased Professional	\$46,072.00	\$33,925.78	\$47,041.55	\$63,300.00	\$63,800.00	\$500.00	0.79
1000.0000.2213.55810.950	Travel	\$0.00	\$737.90	\$980.87	\$250.00	\$250.00	\$0.00	0.00
1000.0000.2213.56000.950	Supplies	\$0.00	\$0.00	\$0.00	\$350.00	\$350.00	\$0.00	0.00
1000.0000.2213.56400.950	Books	\$1,400.00	\$641.09	\$1,217.67	\$1,400.00	\$1,400.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$147,356.83	\$173,927.57	\$208,681.43	\$219,227.00	\$249,421.00	\$30,194.00	13.77
Function: INSTRUCTIONAL STAFF TRAINING - 2213		\$147,356.83	\$173,927.57	\$208,681.43	\$219,227.00	\$249,421.00	\$30,194.00	13.77
Cost Center: K-8 - 950		\$147,356.83	\$173,927.57	\$208,681.43	\$219,227.00	\$249,421.00	\$30,194.00	13.77
1000.0000.2213.51500.990	New Educator Mentors 9-12	\$0.00	\$0.00	\$0.00	\$16,032.00	\$16,032.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$0.00	\$0.00	\$0.00	\$16,032.00	\$16,032.00	\$0.00	0.00
Function: INSTRUCTIONAL STAFF TRAINING - 2213		\$0.00	\$0.00	\$0.00	\$16,032.00	\$16,032.00	\$0.00	0.00
Cost Center: 9-12 - 990		\$0.00	\$0.00	\$0.00	\$16,032.00	\$16,032.00	\$0.00	0.00
Grand Total:		\$3,389,184.25	\$3,899,394.51	\$4,308,020.22	\$4,644,307.00	\$4,906,366.00	\$262,059.00	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

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
1000.0000.2310.51500.900	Stipends	\$5,625.00	\$4,900.00	\$5,150.00	\$7,150.00	\$7,150.00	\$0.00	0.00
1000.0000.2310.52000.900	Board Stipend Benefits	\$452.96	\$386.64	\$442.07	\$674.00	\$675.00	\$1.00	0.15
1000.0000.2310.53400.900	Professional Services	\$14,500.92	\$84,228.45	\$110,559.87	\$92,970.00	\$90,185.00	(\$2,785.00)	(3.00)
1000.0000.2310.55200.900	Insurance	\$43,476.80	\$34,561.65	\$43,316.00	\$47,555.00	\$47,555.00	\$0.00	0.00
1000.0000.2310.55800.900	Committee Travel	\$0.00	\$0.00	\$0.00	\$150.00	\$150.00	\$0.00	0.00
1000.0000.2310.56000.900	Supplies	\$453.21	\$834.97	\$1,427.68	\$850.00	\$960.00	\$110.00	12.94
1000.0000.2310.58100.900	Dues & Fees	\$6,395.56	\$6,860.00	\$7,203.00	\$7,592.00	\$7,592.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$70,904.45	\$131,771.71	\$168,098.62	\$156,941.00	\$154,267.00	(\$2,674.00)	(1.70)
Function: BOARD OF DIRECTORS - 2310		\$70,904.45	\$131,771.71	\$168,098.62	\$156,941.00	\$154,267.00	(\$2,674.00)	(1.70)
1000.0000.2314.53100.900	Election Costs	\$0.00	\$5,481.49	\$4,883.64	\$7,525.00	\$6,600.00	(\$925.00)	(12.29)
Program: OVERHEAD - 0000		\$0.00	\$5,481.49	\$4,883.64	\$7,525.00	\$6,600.00	(\$925.00)	(12.29)
Function: ELECTION COSTS - 2314		\$0.00	\$5,481.49	\$4,883.64	\$7,525.00	\$6,600.00	(\$925.00)	(12.29)
1000.0000.2320.51040.900	Superintendent's Salary	\$210,808.82	\$219,280.05	\$238,427.39	\$244,059.00	\$256,185.00	\$12,126.00	4.97
1000.0000.2320.51180.900	Support Wages	\$75,772.00	\$78,424.02	\$82,345.22	\$87,286.00	\$92,087.00	\$4,801.00	5.50
1000.0000.2320.52040.900	Superintendent Benefits	\$32,959.48	\$32,994.48	\$38,639.32	\$61,007.00	\$57,544.00	(\$3,463.00)	(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

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
1000.0000.2320.52080.900	Support Benefits	\$24,389.33	\$25,853.28	\$27,544.58	\$39,910.00	\$42,551.00	\$2,641.00	6.62
1000.0000.2320.52340.900	Retirement	\$18,070.90	\$21,232.12	\$22,065.55	\$10,909.00	\$14,451.00	\$3,542.00	32.47
1000.0000.2320.52380.900	Retirement	\$7,577.18	\$7,842.38	\$8,234.47	\$0.00	\$9,252.00	\$9,252.00	0.00
1000.0000.2320.53300.900	Employee Training & Development	\$0.00	\$3,179.00	\$3,383.00	\$3,050.00	\$3,560.00	\$510.00	16.72
1000.0000.2320.53400.900	Professional Services	\$87,527.16	\$89,358.97	\$56,020.80	\$72,995.00	\$74,545.00	\$1,550.00	2.12
1000.0000.2320.54330.900	Software Repairs & Maintenance	\$67,555.40	\$2,571.02	\$9,310.73	\$10,000.00	\$10,000.00	\$0.00	0.00
1000.0000.2320.55310.900	Postage	\$9,088.81	\$5,513.78	\$7,206.28	\$7,200.00	\$7,700.00	\$500.00	6.94
1000.0000.2320.55400.900	Advertising	\$1,854.00	\$1,309.42	\$857.04	\$1,500.00	\$1,500.00	\$0.00	0.00
1000.0000.2320.55800.900	Travel	\$2,105.17	\$3,299.51	\$2,412.15	\$2,600.00	\$2,900.00	\$300.00	11.54
1000.0000.2320.56000.900	Supplies	\$12,436.27	\$13,548.75	\$11,425.25	\$15,400.00	\$15,400.00	\$0.00	0.00
1000.0000.2320.56400.900	Books	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	(\$100.00)	(100.00)
1000.0000.2320.57340.900	Technology Equipment	\$0.00	\$1,000.00	\$776.59	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2320.58100.900	Dues and Fees	\$11,563.43	\$7,237.50	\$6,736.00	\$7,648.00	\$7,748.00	\$100.00	1.31
1000.0000.2320.59000.900	Aspirations / Miscellaneous	\$6,107.74	\$2,000.00	\$606.73	\$8,600.00	\$8,600.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$567,815.69	\$514,644.28	\$515,991.10	\$572,264.00	\$604,023.00	\$31,759.00	5.55
Function: EXECUTIVE ADMINISTRATION - 2320		\$567,815.69	\$514,644.28	\$515,991.10	\$572,264.00	\$604,023.00	\$31,759.00	5.55
1000.0000.2500.51040.900	Administrator Salary	\$114,630.00	\$124,691.00	\$143,925.00	\$151,925.00	\$160,282.00	\$8,357.00	5.50
1000.0000.2500.51180.900	Salaries	\$174,868.53	\$189,421.15	\$215,417.67	\$217,944.00	\$200,547.00	(\$17,397.00)	(7.98)
1000.0000.2500.52040.900	Admin Benefits	\$19,360.36	\$30,926.77	\$32,933.17	\$46,070.00	\$54,169.00	\$8,099.00	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	\$43,124.34	\$38,499.32	\$38,545.02	\$46,202.00	\$39,841.00	(\$6,361.00)	(13.77)
1000.0000.2500.52340.900	Retirement	\$5,440.89	\$12,409.03	\$7,166.38	\$0.00	\$8,014.00	\$8,014.00	0.00
1000.0000.2500.52380.900	Retirement	\$8,134.73	\$7,606.71	\$8,959.12	\$10,897.00	\$10,027.00	(\$870.00)	(7.98)
1000.0000.2500.53300.900	Training & Development Services	\$595.00	\$1,878.00	\$2,326.00	\$5,400.00	\$5,400.00	\$0.00	0.00
1000.0000.2500.53400.900	Purchased Professional	\$0.00	\$0.00	\$37,972.80	\$40,900.00	\$56,950.00	\$16,050.00	39.24
1000.0000.2500.55800.900	Travel	\$455.81	\$394.60	\$1,866.36	\$1,500.00	\$1,750.00	\$250.00	16.67
1000.0000.2500.55810.900	Travel	\$17.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2500.56000.900	Supplies	\$0.00	\$3,982.81	\$2,267.85	\$4,075.00	\$4,340.00	\$265.00	6.50
1000.0000.2500.58100.900	Dues and Fees	\$4,942.32	\$2,053.00	\$6,093.60	\$1,944.00	\$1,798.00	(\$146.00)	(7.51)
Program: OVERHEAD - 0000		\$371,568.98	\$411,862.39	\$497,472.97	\$526,857.00	\$543,118.00	\$16,261.00	3.09
Function: CENTRAL SERVICES - 2500		\$371,568.98	\$411,862.39	\$497,472.97	\$526,857.00	\$543,118.00	\$16,261.00	3.09
Cost Center: SYSTEM WIDE - 900		\$1,010,289.12	\$1,063,759.87	\$1,186,446.33	\$1,263,587.00	\$1,308,008.00	\$44,421.00	3.52
Grand Total:		\$1,010,289.12	\$1,063,759.87	\$1,186,446.33	\$1,263,587.00	\$1,308,008.00	\$44,421.00	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

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
1000.0000.2400.51040.010	Admin Salary	\$230,806.00	\$243,767.00	\$272,254.46	\$270,646.00	\$285,533.00	\$14,887.00	5.50
1000.0000.2400.51180.010	Support Wages	\$82,988.27	\$91,863.01	\$103,385.62	\$100,527.00	\$101,329.00	\$802.00	0.80
1000.0000.2400.52040.010	Admin Benefits	\$51,312.82	\$40,021.72	\$52,376.75	\$62,446.00	\$69,251.00	\$6,805.00	10.90
1000.0000.2400.52080.010	Support Benefits	\$23,255.02	\$21,746.08	\$22,060.69	\$25,368.00	\$35,116.00	\$9,748.00	38.43
1000.0000.2400.52340.010	Retirement	\$8,816.86	\$10,486.81	\$12,142.91	\$12,098.00	\$12,764.00	\$666.00	5.51
1000.0000.2400.52380.010	Retirement	\$0.00	\$0.00	\$2,268.24	\$5,026.00	\$5,472.00	\$446.00	8.87
1000.0000.2400.53400.010	Other Professional Services	\$0.00	\$0.00	\$0.00	\$240.00	\$240.00	\$0.00	0.00
1000.0000.2400.55310.010	Postage	\$1,754.45	\$1,840.95	\$2,047.49	\$2,250.00	\$2,250.00	\$0.00	0.00
1000.0000.2400.55800.010	Travel	\$408.77	\$344.18	\$269.64	\$520.00	\$520.00	\$0.00	0.00
1000.0000.2400.56000.010	Supplies	\$1,028.67	\$1,192.51	\$1,148.88	\$1,200.00	\$1,200.00	\$0.00	0.00
1000.0000.2400.56400.010	Books	\$49.90	\$130.85	\$134.58	\$150.00	\$150.00	\$0.00	0.00
1000.0000.2400.58100.010	Dues & Fees	\$421.21	\$872.00	\$1,158.00	\$1,368.00	\$1,368.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$400,841.97	\$412,265.11	\$469,247.26	\$481,839.00	\$515,193.00	\$33,354.00	6.92
Function: SCHOOL ADMINISTRATION - 2400		\$400,841.97	\$412,265.11	\$469,247.26	\$481,839.00	\$515,193.00	\$33,354.00	6.92
Cost Center: DURHAM COMMUNITY - 010		\$400,841.97	\$412,265.11	\$469,247.26	\$481,839.00	\$515,193.00	\$33,354.00	6.92
1000.0000.2400.51040.020	Admin Salary	\$117,628.00	\$212,509.00	\$229,266.00	\$243,393.00	\$256,782.00	\$13,389.00	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	\$53,659.62	\$57,037.58	\$61,664.81	\$65,097.00	\$66,413.00	\$1,316.00	2.02
1000.0000.2400.52040.020	Admin Benefits	\$7,587.81	\$33,585.25	\$45,103.24	\$48,221.00	\$53,689.00	\$5,468.00	11.34
1000.0000.2400.52080.020	Support Benefits	\$11,880.93	\$12,581.67	\$13,738.62	\$19,723.00	\$26,347.00	\$6,624.00	33.59
1000.0000.2400.52340.020	Retirement	\$4,547.98	\$9,193.08	\$10,248.15	\$10,880.00	\$11,478.00	\$598.00	5.50
1000.0000.2400.52380.020	Retirement	\$1,957.74	\$2,156.09	\$2,393.51	\$3,255.00	\$3,586.00	\$331.00	10.17
1000.0000.2400.53400.020	Other Professional Services	\$0.00	\$0.00	\$0.00	\$240.00	\$240.00	\$0.00	0.00
1000.0000.2400.55310.020	Postage	\$717.70	\$956.19	\$814.25	\$1,000.00	\$700.00	(\$300.00)	(30.00)
1000.0000.2400.55800.020	Travel	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00
1000.0000.2400.56000.020	Supplies	\$418.59	\$387.38	\$335.02	\$500.00	\$500.00	\$0.00	0.00
1000.0000.2400.58100.020	Dues & Fees	\$340.00	\$340.00	\$680.00	\$1,150.00	\$1,150.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$198,738.37	\$328,746.24	\$364,243.60	\$393,759.00	\$421,185.00	\$27,426.00	6.97
Function: SCHOOL ADMINISTRATION - 2400		\$198,738.37	\$328,746.24	\$364,243.60	\$393,759.00	\$421,185.00	\$27,426.00	6.97
Cost Center: MORSE STREET - 020		\$198,738.37	\$328,746.24	\$364,243.60	\$393,759.00	\$421,185.00	\$27,426.00	6.97
1000.0000.2400.51040.030	Admin Salary	\$118,228.00	\$124,109.00	\$130,284.00	\$137,465.00	\$145,027.00	\$7,562.00	5.50
1000.0000.2400.51180.030	Support Wages	\$38,519.01	\$6,811.51	\$58,089.04	\$51,619.00	\$48,708.00	(\$2,911.00)	(5.64)
1000.0000.2400.52040.030	Admin Benefits	\$34,212.32	\$22,097.44	\$24,500.72	\$31,295.00	\$35,702.00	\$4,407.00	14.08
1000.0000.2400.52080.030	Support Benefits	\$3,337.60	\$904.17	\$11,536.55	\$12,633.00	\$17,364.00	\$4,731.00	37.45
1000.0000.2400.52340.030	Retirement	\$4,516.98	\$5,520.84	\$5,796.95	\$6,145.00	\$6,483.00	\$338.00	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	\$7.82	\$63.77	\$2,487.56	\$2,581.00	\$2,630.00	\$49.00	1.90
1000.0000.2400.53400.030	Other Professional Services	\$0.00	\$0.00	\$0.00	\$240.00	\$240.00	\$0.00	0.00
1000.0000.2400.55310.030	Postage	\$300.84	\$228.21	\$116.49	\$400.00	\$300.00	(\$100.00)	(25.00)
1000.0000.2400.55800.030	Travel	\$533.12	\$761.20	\$349.32	\$450.00	\$450.00	\$0.00	0.00
1000.0000.2400.56000.030	Supplies	\$236.86	\$28.60	\$239.94	\$300.00	\$300.00	\$0.00	0.00
1000.0000.2400.56400.030	Admin Books	\$0.00	\$273.16	\$455.60	\$500.00	\$500.00	\$0.00	0.00
1000.0000.2400.58100.030	Dues & Fees	\$539.00	\$259.00	\$259.00	\$275.00	\$275.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$200,431.55	\$161,056.90	\$234,115.17	\$243,903.00	\$257,979.00	\$14,076.00	5.77
Function: SCHOOL ADMINISTRATION - 2400		\$200,431.55	\$161,056.90	\$234,115.17	\$243,903.00	\$257,979.00	\$14,076.00	5.77
Cost Center: POWNAL ELEMENTARY - 030		\$200,431.55	\$161,056.90	\$234,115.17	\$243,903.00	\$257,979.00	\$14,076.00	5.77
1000.0000.2400.51040.040	Admin Salaries	\$120,627.11	\$0.00	\$229,266.00	\$243,393.00	\$256,782.00	\$13,389.00	5.50
1000.0000.2400.51180.040	Support Wages	\$49,081.81	\$54,617.68	\$60,294.73	\$63,202.00	\$64,020.00	\$818.00	1.29
1000.0000.2400.52040.040	Admin Benefits	\$19,357.11	\$892.36	\$16,697.60	\$30,440.00	\$34,589.00	\$4,149.00	13.63
1000.0000.2400.52080.040	Support Benefits	\$12,861.19	\$15,564.04	\$15,204.48	\$20,426.00	\$26,910.00	\$6,484.00	31.74
1000.0000.2400.52340.040	Retirement	\$4,602.01	\$0.00	\$10,248.21	\$10,880.00	\$11,478.00	\$598.00	5.50
1000.0000.2400.52380.040	Retirement	\$1,837.95	\$2,057.48	\$2,371.95	\$3,160.00	\$3,457.00	\$297.00	9.40
1000.0000.2400.53400.040	Other Professional Services	\$0.00	\$0.00	\$0.00	\$240.00	\$240.00	\$0.00	0.00
1000.0000.2400.55310.040	Postage	\$1,820.00	\$1,160.32	\$1,491.86	\$1,400.00	\$1,400.00	\$0.00	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	\$22.50	\$100.50	\$50.00	\$300.00	\$300.00	\$0.00	0.00
1000.0000.2400.56000.040	Supplies	\$249.72	\$190.00	\$16.38	\$250.00	\$250.00	\$0.00	0.00
1000.0000.2400.56400.040	Admin Books	\$0.00	\$0.00	\$97.38	\$100.00	\$100.00	\$0.00	0.00
1000.0000.2400.58100.040	Dues & Fees	\$340.00	\$340.00	\$680.00	\$1,278.00	\$680.00	(\$598.00)	(46.79)
Program: OVERHEAD - 0000		\$210,799.40	\$74,922.38	\$336,418.59	\$375,069.00	\$400,206.00	\$25,137.00	6.70
Function: SCHOOL ADMINISTRATION - 2400		\$210,799.40	\$74,922.38	\$336,418.59	\$375,069.00	\$400,206.00	\$25,137.00	6.70
Cost Center: MAST LANDING - 040		\$210,799.40	\$74,922.38	\$336,418.59	\$375,069.00	\$400,206.00	\$25,137.00	6.70
1000.0000.2400.51040.050	Admin Salaries	\$216,645.70	\$242,007.19	\$205,884.86	\$252,681.00	\$266,580.00	\$13,899.00	5.50
1000.0000.2400.51180.050	Support Wages	\$76,650.07	\$119,082.22	\$80,199.41	\$87,484.00	\$70,888.00	(\$16,596.00)	(18.97)
1000.0000.2400.52040.050	Admin Benefits	\$40,576.97	\$40,205.23	\$52,357.77	\$69,374.00	\$79,643.00	\$10,269.00	14.80
1000.0000.2400.52080.050	Support Benefits	\$23,272.81	\$26,733.52	\$16,313.76	\$23,294.00	\$23,259.00	(\$35.00)	(0.15)
1000.0000.2400.52340.050	Retirement	\$8,273.10	\$10,764.16	\$9,185.88	\$11,295.00	\$11,916.00	\$621.00	5.50
1000.0000.2400.52380.050	Retirement	\$3,794.39	\$4,609.38	\$2,330.22	\$4,374.00	\$3,802.00	(\$572.00)	(13.08)
1000.0000.2400.53400.050	Other Professional Services	\$0.00	\$0.00	\$0.00	\$240.00	\$240.00	\$0.00	0.00
1000.0000.2400.55310.050	Postage	\$2,115.27	\$1,947.05	\$1,344.86	\$2,020.00	\$2,020.00	\$0.00	0.00
1000.0000.2400.55800.050	Travel	\$390.08	\$437.57	\$246.03	\$810.00	\$810.00	\$0.00	0.00
1000.0000.2400.56000.050	Supplies	\$494.47	\$502.75	\$417.48	\$500.00	\$500.00	\$0.00	0.00
1000.0000.2400.58100.050	Dues & Fees	\$340.00	\$928.00	\$2,918.00	\$2,900.00	\$2,900.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$372,552.86	\$447,217.07	\$371,198.27	\$454,972.00	\$462,558.00	\$7,586.00	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
 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: SCHOOL ADMINISTRATION - 2400		\$372,552.86	\$447,217.07	\$371,198.27	\$454,972.00	\$462,558.00	\$7,586.00	1.67
Cost Center: FREEPORT MIDDLE SCHOOL - 050		\$372,552.86	\$447,217.07	\$371,198.27	\$454,972.00	\$462,558.00	\$7,586.00	1.67
1000.0000.2400.51040.300	Admin Salaries	\$239,736.00	\$378,416.36	\$270,139.95	\$280,677.00	\$280,371.00	(\$306.00)	(0.11)
1000.0000.2400.51180.300	Support Wages	\$125,863.97	\$120,072.69	\$133,378.69	\$127,508.00	\$127,818.00	\$310.00	0.24
1000.0000.2400.52040.300	Admin Benefits	\$50,056.72	\$64,613.98	\$57,554.07	\$72,443.00	\$74,858.00	\$2,415.00	3.33
1000.0000.2400.52080.300	Support Benefits	\$41,607.46	\$35,734.72	\$33,905.94	\$51,654.00	\$65,440.00	\$13,786.00	26.69
1000.0000.2400.52340.300	Retirement	\$9,182.70	\$16,774.34	\$11,836.24	\$12,546.00	\$13,236.00	\$690.00	5.50
1000.0000.2400.52380.300	Retirement	\$2,474.04	\$2,571.56	\$370.04	\$6,375.00	\$6,052.00	(\$323.00)	(5.07)
1000.0000.2400.53400.300	Admin Purchased Professional	\$0.00	\$400.00	\$0.00	\$1,044.00	\$1,059.00	\$15.00	1.44
1000.0000.2400.55310.300	Postage	\$3,496.71	\$4,170.97	\$720.00	\$3,784.00	\$3,284.00	(\$500.00)	(13.21)
1000.0000.2400.55800.300	Travel	\$475.68	\$742.00	\$1,110.29	\$1,250.00	\$1,250.00	\$0.00	0.00
1000.0000.2400.56000.300	Supplies	\$1,406.81	\$1,593.02	\$1,369.76	\$400.00	\$400.00	\$0.00	0.00
1000.0000.2400.56400.300	Admin Books	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00
1000.0000.2400.58100.300	Dues and Fees	\$6,692.82	\$6,625.87	\$6,654.00	\$6,962.00	\$6,835.00	(\$127.00)	(1.82)
Program: OVERHEAD - 0000		\$480,992.91	\$631,715.51	\$517,038.98	\$564,943.00	\$580,903.00	\$15,960.00	2.83
Function: SCHOOL ADMINISTRATION - 2400		\$480,992.91	\$631,715.51	\$517,038.98	\$564,943.00	\$580,903.00	\$15,960.00	2.83
Cost Center: FREEPORT HIGH SCHOOL - 300		\$480,992.91	\$631,715.51	\$517,038.98	\$564,943.00	\$580,903.00	\$15,960.00	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:		\$1,864,357.06	\$2,055,923.21	\$2,292,261.87	\$2,514,485.00	\$2,638,024.00	\$123,539.00	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	\$6,889.84	\$6,395.76	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2700.51040.900	Administrator Salary	\$126,602.99	\$78,000.00	\$121,197.70	\$92,024.00	\$105,680.00	\$13,656.00	14.84
1000.0000.2700.51060.900	Transportation Office Clerical Support Salary	\$0.00	\$0.00	\$0.00	\$0.00	\$40,109.00	\$40,109.00	0.00
1000.0000.2700.51180.900	Bus Drivers Salaries	\$482,704.11	\$482,613.46	\$476,791.92	\$529,229.00	\$609,326.00	\$80,097.00	15.13
1000.0000.2700.51200.900	Substitute Salaries	\$97,242.22	\$76,594.85	\$147,020.56	\$77,112.00	\$77,112.00	\$0.00	0.00
1000.0000.2700.52000.900	Sub Bus Driver Benefits	\$22,100.98	\$14,378.75	\$23,294.16	\$11,983.00	\$19,111.00	\$7,128.00	59.48
1000.0000.2700.52020.900	Ed Tech Benefits	\$2,126.98	\$1,697.63	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2700.52040.900	Administrator Benefits	\$32,278.66	\$21,333.88	\$22,868.28	\$20,362.00	\$32,898.00	\$12,536.00	61.57
1000.0000.2700.52060.900	Transportation Office Clerical Support Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$9,707.00	\$9,707.00	0.00
1000.0000.2700.52080.900	Bus Driver Benefits	\$165,980.57	\$156,815.73	\$198,128.15	\$244,463.00	\$342,167.00	\$97,704.00	39.97
1000.0000.2700.52300.900	Retirement	\$825.55	\$144.60	\$514.90	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2700.52320.900	Retirement	\$739.71	\$786.02	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2700.52340.900	Retirement	\$2,232.75	\$0.00	\$0.00	\$0.00	\$5,284.00	\$5,284.00	0.00
1000.0000.2700.52360.900	Transportation Office Clerical Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$2,005.00	\$2,005.00	0.00
1000.0000.2700.52380.900	Retirement	\$8,301.40	\$6,232.12	\$2,741.30	\$26,463.00	\$32,904.00	\$6,441.00	24.34
1000.0000.2700.53000.900	Purchased Professional	\$12,784.29	\$4,008.83	\$9,644.42	\$13,932.00	\$13,665.00	(\$267.00)	(1.92)
1000.0000.2700.53300.900	Employee Training	\$0.00	\$0.00	\$2,306.88	\$2,100.00	\$2,800.00	\$700.00	33.33
1000.0000.2700.53400.900	Contracted Services	\$0.00	\$4,237.40	\$11,875.73	\$7,700.00	\$6,100.00	(\$1,600.00)	(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	\$127,243.84	\$164,681.62	\$216,652.39	\$180,200.00	\$259,200.00	\$79,000.00	43.84
1000.0000.2700.54450.900	Bus Garage Lease	\$12,500.00	\$13,000.00	\$13,500.00	\$13,000.00	\$13,000.00	\$0.00	0.00
1000.0000.2700.55200.900	Insurance	\$25,198.07	\$28,998.05	\$29,062.00	\$31,968.00	\$31,968.00	\$0.00	0.00
1000.0000.2700.55320.900	Telephone	\$0.00	\$869.95	\$982.46	\$3,000.00	\$3,984.00	\$984.00	32.80
1000.0000.2700.55800.900	Travel	\$0.00	\$204.34	\$639.36	\$500.00	\$2,000.00	\$1,500.00	300.00
1000.0000.2700.56220.900	Electricity	\$0.00	\$158.02	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2700.56260.900	Fleet Fuel	\$166,812.87	\$138,458.18	\$141,292.73	\$175,200.00	\$189,000.00	\$13,800.00	7.88
1000.0000.2700.56700.900	Supplies	\$33,654.37	\$73,839.91	\$32,062.85	\$80,530.00	\$71,930.00	(\$8,600.00)	(10.68)
1000.0000.2700.58100.900	Dues and Fees	\$4,575.50	\$3,836.00	\$525.00	\$350.00	\$400.00	\$50.00	14.29
1000.0000.2700.58310.900	Principal-Bus Lease Purchase	\$74,096.28	\$88,555.26	\$136,166.57	\$228,649.00	\$309,872.00	\$81,223.00	35.52
Program: OVERHEAD - 0000		\$1,404,890.98	\$1,365,840.36	\$1,587,267.36	\$1,738,765.00	\$2,180,222.00	\$441,457.00	25.39
Function: TRANSPORTATION - 2700		\$1,404,890.98	\$1,365,840.36	\$1,587,267.36	\$1,738,765.00	\$2,180,222.00	\$441,457.00	25.39
1000.0000.2750.51020.900	Ed Tech Salaries	\$740.28	\$11.29	\$1,053.32	\$18,760.00	\$18,760.00	\$0.00	0.00
1000.0000.2750.51180.900	Support Wages	\$66,640.21	\$72,046.77	\$99,035.31	\$147,392.00	\$147,392.00	\$0.00	0.00
1000.0000.2750.52020.900	Ed Tech Benefits	\$422.39	\$5.80	\$242.13	\$2,915.00	\$4,649.00	\$1,734.00	59.49
1000.0000.2750.52080.900	Support Benefits	\$10,131.49	\$11,911.94	\$15,900.31	\$22,905.00	\$36,528.00	\$13,623.00	59.48
1000.0000.2750.52320.900	Retirement	\$159.09	\$0.51	\$47.08	\$839.00	\$906.00	\$67.00	7.99
1000.0000.2750.52380.900	Retirement	\$28.28	\$184.85	\$73.32	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2750.55100.900	OOD PURCHASED TRANSPORTATION	\$0.00	\$95,153.75	\$0.00	\$0.00	\$0.00	\$0.00	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		\$78,121.74	\$179,314.91	\$116,351.47	\$192,811.00	\$208,235.00	\$15,424.00	8.00
Function: TRANSPORTATION SPECIAL ED - 2750		\$78,121.74	\$179,314.91	\$116,351.47	\$192,811.00	\$208,235.00	\$15,424.00	8.00
1000.0000.2770.55100.900	HOMELESS PURCHASED TRANSPORTATION	\$0.00	\$44,141.52	\$19,459.24	\$0.00	\$0.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$0.00	\$44,141.52	\$19,459.24	\$0.00	\$0.00	\$0.00	0.00
Function: TRANSPORTATION HOMELESS - 2770		\$0.00	\$44,141.52	\$19,459.24	\$0.00	\$0.00	\$0.00	0.00
Cost Center: SYSTEM WIDE - 900		\$1,483,012.72	\$1,589,296.79	\$1,723,078.07	\$1,931,576.00	\$2,388,457.00	\$456,881.00	23.65
Grand Total:		\$1,483,012.72	\$1,589,296.79	\$1,723,078.07	\$1,931,576.00	\$2,388,457.00	\$456,881.00	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

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
1000.0000.2600.51180.010	Salaries	\$194,423.20	\$196,250.92	\$201,009.80	\$208,967.00	\$210,241.00	\$1,274.00	0.61
1000.0000.2600.52080.010	Custodian Benefits	\$53,127.43	\$52,480.60	\$41,596.62	\$57,506.00	\$78,332.00	\$20,826.00	36.22
1000.0000.2600.52380.010	Retirement	\$1,677.39	\$1,716.00	\$1,415.20	\$10,448.00	\$11,353.00	\$905.00	8.66
1000.0000.2600.53000.010	Purchased Professional	\$0.00	\$0.00	\$0.00	\$118.00	\$118.00	\$0.00	0.00
1000.0000.2600.53300.010	Employee Training	\$0.00	\$0.00	\$0.00	\$125.00	\$125.00	\$0.00	0.00
1000.0000.2600.54300.010	Purchased Repairs/Maint	\$96,340.60	\$128,554.36	\$129,487.93	\$117,387.00	\$96,459.00	(\$20,928.00)	(17.83)
1000.0000.2600.55200.010	Insurance	\$32,679.04	\$20,520.21	\$43,509.00	\$47,860.00	\$47,860.00	\$0.00	0.00
1000.0000.2600.55320.010	Telephone	\$9,217.33	\$10,135.01	\$11,222.40	\$9,494.00	\$11,559.00	\$2,065.00	21.75
1000.0000.2600.55800.010	Travel	\$0.00	\$45.56	\$0.00	\$15.00	\$15.00	\$0.00	0.00
1000.0000.2600.56000.010	Supplies	\$31,415.80	\$22,761.80	\$19,793.53	\$29,600.00	\$31,483.00	\$1,883.00	6.36
1000.0000.2600.56011.010	Materials for Repair	\$2,321.61	\$6,592.30	\$6,362.42	\$10,100.00	\$10,100.00	\$0.00	0.00
1000.0000.2600.56013.010	Major Maintenance	\$4,980.32	\$2,355.00	\$26,047.33	\$16,705.00	\$13,820.00	(\$2,885.00)	(17.27)
1000.0000.2600.56220.010	Electricity - Durham	\$86,520.41	\$87,261.02	\$79,413.34	\$144,000.00	\$144,000.00	\$0.00	0.00
1000.0000.2600.56240.010	Heating Fuel	\$17,413.11	\$20,105.35	\$27,892.98	\$13,000.00	\$28,500.00	\$15,500.00	119.23
Program: OVERHEAD - 0000		\$530,116.24	\$548,778.13	\$587,750.55	\$665,325.00	\$683,965.00	\$18,640.00	2.80
Function: OPERATION OF PLANT - 2600		\$530,116.24	\$548,778.13	\$587,750.55	\$665,325.00	\$683,965.00	\$18,640.00	2.80
Cost Center: DURHAM COMMUNITY - 010		\$530,116.24	\$548,778.13	\$587,750.55	\$665,325.00	\$683,965.00	\$18,640.00	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	\$144,126.69	\$170,157.14	\$172,513.31	\$257,246.00	\$214,884.00	(\$42,362.00)	(16.47)
1000.0000.2600.52080.020	Custodian Benefits	\$43,174.79	\$100,138.60	\$72,298.74	\$122,678.00	\$125,451.00	\$2,773.00	2.26
1000.0000.2600.52380.020	Retirement	\$910.78	\$2,640.94	\$1,337.71	\$12,862.00	\$11,604.00	(\$1,258.00)	(9.78)
1000.0000.2600.53000.020	Purchased Professional	\$0.00	\$0.00	\$0.00	\$118.00	\$118.00	\$0.00	0.00
1000.0000.2600.53300.020	Employee Training	\$0.00	\$0.00	\$0.00	\$125.00	\$125.00	\$0.00	0.00
1000.0000.2600.54100.020	Water/Sewage	\$18,957.62	\$20,892.23	\$34,342.68	\$19,512.00	\$19,512.00	\$0.00	0.00
1000.0000.2600.54300.020	Purchased Repairs/Maint	\$39,256.53	\$66,441.20	\$63,790.44	\$46,239.00	\$54,090.00	\$7,851.00	16.98
1000.0000.2600.55200.020	Insurance	\$15,318.31	\$20,520.21	\$19,987.00	\$21,986.00	\$21,986.00	\$0.00	0.00
1000.0000.2600.55320.020	Telephone	\$4,645.51	\$5,653.58	\$9,384.23	\$4,785.00	\$9,666.00	\$4,881.00	102.01
1000.0000.2600.55800.020	Travel	\$0.00	\$44.22	\$99.40	\$15.00	\$15.00	\$0.00	0.00
1000.0000.2600.56000.020	Supplies	\$28,630.04	\$24,140.04	\$12,063.44	\$24,750.00	\$26,034.00	\$1,284.00	5.19
1000.0000.2600.56011.020	Materials for Repair	\$4,715.14	\$826.60	\$2,922.78	\$6,400.00	\$6,400.00	\$0.00	0.00
1000.0000.2600.56013.020	Major Maintenance	\$6,120.56	\$2,339.75	\$18,891.52	\$4,706.00	\$29,255.00	\$24,549.00	521.65
1000.0000.2600.56220.020	Electricity	\$21,453.41	\$21,990.85	\$36,148.50	\$10,000.00	\$10,000.00	\$0.00	0.00
1000.0000.2600.56240.020	Heating Fuel	\$44,779.81	\$27,977.85	\$39,023.35	\$41,000.00	\$40,500.00	(\$500.00)	(1.22)
Program: OVERHEAD - 0000		\$372,089.19	\$463,763.21	\$482,803.10	\$572,422.00	\$569,640.00	(\$2,782.00)	(0.49)
Function: OPERATION OF PLANT - 2600		\$372,089.19	\$463,763.21	\$482,803.10	\$572,422.00	\$569,640.00	(\$2,782.00)	(0.49)
Cost Center: MORSE STREET - 020		\$372,089.19	\$463,763.21	\$482,803.10	\$572,422.00	\$569,640.00	(\$2,782.00)	(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	\$65,224.21	\$97,052.51	\$82,112.69	\$100,353.00	\$100,729.00	\$376.00	0.37
1000.0000.2600.52080.030	Custodian Benefits	\$11,523.07	\$21,268.09	\$15,219.76	\$26,752.00	\$36,655.00	\$9,903.00	37.02
1000.0000.2600.52380.030	Retirement	\$0.00	\$0.00	\$0.00	\$5,018.00	\$5,439.00	\$421.00	8.39
1000.0000.2600.53000.030	Purchased Professional	\$0.00	\$0.00	\$0.00	\$118.00	\$118.00	\$0.00	0.00
1000.0000.2600.53300.030	Employee Training	\$0.00	\$0.00	\$0.00	\$125.00	\$125.00	\$0.00	0.00
1000.0000.2600.54300.030	Purchased Repairs/Maint	\$34,487.40	\$52,590.76	\$62,694.89	\$37,764.00	\$40,389.00	\$2,625.00	6.95
1000.0000.2600.55200.030	Insurance	\$9,190.98	\$20,520.21	\$12,750.00	\$14,025.00	\$14,025.00	\$0.00	0.00
1000.0000.2600.55320.030	Telephone	\$2,967.72	\$4,082.39	\$6,347.21	\$3,057.00	\$6,537.00	\$3,480.00	113.84
1000.0000.2600.55800.030	Travel	\$0.00	\$37.52	\$0.00	\$15.00	\$15.00	\$0.00	0.00
1000.0000.2600.56000.030	Supplies	\$18,226.32	\$12,283.95	\$6,713.44	\$12,925.00	\$13,652.00	\$727.00	5.62
1000.0000.2600.56011.030	Materials for Repair	\$3,264.73	\$2,064.97	\$429.09	\$6,700.00	\$6,700.00	\$0.00	0.00
1000.0000.2600.56013.030	Major Maintenance	\$0.00	\$15,303.41	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2600.56050.030	Furniture & Equipment - Non Instructional PES	\$2,321.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2600.56220.030	Electricity	\$11,965.22	\$12,057.25	\$16,163.12	\$8,000.00	\$8,000.00	\$0.00	0.00
1000.0000.2600.56240.030	Heating Fuel	\$26,368.55	\$27,016.12	\$19,448.98	\$28,000.00	\$21,000.00	(\$7,000.00)	(25.00)
Program: OVERHEAD - 0000		\$185,539.55	\$264,277.18	\$221,879.18	\$242,852.00	\$253,384.00	\$10,532.00	4.34
Function: OPERATION OF PLANT - 2600		\$185,539.55	\$264,277.18	\$221,879.18	\$242,852.00	\$253,384.00	\$10,532.00	4.34
Cost Center: POWNAL ELEMENTARY - 030		\$185,539.55	\$264,277.18	\$221,879.18	\$242,852.00	\$253,384.00	\$10,532.00	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	\$130,629.88	\$114,676.96	\$109,637.35	\$146,409.00	\$174,158.00	\$27,749.00	18.95
1000.0000.2600.52080.040	Custodian Benefits	\$58,148.61	\$96,671.60	\$43,089.99	\$84,153.00	\$121,717.00	\$37,564.00	44.64
1000.0000.2600.52380.040	Retirement	\$7,045.25	\$5,574.49	\$5,554.06	\$7,320.00	\$9,405.00	\$2,085.00	28.48
1000.0000.2600.53000.040	Purchased Professional	\$0.00	\$0.00	\$0.00	\$118.00	\$118.00	\$0.00	0.00
1000.0000.2600.53300.040	Employee Training	\$0.00	\$0.00	\$0.00	\$125.00	\$125.00	\$0.00	0.00
1000.0000.2600.54100.040	Water/Sewage	\$9,758.31	\$9,658.49	\$12,916.25	\$10,958.00	\$10,958.00	\$0.00	0.00
1000.0000.2600.54300.040	Purchased Repairs/Maint	\$46,562.42	\$83,999.02	\$66,641.20	\$53,057.00	\$57,824.00	\$4,767.00	8.98
1000.0000.2600.55200.040	Insurance	\$15,318.31	\$20,520.21	\$19,987.00	\$21,986.00	\$21,986.00	\$0.00	0.00
1000.0000.2600.55320.040	Telephone	\$4,211.45	\$4,313.92	\$4,533.04	\$4,337.00	\$4,669.00	\$332.00	7.66
1000.0000.2600.55800.040	Travel	\$0.00	\$152.76	\$84.00	\$15.00	\$15.00	\$0.00	0.00
1000.0000.2600.56000.040	Supplies	\$22,365.80	\$23,654.88	\$15,084.91	\$22,700.00	\$23,898.00	\$1,198.00	5.28
1000.0000.2600.56011.040	Material Repair	\$5,281.83	\$2,858.62	\$1,804.29	\$6,500.00	\$6,500.00	\$0.00	0.00
1000.0000.2600.56013.040	Major Maintenance	\$4,751.94	\$14,004.00	\$24,485.65	\$5,930.00	\$17,500.00	\$11,570.00	195.11
1000.0000.2600.56220.040	Electricity	\$24,324.85	\$25,829.82	\$37,249.17	\$10,000.00	\$10,000.00	\$0.00	0.00
1000.0000.2600.56240.040	Heating Fuel	\$34,062.19	\$27,809.11	\$21,087.43	\$39,000.00	\$23,500.00	(\$15,500.00)	(39.74)
Program: OVERHEAD - 0000		\$362,460.84	\$429,723.88	\$362,154.34	\$412,608.00	\$482,373.00	\$69,765.00	16.91
Function: OPERATION OF PLANT - 2600		\$362,460.84	\$429,723.88	\$362,154.34	\$412,608.00	\$482,373.00	\$69,765.00	16.91
Cost Center: MAST LANDING - 040		\$362,460.84	\$429,723.88	\$362,154.34	\$412,608.00	\$482,373.00	\$69,765.00	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
 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
1000.0000.2600.51180.050	Custodian Salaries	\$159,607.98	\$218,450.42	\$175,400.21	\$245,456.00	\$246,731.00	\$1,275.00	0.52
1000.0000.2600.52080.050	Custodian Benefits	\$60,531.88	\$141,292.60	\$56,452.90	\$106,699.00	\$134,482.00	\$27,783.00	26.04
1000.0000.2600.52380.050	Retirement	\$3,107.40	\$2,623.77	\$2,909.91	\$12,273.00	\$13,323.00	\$1,050.00	8.56
1000.0000.2600.53000.050	Purchased Professional	\$0.00	\$0.00	\$0.00	\$118.00	\$118.00	\$0.00	0.00
1000.0000.2600.53300.050	Employee Training	\$0.00	\$0.00	\$0.00	\$125.00	\$125.00	\$0.00	0.00
1000.0000.2600.54100.050	Water/Sewage	\$12,551.51	\$11,488.82	\$13,481.94	\$13,167.00	\$13,167.00	\$0.00	0.00
1000.0000.2600.54300.050	Purchased Repair	\$61,691.90	\$81,041.98	\$52,319.60	\$57,081.00	\$67,118.00	\$10,037.00	17.58
1000.0000.2600.55200.050	Insurance	\$14,297.09	\$20,520.21	\$18,897.00	\$20,787.00	\$20,787.00	\$0.00	0.00
1000.0000.2600.55320.050	Telephone	\$8,916.28	\$10,914.77	\$9,123.88	\$9,183.00	\$9,398.00	\$215.00	2.34
1000.0000.2600.55800.050	Travel	\$0.00	\$45.56	\$35.50	\$15.00	\$15.00	\$0.00	0.00
1000.0000.2600.56000.050	Supplies	\$25,762.34	\$25,078.44	\$14,746.40	\$22,525.00	\$23,766.00	\$1,241.00	5.51
1000.0000.2600.56011.050	Materials for Repair	\$4,258.57	\$1,946.18	\$4,167.99	\$6,950.00	\$6,950.00	\$0.00	0.00
1000.0000.2600.56013.050	Major Maintenance	\$118.00	\$4,602.40	\$35,314.99	\$24,329.00	\$24,800.00	\$471.00	1.94
1000.0000.2600.56050.050	Furniture & Equipment - Non Instructional FMS	\$1,513.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2600.56220.050	Electricity	\$25,924.67	\$26,124.10	\$31,113.60	\$14,000.00	\$14,000.00	\$0.00	0.00
1000.0000.2600.56240.050	Heating Fuel	\$47,859.21	\$53,610.39	\$65,791.60	\$50,000.00	\$67,000.00	\$17,000.00	34.00
Program: OVERHEAD - 0000		\$426,140.68	\$597,739.64	\$479,755.52	\$582,708.00	\$641,780.00	\$59,072.00	10.14
Function: OPERATION OF PLANT - 2600		\$426,140.68	\$597,739.64	\$479,755.52	\$582,708.00	\$641,780.00	\$59,072.00	10.14
Cost Center: FREEPORT MIDDLE SCHOOL - 050		\$426,140.68	\$597,739.64	\$479,755.52	\$582,708.00	\$641,780.00	\$59,072.00	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	\$197,633.91	\$184,711.60	\$157,315.64	\$253,639.00	\$245,727.00	(\$7,912.00)	(3.12)
1000.0000.2600.51200.300	Salaries of Temporary Employees	\$5,577.50	\$2,662.50	\$57,980.74	\$37,212.00	\$74,424.00	\$37,212.00	100.00
1000.0000.2600.52000.300	Employee Benefits	\$669.65	\$0.00	\$6,079.39	\$5,782.00	\$18,445.00	\$12,663.00	219.01
1000.0000.2600.52080.300	Custodian Benefits	\$66,695.09	\$65,673.60	\$40,819.92	\$109,434.00	\$134,810.00	\$25,376.00	23.19
1000.0000.2600.52380.300	Retirement	\$2,768.08	\$1,950.75	\$0.00	\$12,682.00	\$13,269.00	\$587.00	4.63
1000.0000.2600.53000.300	Purchased Professional	\$0.00	\$0.00	\$0.00	\$118.00	\$118.00	\$0.00	0.00
1000.0000.2600.53300.300	Employee Training	\$0.00	\$0.00	\$0.00	\$125.00	\$125.00	\$0.00	0.00
1000.0000.2600.54100.300	Water/Sewage	\$28,692.52	\$17,333.75	\$15,338.20	\$28,960.00	\$28,960.00	\$0.00	0.00
1000.0000.2600.54300.300	Purchased Repair	\$67,516.39	\$112,987.94	\$104,628.69	\$93,376.00	\$106,897.00	\$13,521.00	14.48
1000.0000.2600.55200.300	Insurance	\$15,318.31	\$20,520.21	\$21,796.00	\$23,976.00	\$23,976.00	\$0.00	0.00
1000.0000.2600.55320.300	Telephone	\$10,071.37	\$8,985.13	\$11,644.91	\$10,373.00	\$11,994.00	\$1,621.00	15.63
1000.0000.2600.55800.300	Travel	\$0.00	\$0.00	\$0.00	\$15.00	\$15.00	\$0.00	0.00
1000.0000.2600.56000.300	Supplies	\$46,921.43	\$31,002.79	\$28,594.41	\$37,200.00	\$39,254.00	\$2,054.00	5.52
1000.0000.2600.56011.300	Materials for Repair	\$8,634.37	\$2,302.80	\$997.53	\$6,168.00	\$7,600.00	\$1,432.00	23.22
1000.0000.2600.56013.300	Major Maintenance	\$2,355.19	\$10,380.72	\$0.00	\$25,045.00	\$40,495.00	\$15,450.00	61.69
1000.0000.2600.56220.300	Electricity	\$46,100.46	\$48,384.14	\$74,550.37	\$42,000.00	\$42,000.00	\$0.00	0.00
1000.0000.2600.56240.300	Heating Fuel	\$97,169.45	\$77,846.12	\$80,732.48	\$91,000.00	\$82,000.00	(\$9,000.00)	(9.89)
Program: OVERHEAD - 0000		\$596,123.72	\$584,742.05	\$600,478.28	\$777,105.00	\$870,109.00	\$93,004.00	11.97
Function: OPERATION OF PLANT - 2600		\$596,123.72	\$584,742.05	\$600,478.28	\$777,105.00	\$870,109.00	\$93,004.00	11.97

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FY27 Article 9 Operations & Maintenance- 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
1000.0000.2680.58310.300	Principal-High School Renovation	\$900,000.00	\$680,000.00	\$680,000.00	\$680,000.00	\$680,000.00	\$0.00	0.00
1000.0000.2680.58320.300	Interest-High School Renovation	\$327,425.00	\$289,000.00	\$255,000.00	\$221,000.00	\$195,500.00	(\$25,500.00)	(11.54)
Program: OVERHEAD - 0000		\$1,227,425.00	\$969,000.00	\$935,000.00	\$901,000.00	\$875,500.00	(\$25,500.00)	(2.83)
Function: CAPITAL ENHANCEMENT & IMPROVEMENT - 2680		\$1,227,425.00	\$969,000.00	\$935,000.00	\$901,000.00	\$875,500.00	(\$25,500.00)	(2.83)
Cost Center: FREEPORT HIGH SCHOOL - 300		\$1,823,548.72	\$1,553,742.05	\$1,535,478.28	\$1,678,105.00	\$1,745,609.00	\$67,504.00	4.02
1000.0000.2600.54300.900	Purchaed Repairs	\$5,273.03	\$2,004.50	\$1,230.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2600.55800.900	Travel	\$137.35	\$0.00	\$138.18	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2600.56000.900	Supplies	\$4,993.18	\$886.62	\$166.68	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2600.56011.900	Materials for Repair	\$337.63	\$904.25	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$10,741.19	\$3,795.37	\$1,534.86	\$0.00	\$0.00	\$0.00	0.00
Function: OPERATION OF PLANT - 2600		\$10,741.19	\$3,795.37	\$1,534.86	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2620.51040.900	Administrator Salary	\$2,284.30	\$90,460.38	\$94,500.00	\$100,170.00	\$105,680.00	\$5,510.00	5.50
1000.0000.2620.51180.900	Salaries	\$286,471.93	\$209,839.13	\$236,640.37	\$366,326.00	\$318,456.00	(\$47,870.00)	(13.07)
1000.0000.2620.51200.900	Other Wages	\$0.00	\$0.00	\$2,551.68	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2620.52000.900	Maintenance Benefits	\$0.00	\$73,922.60	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2620.52040.900	Administrator Benefits	\$482.56	\$15,733.99	\$17,718.55	\$26,151.00	\$32,898.00	\$6,747.00	25.80
1000.0000.2620.52080.900	Benefits	\$84,981.29	\$64,100.89	\$70,859.05	\$145,542.00	\$138,749.00	(\$6,793.00)	(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	\$0.00	\$3,461.60	\$4,724.98	\$0.00	\$5,284.00	\$5,284.00	0.00
1000.0000.2620.52380.900	Retirement	\$10,891.75	\$8,333.08	\$8,507.68	\$18,316.00	\$17,197.00	(\$1,119.00)	(6.11)
1000.0000.2620.53000.900	Purchased Professional	(\$3,060.35)	\$632.10	\$3,355.54	\$5,396.00	\$6,066.00	\$670.00	12.42
1000.0000.2620.53300.900	Training & Development	\$0.00	\$175.00	\$0.00	\$350.00	\$350.00	\$0.00	0.00
1000.0000.2620.54300.900	Purchased Repair	\$32,399.53	\$39,697.33	\$35,624.11	\$40,431.00	\$44,666.00	\$4,235.00	10.47
1000.0000.2620.55800.900	Travel	\$2,622.20	\$3,403.18	\$2,566.86	\$3,382.00	\$3,382.00	\$0.00	0.00
1000.0000.2620.56000.900	Supplies	\$46,267.89	\$37,609.26	\$41,228.57	\$62,341.00	\$60,841.00	(\$1,500.00)	(2.41)
1000.0000.2620.56260.900	Fleet Fuel	\$0.00	\$0.00	\$0.00	\$11,342.00	\$11,342.00	\$0.00	0.00
1000.0000.2620.57300.900	Equipment	\$8,944.98	\$1,193.17	\$54,691.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2620.58100.900	Dues & Fees	\$170.00	\$0.00	\$225.00	\$350.00	\$350.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$472,456.08	\$548,561.71	\$573,193.39	\$780,097.00	\$745,261.00	(\$34,836.00)	(4.47)
Function: MAINTENANCE OF BUILDINGS - 2620		\$472,456.08	\$548,561.71	\$573,193.39	\$780,097.00	\$745,261.00	(\$34,836.00)	(4.47)
1000.0000.2650.54300.900	Repair & Maintenance Services	\$0.00	\$0.00	\$0.00	\$11,100.00	\$12,000.00	\$900.00	8.11
1000.0000.2650.54449.900	Lease Purchase of Non-Instructional	\$0.00	\$0.00	\$0.00	\$33,600.00	\$70,886.00	\$37,286.00	110.97
Program: OVERHEAD - 0000		\$0.00	\$0.00	\$0.00	\$44,700.00	\$82,886.00	\$38,186.00	85.43
Function: Vehicle Operation & Maint (non Student Transport) - 2650		\$0.00	\$0.00	\$0.00	\$44,700.00	\$82,886.00	\$38,186.00	85.43
1000.0000.2670.55900.900	Crossing Guards	\$4,165.32	\$4,403.19	\$4,528.31	\$0.00	\$0.00	\$0.00	0.00
Program: OVERHEAD - 0000		\$4,165.32	\$4,403.19	\$4,528.31	\$0.00	\$0.00	\$0.00	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		\$4,165.32	\$4,403.19	\$4,528.31	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2680.54449.900	Lease Purchase of Non-Instructional	\$0.00	\$0.00	\$0.00	\$0.00	\$254,455.00	\$254,455.00	0.00
Program: OVERHEAD - 0000		\$0.00	\$0.00	\$0.00	\$0.00	\$254,455.00	\$254,455.00	0.00
Function: CAPITAL ENHANCEMENT & IMPROVEMENT - 2680		\$0.00	\$0.00	\$0.00	\$0.00	\$254,455.00	\$254,455.00	0.00
1000.0000.2690.54300.900	Capital Renewal/Track Replacement	\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2690.54500.900	Capital Renewal/Tennis Courts Replacement	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2690.58310.900	Capital Improvements	\$329,137.27	\$364,136.27	\$472,229.38	\$481,000.00	\$482,000.00	\$1,000.00	0.21
Program: OVERHEAD - 0000		\$404,137.27	\$364,136.27	\$472,229.38	\$481,000.00	\$482,000.00	\$1,000.00	0.21
Function: CAPITAL RENEWAL & RENOVATION - 2690		\$404,137.27	\$364,136.27	\$472,229.38	\$481,000.00	\$482,000.00	\$1,000.00	0.21
Cost Center: SYSTEM WIDE - 900		\$891,499.86	\$920,896.54	\$1,051,485.94	\$1,305,797.00	\$1,564,602.00	\$258,805.00	19.82
1000.0000.2600.51180.941	Support Salary	\$2,750.02	\$2,036.50	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2600.52080.941	Support Benefits	\$906.57	\$735.44	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2600.52380.941	Custodian Retirement	\$38.28	\$91.62	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2600.53300.941	Employee Training	\$0.00	\$1,175.17	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2600.54100.941	Water/Sewage	\$1,270.90	\$1,283.91	\$1,310.70	\$1,271.00	\$1,271.00	\$0.00	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	\$11,377.89	\$12,790.39	\$6,372.13	\$6,120.00	\$16,348.00	\$10,228.00	167.12
1000.0000.2600.55320.941	Telephone	\$5,804.02	\$5,899.85	\$6,604.97	\$5,978.00	\$6,803.00	\$825.00	13.80
1000.0000.2600.55800.941	Travel	\$0.00	\$0.00	\$119.42	\$0.00	\$0.00	\$0.00	0.00
1000.0000.2600.56000.941	Supplies	\$2,272.92	\$2,690.71	\$3,609.36	\$1,550.00	\$1,782.00	\$232.00	14.97
1000.0000.2600.56011.941	Materials for Repair	\$2,803.96	\$2,353.25	\$1,788.87	\$1,275.00	\$2,700.00	\$1,425.00	111.76
1000.0000.2600.56013.941	Major Maintenance	\$159.31	\$92.33	\$3,995.29	\$5,500.00	\$15,020.00	\$9,520.00	173.09
1000.0000.2600.56220.941	Electricity	\$4,380.76	\$4,678.96	\$5,245.87	\$4,000.00	\$4,000.00	\$0.00	0.00
1000.0000.2600.56240.941	Heating Fuel	\$4,605.82	\$3,741.27	\$3,933.93	\$5,000.00	\$4,500.00	(\$500.00)	(10.00)
Program: OVERHEAD - 0000		\$36,370.45	\$37,569.40	\$32,980.54	\$30,694.00	\$52,424.00	\$21,730.00	70.80
Function: OPERATION OF PLANT - 2600		\$36,370.45	\$37,569.40	\$32,980.54	\$30,694.00	\$52,424.00	\$21,730.00	70.80
Cost Center: CENTRAL OFFICE - 941		\$36,370.45	\$37,569.40	\$32,980.54	\$30,694.00	\$52,424.00	\$21,730.00	70.80
Grand Total:		\$4,627,765.53	\$4,816,490.03	\$4,754,287.45	\$5,490,511.00	\$5,993,777.00	\$503,266.00	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

From Date: 7/1/2026

To Date: 6/30/2027

Exclude inactive accounts with zero balance

Definition: FY27 Proposed

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	\$995,302.00	\$995,302.00	\$995,302.00	\$995,302.00	\$995,302.00	\$0.00	0.00
1000.0000.5100.58320.900	Interest Payments-State Supported Debt	\$186,302.54	\$144,092.97	\$115,761.52	\$92,126.00	\$76,275.00	(\$15,851.00)	(17.21)
Program: OVERHEAD - 0000		\$1,181,604.54	\$1,139,394.97	\$1,111,063.52	\$1,087,428.00	\$1,071,577.00	(\$15,851.00)	(1.46)
Function: STATE SUPPORTED DEBT SERVICE - 5100		\$1,181,604.54	\$1,139,394.97	\$1,111,063.52	\$1,087,428.00	\$1,071,577.00	(\$15,851.00)	(1.46)
Cost Center: SYSTEM WIDE - 900		\$1,181,604.54	\$1,139,394.97	\$1,111,063.52	\$1,087,428.00	\$1,071,577.00	(\$15,851.00)	(1.46)
Grand Total:		\$1,181,604.54	\$1,139,394.97	\$1,111,063.52	\$1,087,428.00	\$1,071,577.00	(\$15,851.00)	(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

From Date: 7/1/2026

To Date: 6/30/2027

Exclude inactive accounts with zero balance

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	\$0.00	\$293,245.00	\$185,334.00	\$139,591.00	\$69,796.00	(\$69,795.00)	(50.00)
Program: OVERHEAD - 0000		\$0.00	\$293,245.00	\$185,334.00	\$139,591.00	\$69,796.00	(\$69,795.00)	(50.00)
Function: FOOD SERVICES OPERATIONS - 3100		\$0.00	\$293,245.00	\$185,334.00	\$139,591.00	\$69,796.00	(\$69,795.00)	(50.00)
Cost Center: SYSTEM WIDE - 900		\$0.00	\$293,245.00	\$185,334.00	\$139,591.00	\$69,796.00	(\$69,795.00)	(50.00)
Grand Total:		\$0.00	\$293,245.00	\$185,334.00	\$139,591.00	\$69,796.00	(\$69,795.00)	(50.00)

End of Report