



Fiscal Year 2026-27
Board Adopted
Consolidated Budget

REGIONAL SCHOOL UNIT NO. 18
4-15-26 PROPOSED BUDGET
FISCAL YEAR – 2026-27

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Regional School Unit No. 18 - Warrant Article Report

FY 27 BOARD ADOPTED BUDGET

Article	% Of Budget	2024-25 State Average	FY27 Proposed Budget	FY26 Budget	FY25 Budget	FY25 Actual	FY27 \$ CHANGE	FY27 % CHANGE
Article 1: Regular Instruction								
Instruction Total	42.39%		\$ 19,988,560.85	\$ 19,280,309.62	\$ 18,797,230.92	\$ 18,278,611.12	\$ 708,251.23	3.67%
E.L.L Total	0.08%		\$ 38,807.93	\$ 29,535.08	\$ 17,086.58	\$ 35,729.64	\$ 9,272.85	31.40%
Alternative Educ Total	1.25%		\$ 591,312.67	\$ 617,616.37	\$ 501,135.79	\$ 488,206.77	\$ (26,303.70)	-4.26%
Gifted And Talented	0.49%		\$ 229,395.24	\$ 218,320.12	\$ 214,432.56	\$ 207,786.39	\$ 11,075.12	5.07%
Total Regular Instruction	44.21%	38.10%	\$ 20,848,076.69	\$ 20,145,781.19	\$ 19,529,885.85	\$ 19,010,333.92	\$ 702,295.50	3.49%
Article 2: Special Education								
Special Education Instruct.	11.24%		\$ 5,299,761.13	\$ 5,068,547.20	\$ 4,906,784.02	\$ 4,487,636.28	\$ 231,213.93	4.56%
Special Education Admin	1.08%		\$ 507,843.86	\$ 516,085.12	\$ 445,801.91	\$ 688,050.08	\$ (8,241.26)	-1.60%
Special Education Support Services	3.10%		\$ 1,460,486.22	\$ 1,347,793.34	\$ 1,282,257.63	\$ 1,303,924.93	\$ 112,692.88	8.36%
Total Special Education	15.41%	18.90%	\$ 7,268,091.21	\$ 6,932,425.66	\$ 6,634,843.56	\$ 6,479,611.29	\$ 335,665.55	4.84%
Article 3: CTE Instruction								
Vocational Education Total	0.00%		\$ -	\$ 4,000.00	\$ 8,000.00	\$ -	\$ (4,000.00)	-100.00%
Total CTE Instruction	0.00%	1.60%	\$ -	\$ 4,000.00	\$ 8,000.00	\$ -	\$ (4,000.00)	-100.00%
Article 4: Other Instruction								
Co/Extra-Curricular Total	2.03%		\$ 956,679.32	\$ 910,046.77	\$ 854,218.18	\$ 951,663.94	\$ 46,632.55	5.12%
Total Other Instruction	2.03%	2.20%	\$ 956,679.32	\$ 910,046.77	\$ 854,218.18	\$ 951,663.94	\$ 46,632.55	5.12%
Article 5: Student And Staff Support								
Guidance & Counseling Services	2.51%		\$ 1,183,853.45	\$ 1,115,801.95	\$ 1,137,888.47	\$ 1,088,513.18	\$ 68,051.50	6.10%
Health Services	1.61%		\$ 757,560.70	\$ 702,372.13	\$ 675,320.92	\$ 676,141.29	\$ 55,188.57	7.86%
Security Resource Officer	0.53%		\$ 250,000.00	\$ 250,000.00	\$ 249,000.00	\$ 162,333.19	\$ -	0.00%
School Health Coordinator	0.06%		\$ 26,188.33	\$ 25,549.12	\$ 26,933.59	\$ 25,462.08	\$ 639.21	2.50%
Prof Devel	0.27%		\$ 126,650.00	\$ 136,550.00	\$ 80,525.00	\$ 96,731.01	\$ (9,900.00)	-7.25%
Libraries And Media Services	1.48%		\$ 695,941.52	\$ 648,738.10	\$ 638,749.24	\$ 613,009.18	\$ 47,203.42	7.28%
Instructional Technology	3.13%		\$ 1,475,865.98	\$ 1,466,034.59	\$ 1,442,060.77	\$ 1,458,729.54	\$ 9,831.39	0.67%
Assessment	0.56%		\$ 261,732.41	\$ 245,349.84	\$ 232,435.00	\$ 236,752.92	\$ 16,382.57	6.68%
Total Support	10.13%	8.40%	\$ 4,777,792.39	\$ 4,590,395.73	\$ 4,482,912.99	\$ 4,357,672.39	\$ 187,396.66	4.08%

Regional School Unit No. 18 - Warrant Article Report

FY 27 BOARD ADOPTED BUDGET

Article	% Of Budget	2024-25 State Average	FY27 Proposed Budget	FY26 Adopted Budget	FY25 Budget	FY24 Actual	FY27 \$ CHANGE	FY27 % CHANGE
Article 6: System Administration								
School Board	0.24%		\$ 113,421.24	\$ 108,999.84	\$ 105,122.62	\$ 107,568.93	\$ 4,421.40	4.06%
Total Supt & Business Office	2.08%		\$ 978,796.54	\$ 1,086,766.28	\$ 1,044,391.02	\$ 1,011,218.54	\$ (107,969.74)	-9.93%
Total System Admin	2.32%	3.50%	\$ 1,092,217.78	\$ 1,195,766.12	\$ 1,149,513.64	\$ 1,118,787.47	\$ (103,548.34)	-8.66%
Article 7: School Administration								
Principal'S Office Total	6.08%		\$ 2,865,701.08	\$ 2,689,841.28	\$ 2,549,156.45	\$ 2,533,884.52	\$ 175,859.80	6.54%
Total School Admin	6.08%	5.10%	\$ 2,865,701.08	\$ 2,689,841.28	\$ 2,549,156.45	\$ 2,533,884.52	\$ 175,859.80	6.54%
Article 8: Transportation								
Transp-Admin	0.50%		\$ 235,382.90	\$ 237,753.74	\$ 236,793.74	\$ 217,458.67	\$ (2,370.84)	-1.00%
Student Transportation	5.00%		\$ 2,357,646.29	\$ 2,191,047.80	\$ 2,099,926.55	\$ 2,026,840.67	\$ 166,598.49	7.60%
Special Ed Transportation	1.07%		\$ 505,690.83	\$ 468,392.61	\$ 366,483.65	\$ 407,183.33	\$ 37,298.22	7.96%
CTE Transportation	0.14%		\$ 63,818.95	\$ 69,350.68	\$ 61,209.65	\$ 62,858.91	\$ (5,531.73)	-7.98%
Total Transportation	6.71%	5.50%	\$ 3,162,538.97	\$ 2,966,544.83	\$ 2,764,413.59	\$ 2,714,341.58	\$ 195,994.14	6.61%
Article 9: Facilities & Maintenance								
Operat. & Maint. of Schools	3.23%		\$ 1,524,400.13	\$ 1,538,022.66	\$ 1,741,012.91	\$ 1,879,504.62	\$ (13,622.53)	-0.89%
Custodial	4.81%		\$ 2,268,932.61	\$ 2,133,404.15	\$ 2,000,661.65	\$ 1,963,149.08	\$ 135,528.46	6.35%
Maintenance	1.37%		\$ 645,641.58	\$ 626,333.95	\$ 656,630.86	\$ 716,899.26	\$ 19,307.63	3.08%
Grounds	0.56%		\$ 265,746.35	\$ 257,812.25	\$ 138,928.36	\$ 385,475.06	\$ 7,934.10	3.08%
Capital Renewal/Renov	3.14%		\$ 1,482,086.08	\$ 1,547,003.92	\$ 1,556,603.92	\$ 1,772,728.55	\$ (64,917.84)	-4.20%
Total Facilities	13.12%	11.30%	\$ 6,186,806.75	\$ 6,102,576.93	\$ 6,093,837.70	\$ 6,717,756.57	\$ 84,229.82	1.38%
Article 10: Debt Service								
Total Debt Service	0.00%	5.10%	\$ -	\$ -	\$ 211,773.12	\$ 279,423.92	\$ -	0.00%
Article 11: All Other Expenditures								
Total Food Service Transfer	0.00%	0.20%	\$ -	\$ 25,980.18	\$ 98,939.63	\$ 99,679.32	\$ (25,980.18)	-100.00%
Total General Fund	100.00%	100.00%	\$ 47,157,904.19	\$ 45,563,358.69	\$ 44,377,494.71	\$ 44,263,154.92	\$ 1,594,545.50	3.50%

Regional School Unit No. 18 - Expense Plan Category Summary

FY 27 BOARD ADOPTED BUDGET

	FY 27 Proposed Budget	FY 26 Budget	FY 25 Budget	FY 25 Actual	FY26 CHANGE	\$	FY26 % CHANGE
Teachers	\$ 15,449,795.37	\$ 14,796,033.78	\$ 14,697,601.43	\$ 13,996,837.16	\$ 653,761.59		4.42%
Educational Technicians	\$ 2,944,496.43	\$ 2,654,372.11	\$ 2,521,937.38	\$ 2,294,392.45	\$ 290,124.32		10.93%
Administration	\$ 2,110,633.20	\$ 2,009,095.12	\$ 1,905,253.37	\$ 2,008,084.16	\$ 101,538.08		5.05%
Support Staff	\$ 4,955,871.79	\$ 4,742,513.69	\$ 4,352,220.67	\$ 4,550,634.37	\$ 213,358.10		4.50%
Substitutes	\$ 565,500.00	\$ 565,500.00	\$ 581,450.00	\$ 745,501.57	\$ -		0.00%
Stipends	\$ 580,737.70	\$ 564,442.60	\$ 550,572.08	\$ 573,332.52	\$ 16,295.10		2.89%
Total Salaries	\$ 26,607,034.49	\$ 25,331,957.30	\$ 24,609,034.93	\$ 24,168,782.23	\$ 1,275,077.19		5.03%
Health & Dental	\$ 7,965,239.99	\$ 7,725,807.63	\$ 7,022,227.53	\$ 6,549,094.18	\$ 239,432.36		3.10%
Social Security & Medicare	\$ 822,835.25	\$ 761,161.06	\$ 705,969.52	\$ 710,523.57	\$ 61,674.19		8.10%
MainePers	\$ 868,126.99	\$ 846,419.73	\$ 856,206.44	\$ 816,915.00	\$ 21,707.26		2.56%
Course Reimbursements	\$ 135,000.00	\$ 135,500.00	\$ 139,700.00	\$ 106,623.77	\$ (500.00)		-0.37%
PFMLA / Unemployment	\$ 134,834.43	\$ 47,937.52	\$ 122,922.19	\$ 20,637.91	\$ 86,896.91		181.27%
Workers Compensation	\$ 197,220.71	\$ 183,033.73	\$ 204,550.26	\$ 131,639.05	\$ 14,186.98		7.75%
Total Benefits	\$ 10,123,257.37	\$ 9,699,859.67	\$ 9,051,575.94	\$ 8,335,433.48	\$ 423,397.70		4.36%
Total Salary and Benefits 78.0%	\$ 36,730,291.86	\$ 35,031,816.97	\$ 33,660,610.87	\$ 32,504,215.71	\$ 1,698,474.89		9.40%

Regional School Unit No. 18 - Expense Plan Category Summary

FY 27 BOARD ADOPTED BUDGET

	FY 27 Proposed Budget	FY 26 Budget	FY 25 Budget	FY 25 Actual	FY26 CHANGE	\$ FY26 % CHANGE
Purchased Services						
Contracted Services & Workshops	\$ 922,455.00	\$ 972,364.00	\$ 876,558.00	\$ 1,179,769.58	\$ (49,909.00)	-5.13%
Purchased Property Services						
Building Services & Utilities	\$ 100,100.00	\$ 101,000.00	\$ 101,000.00	\$ 97,996.95	\$ (900.00)	-0.89%
Repair/Maint	\$ 506,550.00	\$ 495,339.00	\$ 470,772.00	\$ 784,327.85	\$ 11,211.00	2.26%
Building Rentals, Equipment & Subscriptions	\$ 107,700.00	\$ 99,500.00	\$ 95,000.00	\$ 103,804.90	\$ 8,200.00	8.24%
Lease Purchase	\$ 859,223.05	\$ 854,223.05	\$ 1,043,972.97	\$ 1,546,202.41	\$ 5,000.00	0.59%
Facility Services & Repair	\$ 319,000.00	\$ 320,600.00	\$ 330,200.00	\$ 511,324.74	\$ (1,600.00)	-0.50%
Other Purchased Services						
Insurance (Buildings)	\$ 327,000.00	\$ 275,516.57	\$ 248,311.65	\$ 267,599.92	\$ 51,483.43	18.69%
Communication, Advertising, Postage & Printing	\$ 100,271.00	\$ 116,571.00	\$ 86,654.00	\$ 92,694.53	\$ (16,300.00)	-13.98%
Tuition, CTE, & Insured Value	\$ 3,467,500.00	\$ 3,464,350.00	\$ 3,318,350.00	\$ 3,234,853.55	\$ 3,150.00	0.09%
Travel & Mileage	\$ 9,225.00	\$ 13,150.00	\$ 17,465.00	\$ 6,864.82	\$ (3,925.00)	-29.85%
General Supplies						
Instructional	\$ 608,295.00	\$ 655,274.00	\$ 644,524.00	\$ 603,524.00	\$ (46,979.00)	-7.17%
Electricity & Fuels	\$ 1,040,500.00	\$ 1,105,852.00	\$ 1,243,352.00	\$ 951,351.72	\$ (65,352.00)	-5.91%
Books & Periodicals	\$ 157,620.00	\$ 162,893.00	\$ 162,893.00	\$ 139,446.86	\$ (5,273.00)	-3.24%
Other Supplies	\$ 202,150.00	\$ 207,100.00	\$ 202,050.00	\$ 177,733.75	\$ (4,950.00)	-2.39%
Property & Equipment						
Equipment	\$ 86,675.00	\$ 75,275.00	\$ 76,950.00	\$ 115,049.17	\$ 11,400.00	15.14%
Debt Service & Miscellaneous						
Debt Service	\$ 1,412,313.28	\$ 1,413,532.10	\$ 1,625,305.22	\$ 1,716,678.49	\$ (1,218.82)	-0.09%
Dues & Fees	\$ 57,585.00	\$ 49,752.00	\$ 51,276.00	\$ 60,071.85	\$ 7,833.00	15.74%
Athletic/Field Trips	\$ 143,450.00	\$ 149,250.00	\$ 122,250.00	\$ 169,383.06	\$ (5,800.00)	-3.89%
Other Items						
Food Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total All Other	22.0%	\$ 10,427,612.33	\$ 10,531,541.72	\$ 10,716,883.84	\$ 11,758,678.15	\$ (103,929.39) -0.99%
Total Budget	100%	\$ 47,157,904.19	\$ 45,563,358.69	\$ 44,377,494.71	\$ 44,262,893.86	\$ 1,594,545.50 3.50%

Regional School Unit No. 18 - Revenue Plan

FY 27 BOARD ADOPTED BUDGET

	FY 27 Proposed Budget	FY 26 Budget	FY 25 Budget	FY 25 Actual	FY26 CHANGE	\$	FY26 % CHANGE
BALANCE FORWARD	\$ 800,000.00	\$ 800,000.00	\$ 500,000.00		\$ -		0.00%
LOCAL EPS - BELGRADE	\$ 5,487,627.36	\$ 5,395,958.33	\$ 5,107,992.00	\$ 5,107,992.00	\$ 91,669.03		1.70%
LOCAL EPS - CHINA	\$ 3,949,242.00	\$ 3,728,828.33	\$ 3,487,526.34	\$ 3,487,526.34	\$ 220,413.67		5.91%
LOCAL EPS - OAKLAND	\$ 5,125,283.66	\$ 4,740,310.00	\$ 4,321,867.00	\$ 4,321,867.00	\$ 384,973.66		8.12%
LOCAL EPS - ROME	\$ 1,746,224.91	\$ 1,705,035.31	\$ 1,634,817.74	\$ 1,634,817.74	\$ 41,189.60		2.42%
LOCAL EPS - SIDNEY	\$ 4,032,317.59	\$ 3,686,535.00	\$ 3,483,113.00	\$ 3,483,113.00	\$ 345,782.59		9.38%
LOCAL ADD'L - BELGRADE	\$ 2,218,936.58	\$ 2,124,210.11	\$ 2,201,170.27	\$ 2,201,170.24	\$ 94,726.47		4.46%
LOCAL ADD'L - CHINA	\$ 2,292,692.45	\$ 2,249,442.19	\$ 2,166,576.72	\$ 2,166,576.72	\$ 43,250.26		1.92%
LOCAL ADD'L - OAKLAND	\$ 2,376,856.36	\$ 2,286,927.73	\$ 2,294,067.70	\$ 2,294,067.70	\$ 89,928.63		3.93%
LOCAL ADD'L - ROME	\$ 1,076,510.53	\$ 1,004,412.39	\$ 1,025,849.84	\$ 1,025,849.84	\$ 72,098.14		7.18%
LOCAL ADD'L - SIDNEY	\$ 1,791,611.95	\$ 1,702,950.35	\$ 1,772,718.06	\$ 1,772,718.07	\$ 88,661.60		5.21%
TUITION, SECONDARY - INDIVIDUAL	\$ 75,000.00	\$ 60,000.00	\$ 60,000.00	\$ 95,757.24	\$ 15,000.00		25.00%
SUMMER SCHOOL	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%
TRANSPORTATION FEES	\$ 10,000.00	\$ 10,000.00	\$ 14,000.00	\$ 21,381.40	\$ -		0.00%
TRANSPORTATION STATE AGENCY CLIENT	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 12,518.75	\$ -		0.00%
EARNED INTEREST	\$ 225,000.00	\$ 100,000.00	\$ 50,000.00	\$ 125,426.70	\$ 125,000.00		125.00%
GATE RECEIPTS	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 20,406.85	\$ -		0.00%
RENTALS - SENIOR CENTER	\$ -	\$ -	\$ -		\$ -		0.00%
ATHLETIC COMPLEX RENTAL	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,180.00	\$ -		0.00%
RENTALS - PAC CENTER	\$ -	\$ -	\$ -	\$ 6,250.00	\$ -		0.00%
CONTRIBUTIONS -MESSENGER	\$ -	\$ -	\$ -		\$ -		0.00%
SHARED SERVICES	\$ -	\$ -	\$ -		\$ -		0.00%
QZAB INTEREST REFUND	\$ -	\$ -	\$ 35,325.00	\$ 14,897.20	\$ -		0.00%
MISC OTHER	\$ 5,000.00	\$ 4,999.99	\$ 5,000.01	\$ 19,607.65	\$ 0.01		0.00%
STATE SUBSIDY	\$ 15,562,100.80	\$ 15,505,248.96	\$ 15,783,971.03	\$ 15,885,391.44	\$ 56,851.84		0.37%
STATE SUBSIDY - SUPT AGREEMENTS	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ -	\$ -		0.00%
STATE AGENCY CLIENT	\$ 200,000.00	\$ 275,000.00	\$ 250,000.00	\$ 324,453.45	\$ (75,000.00)		-27.27%
MISC STATE REVENUE	\$ -	\$ -	\$ -	\$ 15,281.04	\$ -		0.00%
MAINECARE	\$ -	\$ -	\$ -	\$ 185,111.20	\$ -		0.00%
NATIONAL BOARD CERTIFIED TEACHER	\$ -	\$ -	\$ -	\$ 9,000.00	\$ -		0.00%
STUDENT RECORDS	\$ -	\$ -	\$ -		\$ -		0.00%
INSURANCE CLAIMS - PROPERTY	\$ -	\$ -	\$ -	\$ 525.00	\$ -		0.00%
SALE OF FIXED ASSETS	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 9,537.19	\$ -		0.00%
TOTAL GENERAL FUND	\$ 47,157,904.19	\$ 45,563,358.69	\$ 44,377,494.71	\$ 44,242,423.76	\$ 1,594,545.50		3.50%

Regional School Unit No. 18 - Local Revenue FY 27 BOARD ADOPTED BUDGET

ADDITIONAL LOCAL FUNDS								
	EPS REQUIRED LOCAL	BOND DEBT ALF	NUTRITION ALF	REMAINING ALF	TOTAL LOCAL ALF	ADULT ED ALF (NOT GF)	TOTAL LOCAL REVENUE	
Belgrade	\$ 5,487,627.36	\$ 234,176.35	\$ -	\$ 1,984,760.23	\$ 2,218,936.58	\$ 9,796.31	\$ 7,716,360.25	
China	\$ 3,949,242.00	\$ 189,101.34	\$ -	\$ 2,103,591.10	\$ 2,292,692.44	\$ 7,910.69	\$ 6,249,845.13	
Oakland	\$ 5,125,283.66	\$ 250,842.48	\$ -	\$ 2,126,013.88	\$ 2,376,856.36	\$ 10,493.51	\$ 7,512,633.53	
Rome	\$ 1,746,224.91	\$ 113,609.97	\$ -	\$ 962,900.57	\$ 1,076,510.54	\$ 4,752.65	\$ 2,827,488.10	
Sidney	\$ 4,032,317.59	\$ 189,078.48	\$ -	\$ 1,602,533.47	\$ 1,791,611.95	\$ 7,909.73	\$ 5,831,839.27	
	\$ 20,340,695.52	\$ 976,808.61	\$ -	\$ 8,779,799.25	\$ 9,756,607.86	\$ 40,862.89	\$ 30,138,166.27	

	FY 27	FY 26	\$ Change	% Change	3yr Aver. State Valuation (23-25)	Estimated Impact per \$100,000 home	Estimated Impact per Median Home Kennebec County*
Belgrade	\$ 7,716,360.25	\$ 7,533,545.49	\$ 182,814.76	2.43%	\$ 1,044,000,000	\$ 17.51	\$ 56.91
China	\$ 6,249,845.13	\$ 5,989,312.74	\$ 260,532.39	4.35%	\$ 699,600,000	\$ 37.24	\$ 121.03
Oakland	\$ 7,512,633.53	\$ 7,041,639.47	\$ 470,994.06	6.69%	\$ 907,933,000	\$ 51.88	\$ 168.60
Rome	\$ 2,827,488.10	\$ 2,715,772.91	\$ 111,715.19	4.11%	\$ 542,150,000	\$ 20.61	\$ 66.97
Sidney	\$ 5,831,839.27	\$ 5,400,209.56	\$ 431,629.71	7.99%	\$ 714,317,000	\$ 60.43	\$ 196.38

Regional School Unit No. 18 - Adult Education FY 27 BOARD ADOPTED BUDGET

	FY27 Proposed Budget	FY26 Budget	FY25 Budget	FY25 Actual	FY27 CHANGE	\$	FY27 % CHANGE
ADULT EDUCATION ADMINISTRATION							
SALARY ADULT ED DIPLOMA		\$ -	\$ -	\$ -	\$ -		0.00%
CONTRACTED SERVICES GUIDANCE		\$ -	\$ 2,000.00	\$ -	\$ -		0.00%
SALARY ADULT ED DIRECTOR	\$ 28,032.86	\$ -	\$ -	\$ 26,446.09	\$ 28,032.86		0.00%
SALARY SECRETARY AD ED	\$ 14,349.64	\$ 15,865.63	\$ 15,093.76	\$ 13,537.40	\$ (1,515.99)		-9.56%
INSURANCE ADMIN	\$ 8,955.10	\$ -	\$ -	\$ 8,141.00	\$ 8,955.10		0.00%
FICA/MEDI ADMIN	\$ 2,804.66	\$ -	\$ -	\$ 2,645.91	\$ 2,804.66		0.00%
FICA/MEDI SECRETARY	\$ 1,097.68	\$ 1,213.72	\$ 1,154.67	\$ 1,035.55	\$ (116.04)		-9.56%
MAINEPERS ADMIN	\$ 1,638.80	\$ -	\$ -	\$ 1,546.04	\$ 1,638.80		0.00%
PMFL ADULT ED DIRECTOR	\$ 140.16	\$ -	\$ -	\$ -	\$ 140.16		0.00%
PFML SECRETARY ADULT ED	\$ 71.75	\$ -	\$ -	\$ 20.19	\$ 71.75		0.00%
WORKERS COMPENSATION ADMIN	\$ 117.32	\$ -	\$ -	\$ 110.68	\$ 117.32		0.00%
WORKERS COMPENSATION SECRETARY	\$ 45.92	\$ 53.94	\$ 61.88	\$ 43.32	\$ (8.02)		-14.87%
CONTRACTED SERVICES ADMINISTRATION	\$ 4,000.00	\$ 40,000.00	\$ 36,824.73	\$ 2,000.00	\$ (36,000.00)		-90.00%
PROF SERVICES AUDIT	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%
POSTAGE	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 1,321.73	\$ -		0.00%
TELEPHONE	\$ -	\$ 600.00	\$ 600.00	\$ -	\$ (600.00)		-100.00%
ADVERTISING	\$ -	\$ 3,280.00	\$ 3,280.00	\$ -	\$ (3,280.00)		-100.00%
PRINTING	\$ 7,000.00	\$ 1,850.00	\$ 1,850.00	\$ 8,274.23	\$ 5,150.00		278.38%
TRAVEL ADMIN	\$ 100.00	\$ 150.00	\$ 150.00	\$ -	\$ (50.00)		-33.33%
SUPPLIES ADMIN	\$ 200.00	\$ 400.00	\$ 400.00	\$ -	\$ (200.00)		-50.00%
DUES & FEES		\$ 250.00	\$ 250.00	\$ -	\$ (250.00)		-100.00%
TOTAL ADULT EDUCATION ADMINISTRATION	\$ 70,553.89	\$ 65,663.29	\$ 63,665.04	\$ 65,122.14	\$ 4,890.60		7.45%
HIGH SCHOOL COMPLETION							
SALARY ADULT ED DIPLOMA	\$ -	\$ 11,500.00	\$ 11,500.00	\$ -	\$ (11,500.00)		-100.00%
FICA/MEDI DIPLOMA	\$ -	\$ 174.00	\$ 174.00	\$ -	\$ (174.00)		-100.00%
MAINEPERS DIPLOMA	\$ -	\$ 499.20	\$ 499.20	\$ -	\$ (499.20)		-100.00%
WORKERS COMPENSATION DIPLOMA	\$ -	\$ 51.60	\$ 51.60	\$ -	\$ (51.60)		0.00%
PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%
SUPPLIES	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ (500.00)		-100.00%
TEXTBOOKS	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ (500.00)		-100.00%
TOTAL HIGH SCHOOL COMPLETION	\$ -	\$ 13,224.80	\$ 13,224.80	\$ -	\$ (13,224.80)		-100.00%
TOTAL ADULT EDUCATION	\$ 70,553.89	\$ 78,888.09	\$ 76,889.84	\$ 65,122.14	\$ (8,334.20)		-10.56%

WARRANT REPORT CATEGORIES

REGULAR INSTRUCTION

Regular programs of study for that part of the school organization which precedes approved secondary education. Elementary program for students in 4-year old programs, as well as students in kindergarten through grade 8. Secondary programs for students in grades 9 through 12.

SPECIAL EDUCATION

Special programs include activities for elementary and secondary students receiving services outside the realm of regular programs.

CAREER AND TECHNICAL INSTRUCTION

Activities designed to assess and improve the wellbeing of students and supplement the teaching process.

OTHER INSTRUCTION

Activities that add to the educational experience of students but are not related to educational activities.

INSTRUCTIONAL SUPPORT

Services provided such as guidance, health, school resource officer, school health coordinator, professional development, library, instructional technology and student assessment.

SYSTEM ADMINISTRATION

Services provided by the school board, business office and the office of the superintendent.

SCHOOL ADMINISTRATION

Activities concerned with the directing and managing the operation of a particular school.

TRANSPORTATION

Activities concerned with conveying students to and from school, as provided by the state and federal law. This includes trips between home and school and trips to school activities.

FACILITIES AND OPERATIONS

Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, building and equipment in effective working condition and state of repair. This included the activities of maintaining safety in buildings.

DEBT SERVICE

Activities related to servicing the long-term debt incurred for the construction of a new school or a new addition to an existing school. This includes bond interest, retirement of bond debt, capital lease payments and other long term note principal and interest.

ALL OTHER FUNCTIONS

Transfer to and local expenditures for food service operations.

ADULT EDUCATION

Adult and continuing education programs

OBJECT REPORT CATEGORIES

40000 Revenue

These codes are for recording revenue

51000 Personal Services - Salaries

Amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district

52000 Employee Benefits

Amounts paid by the school administrative unit on behalf of employees

53000 Purchased Professional and Technical Services

Services that by their nature can be performed only by persons or firms with specialized skills and knowledge

54000 Purchased Property Services

Services purchased to operate, repair, maintain, and rent property owned or used by the school administrative unit. These services are performed by persons other than school administrative unit employees

55000 Other Purchased Services

Amounts paid for services rendered by organizations or personnel not on the payroll of the school administrative unit (separate from Professional and Technical Services or Property Services)

56000 General Supplies

Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances

57000 Property

Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets and equipment

58000 Debt Service and Miscellaneous

Amounts paid for goods and services not otherwise classified elsewhere

59000 Other Items

Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school administrative unit