

Lincolnton Central School 2022-2023 Budget A. EPS Revenues 5/2/22

REVENUES - FUNDS TO BE RAISED	20-21	21-22	22-23	Difference	% Change
TOTAL EPS ALLOCATION*	2,739,191.90	2,915,255.58	2,961,258.22	46,002.64	1.6%
STATE CONTRIBUTION - (EPS State Funding)	344,611.00	355,490.06	564,139.61	208,649.55	58.7%
SPED/SEED REDUCTION (ESTIMATED 22-32) (FUNDING DEDUCTED DUE TO MAINE CARE COSTS PAID TO PRIVATE SCHOOLS)*	-22,000.00	-22,000.00	0.00	0.00	-100.0%
ACTUAL STATE CONTRIBUTION	322,611.00	333,490.06	564,139.61	230,649.55	69.2%
LOCAL CONTRIBUTION - (EPS Amount we must raise to receive State Funding listed above.)	2,394,581.00	2,559,765.52	2,397,118.61	-162,646.91	-6.4%
ADDITIONAL LOCAL - (The amount to be raised locally to fund beyond EPS)	869,314.00	806,265.42	1,024,192.78	217,927.36	27.0%
SPECIAL EDUCATION RESERVE FUND	40,680.00	0.00	0.00	0.00	
MISC (Building rent and other income)	2,400.00	0.00	0.00	0.00	
	3,629,586.00	3,699,521.00	3,985,451.00	285,930.00	7.73%

TOTAL EXPENDITURES	3,629,586.00	3,699,521.00	3,985,451.00	285,930.00	7.73%
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Revenue/Expense 0.00 1,024,192.78

ACTUAL ANNUAL CHANGE	
PROPOSED BUDGET	3,985,451.00
LESS STATE CONTRIBUTION	-564,139.61
TOTAL LOCAL CONTRIBUTION	3,421,311.39
EPS LOCAL CONTRIBUTION	2,397,118.61
ADDITIONAL LOCAL	1,024,192.78
22-23 LOCAL CONTRIBUTION	3,421,311.39
21-22 LOCAL CONTRIBUTION	3,366,030.94
Percent Change	1.6%
<b>LOCAL CHANGE</b>	<b>55,280.45</b>

<i>* Note: Total EPS Allocation includes:</i>		
State Share	80.95%	564,139.61
Local Share	19.05%	2,397,118.61
Total		2,961,258.22

Reserve Account Information	
Current School Facilities Account:	286,163.00
2020-2021 Carryover to be applied:	TBA by Audit
Facilities Reserve as of 12/31/21:	286,163.00

Lincolnvile Central School 2020-2021 Budget B. Account Summary 5/2/22

Cost Centers						
Accounts	20/21 Budget	21/22 Budget	22/23 Budget	Difference	% +/-	Notes
<b>Regular Instruction</b>						
Regular Instruction	1,416,697.00	1,416,055.00	1,508,895.00	92,840.00	6.6%	Contract Negotiations ongoing, Health Insurance Increase anticipated
Gifted and Talented Instruction	29,476.00	32,754.00	34,126.00	1,372.00	4.2%	
	1,446,173.00	1,448,809.00	1,543,021.00	94,212.00	6.5%	
<b>Special Services</b>						
Special Education – Instruction	554,867.00	620,349.00	705,164.00	84,815.00	13.7%	Increases in tuition and OT services. Added Juneteenth Holiday for Support Staff.
Special Programs – Administration	59,444.00	67,486.00	58,834.00	(8,652.00)	-12.8%	
	614,311.00	687,835.00	763,998.00	76,163.00	11.1%	
<b>Other Instruction</b>						
Co-Curricular – Activities	21,029.00	21,029.00	19,334.00	(1,695.00)	-8.1%	Stipends may change pending negotiations.
Co-Curricular – Athletics	22,635.00	22,635.00	24,516.00	1,881.00	8.3%	
	43,664.00	43,664.00	43,850.00	186.00	0.4%	
<b>Support Services</b>						
Support Services – Guidance Services	76,361.00	101,708.00	104,447.00	2,739.00	2.7%	Increase in salary and benefits
Support Services – Library Services	50,989.00	52,306.00	77,870.00	25,564.00	48.9%	
Support Services – Technology	112,260.00	112,449.00	117,004.00	4,555.00	4.1%	
Support Services – Other Support Services	1,219.00	1,219.00	1,219.00	0.00	0.0%	Updated Technology devices to be mostly paid from REAP Funds and State reimbursement.
Support Services – Health Services	51,520.00	51,571.00	54,153.00	2,582.00	5.0%	Salary
Support Services – Staff Training	17,713.00	16,781.00	15,558.00	(1,223.00)	-7.3%	
Support Services – Student Assessment	5,664.00	5,543.00	5,543.00	0.00	0.0%	
	315,726.00	341,577.00	375,794.00	34,217.00	10.0%	
<b>System Administration</b>						
Administration – School Committee	21,299.00	21,299.00	22,898.00	1,599.00	7.5%	Increased audit fees
Administration – Superintendent	125,603.00	129,403.00	139,675.00	10,272.00	7.9%	
	146,902.00	150,702.00	162,573.00	11,871.00	7.9%	
<b>School Administration</b>						
Administration – Principal	198,120.00	185,151.00	193,460.00	8,309.00	4.5%	Salary/benefits
<b>Transportation</b>						
Transportation	145,620.00	149,420.00	166,375.00	16,955.00	11.3%	Increased contract price and fuel.
<b>Facilities Maintenance</b>						
Operation and Maintenance of Building	317,704.00	288,741.00	346,364.00	57,623.00	20.0%	Significant increase to building insurance package, additional staffing, increased energy costs
<b>Debt Service</b>						
Debt Service	387,452.00	379,376.00	366,139.00	(13,237.00)	-3.5%	Final Payment Due 11/1/2025
<b>All Other Expenditures</b>						
Other Expenditures – Food Service	13,914.00	24,246.00	23,877.00	(369.00)	-1.5%	
<b>Total</b>	<b>3,629,586.00</b>	<b>3,699,521.00</b>	<b>3,985,451.00</b>	<b>285,930.00</b>	<b>7.7%</b>	

Lincolnvile Central School 2022-2023 Budget C. Budget Summary 5/2/22

<b>EXPENSES</b>				
<b>ACCOUNT</b>	<b>2022/2023 BUDGET</b>	<b>2021/2022 BUDGET</b>	<b>Variance Incrs/Decrs</b>	<b>%+/-</b>
<b>REGULAR INSTRUCTION</b>				
<b>Regular Instruction</b>				
1000-1100-1000-51010-010 Teacher Salaries	1,017,757.00	942,798.00	74,959.00	8.0%
1000-1100-1000-51011-010 Addtl Wages Paid (xtra curic)	2,400.00	2,400.00	-	0.0%
1000-1100-1000-51230-010 Substitute Salaries	11,000.00	11,000.00	-	0.0%
1000-1100-1000-51500-010 Certification Stipends	2,500.00	2,500.00	-	0.0%
1000-1100-1000-52110-010 Health Ins - Prof	331,069.00	304,522.00	26,547.00	8.7%
1000-1100-1000-52111-010 Dental Ins - Prof	585.00	585.00	-	0.0%
1000-1100-1000-52200-010 FICA/Medicare - Stipends	37.00	37.00	-	0.0%
1000-1100-1000-52210-010 FICA/Medicare - Prof	14,758.00	13,671.00	1,087.00	8.0%
1000-1100-1000-52230-010 FICA/Medicare - Subs	820.00	820.00	-	0.0%
1000-1100-1000-52300-010 MainePers - Stipends				
1000-1100-1000-52310-010 MainePers - Teachers	42,339.00	39,221.00	3,118.00	7.9%
1000-1100-1000-52510-010 Course Reimbursement - Prof	11,025.00	13,200.00	(2,175.00)	-16.5%
1000-1100-1000-52610-010 Unemployment - Prof/Teachers	2,160.00	2,160.00	-	0.0%
1000-1100-1000-52630-010 Unemployment - Subs	120.00	120.00	-	0.0%
1000-1100-1000-54311-010 Equipment Maint - Copier	2,200.00	2,200.00	-	0.0%
1000-1100-1000-54445-010 Equipment Lease - Copier	5,000.00	5,200.00	(200.00)	-3.8%
1000-1100-1000-55350-010 Communications	17,674.00	20,826.00	(3,152.00)	-15.1%
1000-1100-1000-56100-010 Instructional Supplies	10,393.00	15,585.00	(5,192.00)	-33.3%
1000-1100-1000-56400-010 Textbooks/Periodicals	2,858.00	6,293.00	(3,435.00)	-54.6%
1000-1100-1000-56600-010 Audio/Visual Supplies	200.00	200.00	-	0.0%
1000-1100-1000-57330-010 Equipment/Furniture/Fixtures	1,350.00	725.00	625.00	86.2%
1000-1100-1000-58100-010 Dues and Fees	720.00	720.00	-	0.0%
1000-1100-1000-58900-010 Miscellaneous Expenditures	20,000.00	20,000.00	-	0.0%
1000-1100-2700-58500-010 Transportation-Field Trips	11,930.00	11,272.00	658.00	5.8%
<b>Total</b>	<b>1,508,895.00</b>	<b>1,416,055.00</b>	<b>92,840.00</b>	<b>6.6%</b>
<b>Gifted &amp; Talented</b>				
1000-4900-1000-51010-010 Gifted & Talented - Salary	26,056.00	24,470.00	1,586.00	6.5%
1000-4900-1000-52110-010 G&T Health Insurance	5,732.00	5,732.00	-	0.0%
1000-4900-1000-52111-010 G&T Dental Insurance				
1000-4900-1000-52210-010 FICA/Medicare	378.00	355.00	23.00	6.5%
1000-4900-1000-52310-010 MainePers Contributions	876.00	823.00	53.00	6.4%
1000-4900-1000-52510-010 G&T - Course Reimb	0.00	0.00	-	#DIV/0!
1000-4900-1000-52610-010 Unemployment - Prof/Teacher	120.00	120.00	-	0.0%
1000-4900-1000-53300-010 Employee Training (Conf/Wrkshps)	375.00	375.00	-	0.0%
1000-4900-1000-55800-010 Travel Exp for Prof Dev	125.00	125.00	-	0.0%
1000-4900-1000-56100-010 Instructional Supplies	464.00	754.00	(290.00)	-38.5%
<b>Total</b>	<b>34,126.00</b>	<b>32,754.00</b>	<b>1,372.00</b>	<b>4.2%</b>
<b>TOTAL COST CENTER - REGULAR INSTRUCTION =</b>	<b>1,543,021.00</b>	<b>1,448,809.00</b>	<b>94,212.00</b>	<b>6.5%</b>

**SPECIAL EDUCATION INSTRUCTION**

<b>Special Ed Instruction</b>				
1000-2100-1000-51010-010	Spec Prog - Teacher Salaries	106,994.00	99,123.00	7,871.00 7.9%
1000-2100-1000-51020-010	Spec Prog - Ed Tech Wages	156,797.00	168,849.00	(12,052.00) -7.1%
1000-2100-1000-51190-010	Spec Prog -Other Wages (EYS)	2,500.00	2,500.00	- 0.0%
1000-2100-1000-51230-010	Substitute - Spec Programs	5,040.00	4,200.00	840.00 20.0%
1000-2100-1000-52110-010	Health Ins - Prof	42,940.00	43,089.00	(149.00) -0.3%
1000-2100-1000-52111-010	Dental Ins - Prof	235.00	235.00	- 0.0%
1000-2100-1000-52120-010	Health Ins - Ed Techs	69,255.00	85,080.00	(15,825.00) -18.6%
1000-2100-1000-52210-010	FICA/Medicare - Prof	1,552.00	1,438.00	114.00 7.9%
1000-2100-1000-52220-010	FICA/Medicare-Ed Techs	2,274.00	2,449.00	(175.00) -7.1%
1000-2100-1000-52230-010	FICA/Medicare - Substitutes	368.00	307.00	61.00 19.9%
1000-2100-1000-52310-010	MainePers Teachers	4,451.00	4,124.00	327.00 7.9%
1000-2100-1000-52320-010	MainePers Ed Techs	5,667.00	6,288.00	(621.00) -9.9%
1000-2100-1000-52510-010	Course Reimbursement - Prof	1,575.00	0.00	1,575.00 #DIV/0!
1000-2100-1000-52610-010	Unemployment - Teachers	240.00	240.00	- 0.0%
1000-2100-1000-52620-010	Unemployment - Ed Techs	600.00	600.00	- 0.0%
1000-2100-1000-52630-010	Unemployment - Substitutes	60.00	60.00	- 0.0%
1000-2100-1000-53300-010	Employee Training Prof/Dev	1,400.00	1,700.00	(300.00) -17.6%
1000-2100-1000-55350-010	Communications	3,090.00	4,570.00	(1,480.00) -32.4%
1000-2100-1000-55800-010	Travel Exp for Prof Dev (mlg,meals etc)	220.00	220.00	- 0.0%
1000-2100-1000-56100-010	Instructional Supplies	3,291.00	500.00	2,791.00 558.2%
1000-2100-1000-56400-010	Books and Periodicals	0.00	-	- #DIV/0!
1000-2100-1000-56600-010	Audio/Visual Supplies	50.00	50.00	- 0.0%
1000-2100-1000-58000-010	Misc Expense	400.00	400.00	- 0.0%
1000-2100-1000-58100-010	Spec Ed - dues/fees	250.00	250.00	- 0.0%
1000-2300-1000-55610-010	Tuition (to other schools)	206,225.00	116,875.00	89,350.00 76.4%
1000-2500-2330-53450-900	Legal Fees	5,000.00	5,000.00	- 0.0%
1000-2800-2110-59000-010	Compensatory Education SPED	6,000.00	6,000.00	- 0.0%
1000-2100-1000-53440-010	Contracted Serv - Psych Serv	8,000.00	8,000.00	- 0.0%
1000-2100-1000-53440-950	Contracted Serv - Psych Serv			- #DIV/0!
1000-2100-1000-53440-010	Contracted Serv - Speech	35,150.00	35,150.00	- 0.0%
1000-2100-1000-53440-950	Contracted Serv - Speech			- #DIV/0!
1000-2800-2160-53440-010	Contracted Serv - OT	35,340.00	22,800.00	12,540.00 55.0%
1000-1100-1000-57330-010	Equipment/Furniture/Fixtures	200.00	252.00	(52.00) -20.6%
<b>Total</b>		<b>705,164.00</b>	<b>620,349.00</b>	<b>84,815.00 13.7%</b>
<b>Special Ed Office (41.2% HAL share)</b>				
1000-2500-2330-53440-900	Assessment for Administration	58,834.00	67,486.00	(8,652.00) -12.8%
<b>Total</b>		<b>58,834.00</b>	<b>67,486.00</b>	<b>(8,652.00) -12.8%</b>
		0.00		
<b>TOTAL COST CENTER - SPECIAL EDUCATION =</b>		<b>763,998.00</b>	<b>687,835.00</b>	<b>76,163.00 11.1%</b>

Lincolnton Central School 2022-2023 Budget C. Budget Summary 5/2/22

**OTHER INSTRUCTION**

<b>Co-Curricular Activities</b>					
1000-9100-1000-51550-010	Activities/Co Curr Stipends	12,912.00	13,100.00	(188.00)	-1.4%
1000-9100-1000-52200-010	FICA/Medicare	188.00	190.00	(2.00)	-1.1%
1000-9100-1000-52350-010	MainePers	343.00	348.00	(5.00)	-1.4%
1000-9100-1000-55000-010	Purchased Serv (Other) Activities	2,850.00	4,350.00	(1,500.00)	-34.5%
1000-9100-1000-56000-010	General Supplies	1,500.00	1,500.00	-	0.0%
1000-9100-2700-58500-010	Transportation--Activities	1,541.00	1,541.00	-	0.0%
<b>Total</b>		<b>19,334.00</b>	<b>21,029.00</b>	<b>(1,695.00)</b>	<b>-8.1%</b>

<b>Extra Curricular - Athletics</b>					
1000-9200-1000-51500-010	Athletic Stipends	8,634.00	8,050.00	584.00	7.3%
1000-9200-1000-52200-010	FICA/Medicare	126.00	117.00	9.00	7.7%
1000-9200-1000-52300-010	MainePers - Stipend	229.00	214.00	15.00	7.0%
1000-9200-1000-53590-010	Prof Services--Refs/Officials	5,120.00	3,620.00	1,500.00	41.4%
1000-9200-1000-56000-010	Athletic Supplies	600.00	600.00	-	0.0%
1000-9200-1000-56050-010	Athletic Equipment (non-cap'd)	2,052.00	2,279.00	(227.00)	-10.0%
1000-9200-1000-58100-010	Dues/Fees	250.00	250.00	-	0.0%
1000-9200-2700-55140-010	Transportation--Athletics	7,505.00	7,505.00	-	0.0%
<b>Total</b>		<b>24,516.00</b>	<b>22,635.00</b>	<b>1,881.00</b>	<b>8.3%</b>

<b>TOTAL COST CENTER - OTHER INSTRUCTION =</b>		<b>43,850.00</b>	<b>43,664.00</b>	186.00	0.4%
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**STUDENT & STAFF SUPPORT**

<b>Guidance</b>					
1000-0000-2120-51010-010	Guidance Salary	75,918.00	73,171.00	2,747.00	3.8%
1000-0000-2120-52110-010	Health Insurance	23,648.00	23,648.00	-	-
1000-0000-2120-52111-010	Dental Insurance				
1000-0000-2120-52210-010	Guidance FICA/Medicare	1,101.00	1,061.00	40.00	3.8%
1000-0000-2120-52310-010	Guidance MainePers Contributions	3,159.00	3,044.00	115.00	3.8%
1000-0000-2120-52610-010	Unemployment - Prof/Teacher	120.00	120.00	-	0.0%
1000-0000-2120-53300-010	Employee Training/Dev (conf/wrkshps)	350.00	350.00	-	0.0%
1000-0000-2120-55810-010	Travel Exp Prof Dev (mlg,meals, etc)	100.00	100.00	-	0.0%
1000-0000-2120-56100-010	Guidance Instructional Supplies	51.00	214.00	(163.00)	-76.2%
<b>Total</b>		<b>104,447.00</b>	<b>101,708.00</b>	<b>2,739.00</b>	<b>2.7%</b>

<b>Library</b>					
1000-0000-2220-51010-010	Library Salary	46,056.00	35,163.00	10,893.00	31.0%
1000-0000-2220-52110-010	Health Insurance	24,250.00	10,685.00	13,565.00	127.0%
1000-0000-2220-52111-010	Health Insurance				
1000-0000-2220-52210-010	FICA/Medicare	668.00	510.00	158.00	31.0%
1000-0000-2220-52310-010	MainePers	1,916.00	1,463.00	453.00	31.0%
1000-0000-2220-52610-010	Unemployment - Prof/Teacher	120.00	120.00	-	0.0%
1000-0000-2220-53300-010	Employee Training/Dev (conf/wrkshps)	100.00	100.00	-	0.0%
1000-0000-2220-54310-010	Equipment Repair/Maint	750.00	750.00	-	0.0%
1000-0000-2220-55810-010	Travel Exp Prof Dev (mlg,meals,etc)	75.00	75.00	-	0.0%
1000-0000-2220-56100-010	Library Instructional Supplies	200.00	200.00	-	0.0%
1000-0000-2220-56400-010	Books/Periodicals	3,500.00	3,000.00	500.00	16.7%
1000-0000-2220-56600-010	Audio/Visual Supplies	160.00	165.00	(5.00)	-3.0%
1000-0000-2230-58100-010	Dues/Fees	75.00	75.00	-	0.0%
<b>Total</b>		<b>77,870.00</b>	<b>52,306.00</b>	<b>25,564.00</b>	<b>48.9%</b>

<b>Instructional Technology</b>					
1000-0000-2230-51010-010	Technology Coordinator Salary	85,153.00	82,031.00	3,122.00	3.8%
1000-0000-2230-52110-010	Health Insurance	19,925.00	19,824.00	101.00	0.5%
1000-0000-2230-52111-010	Dental Insurance	117.00	117.00	-	0.0%
1000-0000-2230-52210-010	FICA/Medicare	1,235.00	1,190.00	45.00	3.8%
1000-0000-2230-52310-010	MainePers	3,543.00	3,413.00	130.00	3.8%
1000-0000-2230-52610-010	Unemployment - Prof/Teacher	120.00	120.00	-	0.0%
1000-0000-2230-53500-010	Communications - JAMF				
1000-0000-2230-54320-010	Technology-Related Repairs & Maint.	400.00	400.00	-	0.0%
1000-0000-2230-57340-010	Equipment/Furniture (non-cap'd/non tech)	3,066.00	2,534.00	532.00	21.0%
1000-0000-2230-56500-010	Supplies - Technology Related	1,125.00	500.00	625.00	125.0%
1000-0000-2230-58100-010	Dues/Fees	2,320.00	2,320.00	-	0.0%
<b>Total</b>		<b>117,004.00</b>	<b>112,449.00</b>	<b>4,555.00</b>	<b>4.1%</b>
<b>Other Support Services</b>					
1000-0000-2290-51500-010	Sub Coordinator - Stipend	1,150.00	1,150.00	-	0.0%
1000-0000-2290-52200-010	FICA/Medicare - Stipends	69.00	69.00	-	0.0%
1000-0000-2290-52600-010	Unemployment - Stipends				
<b>Total</b>		<b>1,219.00</b>	<b>1,219.00</b>	<b>-</b>	<b>0.0%</b>
<b>Instructional Staff Training</b>					
1000-0000-2213-51230-010	Substitute Wages	4,560.00	4,560.00	-	0.0%
1000-0000-2213-52230-010	FICA/Medicare - Sub	349.00	349.00	-	0.0%
1000-0000-2213-53000-010	Purchased Professional Services	2,800.00	1,800.00	1,000.00	55.6%
1000-0000-2213-53300-010	Employee Training/Development	5,550.00	6,675.00	(1,125.00)	-16.9%
1000-0000-2213-55810-010	Employee Travel Prof Development	2,299.00	2,397.00	(98.00)	-4.1%
1000-0000-2213-56000-010	Supplies - PD				
<b>Total</b>		<b>15,558.00</b>	<b>16,781.00</b>	<b>(1,223.00)</b>	<b>-7.3%</b>
<b>Health Services</b>					
1000-0000-2130-51010-010	Nurse Salary	50,114.00	47,732.00	2,382.00	5.0%
1000-0000-2130-52210-010	FICA/Medicare - Prof	727.00	693.00	34.00	4.9%
1000-0000-2130-52310-010	MainePers	2,085.00	1,986.00	99.00	5.0%
1000-0000-2130-52610-010	Unemployment - Prof/Teachers	120.00	120.00	-	0.0%
1000-0000-2130-53300-010	Employee Training/Dev (conf/wkshps)	300.00	300.00	-	0.0%
1000-0000-2130-55800-010	Travel Exp Prof Dev (mlg,meals etc)	200.00	200.00	-	0.0%
1000-0000-2130-56000-010	Health Supplies	507.00	440.00	67.00	15.2%
1000-0000-2130-58100-010	Dues/Fees	100.00	100.00	-	0.0%
<b>Total</b>		<b>54,153.00</b>	<b>51,571.00</b>	<b>2,582.00</b>	<b>5.0%</b>
<b>Student Assessment</b>					
1000-0000-2240-56100-010	Student Assessment - Supplies	5,543.00	5,543.00	-	0.0%
<b>Total</b>		<b>5,543.00</b>	<b>5,543.00</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL COST CENTER - SUPPORT SERVICES =</b>		<b>375,794.00</b>	<b>341,577.00</b>	<b>34,217.00</b>	<b>10.0%</b>

**SYSTEM ADMINISTRATION**

<b>School Committee</b>					
1000-0000-2310-51500-010	School Committee Stipends	2,900.00	2,900.00	-	0.0%
1000-0000-2310-52200-010	FICA/Medicare	223.00	223.00	-	0.0%
1000-0000-2310-53450-010	Legal Fees	5,000.00	5,000.00	-	0.0%
1000-0000-2310-53460-010	Auditor Fees	9,800.00	8,500.00	1,300.00	15.3%
1000-0000-2310-55200-010	School Committee Insurance	2,500.00	2,500.00	-	0.0%
1000-0000-2310-56000-010	General Supplies	200.00	200.00	-	0.0%
1000-0000-2310-58100-010	Dues/Fees -MSBA	1,775.00	1,476.00	299.00	20.3%
1000-0000-2310-58140-010	Conferences Fees - School Boards	500.00	500.00	-	0.0%
<b>Total</b>		<b>22,898.00</b>	<b>21,299.00</b>	<b>1,599.00</b>	<b>7.5%</b>

<b>Supt's Office (41.2% HAL share)</b>					
1000-0000-2320-53110-900	Supterintendent's Office	79,484.00	81,216.00	(1,732.00)	-2.1%
1000-0000-2500-53110-900	Business Office	60,191.00	48,187.00	12,004.00	24.9%
<b>Total</b>		<b>139,675.00</b>	<b>129,403.00</b>	<b>10,272.00</b>	<b>7.9%</b>

**TOTAL COST CENTER - SYSTEM ADMINISTRATION = 162,573.00 150,702.00 11,871.00 7.9%**

**SCHOOL ADMINISTRATION**

<b>Principal's Office</b>					
1000-0000-2410-51040-010	Principal Salary	99,750.00	95,000.00	4,750.00	5.0%
1000-0000-2410-51180-010	Secretarial Wages	44,704.00	42,570.00	2,134.00	5.0%
1000-0000-2410-51181-010	Office Bookkeeper/Asst.	11,596.00	10,957.00	639.00	5.8%
1000-0000-2410-52040-010	Principal Benefits	10,500.00	10,000.00	500.00	5.0%
1000-0000-2410-52180-010	Health Ins - Reg Hrly Staff	15,953.00	15,953.00	-	0.0%
1000-0000-2410-52240-010	FICA/Medicare - Admin	1,447.00	1,378.00	69.00	5.0%
1000-0000-2410-52280-010	FICA/Medicare - Reg Hrly Staff	3,420.00	3,257.00	163.00	5.0%
1000-0000-2410-52340-010	MainePers Contributions	0.00	0.00	-	0.0%
1000-0000-2410-52640-010	Unemployment - Admin	120.00	120.00	-	0.0%
1000-0000-2410-52680-010	Unemployment - Reg/Hrly	120.00	120.00	-	0.0%
1000-0000-2410-53300-010	Employee Training/Dev (conf/wrkshps)	850.00	850.00	-	0.0%
1000-0000-2410-55310-010	Postage	1,500.00	1,500.00	-	0.0%
1000-0000-2410-55320-010	Cell Phone Expense	600.00	600.00	-	0.0%
1000-0000-2410-55400-010	Advertising	600.00	600.00	-	0.0%
1000-0000-2410-55800-010	Travel Exp - Mileage Reimb	300.00	300.00	-	0.0%
1000-0000-2410-55810-010	Travel Exp Prof Dev (conf/wrkshps)	400.00	400.00	-	0.0%
1000-0000-2410-56000-010	General Supplies (office)	1,000.00	946.00	54.00	5.7%
1000-0000-2410-58100-010	Dues/Fees	600.00	600.00	-	0.0%
<b>Total</b>		<b>193,460.00</b>	<b>185,151.00</b>	<b>8,309.00</b>	<b>4.5%</b>

**TOTAL COST CENTER - SCHOOL ADMINISTRATION = 193,460.00 185,151.00 8,309.00 4.5%**

**TRANSPORTATION**

1000-0000-2700-55100-010	Transportation-Bus Contracts	137,015.00	130,490.00	6,525.00	5.0%
1000-0000-2750-55100-010	Sped Transportation - Other				
1000-0000-2750-55190-010	Sped Transportation - Other	13,860.00	6,930.00	6,930.00	100.0%
1000-0000-2700-56260-010	Fuel	15,500.00	12,000.00	3,500.00	29.2%
<b>Total</b>		<b>166,375.00</b>	<b>149,420.00</b>	<b>16,955.00</b>	<b>11.3%</b>

**TOTAL COST CENTER - TRANSPORTATION = 166,375.00 149,420.00 16,955.00 11.3%**

**FACILITIES MAINTENANCE**

**Building O & M**

1000-0000-2600-51180-010	Building O&M - Custodial/Maint Wages	107,902.00	87,112.00	20,790.00	23.9%
1000-0000-2600-52180-010	Health Ins - Reg Hrly Staff	23,400.00	21,270.00	2,130.00	10.0%
1000-0000-2600-52280-010	FICA/Medicare - Reg Hrly Staff	8,255.00	6,665.00	1,590.00	23.9%
1000-0000-2600-52680-010	Unemployment - Reg/Hrly	240.00	240.00	-	0.0%
1000-0000-2600-52780-010	Worker's Comp Insurance	24,000.00	24,000.00	-	0.0%
1000-0000-2600-53300-010	Employee Training/Dev (conf/wrkshps)	150.00	150.00	-	0.0%
1000-0000-2600-54300-010	Repairs & Maintenance Services	23,850.00	27,100.00	(3,250.00)	-12.0%
1000-0000-2600-54301-010	Repairs/Maint – Plowing/Sanding	12,000.00	12,000.00	-	0.0%
1000-0000-2600-54302-010	Repairs/Maint - Trash Removal	4,500.00	4,500.00	-	0.0%
1000-0000-2600-54303-010	Repairs/Maint - Systems Contract	11,000.00	8,750.00	2,250.00	25.7%
1000-0000-2600-54304-010	Repairs/Maint - Security Systems	1,400.00	1,400.00	-	0.0%
1000-0000-2600-54310-010	Equipment Repairs & Maint	3,000.00	3,000.00	-	0.0%
1000-0000-2600-55000-010	Purchased Services	1,000.00	1,000.00	-	0.0%
1000-0000-2600-55200-010	Insurance Package	31,200.00	17,000.00	14,200.00	83.5%
1000-0000-2600-55320-010	Telephones/Communications	7,860.00	7,860.00	-	0.0%
1000-0000-2600-55800-010	Travel Exp – Mileage Reimb	150.00	150.00	-	0.0%
1000-0000-2600-56000-010	Custodial/Maintenance Supplies	14,907.00	14,302.00	605.00	4.2%
1000-0000-2600-57330-010	Equipment/Furniture/Fixtures	1,200.00	1,800.00	(600.00)	-33.3%
1000-0000-2600-56220-010	Building Utilities	40,800.00	31,800.00	9,000.00	28.3%
1000-0000-2600-56230-010	Propane	2,700.00	2,475.00	225.00	9.1%
1000-0000-2600-56240-010	Building Heating Fuel	23,850.00	13,167.00	10,683.00	81.1%
1000-0000-2600-56290-010	Gas/Diesel - mower/tractor	600.00	600.00	-	0.0%
1000-0000-2600-58100-010	Dues/Fees	650.00	650.00	-	0.0%
1000-0000-2600-58900-010	Miscellaneous Expense	1,750.00	1,750.00	-	0.0%
<b>Total</b>		<b>346,364.00</b>	<b>288,741.00</b>	<b>57,623.00</b>	<b>20.0%</b>

**TOTAL COST CENTER - FACILITIES MAINTENANCE = 346,364.00 288,741.00 57,623.00 20.0%**

**DEBT SERVICE PAYMENTS**

1000-0000-5100-58310-010	Debt Service - Principal	331,709.00	331,709.00	-	0.0%
1000-0000-5100-58320-010	Debt Service - Interest	34,430.00	47,667.00	(13,237.00)	-27.8%
<b>Total</b>		<b>366,139.00</b>	<b>379,376.00</b>	<b>(13,237.00)</b>	<b>-3.5%</b>

**TOTAL COST CENTER - DEBT SERVICE = 366,139.00 379,376.00 (13,237.00) -3.5%**

**OTHER EXPENDITURES**

**Food Service - Budgeted Exp**

1000-0000-3100-51180-010	Food Service - Wages (budgeted)	16,495.00	17,285.00	(790.00)	-4.6%
1000-0000-3100-52180-010	Health Insurance (Food Service)	6,000.00	5,518.00	482.00	8.7%
1000-0000-3100-52280-010	FICA/Medicare - Hrly Staff	1,262.00	1,323.00	(61.00)	-4.6%
1000-0000-3100-52680-010	Unemployment - Reg/Hrly	120.00	120.00	-	0.0%
<b>Total</b>		<b>23,877.00</b>	<b>24,246.00</b>	<b>(369.00)</b>	<b>-1.5%</b>

**TOTAL COST CENTER - OTHER EXPENDITURES = 23,877.00 24,246.00 (369.00) -1.5%**

**GRAND TOTAL GENERAL FUND EXPENSE 3,985,451.00 3,699,521.00 285,930.00 7.7%**