

# Rangeley Lakes Regional School District #78 2025-2026 Budget Book

The Annual Regional School Unit #78  
Meeting will be held at the Rangeley Lakes  
Regional School on May 6, 2025 at 6:00 P.M.



**WARRANT TO CALL  
REGIONAL SCHOOL UNIT NO. 78 BUDGET MEETING  
(20-A M.R.S. § 1485)**

TO: Roxanne Tanner, a resident of Regional School Unit No. 78 (the “Regional School Unit”) composed of the Town of Rangeley, Dallas Plantation, Rangeley Plantation, and Sandy River Plantation, State of Maine.

In the name of the State of Maine, you are hereby required to notify the voters of each of the municipalities within the Regional School Unit, namely, the Town of Rangeley, Dallas Plantation, Rangeley Plantation, and Sandy River Plantation, that a Regional School Unit Budget Meeting will be held at Rangeley Lakes Regional School, 43 Mendolia Road, Rangeley, Maine at 6:00 p.m. on May 6, 2025 for the purpose of determining the Budget Meeting Articles for the 2025-2026 fiscal year set forth below.

**ARTICLE 1A:** To elect a moderator to preside at the meeting.

**ARTICLES 1 THROUGH 11**  
**AUTHORIZE EXPENDITURES IN COST CENTER CATEGORIES**

**ARTICLE 1:** To see what sum the Regional School Unit will be authorized to expend for Regular Instruction.  
**School Board Recommends \$2,155,156.61**

**ARTICLE 2:** To see what sum the Regional School Unit will be authorized to expend for Special Education.  
**School Board Recommends \$774,036.90**

**ARTICLE 3:** To see what sum the Regional School Unit will be authorized to expend for Career and Technical Education.  
**School Board Recommends \$0.00**

**ARTICLE 4:** To see what sum the Regional School Unit will be authorized to expend for Other Instruction.  
**School Board Recommends \$210,347.09**

**ARTICLE 5:** To see what sum the Regional School Unit will be authorized to expend for Student and Staff Support.  
**School Board Recommends \$743,492.41**

**ARTICLE 6:** To see what sum the Regional School Unit will be authorized to expend for System Administration.  
**School Board Recommends \$335,140.14**

**ARTICLE 7:** To see what sum the Regional School Unit will be authorized to expend for School Administration.  
**School Board Recommends \$337,270.83**

**ARTICLE 8:** To see what sum the Regional School Unit will be authorized to expend for Transportation and Buses.  
**School Board Recommends \$340,568.82**

- ARTICLE 9:** To see what sum the Regional School Unit will be authorized to expend for Facilities Maintenance.  
**School Board Recommends \$1,003,922.87**
- ARTICLE 10:** To see what sum the Regional School Unit will be authorized to expend for Debt Service and Other Commitments.  
**School Board Recommends \$0.00**
- ARTICLE 11:** To see what sum the Regional School Unit will be authorized to expend for All Other Expenditures.  
**School Board Recommends \$0.00**

**ARTICLES 12 AND 13**  
**RAISE FUNDS FOR THE PROPOSED SCHOOL BUDGET**

- ARTICLE 12:** To see what sum the Regional School Unit will appropriate for the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and to see what sum the Regional School Unit will raise and assess as each municipality's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.  
**Recommended amounts set forth below:**

<b>Total Appropriated (by municipality):</b>		<b>Total Raised (and Regional School Unit assessments by municipality):</b>	
Dallas Plantation	\$ 372,012.56	Dallas Plantation	\$ 327,261.44
Town of Rangeley	\$ 2,200,792.48	Town of Rangeley	\$ 1,936,048.93
Rangeley Plantation	\$ 79,193.58	Rangeley Plantation	\$ 69,667.02
Sandy River Plantation	\$ 166,278.34	Sandy River Plantation	\$ 146,275.94
<b>Total Appropriated (sum of above)</b>	<b>\$ 2,818,276.96</b>	<b>Total Raised (sum of above)</b>	<b>\$ 2,479,253.33</b>

*Explanation: The Regional School Unit's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that the Regional School Unit must raise and assess in order to receive the full amount of state dollars.*

- ARTICLE 13: (Written ballot required.)** To see what sum the Regional School Unit will raise and appropriate in additional local funds (**Recommend \$2,500,900.58**), which exceeds the State's Essential Programs and Services allocation model by (**Recommend \$2,500,900.58**) as required to fund the budget recommended by the School Board.

The School Board Recommends \$2,500,900.58, which exceeds the State's Essential Programs and Services allocation model by \$2,500,900.58. The School Board gives the following reasons for exceeding the State's Essential Programs and Services funding model: The State's funding model does not address the reasonable costs of rural schools.

*Explanation: The additional local funds are those locally raised funds over and above the Regional School Unit's local contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Regional School Unit budget for educational programs.*

#### **ARTICLE 14 SUMMARIZES THE PROPOSED SCHOOL BUDGET**

**ARTICLE 14:** To see what sum the Regional School Unit will authorize the School Board to expend for the fiscal year beginning July 1, 2025 and ending June 30, 2026 from the Regional School Unit's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, local funds for non-state-funded school construction debt service, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.  
**School Board Recommends \$5,899,935.67**

#### **ARTICLE 15 RAISES AND APPROPRIATES FUNDS FOR THE SCHOOL NUTRITION PROGRAM**

**ARTICLE 15:** To see if the Regional School Unit will raise and appropriate \$20,000 for the school nutrition program with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the school nutrition program.

#### **ARTICLE 16 AUTHORIZES THE ADULT EDUCATION PROGRAM AND RAISES THE LOCAL SHARE**

**ARTICLE 16:** To see if the Regional School Unit will appropriate \$15,790.00 for adult education and raise \$15,790.00 as the local share, with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program.

#### **ARTICLE 17 AUTHORIZES EXPENDITURES OF GRANTS AND OTHER RECEIPTS**

**ARTICLE 17:** In addition to amounts approved in the preceding articles, shall the School Board be authorized to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for school and other program purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

#### **ARTICLE 18 AUTHORIZES A TRANSFER TO AND EXPENDITURE FROM THE CAPITAL RESERVE FUND**

**ARTICLE 18:** Shall the School Board be authorized to transfer up to \$100,000.00 from available fund balances to the Capital Reserve Fund and to expend from the Capital Reserve Fund as needed in the discretion of the School Board?

**ARTICLE 19 AUTHORIZES A TRANSFER TO AND EXPENDITURE FROM  
THE SPECIAL EDUCATION RESERVE FUND**

**ARTICLE 19:** Shall the School Board be authorized to transfer \$100,000.00 from available fund balances to the Special Education Reserve Fund and to expend from the Special Education Reserve Fund as needed in the discretion of the School Board?

**ARTICLE 20 AUTHORIZES A TRANSFER TO AND EXPENDITURE FROM  
THE REGULAR INSTRUCTION RESERVE FUND**

**ARTICLE 20:** Shall the School Board be authorized to transfer \$10,000.00 from available fund balances to the Regular Instruction Reserve Fund and to expend from the Regular Instruction Reserve Fund as needed in the discretion of the School Board?

**ARTICLE 21 AUTHORIZES A TRANSFER TO AND EXPENDITURE FROM  
THE FACILITIES/MAINTENANCE RESERVE FUND**

**ARTICLE 21:** Shall the School Board be authorized to transfer \$10,000.00 from available fund balances to the Facilities/Maintenance Reserve Fund and to expend from the Facilities/Maintenance Reserve Fund as needed in the discretion of the School Board?

**ARTICLE 22 AUTHORIZES EXPENDITURES FROM  
THE STUDENT/STAFF SUPPORT RESERVE FUND**

**ARTICLE 22:** Shall the School Board be authorized to expend funds from the Student/Staff Support Reserve Fund as needed in the discretion of the School Board?

**ARTICLE 23 AUTHORIZES TRANSFERS AMONG COST CENTERS**

**ARTICLE 23:** Shall the School Board be authorized to transfer amounts exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers for the 2025-2026 fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget?

# REGIONAL SCHOOL UNIT 78

Rangeley \* Dallas Plantation \* Rangeley Plantation \* Sandy River Plantation  
43 Mendolia Road, Rangeley Maine 04970  
Phone: (207)864-3311 \* Fax: (207) 560-9410 \* [www.rangeleyschool.org](http://www.rangeleyschool.org)

Georgia Campbell  
Superintendent, K-5 Principal

Seth Laliberte  
6-12 Principal, Curriculum Coordinator

Delaney Arbore, Student Services Coordinator  
Jeff LaRochelle, Athletic Director/Transportation Director/Maintenance Supervisor

\*\*\*\*\*

**March 5, 2025**

To: The Citizens of Regional School Unit #78

The administration and the Board of Directors of RSU #78 extend a sincere thank you for your continued support. The budget being brought before you has been carefully put together with forethought. It comprises all the components that make up a school budget based on the needs of our students and reflects our vision and mission for future goals.

You will notice some changes in salary costs due to a 3% increase for teachers and support staff, totaling \$69,914.24 over 2024-2025.

This year, there is a decrease of \$2,151.13 over last year in health and dental benefits due to changes in staffing. We won't have a final rate on our insurance premiums until sometime in April, so we budget on the high side for this.

Other changes that impacted this budget include:

- American Rescue Plan grant funding has ended, so you will see some increases in academic supplies, books, dues and fees and technology hardware.
- You will also notice an increase in tuition reimbursements across the K-8 instructional lines. We have a number of teachers entering graduate programs, and we are contractually required to cover some of the costs for this.
- You will notice in the special education budget the addition of a part-time special education director/part-time special education teacher in place of one of our special education teachers. We have budgeted an additional \$19,000.00 to cover the cost of this.
- The adjusted state contribution is \$339,023.63, a decrease of \$40,809.85 over last year due to a slight decrease in enrollment and the cost of special education.
- Addition of Maine Paid Family and Medical Leave tax, as required by law.
- The district is a minimum receiver of state subsidy.

The following is a brief explanation of each of the proposed changes in the warrant articles:

### **Article 1 – Regular Instruction**

(Budgeted \$2,155,156.61)

Increase of \$179,201.56

- Includes estimated increases to salaries and benefits for teachers and support staff.
- Increases to teacher supplies and books that were formerly being paid for with grant money.
- Increases for tuition reimbursement.

### **Article 2 - Special Education Instruction**

(Budgeted \$774,036.90)

Decrease of \$47,214.41

- Includes estimated increases to salaries and benefits for teachers and support staff.
- Reflective of a reduction in two support staff positions, which are currently unfilled and not needed at this time.
- The addition of a special education director.

### **Article 4 - Other Instruction**

(Budgeted \$210,347.09)

Increase of \$32,288.60

- Increase in dues and fees that were formerly being paid for with grant money. For example, admission fees for field trips, fees for chorus and drama, and athletic fees.
- Increase in supplies for athletics, drama, and chorus formerly paid for with grant funds.

### **Article 5 – Student/Staff Support**

(Budgeted \$743,492.41)

Increase of \$42,900.83

- Includes estimated increases to salaries and benefits.
- An increase in supplies for the purchase of emergency kits for each of the classrooms, per our Emergency Response Plan.
- A substantial increase in technology-related hardware (computers and iPads for staff and students).

### **Article 6 – System Administration**

(Budgeted \$335,140.14)

Increase of \$2,388.71

- Includes estimated increases to salaries and benefits.

### **Article 7 – School Administration**

(Budgeted \$337,270.83)

Increase of \$27,601.16

- Includes estimated increases to salaries and benefits.

**Article 8 – Transportation**

(Budgeted \$340,568.82)

Increase of \$36,171.42

- Includes estimated increases to salaries and benefits.
- Increase due to the added lease of a new bus.
- Increase due to the rising costs of maintenance and repairs.

**Article 9 – Facilities and Maintenance**

(Budgeted \$1,003,922.87)

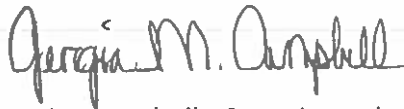
Decrease of \$91,543.00

- Includes estimated increases to salaries and benefits.
- We paid off our energy loan.
- Furniture replacement and lockers for grades 3-5.

This budget reflects what is needed for the upcoming year to best meet the academic and social-emotional needs of our students as we strive for improved academic performance. The overall increase to the 2025-2026 expenditure budget over the current budget is 3.18%, for a total of \$5,899,935.67, with an increase of \$181,794.87 over the 2024-2025 budget.

Local allocations based on town revenues are at a 3.00% increase, which is down 0.61% over last year.

Sincerely,



Georgia Campbell - Superintendent



**Rangleley Lakes Regional School District**  
**Six Year Comparison of Total Budgets and Actual Expenditures**

Article 1 - Regular Instruction	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
	Budget	Budget	Actuals	Actuals	Actuals	Actuals
Pre-Kindergarten Instruction	\$107,952.36	\$96,566.11	\$84,618.70	\$78,498.27	\$74,793.07	\$11,414.35
Instruction	\$2,022,145.96	\$1,856,901.60	\$1,611,100.41	\$1,583,245.03	\$1,575,876.45	\$1,542,384.36
English as a Second Language	\$518.71	\$1,014.50	\$1,014.50	\$1,775.38	\$0.00	\$0.00
Gifted/Talented	\$24,539.58	\$21,472.84	\$17,234.39	\$9,548.69	\$0.00	\$6,387.57
	\$2,155,156.61	\$1,975,955.05	\$1,713,968.00	\$1,673,067.37	\$1,650,669.52	\$1,560,186.28

Article 2 - Special Education Instruction	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
	Budget	Budget	Actuals	Actuals	Actuals	Actuals
Sp. Ed. Resource Room	\$582,842.55	\$666,119.17	\$525,565.89	\$490,065.52	\$473,718.24	\$477,189.16
Social Work	\$96,584.18	\$92,051.62	\$85,902.96	\$77,878.99	\$74,405.04	\$78,243.83
Sp. Ed. Support Services	\$37,838.29	\$8,808.64	\$9,376.00	\$15,406.96	\$9,074.80	\$12,663.73
504 Student Services	\$1,771.88	\$1,771.88	\$0.00	\$0.00	\$0.00	\$1,406.33
Psychological Services	\$30,000.00	\$25,000.00	\$64,991.25	\$27,905.23	\$6,506.25	\$25,920.75
Speech/Language	\$15,000.00	\$15,000.00	\$17,696.45	\$7,470.00	\$5,554.00	\$13,097.50
Occupational Therapy	\$5,000.00	\$7,500.00	\$900.00	\$480.00	\$68.50	\$4,136.91
Audiology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Physical Therapy	\$5,000.00	\$5,000.00	\$6,486.25	\$1,050.00	\$14,019.32	\$3,246.25
	\$774,036.90	\$821,251.31	\$710,918.80	\$620,256.70	\$583,346.15	\$615,904.46

Article 4 - Other Instruction	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
	Budget	Budget	Actuals	Actuals	Actuals	Actuals
Co-Curricular	\$210,347.09	\$178,058.49	\$121,247.23	\$123,920.48	\$111,694.05	\$84,162.51

Article 5 - Student/Staff Support	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
	Budget	Budget	Actuals	Actuals	Actuals	Actuals
Guidance	\$101,800.68	\$113,624.46	\$112,150.16	\$112,305.45	\$120,099.60	\$81,224.44
Health Services	\$102,962.36	\$93,761.64	\$92,492.94	\$86,240.23	\$65,638.54	\$62,872.24
Psychotherapist	\$178,711.16	\$179,162.58	\$168,808.47	\$153,436.43	\$110,731.97	\$88,148.37
Assessment/Testing	\$4,100.00	\$4,100.00	\$2,198.50	\$2,258.00	\$2,531.90	\$3,919.59
Technology	\$292,588.48	\$251,623.98	\$226,177.17	\$144,047.55	\$127,540.97	\$84,191.72
Library	\$63,329.73	\$58,318.92	\$52,949.49	\$54,398.11	\$48,394.26	\$37,539.97
	\$743,492.41	\$700,591.58	\$654,776.73	\$552,685.77	\$474,937.24	\$357,896.33

Article 6 - System Administration	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
	Budget	Budget	Actuals	Actuals	Actuals	Actuals
School Board	\$69,011.72	\$78,028.00	\$60,042.99	\$51,338.05	\$41,109.73	\$35,092.39
Superintendent's Office	\$266,128.42	\$254,723.43	\$233,307.38	\$244,656.31	\$234,094.31	\$191,576.40
	\$335,140.14	\$332,751.43	\$293,350.37	\$295,994.36	\$275,204.04	\$226,668.79

Article 7 - School Administration (Principal's Office)	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
	Budget	Budget	Actuals	Actuals	Actuals	Actuals
School Administration	\$337,270.83	\$309,669.67	\$288,408.40	\$277,933.29	\$257,168.04	\$304,287.87

Article 8 - Transportation	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
	Budget	Budget	Actuals	Actuals	Actuals	Actuals
Transportation	\$263,700.48	\$237,909.00	\$247,705.91	\$223,034.79	\$206,413.06	\$144,871.28
Career/Tech Transportation	\$76,868.34	\$66,488.40	\$47,648.78	\$29,953.74	\$54,749.77	\$18,416.44
	\$340,568.82	\$304,397.40	\$295,354.69	\$252,988.53	\$261,162.83	\$163,287.72

		2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
		Budget	Budget	Actuals	Actuals	Actuals	Actuals
Article 9 - Facilities Maintenance							
Operation of Plant - Custodians		\$159,692.35	\$144,978.91	\$99,383.76	\$130,150.51	\$111,622.69	\$109,003.93
Operation of Plant - Maintenance		\$844,230.52	\$950,486.96	\$989,889.20	\$947,931.02	\$819,363.09	\$824,598.88
		\$1,003,922.87	\$1,095,465.87	\$1,089,272.96	\$1,078,081.53	\$930,985.78	\$933,602.81

Article 11 - All Other Instruction		2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Food Service (Became a separate article in 2018)		Budget	Budget	Actuals	Actuals	Actuals	Actuals
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

GRAND TOTAL - REGULAR BUDGET		\$5,899,935.67	\$5,718,140.80	\$5,167,297.18	\$4,874,928.03	\$4,545,167.65	\$4,245,987.77
Percentages of Budget Increases		\$181,794.87	4.57%	4.90%	3.96%	4.87%	3.31%

**OTHER BUDGET ARTICLES:**

School Nutrition Program - Raise		\$20,000.00	\$20,000.00	\$10,000.00	\$60,000.00	\$60,000.00	\$50,000.00
Adult Education - Raise		\$15,790.00	\$14,413.59	\$13,945.00	\$13,996.00	\$15,000.00	\$12,500.00
Capital Reserve - Raise		\$0.00	\$100,000.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00
Capital Reserve - Transfer from Balances		\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$50,000.00	\$25,000.00
SpEd Reserve - Transfer from Balances		\$100,000.00	\$0.00	\$0.00	\$40,000.00	\$80,000.00	\$50,000.00
Student/Staff Support Reserve - Transfer		\$0.00	\$0.00	\$0.00	\$50,000.00	\$20,000.00	\$75,000.00
Facilities/Maintenance Reserve - Transfer from Balances		\$10,000.00	\$0.00	\$7,147.50	\$0.00	\$0.00	\$0.00
Regular Instruction Reserve - Transfer from Balances		\$10,000.00	\$0.00	\$7,147.50	\$0.00	\$0.00	\$0.00

# Regional School Unit 78 2025-2026 Budget

Report # 42686

Statement Code: Budget Fin

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b>REVENUES</b>				
1000-0000-0000-45000-000 Balance Forward	(300,000.00)	(300,000.00)	0.00	0.00
	<u>\$(300,000.00)</u>	<u>\$(300,000.00)</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>LOCAL REVENUES</b>				
1000-0000-0000-41111-000 Foundation Allocation	(2,479,253.33)	(2,306,461.14)	(2,343,579.01)	(2,354,055.36)
1000-0000-0000-41113-000 Additional Allocation	(2,500,900.58)	(2,528,449.01)	(2,323,029.72)	(2,037,301.70)
	<u>\$(4,980,153.91)</u>	<u>\$(4,834,910.15)</u>	<u>\$(4,666,608.73)</u>	<u>\$(4,391,357.06)</u>
<b>STATE REVENUES</b>				
1000-0000-0000-43111-000 EPS Subsidy Allocation	(339,023.63)	(379,833.48)	(289,733.50)	(324,841.91)
	<u>\$(339,023.63)</u>	<u>\$(379,833.48)</u>	<u>\$(289,733.50)</u>	<u>\$(324,841.91)</u>
<b>REVENUES - OTHER SOURCES</b>				
1000-0000-0000-41322-000 Tuition - Elementary - In Maine	(17,166.93)	0.00	(14,811.93)	(13,941.56)
1000-0000-0000-41324-000 Tuition - Secondary - In Maine	(28,161.76)	(13,300.12)	(13,224.00)	(31,433.56)
1000-0000-0000-41391-000 Tuition - Elem - Unorg. Territory	(68,667.72)	(65,967.72)	(84,224.70)	(70,885.96)
1000-0000-0000-41393-000 Tuition - HS - Unorg. Territory	(134,514.60)	(87,999.33)	(106,827.84)	(104,889.44)
1000-0000-0000-41420-000 Transportation Fees - UT	(12,247.12)	(11,130.00)	(11,823.30)	(11,130.00)
1000-0000-0000-41421-000 Transportation Fees Other Schools	0.00	0.00	0.00	(500.00)
1000-0000-0000-41510-000 Bank Interest	(20,000.00)	(25,000.00)	(59,303.64)	(28,687.49)
1000-0000-0000-41991-000 Misc. Revenues	0.00	0.00	(6,275.63)	(19,263.75)
1000-0000-0000-41992-000 Misc. Revenues Transportation	0.00	0.00	(315.93)	(3,636.00)
1000-0000-0000-41998-000 Misc Revenue - Operations/Maintenance	0.00	0.00	(1,019.00)	(6,876.69)
	<u>\$(280,758.13)</u>	<u>\$(203,397.17)</u>	<u>\$(297,825.97)</u>	<u>\$(291,244.45)</u>
<b>GRAND TOTAL - REVENUES</b>	<u>\$(5,899,935.67)</u>	<u>\$(5,718,140.80)</u>	<u>\$(5,254,168.20)</u>	<u>\$(5,007,443.42)</u>

# Regional School Unit 78 2025-2026 Budget

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b>INSTRUCTION - PRE-KINDERGARTEN</b>				
1000-1121-1000-51010-010 Pre-Kindergarten Teacher Salaries	49,184.01	46,586.69	44,171.25	41,000.18
1000-1121-1000-51020-010 Pre-Kindergarten Ed. Tech Salaries	13,987.54	13,055.81	10,911.71	11,621.65
1000-1121-1000-51230-010 Substitute Salaries	2,500.00	2,500.00	2,487.25	3,051.19
1000-1121-1000-52010-010 FICA/Medicare - Teachers	713.17	675.51	543.71	577.93
1000-1121-1000-52020-010 FICA/Medicare - Ed Techs	202.82	189.31	155.01	174.09
1000-1121-1000-52030-010 FICA/Medicare - Substitutes	191.25	191.25	154.86	200.45
1000-1121-1000-52110-010 Health Insurance - Teachers	25,000.08	24,275.52	22,068.60	17,825.68
1000-1121-1000-52120-010 Ed Tech Health Insurance	5,555.28	0.00	0.00	0.00
1000-1121-1000-52310-010 MePERS - Employer - Teachers	2,198.53	2,082.43	1,974.37	1,806.06
1000-1121-1000-52320-010 MePERS - Employer - Ed Techs	625.24	583.59	487.83	518.66
1000-1121-1000-52330-010 MePERS - Employer - Substitutes	96.00	96.00	3.18	12.74
1000-1121-1000-52625-010 Paid Family/Medical Leave	69.94	0.00	0.00	0.00
1000-1121-1000-52635-010 Paid Family/Medical Leave	13.50	0.00	0.00	0.00
1000-1121-1000-52710-010 Worker's Compensation	465.00	330.00	257.20	276.89
1000-1121-1000-53300-010 Employee Training and Development	1,000.00	1,000.00	0.00	0.00
1000-1121-1000-55810-010 Employees Prof Travel, Meals, Hotels	500.00	500.00	0.00	0.00
1000-1121-1000-56100-010 Instructional Supplies	1,650.00	2,000.00	1,403.73	1,432.75
1000-1121-1000-56400-010 Books	500.00	0.00	0.00	0.00
1000-1121-1000-57300-010 Equipment	1,500.00	2,500.00	0.00	0.00
1000-1121-1000-57330-010 Equipment - Furniture/Fixtures	2,000.00	0.00	0.00	0.00
	<b>\$107,952.36</b>	<b>\$96,566.11</b>	<b>\$84,618.70</b>	<b>\$78,498.27</b>



# Regional School Unit 78 2025-2026 Budget

Account Number / Description	Budget Total	Current Budget	1 Year Prior Actual	2 Years Prior Actual
	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025	7/1/2023 - 6/30/2024	7/1/2022 - 6/30/2023
<b><u>INSTRUCTION - ELEMENTARY (K-2)</u></b>				
1000-1120-1000-51010-010 Teacher Salaries	205,611.84	190,424.97	180,872.12	235,487.30
1000-1120-1000-51020-010 Ed. Tech Salaries	51,156.04	40,287.64	33,147.89	24,732.77
1000-1120-1000-51230-010 Substitute Salaries	15,000.00	20,000.00	8,388.75	19,055.54
1000-1120-1000-51500-010 Stipends - Summer & Instructional	4,423.50	2,500.00	1,386.50	2,342.00
1000-1120-1000-51560-010 Teacher Leader Stipends	660.00	280.50	280.50	0.00
1000-1120-1000-52000-010 FICA/Medicare - Stipends	60.33	36.25	28.94	69.53
1000-1120-1000-52010-010 FICA/Medicare - Teachers	2,981.38	2,761.16	2,590.70	3,969.69
1000-1120-1000-52020-010 FICA/Medicare - Ed Techs	2,378.20	2,272.54	1,857.16	377.89
1000-1120-1000-52030-010 FICA/Medicare - Substitutes	1,148.00	1,530.00	411.02	1,295.96
1000-1120-1000-52060-010 FICA/Medicare - TL Stipends	9.58	4.07	0.00	0.00
1000-1120-1000-52110-010 Teacher Health Insurance	48,210.30	40,925.70	31,301.32	65,816.88
1000-1120-1000-52120-010 Ed Tech Health Insurance	13,357.76	4,818.00	4,272.18	4,442.47
1000-1120-1000-52300-010 MePERS - Employer - Stipends	318.32	82.10	58.86	76.52
1000-1120-1000-52310-010 MePERS - Employer - Teachers	9,190.85	8,512.00	7,673.82	7,799.63
1000-1120-1000-52320-010 MePERS - Employer - Ed Techs	1,131.41	583.59	487.00	1,074.85
1000-1120-1000-52330-010 MePERS - Employer - Substitutes	1,147.50	350.00	12.12	19.33
1000-1120-1000-52360-010 MePERS - Employer - TL Stipends	14.75	12.54	0.00	0.00
1000-1120-1000-52510-010 Tuition - Graduate Courses	9,402.00	1,575.00	6,980.00	1,545.40
1000-1120-1000-52625-010 Paid Family/Medical Leave	220.38	0.00	0.00	0.00
1000-1120-1000-52635-010 Paid Family/Medical Leave	100.42	0.00	0.00	0.00
1000-1120-1000-52710-010 Worker's Compensation	1,600.00	1,850.00	1,450.16	1,388.65
1000-1120-1000-53200-010 Purchased Educational Services	2,000.00	2,000.00	1,783.33	2,000.00
1000-1120-1000-53300-010 Employee Training and Development	2,983.00	333.00	379.21	150.83
1000-1120-1000-54445-010 Copier Leases	0.00	0.00	0.00	2,450.00
1000-1120-1000-55810-010 Employees Prof. Travel, Meals, Hotels	1,633.00	1,300.00	463.01	282.39
1000-1120-1000-56100-010 Instructional Supplies	20,728.00	15,000.00	12,327.04	12,239.48
1000-1120-1000-56400-010 Books	11,785.00	666.00	268.83	14,819.35
1000-1120-1000-57300-010 Equipment	667.00	533.00	225.57	541.88
1000-1120-1000-57330-010 Equipment - Furniture/Fixtures	0.00	1,533.00	1,038.37	1,061.28
1000-1120-1000-58500-010 Instructional Transportation	580.00	580.00	62.28	465.25
	<b>\$408,498.56</b>	<b>\$340,751.06</b>	<b>\$297,746.68</b>	<b>\$403,504.87</b>

# Regional School Unit 78 2025-2026 Budget

Report # 42686

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b>INSTRUCTION - ELEMENTARY (3-8)</b>				
1000-1100-1000-51010-010 Teacher Salaries	604,838.55	563,313.39	464,092.11	417,332.75
1000-1100-1000-51020-010 Ed Tech Salaries	42,970.89	33,028.03	29,873.89	23,814.58
1000-1100-1000-51230-010 Substitute Teacher Salaries	15,000.00	20,000.00	18,745.47	19,382.31
1000-1100-1000-51500-010 Stipends - Summer & Instructional	13,489.00	10,920.00	4,267.35	4,242.00
1000-1100-1000-51560-010 Teacher Leader Stipends	330.00	280.50	280.50	0.00
1000-1100-1000-52000-010 FICA/Medicare	195.60	158.34	307.63	181.47
1000-1100-1000-52010-010 FICA/Medicare	8,770.17	8,168.04	6,571.64	7,426.89
1000-1100-1000-52020-010 FICA/Medicare	623.08	478.91	485.40	414.26
1000-1100-1000-52030-010 FICA/Medicare	1,148.00	1,530.00	543.23	616.11
1000-1100-1000-52060-010 FICA/Medicare	4.79	4.07	0.00	0.00
1000-1100-1000-52110-010 Teacher Health Insurance	142,222.69	150,580.08	109,658.69	77,738.83
1000-1100-1000-52120-010 Ed Tech Health Insurance	14,888.15	10,795.44	11,111.82	4,161.52
1000-1100-1000-52300-010 MePERS - Employer - Stipends	592.63	488.12	203.26	162.92
1000-1100-1000-52310-010 MePERS - Employer - Teachers	23,329.87	18,888.43	19,431.11	19,204.85
1000-1100-1000-52320-010 MePERS - Employer - Ed. Techs	1,920.80	1,476.35	1,291.90	1,137.91
1000-1100-1000-52330-010 MePERS - Employer - Substitutes	0.00	420.00	141.98	70.94
1000-1100-1000-52360-010 MePERS - Employer - TL Stipends	14.75	12.54	0.00	0.00
1000-1100-1000-52510-010 Tuition - Graduate Courses	25,151.00	15,200.00	9,645.00	8,531.32
1000-1100-1000-52625-010 Paid Family/Medical Leave	281.41	0.00	0.00	0.00
1000-1100-1000-52635-010 Paid Family/Medical Leave	25.00	0.00	0.00	0.00
1000-1100-1000-52710-010 Worker's Compensation	3,057.00	3,257.00	2,504.42	3,114.04
1000-1100-1000-53200-010 Purchased Educational Services	2,000.00	2,000.00	1,783.33	2,000.00
1000-1100-1000-53300-010 Prof Employee Training and Development	5,055.00	3,897.00	1,200.14	5,507.86
1000-1100-1000-54320-010 Technology Related Repairs	0.00	0.00	0.00	5,500.00
1000-1100-1000-54445-010 Copier Leases	0.00	0.00	0.00	2,450.00
1000-1100-1000-55810-010 Employee Prof Travel, Meals, Hotels	1,884.00	2,700.00	1,392.87	423.00
1000-1100-1000-56100-010 Instructional Supplies	24,834.00	18,000.00	15,874.46	15,581.77
1000-1100-1000-56400-010 Books	9,079.00	792.00	3,660.84	10,125.01
1000-1100-1000-57300-010 Equipment	1,467.00	2,733.00	225.58	541.89
1000-1100-1000-57330-010 Equipment - Furniture/Fixtures	500.00	1,333.00	1,679.72	200.32
1000-1100-1000-58100-010 Dues and Fees	850.00	257.00	334.32	0.00
1000-1100-1000-58500-010 Instructional Transportation	2,520.00	2,520.00	3,162.35	1,568.54
	<b>\$947,042.38</b>	<b>\$873,231.24</b>	<b>\$708,469.01</b>	<b>\$631,431.09</b>

# Regional School Unit 78 2025-2026 Budget

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b>INSTRUCTION - SECONDARY (9-12)</b>				
1000-1200-1000-51010-300 Teacher Salaries	435,193.81	428,128.86	421,087.82	385,415.46
1000-1200-1000-51020-300 Ed. Tech Salaries	10,774.35	0.00	25.73	2,472.35
1000-1200-1000-51230-300 Substitute Salaries	10,500.00	10,500.00	13,425.00	12,730.93
1000-1200-1000-51500-300 Stipends - Summer & Instructional	9,253.00	7,577.00	2,077.00	2,016.00
1000-1200-1000-51560-300 Teacher Leader Stipends	840.00	289.00	322.00	0.00
1000-1200-1000-52000-300 FICA/Medicare	134.17	109.87	225.55	185.11
1000-1200-1000-52010-300 FICA/Medicare	6,310.31	6,207.87	6,298.73	5,951.51
1000-1200-1000-52020-300 FICA/Medicare	156.23	0.00	0.37	35.83
1000-1200-1000-52030-300 FICA/Medicare	803.25	803.25	382.58	373.43
1000-1200-1000-52060-300 FICA/Medicare	12.18	8.38	0.00	0.00
1000-1200-1000-52110-300 Teacher Health Insurance	108,834.87	118,804.09	103,428.61	81,616.11
1000-1200-1000-52120-300 Ed Tech Health Insurance	3,666.48	0.00	0.00	0.00
1000-1200-1000-52300-300 MePERS - Employer - Stipends	402.97	338.70	107.25	77.36
1000-1200-1000-52310-300 MePERS - Employer - Teachers	19,453.15	19,137.36	18,389.40	17,206.98
1000-1200-1000-52320-300 MePERS - Employer - Ed Techs	481.61	0.00	1.15	94.92
1000-1200-1000-52330-300 MePERS - Employer - Substitutes	400.00	400.00	378.49	208.66
1000-1200-1000-52360-300 MePERS - Employer - TL Stipends	37.55	12.92	0.00	0.00
1000-1200-1000-52510-300 Tuition - Graduate Courses	6,050.00	3,500.00	0.00	1,218.70
1000-1200-1000-52625-300 Paid Family/Medical Leave	19.59	0.00	0.00	0.00
1000-1200-1000-52635-300 Paid Family/Medical Leave	52.50	0.00	0.00	0.00
1000-1200-1000-52710-300 Worker's Compensation	2,500.00	2,852.00	2,353.57	2,378.86
1000-1200-1000-53200-300 Purchased Educational Services	2,000.00	2,000.00	1,783.34	2,000.00
1000-1200-1000-53300-300 Prof Employee Training & Development	3,500.00	2,833.00	178.13	1,324.83
1000-1200-1000-54320-300 Technology Related Repairs	0.00	0.00	0.00	2,750.00
1000-1200-1000-54445-300 Copier Leases	0.00	0.00	0.00	2,300.00
1000-1200-1000-55610-300 Tuition - Virtual HS & College Courses	4,150.00	4,150.00	5,834.00	2,531.70
1000-1200-1000-55810-300 Employee Prof Travel, Meals, Hotels	5,595.00	3,100.00	3,139.25	1,698.28
1000-1200-1000-56100-300 Instructional Supplies	24,333.00	20,000.00	16,733.49	15,278.63
1000-1200-1000-56400-300 Books	1,684.00	2,092.00	519.32	2,508.97
1000-1200-1000-57300-300 Equipment	667.00	2,534.00	525.59	1,094.52
1000-1200-1000-57330-300 Equipment - Furniture/Fixtures	1,000.00	984.00	5,172.17	2,800.94
1000-1200-1000-58100-300 Dues & Fees	1,500.00	257.00	0.00	0.00
1000-1200-1000-58500-300 Instructional Transportation	6,300.00	6,300.00	2,496.18	2,038.99
	<b>\$666,605.02</b>	<b>\$642,919.30</b>	<b>\$604,884.72</b>	<b>\$548,309.07</b>

# Regional School Unit 78 2025-2026 Budget

Report # 42686

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b><u>ENGLISH AS A SECOND LANGUAGE</u></b>				
1000-4100-1000-51500-010 ESL Coordinator Stipend	250.00	500.00	500.00	875.00
1000-4100-1000-51500-300 ESL Coordinators Stipend	250.00	500.00	500.00	875.00
1000-4100-1000-52000-010 FICA/Medicare	3.63	7.25	7.25	12.69
1000-4100-1000-52000-300 FICA/Medicare	3.63	7.25	7.25	12.69
1000-4100-1000-52300-010 MePERS - Employer - Stipends	5.73	0.00	0.00	0.00
1000-4100-1000-52300-300 MePERS - Employer - Stipend	5.72	0.00	0.00	0.00
	<b>\$518.71</b>	<b>\$1,014.50</b>	<b>\$1,014.50</b>	<b>\$1,775.38</b>
<b><u>GIFTED/TALENTED (K-8)</u></b>				
1000-4900-1000-51010-010 Teachers Salary	12,652.31	11,984.13	11,351.23	7,680.96
1000-4900-1000-51500-010 G/T Coordinator Stipend	350.00	0.00	0.00	0.00
1000-4900-1000-52000-010 FICA/Medicare - Stipend	5.08	0.00	0.00	0.00
1000-4900-1000-52010-010 FICA/Medicare	183.46	173.77	143.82	111.37
1000-4900-1000-52110-010 Health Insurance	5,357.52	5,202.25	3,939.20	237.91
1000-4900-1000-52300-010 MePERS - Employer - Stipends	15.65	0.00	0.00	0.00
1000-4900-1000-52310-010 MePERS - Employer - Teachers	565.56	535.69	507.29	294.96
1000-4900-1000-52510-010 Tuition Reimbursements	3,100.00	3,100.00	330.99	0.00
1000-4900-1000-52710-010 Workers Compensation	60.00	77.00	56.44	75.08
1000-4900-1000-53300-010 Prof Employee Training & Development	250.00	150.00	0.00	305.00
1000-4900-1000-55810-010 Employee Prof Travel, Meals, Hotels	550.00	250.00	371.83	299.26
1000-4900-1000-56100-010 Instructional Supplies	500.00	0.00	88.59	71.65
1000-4900-1000-58100-010 Dues and Fees	950.00	0.00	445.00	472.50
	<b>\$24,539.58</b>	<b>\$21,472.84</b>	<b>\$17,234.39</b>	<b>\$9,548.69</b>
<b>Total - Regular Instruction</b>	<b>\$2,155,156.61</b>	<b>\$1,975,955.05</b>	<b>\$1,713,968.00</b>	<b>\$1,673,067.37</b>



# Regional School Unit 78 2025-2026 Budget

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b>SP. ED. RESOURCE ROOM (K-8)</b>				
1000-2200-1000-51010-950 Teacher Salaries	73,958.72	71,875.61	71,097.84	66,868.44
1000-2200-1000-51020-950 Ed Tech Salaries	156,505.88	176,775.65	116,171.94	139,623.62
1000-2200-1000-51210-950 Tutors Salaries	3,800.00	2,165.96	1,234.50	0.00
1000-2200-1000-51230-950 Substitute Teacher Salaries	8,000.00	8,000.00	28,878.03	8,255.10
1000-2200-1000-51500-950 Stipends & Summer Curriculum	700.00	1,632.00	0.00	0.00
1000-2200-1000-52010-950 FICA/Medicare	1,072.40	1,073.61	976.89	1,044.31
1000-2200-1000-52020-950 FICA/Medicare/Pension	5,300.11	5,585.31	3,775.00	4,609.74
1000-2200-1000-52030-950 FICA/Medicare	765.00	765.00	1,444.33	267.71
1000-2200-1000-52110-950 Teacher Health Insurance	25,000.08	24,997.00	22,598.42	17,324.63
1000-2200-1000-52120-950 Ed Tech Health Insurance	45,250.38	49,709.52	30,519.64	28,713.19
1000-2200-1000-52300-950 MePERS - Employer - Stipends	166.01	0.00	0.00	0.00
1000-2200-1000-52310-950 MePERS - Employer - Teachers	3,305.96	3,503.38	3,233.21	3,004.00
1000-2200-1000-52320-950 MePERS - Employer - Ed Tech	5,137.69	12,953.80	4,257.60	4,624.77
1000-2200-1000-52330-950 MePERS - Employer - Substitutes	765.00	765.00	225.05	118.21
1000-2200-1000-52510-950 Tuition Reimbursements	1,725.00	3,500.00	1,397.25	514.98
1000-2200-1000-52605-950 Paid Family/Medical Leave	10.85	0.00	0.00	0.00
1000-2200-1000-52625-950 Paid Family/Medical Leave	771.26	0.00	0.00	0.00
1000-2200-1000-52635-950 Paid Family/Medical Leave	102.31	0.00	0.00	0.00
1000-2200-1000-52710-950 Workers Compensation	1,225.00	1,487.00	1,090.00	1,224.87
1000-2200-1000-53300-950 Prof Employee Training & Development	5,000.00	2,000.00	303.00	79.00
1000-2200-1000-55810-950 Employee Prof Travel, Meals, Hotels	750.00	750.00	278.70	187.35
1000-2200-1000-56100-950 Instructional Supplies	4,000.00	3,500.00	3,470.94	3,519.15
1000-2200-1000-56400-950 Books	300.00	300.00	371.32	188.35
1000-2200-1000-57330-950 Equipment - Furniture/Fixtures	500.00	800.00	211.42	0.00
1000-2200-1000-57340-950 Technology Related Hardware	2,600.00	2,600.00	0.00	0.00
1000-2200-1000-57350-950 Instructional Software	1,500.00	1,000.00	0.00	0.00
	<b>\$348,211.65</b>	<b>\$375,738.84</b>	<b>\$291,535.08</b>	<b>\$280,167.42</b>

# Regional School Unit 78 2025-2026 Budget

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b>SP. ED. RESOURCE ROOM (9-12)</b>				
1000-2200-1000-51010-990 Teacher Salaries	31,967.45	52,935.45	50,621.60	47,563.98
1000-2200-1000-51020-990 Ed Tech Salaries	129,482.12	151,000.49	115,392.03	99,967.37
1000-2200-1000-51210-990 Tutors Salaries	1,800.00	1,800.00	1,267.50	1,223.78
1000-2200-1000-51230-990 Substitute Teacher Salaries	8,000.00	8,000.00	7,719.49	2,251.98
1000-2200-1000-51500-990 Stipends & Summer Curriculum	700.00	1,224.00	0.00	0.00
1000-2200-1000-52000-950 FICA/Medicare	31.47	23.66	0.00	0.00
1000-2200-1000-52000-990 FICA/Medicare	23.84	0.00	0.00	0.00
1000-2200-1000-52010-990 FICA/Medicare	536.03	767.56	699.66	768.28
1000-2200-1000-52020-990 FICA/Medicare/Pension	4,908.26	4,307.77	2,702.98	2,315.76
1000-2200-1000-52030-990 FICA/Medicare	765.00	765.00	220.47	75.67
1000-2200-1000-52110-990 Teacher Health Insurance	7,727.64	18,397.85	16,641.76	14,362.66
1000-2200-1000-52120-990 Ed Tech Health Insurance	34,139.82	31,070.96	20,731.42	26,752.78
1000-2200-1000-52300-990 MePERS - Employer - Stipends	125.77	0.00	0.00	0.00
1000-2200-1000-52310-990 MePERS - Employer - Teachers	1,428.95	2,366.21	2,319.46	2,162.95
1000-2200-1000-52320-990 MePERS - Employer - Ed Techs	2,877.14	4,150.38	3,478.23	3,339.99
1000-2200-1000-52330-990 MePERS - Employer - Substitutes	150.00	150.00	152.80	34.56
1000-2200-1000-52510-990 Tuition Reimbursements	1,725.00	3,500.00	1,397.25	0.00
1000-2200-1000-52605-990 Paid Family/Medical Leave	8.22	0.00	0.00	0.00
1000-2200-1000-52625-990 Paid Family/Medical Leave	636.14	0.00	0.00	0.00
1000-2200-1000-52635-990 Paid Family/Medical Leave	48.05	0.00	0.00	0.00
1000-2200-1000-52710-990 Workers Compensation	1,050.00	1,146.00	840.14	941.00
1000-2200-1000-53200-990 Professional Services	950.00	950.00	4,500.00	0.00
1000-2200-1000-53300-990 Prof Employee Training & Development	750.00	1,775.00	367.00	1,605.00
1000-2200-1000-55810-990 Employee Prof Travel, Meals, Hotels	350.00	350.00	111.35	628.90
1000-2200-1000-56100-990 Instructional Supplies	4,000.00	4,000.00	4,463.18	5,548.44
1000-2200-1000-56400-990 Books	200.00	300.00	89.49	0.00
1000-2200-1000-57350-990 Instructional Software	250.00	1,400.00	315.00	355.00
	<b>\$234,630.90</b>	<b>\$290,380.33</b>	<b>\$234,030.81</b>	<b>\$209,898.10</b>



# Regional School Unit 78 2025-2026 Budget

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b><u>SOCIAL WORK (K-8)</u></b>				
1000-2800-2110-51010-950 Teacher Salaries	36,485.04	34,558.25	32,733.23	30,414.52
1000-2800-2110-52010-950 FICA/Medicare	529.03	501.09	459.81	493.56
1000-2800-2110-52110-950 Teacher Health Insurance	9,157.14	8,889.72	8,081.40	6,413.17
1000-2800-2110-52310-950 MePERS - Employer - Teacher	1,630.88	1,544.75	1,463.02	1,374.08
1000-2800-2110-52710-950 Worker's Compensation	165.00	207.00	151.11	157.28
1000-2800-2110-53300-950 Prof Employee Training & Development	175.00	175.00	0.00	0.00
1000-2800-2110-55810-950 Employee Prof Travel, Meals, Hotels	100.00	100.00	60.50	0.00
1000-2800-2110-56100-950 Instructional Supplies	25.00	25.00	0.00	86.70
1000-2800-2110-56400-950 Books	25.00	25.00	0.00	0.00
	<b>\$48,292.09</b>	<b>\$46,025.81</b>	<b>\$42,949.07</b>	<b>\$38,939.31</b>
<b><u>SOCIAL WORK (9-12)</u></b>				
1000-2800-2110-51010-990 Teacher Salaries	36,485.04	34,558.25	32,733.23	30,414.56
1000-2800-2110-52010-990 FICA/Medicare	529.03	501.09	464.13	493.84
1000-2800-2110-52110-990 Teacher Health Insurance	9,157.14	8,889.72	8,081.64	6,413.17
1000-2800-2110-52310-990 MePERS - Employer - Teacher	1,630.88	1,544.75	1,463.28	1,374.12
1000-2800-2110-52710-990 Worker's Compensation	165.00	207.00	151.11	157.28
1000-2800-2110-53300-990 Prof Employee Training & Development	175.00	175.00	0.00	0.00
1000-2800-2110-55810-990 Employee Prof Travel, Meals, Hotels	100.00	100.00	60.50	0.00
1000-2800-2110-56100-990 Instructional Supplies	25.00	25.00	0.00	86.71
1000-2800-2110-56400-990 Books	25.00	25.00	0.00	0.00
	<b>\$48,292.09</b>	<b>\$46,025.81</b>	<b>\$42,953.89</b>	<b>\$38,939.68</b>
<b><u>SP. ED. SUPPORT SERVICES</u></b>				
1000-2500-2330-51040-900 Sp Ed Director Salary	32,961.00	6,700.00	6,700.00	7,453.84
1000-2500-2330-52040-900 Medicare	477.93	97.15	90.04	100.09
1000-2500-2330-52340-900 MePERS - Employer - Stipends	1,473.36	299.49	299.52	292.26
1000-2500-2330-52740-900 Worker's Compensation	122.00	42.00	30.64	33.61
1000-2500-2330-53300-900 Prof Employee Training & Development	199.00	0.00	199.00	199.00
1000-2500-2330-53440-900 MaineCare Seed Behavioral Hlth Day Treat	0.00	0.00	0.00	4,349.36
1000-2500-2330-54445-900 Copier Leases	0.00	0.00	0.00	1,100.00
1000-2500-2330-55320-900 Communications - Telephone	525.00	520.00	498.80	493.99
1000-2500-2330-56000-900 Office Supplies	500.00	100.00	0.00	0.00
1000-2500-2330-56500-900 Technology Related Software	520.00	520.00	498.00	516.38
1000-2500-2330-57340-900 Furniture/Fixtures	0.00	0.00	0.00	338.43
1000-2500-2330-58100-900 Dues and Fees	1,060.00	530.00	1,060.00	530.00
	<b>\$37,838.29</b>	<b>\$8,808.64</b>	<b>\$9,376.00</b>	<b>\$15,406.96</b>

# Regional School Unit 78 2025-2026 Budget

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b><u>504 STUDENT SUPPORT</u></b>				
1000-0000-2190-51210-950 504 Tutor Salaries	600.00	600.00	0.00	0.00
1000-0000-2190-51210-990 504 Tutor Salaries	600.00	600.00	0.00	0.00
1000-0000-2190-52010-950 FICA/Medicare	8.70	8.70	0.00	0.00
1000-0000-2190-52010-990 FICA/Medicare	8.70	8.70	0.00	0.00
1000-0000-2190-52310-950 McPERS - Employer	23.04	23.04	0.00	0.00
1000-0000-2190-52310-990 McPERS - Employer	23.04	23.04	0.00	0.00
1000-0000-2190-52710-950 Workers Compensation	4.20	4.20	0.00	0.00
1000-0000-2190-52710-990 Workers Compensation	4.20	4.20	0.00	0.00
1000-0000-2190-53400-950 Psychological Risk Assessment	250.00	250.00	0.00	0.00
1000-0000-2190-53400-990 Psychological Risk Assessment	250.00	250.00	0.00	0.00
	<b>\$1,771.88</b>	<b>\$1,771.88</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b><u>SP ED - PSYCHOLOGICAL SVS</u></b>				
1000-2800-2140-53440-950 Contracted Psychological Services	15,000.00	12,500.00	32,518.16	27,905.23
1000-2800-2140-53440-990 Contracted Psychological Services	15,000.00	12,500.00	32,473.09	0.00
	<b>\$30,000.00</b>	<b>\$25,000.00</b>	<b>\$64,991.25</b>	<b>\$27,905.23</b>
<b><u>SP ED. SPEECH/LANGUAGE</u></b>				
1000-2800-2150-53440-950 Contracted Speech Services	10,000.00	10,000.00	17,696.45	7,470.00
1000-2800-2150-53440-990 Contracted Speech Services	5,000.00	5,000.00	0.00	0.00
	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$17,696.45</b>	<b>\$7,470.00</b>
<b><u>SP ED. OCCUPATIONAL THERAPY</u></b>				
1000-2800-2160-53440-950 Contracted OT Services	2,500.00	2,500.00	0.00	0.00
1000-2800-2160-53440-990 Contracted OT Services	2,500.00	5,000.00	900.00	480.00
	<b>\$5,000.00</b>	<b>\$7,500.00</b>	<b>\$900.00</b>	<b>\$480.00</b>
<b><u>SP ED. PHYSICAL THERAPY</u></b>				
1000-2800-2180-53440-990 Contracted PT Services	5,000.00	5,000.00	6,486.25	1,050.00
	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$6,486.25</b>	<b>\$1,050.00</b>
<b>Total - Sp. Ed. Instruction</b>	<b>\$774,036.90</b>	<b>\$821,251.31</b>	<b>\$710,918.80</b>	<b>\$620,256.70</b>

# Regional School Unit 78 2025-2026 Budget

Report # 42686

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b><u>CO-CURRICULAR (K-8)</u></b>				
1000-9200-1000-51010-010 Athletic Director Salary	3,087.50	3,087.50	3,087.50	3,567.50
1000-9200-1000-51500-010 Stipends-Athletic, Club and Academic Adv	18,600.00	16,600.00	14,937.72	13,985.16
1000-9200-1000-52000-010 FICA/Medicare	978.07	925.74	632.02	704.94
1000-9200-1000-52010-010 FICA/Medicare	236.20	236.20	219.88	244.71
1000-9200-1000-52300-010 MePERS - Employer	527.47	492.00	368.25	225.96
1000-9200-1000-52310-010 MePERS - Employer	0.00	0.00	0.00	6.11
1000-9200-1000-52605-010 Paid Family/Medical Leave	93.00	0.00	0.00	0.00
1000-9200-1000-52615-010 Paid Family/Medical Leave	15.44	0.00	0.00	0.00
1000-9200-1000-52700-010 Workers Compensation	708.00	961.00	707.50	771.05
1000-9200-1000-53300-010 Prof Employees Training & Development	500.00	250.00	199.50	31.25
1000-9200-1000-53400-010 Athletic Officials	5,748.00	5,500.00	5,045.28	2,934.98
1000-9200-1000-54300-010 Repairs/Maintenance	2,550.00	2,550.00	1,404.93	2,188.07
1000-9200-1000-55320-010 Communications - Telephone	350.00	550.00	322.74	319.63
1000-9200-1000-55810-010 Travel,Meals,Hotels-Athletic,Fld Trp,CI	1,600.00	1,050.00	899.16	990.97
1000-9200-1000-56100-010 Supplies-Athletics, Drama, Chorus	2,550.00	5,973.00	2,030.46	2,945.60
1000-9200-1000-58100-010 Dues and Fees-Athletic,Field Trip,Clubs	12,360.00	9,260.00	3,601.84	3,645.91
1000-9200-2700-51180-010 Athletic/Co-Curricular Transportation	2,300.00	2,100.00	2,206.50	733.64
1000-9200-2700-52080-010 Medicare/Social Security	175.95	166.95	168.71	56.08
	<b>\$52,379.63</b>	<b>\$49,702.39</b>	<b>\$35,831.99</b>	<b>\$33,351.56</b>
<b><u>CO-CURRICULAR (9-12)</u></b>				
1000-9500-1000-51010-300 Athletic Director Salary	9,262.50	9,262.50	9,262.50	10,702.50
1000-9500-1000-51500-300 Stipends-Athletic,Club and Academic Adv	48,925.00	46,925.00	29,499.51	23,959.14
1000-9500-1000-52000-300 FICA/Medicare	3,018.96	3,589.76	1,300.47	973.52
1000-9500-1000-52010-300 FICA/Medicare	708.59	708.59	659.98	743.62
1000-9500-1000-52300-300 MePERS - Employer	1,382.37	1,802.00	689.46	532.17
1000-9500-1000-52310-300 MePers - Employer - AD	0.00	0.00	0.00	12.27
1000-9500-1000-52605-300 Paid Family/Medical Leave	241.48	0.00	0.00	0.00
1000-9500-1000-52615-300 Paid Family/Medical Leave	46.31	0.00	0.00	0.00
1000-9500-1000-52700-300 Workers Compensation	2,500.00	2,715.00	1,999.93	2,450.10
1000-9500-1000-53300-300 Prof Employee Training & Development	850.00	500.00	369.50	93.75
1000-9500-1000-53400-300 Athletic Officials	17,244.00	12,600.00	6,174.41	6,487.94
1000-9500-1000-54300-300 Repairs/Maintenance	7,500.00	7,500.00	1,479.93	7,207.94
1000-9500-1000-55320-300 Communications - Telephone	425.00	650.00	381.43	377.76
1000-9500-1000-55810-300 Travel,Meals,Hotels-Athletic,Fld Trps,CI	6,900.00	4,750.00	5,588.72	6,635.95
1000-9500-1000-56100-300 Supplies-Athletic, Drama and Chorus Club	14,410.00	3,550.00	6,548.22	9,426.65
1000-9500-1000-57300-300 Athletic Equipment & Uniforms	4,000.00	4,000.00	5,767.22	9,069.73
1000-9500-1000-58100-300 Dues and Fees-Athletic,Club, Field Trips	29,250.00	18,500.00	13,792.70	9,846.41
1000-9500-2700-51180-300 Athletic/Co-Curricular Transportation	10,500.00	10,500.00	1,766.19	1,903.85
1000-9500-2700-52080-300 Medicare/Social Security	803.25	803.25	135.07	145.62
	<b>\$157,967.46</b>	<b>\$128,356.10</b>	<b>\$85,415.24</b>	<b>\$90,568.92</b>
<b>Total - Other Instruction</b>	<b>\$210,347.09</b>	<b>\$178,058.49</b>	<b>\$121,247.23</b>	<b>\$123,920.48</b>

# Regional School Unit 78 2025-2026 Budget

Report # 42686

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b><u>GUIDANCE - ELEMENTARY (K-8)</u></b>				
1000-0000-2120-51010-010 Salary Guidance - Elem	29,212.78	32,831.44	30,891.68	25,164.90
1000-0000-2120-51180-010 Admin Assist Salary Guidance K-8	6,539.00	5,372.40	4,697.85	4,158.87
1000-0000-2120-52010-010 Medicare	423.58	476.06	437.18	536.01
1000-0000-2120-52080-010 FICA/Medicare	500.24	410.99	321.67	288.74
1000-0000-2120-52110-010 Health/Dental Insurance	5,030.58	4,880.28	4,436.48	912.69
1000-0000-2120-52180-010 Health Insurance - Admin Assist K-8	3,238.35	3,146.49	2,781.49	2,027.88
1000-0000-2120-52310-010 MePERS - Employer	1,305.81	1,467.57	1,380.88	1,475.05
1000-0000-2120-52510-010 Tuition - Graduate Courses	1,800.00	3,750.00	9,532.00	7,687.50
1000-0000-2120-52710-010 Workers Compensation	175.00	227.00	166.46	215.84
1000-0000-2120-53300-010 Prof Employee Development/Training	750.00	500.00	340.87	298.50
1000-0000-2120-55810-010 Employee Prof Travel, Meals, Hotels	250.00	250.00	125.55	0.00
1000-0000-2120-56100-010 Instructional Supplies	200.00	200.00	12.90	116.93
1000-0000-2120-56400-010 Books	100.00	100.00	93.07	0.00
1000-0000-2120-57330-010 Equipment - Furniture/Fixtures	0.00	250.00	0.00	0.00
1000-0000-2120-58100-010 Dues and Fees	150.00	150.00	84.50	118.35
	<b>\$49,675.34</b>	<b>\$54,012.23</b>	<b>\$55,302.58</b>	<b>\$43,001.26</b>
<b><u>GUIDANCE - SECONDARY (9-12)</u></b>				
1000-0000-2120-51010-300 Salary Guidance - HS	29,212.78	32,831.44	30,891.68	45,717.47
1000-0000-2120-51180-300 Admin Assist Sal Guidance HS	6,539.00	5,372.40	4,828.07	4,255.08
1000-0000-2120-52010-300 Medicare	423.58	476.06	437.20	727.05
1000-0000-2120-52080-300 FICA/Medicare	500.24	410.99	330.75	295.27
1000-0000-2120-52110-300 Health/Dental Insurance	5,030.58	4,880.28	4,436.68	5,053.14
1000-0000-2120-52180-300 Health Insurance - Admin Assist HS	3,238.35	3,146.49	2,780.16	2,027.97
1000-0000-2120-52310-300 MePERS - Employer	1,305.81	1,467.57	1,380.82	1,999.85
1000-0000-2120-52510-300 Tuition - Graduate Courses	1,800.00	3,750.00	9,532.00	7,687.50
1000-0000-2120-52710-300 Workers Compensation	175.00	227.00	166.46	293.05
1000-0000-2120-53300-300 Prof Employee Training & Development	750.00	500.00	340.88	298.50
1000-0000-2120-55320-300 Communications - Telephone	600.00	600.00	498.80	493.99
1000-0000-2120-55810-300 Employee Prof Travel, Meals, Hotels	250.00	250.00	286.68	218.75
1000-0000-2120-56100-300 Instructional Supplies	200.00	200.00	130.84	116.92
1000-0000-2120-56400-300 Books	100.00	100.00	93.06	0.00
1000-0000-2120-57330-300 Equipment - Furniture/Fixtures	0.00	250.00	0.00	0.00
1000-0000-2120-58100-300 Dues and Fees	2,000.00	5,150.00	713.50	119.65
	<b>\$52,125.34</b>	<b>\$59,612.23</b>	<b>\$56,847.58</b>	<b>\$69,304.19</b>



# Regional School Unit 78 2025-2026 Budget

Report # 42686

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b><u>HEALTH SERVICES (K-12)</u></b>				
1000-0000-2130-51010-900 Nurse's Salary	61,947.93	58,350.37	55,107.15	51,353.10
1000-0000-2130-51200-900 Substitute Nurse Salary	1,500.00	0.00	1,115.00	0.00
1000-0000-2130-52000-900 Fica/Medicare Substitute Nurse	114.75	0.00	0.00	0.00
1000-0000-2130-52010-900 FICA/Medicare	895.71	846.09	673.22	779.34
1000-0000-2130-52030-900 FICA/Medicare	0.00	0.00	85.31	0.00
1000-0000-2130-52110-900 Health/Dental Insurance	25,000.08	24,275.52	22,068.60	17,226.10
1000-0000-2130-52310-900 MePERS - Employer	2,772.39	2,613.66	2,463.24	2,318.01
1000-0000-2130-52510-900 Tuition	0.00	0.00	0.00	858.00
1000-0000-2130-52635-900 Paid Family/Medical Leave	7.50	0.00	0.00	0.00
1000-0000-2130-52710-900 Workers Compensation	285.00	347.00	254.39	264.78
1000-0000-2130-53300-900 Prof Employee Training & Development	350.00	350.00	279.00	326.00
1000-0000-2130-53400-900 Professional Health Services	2,600.00	2,600.00	2,550.00	2,550.00
1000-0000-2130-55200-900 Nurse Malpractice/Medication Insurance	109.00	109.00	109.00	107.00
1000-0000-2130-55320-900 Communications - Telephone	250.00	250.00	146.70	145.31
1000-0000-2130-55810-900 Employee Prof Travel, Meals, Hotels	150.00	100.00	0.00	148.75
1000-0000-2130-56000-900 Nurse's Supplies	6,000.00	1,800.00	7,180.87	7,585.36
1000-0000-2130-56400-900 Reference Books	200.00	200.00	329.46	0.00
1000-0000-2130-57300-900 Equipment	630.00	1,785.00	0.00	0.00
1000-0000-2130-57340-900 Furniture/Fixtures	0.00	0.00	0.00	2,447.48
1000-0000-2130-58100-900 Dues and Fees	150.00	135.00	131.00	131.00
	<b>\$102,962.36</b>	<b>\$93,761.64</b>	<b>\$92,492.94</b>	<b>\$86,240.23</b>

# Regional School Unit 78 2025-2026 Budget

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b>Psychotherapy/Behavior</b>				
1000-2800-2140-51010-010 Behavior Specialist/Therapist Wages	65,695.50	64,656.73	61,619.43	58,727.08
1000-2800-2140-51010-300 Behavior Specialist/Therapist Wages	65,695.50	64,656.73	61,619.58	58,726.82
1000-2800-2140-52010-010 FICA/Medicare	952.59	937.53	863.96	879.03
1000-2800-2140-52010-300 FICA/Medicare	952.59	937.53	864.08	879.01
1000-2800-2140-52110-010 Health Insurance	16,506.42	18,275.88	16,614.21	12,246.04
1000-2800-2140-52110-300 Health Insurance	16,506.42	18,275.88	16,614.63	12,246.01
1000-2800-2140-52310-010 MePERS - Employer	2,936.59	2,890.15	2,754.34	2,470.38
1000-2800-2140-52310-300 MePERS - Employer	2,936.59	2,890.15	2,754.51	2,470.04
1000-2800-2140-52615-010 Paid Family/Medical Leave	328.48	0.00	0.00	0.00
1000-2800-2140-52615-300 Paid Family/Medical Leave	328.48	0.00	0.00	0.00
1000-2800-2140-52710-010 Worker's Compensation	246.00	246.00	0.00	0.00
1000-2800-2140-52710-300 Worker's Compensation	246.00	246.00	0.00	0.00
1000-2800-2140-53300-010 Prof Employee Training & Development	1,250.00	1,500.00	1,892.49	1,764.50
1000-2800-2140-53300-300 Prof Employee Training & Development	1,250.00	1,500.00	1,892.48	1,764.50
1000-2800-2140-55810-010 Employee Prof. Travel, Meals, Hotels	100.00	50.00	0.00	0.00
1000-2800-2140-55810-300 Prof Employee Travel, Meals, Hotels	100.00	50.00	0.00	0.00
1000-2800-2140-56100-010 Materials/Supplies	1,075.00	825.00	659.41	631.52
1000-2800-2140-56100-300 Materials/Supplies	1,075.00	825.00	659.35	631.50
1000-2800-2140-56400-010 Books	50.00	100.00	0.00	0.00
1000-2800-2140-56400-300 Books	50.00	100.00	0.00	0.00
1000-2800-2140-57300-010 Equipment	0.00	50.00	0.00	0.00
1000-2800-2140-57300-300 Equipment	0.00	50.00	0.00	0.00
1000-2800-2140-57340-010 Furniture/Fixtures	50.00	50.00	0.00	0.00
1000-2800-2140-57340-300 Furniture/Fixtures	50.00	50.00	0.00	0.00
1000-2800-2140-58100-010 Dues and Fees	165.00	0.00	0.00	0.00
1000-2800-2140-58100-300 Dues and Fees	165.00	0.00	0.00	0.00
	<b>\$178,711.16</b>	<b>\$179,162.58</b>	<b>\$168,808.47</b>	<b>\$153,436.43</b>



# Regional School Unit 78 2025-2026 Budget

Report # 42686

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b>INSTRUCTIONAL-TECHNOLOGY (K-8)</b>				
1000-0000-2230-51010-010 Technology Teacher Stem Salary	15,940.85	15,098.99	14,301.78	0.00
1000-0000-2230-51050-010 Technology Technician	0.00	850.00	0.00	42,904.26
1000-0000-2230-51170-010 Director of Technolog	39,655.00	36,699.60	34,952.00	0.00
1000-0000-2230-51500-010 Stipend - Tech Committee/Communication	4,125.00	2,250.00	700.00	938.88
1000-0000-2230-52000-010 FICA/Medicare	59.81	86.40	10.16	71.77
1000-0000-2230-52010-010 FICA/Medicare	231.14	218.94	181.17	0.00
1000-0000-2230-52050-010 FICA/Medicare	140.76	12.33	0.00	3,607.39
1000-0000-2230-52070-010 FICA/Medicare	3,033.61	2,807.52	2,574.73	0.00
1000-0000-2230-52110-010 Health Insurance - STEM Teacher	6,750.02	6,554.39	4,965.40	0.00
1000-0000-2230-52150-010 Health Ins - Tech Technician	0.00	0.00	0.00	4,763.93
1000-0000-2230-52170-010 Health Insurance - Dir of Tech/Comm	10,642.56	8,119.86	6,183.66	0.00
1000-0000-2230-52300-010 MePERS - Employer - Stipends	184.39	0.00	31.30	0.00
1000-0000-2230-52310-010 MePERS-Employer-Teacher	712.56	674.93	639.30	0.00
1000-0000-2230-52350-010 MePERS - Employer - Tech Sp	65.03	65.03	0.00	0.00
1000-0000-2230-52510-010 Tuition - Graduate Courses	2,500.00	2,500.00	417.02	2,377.75
1000-0000-2230-52570-010 Tuition Reimbursement - Dir of Tech/Comm	2,250.00	2,250.00	3,270.50	0.00
1000-0000-2230-52675-010 Paid Family/Medical Leave	198.28	0.00	0.00	0.00
1000-0000-2230-52750-010 Workers Compensaton	0.00	0.00	0.00	172.14
1000-0000-2230-52770-010 Workers Compensation	195.00	140.00	241.23	0.00
1000-0000-2230-53200-010 Professional Services	12.50	1,250.00	0.00	2,155.00
1000-0000-2230-53300-010 Prof. Employee Development/Training	325.00	500.00	0.00	55.00
1000-0000-2230-54320-010 Tech Related Repairs/Maintenance	4,500.00	5,625.00	7,094.84	3,509.15
1000-0000-2230-54445-010 Copiers Leases	4,500.00	4,500.00	8,362.50	0.00
1000-0000-2230-55320-010 Communications - Telephone	2,700.00	2,700.00	1,919.44	1,856.90
1000-0000-2230-55810-010 Employee Prof. Travel, Meals, Hotels	250.00	250.00	119.90	354.23
1000-0000-2230-56500-010 Technology Related Supplies	647.50	750.00	388.24	2,179.11
1000-0000-2230-57340-010 Technology Related Hardware	15,800.00	3,000.00	5,245.00	7,220.50
1000-0000-2230-57350-010 Technology Related Software	20,121.50	18,650.00	15,040.99	13,979.08
	<b>\$135,540.51</b>	<b>\$115,552.99</b>	<b>\$106,639.16</b>	<b>\$86,145.09</b>



# Regional School Unit 78 2025-2026 Budget

Report # 42686

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b><u>INSTRUCTIONAL TECHNOLOGY 9-12</u></b>				
1000-0000-2230-51010-300 Technology Teacher Stem Salary	30,447.03	28,839.08	27,316.34	0.00
1000-0000-2230-51050-300 Technology Technician	0.00	850.00	0.00	20,781.94
1000-0000-2230-51170-300 Director of Technolog	39,655.00	36,699.60	34,952.00	0.00
1000-0000-2230-51500-300 Stipend - Tech Committee/Communication	4,125.00	2,250.00	350.00	505.56
1000-0000-2230-52000-300 FICA/Medicare	59.81	86.40	5.08	38.61
1000-0000-2230-52010-300 FICA/Medicare	441.48	418.17	346.25	0.00
1000-0000-2230-52050-300 FICA/Medicare	140.76	12.33	0.00	1,941.47
1000-0000-2230-52070-300 FICA/Medicare	3,033.61	2,807.52	2,574.59	0.00
1000-0000-2230-52110-300 Health Insurance - STEM Teacher	12,892.54	12,518.89	9,485.90	0.00
1000-0000-2230-52150-300 Health Ins - Tech Technician	0.00	0.00	0.00	4,763.98
1000-0000-2230-52170-300 Health Insurance - Dir of Tech/Comm	10,642.56	8,119.86	5,692.62	0.00
1000-0000-2230-52300-300 MePERS - Employer - Stipends	184.39	0.00	15.65	0.00
1000-0000-2230-52310-300 MePERS-Employer-Teacher	1,360.98	1,289.11	1,221.23	0.00
1000-0000-2230-52350-300 MePERS - Employer - Tech Sp	65.03	65.03	0.00	0.00
1000-0000-2230-52510-300 Tuition - Graduate Courses	2,500.00	2,500.00	796.49	2,377.75
1000-0000-2230-52570-300 Tuition Reimbursement - Dir of Tech/Comm	2,250.00	2,250.00	1,776.00	0.00
1000-0000-2230-52675-300 Paid Family/Medical Leave	198.28	0.00	0.00	0.00
1000-0000-2230-52750-300 Workers Compensaton	0.00	0.00	0.00	172.14
1000-0000-2230-52770-300 Workers Compensation	195.00	140.00	305.94	0.00
1000-0000-2230-53200-300 Professional Services	12.50	1,250.00	0.00	2,155.00
1000-0000-2230-53300-300 Prof. Employee Development/Training	325.00	500.00	0.00	55.00
1000-0000-2230-54320-300 Technology Related Repairs/Maintenance	4,500.00	5,625.00	7,094.83	4,305.63
1000-0000-2230-54445-300 Copier Leases	4,500.00	4,500.00	8,362.50	0.00
1000-0000-2230-55320-300 Communications - Telephone	2,700.00	2,700.00	1,801.24	1,753.16
1000-0000-2230-55810-300 Employee Prof. Travel, Meals, Hotels	250.00	250.00	119.88	354.23
1000-0000-2230-56500-300 Technology Related Supplies	647.50	750.00	382.72	1,814.04
1000-0000-2230-57340-300 Technology Related Hardware	15,800.00	3,000.00	5,245.00	7,220.48
1000-0000-2230-57350-300 Technology Related Software	20,121.50	18,650.00	11,693.75	9,663.47
	<b>\$157,047.97</b>	<b>\$136,070.99</b>	<b>\$119,538.01</b>	<b>\$57,902.46</b>
<b><u>ASSESSMENT/TESTING (K-12)</u></b>				
1000-0000-2240-53000-900 Professional Testing Services	4,100.00	4,100.00	2,198.50	2,258.00
	<b>\$4,100.00</b>	<b>\$4,100.00</b>	<b>\$2,198.50</b>	<b>\$2,258.00</b>

# Regional School Unit 78 2025-2026 Budget

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b><u>LIBRARY (K-8)</u></b>				
1000-0000-2220-51010-010 Salaries - Librarian	22,946.00	22,534.37	19,855.53	19,592.85
1000-0000-2220-52010-010 FICA/Medicare/Pension	332.72	326.75	343.21	788.22
1000-0000-2220-52110-010 Health Insurance	7,623.41	7,673.65	6,581.51	3,615.92
1000-0000-2220-52310-010 MePERS - Employer	1,025.69	1,007.29	887.73	831.66
1000-0000-2220-52510-010 Tuition - Continuing Education	1,200.00	1,200.00	0.00	0.00
1000-0000-2220-52710-010 Workers Compensation	115.00	130.00	97.75	97.41
1000-0000-2220-53300-010 Prof Employee Training & Development	600.00	525.00	0.00	7.50
1000-0000-2220-55810-010 Employee Prof Travel, Meals, Hotels	600.00	380.00	211.85	132.97
1000-0000-2220-56100-010 Library Supplies	1,250.00	1,000.00	941.29	1,140.66
1000-0000-2220-56400-010 Books and Periodicals	3,000.00	1,500.00	2,862.86	3,000.12
1000-0000-2220-57300-010 Equipment	0.00	100.00	167.16	4,620.55
1000-0000-2220-58100-010 Dues and Fees	365.00	300.00	191.93	426.50
	<b>\$39,057.82</b>	<b>\$36,677.06</b>	<b>\$32,140.82</b>	<b>\$34,254.36</b>
<b><u>LIBRARY (9-12)</u></b>				
1000-0000-2220-51010-300 Salaries - Librarian	12,355.54	11,703.12	11,815.96	9,749.15
1000-0000-2220-52010-300 FICA/Medicare/Pension	179.16	169.70	158.41	154.19
1000-0000-2220-52110-300 Health Insurance	4,104.92	4,183.91	3,945.80	1,878.37
1000-0000-2220-52310-300 MePERS - Employer	552.29	523.13	528.23	444.92
1000-0000-2220-52510-300 Tuition - Continuing Education	1,200.00	1,200.00	0.00	0.00
1000-0000-2220-52710-300 Workers Compensation	65.00	57.00	38.05	52.45
1000-0000-2220-53300-300 Prof Employee Training & Development	600.00	525.00	0.00	7.50
1000-0000-2220-55810-300 Employee Prof Travel, Meals, Hotels	600.00	380.00	159.34	132.96
1000-0000-2220-56100-300 Library Supplies	1,250.00	1,000.00	941.22	1,140.59
1000-0000-2220-56400-300 Books and Periodicals	3,000.00	1,500.00	2,862.60	3,000.07
1000-0000-2220-57300-300 Equipment	0.00	100.00	167.15	3,182.05
1000-0000-2220-58100-300 Dues and Fees	365.00	300.00	191.91	401.50
	<b>\$24,271.91</b>	<b>\$21,641.86</b>	<b>\$20,808.67</b>	<b>\$20,143.75</b>
<b>Total - Student/Staff Support</b>	<b>\$743,492.41</b>	<b>\$700,591.58</b>	<b>\$654,776.73</b>	<b>\$552,685.77</b>

# Regional School Unit 78 2025-2026 Budget

Report # 42686

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b>SCHOOL BOARD</b>				
1000-0000-0000-45201-000 Fund Transfer In	0.00	0.00	(125.00)	0.00
1000-0000-0000-59100-000 Fund Transfers Out	0.00	0.00	14,295.00	190,000.00
1000-0000-2310-51180-900 Salary Board Secretary	840.00	0.00	148.50	0.00
1000-0000-2310-52080-900 FICA/Medicare	12.18	0.00	2.15	0.00
1000-0000-2310-52380-900 MePERS	37.54	0.00	6.62	0.00
1000-0000-2310-52900-900 Maine Family Paid Leave	0.00	15,828.00	0.00	0.00
1000-0000-2310-53450-900 Legal Services	25,000.00	22,000.00	21,458.96	25,084.48
1000-0000-2310-53460-900 Audit Services	16,000.00	15,000.00	13,630.00	12,150.00
1000-0000-2310-53490-900 Professional Services	1,500.00	1,500.00	1,979.51	648.00
1000-0000-2310-55200-900 Liability Insurance	5,772.00	5,050.00	4,649.00	4,233.00
1000-0000-2310-55400-900 Advertising	2,000.00	2,000.00	2,939.55	4,395.27
1000-0000-2310-55800-900 Board Travel	350.00	350.00	0.00	0.00
1000-0000-2310-56000-900 Supplies	4,000.00	3,000.00	3,551.70	2,864.30
1000-0000-2310-58100-900 Dues and Fees	1,800.00	1,800.00	10,122.00	814.00
1000-0000-2310-58140-900 Board Conference Fees	1,000.00	1,000.00	900.00	884.00
1000-0000-2310-58150-900 Fingerprinting Fees	700.00	500.00	655.00	265.00
1000-0000-2310-59000-900 Contingency Fund	10,000.00	10,000.00	0.00	0.00
	<b>\$69,011.72</b>	<b>\$78,028.00</b>	<b>\$74,212.99</b>	<b>\$241,338.05</b>

# Regional School Unit 78 2025-2026 Budget

Report # 42686

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b><u>SUPERINTENDENT'S OFFICE</u></b>				
1000-0000-2320-51040-900 Superintendent Salaries	58,800.00	54,481.35	51,887.02	49,416.12
1000-0000-2320-51180-900 Administrative Assistant Salaries	111,849.60	104,684.88	100,677.32	90,584.27
1000-0000-2320-52040-900 FICA/Medicare/Annuity	2,352.60	1,789.94	1,724.54	1,193.74
1000-0000-2320-52080-900 FICA/Medicare	8,556.50	8,008.40	7,239.65	6,530.72
1000-0000-2320-52140-900 Health & Dental Insurance - Supt	10,951.14	10,632.84	9,666.56	10,368.48
1000-0000-2320-52180-900 Health & Dental Insurance - Adm Ass'ts	31,411.97	34,845.70	30,320.96	44,784.31
1000-0000-2320-52340-900 MePERS - Employer - Supt	2,628.36	2,435.32	2,319.47	1,897.74
1000-0000-2320-52380-900 MePERS - Secretaries/Adm Ass't	0.00	30.00	18.79	27.68
1000-0000-2320-52645-900 Paid Family/Medical Leave	294.00	0.00	0.00	0.00
1000-0000-2320-52680-900 Unemployment Account	5,000.00	5,000.00	1,326.54	9,210.14
1000-0000-2320-52685-900 Paid Family/Medical Leave	559.25	0.00	0.00	0.00
1000-0000-2320-52740-900 Worker's Compensation - Supt	275.00	325.00	237.26	255.55
1000-0000-2320-52780-900 Workers Compensation - Adm Ass't	500.00	540.00	440.74	472.37
1000-0000-2320-53300-900 Prof Employee Training & Development	4,500.00	4,500.00	2,378.44	4,607.00
1000-0000-2320-54320-900 Shredding Services	550.00	550.00	500.00	504.80
1000-0000-2320-54330-900 Software Repairs/Maintenance	15,500.00	15,000.00	14,434.23	13,746.87
1000-0000-2320-55200-900 Bond Insurance	200.00	200.00	172.50	172.50
1000-0000-2320-55310-900 Communications - Postage	1,000.00	1,000.00	949.39	775.26
1000-0000-2320-55320-900 Communications - Telephone	3,000.00	4,000.00	2,072.45	3,428.71
1000-0000-2320-55810-900 Employee Prof Travel, Meals, Hotels	1,700.00	1,700.00	1,634.98	1,552.29
1000-0000-2320-56000-900 Supplies	2,500.00	1,500.00	1,343.54	1,106.87
1000-0000-2320-57330-900 Furniture/Fixtures	0.00	0.00	0.00	207.89
1000-0000-2320-58100-900 Dues and Fees	4,000.00	3,500.00	3,963.00	3,813.00
	<b>\$266,128.42</b>	<b>\$254,723.43</b>	<b>\$233,307.38</b>	<b>\$244,656.31</b>
<b>Total - System Administration</b>	<b>\$335,140.14</b>	<b>\$332,751.43</b>	<b>\$307,520.37</b>	<b>\$485,994.36</b>



# Regional School Unit 78 2025-2026 Budget

Report # 42686

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b><u>SCHOOL ADMINISTRATION (K-8)</u></b>				
1000-0000-2410-51040-010 Elementary Principal Salary	72,078.50	67,127.42	63,930.93	60,886.54
1000-0000-2410-51050-010 Curriculum Coordinator - Elementary	28,816.23	25,292.14	24,087.70	22,953.84
1000-0000-2410-51180-010 Secretaries Salaries	35,851.80	31,636.72	30,431.17	34,036.20
1000-0000-2410-52040-010 FICA/Medicare/Annuity	2,545.14	1,973.31	1,889.41	1,354.34
1000-0000-2410-52050-010 FICA/Medicare	385.08	366.74	330.01	321.20
1000-0000-2410-52080-010 FICA/Medicare	2,306.81	2,272.90	1,973.93	1,902.09
1000-0000-2410-52140-010 Health Insurance - Principal	14,266.64	13,852.38	12,592.41	8,893.96
1000-0000-2410-52150-010 Health Ins - Curriculum Coordinator	6,630.99	6,439.08	5,851.52	9,399.43
1000-0000-2410-52180-010 Health Insurance - Secretaries	14,753.33	14,606.20	13,647.69	15,117.12
1000-0000-2410-52340-010 MePERS - Employer	3,221.91	3,000.60	2,857.59	2,337.92
1000-0000-2410-52350-010 MePERS - Curriculum Coordinator	1,187.10	1,130.56	1,076.43	880.88
1000-0000-2410-52380-010 MePERS - Secretary	480.69	466.68	511.42	361.41
1000-0000-2410-52645-010 Paid Family/Medical Leave	360.39	0.00	0.00	0.00
1000-0000-2410-52655-010 Paid Family/Medical Leave	144.08	0.00	0.00	0.00
1000-0000-2410-52685-010 Paid Family/Medical Leave	178.01	0.00	0.00	0.00
1000-0000-2410-52740-010 Workers Compensation - Principal	350.00	400.00	292.34	314.86
1000-0000-2410-52750-010 Workers Compensation - Curriculum Coordi	130.00	151.00	110.15	105.64
1000-0000-2410-52780-010 Worker's Compensation - Secretaries	160.00	180.00	129.65	207.53
1000-0000-2410-53300-010 Prof Employees Training & Development	1,250.00	1,250.00	800.00	715.75
1000-0000-2410-55200-010 Bond Insurance	90.00	90.00	86.26	86.26
1000-0000-2410-55310-010 Communications - Postage	1,900.00	1,900.00	1,121.53	755.96
1000-0000-2410-55320-010 Communications - Telephones	2,500.00	2,500.00	2,117.10	1,970.46
1000-0000-2410-55810-010 Employee Prof Travel, Meals, Hotels	1,500.00	1,500.00	697.79	154.78
1000-0000-2410-56100-010 Supplies	500.00	500.00	403.17	232.92
1000-0000-2410-56400-010 Books	125.00	125.00	0.00	0.00
1000-0000-2410-57330-010 Equipment - Furniture/Fixtures	750.00	0.00	90.00	0.00
1000-0000-2410-58100-010 Dues and Fees	600.00	600.00	425.00	660.00
	<b>\$193,061.70</b>	<b>\$177,360.73</b>	<b>\$165,453.20</b>	<b>\$163,649.09</b>



# Regional School Unit 78 2025-2026 Budget

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b>SCHOOL ADMINISTRATION (9-12)</b>				
1000-0000-2410-51040-300 High School Principal Salary	39,835.50	37,938.21	36,131.65	34,411.26
1000-0000-2410-51050-300 Curriculum Coordinator - Secondary	28,816.23	25,292.14	24,087.70	22,940.84
1000-0000-2410-51180-300 Secretaries Salaries	30,888.60	26,818.19	25,910.27	27,083.65
1000-0000-2410-52040-300 FICA/Medicare	577.61	550.10	495.31	481.48
1000-0000-2410-52050-300 FICA/Medicare	385.08	366.74	330.01	321.20
1000-0000-2410-52080-300 FICA/Medicare	2,234.84	1,703.05	1,494.77	1,689.19
1000-0000-2410-52140-300 Health Insurance - Principal	9,946.49	9,658.62	8,785.11	10,403.61
1000-0000-2410-52150-300 Health Ins - Curriculum Coordinator	6,630.99	6,439.08	5,851.52	231.00
1000-0000-2410-52180-300 Health Insurance - Secretaries	12,940.76	12,919.12	12,164.85	10,335.18
1000-0000-2410-52340-300 MePERS - Employer	1,780.65	1,695.84	1,615.64	1,321.58
1000-0000-2410-52350-300 MePERS - Curriculum Coordinator	1,187.10	1,130.56	1,076.43	880.88
1000-0000-2410-52380-300 MePERS - Secretary	258.83	251.29	276.76	197.15
1000-0000-2410-52645-300 Paid Family/Medical Leave	199.18	0.00	0.00	0.00
1000-0000-2410-52655-300 Paid Family/Medical Leave	144.08	0.00	0.00	0.00
1000-0000-2410-52685-300 Paid Family/Medical Leave	153.19	0.00	0.00	0.00
1000-0000-2410-52740-300 Workers Compensation - Principal	195.00	230.00	165.23	190.95
1000-0000-2410-52750-300 Workers Compensation - Curriculum Coordi	130.00	151.00	110.15	105.64
1000-0000-2410-52780-300 Worker's Compensation - Secretaries	140.00	150.00	109.08	111.74
1000-0000-2410-53300-300 Prof Employee Training & Development	1,250.00	1,250.00	800.00	526.25
1000-0000-2410-55200-300 Bond Insurance	90.00	90.00	86.24	86.24
1000-0000-2410-55310-300 Communications - Postage	1,200.00	1,200.00	781.55	755.99
1000-0000-2410-55320-300 Communications - Telephone	1,750.00	1,750.00	1,236.98	1,261.99
1000-0000-2410-55810-300 Employee Prof Travel, Meals, Hotels	1,500.00	1,500.00	697.79	154.78
1000-0000-2410-56100-300 Supplies	500.00	500.00	403.17	303.60
1000-0000-2410-56400-300 Books	125.00	125.00	0.00	0.00
1000-0000-2410-57330-300 Equipment - Furniture/Fixtures	750.00	0.00	89.99	0.00
1000-0000-2410-58100-300 Dues and Fees	600.00	600.00	255.00	490.00
	<b>\$144,209.13</b>	<b>\$132,308.94</b>	<b>\$122,955.20</b>	<b>\$114,284.20</b>
<b>Total - School Administration</b>	<b>\$337,270.83</b>	<b>\$309,669.67</b>	<b>\$288,408.40</b>	<b>\$277,933.29</b>

# Regional School Unit 78 2025-2026 Budget

Report # 42686

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b><u>TRANSPORTATION</u></b>				
1000-0000-2700-51180-900 Salaries - Director/Bus Drivers	87,218.24	81,925.55	75,827.34	71,173.51
1000-0000-2700-52080-900 FICA/Medicare	6,672.19	6,767.29	6,180.25	5,831.10
1000-0000-2700-52180-900 Health Insurance	24,063.96	25,966.16	28,101.57	17,718.02
1000-0000-2700-52685-900 Paid Family/Medical Leave	436.09	0.00	0.00	0.00
1000-0000-2700-52780-900 Worker's Compensation	6,500.00	7,000.00	5,623.17	7,213.95
1000-0000-2700-53400-900 Bus Driver Physicals/ Testing	1,000.00	1,000.00	954.00	606.00
1000-0000-2700-54300-900 Repairs/Maintenance	70,000.00	55,000.00	84,357.72	55,530.88
1000-0000-2700-55200-900 Bus Insurance	4,000.00	4,500.00	2,960.80	3,841.60
1000-0000-2700-55810-900 Employee Travel	300.00	150.00	73.36	214.26
1000-0000-2700-56000-900 Supplies	500.00	500.00	200.59	75.00
1000-0000-2700-56220-900 Electricity - Transportation	250.00	250.00	0.00	0.00
1000-0000-2700-56260-900 Bus Fuel - Diesel/Gasoline	27,000.00	27,000.00	23,151.87	24,537.62
1000-0000-2700-57360-900 Equipment-Bus	0.00	0.00	0.00	14,980.00
1000-0000-2700-58100-900 Dues and Fees	530.00	225.00	184.00	215.00
1000-0000-2700-58310-900 Principal - Lease of Buses	31,000.00	26,000.00	19,065.77	18,742.43
1000-0000-2700-58320-900 Interest on Lease of Bus	2,480.00	1,625.00	748.80	1,441.51
1000-0000-2755-55190-950 Special Ed Transportation To/From	1,750.00	0.00	276.67	913.91
	<b>\$263,700.48</b>	<b>\$237,909.00</b>	<b>\$247,705.91</b>	<b>\$223,034.79</b>
<b><u>CAREER/TECH TRANSPORTATION</u></b>				
1000-0000-2760-51180-900 Bus Driver Salaries	28,116.30	27,294.90	4,401.10	5,623.92
1000-0000-2760-52080-900 FICA/Medicare	2,150.90	2,088.06	336.60	430.10
1000-0000-2760-52180-900 Health Insurance	11,110.56	10,795.44	0.00	0.00
1000-0000-2760-52685-900 Paid Family/Medical Leave	140.58	0.00	0.00	0.00
1000-0000-2760-52780-900 Worker's Compensation	1,800.00	2,100.00	1,697.62	1,982.09
1000-0000-2760-53000-900 Bus Driver Physicals/Testing	100.00	100.00	0.00	0.00
1000-0000-2760-54300-900 Repairs/Maintenance	20,000.00	15,000.00	29,709.04	9,785.74
1000-0000-2760-55110-900 Student Transp From Other School Adm Uni	4,600.00	0.00	4,502.40	0.00
1000-0000-2760-55200-900 Bus Insurance	850.00	1,110.00	740.20	960.40
1000-0000-2760-56260-900 Bus Fuel - Diesel/Gasoline	8,000.00	8,000.00	6,261.82	11,171.49
	<b>\$76,868.34</b>	<b>\$66,488.40</b>	<b>\$47,648.78</b>	<b>\$29,953.74</b>
<b>Total - Transportation</b>	<b>\$340,568.82</b>	<b>\$304,397.40</b>	<b>\$295,354.69</b>	<b>\$252,988.53</b>



# Regional School Unit 78 2025-2026 Budget

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b><u>OP/PLANT - CUSTODIANS (K-8)</u></b>				
1000-0000-2610-51180-010 Custodians Salaries	63,944.14	55,703.18	35,461.06	50,879.93
1000-0000-2610-52080-010 FICA/Medicare	5,141.74	4,761.28	3,436.41	4,890.89
1000-0000-2610-52180-010 Health Insurance	14,443.72	14,034.08	9,568.80	12,059.76
1000-0000-2610-52685-010 Paid Family/Medical Leave	319.72	0.00	0.00	0.00
1000-0000-2610-52780-010 Worker's Compensation	2,500.00	3,082.00	2,270.76	2,444.42
1000-0000-2610-54200-010 Rubbish Removal	2,750.00	2,700.00	2,529.20	2,252.90
1000-0000-2610-56000-010 Janitorial Supplies	11,755.00	11,375.00	11,413.35	10,866.91
1000-0000-2610-57310-010 Janitorial Equipment	2,725.00	2,725.00	0.00	940.49
	<b>\$103,579.32</b>	<b>\$94,380.54</b>	<b>\$64,679.58</b>	<b>\$84,335.30</b>
<b><u>OP/PLANT - CUSTODIANS (9-12)</u></b>				
1000-0000-2610-51180-300 Custodian Salaries	34,431.46	29,994.02	19,355.42	28,188.17
1000-0000-2610-52080-300 FICA/Medicare	2,884.01	2,294.55	1,466.25	2,155.88
1000-0000-2610-52180-300 Health Insurance	7,777.40	7,556.80	5,152.32	6,493.68
1000-0000-2610-52685-300 Paid Family/Medical Leave	172.16	0.00	0.00	0.00
1000-0000-2610-52780-300 Worker's Compensation	1,500.00	1,660.00	1,222.72	1,317.74
1000-0000-2610-54200-300 Rubbish Removal	1,550.00	1,500.00	1,361.80	1,213.10
1000-0000-2610-56000-300 Janitorial Supplies	6,330.00	6,125.00	6,145.67	5,940.22
1000-0000-2610-57310-300 Janitorial Equipment	1,468.00	1,468.00	0.00	506.42
	<b>\$56,113.03</b>	<b>\$50,598.37</b>	<b>\$34,704.18</b>	<b>\$45,815.21</b>

# Regional School Unit 78 2025-2026 Budget

Report # 42686

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b>OP/PLANT - MAINTENANCE (K-8)</b>				
1000-0000-2600-51180-010 Salaries - Director and Maintenance	50,972.74	47,965.21	48,620.57	31,138.30
1000-0000-2600-52080-010 FICA/Medicare/Pension	4,399.42	4,669.31	4,382.54	2,840.83
1000-0000-2600-52180-010 Health Insurance	15,641.57	15,197.91	12,720.96	11,201.00
1000-0000-2600-52685-010 Paid Family/Medical Leave	254.86	0.00	0.00	0.00
1000-0000-2600-52780-010 Worker's Compensation	2,250.00	2,478.00	1,825.46	2,023.47
1000-0000-2600-53000-010 Professional Services - Grounds	40,700.00	45,618.00	47,052.20	38,927.20
1000-0000-2600-53400-010 Technical Support Services - Siemens	22,000.00	21,802.00	21,032.70	20,202.65
1000-0000-2600-54100-010 Water & Sewage Services	6,000.00	6,000.00	5,523.89	5,352.96
1000-0000-2600-54300-010 Repairs/Maintenance Services	50,215.00	48,750.00	91,027.31	70,574.80
1000-0000-2600-55210-010 Building/Content Insurance	8,800.00	8,430.00	8,429.20	6,051.50
1000-0000-2600-55320-010 Communications - Cell Phone/Security	1,600.00	1,600.00	965.88	866.17
1000-0000-2600-55810-010 Employee Prof Travel, Meals, Hotels	500.00	500.00	17.78	463.94
1000-0000-2600-56000-010 Maintenance Supplies	7,020.00	7,020.00	3,112.38	3,740.82
1000-0000-2600-56210-010 Energy - Propane	2,080.00	2,080.00	1,383.32	2,023.26
1000-0000-2600-56220-010 Energy - Electricity	32,000.00	32,000.00	37,107.87	31,652.29
1000-0000-2600-56240-010 Energy - Heating Oil	39,000.00	39,000.00	35,682.80	46,249.09
1000-0000-2600-56290-010 Energy - Wood Pellets	16,250.00	16,250.00	11,161.80	4,918.10
1000-0000-2600-57300-010 Equipment	0.00	146.25	0.00	13,868.84
1000-0000-2600-57340-010 Furniture/Fixtures	14,560.00	6,500.00	0.00	0.00
1000-0000-2680-58310-010 Loans - Principal	195,750.23	270,114.54	268,654.24	269,147.41
1000-0000-2680-58320-010 Loans Interest	37,731.56	41,325.04	44,718.43	46,013.02
	<b>\$547,725.38</b>	<b>\$617,446.26</b>	<b>\$643,419.33</b>	<b>\$607,255.65</b>

# Regional School Unit 78 2025-2026 Budget

Report # 42686

Account Number / Description	Budget Total 7/1/2025 - 6/30/2026	Current Budget 7/1/2024 - 6/30/2025	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023
<b><u>OP/PLANT - MAINTENANCE (9-12)</u></b>				
1000-0000-2600-51180-300 Salaries - Director and Maintenance	27,446.86	25,827.42	26,420.64	27,239.88
1000-0000-2600-52080-300 FICA/Medicare/Pension	2,599.69	1,975.81	1,973.77	2,007.97
1000-0000-2600-52180-300 Health Insurance	8,422.39	8,183.49	6,895.78	8,417.96
1000-0000-2600-52685-300 Paid Family Medical Leave	137.23	0.00	0.00	0.00
1000-0000-2600-52780-300 Worker's Compensation	1,250.00	1,335.00	982.94	1,089.56
1000-0000-2600-53000-300 Professional Services - Grounds	22,000.00	24,564.00	25,335.80	20,960.80
1000-0000-2600-53400-300 Technical Support Services - Siemens	11,900.00	11,739.00	11,325.30	10,878.35
1000-0000-2600-54100-300 Water & Sewage Services	3,700.00	3,700.00	2,992.73	2,898.98
1000-0000-2600-54300-300 Repairs/Maintenance Services	27,038.00	26,250.00	49,059.87	38,251.58
1000-0000-2600-55210-300 Building/Content Insurance	4,800.00	4,539.00	4,538.80	3,258.50
1000-0000-2600-55320-300 Communications - Cell Phone/Security	700.00	700.00	482.38	430.72
1000-0000-2600-55810-300 Employee Prof Travel, Meals, Hotels	300.00	300.00	13.75	245.77
1000-0000-2600-56000-300 Maintenance Supplies	3,780.00	3,780.00	1,759.16	2,019.09
1000-0000-2600-56210-300 Energy - Propane	1,120.00	1,120.00	744.84	1,089.45
1000-0000-2600-56220-300 Energy - Electricity	18,000.00	18,000.00	19,981.13	17,043.54
1000-0000-2600-56240-300 Energy - Heating Oil	21,000.00	21,000.00	19,213.67	24,903.35
1000-0000-2600-56290-300 Energy - Wood Pellets	8,750.00	8,750.00	6,010.20	2,648.20
1000-0000-2600-57300-300 Equipment	0.00	78.75	0.00	7,589.91
1000-0000-2600-57340-300 Furniture/Fixtures	7,840.00	3,500.00	0.00	0.00
1000-0000-2680-58310-300 Loans Principal	105,403.97	145,446.29	144,659.97	144,925.53
1000-0000-2680-58320-300 Loans Interest	20,317.00	22,251.94	24,079.14	24,776.23
	<b>\$296,505.14</b>	<b>\$333,040.70</b>	<b>\$346,469.87</b>	<b>\$340,675.37</b>
<b>Total - Facilities Maintenance</b>	<b>\$1,003,922.87</b>	<b>\$1,095,465.87</b>	<b>\$1,089,272.96</b>	<b>\$1,078,081.53</b>
<b>GRANT TOTAL - EXPENDITURES</b>	<b>\$5,899,935.67</b>	<b>\$5,718,140.80</b>	<b>\$5,181,467.18</b>	<b>\$5,064,928.03</b>

**ADULT EDUCATION BUDGET FY24  
REGIONAL SCHOOL UNIT #78**

**The following budget is for specific cost estimations associated with  
Regional School Unit #9 providing an Adult Education program for RSU #78**

**Invoicing from RSU #9 to reflect actual costs plus Administration fee and Catalog**

<b>ITEM</b>	<b>CALCULATION</b>	<b>TOTAL EXPENSE</b>
Staff	\$30.00 x 400 hours =	\$12,000.00
Benefits	Retirement and Benefits	\$1,440.00
Testing staff	\$22.05 x 8 hours x 2 sessions =	\$0.00
Benefits	\$353.00 x .12 =	\$0.00
Catalog	Flat fee	\$500.00
Edgenuity		\$930.00
Administration	Flat fee	\$0.00
Travel-staff	Staff traveling to Rangeley and back for both education and workforce investment	\$500.00
Professional Development	Maine Adult Education Conference	\$300.00
Supplies		\$120.00
Technology		\$0.00
Unused Funds	Funds that have been raised and not all used	\$0.00
<b>TOTAL BUDGETED 2025-2026</b>		<b>\$15,790.00</b>

Nancy Allen - RSU #9 Director of Adult Education  
nallen@mtbluersd.org

**CAPITAL RESERVE**

*Capital Improvements and/or Unanticipated, unbudgeted and/or emergency maintenance or repairs to Regional School Unit facilities and maintenance*

	Balance through 6/30/2022		\$248,052.60
7/1/2022	RSU Transferred Funds from Unexpended Balance		\$100,000.00
8/2/2022	Carpet in Portable - Classic Flooring	\$7,120.00	
7/1/2023	RSU Raised		\$50,000.00
7/1/2024	RSU Raised		\$100,000.00
7/1/2025	<b>Proposed RSU Transferred Funds from Unexpended Balance</b>		<b>\$100,000.00</b>
	Balance		\$590,932.60

**RSU #78 Reserve Account Summaries**

**SPECIAL EDUCATION RESERVE**

*Unanticipated, unbudgeted and/or emergency costs of special education, out of district tuition or Sp.Ed. transportation*

7/1/2020	RSU Transferred funds from Unexpended Balance		\$50,000.00
7/1/2021	RSU Transferred funds from Unexpended Balance		\$80,000.00
7/1/2022	RSU Transferred funds from Unexpended Balance		\$40,000.00
7/1/2025	<b>Proposed RSU Transferred funds from Unexpended Balance</b>		<b>\$100,000.00</b>
	Balance		\$270,000.00

\$270,000.00

**STUDENT/STAFF SUPPORT RESERVE ACCOUNT**

*Unanticipated, unbudgeted and/or emergency costs related to the Cost Center entitled "Student and Staff Support" to include Guidance, Health Services, Psychotherapy, Assessment/Testing, Technology and the Library*

7/1/2020	RSU Transferred funds from Unexpended Balance		\$25,000.00
7/1/2021	RSU Transferred funds from Unexpended Balance		\$45,000.00
7/1/2022	RSU Transferred funds from Unexpended Balance		\$50,000.00
	Balance		\$120,000.00

\$120,000.00

**REGULAR INSTRUCTION RESERVE ACCOUNT**

*Unanticipated, unbudgeted and/or emergency costs related to the Cost Center entitled "Regular Instruction" to include Pre-Kindergarten, Elementary (K-2), Elementary (3-8), Secondary (9-12), English As A Second Language and Gifted and Talented (K-*

7/1/2023	Transfer Funds from Unexpended Balance		\$7,147.50
7/1/2025	<b>Proposed Transfer Funds from Unexpended Balance</b>		<b>\$10,000.00</b>
			\$17,147.50

\$17,147.50

**FACILITIES MAINTENANCE RESERVE ACCOUNT**

*Unanticipated, unbudgeted and/or emergency costs related to the Cost Center entitled "Facilities Maintenance" to include OP/Plant - Custodians (K-8), OP/Plant - Custodians (9-12), OP/Plant - Maintenance (K-8) and OP/Plant - Maintenance (9-12)*

7/1/2023	Transfer Funds from Unexpended Balance		\$7,147.50
7/1/2025	<b>Proposed Transfer Funds from Unexpended Balance</b>		<b>\$10,000.00</b>
			\$17,147.50

\$17,147.50