

RSU 25
Board Adopted
May 10, 2022

Cost Centers	FY 23 Proposed	FY 2022 Adopted	Change	% Change	Percentage of Budget FY 2023
<i>Regular Education</i>	\$5,987,114.00	\$5,806,481.00	\$180,633	3.11%	35.22%
<i>Special Education</i>	\$3,277,853.00	\$3,289,695.00	-\$11,842	-0.36%	19.28%
<i>Other Instruction</i>	\$541,371.00	\$516,044.00	\$25,327	4.91%	3.18%
<i>Student & Staff</i>	\$1,558,492.00	\$1,380,065.00	\$178,427	12.93%	9.17%
<i>Career and Technical Education</i>	\$140,399.00	\$127,310.00	\$13,089	10.28%	0.83%
<i>System Administration</i>	\$550,316.00	\$504,353.00	\$45,963	9.11%	3.24%
<i>School Administration</i>	\$949,699.00	\$907,086.00	\$42,613	4.70%	5.59%
<i>Transportation</i>	\$1,518,751.15	\$1,365,043.00	\$153,708	11.26%	8.93%
<i>Facilities and Maintenance</i>	\$1,802,752.00	\$1,704,174.00	\$98,578	5.78%	10.61%
<i>Debt Service</i>	\$631,896.79	\$624,645.02	\$7,252	1.16%	3.72%
<i>All Other</i>	\$40,000.00	\$60,000.00	-\$20,000	-33.33%	0.24%
Total	\$16,998,643.94	\$16,284,896.02	\$713,748	4.38%	100.00%

COST CENTER: REGULAR INSTRUCTION

REGULAR INSTRUCTION JEWETT SCHOOL		PRE KINDERGARTEN	FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
1	1000-1121-1000-51010-030	Salaries - Teacher	\$123,200.00	\$92,017.00	\$31,183	33.89%	2 FTE Teacher
2	1000-1121-1000-51023-030	Salaries - Ed Tech	\$63,835.00	\$61,921.00	\$1,914	3.09%	2.9 FTE Ed Tech
3	1000-1121-1000-51230-030	Salaries - Substitute	\$3,400.00	\$3,400.00	\$0	0.00%	
4	1000-1121-1000-52010-030	Benefits - Teacher	\$42,093.00	\$26,718.00	\$15,375	57.55%	health insurance, medicare, disability, unemployment worker comp . Change in Insurance status
5	1000-1121-1000-52020-030	Benefits Ed. Tech. PK-K	\$30,117.00	\$18,097.00	\$12,020	66.42%	health insurance, medicare, disability, unemployment worker comp . Change in Insurance status
6	1000-1121-1000-52030-030	Benefits - Substitute	\$185.00	\$185.00	\$0	0.00%	medicare and/or social security
7	1000-1121-1000-52310-030	Retirement	\$4,731.00	\$3,533.00	\$1,198	33.91%	
8	1000-1121-1000-52323-030	Retirement Ed Tech	\$1,705.00	\$2,080.00	-\$375	-18.03%	
9	1000-1121-1000-54310-030	Contracted Repair & Maintenance	\$0.00	\$0.00	\$0	0.00%	
10	1000-1121-1000-54445-030	Copier Contract	\$0.00	\$0.00	\$0	0.00%	
11	1000-1121-1000-55810-030	Travel	\$600.00	\$600.00	\$0	0.00%	
12	1000-1121-1000-56000-030	Supplies & Equipment	\$1,000.00	\$1,000.00	\$0	0.00%	general supplies
13	1000-1121-1000-56400-030	Books & Periodicals	\$200.00	\$200.00	\$0	0.00%	
14	1000-1121-1000-56500-030	Computer Supplies & Equip	\$0.00	\$0.00	\$0	0.00%	
15	1000-1121-1000-56600-030	Electronic/AV Supplies & Equip	\$0.00	\$0.00	\$0	0.00%	
16	1000-1121-1000-57340-030	Computer Hardware	\$0.00	\$0.00	\$0	0.00%	
Subtotal Pre Kindergarten			\$271,066.00	\$209,751.00	\$61,315	29.23%	

REGULAR INSTRUCTION JEWETT SCHOOL KINDERGARTEN		FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes	
17	1000-1120-1000-51010-030	Salaries - Teacher	\$274,988.00	\$250,437.00	\$24,551	9.80%	5.6 FTE teachers
18	1000-1120-1000-51023-030	Salaries - Ed Tech Lib	\$7,957.00	\$32,284.00	-\$24,327	-75.35%	.2 Library (-med tech moved to mls)
19	1000-1100-1000-51230-030	Salaries - Substitute	\$5,500.00	\$5,500.00	\$0	0.00%	
20	1000-1120-1000-52010-030	Benefits - Teacher	\$76,846.00	\$82,847.00	-\$6,001	-7.24%	health insurance, medicare, disability, unemployment worker comp
21	1000-1120-1000-52020-030	Benefits Ed. Tech. K	\$2,305.00	\$15,058.00	-\$12,753	-84.69%	health insurance, medicare, disability, unemployment worker comp

22	1000-1100-1000-52030-030	Benefits - Substitute	\$300.00	\$300.00	\$0	0.00%	medicare and/or social security
23	1000-1100-1000-52310-030	Retirement Teachers	\$10,560.00	\$10,494.00	\$66	0.63%	MPERS 3.84 Rate Down from FY21
24	1000-1121-1000-52323-030	Retirement Ed Tech	\$306.00	\$280.00	\$26	9.29%	
25	1000-1120-1000-54310-030	Contracted Repair & Maintenance	\$0.00	\$0.00	\$0	0.00%	
26	1000-1120-1000-54445-030	Copier Contract	\$5,236.00	\$5,236.00	\$0	0.00%	copier lease agreement
27	1000-1120-1000-55810-030	Travel	\$500.00	\$500.00	\$0	0.00%	mileage for itinerants
28	1000-1120-1000-56000-030	Supplies & Equipment	\$9,900.00	\$9,900.00	\$0	0.00%	general classroom supplies,
29	1000-1120-1000-56400-030	Books & Periodicals	\$250.00	\$250.00	\$0	0.00%	books and consumable books (math)
30	1000-1120-1000-55350-030	Online Software Subscriptions	\$7,195.00	\$10,325.00	-\$3,130	-30.31%	Seesaw (\$500), RazKids (\$1130), Mosaic (\$1,100), Stoptl (\$300), IXL (938), Radx Viso (334), Incident IQ (\$1,084), Swank K-12 (\$759), Sys Cloud (\$850), Rize Vision (\$200)
31	1000-1120-1000-56500-030	Computer Supplies & Equip	\$18,575.00	\$17,375.00	\$1,200	6.91%	printing supplies (\$4,000), micr lic (\$3,500), anti virus (\$1,750), Ipad licenses (\$600), School Messenger (\$1,875), Adobe (\$500), Papercut Print Management (\$675), IC Module (\$700), cyber training (\$425) Network backbone upgrade (2750), repair parts (\$1000), Poly Cam Updates (\$300), File Wave (\$500)
32	1000-1120-1000-56600-030	Electronic/AV Supplies & Equip	\$2,500.00	\$2,800.00	-\$300	-10.71%	head phones (\$2,500)
33	1000-1120-1000-57340-03	Computer Hardware	\$0.00	\$0.00	\$0	0.00%	
Subtotal Kindergarten			\$422,918.00	\$443,586.00	-\$20,668	-4.66%	

REGULAR INSTRUCTION		MILES LANE SCHOOL	FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
34	1000-1100-1000-51010-010	Salaries - Teacher	\$928,048.00	\$926,545.00	\$1,503	0.16%	19.4 FTE Teachers including classroom, .8 art, .8 music, .8 PE)
35	1000-1100-1000-51023-010	Salaries - Ed Tech 3	\$43,879.00	\$48,645.00	-\$4,766	-9.80%	2 fte reg ed ed tech III , (1 fte med tech moved to Student Support)
36	1000-1100-1000-51230-010	Salaries - Substitute	\$41,750.00	\$41,750.00	\$0	0.00%	
37	1000-1100-1000-51500-010	Stipends	\$0.00	\$0.00	\$0	0.00%	Under Co-Curricular MLS
38	1000-1100-1000-52000-010	Benefits Stipends	\$0.00	\$0.00	\$0	0.00%	
39	1000-1100-1000-52010-010	Benefits - Teacher	\$205,830.00	\$262,716.00	-\$56,886	-21.65%	health insurance, medicare, disability, unemployment worker comp
40	1000-1100-1000-52020-010	Benefits Ed Techs	\$11,586.00	\$12,298.00	-\$712	-5.79%	health insurance, medicare, disability, unemployment worker comp
41	1000-1100-1000-52030-010	Benefits - Substitute	\$3,194.00	\$3,194.00	\$0	0.00%	medicare and/or social security 7.65%
	1000-1100-1000-52310-010	Retirement Teachers	\$35,637.00	\$35,517.00	\$120	0.34%	Rate Change to 3.84%
42	1000-1100-1000-52323-010	Retirement Ed Tech	\$2,602.00	\$1,868.00	\$734	39.29%	Rate Change to 3.84%
43	1000-1100-1000-54445-010	Copier Contract	\$6,809.00	\$6,809.00	\$0	0.00%	copier lease agreement
44	1000-1120-1000-55810-010	Travel	\$500.00	\$500.00	\$0	0.00%	mileage for itinerants
45	1000-1100-1000-56000-010	Supplies & Equipment	\$35,326.00	\$35,750.00	-\$424	-1.19%	general classroom supplies; K-4 Art & PE supplies, science kits (\$1,620)
46	1000-1100-1000-56400-010	Books & Periodicals	\$5,159.00	\$5,562.00	-\$403	-7.25%	classroom books; non fiction level text
47	1000-1100-1000-55350-010	Online Software Subscriptions	\$22,157.00	\$32,050.00	-\$9,893	-30.87%	Seesaw (\$2000), RazKids (\$2050), Mosaic (\$1100), Stoptl (\$300), Kami (\$960), Aristotle K-12 (\$1700), Aleks (\$1400), Enchanted Learning (\$125), Discovery Ed Streaming (\$2100), IXL (\$2812), Stemsscopes (\$2340), Typing Club (\$800), Smore (\$60), Poly Cam Updates (\$900), Radx Viso (\$617), IncidentIQ (\$1084), Swank K-12(\$759), SysCloud (\$850), RizeVision (\$200)
48	1000-1100-1000-56500-010	Computer Supplies & Equip	\$87,445.00	\$55,475.00	-\$33,318	-60.06%	Microsoft Licensing (\$3500), Printing supplies (\$4000), Anti Virus (\$1,750), School Messenger (\$1875), Ipad Licenses (\$1200), Adobe (\$500) Paper Cut (\$675), IC Module (700) Cyber Training (\$425), Network backbone upgrade (\$2750), Computer parts for repair (\$1500), 4 Device Carts (\$2360) 160 Ipads (\$64,000, Filewave (\$2210)
49	1000-1100-1000-56600-010	Electronic/AV Supplies & Equip	\$3,300.00	\$2,000.00	\$1,300	65.00%	Earbuds (\$2,500), Surveillance Cameras (\$800)
50	1000-1100-1000-57340-010	Computer Hardware	\$0.00	\$0.00	\$0	0.00%	
51	1000-1100-1000-58100-010	Dues and Fees	\$850.00	\$0.00	\$850	100.00%	Experimental Classrooms Trips
Subtotal Miles Lane 1-4			\$1,434,072.00	\$1,470,679.00	-\$36,607	-2.49%	

REGULAR INSTRUCTION		BUCKSPORT MIDDLE SCHOOL	FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
51	1000-1100-1000-51010-020	Salaries - Teacher	\$992,698.00	\$944,809.00	\$47,889	5.07%	20.94 fte (down .5 fte)
52	1000-1100-1000-51023-020	Salaries - Ed Tech 3	\$0.00	\$0.00	\$0	0.00%	
53	1000-1100-1000-51230-020	Salaries - Substitute	\$27,000.00	\$27,000.00	\$0	0.00%	

54	1000-1100-1000-52010-020	Benefits - Teacher	\$281,256.00	\$235,607.00	\$45,649	19.38%	health insurance(up \$70,000 change of plans), medicare, disability, unemployment worker comp
55	1000-1100-1000-52020-020	Benefits - Ed Tech	\$0.00	\$0.00	\$0	0.00%	health insurance, medicare, disability, unemployment worker comp
	1000-1100-1000-52030-020	Benefits - Substitute	\$2,066.00	\$2,066.00	\$0	0.00%	medicare and/or social security 7.65%
56	1000-1100-1000-52320-020	Retirement teacher	\$38,120.00	\$36,281.00	\$1,839	5.07%	MPERS new rate 3.84
57	1000-1100-1000-53200-020	Contracted Educational Sevices	\$25,000.00	\$12,500.00	\$12,500	100.00%	JMG Contracted Services
58	1000-1100-1000-54310-020	Contracted Repair & Maintenance	\$1,155.00	\$1,155.00	\$0	0.00%	music (\$825), grand piano (\$330)
59	1000-1100-1000-54445-020	Copier Contract	\$10,000.00	\$10,000.00	\$0	0.00%	copier lease agreement
	1000-1100-1000-55610-020	Tuition to Other SAU in State	\$0.00	\$0.00	\$0	0.00%	
60	1000-1100-1000-55630-020	Tuition to Private School	\$25,000.00	\$25,000.00	\$0	0.00%	students to attend alternative schools
61	1000-1100-1000-56000-020	Supplies & Equipment - General	\$26,929.00	\$21,384.00	\$5,545	25.93%	general classroom supplies (\$19,176), science classroom kits (\$4425), DARE (\$970), art supplies (\$2,000)
62	1000-1100-1000-55350-020	Online Software Subscriptions	\$20,726.00	\$28,260.00	-\$7,534	-26.66%	IXL (\$6825), StopIt (\$300), Aristotle K12 (\$3,784), Kami (\$1,150), RazKids (\$220), Mosaic (\$1100), Radix Viso (\$704), IncidentIQ (\$1084), Swank K-12 (\$759), SysCloud (\$850), RizeVision (\$200), WeVideo (\$2,650), Typing Club (\$200), Polycam Updates (\$900)
63	1000-1100-1000-56400-020	Books & Periodicals - General	\$2,251.00	\$2,449.00	-\$198	-8.08%	General Classroom Books (\$2,109), Dare (\$142)
64	1000-1100-1000-56500-020	Computer Sup. & Software. BMS	\$35,659.00	\$63,255.00	-\$27,596	-43.63%	printing supplies (\$4,000), microsoft lic (\$3,500), anti virus (\$3,500), communication platform (\$1,875), PaperCut Print Management (\$675), Adobe (\$1,100), IC Module (\$700), Gaggle (\$2,400), Ipad licenses (\$60), MacBook Licenses (\$1,080), Cyber trianing (\$425), Digital Microscopes (\$500), Computer parts and repairs (\$5,000), network backbone project (\$2,750), FileWave (\$2,520), Music Software (\$599), Environmental Sensors (\$5,000), Grade 5 calculators (\$75)
65	1000-1100-1000-56600-020	Electronic/AV Supplies & Equip	\$4,800.00	\$4,000.00	\$800	20.00%	earbuds (\$1,000), BPAC Video Upgrade (\$3,000), surveillance cameras (\$800)
66	1000-1100-1000-57340-020	Computer Hardware BMS	\$0.00	\$0.00	\$0	0.00%	
67	1000-1100-1000-58100-020	Dues & Fees	\$0.00	\$2,500.00	-\$2,500	-100.00%	
		Subtotal Middle School	\$1,492,660.00	\$1,416,266.00	\$76,394	5.39%	

REGULAR INSTRCUTION BUCKSPORT HIGH SCHOOL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
68	1000-1200-1000-51010-300	Salaries - Teacher	\$1,202,310	\$1,095,039.00	\$107,271	9.80%	20.5 teachers
69	1000-1200-1000-51023-300	Salary- Ed Tech	\$23,525	\$22,589.00	\$936	4.14%	standard recovery & period 9 ed tech pay .75 fte
70	1000-1200-1000-51230-300	Salaries - Substitute	\$29,000	\$29,000.00	\$0	0.00%	
71	1000-1200-1000-52010-300	Benefits - Teacher	\$286,235	\$305,811.00	-\$19,576	-6.40%	health insurance, medicare, disability, unemployment worker comp
72	1000-1200-1000-52020-300	Benefits- Ed Tech (period 9)	\$8,638	\$8,514.00	\$124	1.46%	health insurance, medicare, disability, unemployment worker comp
73	1000-1200-1000-52030-300	Benefits - Substitute	\$2,219	\$2,219.00	\$0	0.00%	medicare and/or social security 7.65%
74	1000-1200-1000-52310-300	Retirement	\$46,169	\$42,060.00	\$4,109	9.77%	MPERS 3.84
75	1000-1200-1000-52020-300	Retirement (Period 9)	\$903	\$867.00	\$36	4.15%	local share state retirement 4.16%
76	1000-1200-1000-53200-300	Contracted Education Services	\$25,000	\$12,500.00	\$12,500	100.00%	JMG Contracted Services
77	1000-1200-1000-54310-300	Contracted Repair & Maintenance	\$4,700	\$4,700.00	\$0	0.00%	music instrument repair, wood shop, microscopes
78	1000-1200-1000-54445-300	Copier Contract	\$9,060	\$9,060.00	\$0	0.00%	copier lease agreement
79	1000-1200-1000-55610-300	Tuition to Public School - Other INSTATE	\$25,000	\$25,000.00	\$0	0.00%	tuition payments for orland high school choice to public schools 2 @ (10,500), VHS online course subscription (\$1,800)
80	1000-1200-1000-55630-300	Tuition to Private School - Other	\$420,000	\$420,000.00	\$0	0.00%	tuition payments for orland high school choice (24) and Reach students from RSU 25 (18) @ \$10,000
81	1000-1200-1000-55680-300	Tuition to Private School - IVF	\$0	\$0.00	\$0	0.00%	
82	1000-1200-1000-55810-300	Staff Travel	\$750	\$750.00	\$0	0.00%	mileage for itinerants and workshops
83	1000-1200-1000-56000-300	Supplies & Equipment - General	\$65,000	\$65,000.00	\$0	0.00%	supplies and equipment for all classes including labs and shops
84	1000-1200-1000-56400-300	Books & Periodicals - General	\$5,500	\$10,500.00	-\$5,000	-47.62%	Replacement books, ELA books for classes
85	1000-1200-1000-55350-300	Online Software Subscriptions	\$22,123	\$23,655.00	-\$1,532	-6.48%	Odysee software (\$7,500), foreign language (\$1,100) Band One Note (\$750), ELA Vocabulary (\$400), Mosaic (\$1,000), StopIt (\$300) Gaggle (\$2400), Aristotole (\$3784), Kami (\$1150), Radix (\$746), Incident IQ (\$1084), Swank K 12 (\$759), Syscloud (\$850), RizeVision (\$200)

86	1000-1200-1000-56500-300	Computer Supplies & Software	\$29,250	\$23,025.00	\$6,225	27.04%	microsoft licensing (\$3,500), printing supplies (\$4,000), School Messenger (\$1,875), Paper Cut (\$675) Adobe (\$1,000), anti virus (\$3,500), IC Module (\$700), cyber training (\$425), Network backbone upgrade (\$2,750), Repairs (\$5,000), File Wave (\$2,675), Cameras Photo Class (\$1,650), Polycam Updates (\$900), Virtual TI84 Calculators (\$600)
87	1000-1200-1000-56600-300	Electronic/AV Supplies & Equip	\$3,000.00	\$3,000.00	\$0	0.00%	Surveillance cameras (\$3000)
88	1000-1200-1000-57340-300	Computer Hardware	\$0.00	\$0.00	\$0	0.00%	
89	1000-1200-1000-58100-300	Dues & Fees	\$5,000.00	\$3,500.00	\$1,500	42.86%	NHS association fees, music association fees
Subtotal High School			\$2,213,382.00	\$2,106,789.00	\$106,593	5.06%	

REGULAR INSTRUCTION		GIFTED / TALENTED ELEMENTARY	FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
90	1000-4900-1000-51010-950	G/T Teacher Salaries	\$52,470.00	\$49,797.00	\$2,673	5.37%	.5 Akerman .25 Neslusan
91	1000-4900-1000-51040-950	Salaries - Administrator	\$4,423.00	\$4,232.00	\$191	4.51%	
92	1000-4900-1000-51500-950	G/T Stipends	\$0.00	\$0.00	\$0	0.00%	
93	1000-4900-1000-52000-950	Benefits Stipends	\$0.00	\$0.00	\$0	0.00%	
94	1000-4900-1000-52010-950	Benefits - Teacher	\$8,342.00	\$6,534.00	\$1,808	27.67%	health insurance, medicare, disability, unemployment worker comp
95	1000-4900-1000-52040-950	Benefits - Administrator	\$1,217.00	\$1,183.00	\$34	2.87%	health insurance, medicare, disability, unemployment worker comp
96	1000-4900-1000-52300-950	Retirement	\$806.00	\$161.00	\$645	400.62%	MPERS 3.84% 1 fte retired no cost
97	1000-4900-1000-53000-950	Consultants	\$1,250.00	\$1,250.00	\$0	0.00%	program consultants
98	1000-4900-1000-55630-950	Student Tuition	\$1,000.00	\$1,000.00	\$0	0.00%	course work or other learning activities needed to be purchased
99	1000-4900-1000-55810-950	Staff Travel	\$500.00	\$500.00	\$0	0.00%	Itinerant travel, regional meetings
100	1000-4900-1000-56000-950	Supplies & Equipment	\$2,000.00	\$2,000.00	\$0	0.00%	program supplies
101	1000-4900-1000-56400-950	Books & Periodicals	\$1,000.00	\$1,000.00	\$0	0.00%	classroom books for GT students
102	1000-4900-1000-55350-950	Online Software Subscriptions	\$0.00	\$0.00	\$0	0.00%	Odysee software, foreign language
103	1000-4900-1000-57340-950	Computer Hardware	\$0.00	\$0.00	\$0	0.00%	
104	1000-4900-1000-58100-950	G/T Dues & Fees	\$1,000.00	\$1,000.00	\$0	0.00%	state organization
Subtotal Gifted/Talented Elementary			\$74,008.00	\$68,657.00	\$5,351	7.79%	

REGULAR INSTRUCTION		GIFTED / TALENTED SECONDARY	FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
105	1000-4900-1000-51010-990	G/T Teacher Salaries	\$52,470.00	\$65,674.00	-\$13,204	-20.11%	.5 Akerman .25 Neslusan
106	1000-4900-1000-51040-990	Salaries - Administrator	\$4,423.00	\$4,232.00	\$191	4.51%	
107	1000-4900-1000-52010-990	Benefits - Teacher	\$8,342.00	\$6,534.00	\$1,808	27.67%	health insurance, medicare, disability, unemployment worker comp
108	1000-4900-1000-52040-990	Benefits - Administrator	\$1,217.00	\$1,183.00	\$34	2.87%	health insurance, medicare, disability, unemployment worker comp
109	1000-4900-1000-52310-990	Retirement	\$806.00	\$1,380.00	-\$574	-41.59%	MPERS 3.84% 1 fte retired
110	1000-4900-1000-53000-990	Consultants	\$1,250.00	\$1,250.00	\$0	0.00%	program consultants
111	1000-4900-1000-55630-990	Student Tuition	\$5,000.00	\$5,000.00	\$0	0.00%	course work or other learning activities needed to be purchased
112	1000-4900-1000-55810-990	Staff Travel	\$500.00	\$500.00	\$0	0.00%	Itinerant travel, regional meetings
113	1000-4900-1000-56000-990	Supplies & Equipment	\$2,000.00	\$2,000.00	\$0	0.00%	program supplies
115	1000-4900-1000-56400-990	Books & Periodicals	\$2,000.00	\$2,000.00	\$0	0.00%	classroom books for GT students
116	1000-4900-1000-58100-990	G/T Dues & Fees	\$1,000.00	\$1,000.00	\$0	0.00%	state organization
Subtotal Gifted/Talented Secondary			\$79,008.00	\$90,753.00	-\$11,745	-12.94%	

TOTAL REGULAR INSTRUCTION			\$5,987,114.00	\$5,806,481.00	\$180,633	3.11%	
----------------------------------	--	--	-----------------------	-----------------------	------------------	--------------	--

COST CENTER: SPECIAL EDUCATION PROGRAM

SPECIAL EDUCATION ADMINISTRATION		FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes	
117	1000-2500-2330-51040-900	Salaries - Administrator	\$150,182.00	\$141,393.00	\$8,789	6.22%	Andrea/ Tara 1.7fte
118	1000-2500-2330-51180-900	Salaries - Secretary	\$59,489.00	\$57,157.00	\$2,332	4.08%	1.5 fte

119	1000-2500-2330-52040-900	Benefits - Administrator	\$33,232.00	\$20,125.00	\$13,107	65.13%	health insurance, medicare, disability, unemployment worker comp
120	1000-2500-2330-52080-900	Benefits - Secretary	\$22,775.00	\$22,633.00	\$142	0.63%	health insurance, medicare, disability, unemployment worker comp, Social Security
121	1000-2500-2330-52380-900	Retirement - Administrator	\$7,072.00	\$6,600.00	\$472	7.15%	MPERS 4.16%
122	1000-2500-2330-52510-900	Coursework	\$1,500.00	\$1,500.00	\$0	0.00%	
123	1000-2500-2330-53440-900	MSB Administration Costs	\$0.00	\$0.00	\$0	0.00%	MSB
124	1000-2500-2330-55810-900	Travel	\$1,000.00	\$0.00	\$1,000	100.00%	previous local entitlement
125	1000-2500-2330-56000-900	Supplies & Equipment	\$0.00	\$0.00	\$0	0.00%	previous local entitlement
126	1000-2500-2330-58100-900	Dues and Fees	\$600.00	\$0.00	\$600	1000.00%	MADSEC Dues previous local entitlement
		Subtotal Special Education Administration	\$275,850.00	\$249,408.00	\$26,442	10.60%	

Special Education - Elementary District Cost			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
127	1000-2200-1000-51210-950	Salaries - Tutors	\$2,500.00	\$2,500.00	\$0	0.00%	
128	1000-2200-1000-51230-950	Salaries - Substitute	\$25,000.00	\$25,000.00	\$0	0.00%	day to day as needed
129	1000-2200-1000-52010-950	Benefits - Teacher	\$0.00	\$0.00	\$0	0.00%	health insurance, medicare, disability, unemployment worker comp
130	1000-2300-1000-52010-950	Benefits SC Teacher	\$0.00	\$0.00	\$0	0.00%	health insurance, medicare, disability, unemployment worker comp
131	1000-2200-1000-52020-950	Benefits - Ed Tech	\$0.00	\$0.00	\$0	0.00%	health insurance, medicare, disability, unemployment worker comp, Social Security
132	1000-2200-1000-52030-950	Benefits - Substitute	\$1,600.00	\$1,600.00	\$0	0.00%	medicare and/or social security
133	1000-2200-1000-52310-950	Retirement Teachers RR	\$0.00	\$0.00	\$0	0.00%	MPERS 3.84%
134	1000-2300-1000-52310-950	Retirement Teachers SC	\$0.00	\$0.00	\$0	0	MPERS 3.84%
134	1000-2200-1000-52323-950	Retirement Ed Techs	\$0.00	\$0.00	\$0	0.00%	MPERS 3.84%
136	1000-2200-1000-55610-950	Tuition to Public School	\$60,000.00	\$0.00	\$60,000	100.00%	Bangor Regional
137	1000-2200-1000-55630-950	Tuition to Private School	\$0.00	\$60,000.00	-\$60,000	-100.00%	elementary OOD placements offset with Local entitlement money. Moved to public schools. Regional programing
138	1000-2200-1000-55350-950	Online Software Subscriptions	\$3,100.00	\$3,100.00	\$0	0.00%	Lexia (\$1500), Moby Max District SPED License (\$1600),
139	1000-2200-1000-56000-950	Supplies & Equipment	\$0.00	\$0.00	\$0	0.00%	general supplies
		Subtotal Special Education Elementary District	\$92,200.00	\$92,200.00	\$0	0.00%	

Special Education Jewett			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	
140	1000-2200-1000-51010-030	Salaries Teachers RR	\$89,397.00	\$106,839.00	-\$17,442	-16.33%	1.3 fte - FY 22 2 FTE
141	1000-2300-1000-51010-030	Salaries Teachers SC	\$0.00	\$0.00	\$0	0.00%	
142	1000-2200-1000-51021-030	Salaries- Ed Tech 1 RR	\$42,768.00	\$39,830.00	\$2,938	7.38%	2 fte (1 pk) - FY 22 2 FTE
143	1000-2300-1000-51021-030	Salaries Ed Tech 1 SC	\$0.00	\$19,214.00	-\$19,214	-100.00%	0 FTE - FY 22 1 FTE
144	1000-2200-1000-51022-030	Salaries Ed Tech 2 RR	\$0.00	\$0.00	\$0	0.00%	
145	1000-2300-1000-51022-030	Salaries Ed Tech 2 SC	\$0.00	\$0.00	\$0	0.00%	
146	1000-2200-1000-51023-030	Salaries Ed Tech 3 RR	\$51,247.00	\$74,045.00	-\$22,798	-30.79%	2 FTE - FY 22 3 FTE
147	1000-2000-1000-51023-030	Salaries Ed Tech 3 SC	\$51,993.00	\$0.00	\$51,993	100.00%	2 FTE - FY 22 0 FTE
148	1000-2200-1000-52010-030	Benefits - Teacher RR	\$11,546.00	\$20,891.00	-\$9,345	-44.73%	health insurance, medicare, disability, unemployment worker comp
149	1000-2300-1000-52010-030	Benefits Teacher SC	\$0.00	\$0.00	\$0	0.00%	health insurance, medicare, disability, unemployment worker comp
150	1000-2200-1000-52021-030	Benefits - Ed Tech 1 RR	\$4,669.00	\$35,857.33	-\$31,188	-86.98%	health insurance, medicare, disability, unemployment worker comp
151	1000-2300-1000-52021-030	Benefits - Ed Tech 1 SC	\$0.00	\$0.00	\$0	0.00%	health insurance, medicare, disability, unemployment worker comp
152	1000-2200-100-52022-030	Benefits - Ed Tech 2 RR	\$0.00	\$0.00	\$0	0.00%	health insurance, medicare, disability, unemployment worker comp
153	1000-2300-1000-52022-030	Benefits - Ed Tech 2 SC	\$0.00	\$0.00	\$0	0.00%	health insurance, medicare, disability, unemployment worker comp
154	1000-2200-1000-52023-030	Benefits - Ed Tech 3 RR	\$12,492.00	\$0.00	\$12,492	100.00%	health insurance, medicare, disability, unemployment worker comp
155	1000-2300-1000-52023-030	Benefits - Ed Tech 3 SC	\$22,800.00	\$1,238.33	\$21,562	1741.19%	health insurance, medicare, disability, unemployment worker comp
156	1000-2200-1000-52310-030	Retirement Teachers RR	\$3,433.00	\$4,103.00	-\$670	-16.33%	MPERS 3.84%
157	1000-2300-1000-52310-030	Retirement Teacher SC	\$0.00	\$0.00	\$0	0.00%	MPERS 3.84%
158	1000-2200-1000-52322-030	Retirement Ed Tech 2 RR	\$0.00	\$0.00	\$0	0.00%	MPERS 3.84%
159	1000-2300-1000-52322-030	Retirement Ed Tech 2 SC	\$0.00	\$0.00	\$0	0.00%	MPERS 3.84%
160	1000-2200-1000-52323-030	Retirement Ed Tech 3 RR	\$910.00	\$1,851.00	-\$941	-50.84%	MPERS 3.84%

161	1000-2300-1000-52323-030	Retirement Ed Tech 3 SC	\$1,997.00	\$0.00	\$1,997	100.00%	MPERS 3.84%
162	1000-2200-1000-51230-030	Salaries - Substitute	\$0.00	\$0.00	\$0	0.00%	District Cost
163	1000-2200-1000-52030-030	Benefits - subs	\$0.00	\$0.00	\$0	0.00%	District Cost
164	1000-2200-1000-55350-030	Online Software Subscriptions	\$0.00	\$0.00	\$0	0.00%	District Cost Shared subscriptions
165	1000-2200-1000-56000-030	Supplies & Equipment	\$300.00	\$300.00	\$0	100.00%	
166	1000-2300-1000-56000-030	Supplies & Equipment SC	\$300.00	\$300.00	\$0	100.00%	
167	1000-2220-1000-57340-030	Computer Hardware	\$0.00	\$0.00	\$0	0.00%	
168	1000-2300-1000-57340-030	Computer Hardware SC	\$0.00	\$0.00	\$0	0.00%	
		Subtotal Special Education Jewett	\$293,852.00	\$304,468.66	-\$10,617	-3.49%	

Special Education Miles Lane			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
169	1000-2200-1000-51010-010	Salaries - Teacher RR	\$256,017.00	\$124,000.00	\$132,017	106.47%	5.6 fte - FY 22 3 FTE
170	1000-2300-1000-51010-010	Salaries-Teacher SC	\$17,929.00	\$82,200.00	-\$64,271	-78.19%	.4 fte - FY 22 2 FTE
171	1000-2200-1000-51021-010	Salaries Ed Tech 1 RR	\$41,388.00	\$39,179.00	\$2,209	5.64%	2 FTE - FY 22 2 FTE
172	1000-2300-1000-51021-010	Salaries Ed Tech 1 Sc	\$92,174.00	\$84,879.00	\$7,295	8.59%	4 FTE -FY22 4 FTE
173	1000-2200-1000-51022-010	Salaries Ed Tech 2 RR	\$26,936.00	\$25,844.00	\$1,092	4.23%	1 FTE - FY 22 1 FTE
174	1000-2300-1000-51022-010	Salaries Ed Tech 2 SC	\$20,924.00	\$0.00	\$20,924	100.00%	1 FTE - FY 22 0 FTE
175	1000-2200-1000-51023-010	Salaries Ed Tech 3 RR	\$21,714.00	\$48,371.00	-\$26,657	-55.11%	1 FTE - FY 22 2 FTE
176	1000-2300-1000-51023-010	Salaries Ed Tech 3 SC	\$70,004.00	\$140,719.00	-\$70,715	-50.25%	5 FTE - FY 22 6 FTE
177	1000-2200-1000-52010-010	Benefits - Teacher RR	\$84,040.00	\$34,880.00	\$49,160	140.94%	health insurance, medicare, disability, unemployment worker comp
178	1000-2300-1000-52010-010	Benefits Teacher SC	\$6,578.00	\$39,890.00	-\$33,312	-83.51%	health insurance, medicare, disability, unemployment worker comp
179	1000-2200-1000-52021-010	Benefits - Ed Tech 1 RR	\$24,968.00	\$46,485.33	-\$21,517	-46.29%	health insurance, medicare, disability, unemployment worker comp
180	1000-2300-1000-52021-010	Benefits - Ed Tech 1 SC	\$51,596.00	\$104,093.33	-\$52,497	-50.43%	health insurance, medicare, disability, unemployment worker comp
181	1000-2200-100-52022-010	Benefits - Ed Tech 2 RR	\$11,420.00	\$0.00	\$11,420	100.00%	health insurance, medicare, disability, unemployment worker comp
182	1000-2300-1000-52022-010	Benefits - Ed Tech 2 SC	\$999.00	\$0.00	\$999	100.00%	health insurance, medicare, disability, unemployment worker comp
183	1000-2200-1000-52023-010	Benefits - Ed Tech 3 RR	\$1,016.00	\$0.00	\$1,016	100.00%	health insurance, medicare, disability, unemployment worker comp
184	1000-2300-1000-52023-010	Benefits - Ed Tech 3 SC	\$34,029.00	\$0.00	\$34,029	100.00%	health insurance, medicare, disability, unemployment worker comp
185	1000-2200-1000-52310-010	Retirement Teachers RR	\$9,831.00	\$4,804.00	\$5,027	104.64%	MPERS 3.84%
186	1000-2300-1000-52310-010	Retirement Teacher SC	\$1,582.00	\$3,156.00	-\$1,574	-49.87%	MPERS 3.84%
187	1000-2200-1000-52322-010	Retirement Ed Tech 2 RR	\$1,034.00	\$992.00	\$42	4.23%	MPERS 3.84%
188	1000-2300-1000-52322-010	Retirement Ed Tech 2 SC	\$803.00	\$0.00	\$803	100.00%	MPERS 3.84%
189	1000-2200-1000-52323-010	Retirement Ed Tech 3 RR	\$834.00	\$1,815.00	-\$981	-54.05%	MPERS 3.84%
190	1000-2300-1000-52323-010	Retirement Ed Tech 3 SC	\$2,688.00	\$5,404.00	-\$2,716	-50.26%	MPERS 3.84%
191	1000-2200-1000-51230-010	Salaries - Substitute	\$0.00	\$0.00	\$0	0.00%	District Cost
192	1000-2200-1000-52030-010	Benefits - subs	\$0.00	\$0.00	\$0	0.00%	District Cost
193	1000-2200-1000-55350-010	Online Software Subscriptions	\$0.00	\$0.00	\$0	0.00%	District Share Subscriptions
194	1000-2200-1000-56000-010	Supplies & Equipment	\$400.00	\$400.00	\$0	0.00%	
195	1000-2300-1000-56000-010	Supplies & Equipment SC	\$400.00	\$400.00	\$0	0.00%	
196	1000-2220-1000-57340-010	Computer Hardware	\$0.00	\$0.00	\$0	0.00%	
197	1000-2300-1000-57340-010	Computer Hardware SC	\$0.00	\$0.00	\$0	0.00%	
		Subtotal Special Education Miles Lane	\$779,304.00	\$787,511.66	-\$8,208	-1.04%	

Special Education BMS			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
198	1000-2200-1000-51010-020	Salaries Teacher RR	\$155,933.00	\$141,568.00	\$14,365	10.15%	3.57 fte -FY 22 3.3
199	1000-2300-1000-51010-020	Salaries Teacher SC	\$62,068.00	\$77,000.00	-\$14,932	-19.39%	1.43 fte - FY 22 2 FTE
200	1000-2200-1000-51021-020	Salaries Ed Tech 1 RR	\$66,519.00	\$43,339.00	\$23,180	53.49%	3 FTE - FY 22 2 FTE
201	1000-2300-1000-51021-020	Salaries- Ed Tech 1 SC	\$42,525.00	\$0.00	\$42,525	100.00%	2 FTE - FY 22 0 FTE
202	1000-2200-1000-51022-020	Salaries Ed Tech 2 RR	\$49,550.00	\$48,782.00	\$768	1.57%	2 FTE - FY 22 2 FTE
203	1000-2300-1000-51022-020	Salaries Ed Tech 2 SC	\$0.00	\$45,121.00	-\$45,121	0.00%	0 FTE - FY 22 2 FTE
204	1000-2200-1000-51023-020	Salaries Ed Tech 3 RR	\$127,489.00	\$147,174.00	-\$19,685	-13.38%	5 FTE - FY 22 6 FTE
205	1000-2300-1000-51023-020	Salaries Ed Tech 3 SC	\$28,960.00	\$69,312.00	-\$40,352	-58.22%	1 FTE - FY 22 3 FTE
206	1000-2200-1000-52010-020	Benefits - Teacher RR	\$45,915.00	\$43,419.00	\$2,496	5.75%	health insurance, medicare, disability, unemployment worker comp

207	1000-2300-1000-52010-020	Benefits Teacher SC	\$18,618.00	\$21,456.00	-\$2,838	-13.23%	health insurance, medicare, disability, unemployment worker comp
208	1000-2200-1000-52021-020	Benefits - Ed Tech 1 RR	\$27,786.00	\$84,646.33	-\$56,860	-67.17%	health insurance, medicare, disability, unemployment worker comp
209	1000-2300-1000-52021-020	Benefits - Ed Tech 1 SC	\$25,233.00	\$54,055.33	-\$28,822	-53.32%	health insurance, medicare, disability, unemployment worker comp
210	1000-2200-1000-52022-020	Benefits - Ed Tech 2 RR	\$12,456.00	\$0.00	\$12,456	100.00%	health insurance, medicare, disability, unemployment worker comp
211	1000-2300-1000-52022-020	Benefits - Ed Tech 2 SC	\$0.00	\$0.00	\$0	100.00%	health insurance, medicare, disability, unemployment worker comp
212	1000-2200-1000-52023-020	Benefits - Ed Tech 3 RR	\$46,655.00	\$0.00	\$46,655	100.00%	health insurance, medicare, disability, unemployment worker comp
213	1000-2300-1000-52023-020	Benefits - Ed Tech 3 SC	\$11,464.00	\$0.00	\$11,464	100.00%	health insurance, medicare, disability, unemployment worker comp
214	1000-2200-1000-52310-020	Retirement Teachers RR	\$6,276.00	\$6,870.00	-\$594	-8.65%	MPERS 3.84%
215	1000-2300-1000-52310-020	Retirement Teacher SC	\$3,259.00	\$2,957.00	\$302	10.21%	MPERS 3.84%
216	1000-2200-1000-52322-020	Retirement Ed Tech 2 RR	\$1,903.00	\$1,873.00	\$30	1.60%	MPERS 3.84%
217	1000-2300-1000-52322-020	Retirement Ed Tech 2 SC	\$0.00	\$1,732.02	-\$1,732	-100.00%	MPERS 3.84%
218	1000-2200-1000-52323-020	Retirement Ed Tech 3 RR	\$14,244.00	\$5,651.00	\$8,593	152.06%	MPERS 3.84%
219	1000-2300-1000-52323-020	Retirement Ed Tech 3 SC	\$1,112.00	\$2,662.00	-\$1,550	-58.23%	MPERS 3.84%
220	1000-2200-1000-51230-020	Salaries - Substitute	\$0.00	\$0.00	\$0	0.00%	District Cost
221	1000-2200-1000-52030-020	Benefits - subs	\$0.00	\$0.00	\$0	0.00%	District Cost
222	1000-2200-1000-55350-020	Online Software Subscriptions	\$0.00	\$0.00	\$0	0.00%	District Cost Share subscriptions
223	1000-2200-1000-56000-020	Supplies & Equipment	\$300.00	\$300.00	\$0	100.00%	
224	1000-2300-1000-56000-020	Supplies & Equipment SC	\$300.00	\$300.00	\$0	100.00%	
225	1000-2220-1000-57340-020	Computer Hardware	\$0.00	\$0.00	\$0	0.00%	
226	1000-2300-1000-57340-020	Computer Hardware SC	\$0.00	\$0.00	\$0	0.00%	
Subtotal Special Education BMS			\$748,565.00	\$798,217.68	-\$49,653	-6.22%	
Special Education Secondary District Expenses			FY 2023 Proposed	FY 2022 Adopted	Change	% Inc / Dec	Notes
227	1000-2200-1000-55610-990	Tuition to Public School	\$4,000.00	\$0.00	\$4,000	100.00%	Bangor Regional/Acadia Tutoring. Moved from Private
228	1000-2200-1000-55630-990	Tuition to Private School	\$0.00	\$2,000.00	-\$2,000	-100.00%	
Subtotal Special Education Secondary Expense			\$4,000	\$2,000	\$2,000	100.00%	
Special Education High School			FY 2023 Proposed	FY 2022 Adopted	Change	% Inc / Dec	Notes
229	1000-2200-1000-51010-300	Salaries - Teacher	\$145,408.00	\$165,900.00	-\$20,492	-12.35%	4 FTE Teachers - FY 22 4 FTE
230	1000-2300-1000-51010-300	Salaries Teacher SC	\$52,041.00	\$63,508.00	-\$11,467	-18.06%	1 fte teacher - FY 22 1 FTE
231	1000-2200-1000-51021-300	Salaries - Ed Tech 1	\$0.00	\$0.00	\$0	0.00%	
232	1000-2300-1000-51021-300	Salaries Ed Tech 1 SC	\$20,400.00	\$41,977.00	-\$21,577	-51.40%	1 FTE - FY 22 2 FTE
233	1000-2200-1000-51022-300	Salaries - Ed Tech 2	\$0.00	\$0.00	\$0	0.00%	
234	1000-2300-1000-51022-300	Salaries Ed Tech 2 SC	\$0.00	\$0.00	\$0	0.00%	
235	1000-2200-1000-51023-300	Salaries - Ed Tech 3 RR	\$173,602.00	\$148,883.00	\$24,719	16.60%	7 FTE - FY 22 6 FTE
236	1000-2300-1000-51023-300	Salaries - Ed Tech 3 SC	\$44,268.00	\$15,778.00	\$28,490	180.57%	2 FTE - FY 22 1 FTE
237	1000-2200-1000-51210-300	Salaries - Tutors	\$7,500.00	\$7,500.00	\$0	0.00%	as needed 1-1 tutors
238	1000-2200-1000-51230-300	Salaries - Substitute	\$6,000.00	\$6,000.00	\$0	0.00%	day to day as needed
239	1000-2200-1000-52010-300	Benefits Teacher RR	\$45,915.00	\$47,333.00	-\$1,418	-3.00%	health insurance, medicare, disability, unemployment worker comp
240	1000-2300-1000-52010-300	Benefits Teacher SC	\$6,200.00	\$10,852.00	-\$4,652	-42.87%	health insurance, medicare, disability, unemployment worker comp
241	1000-2200-1000-52021-300	Benefits - Ed Tech1 RR	\$0.00	\$87,146.00	-\$87,146	-100.00%	health insurance, medicare, disability, unemployment worker comp
242	1000-2300-1000-52021-300	Benefits - Ed Tech 1 SC	\$12,544.00	\$0.00	\$12,544	100.00%	health insurance, medicare, disability, unemployment worker comp
243	1000-2200-1000-52022-300	Benefits - Ed Tech 2 RR	\$0.00	\$0.00	\$0	0.00%	health insurance, medicare, disability, unemployment worker comp
244	1000-2300-1000-52022-300	Benefits - Ed Tech 2 SC	\$0.00	\$0.00	\$0	0.00%	health insurance, medicare, disability, unemployment worker comp
245	1000-2200-1000-52023-300	Benefits - Ed Tech 3 RR	\$58,537.00	\$0.00	\$58,537	100.00%	health insurance, medicare, disability, unemployment worker comp
246	1000-2300-1000-52023-300	Benefits - Ed Tech 3 SC	\$22,634.00	\$0.00	\$22,634	100.00%	health insurance, medicare, disability, unemployment worker comp
247	1000-2200-1000-52322-300	Retirement Ed Tech 2 RR	\$0.00	\$0.00	\$0	0.00%	
248	1000-2300-1000-52322-300	Retirement Ed Tech 2 SC	\$0.00	\$0.00	\$0	0.00%	
249	1000-2200-1000-52323-300	Retirement Ed Tech 3 RR	\$4,736.00	\$0.00	\$4,736	100.00%	
250	1000-2300-1000-52323-300	Retirement Ed Tech 3 SC	\$1,700.00	\$0.00	\$1,700	100.00%	

251	1000-2200-1000-52030-300	Benefits - Substitute	\$400.00	\$400.00	\$0	0.00%	medicare and/or social security
252	1000-2200-1000-52310-300	Retirement Teachers RR	\$8,215.00	\$7,140.00	\$1,075	15.06%	
253	1000-2300-1000-52310-300	Retirement Teachers SC	\$2,029.00	\$2,439.00	-\$410	-16.81%	
254	1000-2200-1000-52322-300	Retirement ED Techs	\$0.00	\$5,384.00	-\$5,384	-100.00%	MPERS 4.16% Social Security 6.20%
255	1000-2200-1000-55350-300	Online Software Subscriptions	\$1,500.00	\$1,500.00	\$0	0.00%	Odysee software (\$1500 for 2 licenses)
256	1000-2200-1000-56000-300	Supplies & Equipment	\$500.00	\$500.00	\$0	0.00%	general supplies
257	1000-2300-1000-56000-300	Supplies & Equipment SC	\$500.00	\$500.00	\$0	0.00%	
258	1000-2200-1000-57340-300	Computer Hardware	\$0.00	\$0.00	\$0	0.00%	
259	1000-2300-1000-57340-300	Computer Hardware SC	\$0.00	\$0.00	\$0	0.00%	
	Subtotal Special Education High School		\$614,629.00	\$612,740.00	\$1,889	0.31%	

SPECIAL EDUCATION OTHER SERVICES			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
260	1000-2800-2110-51010-950	Elem. Social Worker	\$0.00	\$0.00	\$0	0.00%	Contracted Services
261	1000-2800-2110-51010-990	Secondary Social Worker	\$0.00	\$0.00	\$0	0.00%	Contracted Services
262	1000-2800-2110-52010-950	Elem. Soc. Worker Benefits	\$0.00	\$0.00	\$0	0.00%	Contracted Services
263	1000-2800-2110-52010-990	Sec. Soc. Worker Benefits	\$0.00	\$0.00	\$0	0.00%	Contracted Services
264	1000-2800-2110-52310-950	Elem Retirement	\$0.00	\$0.00	\$0	0.00%	Contracted Services
265	1000-2800-2110-52320-990	Sec Retirement	\$0.00	\$0.00	\$0	0.00%	Contracted Services
266	1000-2800-2140-51010-990	Psychologist	\$0.00	\$0.00	\$0	0.00%	Contracted Services
267	1000-2800-2140-53400-950	Psychologist Contracted	\$0.00	\$0.00	\$0	0.00%	moved into local entitlement FY 21
268	1000-2800-2160-51010-950	Elem. Occupational Therapist	\$111,985.00	\$101,423.00	\$10,562	10.41%	1.8 FTE
269	1000-2800-2160-51010-990	Sec. Occupational Therapist	\$12,443.00	\$11,269.00	\$1,174	10.42%	.2 FTE
270	1000-2800-2160-51021-950	Professional Services: COTA	\$0.00	\$0.00	\$0	0.00%	
271	1000-2800-2160-52010-950	Elem. OT Benefits	\$19,237.00	\$17,985.00	\$1,252	6.96%	
272	1000-2800-2160-52010-990	Sec. OT Benefits	\$2,137.00	\$1,998.00	\$139	6.96%	
273	1000-2800-2160-52020-950	Benefits - COTA	\$0.00	\$0.00	\$0	0.00%	eliminate
274	1000-2800-2160-52310-950	Retirement	\$4,300.00	\$3,895.00	\$405	10.40%	MPERS 4.16%
275	1000-2800-2160-52310-990	Retirement	\$478.00	\$433.00	\$45	10.39%	
276	1000-2800-2180-51010-950	Physical Therapy	\$0.00	\$0.00	\$0	0.00%	moved into local entitlement FY 19
277	1000-2800-2180-51010-990	PhysicalTherapy	\$0.00	\$0.00	\$0	0.00%	moved into local entitlement FY 19
278	1000-2800-2160-53440-900	Contracted Services	\$15,000.00	\$15,000.00	\$0	0.00%	Contracted Social Worker form BRHC
279	1000-2810-1000-51500-950	Stipend - ESY	\$1,000.00	\$0.00	\$1,000	100.00%	stipend for coordination of extended year prog
280	1000-2810-1000-52000-950	Benefits - Stipend	\$250.00	\$0.00	\$250	100.00%	
281	1000-2810-1000-52040-950	Med.	\$0.00	\$0.00	\$0	0.00%	
282	1000-2810-1000-53440-900	Related Services Speech -ESY	\$0.00	\$0.00	\$0	0.00%	ESY Contracted
	Subtotal Other Services		\$166,830.00	\$152,003.00	\$14,827	9.75%	

ELEMENTARY SPEECH			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
283	1000-2800-2150-51010-950	Salaries - Teacher	\$158,038.00	\$149,827.00	\$8,211	5.48%	2.25 FTE speech teachers
284	1000-2800-2150-51021-950	Salaries - Speech Asst.	\$0.00	\$0.00	\$0	0.00%	eliminated FY 2019
285	1000-2800-2150-52010-950	Benefits - Teacher	\$31,098.00	\$30,561.00	\$537	1.76%	health insurance, medicare, disability, unemployment worker comp
286	1000-2800-2150-52020-950	Benefits - Sp. Asst.	\$0.00	\$0.00	\$0	0.00%	health insurance, medicare, disability, unemployment worker comp
287	1000-2800-2150-52310-950	Retirement	\$6,069.00	\$5,753.00	\$316	5.49%	MPERS 3.84%
288	1000-2800-2150-52321-950	ET Retirement	\$0.00	\$0.00	\$0	0.00%	MPERS 3.84% Social Security 6.20%
289	1000-2800-2150-55350-950	Online Software Subscriptions	\$425.00	\$425.00	\$0	0.00%	Everyday Speech (\$ 300), Boom Cards (\$ 125)
290	1000-2800-2150-56000-950	Supplies & Equipment	\$7,500.00	\$7,500.00	\$0	0.00%	auditory trainer, pecs system
291	1000-2800-2150-58100-950	Dues & Fees	\$1,100.00	\$1,100.00	\$0	0.00%	Memberships
	Subtotal Elementary Speech		\$204,230.00	\$195,166.00	\$9,064	4.64%	

SECONDARY SPEECH			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
292	1000-2800-2150-51010-990	Salaries Teacher	\$53,776.00	\$50,879.00	\$2,897	5.69%	.75 fte speech teacher
293	1000-2800-2150-51021-990	Salaries Speech Assistant	\$0.00	\$0.00	\$0	0.00%	
294	1000-2800-2150-51023-990	Salaries Interpreter	\$0.00	\$0.00	\$0	0.00%	
295	1000-2800-2150-52010-990	Benefits Teacher	\$19,132.00	\$18,822.00	\$310	1.65%	health insurance, medicare, disability, unemployment worker comp
296	1000-2800-2150-52020-990	Benefits Speech Asst.	\$0.00	\$0.00	\$0	0.00%	health insurance, medicare, disability, unemployment worker comp
297	1000-2800-2150-52310-990	Retirement	\$2,065.00	\$1,954.00	\$111	5.68%	MPERS 3.84%
298	1000-2800-2150-55350-990	Online Software Subscriptions	\$425.00	\$425.00	\$0	0.00%	Everyday Speech (\$ 300), Boom Cards (\$ 125)
299	1000-2800-2150-56000-990	Supplies & Equipment	\$1,000.00	\$2,400.00	-\$1,400	-58.33%	adaptive equipment
Subtotal Secondary Speech			\$76,398.00	\$74,480.00	\$1,918	2.58%	

SPECIAL EDUCATION SUMMER SCHOOL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
300	1000-2810-1000-51500-950	Stipends Summer School	\$16,995.00	\$16,500.00	\$495	3.00%	summer school teachers (2) & ed techs (4) {added behavior ESY}
301	1000-2810-1000-52000-950	Benefits - Stipends	\$0.00	\$0.00	\$0	0.00%	
302	1000-2810-1000-52300-950	Retirement	\$0.00	\$0.00	\$0	0.00%	
303	1000-2810-1000-53440-950	Related Services	\$5,000.00	\$5,000.00	\$0	0.00%	Speech , Occupational Therapy, Physical Therapy as needed
Subtotal Summer School			\$21,995.00	\$21,500.00	\$495	2.30%	

TOTAL SPECIAL EDUCATION COST CENTER \$3,277,853.00 \$3,289,695.00 -\$11,842.00 -0.36%

COST CENTER: OTHER INSTRUCTION

504 PROGRAMMING - MILES LANE			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
304	1000-1000-2190-51230-010	Salaries - Tutor 504	\$1,500.00	\$2,500.00	-\$1,000	-40.00%	tutorial as needed
305	1000-1000-2190-52030-010	Benefits 504 Tutor	\$225.00	\$280.00	-\$55	-19.64%	medicare and/or social security
306	1000-1000-2190-52330-010	Retirement	\$125.00	\$142.00	-\$17	-11.97%	MPERS 4.16% Social Security 6.20%
307	1000-1000-2190-53000-010	504 Contracted Services	\$850.00	\$2,500.00	-\$1,650	-66.00%	MSB cost
308	1000-1000-2190-56000-010	Supplies for 504	\$350.00	\$350.00	\$0	0.00%	consumable supplies and materials
Subtotal 504 Tutors MLS			\$3,050.00	\$5,772.00	-\$2,722	-47.16%	

504 PROGRAMMING - MIDDLE SCHOOL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
309	1000-1000-2190-51230-020	Salaries - Tutor 504	\$3,000.00	\$2,500.00	\$500	20.00%	tutorial as needed
310	1000-1000-2190-52030-020	Benefits 504 Tutor	\$300.00	\$280.00	\$20	7.14%	medicare and/or social security
311	1000-1000-2190-52330-020	Retirement	\$160.00	\$142.00	\$18	12.68%	MPERS 4.16% Social Security 6.20%
312	1000-1000-2190-53000-020	504 Contracted Services	\$850.00	\$2,500.00	-\$1,650	-66.00%	MSB for 504
313	1000-1000-2190-53400-020	504 Contracted Professional Services	\$1,000.00	\$0.00	\$1,000	100.00%	Professional Assessment (non SPED)
314	1000-1000-2190-56000-020	Supplies for 504	\$350.00	\$350.00	\$0	0.00%	consumable supplies and materials
Subtotal 504 Tutors - MS			\$5,660.00	\$5,772.00	-\$112	-1.94%	

504 PROGRAMMING- HIGH SCHOOL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
315	1000-1000-2190-51230-300	Salaries - Tutor 504	\$3,000.00	\$2,500.00	\$500	20.00%	tutorial as needed
316	1000-1000-2190-52030-300	Benefits 504 Tutor	\$300.00	\$280.00	\$20	7.14%	medicare and/or social security
317	1000-1000-2190-52330-300	Retirement	\$160.00	\$142.00	\$18	12.68%	MPERS 4.16% Social Security 6.20%
318	1000-1000-2190-53000-300	504 Contracted Services	\$850.00	\$2,500.00	-\$1,650	-66.00%	MSB for 504 students
319	1000-1000-2190-56000-300	Supplies for 504	\$350.00	\$350.00	\$0	0.00%	consumable supplies and materials
Subtotal 504 Tutors HS			\$4,660.00	\$5,772.00	-\$1,112	-19.27%	

ESL TEACHER - MILES LANE			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
320	1000-4100-1000-51210-010	Tutor ESL	\$15,461.00	\$13,350.00	\$2,111	15.81%	.33fte ESL instruction
321	1000-4100-1000-52010-010	MEDER	\$0.00	\$0.00	\$0	0.00%	
322	1000-4100-1000-52030-010	BenefitsTutor	\$3,543.00	\$3,431.00	\$112	3.26%	health insurance, medicare, disability, unemployment worker comp
323	1000-4100-1000-52310-010	Retirement	\$594.00	\$520.00	\$74	14.23%	MPERS 3.84%
324	1000-4100-1000-56000-010	Equipment	\$0.00	\$0.00	\$0	0.00%	consumable supplies and materials
Subtotal ESL Tutors MLS			\$19,598.00	\$17,301.00	\$2,297	13.28%	
ESL TEACHER MIDDLE SCHOOL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
325	1000-4100-1000-51210-020	Salaries Tutor ESL	\$15,461.00	\$13,530.00	\$1,931	14.27%	.33 fte ESL instruction
326	1000-4100-1000-52030-020	Benfits Tutor	\$3,543.00	\$3,431.00	\$112	3.26%	health insurance, medicare, disability, unemployment worker comp
327	1000-4100-1000-52320-020	Retirement	\$594.00	\$520.00	\$74	14.23%	MPERS 3.84%
328	1000-4100-1000-56000-020	Supplies & Equipment	\$0.00	\$0.00	\$0	0.00%	consumable supplies and materials
Subtotal ESL Tutors MS			\$19,598.00	\$17,481.00	\$2,117	12.11%	
ESL TEACHER - HIGH SCHOOL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
329	1000-4100-1000-51210-300	Salaries - Tutor ESL	\$15,928.00	\$13,940.00	\$1,988	14.26%	.33fte ESL instruction
330	1000-4100-1000-52030-300	BenefitsTutor	\$3,543.00	\$3,527.00	\$16	0.45%	health insurance, medicare, disability, unemployment worker comp
331	1000-4100-1000-52310-300	Retirement	\$612.00	\$535.00	\$77	14.39%	MPERS 3.84%
332	1000-4100-1000-56000-300	Supplies & Equipment	\$0.00	\$0.00	\$0	0.00%	consumable supplies and materials
Subtotal ESL Tutors - HS			\$20,083.00	\$18,002.00	\$2,081	11.56%	
AFTER SCHOOL SUPPLIES - ELEMENTARY			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
333	1000-4400-1000-56600-010	After School Supplies & Equipment	\$2,000.00	\$2,000.00	\$0	0.00%	
Subtotal After School Supplies Elementary			\$2,000.00	\$2,000.00	\$0	0.00%	
SUMMER SCHOOL - MILES LANE SCHOOL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
334	1000-4300-1000-51500-010	Stipends - Summer School	\$0.00	\$0.00	\$0	0.00%	
335	1000-4300-1000-52000-010	Benefits - Summer School	\$0.00	\$0.00	\$0	0.00%	
336	1000-4300-1000-52300-010	Retirement	\$0.00	\$0.00	\$0	0.00%	
Subtotal Summer School MLS			\$0.00	\$0.00	\$0	0.00%	
SUMMER SCHOOL - MIDDLE SCHOOL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
337	1000-4300-1000-51500-020	Stipends - Summer School	\$2,640.00	\$2,640.00	\$0	0.00%	teacher cost for summer school instruction
338	1000-4300-1000-52000-020	Benefits - Stipend	\$75.00	\$75.00	\$0	0.00%	medicare and/or social security
339	1000-4300-1000-52300-020	Retirement	\$120.00	\$120.00	\$0	0.00%	MPERS 3.84%
340	1000-4300-1000-56000-020	Supplies & Equipment	\$0.00	\$0.00	\$0	0.00%	
Subtotal Summer School MS			\$2,835.00	\$2,835.00	\$0	0.00%	
SUMMER SCHOOL - HIGH SCHOOL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
341	1000-4300-1000-51500-300	Stipends - Summer School	\$3,500.00	\$3,500.00	\$0	0.00%	teacher cost for summer school instruction

342	1000-4300-1000-52000-300	Benefits - Summer School	\$200.00	\$200.00	\$0	0.00%	medicare and/or social security
343	1000-4300-1000-52300-300	Benefits Retirement	\$0.00	\$160.00	-\$160	-100.00%	MPERS 3.84%
		Subtotal Summer School HS	\$3,700.00	\$3,860.00	-\$160	-4.15%	
CO-CURRICULAR - MILES LANE			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
344	1000-9100-1000-51500-010	Stipends	\$2,500.00	\$2,250.00	\$250	11.11%	Student Council increased to \$1000, Musical Stipend
345	1000-9100-1000-52000-010	Benefits Stipends	\$125.00	\$125.00	\$0	0.00%	medicare and/or social security
346	1000-9100-1000-52320-010	Retirement	\$90.00	\$90.00	\$0	0.00%	MPERS 3.8
347	1000-9100-1000-53000-010	Consultants	\$1,200.00	\$1,800.00	-\$600	-33.33%	assemblies etc.
348	1000-9100-1000-56000-010	Supplies & Equipment	\$500.00	\$750.00	-\$250	-33.33%	materials for Robotics afterschool
		Subtotal Co-Curricular MLS	\$4,415.00	\$5,015.00	-\$600	-11.96%	
CO-CURRICULAR - MIDDLE SCHOOL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
349	1000-9100-1000-51500-020	Stipends	\$12,871.00	\$12,577.00	\$294	2.34%	salary for advisors
350	1000-9100-1000-52000-020	Benefits - Stipend	\$615.00	\$615.00	\$0	0.00%	medicare and/or social security
351	1000-9100-1000-52320-020	Retirement	\$600.00	\$900.00	-\$300	-33.33%	MPERS 3.84%
	1000-9100-1000-54440-020	Rental of materials and equipment	\$500.00	\$0.00	\$0		Acadmeic Awards Banquet
352	1000-9100-1000-56000-020	Supplies & Equipment	\$1,000.00	\$1,000.00	\$0	0.00%	consumable supplies and equipment
353	1000-9100-1000-58100-020	Non Athletic Dues & Fees	\$1,545.00	\$1,665.00	-\$120	-7.21%	Math Team (\$385), Robotics (\$275), Spelling Bee (\$175), Music Honors Festival (\$360), Jazz Comp (\$175), Chess (\$175)
		Subtotal Co-Curricular MS	\$17,131.00	\$16,757.00	\$374	2.23%	
COCURRICULAR - HIGH SCHOOL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
354	1000-9500-1000-51500-300	Stipends	\$49,750.00	\$48,609.00	\$1,141	2.35%	salary for advisors, Haystacks
355	1000-9500-1000-52000-300	Benefits - Stipend	\$1,800.00	\$1,800.00	\$0	0.00%	medicare and/or social security
356	1000-9500-1000-52320-300	Retirement	\$2,100.00	\$2,808.00	-\$708	-25.21%	MPERS 3.84%
357	1000-9500-1000-53000-300	Consultants	\$1,500.00	\$1,500.00	\$0	0.00%	assemblies
358	1000-9500-1000-54440-300	Rental of Materials & Equipment	\$5,000.00	\$4,000.00	\$1,000	25.00%	graduation, Awards Banquet and HOF costs
359	1000-9500-1000-55000-300	Other Purchased Services	\$2,000.00	\$1,500.00	\$500	33.33%	graduation, Awards Banquet and HOF costs
360	1000-9500-1000-55810-300	Staff Travel	\$6,000.00	\$6,000.00	\$0	0.00%	travel reimbursement, \$5,500 robotics
361	1000-9500-1000-56000-300	Supplies & Equipment	\$8,500.00	\$8,500.00	\$0	0.00%	consumable supplies and equipment
362	1000-9500-1000-58100-300	Non Athletic Dues & Fees	\$14,000.00	\$13,350.00	\$650	4.87%	music festival, music all state (\$2,250), engineering/robotic comp (\$8,600), math team (\$500), drama royalties (\$2,000)
		Subtotal Co-Curricular High School	\$90,650.00	\$88,067.00	\$2,583	2.93%	
EXTRA CURRICULAR - MIDDLE SCHOOL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
363	1000-9200-1000-51500-020	Stipends	\$44,122.00	\$44,122.00	\$0	0.00%	coaching stipends and ath admin stipend
364	1000-9200-1000-52000-020	Benefits - Stipend	\$1,500.00	\$1,500.00	\$0	0.00%	Medicare/SS
365	1000-9200-1000-52320-020	Retirement	\$2,064.00	\$2,064.00	\$0	0.00%	local share state retirement 3.8%
366	1000-9200-1000-53000-020	Officials	\$12,450.00	\$12,450.00	\$0	0.00%	contracted service
367	1000-9200-1000-54310-020	Contracted Repair & Maintenance	\$3,270.00	\$2,970.00	\$300	10.10%	equipment reconditioning
368	1000-9200-1000-56000-020	Supplies & Equipment	\$9,750.00	\$7,550.00	\$2,200	29.14%	general supplies & equipment replacement
369	1000-9200-1000-58100-020	Dues & Fees	\$3,275.00	\$3,000.00	\$275	9.17%	league dues and fees (\$3,000)
		Subtotal Extra Curricular Middle School	\$76,431.00	\$73,656.00	\$2,775	3.77%	
EXTRA CURRICULAR - HIGH SCHOOL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes

370	1000-9600-1000-51500-300	Stipends	\$161,500.00	\$157,168.00	\$4,332	2.76%	coaching stipends, .6fte ath admin, Esports, weightroom
371	1000-9600-1000-52000-300	Benefits - Stipend	\$29,000.00	\$20,786.00	\$8,214	39.52%	Medicare/SS for stipends plus 50% AD benefits
372	1000-9600-1000-52300-300	Retirement	\$5,000.00	\$7,000.00	-\$2,000	-28.57%	MPERS 3.84%
373	1000-9600-1000-53000-300	Officials	\$36,960.00	\$35,200.00	\$1,760	5.00%	contracted service
374	1000-9600-1000-54310-300	Contracted Repair & Maintenance	\$3,500.00	\$3,500.00	\$0	0.00%	equipment reconditioning
375	1000-9600-1000-54400-300	Rental of Facilities	\$3,500.00	\$2,500.00	\$1,000	40.00%	indoor track UMaine fieldhouse
376	1000-9600-1000-54440-300	Rental of Materials & Equipment	\$2,000.00	\$2,000.00	\$0	0.00%	porta potties
377	1000-9600-1000-55300-300	Travel	\$2,500.00	\$0.00	\$2,500		Overnight, Championships
378	1000-9600-1000-56000-300	Supplies & Equipment	\$16,000.00	\$15,000.00	\$1,000	6.67%	consumable supplies and equipment
379	1000-9600-1000-56400-300	Books & Periodicals	\$600.00	\$600.00	\$0	0.00%	national federation rule books
380	1000-9600-1000-58100-300	Dues & Fees	\$11,000.00	\$10,000.00	\$1,000	10.00%	mpa fees, coaching association fees, athletic web site, league dues
		Subtotal Extra Curricular High School	\$271,560.00	\$253,754.00	\$17,806	7.02%	

TOTAL OTHER INSTRUCTION	\$541,371.00	\$516,044.00	\$25,327	4.91%
--------------------------------	---------------------	---------------------	-----------------	--------------

COST CENTER: STUDENT AND STAFF SUPPORT

GUIDANCE - MILES LANE SCHOOL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
381	1000-0000-2120-51010-010	Salaries - Counselor	\$61,744.00	\$53,738.00	\$8,006	14.90%	1 fte guidance,
382	1000-0000-2120-52010-010	Benefits - Counselor	\$16,800.00	\$16,416.00	\$384	2.34%	health insurance, medicare, disability, unemployment worker comp
383	1000-0000-2120-52320-010	Retirement	\$2,371.00	\$2,064.00	\$307	14.87%	MPERS 3.84%
384	1000-0000-2120-55810-010	Staff Travel	\$100.00	\$100.00	\$0	0.00%	travel reimbursement
385	1000-0000-2120-56000-010	Supplies & Equipment	\$500.00	\$500.00	\$0	0.00%	general supplies
386	1000-0000-2120-56400-010	Books & Periodicals	\$0.00	\$0.00	\$0	0.00%	resources for program
		Subtotal Guidance - MLS	\$81,515.00	\$72,818.00	\$8,697	11.94%	

GUIDANCE - MIDDLE SCHOOL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
387	1000-0000-2120-51010-020	Counselors' Salaries	\$51,515.00	\$65,028.00	-\$13,513	-20.78%	1 fte guidance,
388	1000-0000-2120-52010-020	Benefits - Counselor	\$16,572.00	\$16,652.00	-\$80	-0.48%	health insurance, medicare, disability, unemployment worker comp
389	1000-0000-2120-52320-020	Retirement	\$1,978.00	\$2,064.00	-\$86	-4.17%	MPERS 3.84%
390	1000-0000-2120-53310-020	Purchased Services	\$100.00	\$100.00	\$0	0.00%	contracted outside agencies
391	1000-0000-2120-55810-020	Staff Travel	\$250.00	\$230.00	\$20	8.70%	guidance conference
392	1000-0000-2120-55350-020	Online Software Subscriptions	\$300.00	\$300.00	\$0	0.00%	
393	1000-0000-2120-56000-020	Supplies & Equipment	\$100.00	\$100.00	\$0	0.00%	general supplies for BMS guidance
394	1000-0000-2120-56400-020	Books & Periodicals	\$75.00	\$75.00	\$0	0.00%	resources for program
		Subtotal Guidance - BMS	\$70,890.00	\$84,549.00	-\$13,659	-16.16%	

GUIDANCE - HIGH SCHOOL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
395	1000-0000-2120-51010-300	Salaries - Counselor	\$145,991.00	\$105,609.00	\$40,382	38.24%	2 FTE Staff (change in personnel with more experience)
396	1000-0000-2120-51180-300	Salaries - Secretary	\$34,950.00	\$33,552.00	\$1,398	4.17%	1 fte (175/20)
397	1000-0000-2120-51510-300	Stipends	\$0.00	\$0.00	\$0	0.00%	
398	1000-0000-2120-52000-300	Benefits - Stipend	\$0.00	\$0.00	\$0	0.00%	
399	1000-0000-2120-52010-300	Benefits - Counselor	\$42,534.00	\$31,828.00	\$10,706	33.64%	health insurance, medicare, disability, unemployment worker comp
400	1000-0000-2120-52080-300	Benefits - Secretary	\$13,760.00	\$13,504.00	\$256	1.90%	health insurance, medicare, disability, unemployment worker comp, Social Security
401	1000-0000-2120-52320-300	Retirement-Counselor	\$5,606.00	\$4,055.00	\$1,551	38.25%	MPERS 3.84%
402	1000-0000-2120-55000-300	Other Purchased Services	\$9,750.00	\$9,750.00	\$0	0.00%	BRHC drug & alcohol counseling contract (\$6,200), PSAT 9/10 administration (\$1,350) SAT Administration (\$2,000)

403	1000-0000-2120-55310-300	Postage	\$1,750.00	\$1,750.00	\$0	0.00%	postage for application, transcripts, etc
404	1000-0000-2120-55810-300	Staff Travel	\$650.00	\$650.00	\$0	0.00%	travel to mtgs
405	1000-0000-2120-56000-300	Supplies & Equipment	\$700.00	\$700.00	\$0	0.00%	general supplies for HS guidance
406	1000-0000-2120-56400-300	Books & Periodicals	\$275.00	\$275.00	\$0	0.00%	catalogs, resources for office, texts for online courses
407	1000-0000-2120-56500-300	Computer Software	\$0.00	\$0.00	\$0	0.00%	Kuder Subscription (no longer used)
408	1000-1200-2120-57340-300	Computer Hardware	\$0.00	\$0.00	\$0	0.00%	
Subtotal Guidance - BHS			\$255,966.00	\$201,673.00	\$54,293	26.92%	

STUDENT HEALTH SERVICES			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
409	1000-0000-2130-51010-900	Salaries - Nurse	\$128,891.00	\$115,540.00	\$13,351	11.56%	2 fte nurses
410	1000-0000-2130-51023-900	Salries- Med Aide	\$26,320.00	\$0.00	\$26,320	100.00%	1 FTE Med Aide (previously budgeted at building level)
411	1000-0000-2130-52010-900	Benefits - Nurse	\$28,758.00	\$7,551.00	\$21,207	280.85%	health insurance, medicare, disability, unemployment worker comp, change insurance status
412	1000-0000-2130-52023-900	Benefits - Med Aide	\$13,036.00	\$0.00	\$13,036	100.00%	
413	1000-0000-2130-52320-900	Retirement	\$4,949.00	\$4,437.00	\$512	11.54%	MPERS 3.84%
414	1000-0000-2130-53400-900	Contracted Medical Services	\$3,000.00	\$3,000.00	\$0	0.00%	Bucksport Reg Health School physician, support meetings
415	1000-0000-2130-54310-900	Contracted Repair & Maintenance	\$550.00	\$550.00	\$0	0.00%	scales & instruments
416	1000-0000-2130-55810-900	Staff Travel	\$800.00	\$800.00	\$0	0.00%	travel reimbursement
417	1000-0000-2130-56000-900	Supplies & Equipment	\$5,000.00	\$5,000.00	\$0	0.00%	general supplies,
418	1000-0000-2130-56400-900	Books & Periodicals	\$400.00	\$400.00	\$0	0.00%	professional books and journals
419	1000-0000-2130-57340-900	Computer hardware	\$0.00	\$0.00	\$0	0.00%	scales & instruments
420	1000-0000-2130-58100-900	Dues and Fees	\$500.00	\$500.00	\$0	0.00%	professional organization annual dues
Subtotal Health Services			\$212,204.00	\$137,778.00	\$74,426	54.02%	

TECHNOLOGY - DISTRICT			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
421	1000-0000-2230-51040-900	Salaries	\$113,952.00	\$107,367.00	\$6,585	6.13%	director of technology, central office tech, and Tech intergrator
422	1000-0000-2230-52040-900	Benefits	\$62,742.00	\$51,974.00	\$10,768	20.72%	health insurance, medicare, disability, unemployment worker comp
423	1000-0000-2230-52340-900	Retirement	\$7,787.00	\$6,966.00	\$821	11.79%	Maine Pers 2 FTE
424	1000-0000-2230-55810-900	Staff Travel	\$3,530.00	\$3,530.00	\$0	0.00%	travel reimbursement (\$2,500), conference costs (\$400), ACTEM Conference fees (\$630)
425	1000-0000-2230-56500-900	Computer Supplies & Parts	\$16,200.00	\$8,460.00	\$7,740	91.49%	supplies & parts (\$7,000), server licensing (\$1000), backup software (1,200), team viewer (\$2000), badging supplies (\$500), google 2FA device for computer security (\$4,500)
426	1000-0000-2230-57340-900	Computer Hardware	\$0.00	\$5,000.00	-\$5,000	-100.00%	Moved to supply line
427	1000-0000-2230-58100-900	Dues and Fees	\$4,200.00	\$1,500.00	\$2,700	180.00%	actem membership (\$1,400), Maine Tech Directors Association Fee (\$100), KIND Security Membership (\$1,300) TEC (\$ 1,400) (student data privacy contracts)
Subtotal District Technology			\$208,411.00	\$184,797.00	\$23,614	12.78%	

INSTRUCTIONAL TECHNOLOGY - MILES LANE			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
428	1000-0000-2230-51180-010	Salaries - Tech Assistant	\$41,600.00	\$0.00	\$41,600	100.00%	added postion back in previously at Middle
429	1000-0000-2230-51500-010	Stipends	\$1,500.00	\$2,500.00	-\$1,000	-40.00%	school base tech support (\$1,500 MLS) no longer need at Jewett
430	1000-0000-2230-52000-010	Benefits - Stipend	\$75.00	\$100.00	-\$25	-25.00%	medicare and/or social security
431	1000-0000-2230-52080-010	Benefits - Assistant	\$15,059.00	\$0.00	\$15,059	100.00%	health insurance, medicare, disability, unemployment worker comp
432	1000-0000-2230-52380-010	Retirement	\$0.00	\$0.00	\$0	0.00%	social security / medicare 7.65%
433	1000-0000-2230-55810-010	Staff Travel	\$0.00	\$0.00	\$0	0.00%	travel reimbursement
Subtotal Instructional Technology Elementary			\$58,234.00	\$2,600.00	\$55,634	2139.77%	

INSTRUCTIONAL TECHNOLOGY - MIDDLE SCHOOL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
--	--	--	--------------------------	-----------------	--------	-------------	-------

434	1000-0000-2230-51180-020	Salaries - Tech Assistant	\$18,720.00	\$38,376.00	-\$19,656	-51.22%	new position as part of contract with Town of Bucksport (will have associated revenue)
435	1000-0000-2230-51500-020	Stipends	\$1,500.00	\$1,500.00	\$0	0.00%	School base tech support (\$1,500),
436	1000-0000-2230-52000-020	Benefits - Stipend	\$1,000.00	\$100.00	\$900	900.00%	medicare/social security
437	1000-0000-2230-52080-020	Benefits - Assistant	\$7,659.00	\$14,615.00	-\$6,956	-47.59%	health insurance, disability, unemployment worker comp
438	1000-0000-2230-52380-020	Retirement	\$0.00	\$0.00	\$0	0.00%	
439	1000-0000-2230-55810-020	Staff Travel	\$500.00	\$1,000.00	-\$500	-50.00%	travel reimbursement
Subtotal Instructional Technology BMS			\$29,379.00	\$55,591.00	-\$26,212	-47.15%	

INSTRUCTIONAL TECHNOLOGY - SECONDARY			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
440	1000-0000-2230-51180-300	Salaries - Tech Assistant	\$25,480.00	\$38,896.00	-\$13,416	-34.49%	Down from 1 fte to .49 fte
441	1000-0000-2230-51500-300	Stipends	\$1,500.00	\$1,500.00	\$0	0.00%	school base tech support (previously carried in Middle School Lines)
442	1000-0000-2230-52081-300	Stipend Benefits	\$100.00	\$100.00	\$0	0.00%	
443	1000-0000-2230-52080-300	Benefits - Assistant	\$11,874.00	\$14,178.00	-\$2,304	-16.25%	health insurance, medicare, disability, unemployment worker comp
444	1000-0000-2230-52380-300	Retirement	\$0.00	\$0.00	\$0	0.00%	
445	1000-0000-2230-55810-300	Staff Travel	\$0.00	\$1,000.00	-\$1,000	-100.00%	travel reimbursement
Subtotal Instructional Technology BHS			\$38,954.00	\$55,674.00	-\$16,720	-30.03%	

STAFF SUPPORT SERVICES (Curriculum)			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
446	1000-0000-2210-51040-900	Salaries - Administrator	\$57,985.00	\$56,700.00	\$1,285	2.27%	.6 FTE Evelyn
447	1000-0000-2210-51180-900	Salaries - Secretary	\$20,359.00	\$20,171.00	\$188	0.93%	.75 fte secretary
448	1000-0000-2210-51500-900	Stipends	\$40,000.00	\$40,000.00	\$0	0.00%	district leadership stipends, PLCSS, reading recovery center (revenue offset to expense)
449	1000-0000-2210-52000-900	Benefits - Stipend	\$2,300.00	\$2,300.00	\$0	0.00%	medicare/social security
450	1000-0000-2210-52040-900	Benefits - Administrator	\$16,017.00	\$15,769.00	\$248	1.57%	health insurance, medicare, disability, unemployment worker comp
451	1000-0000-2210-52080-900	Benefits - Secretary	\$1,099.00	\$7,353.00	-\$6,254	-85.05%	health insurance, medicare, disability, unemployment worker comp, Social Security
452	1000-0000-2210-52380-900	Retirement-Secretary	\$932.00	\$696.00	\$236	33.91%	MainePers 7.6% (.33 FTE)
453	1000-0000-2210-52340-900	Retirement- Administrator	\$2,241.00	\$2,155.00	\$86	3.99%	MPERS 3.84%
454	1000-0000-2210-52540-900	Tuition Reimbursement	\$6,000.00	\$6,000.00	\$0	0.00%	administrator course reimbursement
455	1000-0000-2210-53300-900	Contracted Training Services	\$7,500.00	\$7,500.00	\$0	0.00%	SEL, Rise (science) Training
456	1000-0000-2210-54445-900	Copier Contract	\$3,568.00	\$3,568.00	\$0	0.00%	annual lease payment
457	1000-0000-2210-55310-900	Postage	\$500.00	\$500.00	\$0	0.00%	postage
458	1000-0000-2210-55500-900	Printing	\$500.00	\$500.00	\$0	0.00%	printing for curriculum and committee work
459	1000-0000-2210-55800-900	Conference Travel	\$1,000.00	\$1,000.00	\$0	0.00%	Curriculum Implementation (Lucy Caulkins)
460	1000-0000-2210-55350-900	Online Software subscriptions	\$1,550.00	\$1,550.00	\$0	0.00%	
461	1000-0000-2210-56000-900	Supplies & Equipment	\$1,250.00	\$1,250.00	\$0	0.00%	general supplies and equipment
462	1000-0000-2210-56400-900	Books & Periodicals	\$0.00	\$0.00	\$0	0.00%	
463	1000-0000-2210-57340-900	Computer Hardware	\$0.00	\$0.00	\$0	0.00%	
464	1000-0000-2210-58100-900	Dues & Fees	\$16,620.00	\$16,620.00	\$0	0.00%	PREP, HCASS, ASCD, UMaine Science Partnership & PD. Add in Reimbursemetn cost for district employees? admin custodians?
Subtotal Staff Support District			\$179,421.00	\$183,632.00	-\$4,211	-2.29%	

STAFF TRAINING. - MLS			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
465	1000-0000-2213-52510-010	Tuition Reimbursement	\$25,000.00	\$25,000.00	\$0	0.00%	
466	1000-0000-2213-52520-010	Tuition Reimbursement	\$2,500.00	\$2,500.00	\$0	0.00%	college courses for ed techs
467	1000-0000-2213-55800-010	Conference Travel	\$500.00	\$500.00	\$0	0.00%	travel for professional development
468	1000-0000-2213-56000-010	Supplies & Equipment	\$300.00	\$300.00	\$0	0.00%	books and supplies for professional development
469	1000-0000-2213-58100-010	Dues & Fees	\$1,500.00	\$1,500.00	\$0	0.00%	ASCD dues Add Certificaiton Reinburs. cost
Subtotal Staff Training MLS			\$29,800.00	\$29,800.00	\$0	0.00%	

STAFF TRAINING. - BMS			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
470	1000-0000-2213-52510-020	Tuition Reimbursement	\$30,000.00	\$30,000.00	\$0	0.00%	college courses for staff
471	1000-0000-2213-52520-020	Tuition Reimbursement	\$5,300.00	\$5,300.00	\$0	0.00%	college courses for ed techs
472	1000-0000-2213-55800-020	Conference Travel	\$500.00	\$500.00	\$0	0.00%	travel for professional development
473	1000-0000-2213-56000-020	Supplies & Equipment	\$300.00	\$300.00	\$0	0.00%	books and supplies for professional development
474	1000-0000-2213-58100-020	Dues & Fees	\$1,300.00	\$1,300.00	\$0	0.00%	ASCD dues Add Certification Reimbur cost
Subtotal Staff Training BMS			\$37,400.00	\$37,400.00	\$0	0.00%	

STAFF TRAINING. - BHS			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
475	1000-0000-2213-52510-300	Tuition Reimbursement	\$34,000.00	\$34,000.00	\$0	0.00%	college courses for staff
476	1000-0000-2213-52520-300	Tuition Reimbursement	\$2,000.00	\$2,000.00	\$0	0.00%	college courses for ed techs
477	1000-0000-2213-55800-300	Conference Travel	\$500.00	\$500.00	\$0	0.00%	travel for professional development
478	1000-0000-2213-56000-300	Supplies & Equipment	\$200.00	\$200.00	\$0	0.00%	books and supplies for professional development
479	1000-0000-2213-58100-300	Dues & Fees	\$1,300.00	\$1,300.00	\$0	0.00%	ASCD dues Add Certificaiton reimburse. cost
Subtotal Staff Training BHS			\$38,000.00	\$38,000.00	\$0	0.00%	

LIBRARY SERVICES - MLS			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
480	1000-0000-2220-51023-010	Salaries- Ed Tech 2	\$23,871.00	\$21,840.00	\$2,031	9.30%	.8 fte ed tech 2 175/8
481	1000-0000-2220-51230-010	Salaries - Substitute	\$1,250.00	\$1,250.00	\$0	0.00%	substitute costs
482	1000-0000-2220-52020-010	Benefits - Ed Tech	\$9,222.00	\$9,064.00	\$158	1.74%	health insurance, medicare, disability, unemployment worker comp
483	1000-0000-2220-52030-010	Benefits - Substitute	\$103.00	\$103.00	\$0	0.00%	medicare and/or social security
484	1000-0000-2220-52323-010	Retirement	\$917.00	\$839.00	\$78	9.30%	MPERS 3.84%
485	1000-0000-2220-54310-010	Contracted Repair & Maintenance	\$200.00	\$200.00	\$0	0.00%	repair of AV equipment
486	1000-0000-2220-55800-010	Travel	\$100.00	\$100.00	\$0	0.00%	staff travel
487	1000-0000-2220-56000-010	Supplies & Equipment	\$545.00	\$400.00	\$145	36.25%	general supplies
488	1000-0000-2220-56400-010	Books & Periodicals	\$3,200.00	\$3,434.00	-\$234	-6.81%	cost of books and periodicals for collection
489	1000-0000-2220-56500-010	Computer Supplies	\$1,300.00	\$1,300.00	\$0	0.00%	Library Software Fee 1300,
Subtotal Library Services MLS			\$40,708.00	\$38,530.00	\$2,178	5.65%	

LIBRARY SERVICES - MIDDLE SCH.			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
490	1000-0000-2220-51023-020	Salaries- Ed Tech 3	\$12,064.00	\$11,712.00	\$352	3.01%	.4 fte ed tech
491	1000-0000-2220-51230-020	Salaries - Substitute	\$1,000.00	\$1,000.00	\$0	0.00%	substitute costs
492	1000-0000-2220-52020-020	Benefits - Ed Tech	\$5,750.00	\$5,627.00	\$123	2.19%	health insurance, medicare, disability, unemployment worker comp
493	1000-0000-2220-52030-020	Benefits - Substitute	\$75.00	\$75.00	\$0	0.00%	medicare and/or social security
494	1000-0000-2220-52323-020	Retirement	\$450.00	\$450.00	\$0	0.00%	MPERS 3.84%
495	1000-0000-2220-54310-020	Contracted Repair & Maintenance	\$200.00	\$200.00	\$0	0.00%	repair replace av equip
496	1000-0000-2220-55350-020	Online Software Subscriptions	\$0.00	\$0.00	\$0	0.00%	
497	1000-0000-2220-56000-020	Supplies & Equipment	\$250.00	\$250.00	\$0	0.00%	general supplies
498	1000-0000-2220-56400-020	Books & Periodicals	\$1,200.00	\$1,200.00	\$0	0.00%	cost of books and periodicals for collection
499	1000-0000-2220-56500-020	Computer Supplies	\$1,300.00	\$1,300.00	\$0	0.00%	Library Software Fee \$1300
500	1000-0000-2220-57340-020	Computer Hardware	\$0.00	\$0.00	\$0	0.00%	
501	1000-0000-2220-56600-020	Electronic/AV Supplies & Equipment	\$0.00	\$0.00	\$0	0.00%	
Subtotal Library Services BMS			\$22,289.00	\$21,814.00	\$475	2.18%	

LIBRARY SERVICES - HIGH SCHOOL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
502	1000-0000-2220-51010-300	Salaries - Librarian	\$65,072.00	\$56,283.00	\$8,789	15.62%	1 fte librarian 175/8
503	1000-0000-2220-51021-300	Salaries - Ed Tech 3	\$7,842.00	\$7,530.00	\$312	4.14%	.25 fte ed tech 3
504	1000-0000-2220-51510-300	Stipends	\$0.00	\$0.00	\$0	0.00%	
505	1000-0000-2220-52000-300	Benefits - Stipend	\$0.00	\$0.00	\$0	0.00%	
506	1000-0000-2220-52010-300	Benefits - Librarian	\$25,370.00	\$24,854.00	\$516	2.08%	health insurance, medicare, disability, unemployment worker comp
507	1000-0000-2220-52020-300	Benefits - Ed Tech	\$2,916.00	\$2,838.00	\$78	2.75%	.25 Ed Tech 3
508	1000-0000-2220-52310-300	Retirement	\$5,086.00	\$2,450.00	\$2,636	107.59%	MPERS 3.84% 1.25 fte teacher and tech
509	1000-0000-2220-54310-300	Contracted Repair & Maintenance	\$500.00	\$500.00	\$0	0.00%	repair of library equipment as needed
510	1000-0000-2220-54430-300	Rental of Materials & Equipment	\$200.00	\$200.00	\$0	0.00%	as needed
511	1000-0000-2220-55810-300	Staff Travel Professional Devel.	\$100.00	\$100.00	\$0	0.00%	State Librarian Symp.
512	1000-0000-2220-56000-300	Supplies & Equipment	\$3,000.00	\$3,000.00	\$0	0.00%	General supplies, Buck Talks
513	1000-0000-2220-56400-300	Books & Periodicals	\$4,000.00	\$5,000.00	-\$1,000	-20.00%	cost of books and periodicals for collection
514	1000-0000-2220-56500-300	Computer Software/Supplies	\$5,925.00	\$1,800.00	\$4,125	229.17%	Library Software Fee (\$1,800), cameras (2) for year book production (\$4,125)
515	1000-0000-2220-57340-300	Computer Hardware	\$0.00	\$0.00	\$0	0.00%	
Subtotal Library Services BHS			\$120,011.00	\$104,555.00	\$15,456	14.78%	

STUDENT ASSESSMENT DISTRICT			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
516	1000-0000-2240-51040-900	Salaries - Administrator	\$24,570.00	\$23,625.00	\$945	4.00%	.25 fte curriculum coordinator
517	1000-0000-2240-51180-900	Salaries - Secretary	\$6,786.00	\$6,724.00	\$62	0.92%	.25 fte secretary
518	1000-0000-2240-52040-900	Benefits - Administrator	\$6,678.00	\$6,570.00	\$108	1.64%	health insurance, medicare, disability, unemployment worker comp
519	1000-0000-2240-52080-900	Benefits - Secretary	\$3,664.00	\$2,451.00	\$1,213	49.49%	health insurance, medicare, SS,disability, unemployment worker comp
520	1000-0000-2240-52380-900	Retirement	\$934.00	\$1,813.00	-\$879	-48.48%	MPERS 3.84%
521	1000-0000-2240-53200-900	Purchased Scoring Services	\$14,500.00	\$14,500.00	\$0	0.00%	NWEA (added K-2 fluency)
Subtotal Student Assessment			\$57,132.00	\$55,683.00	\$1,449	2.60%	

STUDENT & STAFF SAFETY			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
522	1000-0000-2670-53400-900	Contracted School Safety Officer / social worker	\$78,178.00	\$75,171.00	\$3,007	4.00%	SRO officer contract (\$36,305) , Social Worker contracted service (\$37,366) , Diversions (1,500).
Subtotal Student Safety			\$78,178.00	\$75,171.00	\$3,007	4.00%	

TOTAL STUDENT & STAFF SUPPORT \$1,558,492.00 \$1,380,065.00 \$178,427 12.93%

COST CENTER: CAREER AND TECHNICAL INSTRUCTION

CAREER AND TECHNICAL INSTRUCTION			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
523	1000-3000-1000-55610-300	Tuition to HCTC	\$20,000	\$20,000.00	\$0	0.00%	40 students @ 500
524	1000-3407-1000-51010-300	CTE Welding Program Salary	\$62,600	\$54,374.00	\$8,226	15.13%	1 FTE
525	1000-3407-1000-52010-300	CTE Welding Benefits	\$21,045	\$20,598.00	\$447	2.17%	health insurance, medicare, disability, unemployment worker comp
526	1000-3407-1000-52310-300	Retirement	\$2,404	\$2,088.00	\$316	15.13%	MPERS 3.84%
527	1000-3407-1000-55800-300	CTE Travel	\$500	\$500.00	\$0	0.00%	staff travel
528	1000-3407-1000-56000-300	CTE Supplies	\$30,000	\$24,500.00	\$5,500	22.45%	metal, welding rods, gases
529	1000-3407-1000-57300-300	CTE Equipment	\$0	\$1,400.00	-\$1,400	-100.00%	Moved to supply line
530	1000-0000-2213-58100-300	Dues & Fees	\$3,850	\$3,850.00	\$0	0.00%	Certification testing fees
531	1000-2220-1000-57340-950	Computer Hardware	\$0	\$0.00	\$0	0.00%	
Subtotal CTE Program			\$140,399.00	\$127,310.00	\$13,089	10.28%	

TOTAL: CTE INSTRUCTION			\$140,399.00	\$127,310.00	\$13,089	10.28%
-------------------------------	--	--	---------------------	---------------------	-----------------	---------------

COST CENTER: SYSTEM ADMINISTRATION DISTRICT						
--	--	--	--	--	--	--

SCHOOL BOARD SERVICES			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
532	1000-0000-2310-51180-900	Salaries - Secretary	\$0.00	\$0.00	\$0	0.00%	cost of admin asst at meetings
533	1000-0000-2310-51500-900	Stipends - School Board	\$5,000.00	\$5,000.00	\$0	0.00%	member annual stipends
534	1000-0000-2310-52000-900	Benefits - Stipend	\$381.00	\$381.00	\$0	0.00%	medicare/social security
535	1000-0000-2310-52080-900	Benefits - Secretary	\$0.00	\$0.00	\$0	0.00%	medicare/social security
536	1000-0000-2310-53450-900	Legal Services	\$25,000.00	\$20,000.00	\$5,000	25.00%	legal services
537	1000-0000-2310-53460-900	Audit Services	\$18,000.00	\$18,000.00	\$0	0.00%	audit contract
538	1000-0000-2310-55200-900	Insurance - Liability	\$58,522.00	\$48,768.00	\$9,754	20.00%	Board liability (est 20% inc)
539	1000-0000-2310-55800-900	Conference Travel	\$1,500.00	\$1,500.00	\$0	0.00%	fall conference
540	1000-0000-2310-56400-900	Books & Periodicals	\$200.00	\$200.00	\$0	0.00%	professional development
541	1000-0000-2310-57340-900	Computer - AV	\$0.00	\$0.00	\$0	0.00%	
542	1000-0000-2310-58100-900	Dues & Fees	\$7,600.00	\$6,800.00	\$800	11.76%	MSBA(\$4,627), MMA (\$300) academic banquet, moderator, election expenses
543	1000-0000-2310-59000-900	Other Expenses	\$3,500.00	\$3,500.00	\$0	0.00%	informational publications
Subtotal School Board			\$119,703.00	\$104,149.00	\$15,554	14.93%	

SUPERINTENDENT'S OFFICE			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
544	1000-0000-2320-51040-900	Salaries - Superintendent	\$118,121.00	\$108,417.00	\$9,704	8.95%	1 FTE
545	1000-0000-2320-51180-900	Salaries - Secretary	\$77,970.00	\$73,158.00	\$4,812	6.58%	1.83 FTE
546	1000-0000-2320-51500-900	Stipends	\$3,500.00	\$3,500.00	\$0	0.00%	homeless liaison, CHO, Performing Arts Coordinator
547	1000-0000-2320-52000-900	Benefits - Stipend	\$100.00	\$100.00	\$0	0.00%	medicare/social security
548	1000-0000-2320-52040-900	Benefits - Administrator	\$28,375.00	\$27,246.00	\$1,129	4.14%	health insurance, medicare, disability, unemployment worker comp
549	1000-0000-2320-52080-900	Benefits - Secretary	\$29,060.00	\$24,033.00	\$5,027	20.92%	health insurance, medicare, disability, unemployment worker comp, Social Security
550	1000-0000-2320-52340-900	Supt. Retirement	\$4,489.00	\$4,100.00	\$389	9.49%	MPERS 3.84%
551	1000-0000-2320-52380-900	Retirement-Secretary	\$4,859.00	\$3,524.00	\$1,335	37.88%	MPERS PLD 8% 1.33FTE
552	1000-0000-2320-53300-900	Professional Training and Develop	\$0.00	\$0.00	\$0	0.00%	Registration Fees, Trainings, etc.
553	1000-0000-2320-54310-900	Contracted Repair & Maintenance	\$4,500.00	\$4,500.00	\$0	0.00%	document security
554	1000-0000-2320-54445-900	Copier Contract	\$3,568.00	\$3,568.00	\$0	0.00%	copier lease
555	1000-0000-2320-55310-900	Postage	\$3,500.00	\$3,500.00	\$0	0.00%	increase in postage costs
556	1000-0000-2320-55400-900	Advertisements	\$2,500.00	\$2,500.00	\$0	0.00%	newspaper ads, serving schools
557	1000-0000-2320-55800-900	Staff Travel	\$1,500.00	\$1,500.00	\$0	0.00%	supt travel, staff travel
558	1000-0000-2320-55810-900	Conference Travel	\$1,500.00	\$1,500.00	\$0	0.00%	MSSA conferences
559	1000-0000-2320-56000-900	Supplies & Equipment	\$3,500.00	\$3,500.00	\$0	0.00%	general supplies
560	1000-0000-2320-56400-900	Books & Periodicals	\$300.00	\$300.00	\$0	0.00%	professional development
561	1000-0000-2320-56500-900	Computer Supplies & Software	\$1,380.00	\$1,380.00	\$0	0.00%	computer programs and supplies
562	1000-0000-2320-58100-900	Dues & Fees	\$3,505.00	\$5,200.00	-\$1,695	-32.60%	MSSA (\$1,500), DW Student Privacy Fee (\$1,200), HCSA (\$150), AASA (\$475) Amazon Busines (\$180)
Subtotal Superintendent Office			\$292,227.00	\$271,526.00	\$20,701	7.62%	

CENTRAL OFFICE BUSINESS FUNCTIONS			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
563	1000-0000-2500-51180-900	Business Functions - Salaries	\$58,138.00	\$54,590.00	\$3,548	6.50%	1 FTE
564	1000-0000-2500-52080-900	Business Functions - Benefits	\$24,269.00	\$22,782.00	\$1,487	6.53%	health insurance, medicare, disability, unemployment worker comp, Social Security
565	1000-0000-2500-52380-900	Retirement	\$4,942.00	\$4,367.00	\$575	13.17%	MPERS PLD 8.5%
566	1000-0000-2500-54310-900	Business Functions - Contracted Rep.	\$2,000.00	\$2,000.00	\$0	0.00%	ADS support

567	1000-0000-2500-56000-900	Supplies & Equipment	\$1,000.00	\$1,500.00	-\$500	-33.33%	General Supplies(\$100), Tax Forms (\$700), Checks (\$200)
568	1000-0000-2500-56500-900	Business Functions - Comp. Supp. & Soft.	\$21,500.00	\$21,500.00	\$0	0.00%	ADS software (\$16,500), Human Resource B-Swift fee \$5,000
569	1000-0000-2500-58100-900	Business Function Dues and Fees	\$750.00	\$0.00	\$750	0.00%	ASBO (\$50), Tri State Conference (\$700)
		Subtotal Central Office Business Functions	\$112,599.00	\$106,739.00	\$5,860	5.49%	

CENTRAL OFFICE BUILDING FUNCTIONS			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
570	1000-0000-2620-54100-910	Water & Sewer	\$3,500	\$3,500	\$0	0.00%	
571	1000-0000-2620-55200-910	Property Insurance	\$2,387	\$1,989	\$398	20.01%	
572	1000-0000-2620-56220-910	Electricity	\$5,600	\$4,000	\$1,600	40.00%	est. 20% increase
573	1000-0000-2620-56240-910	Heating Fuel	\$11,300	\$9,450	\$1,850	19.58%	
574	1000-0000-2620-51180-910	Salaries - Custodians	\$3,000.00	\$3,000.00	\$0	0.00%	
		Subtotal Central Office Building Operations	\$25,787.00	\$21,939.00	\$3,848	17.54%	

TOTAL SYSTEM ADMINISTRATION			\$550,316.00	\$504,353.00	\$45,963	9.11%	
------------------------------------	--	--	---------------------	---------------------	-----------------	--------------	--

COST CENTER: SCHOOL ADMINISTRATION

JEWETT SCHOOL PRINCIPAL'S OFFICE			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
575	1000-0000-2400-51040-030	Salaries - Principal	\$84,569.00	\$80,177.00	\$4,392	5.48%	1 fte assistant principal
576	1000-0000-2400-51180-030	Salaries - Secretary	\$36,450.00	\$49,130.00	-\$12,680	-25.81%	1 FTE
577	1000-0000-2400-51230-030	Salaries - Substitute	\$500.00	\$500.00	\$0	0.00%	secretary subs
578	1000-0000-2400-52030-030	Benefits - Substitute	\$130.00	\$130.00	\$0	0.00%	medicare and/or social security
579	1000-0000-2400-52040-030	Benefits - Administrator	\$22,558.00	\$21,768.00	\$790	3.63%	health insurance, medicare, disability, unemployment worker comp
580	1000-0000-2400-52080-030	Benefits - Secretary	\$11,097.00	\$18,257.00	-\$7,160	-39.22%	health insurance, medicare, disability, unemployment worker comp, Social Security
581	1000-0000-2400-52340-030	Retirement Administrator	\$3,214.00	\$3,047.00	\$167	5.48%	MPERS 3.84%
582	1000-0000-2400-53310-010	Contracted Services (Student Act.)	\$0.00	\$250.00	-\$250	-100.00%	assembly fees
583	1000-0000-2400-54310-010	Contracted Repair & Maintenance	\$100.00	\$100.00	\$0	0.00%	office equipment
584	1000-0000-2400-55310-010	Postage - Principal	\$300.00	\$300.00	\$0	0.00%	postage for mailings
585	1000-0000-2400-55500-010	Printing - Principal	\$200.00	\$200.00	\$0	0.00%	handbook, cumulative folders
586	1000-0000-2400-55800-010	Conference Travel	\$500.00	\$500.00	\$0	0.00%	principal travel & conference
587	1000-0000-2400-56000-010	Supplies & Equipment - Office	\$3,000.00	\$3,000.00	\$0	0.00%	general supplies and equipment
588	1000-0000-2400-56400-010	Books & Periodicals - Office	\$200.00	\$200.00	\$0	0.00%	professional reading & book study
589	100-0000-24000-56500-010	Computer Supplies & software	\$0.00	\$0.00	\$0	0.00%	1 laptop for principal @220
590	1000-0000-2400-58100-010	Dues & Fees	\$575.00	\$575.00	\$0	0.00%	MPA dues for admin
		Subtotal School Administration Jewett	\$163,393.00	\$178,134.00	-\$14,741	-8.28%	

MILES LANE PRINCIPAL'S OFFICE			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
591	1000-0000-2400-51040-010	Salaries - Principal	\$84,569.00	\$80,177.00	\$4,392	5.48%	1 fte principal
592	1000-0000-2400-51180-010	Salaries - Secretary	\$68,400.00	\$70,587.00	-\$2,187	-3.10%	2 fte sec @ 175/20 (+ holidays and vac)
593	1000-0000-2400-51230-010	Salary - Substitutes	\$1,200.00	\$1,200.00	\$0	0.00%	secretary subs
594	1000-0000-2400-51560-010	Teacher Leader Stipend	\$0.00	\$0.00	\$0	0.00%	
595	1000-0000-2400-52030-010	Benefits Substitute	\$100.00	\$100.00	\$0	0.00%	medicare and/or social security
596	1000-0000-2400-52040-010	Benefits Administrator	\$22,558.00	\$21,768.00	\$790	3.63%	health insurance, medicare, disability, unemployment worker comp
597	1000-0000-2400-52060-010	Benefits Teacher Leader Stipend	\$0.00	\$0.00	\$0	0.00%	benefits 5.83%
598	1000-0000-2400-52080-010	Benefits Secretary	\$27,396.00	\$27,301.00	\$95	0.35%	health insurance, disability, unemployment worker comp
599	1000-0000-2400-52340-010	Retirement - Administrator	\$3,214.00	\$3,047.00	\$167	5.48%	MPERS 3.84%
600	1000-0000-2400-52200-010	SS & Medicare Secretary	\$0.00	\$0.00	\$0	0.00%	SS & Medicare @ 7.65% wages
601	1000-0000-2400-52360-010	Retirement Teacher Leader Stipend	\$0.00	\$0.00	\$0	0.00%	MSR 6.20 %

602	1000-0000-2400-53310-010	Contracted Services	\$0.00	\$0.00	\$0	0.00%	assembly fees
603	1000-0000-2400-54310-010	Contracted Services Repair & maintenance	\$0.00	\$0.00	\$0	0.00%	office equipment
604	1000-0000-2400-55310-010	Postage Principal	\$1,000.00	\$1,000.00	\$0	0.00%	postage for mailings
605	1000-0000-2400-55500-010	Printing Principal	\$250.00	\$250.00	\$0	0.00%	handbook, cumulative folders
606	1000-0000-2400-55800-010	Conference Travel	\$1,000.00	\$1,000.00	\$0	0.00%	principal travel & conference
607	1000-0000-2400-56000-010	Supplies & Equipment - Office	\$3,000.00	\$3,100.00	-\$100	-3.23%	General supplies,
608	1000-0000-2400-56400-010	Books & Periodicals	\$300.00	\$300.00	\$0	0.00%	professional reading & book study
609	1000-0000-2400-56500-010	Computer Supplies & Software	\$0.00	\$0.00	\$0	0.00%	1 laptop lease for admin @220
610	1000-0000-2400-58100-010	Dues & Fees	\$575.00	\$575.00	\$0	0.00%	MPA dues for admin
Subtotal School Administration MLS			\$213,562.00	\$210,405.00	\$3,157	1.50%	

BUCKSPORT MIDDLE SCHOOL PRINCIPAL'S OFFICE			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
611	1000-0000-2400-51040-020	Salaries - Principal	\$127,138.00	\$93,402.00	\$33,736	36.12%	1 fte principal plus .5 fte asst prin
612	1000-0000-2400-51180-020	Salaries - Secretary	\$66,211.00	\$63,110.00	\$3,101	4.91%	2 fte sec @ 175/20 (+ holidays and vac)
613	1000-0000-2400-51230-020	Salaries - Substitute	\$1,200.00	\$1,200.00	\$0	0.00%	secretary absence coverage
614	1000-0000-2400-52030-020	Benefits - Substitute	\$125.00	\$125.00	\$0	0.00%	medicare and/or social security
615	1000-0000-2400-52040-020	Benefits - Administrator	\$46,363.00	\$31,967.00	\$14,396	45.03%	health insurance, medicare, disability, unemployment worker comp
616	1000-0000-2400-52080-020	Benefits - Secretary	\$16,920.00	\$16,519.00	\$401	2.43%	health insurance, medicare, disability, unemployment worker comp
617	1000-0000-2400-52340-020	Retirement Administrator	\$4,831.00	\$3,549.00	\$1,282	36.12%	MPERS 3.84%
618	1000-0000-2400-52200-020	Benefits-Secretary SS & Medicare	\$0.00	\$0.00	\$0	0.00%	SS & Medicare @ 7.65% wages
619	1000-0000-2400-53310-020	Contracted Services (Student Act.)	\$250.00	\$250.00	\$0	0.00%	assembly fees
620	1000-0000-2400-54310-020	Contracted Repair & Maintenance	\$500.00	\$500.00	\$0	0.00%	repair and maintenance of equipment
621	1000-0000-2400-55310-020	Postage	\$3,000.00	\$3,000.00	\$0	0.00%	postage for mailings
622	1000-0000-2400-55500-020	Printing	\$0.00	\$0.00	\$0	0.00%	formerly for handbook now digital
623	1000-0000-2400-55800-020	Conference Travel	\$1,125.00	\$750.00	\$375	50.00%	principal travel & conference
624	1000-0000-2400-56000-020	Supplies & Equipment	\$3,800.00	\$3,200.00	\$600	18.75%	general supplies
625	1000-0000-2400-56400-020	Books & Periodicals	\$0.00	\$0.00	\$0	0.00%	professional reading & book study
626	1000-0000-2400-58100-020	Dues & Fees	\$1,230.00	\$550.00	\$680	123.64%	MPA dues
Subtotal School Administration BMS			\$272,693.00	\$218,122.00	\$54,571	25.02%	

BUCKSPORT HIGH SCHOOL PRINCIPAL'S OFFICE			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
627	1000-0000-2400-51040-300	Salaries - Principal	\$129,739.00	\$131,568.00	-\$1,829	-1.39%	1.4 fte administration (FY 23 adjust to .4 was .5)
628	1000-0000-2400-51180-300	Salaries - Secretary	\$72,997.00	\$70,081.00	\$2,916	4.16%	1 fte sec @ 175/20 (+ hol and vac) 1 fte sec @ 153/20 (+ hol and vac)
629	1000-0000-2400-51230-300	Salaries - Substitute	\$2,700.00	\$2,700.00	\$0	0.00%	secretary absence coverage
630	1000-0000-2400-52030-300	Benefits - Substitute	\$125.00	\$125.00	\$0	0.00%	medicare and/or social security
631	1000-0000-2400-52040-300	Benefits - Administrator	\$45,281.00	\$47,795.00	-\$2,514	-5.26%	health insurance, medicare, disability, unemployment worker comp
632	1000-0000-2400-52080-300	Benefits - Secretary	\$27,779.00	\$27,256.00	\$523	1.92%	health insurance, medicare, disability, unemployment worker comp
633	1000-0000-2400-52380-300	Retirement Administrator	\$4,930.00	\$5,000.00	-\$70	-1.40%	MPERS 3.84%
634	1000-0000-2400-52200-300	Benefits-Secretary SS & Medicare	\$0.00	\$0.00	\$0	0.00%	
635	1000-0000-2400-54310-300	Contracted Repair & Maintenance	\$0.00	\$0.00	\$0	0.00%	office equip repair
636	1000-0000-2400-55310-300	Postage	\$2,500.00	\$2,500.00	\$0	0.00%	postage for mailings postage machine rent and ink
637	1000-0000-2400-55500-300	Printing	\$1,500.00	\$1,500.00	\$0	0.00%	handbooks, graduation programs etc
638	1000-0000-2400-55800-300	Conference Travel	\$2,500.00	\$2,200.00	\$300	13.64%	MPA conferences (Prin & Asst Prin)
639	1000-0000-2400-56000-300	Supplies & Equipment	\$5,000.00	\$4,700.00	\$300	6.38%	general supplies and equipment
640	1000-0000-2400-56400-300	Books & Periodicals	\$0.00	\$0.00	\$0	0.00%	professional reading & book study
641	1000-0000-2400-58100-300	Dues & Fees	\$5,000.00	\$5,000.00	\$0	0.00%	MPA dues \$1500, NEASC annual dues \$3500
642	1000-2220-1000-57340-300	Computer Hardware	\$0.00	\$0.00	\$0	0.00%	
Subtotal School Administration - BHS			\$300,051.00	\$300,425.00	-\$374	-0.12%	

TOTAL SCHOOL ADMINISTRATION			\$949,699.00	\$907,086.00	\$42,613	4.70%	
------------------------------------	--	--	---------------------	---------------------	-----------------	--------------	--

COST CENTER: TRANSPORTATION SERVICES

REGULAR TRANSPORTATION			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
643	1000-0000-2701-552000-900	Transportation Bus Insurance	\$14,500.00	\$0.00	\$14,500	0.00%	MSMA P & C coverage for 23 buses
644	1000-0000-2701-562600-900	Transportation Bus Fuel	\$118,575.00	\$48,748.00	\$69,827	143.24%	26,350 gals @ \$ 4.50 = \$118,575
645	1000-0000-2701-583100-900	Transportation Loan Payment (Principal)	\$213,900.00	\$0.00	\$213,900	0.00%	year 2 of 5 lease principal payment for 12 buses
646	1000-0000-2701-583200-900	Transportation Loan Payment (Interest)	\$16,635.15	\$0.00	\$16,635	0.00%	year 2 of 5 lease interest payment for 12 buses
647	1000-0000-2700-55140-900	Purchased Transportation Expense (HCESC)	\$919,123.00	\$996,913.00	-\$77,790	-7.80%	Education Service Center Cost
Subtotal Regular Transportation District			\$1,282,733.15	\$1,045,661.00	\$237,072	22.67%	

SPECIAL EDUCATION TRANSPORTATION			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
648	1000-0000-2750-55140-900	Purchased Private Transportation - SPED	\$72,045.00	\$117,935.00	-\$45,890	-38.91%	Education Service Center Costs
649	1000-0000-2750-51180-900	SPED Van Driver Out of district	\$37,908.00	\$30,341.00	\$7,567	24.94%	1 OOD Driver
650	1000-0000-2750-51183-900	SPED Van Rider Out of district	\$5,000.00	\$10,450.00	-\$5,450	-52.15%	1 Rider OOD (As needed)
651	1000-0000-2750-52080-900	SPED Van Driver Benefits out of district	\$16,212.00	\$13,308.00	\$2,904	21.82%	
652	1000-0000-2750-52183-900	SPED Rider Benefits Out of district	\$1,000.00	\$11,600.00	-\$10,600	-91.38%	Shift to lines below
653	1000-0000-2750-55200-900	Van Insurance	\$3,660.00	\$0.00	\$3,660	100.00%	6 vans
654	1000-0000-2755-51180-900	SPED Van In District Drivers	\$11,255.00	\$0.00	\$11,255	100.00%	2 Pt Van drivers as needed.Shift from out of district Rider to corrected line
655	1000-0000-2755-2080-900	SPED Van In District Benefits	\$2,690.00	\$0.00	\$2,690	100.00%	Shift from van rider to correct line
656	1000-0000-2755-56260-900	Fuel In district	\$27,235.00	\$0.00	\$27,235	100.00%	3850 gals bus fuel @ \$4.50/ gal = 17,325 2500 gal gas for vans @ \$ 4.00 /gal = 10,000
657	1000-0000-2750-56260-900	Fleet Fuel OOD Transport	\$0.00	\$11,748.00	-\$11,748	-100.00%	
658	1000-0000-2730-56700-900	Supplies and Equipment Vans	\$4,000.00	\$4,000.00	\$0	0.00%	
Subtotal Special Education Transportation			\$181,005.00	\$199,382.00	-\$18,377	-9.22%	

VOCATIONAL TRANSPORTATION			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
659	1000-0000-2760-55140-900	Purchased Private Transp - Voc Ed	\$27,363.00	\$28,845.00	-\$1,482	-5.14%	Education Service Center Cost
660	1000-0000-2760-56260-900	Fleet Fuel	\$11,250.00	\$4,625.00	\$6,625	143.24%	2500 gal bus fuel @ \$4.50 / gal = 11,250
661	1000-0000-2760-51180-900	Voc Van Driver	\$5,200.00	\$0.00	\$5,200	0.00%	Van Driver as needed (2 hrs per day)
662	1000-0000-2760-52080-900	Voc Van Driver Benefits	\$1,200.00	\$0.00	\$1,200	0.00%	
663	1000-0000-2760-52080-900	Voc Van Social Security / Medi Care	\$0.00	\$0.00	\$0	0.00%	
Subtotal Vocational Transportation			\$45,013.00	\$33,470.00	\$11,543	34.49%	

Homeless Transportation			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
664	1000-0000-2770-55110-900	Transportation Homeless	\$10,000.00	\$10,000.00	\$0	0.00%	

TOTAL TRANSPORTATION SERVICES			\$1,518,751.15	\$1,365,043.00	\$153,708	11.26%	
--------------------------------------	--	--	-----------------------	-----------------------	------------------	---------------	--

COST CENTER : FACILITIES OPERATIONS / MAINTENANCE

DISTRICT MAINTENANCE			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
665	1000-0000-2620-51180-900	Salaries - Maintenance	\$123,824.00	\$113,132.00	\$10,692	9.45%	2 FTE
666	1000-0000-2620-51182-900	Overtime for Maintenance	\$0.00	\$0.00	\$0	0.00%	
667	1000-0000-2620-51380-900	Salaries for Summer Repairs	\$17,000.00	\$17,000.00	\$0	0.00%	paint crew & summer help
668	1000-0000-2620-52020-900	Benefits Summer Repairs	\$1,400.00	\$1,400.00	\$0	0.00%	

669	1000-0000-2620-52080-900	Benefits - Maintenance	\$48,640.00	\$45,782.00	\$2,858	6.24%	health insurance, medicare, disability, unemployment worker comp
670	1000-0000-2620-52090-900	Maint. OT Benefits	\$0.00	\$0.00	\$0	0.00%	
671	1000-0000-2620-52380-900	Retirement	\$3,710.00	\$3,513.00	\$197	5.61%	local share state retirement FY 23 rate 7%
672	1000-0000-2620-54310-900	Contracted Repair & Maintenance	\$160,000.00	\$160,000.00	\$0	0.00%	mechanical services, plumbing, telephone and fire alarm systems, electrician, contracted snow plowing/sanding, contracted carpentry, contracted glass replacement, District Technology Infrastructure
673	1000-0000-2620-54420-900	Lease Payments Equip/Vehicles	\$13,077.00	\$0.00	\$13,077	100.00%	Yr 3 of truck lease payment (previously in equipment line)
674	1000-0000-2620-55320-900	Telephone	\$25,000.00	\$25,000.00	\$0	0.00%	district phone and Mitel and Maine CC contract
675	1000-0000-2620-55810-900	Staff Travel	\$0.00	\$0.00	\$0	0.00%	fuel allowance
676	1000-0000-2620-56000-900	Supplies & Equipment	\$65,000.00	\$70,000.00	-\$5,000	-7.14%	consumable supplies and materials
677	1000-0000-2620-55230-90	Truck Insurance	\$1,830.00	\$0.00	\$1,830	100.00%	3 plow trucks used by maintenance (previously paid for out of equipment line)
678	1000-0000-2620-56260-900	Motor Fuel	\$11,830.00	\$10,000.00	\$1,830	18.30%	fuel for vehicles, lawn mowers, snow blowers
679	1000-0000-2620-57300-900	Equipment	\$40,000.00	\$50,000.00	-\$10,000	-20.00%	new zero turn, new infield groomer,
680	1000-0000-2630-51181-900	Salaries - Seasonal/Grounds	\$52,936.00	\$54,274.00	-\$1,338	-2.47%	1.5 fte employees (one of which is full year)
681	1000-0000-2630-52080-900	Benefits - Seasonal/Grounds	\$16,238.00	\$4,200.00	\$12,038	286.62%	SS & Medicare @ 7.65% wages
		Subtotal Facilities Maintenance - All	\$580,485.00	\$554,301.00	\$26,184	4.72%	

Building Operations Miles Lane School			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
682	1000-0000-2600-54100-010	Water & Sewer	\$8,000.00	\$8,000.00	\$0	0.00%	water / sewer charge increase
683	1000-0000-2600-55000-010	Contracted Trash Removal	\$6,000.00	\$6,000.00	\$0	0.00%	dumpsters at school & cost of recycling
684	1000-0000-2600-55200-010	Insurance - Property	\$15,827.00	\$13,188.50	\$2,639	20.01%	general property insurance MSMA (20% inc)
685	1000-0000-2600-56220-010	Electricity	\$40,000.00	\$30,000.00	\$10,000	33.33%	CMP charges
686	1000-0000-2600-56230-010	Propane Gas	\$1,500.00	\$600.00	\$900	150.00%	kitchen
687	1000-0000-2600-56240-010	Heating Fuel	\$30,609.00	\$24,000.00	\$6,609	27.54%	19000 therms
688	1000-0000-2600-57300-010	Furniture & Equipment	\$5,000.00	\$5,000.00	\$0	0.00%	school furniture desks & chairs
689	1000-0000-2600-57340-010	Maintenance Equipment	\$3,000.00	\$3,000.00	\$0	0.00%	replace current equipment as needed
		Subtotal Miles Lane School Building Operations	\$109,936.00	\$89,788.50	\$20,148	22.44%	

Building Operations Jewett Elementary			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
690	1000-0000-2600-54100-030	Water & Sewer	\$6,000.00	\$5,500.00	\$500	9.09%	increase charges
691	1000-0000-2600-55000-030	Contracted Trash Removal	\$5,000.00	\$3,000.00	\$2,000	66.67%	dumpsters at school & cost of recycling (increased number of pick up)
692	1000-0000-2600-55200-030	Insurance - Property	\$5,039.00	\$4,199.00	\$840	20.00%	general property insurance MSMA (20% inc)
693	1000-0000-2600-56220-030	Electricity	\$18,000.00	\$17,000.00	\$1,000	5.88%	CMP charges (basedd on actula comparisons)
694	1000-0000-2600-56230-030	Propane Gas	\$700.00	\$600.00	\$100	16.67%	Propane for Kitchen
695	1000-0000-2600-56240-030	Heating Fuel	\$23,027.00	\$18,000.00	\$5,027	27.93%	15,000 Therms
696	1000-0000-2600-57300-030	Furniture & Equipment	\$4,000.00	\$4,000.00	\$0	0.00%	school furniture
697	1000-0000-2600-57340-030	Maintenance Equipment	\$3,000.00	\$3,000.00	\$0	0.00%	replace current equipment as needed
		Subtotal Jewett Elementary Building Operations	\$64,766.00	\$55,299.00	\$9,467	17.12%	

Building Operations - BMS			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
698	1000-0000-2600-54100-020	Water & Sewer	\$5,000.00	\$5,000.00	\$0	0.00%	water / sewer charge increase
699	1000-0000-2600-55000-020	Contracted Trash Removal	\$6,000.00	\$6,000.00	\$0	0.00%	dumpsters at school & cost of recycling
700	1000-0000-2600-55200-020	Insurance - Property	\$26,918.00	\$22,431.50	\$4,487	20.00%	general property insurance MSMA (20% inc)
701	1000-0000-2600-56220-020	Electricity	\$36,000.00	\$30,000.00	\$6,000	20.00%	CMP charges
702	1000-0000-2600-56230-020	Propane Gas	\$1,400.00	\$600.00	\$800	133.33%	lab and kitchen
703	1000-0000-2600-56240-020	Heating Fuel	\$42,626.00	\$33,600.00	\$9,026	26.86%	28,000 Therms
704	1000-0000-2600-57300-020	Furniture & Equipment	\$5,000.00	\$5,000.00	\$0	0.00%	school furniture desks & chairs
705	1000-0000-2600-57340-020	Maintenance Equipment	\$3,000.00	\$3,000.00	\$0	0.00%	replace current equipment as needed

			Subtotal BMS Building Operations	\$125,944.00	\$105,631.50	\$20,313	19.23%	
Building Operations High School			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes	
706	1000-0000-2600-54100-300	Water & Sewer	\$14,000.00	\$14,000.00	\$0	0.00%	water / sewer charge increase	
707	1000-0000-2600-55000-300	Contracted Trash Removal	\$7,000.00	\$7,000.00	\$0	0.00%	dumpsters at school & cost of recycling	
708	1000-0000-2600-55200-300	Insurance - Property	\$34,024.00	\$28,353.00	\$5,671	20.00%	general property insurance MSMA (20% inc)	
709	1000-0000-2600-56220-300	Electricity	\$45,000.00	\$37,000.00	\$8,000	21.62%	CMP charges	
710	1000-0000-2600-56230-300	Propane Gas	\$2,750.00	\$2,500.00	\$250	10.00%	lab and kitchen	
711	1000-0000-2600-56240-300	Heating Fuel	\$46,077.00	\$36,000.00	\$10,077	27.99%	30,000 Therms	
712	1000-0000-2600-57300-300	Furniture & Equipment	\$5,000.00	\$5,000.00	\$0	0.00%	school furniture desks & chairs	
713	1000-0000-2600-57340-300	Maintenance Equipment	\$3,000.00	\$3,000.00	\$0	0.00%	replace current equipment as needed	
		Subtotal BHS Building Operations	\$156,851.00	\$132,853.00	\$23,998	18.06%		
MILES LANE CUSTODIAL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes	
714	1000-0000-2610-51180-010	Salaries - Custodian	\$121,118.00	\$112,694.00	\$8,424	7.48%	3 FTE custodians.	
715	1000-0000-2610-51200-010	Salaries - Temporary	\$4,000.00	\$4,000.00	\$0	0.00%	summer & vacation hours	
716	1000-0000-2610-51230-010	Salaries - Substitute	\$3,500.00	\$3,500.00	\$0	0.00%	coverage vacation and absences	
717	1000-0000-2610-51380-010	Overtime MLS	\$2,000.00	\$2,000.00	\$0	0.00%	overtime as needed	
718	1000-0000-2610-52020-010	Overtime Benefits	\$120.00	\$120.00	\$0	0.00%		
719	1000-0000-2610-52030-010	Benefits - Substitute/Temporary	\$435.00	\$435.00	\$0	0.00%		
720	1000-0000-2610-52080-010	Benefits - Custodian	\$49,498.00	\$57,505.00	-\$8,007	-13.92%	health insurance, medicare, disability, unemployment worker comp	
721	1000-0000-2610-52380-010	Retirement	\$0.00	\$0.00	\$0	0.00%		
722	1000-0000-2610-56000-010	Supplies & Equipment	\$19,000.00	\$18,500.00	\$500	2.70%	consumable supplies	
		Subtotal Custodial Services MLS	\$199,671.00	\$198,754.00	\$917	0.46%		
JEWETT SCHOOL CUSTODIAL			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes	
723	1000-0000-2610-51180-030	Salaries - Custodian	\$80,704.00	\$77,584.00	\$3,120	4.02%	2 fte custodians (both top of scale this year)	
724	1000-0000-2610-51230-030	Salaries - Substitute	\$1,750.00	\$1,750.00	\$0	0.00%	coverage vacation and absences	
725	1000-0000-2610-51380-030	Overtime Jewett	\$750.00	\$750.00	\$0	0.00%	overtime as needed	
726	1000-0000-2610-52020-030	Overtime Benefits	\$90.00	\$90.00	\$0	0.00%		
727	1000-0000-2610-52030-030	Benefits - Substitute	\$60.00	\$60.00	\$0	0.00%		
728	1000-0000-2610-52080-030	Benefits - Custodian	\$50,733.00	\$49,839.00	\$894	1.79%	health insurance, medicare, disability, unemployment worker comp	
729	1000-0000-2610-52380-030	Retirement	\$2,825.00	\$3,026.00	-\$201	-6.64%	FY 23 Rate 7% down from 7.5% FY 22	
730	1000-0000-2610-56000-030	Supplies & Equipment	\$11,250.00	\$11,000.00	\$250	2.27%	consumable supplies	
		Subtotal Custodial Services Jewett	\$148,162.00	\$144,099.00	\$4,063	2.82%		
BMS CUSTODIAL SERVICES			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes	
731	1000-0000-2610-51180-020	Salaries - Custodian	\$112,528.00	\$111,592.00	\$936	0.84%	3 fte custodians	
732	1000-0000-2610-51200-020	Salaries - Temporary	\$4,000.00	\$4,000.00	\$0	0.00%	summer & vacation coverage	
733	1000-0000-2610-51230-020	Salaries - Substitute	\$3,500.00	\$3,500.00	\$0	0.00%	coverage vacation and absences during school year	
734	1000-0000-2610-51380-020	Overtime BMS	\$3,000.00	\$3,000.00	\$0	0.00%	overtime as needed	
735	1000-0000-2610-52020-020	Overtime Benefits	\$181.00	\$181.00	\$0	0.00%		
736	1000-0000-2610-52030-020	Benefits - Substitute/Temporary	\$434.00	\$434.00	\$0	0.00%		
737	1000-0000-2610-52080-020	Benefits - Custodian	\$45,912.00	\$45,445.00	\$467	1.03%	health insurance, medicare, disability, unemployment worker comp	
738	1000-0000-2610-56000-020	Supplies & Equipment	\$18,500.00	\$18,500.00	\$0	0.00%	consumable supplies	
		Subtotal Custodial Services BMS	\$188,055.00	\$186,652.00	\$1,403	0.75%		

BHS CUSTODIAL SERVICES			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
739	1000-0000-2610-51180-300	Salaries - Custodian	\$112,757.00	\$107,661.00	\$5,096	4.73%	3 fte custodians
740	1000-0000-2610-51200-300	Salaries - Temporary	\$4,800.00	\$4,800.00	\$0	0.00%	summer paint crew and general labor
741	1000-0000-2610-51230-300	Salaries - Substitute	\$4,000.00	\$4,000.00	\$0	0.00%	absence coverage
742	1000-0000-2610-51380-300	Overtime High School	\$5,000.00	\$5,000.00	\$0	0.00%	weekend coverage & other overtime
743	1000-0000-2610-52020-300	Overtime Benefits	\$689.00	\$689.00	\$0	0.00%	
744	1000-0000-2610-52030-300	Benefits - Substitute/Temporary	\$650.00	\$650.00	\$0	0.00%	
745	1000-0000-2610-52080-300	Benefits - Custodian	\$45,986.00	\$44,996.00	\$990	2.20%	health insurance, medicare, disability, unemployment worker comp, SS
746	1000-0000-2610-56000-300	Supplies & Equipment	\$20,000.00	\$20,000.00	\$0	0.00%	consumable supplies
Subtotal Custodial Services BHS			\$193,882.00	\$187,796.00	\$6,086	3.24%	

CONTRACTED CAPITAL REPAIRS			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc / Dec	Notes
747	1000-0000-2680-54300-010	Contracted Capital Repairs MLS	\$3,000.00	\$22,000.00	-\$19,000	-86.36%	replace kitchen exterior entry door,
748	1000-0000-2680-54300-020	Contracted Capital Repairs BMS	\$6,500.00	\$5,000.00	\$1,500	30.00%	replace stair treads (6,000)
749	1000-0000-2680-54300-030	Contracted Capital Repairs JWT	\$13,000.00	\$0.00	\$13,000	100.00%	replace 2 sets exterior double doors(13,000)
750	1000-0000-2680-54300-300	Contracted Capital Repairs BHS	\$12,500.00	\$15,000.00	-\$2,500	-16.67%	vct tile in tech office (5,000), replce 3 exterior doors (\$7,500,)
751	1000-0000-2680-54300-910	Contracted Capital Repairs CO	\$0.00	\$7,000.00	-\$7,000	0.00%	
Total Contracted Capital Repairs			\$35,000.00	\$49,000.00	-\$14,000	-28.57%	

TOTAL FACILITIES AND MAINTENANCE			\$1,802,752.00	\$1,704,174.00	\$98,578	5.78%	
---	--	--	-----------------------	-----------------------	-----------------	--------------	--

COST CENTER: DEBT SERVICE

			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc/Dec	Notes
752	1000-0000-5100-58310-900	Debt Service - Principal	\$592,646.98	\$570,157.83	\$22,489	0.00%	Last year of payment on BMS Middle School and Auditorium
753	1000-0000-5100-58320-900	Debt Service - Interest	\$39,249.81	\$54,487.19	-\$15,237	-27.97%	
TOTAL DEBT SERVICE			\$631,897	\$624,645	\$7,252	1.16%	

COST CENTER: ALL OTHER EXPENDITURES

FOOD SERVICE FUND TRANS.			FY 2023 Proposed Draft 1	FY 2022 Adopted	Change	% Inc/Dec	Notes
754	1000-0000-3100-59100-900	Fund Transfer Up To	\$40,000	\$60,000	-\$20,000	0.00%	support of hot lunch program
TOTAL FUND TRANSFER			\$40,000	\$60,000	-\$20,000	0.00%	

GRAND TOTAL FY 2023			\$16,998,644	\$16,284,896	\$713,748	4.38%	
----------------------------	--	--	---------------------	---------------------	------------------	--------------	--