RSU5

Board of Directors' Adopted FY 27 Budget

April 8, 2026

RSU 5
2026-2027 BOARD ADOPTED BUDGET

Article #	Description	Adopted 2025-2026 Budget	Adopted 2026-2027 Budget	Difference $	Difference %
Article 1	Regular Instruction	$19,356,261	$20,129,173	$ 772,912	3.99%
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	$ 69,795	$ (69,796)	-50.00%
	Total Articles 1-11 Budget	**$44,367,929**	**$47,525,420**	**$ 3,157,491**	**7.12%**
	Adult Education	$ 88,000	$ 88,000	$ -	0.00%
	Total Operating Budget	**$44,455,929**	**$47,613,420**	**$ 3,157,491**	**7.10%**

Cost Centers

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

Article 1 Regular Instruction- Adopted

Fiscal Year: 2025-2026

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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	$49,644.90	$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 Adopted	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	$3,153,457.44	$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	$3,664,553.44	$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	$3,664,553.44	$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	$135,624.00	$1,050.00	0.78
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	$81,598.00	$15,817.00	24.04
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	$6,547.00	$532.00	8.84
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 Servics	$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	$2,122,267.00	$261,739.00	14.07
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	$2,558,878.00	$210,874.00	8.98
Cost Center: MORSE STREET - 020		$2,093,487.74	$2,055,158.06	$2,340,040.68	$2,348,004.00	$2,558,878.00	$210,874.00	8.98
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	$1,748,198.00	($23,146.00)	(1.31)
1000.1100.1000.51020.040	Ed Tech Salaries	$52,422.61	$80,864.99	$64,206.95	$29,472.00	$33,098.00	$3,626.00	12.30
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	$470,777.00	$26,899.00	6.06
1000.1100.1000.52020.040	Ed Tech Benefits	$8,359.80	$11,232.62	$2,315.68	$6,118.00	$16,890.00	$10,772.00	176.07
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	$78,144.00	($1,035.00)	(1.31)
1000.1100.1000.52320.040	Retirement	$898.14	$2,112.59	$1,251.26	$1,328.00	$1,598.00	$270.00	20.33
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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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	Dollar Difference	Percent Difference
1000.1100.1000.56100.040	Instructional Supplies	$36,693.73	$37,130.04	$40,254.94	$39,247.39	$41,663.00	$2,415.61	6.15
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	$9,714.47	$6,000.00	($3,714.47)	(38.24)
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	$2,498,414.00	$22,667.00	0.92
Function: REGULAR INSTRUCTION - 1000		$1,890,487.76	$1,999,725.55	$2,204,257.61	$2,475,747.00	$2,498,414.00	$22,667.00	0.92
Cost Center: MAST LANDING - 040		$1,890,487.76	$1,999,725.55	$2,204,257.61	$2,475,747.00	$2,498,414.00	$22,667.00	0.92
1000.1100.1000.51010.050	Teacher Salaries	$1,778,436.68	$1,881,258.46	$1,981,698.26	$2,154,906.00	$2,232,061.00	$77,155.00	3.58
1000.1100.1000.51020.050	Ed Tech Salaries	$93,896.20	$97,910.57	$110,106.05	$104,576.00	$31,761.00	($72,815.00)	(69.63)
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	$608,495.00	$54,025.00	9.74
1000.1100.1000.52020.050	Ed Tech Benefits	$21,740.47	$57,253.81	$14,125.10	$14,815.00	$13,130.00	($1,685.00)	(11.37)
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	$98,510.00	$2,186.00	2.27

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	Dollar Difference	Percent Difference
1000.1100.1000.52320.050	Retirement	$3,380.49	$4,063.71	$4,478.51	$4,685.00	$1,535.00	($3,150.00)	(67.24)
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	$2,775,113.55	$2,895,432.51	$3,120,759.00	$3,218,008.00	$97,249.00	3.12
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 Adopted	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	$2,802,113.55	$2,922,432.51	$3,147,759.00	$3,245,008.00	$97,249.00	3.09
Cost Center: FREEPORT MIDDLE SCHOOL - 050		$2,526,861.42	$2,802,113.55	$2,922,432.51	$3,147,759.00	$3,245,008.00	$97,249.00	3.09
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 Adopted	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	$56,390.00	$57,499.00	$1,109.00	1.97
1000.1200.1000.56110.300	Equipment & Furniture, Instructional	$0.00	$0.00	$0.00	$4,169.00	$12,373.00	$8,204.00	196.79
1000.1200.1000.56400.300	Books High School	$8,330.58	$5,615.94	$8,820.13	$20,480.00	$12,665.00	($7,815.00)	(38.16)
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 Adopted	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 Adopted	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 Adopted	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	$16,626,626.76	$18,088,244.43	$19,356,261.00	$20,129,173.00	$772,912.00	3.99

End of Report

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	$59,787.30	$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	$548,575.79	$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	$48,063.38	$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	$193,977.83	$178,441.60	$359,182.00	$206,412.00	($152,770.00)	(42.53)
Function: REGULAR INSTRUCTION - 1000		$693,850.89	$742,553.62	$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 Adopted	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 Adopted	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	$1,061,398.72	$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	$17,123.86	$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	$15,180.59	$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	$746.54	$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	$90,682.82	$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	100.00
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	100.00

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	100.00
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	$479,706.50	$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 Adopted	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	$756,020.54	$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	$99,990.46	$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	$12,804.37	$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	$4,468.96	$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	$151,468.61	$99,096.00	$191,712.00	$92,616.00	93.46
Function: REGULAR INSTRUCTION - 1000		$128,032.34	$51,435.93	$151,468.61	$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 Adopted	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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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	$263,544.41	$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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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	Dollar Difference	Percent Difference
1000.2800.2150.52010.040	Speech & Audiology Benefits	$11,109.87	$10,626.33	$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	$10,626.33	$42,182.68	$52,612.00	$111,176.00	$58,564.00	111.31
Function: SPEECH & AUDIOLOGY - 2150		$59,615.62	$10,626.33	$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	$511,202.77	$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 Adopted	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 Adopted	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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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	$37,357.17	$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	$260,802.00	$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 Adopted	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	100.00
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	100.00
1000.2810.1000.52010.300	Summer School Teacher (9-12)	$0.00	$0.00	$0.00	$0.00	$593.00	$593.00	100.00
1000.2810.1000.52020.300	Summer School Ed Tech (9-12)	$0.00	$0.00	$0.00	$0.00	$497.00	$497.00	100.00
1000.2810.1000.52310.300	Summer School Teacher (9-12)	$0.00	$0.00	$0.00	$0.00	$256.00	$256.00	100.00
1000.2810.1000.52320.300	Summer School Ed Tech (9-12)	$0.00	$0.00	$0.00	$0.00	$215.00	$215.00	100.00
1000.2810.1000.56100.300	Summer School Supplies (9-12)	$0.00	$0.00	$0.00	$0.00	$50.00	$50.00	100.00
Program: ESY Coord - LE - 2810		$0.00	$0.00	$0.00	$0.00	$12,131.00	$12,131.00	700.00
Function: REGULAR INSTRUCTION - 1000		$519,836.82	$550,398.19	$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 Adopted	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	$694,558.53	$707,783.87	$882,256.00	$1,013,463.00	$131,207.00	14.87

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 2 Special Education- Adopted

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 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	100.00
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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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	100.00
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	100.00

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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	100.00
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	100.00
1000.2810.1000.52310.950	Summer School Teacher (K-8)	$0.00	$0.00	$0.00	$0.00	$766.00	$766.00	100.00
1000.2810.1000.52320.950	Summer School Ed Tech (K-8)	$0.00	$0.00	$0.00	$0.00	$644.00	$644.00	100.00
1000.2810.1000.56100.950	Summer School Supplies (K-8)	$0.00	$0.00	$0.00	$0.00	$50.00	$50.00	100.00
Program: ESY Coord - LE - 2810		$0.00	$0.00	$0.00	$0.00	$36,288.00	$36,288.00	700.00
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	100.00
Program: OTHER SPECIAL PROGRAMS - 2800		$909.99	$0.00	$0.00	$0.00	$2,500.00	$2,500.00	100.00
Function: Attendance & Social Work - 2110		$909.99	$0.00	$0.00	$0.00	$2,500.00	$2,500.00	100.00
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

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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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-BEHAVORIAL 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

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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	100.00
Program: SELF CONTAINED CLASS PLACEMENT - 2300		$0.00	$0.00	$0.00	$0.00	$195,000.00	$195,000.00	100.00
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

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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	$4,982,348.72	$5,613,792.58	$6,513,451.00	$7,510,422.00	$996,971.00	15.31

End of Report

Article 3 CTE- Adopted

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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 4 Other Instruction- Adopted

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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 4 Other Instruction- Adopted

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 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	100.00
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	100.00
1000.4300.1000.52310.020	Summer School Teacher Retirement - MSS	$0.00	$0.00	$0.00	$0.00	$320.00	$320.00	100.00
Program: SUMMER SCHOOL - 4300		$0.00	$4,564.12	$0.00	$0.00	$7,710.00	$7,710.00	300.00
Function: REGULAR INSTRUCTION - 1000		$0.00	$4,564.12	$0.00	$0.00	$7,710.00	$7,710.00	300.00
Cost Center: MORSE STREET - 020		$0.00	$4,564.12	$0.00	$0.00	$7,710.00	$7,710.00	300.00
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

Article 4 Other Instruction- Adopted

Fiscal Year: 2025-2026

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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 4 Other Instruction- Adopted

Fiscal Year: 2025-2026

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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 4 Other Instruction- Adopted

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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 4 Other Instruction- Adopted

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 4 Other Instruction- Adopted

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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 5 Student and Staff Support- Adopted

Fiscal Year: 2025-2026

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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 5 Student and Staff Support- Adopted

Fiscal Year: 2025-2026

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☐ Exclude inactive accounts with zero balance

From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 5 Student and Staff Support- Adopted

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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 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 5 Student and Staff Support- Adopted

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☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 5 Student and Staff Support- Adopted

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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 5 Student and Staff Support- Adopted

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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 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 5 Student and Staff Support- Adopted

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 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 5 Student and Staff Support- Adopted

Fiscal Year: 2025-2026

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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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)
1000.0000.2290.52360.300	Retirement other professionals	$3,512.84	$3,136.64	$3,293.43	$0.00	$0.00	$0.00	0.00
Program: OVERHEAD - 0000		$85,420.57	$88,181.20	$96,147.26	$107,650.00	$57,059.00	($50,591.00)	(47.00)
Function: OTH SUPPORT SVCS - STAFF - 2290		$85,420.57	$88,181.20	$96,147.26	$107,650.00	$57,059.00	($50,591.00)	(47.00)
Cost Center: FREEPORT HIGH SCHOOL - 300		$811,917.59	$920,728.24	$968,389.76	$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

Article 5 Student and Staff Support- Adopted

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 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	Dollar Difference	Percent Difference
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
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

Article 5 Student and Staff Support- Adopted

Fiscal Year: 2025-2026

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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	Dollar Difference	Percent Difference
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
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

Article 5 Student and Staff Support- Adopted

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	Dollar Difference	Percent Difference
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
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:		$3,392,697.09	$3,902,531.15	$4,311,313.65	$4,644,307.00	$4,906,366.00	$262,059.00	5.64

End of Report

Article 6 System Administration- Adopted

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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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)

Article 6 System Administration- Adopted

Fiscal Year: 2025-2026

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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	100.00
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	$14,048.75	$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	$515,144.28	$515,991.10	$572,264.00	$604,023.00	$31,759.00	5.55
Function: EXECUTIVE ADMINISTRATION - 2320		$567,815.69	$515,144.28	$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

Article 6 System Administration- Adopted

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 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	100.00
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	$7,108.44	$6,093.60	$1,944.00	$1,798.00	($146.00)	(7.51)
Program: OVERHEAD - 0000		$371,568.98	$416,917.83	$497,472.97	$526,857.00	$543,118.00	$16,261.00	3.09
Function: CENTRAL SERVICES - 2500		$371,568.98	$416,917.83	$497,472.97	$526,857.00	$543,118.00	$16,261.00	3.09
Cost Center: SYSTEM WIDE - 900		$1,010,289.12	$1,069,315.31	$1,186,446.33	$1,263,587.00	$1,308,008.00	$44,421.00	3.52
Grand Total:		$1,010,289.12	$1,069,315.31	$1,186,446.33	$1,263,587.00	$1,308,008.00	$44,421.00	3.52

End of Report

Article 7 School Administration- Adopted

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 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 7 School Administration- Adopted

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 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 7 School Administration- Adopted

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 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 7 School Administration- Adopted

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 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 7 School Administration- Adopted

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 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 7 School Administration- Adopted

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 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 8 Transportation & Buses- Adopted

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 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	100.00
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	100.00
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	100.00
1000.0000.2700.52360.900	Transportation Office Clerical Retirement	$0.00	$0.00	$0.00	$0.00	$2,005.00	$2,005.00	100.00
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)

Article 8 Transportation & Buses- Adopted

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 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 8 Transportation & Buses- Adopted

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From Date: 7/1/2026 To Date: 6/30/2027 Definition: FY27 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

Article 9 Operations & Maintenance- Adopted

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	$110,764.93	$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	$474,389.54	$482,803.10	$572,422.00	$569,640.00	($2,782.00)	(0.49)
Function: OPERATION OF PLANT - 2600		$372,089.19	$474,389.54	$482,803.10	$572,422.00	$569,640.00	($2,782.00)	(0.49)
Cost Center: MORSE STREET - 020		$372,089.19	$474,389.54	$482,803.10	$572,422.00	$569,640.00	($2,782.00)	(0.49)

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	$25,894.41	$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	$62,877.89	$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	$268,903.50	$222,062.18	$242,852.00	$253,384.00	$10,532.00	4.34
Function: OPERATION OF PLANT - 2600		$185,539.55	$268,903.50	$222,062.18	$242,852.00	$253,384.00	$10,532.00	4.34
Cost Center: POWNAL ELEMENTARY - 030		$185,539.55	$268,903.50	$222,062.18	$242,852.00	$253,384.00	$10,532.00	4.34

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	$111,297.92	$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	$444,350.20	$362,154.34	$412,608.00	$482,373.00	$69,765.00	16.91
Function: OPERATION OF PLANT - 2600		$362,460.84	$444,350.20	$362,154.34	$412,608.00	$482,373.00	$69,765.00	16.91
Cost Center: MAST LANDING - 040		$362,460.84	$444,350.20	$362,154.34	$412,608.00	$482,373.00	$69,765.00	16.91

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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

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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 Adopted

Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	$0.00	$2,004.50	$1,230.00	$0.00	$0.00	$0.00	0.00
1000.0000.2600.55800.900	Travel	$0.00	$0.00	$138.18	$0.00	$0.00	$0.00	0.00
1000.0000.2600.56000.900	Supplies	$4,142.59	$886.62	$166.68	$0.00	$0.00	$0.00	0.00
1000.0000.2600.56011.900	Materials for Repair	$0.00	$904.25	$0.00	$0.00	$0.00	$0.00	0.00
Program: OVERHEAD - 0000		$4,142.59	$3,795.37	$1,534.86	$0.00	$0.00	$0.00	0.00
Function: OPERATION OF PLANT - 2600		$4,142.59	$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	$84,978.40	$70,859.05	$145,542.00	$138,749.00	($6,793.00)	(4.67)

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	100.00
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	$3,538.25	$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		$479,054.68	$569,439.22	$573,193.39	$780,097.00	$745,261.00	($34,836.00)	(4.47)
Function: MAINTENANCE OF BUILDINGS - 2620		$479,054.68	$569,439.22	$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

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	100.00
Program: OVERHEAD - 0000		$0.00	$0.00	$0.00	$0.00	$254,455.00	$254,455.00	100.00
Function: CAPITAL ENHANCEMENT & IMPROVEMENT - 2680		$0.00	$0.00	$0.00	$0.00	$254,455.00	$254,455.00	100.00
1000.0000.2690.54300.900	Capital Renewal/Track Replacement	$35,000.00	$35,000.00	$0.00	$0.00	$0.00	$0.00	0.00
1000.0000.2690.54500.900	Capital Renewal/Tennis Courts Replacement	$40,000.00	$40,000.00	$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	$439,136.27	$472,229.38	$481,000.00	$482,000.00	$1,000.00	0.21
Function: CAPITAL RENEWAL & RENOVATION - 2690		$404,137.27	$439,136.27	$472,229.38	$481,000.00	$482,000.00	$1,000.00	0.21
Cost Center: SYSTEM WIDE - 900		$891,499.86	$1,016,774.05	$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

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	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	$4,942,246.51	$4,754,470.45	$5,490,511.00	$5,993,777.00	$503,266.00	9.17

End of Report

Article 10 Debt Service- Adopted

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	Dollar Difference	Percent Difference
1000.0000.5100.58310.900	Principal Payments-State Supported Debt	$995,302.00	$995,302.00	$995,302.00	$995,302.00	$995,302.00	$0.00	0.00
1000.0000.5100.58320.900	Interest Payments-State Supported Debt	$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

Article 11 All Other Expenditures- Adopted

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Account	Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Adopted	Dollar Difference	Percent Difference
1000.0000.3100.59100.900	Nutrition Assessment	$0.00	$293,245.00	$185,334.00	$139,591.00	$69,795.00	($69,796.00)	(50.00)
Program: OVERHEAD - 0000		$0.00	$293,245.00	$185,334.00	$139,591.00	$69,795.00	($69,796.00)	(50.00)
Function: FOOD SERVICES OPERATIONS - 3100		$0.00	$293,245.00	$185,334.00	$139,591.00	$69,795.00	($69,796.00)	(50.00)
Cost Center: SYSTEM WIDE - 900		$0.00	$293,245.00	$185,334.00	$139,591.00	$69,795.00	($69,796.00)	(50.00)
Grand Total:		$0.00	$293,245.00	$185,334.00	$139,591.00	$69,795.00	($69,796.00)	(50.00)

End of Report