

SAU #76 - Lyme School District

Proposed Budget 2027

Account Number / Description	FY25	FY25	FY26	FY27	Difference	%
	Revised Budget	Actual	Revised Budget	Budget		
	7/1/2024 - 6/30/2025	7/1/2024 - 6/30/2025	7/1/2025 - 6/30/2026	7/1/2026 - 6/30/2027		
1100 High School Instruction						
10-1-1100-5310-00000 Secondary 504 Services	\$7,500.00	\$12,150.00	\$7,500.00	\$8,700.00	\$1,200.00	16.00%
10-1-1100-5561-00000 Tuition, In-State	\$1,822,000.00	\$1,682,575.49	\$1,685,406.50	\$1,786,066.00	\$100,659.50	5.97%
10-1-1100-5562-00000 Tuition, Out of State	\$357,420.00	\$412,289.50	\$315,795.00	\$341,868.00	\$26,073.00	8.26%
10-1-1100-5563-00000 Vocational Tuition	\$23,900.00	\$17,778.13	\$18,132.00	\$12,249.00	-\$5,883.00	-32.45%
1100 High School Instruction	\$2,210,820.00	\$2,124,793.12	\$2,026,833.50	\$2,148,883.00	\$122,049.50	6.02%
1200 High School Special Ed.						
10-1-1200-5130-00000 Extended Year Services	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-1-1200-5320-00000 Contracted Services	\$35,000.00	\$13,117.50	\$30,000.00	\$8,000.00	-\$22,000.00	-73.33%
10-1-1200-5360-00000 Legal Expenses	\$2,000.00	\$144.21	\$2,000.00	\$2,000.00	\$0.00	0.00%
10-1-1200-5561-00000 Non Residential Tuition	\$118,500.00	\$19,838.70	\$50,000.00	\$25,000.00	-\$25,000.00	-50.00%
10-1-1200-5562-00000 Residential Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-1-1200-5580-00000 Travel Reimbursement	\$1,500.00	\$747.30	\$2,000.00	\$750.00	-\$1,250.00	-62.50%
10-1-1200-5810-00000 Dues & Fees	\$2,000.00	\$555.00	\$2,000.00	\$1,000.00	-\$1,000.00	-50.00%
1200 High School Special Ed.	\$159,000.00	\$34,402.71	\$87,000.00	\$37,750.00	(\$49,250.00)	-56.61%
1100 Regular Instruction						
10-2-1100-5110-00000 Teacher Salaries	\$1,759,464.76	\$1,603,182.32	\$1,693,079.20	\$1,771,015.00	\$77,935.80	4.60%
10-2-1100-5111-00000 Staff Salaries	\$55,504.32	\$113,667.34	\$116,406.48	\$147,933.30	\$31,526.82	27.08%
10-2-1100-5120-00000 Substitute Salaries	\$21,530.00	\$22,675.00	\$21,530.00	\$26,912.50	\$5,382.50	25.00%
10-2-1100-5130-00000 Extra Curricular Stipends	\$10,200.00	\$4,400.00	\$10,000.00	\$15,000.00	\$5,000.00	50.00%
10-2-1100-5210-00000 Health Buybacks	\$10,400.00	\$14,400.00	\$14,400.00	\$14,400.00	\$0.00	0.00%
10-2-1100-5211-00000 Health Insurance	\$489,190.32	\$484,134.85	\$543,631.04	\$628,136.82	\$84,505.78	15.54%
10-2-1100-5212-00000 Dental Insurance	\$26,029.23	\$25,418.15	\$27,190.80	\$28,976.20	\$1,785.40	6.57%
10-2-1100-5213-00000 Life/LTD Insurance	\$7,000.00	\$4,016.36	\$7,000.00	\$8,000.00	\$1,000.00	14.29%
10-2-1100-5214-00000 Short Term Disability Ins	\$7,000.00	\$6,647.90	\$7,000.00	\$8,000.00	\$1,000.00	14.29%
10-2-1100-5215-00000 HRA Administration	\$630.00	-\$157.50	\$630.00	\$630.00	\$0.00	0.00%
10-2-1100-5220-00000 Social Security	\$99,325.09	\$105,146.10	\$112,913.95	\$119,247.56	\$6,333.61	5.61%
10-2-1100-5221-00000 Medicare	\$23,229.28	\$24,590.71	\$26,407.30	\$27,888.57	\$1,481.27	5.61%
10-2-1100-5231-00000 Staff Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-1100-5232-00000 Teacher Retirement	\$296,241.66	\$315,267.06	\$325,579.28	\$338,642.72	\$13,063.44	4.01%
10-2-1100-5234-00000 403B	\$38,090.78	\$42,912.97	\$45,919.31	\$45,676.38	-\$242.93	-0.53%
10-2-1100-5250-00000 Unemployment Comp	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10-2-1100-5260-00000 Workers Comp	\$10,000.00	\$8,024.00	\$10,000.00	\$12,581.00	\$2,581.00	25.81%

	FY25 Revised Budget 7/1/2024 - 6/30/2025	FY25 Actual 7/1/2024 - 6/30/2025	FY26 Revised Budget 7/1/2025 - 6/30/2026	FY27 Budget 7/1/2026 - 6/30/2027	Difference	%
Account Number / Description						
10-2-1100-5290-00000 Wellness Program	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-2-1100-5320-00000 Contracted Service	\$7,000.00	\$0.00	\$2,000.00	\$1,500.00	-\$500.00	-25.00%
10-2-1100-5321-00000 Assessment	\$1,800.00	\$1,800.00	\$2,670.00	\$2,460.00	-\$210.00	-7.87%
10-2-1100-5322-00000 Enrichment	\$17,984.00	\$14,622.74	\$25,327.00	\$16,282.50	-\$9,044.50	-35.71%
10-2-1100-5330-00000 ESL Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-1100-5430-00000 Repairs to Equipment	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	100.00%
10-2-1100-5442-00000 Copier/Laminator Leases	\$7,500.00	\$7,333.04	\$7,500.00	\$7,500.00	\$0.00	0.00%
10-2-1100-5532-00000 On-line Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-1100-5610-00000 Supplies	\$29,100.48	\$29,979.69	\$33,042.00	\$35,162.68	\$2,120.68	6.42%
10-2-1100-5612-00000 Supplies - Project Based	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	
10-2-1100-5640-00000 Books	\$33,741.07	\$33,185.86	\$42,658.75	\$33,510.75	-\$9,148.00	-21.44%
10-2-1100-5650-00000 Software	\$3,450.00	\$324.00	\$1,050.00	\$16,314.50	\$15,264.50	1453.76%
10-2-1100-5733-00000 Furniture	\$2,406.50	\$835.15	\$700.00	\$4,400.00	\$3,700.00	528.57%
10-2-1100-5739-00000 Equipment	\$62.00	\$0.00	\$6,000.00	\$0.00	-\$6,000.00	-100.00%
10-2-1100-5810-00000 Dues and Fees	\$0.00	\$0.00	\$3,135.00	\$170.00	-\$2,965.00	-94.58%
1100 Regular Instruction	\$2,958,379.49	\$2,862,905.74	\$3,087,270.11	\$3,317,840.48	\$230,570.37	7.47%
Reg Instruction - Technology						
10-2-1120-5110-00000 Salaries	\$17,228.40	\$23,056.54	\$23,748.00	\$0.00	-\$23,748.00	-100.00%
10-2-1120-5111-00000 Staff Salaries	\$56,784.00	\$54,995.20	\$56,638.40	\$71,988.80	\$15,350.40	27.10%
10-2-1120-5211-00000 Health	\$40,095.12	\$20,728.89	\$23,170.10	\$16,107.26	-\$7,062.84	-30.48%
10-2-1120-5212-00000 Dental	\$873.03	\$987.22	\$1,036.62	\$587.34	-\$449.28	-43.34%
10-2-1120-5213-00000 Life/LTD - Technology	\$0.00	\$295.29	\$0.00	\$0.00	\$0.00	
10-2-1120-5220-00000 Social Security	\$4,588.77	\$4,594.18	\$4,983.96	\$4,463.31	-\$520.65	-10.45%
10-2-1120-5221-00000 Medicare	\$1,073.18	\$1,074.32	\$1,165.61	\$1,043.84	-\$121.77	-10.45%
10-2-1120-5231-00000 Staff Retirement	\$7,683.00	\$7,440.94	\$7,221.50	\$9,178.52	\$1,957.02	27.10%
10-2-1120-5232-00000 Retirement	\$3,383.64	\$4,528.35	\$4,566.77	\$0.00	-\$4,566.77	-100.00%
10-2-1120-5234-00000 403b	\$1,652.51	\$2,341.55	\$2,411.57	\$2,159.56	-\$252.01	-10.45%
10-2-1120-5320-00000 Contracted Svs	\$7,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-1120-5431-00000 Repairs - Technology	\$2,500.00	\$755.83	\$2,500.00	\$3,500.00	\$1,000.00	40.00%
10-2-1120-5442-00000 Leases - Technology	\$0.00	\$0.00	\$0.00	\$1,915.00	\$1,915.00	
10-2-1120-5532-00000 On-line Svs	\$18,165.00	\$17,889.96	\$21,000.00	\$18,584.00	-\$2,416.00	-11.50%
10-2-1120-5610-00000 Supplies - Technology	\$500.00	\$3,025.42	\$500.00	\$500.00	\$0.00	0.00%
10-2-1120-5650-00000 Software	\$11,200.00	\$9,276.30	\$12,000.00	\$0.00	-\$12,000.00	-100.00%
10-2-1120-5651-00000 Student Info Sys	\$2,500.00	\$2,325.65	\$2,500.00	\$4,700.00	\$2,200.00	88.00%
10-2-1120-5739-00000 Equipment	\$2,471.00	\$0.00	\$3,641.00	\$6,150.00	\$2,509.00	68.91%
10-2-1120-5740-00000 Computer Equip	\$30,153.00	\$30,743.02	\$38,346.00	\$31,625.00	-\$6,721.00	-17.53%
Technology	\$207,850.65	\$184,058.66	\$205,429.53	\$172,502.63	(\$32,926.90)	-16.03%
1200 Elementary Special Ed						

Account Number / Description	FY25 Revised Budget 7/1/2024 - 6/30/2025	FY25 Actual 7/1/2024 - 6/30/2025	FY26 Revised Budget 7/1/2025 - 6/30/2026	FY27 Budget 7/1/2026 - 6/30/2027	Difference	%
10-2-1200-5110-00000 Teacher Salaries	\$211,121.00	\$226,560.00	\$239,214.00	\$267,816.00	\$28,602.00	11.96%
10-2-1200-5111-00000 Staff Salaries	\$176,327.11	\$193,576.21	\$217,902.31	\$202,538.10	-\$15,364.21	-7.05%
10-2-1200-5112-00000 Pre-School Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-1200-5130-00000 Extended Year Services	\$15,000.00	\$11,362.24	\$15,000.00	\$0.00	-\$15,000.00	-100.00%
10-2-1200-5210-00000 Health Buybacks	\$12,000.00	\$11,640.00	\$11,300.00	\$11,640.00	\$340.00	3.01%
10-2-1200-5211-00000 Health Insurance	\$95,292.13	\$93,650.66	\$116,197.10	\$124,249.80	\$8,052.70	6.93%
10-2-1200-5212-00000 Dental Insurance	\$3,935.22	\$3,786.98	\$4,497.25	\$4,871.34	\$374.09	8.32%
10-2-1200-5213-00000 Life/LTD Insurance	\$0.00	\$1,640.28	\$0.00	\$0.00	\$0.00	
10-2-1200-5220-00000 Social Security	\$24,765.76	\$26,372.10	\$29,041.77	\$29,883.61	\$841.84	2.90%
10-2-1200-5221-00000 Medicare	\$5,792.02	\$6,167.69	\$6,792.06	\$6,988.94	\$196.88	2.90%
10-2-1200-5231-00000 Retirement - Staff	\$0.00	\$0.00	\$3,624.60	\$0.00	-\$3,624.60	-100.00%
10-2-1200-5232-00000 Retirement	\$41,464.28	\$45,421.57	\$46,000.76	\$51,501.06	\$5,500.30	11.96%
10-2-1200-5234-00000 403B	\$8,822.73	\$7,958.44	\$8,728.28	\$8,922.19	\$193.91	2.22%
10-2-1200-5320-00000 Contracted Services	\$128,750.00	\$8,954.77	\$25,000.00	\$10,000.00	-\$15,000.00	-60.00%
10-2-1200-5321-00000 Pre-School Consultant	\$2,000.00	\$0.00	\$1,500.00	\$500.00	-\$1,000.00	-66.67%
10-2-1200-5322-00000 Assessment	\$3,360.00	\$958.25	\$5,000.00	\$1,500.00	-\$3,500.00	-70.00%
10-2-1200-5323-00000 Professional Dev	\$1,500.00	\$1,199.04	\$4,000.00	\$4,000.00	\$0.00	0.00%
10-2-1200-5360-00000 Legal Expenses	\$2,500.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
10-2-1200-5561-00000 K-8 Tuition - In State	\$0.00	\$0.00	\$0.00	\$7,000.00	\$7,000.00	
10-2-1200-5580-00000 Travel Reimbursement	\$300.00	\$2,052.21	\$300.00	\$2,000.00	\$1,700.00	566.67%
10-2-1200-5610-00000 Supplies	\$1,400.00	\$2,519.40	\$1,000.00	\$2,000.00	\$1,000.00	100.00%
10-2-1200-5640-00000 Books	\$500.00	\$654.12	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-2-1200-5650-00000 Software	\$0.00	\$767.97	\$500.00	\$1,000.00	\$500.00	100.00%
10-2-1200-5733-00000 Furniture	\$500.00	\$597.96	\$1,000.00	\$750.00	-\$250.00	-25.00%
10-2-1200-5739-00000 Equipment	\$1,000.00	\$0.00	\$1,000.00	\$0.00	-\$1,000.00	-100.00%
1200 Elementary Special Ed	\$736,330.25	\$645,839.89	\$740,598.13	\$740,161.04	(\$437.09)	-0.06%
2120 Guidance						
10-2-2120-5110-00000 Salaries	\$64,482.00	\$70,065.17	\$74,191.00	\$78,559.00	\$4,368.00	5.89%
10-2-2120-5211-00000 Health Insurance	\$33,412.60	\$33,412.60	\$37,348.22	\$43,712.76	\$6,364.54	17.04%
10-2-2120-5212-00000 Dental Insurance	\$1,806.74	\$1,806.74	\$1,896.96	\$1,980.68	\$83.72	4.41%
10-2-2120-5213-00000 Life/LTD Insurance	\$0.00	\$192.00	\$0.00	\$0.00	\$0.00	
10-2-2120-5220-00000 Social Security	\$3,997.88	\$3,847.98	\$4,599.84	\$4,870.66	\$270.82	5.89%
10-2-2120-5221-00000 Medicare	\$934.99	\$899.87	\$1,075.77	\$1,139.11	\$63.34	5.89%
10-2-2120-5232-00000 Retirement	\$12,664.34	\$13,750.11	\$14,266.98	\$15,106.78	\$839.80	5.89%
10-2-2120-5234-00000 403b	\$1,934.40	\$2,100.28	\$2,225.86	\$2,356.90	\$131.04	5.89%
10-2-2120-5610-00000 Supplies	\$691.00	\$393.03	\$785.00	\$1,506.00	\$721.00	91.85%
10-2-2120-5650-00000 Software	\$197.00	\$167.89	\$247.00	\$247.00	\$0.00	0.00%
2120 Guidance	\$120,120.95	\$126,635.67	\$136,636.63	\$149,478.89	\$12,842.26	9.40%

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2130 Health Services						
10-2-2130-5110-00000 Salaries	\$74,641.00	\$61,461.50	\$76,880.23	\$78,088.00	\$1,207.77	1.57%
10-2-2130-5111-00000 Staff Salaries	\$0.00	\$14,825.18	\$0.00	\$0.00	\$0.00	
10-2-2130-5210-00000 Health Buybacks	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$0.00	0.00%
10-2-2130-5213-00000 Life/LTD Insurance	\$0.00	\$190.62	\$0.00	\$0.00	\$0.00	
10-2-2130-5220-00000 Social Security	\$4,726.94	\$4,828.99	\$5,791.30	\$4,940.66	-\$850.64	-14.69%
10-2-2130-5221-00000 Medicare	\$1,105.49	\$1,129.38	\$1,354.41	\$1,155.48	-\$198.93	-14.69%
10-2-2130-5234-00000 403B	\$2,239.16	\$1,821.30	\$2,754.18	\$2,342.56	-\$411.62	-14.95%
10-2-2130-5321-00000 Lunch Payments	\$0.00	\$862.85	\$0.00	\$0.00	\$0.00	
10-2-2130-5610-00000 Supplies	\$650.00	\$1,320.14	\$1,000.00	\$879.00	-\$121.00	-12.10%
10-2-2130-5651-00000 Software	\$936.50	\$925.50	\$936.50	\$975.00	\$38.50	4.11%
10-2-2130-5739-00000 Equipment	\$0.00	\$105.00	\$0.00	\$0.00	\$0.00	
2130 Health Services	\$85,899.09	\$89,070.46	\$90,316.62	\$89,980.70	(\$335.92)	-0.37%
2140 Psychological Services						
10-2-2140-5320-00000 Psychological Services	\$25,000.00	\$19,387.50	\$20,000.00	\$25,000.00	\$5,000.00	25.00%
2140 Psychological Services	\$25,000.00	\$19,387.50	\$20,000.00	\$25,000.00	\$5,000.00	25.00%
2150 Speech Services						
10-2-2150-5220-00000 Social Security	\$6,696.00	\$66.27	\$0.00	\$0.00	\$0.00	
10-2-2150-5221-00000 Medicare	\$1,566.00	\$15.49	\$0.00	\$0.00	\$0.00	
10-2-2150-5320-00000 Speech Services	\$108,000.00	\$63,915.29	\$86,000.00	\$95,500.00	\$9,500.00	11.05%
10-2-2150-5321-00000 Extended Year Program	\$6,500.00	\$1,068.75	\$7,500.00	\$2,000.00	-\$5,500.00	-73.33%
10-2-2150-5580-00000 Travel	\$0.00	\$246.38	\$0.00	\$0.00	\$0.00	
2150 Speech Services	\$122,762.00	\$65,312.18	\$93,500.00	\$97,500.00	\$4,000.00	4.28%
2160 OT/PT Services						
10-2-2160-5320-00000 OT/PT Services	\$53,000.00	\$29,023.52	\$53,000.00	\$60,000.00	\$7,000.00	13.21%
10-2-2160-5321-00000 Extended Year Services	\$1,500.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
2160 OT/PT Services	\$54,500.00	\$29,023.52	\$54,000.00	\$61,000.00	\$7,000.00	12.96%
2190 BCBA Services						
10-2-2190-5320-00000 BCBA Services	\$0.00	\$0.00	\$0.00	\$14,500.00	\$14,500.00	
10-2-2190-5321-00000 Extended Year Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2190 BCBA Services	\$0.00	\$0.00	\$0.00	\$14,500.00	\$14,500.00	
2210 Improvement/Instruction						
10-2-2210-5240-00000 Teacher Reimb- Conf	\$37,000.00	\$20,251.23	\$34,500.00	\$34,500.00	\$0.00	0.00%
10-2-2210-5241-00000 Incent/TeacherExcellence	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	0.00%
10-2-2210-5242-00000 SS Reimb - Conferences	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	

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10-2-2210-5320-00000 Contracted Svs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-2210-5321-00000 Inservice Contract Serv	\$0.00	\$71.00	\$0.00	\$0.00	\$0.00	
10-2-2210-5329-00000 Wellness Program	\$1,000.00	\$700.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-2-2210-5580-00000 Travel Expense	\$2,619.00	\$131.60	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-2-2210-5610-00000 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-2210-5640-00000 Prof. Library/Publication	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2210 Improvement/Instruction	\$55,619.00	\$21,153.83	\$51,500.00	\$61,500.00	\$10,000.00	19.42%
2211 Supervision/Improvement						
10-2-2211-5322-00000 Evaluators	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
2211 Supervision/Improvement	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
2220 Library						
10-2-2220-5110-00000 Teacher Salaries	\$68,913.60	\$69,169.46	\$71,244.00	\$97,842.00	\$26,598.00	37.33%
10-2-2220-5211-00000 Health Insurance	\$26,730.08	\$25,059.45	\$28,011.17	\$43,712.76	\$15,701.59	56.05%
10-2-2220-5212-00000 Dental Insurance	\$1,445.39	\$1,355.12	\$1,422.72	\$1,980.68	\$557.96	39.22%
10-2-2220-5213-00000 Life/LTD	\$0.00	\$96.00	\$0.00	\$0.00	\$0.00	
10-2-2220-5220-00000 Social Security	\$4,272.64	\$3,765.87	\$4,417.13	\$6,066.20	\$1,649.07	37.33%
10-2-2220-5221-00000 Medicare	\$999.25	\$880.88	\$1,033.04	\$1,418.71	\$385.67	37.33%
10-2-2220-5232-00000 Teacher Retirement	\$13,534.56	\$13,584.81	\$13,700.31	\$18,814.90	\$5,114.59	37.33%
10-2-2220-5234-00000 403b	\$2,067.31	\$2,075.08	\$2,137.40	\$2,935.14	\$797.74	37.32%
10-2-2220-5610-00000 Supplies	\$2,500.00	\$2,432.71	\$2,300.00	\$2,500.00	\$200.00	8.70%
10-2-2220-5640-00000 Books	\$5,350.00	\$5,308.56	\$5,000.00	\$6,000.00	\$1,000.00	20.00%
10-2-2220-5650-00000 Software	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	
2220 Library	\$125,812.83	\$123,727.94	\$129,265.77	\$181,870.39	\$52,604.62	40.69%
2310 School Board						
10-2-2310-5110-00000 Salaries	\$1,025.00	\$4,983.77	\$3,025.00	\$5,000.00	\$1,975.00	65.29%
10-2-2310-5220-00000 Social Security	\$79.00	\$1,335.00	\$231.40	\$382.50	\$151.10	65.30%
10-2-2310-5221-00000 Medicare	\$0.00	\$72.27	\$0.00	\$0.00	\$0.00	
10-2-2310-5320-00000 Contracted Services	\$43,000.00	\$30,886.00	\$17,000.00	\$17,000.00	\$0.00	0.00%
10-2-2310-5360-00000 Legal Services	\$5,000.00	\$15,218.12	\$10,000.00	\$10,000.00	\$0.00	0.00%
10-2-2310-5370-00000 Audit	\$13,000.00	\$12,350.00	\$13,500.00	\$13,500.00	\$0.00	0.00%
10-2-2310-5540-00000 Advertising	\$3,000.00	\$2,119.82	\$3,000.00	\$3,000.00	\$0.00	0.00%
10-2-2310-5610-00000 Supplies	\$350.00	\$1,642.94	\$350.00	\$1,000.00	\$650.00	185.71%
10-2-2310-5810-00000 Dues and Fees	\$3,580.00	\$3,378.96	\$3,580.00	\$3,580.00	\$0.00	0.00%
2310 School Board	\$69,034.00	\$71,986.88	\$50,686.40	\$53,462.50	\$2,776.10	5.48%
2320 SAU Administration						
10-2-2320-5110-00000 Salaries	\$314,162.00	\$316,956.21	\$282,247.39	\$456,564.39	\$174,317.00	61.76%

Account Number / Description	FY25 Revised Budget 7/1/2024 - 6/30/2025	FY25 Actual 7/1/2024 - 6/30/2025	FY26 Revised Budget 7/1/2025 - 6/30/2026	FY27 Budget 7/1/2026 - 6/30/2027	Difference	%
10-2-2320-5111-00000 Staff Salaries	\$46,415.28	\$42,417.55	\$65,684.55	\$63,860.00	-\$1,824.55	-2.78%
10-2-2320-5210-00000 Health Buybacks	\$1,804.00	\$0.00	\$0.00	\$2,888.00	\$2,888.00	
10-2-2320-5211-00000 Health Insurance	\$57,988.34	\$72,602.54	\$122,811.52	\$92,034.80	-\$30,776.72	-25.06%
10-2-2320-5212-00000 Dental Insurance	\$2,610.19	\$3,164.68	\$5,173.97	\$4,284.54	-\$889.43	-17.19%
10-2-2320-5213-00000 Life/LTD	\$0.00	\$770.01	\$0.00	\$0.00	\$0.00	
10-2-2320-5220-00000 Social Security	\$22,467.65	\$21,698.49	\$21,290.09	\$31,032.62	\$9,742.53	45.76%
10-2-2320-5221-00000 Medicare	\$5,254.53	\$5,074.82	\$4,979.13	\$7,257.63	\$2,278.50	45.76%
10-2-2320-5231-00000 Staff Retirement	\$13,280.28	\$16,740.73	\$19,992.18	\$21,419.06	\$1,426.88	7.14%
10-2-2320-5232-00000 Retirement	\$18,229.90	\$18,229.90	\$18,384.86	\$18,936.32	\$551.46	3.00%
10-2-2320-5234-00000 403B	\$6,818.50	\$7,745.27	\$11,407.68	\$12,837.24	\$1,429.56	12.53%
10-2-2320-5320-00000 Contracted Services	\$700.00	\$297.00	\$700.00	\$700.00	\$0.00	0.00%
10-2-2320-5321-00000 Professional Dev	\$9,000.00	\$4,463.91	\$7,000.00	\$10,000.00	\$3,000.00	42.86%
10-2-2320-5430-00000 Repairs	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%
10-2-2320-5431-00000 Network/Comp Maint	\$16,500.00	\$24,448.14	\$16,400.00	\$10,000.00	-\$6,400.00	-39.02%
10-2-2320-5531-00000 Telephone	\$1,400.00	\$1,654.64	\$1,600.00	\$1,600.00	\$0.00	0.00%
10-2-2320-5534-00000 Postage	\$900.00	\$799.35	\$1,200.00	\$1,200.00	\$0.00	0.00%
10-2-2320-5561-00000 Open Enrollment Tuition	\$0.00	\$0.00	\$0.00	\$0.01	\$0.01	
10-2-2320-5580-00000 Travel	\$2,500.00	\$269.88	\$2,000.00	\$5,500.00	\$3,500.00	175.00%
10-2-2320-5590-00000 Hiring/Pre Employment	\$500.00	\$154.75	\$500.00	\$500.00	\$0.00	0.00%
10-2-2320-5610-00000 Supplies	\$1,000.00	\$2,925.96	\$1,200.00	\$1,200.00	\$0.00	0.00%
10-2-2320-5640-00000 Publications	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	
10-2-2320-5650-00000 Software	\$0.00	\$13,580.08	\$0.00	\$12,000.00	\$12,000.00	
10-2-2320-5733-00000 Furniture	\$1,000.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
10-2-2320-5810-00000 Dues and Fees	\$1,899.27	\$2,240.00	\$1,795.00	\$2,000.00	\$205.00	11.42%
2320 SAU Administration	\$524,629.94	\$556,233.91	\$585,066.37	\$757,514.61	\$172,448.24	29.47%
2400 School Administration						
10-2-2400-5110-00000 Salaries	\$220,532.00	\$246,751.40	\$254,474.69	\$140,772.15	-\$113,702.54	-44.68%
10-2-2400-5111-00000 Staff Salaries	\$40,425.12	\$40,865.14	\$41,631.12	\$46,704.32	\$5,073.20	12.19%
10-2-2400-5211-00000 Health Insurance	\$70,540.27	\$70,540.27	\$78,847.68	\$59,820.12	-\$19,027.56	-24.13%
10-2-2400-5212-00000 Dental Insurance	\$3,372.57	\$3,372.57	\$3,541.20	\$2,567.96	-\$973.24	-27.48%
10-2-2400-5213-00000 Life/LTD	\$0.00	\$542.58	\$0.00	\$0.00	\$0.00	
10-2-2400-5220-00000 Social Security	\$16,303.34	\$17,364.12	\$18,129.30	\$11,570.52	-\$6,558.78	-36.18%
10-2-2400-5221-00000 Medicare	\$3,812.87	\$4,060.93	\$4,239.92	\$2,706.01	-\$1,533.91	-36.18%
10-2-2400-5231-00000 Staff Retirement	\$5,740.05	\$5,391.83	\$5,562.96	\$6,209.88	\$646.92	11.63%
10-2-2400-5232-00000 Retirement	\$43,312.62	\$47,436.74	\$47,840.00	\$26,521.56	-\$21,318.44	-44.56%
10-2-2400-5234-00000 403B	\$7,424.46	\$9,302.93	\$9,634.95	\$7,830.06	-\$1,804.89	-18.73%
10-2-2400-5320-00000 Staff Development	\$6,000.00	\$2,545.52	\$6,000.00	\$3,000.00	-\$3,000.00	-50.00%
10-2-2400-5321-00000 Staff Training	\$0.00	\$1,550.00	\$0.00	\$0.00	\$0.00	
10-2-2400-5531-00000 Telephone	\$5,200.00	\$2,206.16	\$5,200.00	\$5,200.00	\$0.00	0.00%

Account Number / Description	FY25 Revised Budget 7/1/2024 - 6/30/2025	FY25 Actual 7/1/2024 - 6/30/2025	FY26 Revised Budget 7/1/2025 - 6/30/2026	FY27 Budget 7/1/2026 - 6/30/2027	Difference	%
10-2-2400-5534-00000 Postage	\$700.00	\$718.33	\$700.00	\$700.00	\$0.00	0.00%
10-2-2400-5539-00000 Substitute Serv	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
10-2-2400-5580-00000 Travel	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
10-2-2400-5610-00000 Supplies	\$2,650.00	\$1,101.23	\$3,250.00	\$5,375.00	\$2,125.00	65.38%
10-2-2400-5640-00000 Publications	\$300.00	\$485.00	\$600.00	\$2,000.00	\$1,400.00	233.33%
10-2-2400-5739-00000 Office Equipment	\$1,250.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-2400-5810-00000 Dues and Fees	\$1,825.00	\$1,424.89	\$2,825.00	\$3,450.00	\$625.00	22.12%
2400 School Administration	\$431,388.30	\$457,659.64	\$484,976.82	\$326,927.58	(\$158,049.24)	-32.59%
2600 Building & Grounds						
10-2-2600-5110-00000 Salaries	\$115,440.00	\$120,772.12	\$123,510.40	\$132,100.80	\$8,590.40	6.96%
10-2-2600-5112-00000 Summer Custodian Help	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	0.00%
10-2-2600-5211-00000 Health Insurance	\$31,051.48	\$31,095.78	\$33,666.08	\$32,214.52	-\$1,451.56	-4.31%
10-2-2600-5212-00000 Dental Insurance	\$1,071.20	\$1,071.20	\$1,124.76	\$1,174.68	\$49.92	4.44%
10-2-2600-5213-00000 Life/LTD	\$0.00	\$365.40	\$0.00	\$0.00	\$0.00	
10-2-2600-5220-00000 Social Security	\$7,157.28	\$7,262.55	\$7,657.64	\$8,190.25	\$532.61	6.96%
10-2-2600-5221-00000 Medicare	\$1,673.88	\$1,698.52	\$1,790.91	\$1,915.46	\$124.55	6.95%
10-2-2600-5231-00000 Retirement	\$15,619.24	\$16,210.74	\$15,747.42	\$16,842.80	\$1,095.38	6.96%
10-2-2600-5234-00000 403B	\$1,362.92	\$1,487.64	\$1,542.58	\$3,962.92	\$2,420.34	156.90%
10-2-2600-5260-00000 Worker's Comp	\$0.00	\$1,667.00	\$0.00	\$0.00	\$0.00	
10-2-2600-5320-00000 Contracted Services	\$100,000.00	\$122,960.20	\$100,000.00	\$71,230.00	-\$28,770.00	-28.77%
10-2-2600-5421-00000 Trash Removal	\$15,000.00	\$13,881.84	\$15,000.00	\$15,000.00	\$0.00	0.00%
10-2-2600-5424-00000 Snow Removal	\$5,000.00	\$0.00	\$3,000.00	\$5,000.00	\$2,000.00	66.67%
10-2-2600-5429-00000 Services	\$0.00	\$0.00	\$16,000.00	\$27,300.00	\$11,300.00	70.63%
10-2-2600-5430-00000 Repairs to Building	\$65,000.00	\$76,209.00	\$49,000.00	\$0.00	-\$49,000.00	-100.00%
10-2-2600-5431-00000 Grounds Upkeep	\$10,000.00	\$10,154.00	\$7,000.00	\$7,000.00	\$0.00	0.00%
10-2-2600-5432-00000 Building Renovations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-2600-5433-00000 LWA Water Fee	\$4,100.00	\$1,976.50	\$4,100.00	\$4,900.00	\$800.00	19.51%
10-2-2600-5434-00000 Generator Repairs/Maint	\$2,000.00	\$1,668.24	\$2,000.00	\$2,000.00	\$0.00	0.00%
10-2-2600-5435-00000 Equip Repairs/Maint	\$10,000.00	\$982.01	\$8,000.00	\$2,000.00	-\$6,000.00	-75.00%
10-2-2600-5520-00000 Building Insurance	\$16,560.00	\$147,307.00	\$19,682.00	\$19,934.00	\$252.00	1.28%
10-2-2600-5580-00000 Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-2600-5610-00000 Custodial Supplies	\$20,000.00	\$21,339.96	\$20,000.00	\$20,000.00	\$0.00	0.00%
10-2-2600-5621-00000 LP Gas	\$10,000.00	\$2,419.76	\$10,000.00	\$3,200.00	-\$6,800.00	-68.00%
10-2-2600-5622-00000 Electricity	\$46,470.00	\$45,399.84	\$42,000.00	\$45,400.00	\$3,400.00	8.10%
10-2-2600-5624-00000 Wood Pellets	\$23,000.00	\$20,396.20	\$23,000.00	\$23,000.00	\$0.00	0.00%
10-2-2600-5626-00000 Diesel Fuel	\$1,500.00	\$287.66	\$1,500.00	\$1,500.00	\$0.00	0.00%
10-2-2600-5733-00000 Furniture/Furniture Rep	\$1,500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
10-2-2600-5739-00000 Equipment	\$0.00	\$3,060.76	\$1,000.00	\$1,000.00	\$0.00	0.00%
2600 Building & Grounds	\$528,506.00	\$649,673.92	\$531,821.79	\$470,365.43	(\$61,456.36)	-11.56%

	FY25	FY25	FY26	FY27	Difference	%
	Revised Budget	Actual	Revised Budget	Budget		
Account Number / Description	7/1/2024 - 6/30/2025	7/1/2024 - 6/30/2025	7/1/2025 - 6/30/2026	7/1/2026 - 6/30/2027		

2700 Transportation

10-2-2700-5320-00000 Contracted Services	\$134,260.00	\$147,406.00	\$145,000.00	\$160,473.00	\$15,473.00	10.67%
10-2-2700-5440-00000 Field Trips	\$5,000.00	\$6,249.30	\$5,000.00	\$7,500.00	\$2,500.00	50.00%
10-2-2700-5443-00000 Bus Lease	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-2700-5626-00000 Bus Fuel	\$10,000.00	\$992.34	\$10,000.00	\$0.00	-\$10,000.00	-100.00%
2700 Transportation	\$149,260.00	\$154,647.64	\$160,000.00	\$167,973.00	\$7,973.00	4.98%

5100 Debt Service

10-2-5100-5830-00000 Bond Interest	\$132,485.66	\$130,656.70	\$176,660.81	\$159,670.28	-\$16,990.53	-9.62%
10-2-5100-5910-00000 Bond Principal	\$149,481.84	\$175,257.45	\$392,551.52	\$377,550.00	-\$15,001.52	-3.82%
5100 Debt Service	\$281,967.50	\$305,914.15	\$569,212.33	\$537,220.28	(\$31,992.05)	-5.62%

5221 Transfer to Food Service

10-2-5221-5930-00000 Transfer to Food Service	\$65,000.00	\$167,916.11	\$91,500.00	\$174,250.00	\$82,750.00	90.44%
5221 Transfer to Food Service	\$65,000.00	\$167,916.11	\$91,500.00	\$174,250.00	\$82,750.00	90.44%

Total General Fund Budget	\$8,921,880.00	\$8,690,343.47	\$9,195,614.00	\$9,585,680.53	\$390,066.53	4.24%
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3100 Food Service

21-2-3100-5110-00000 Salaries	\$65,000.00	\$68,871.29	\$66,950.00	\$68,959.00	\$2,009.00	3.00%
21-2-3100-5111-00000 Assistant Salaries	\$13,876.08	\$20,755.49	\$19,797.40	\$25,490.82	\$5,693.42	28.76%
21-2-3100-5210-00000 Health Buyback	\$0.00	\$1,480.00	\$0.00	\$1,760.00	\$1,760.00	
21-2-3100-5211-00000 Health Insurance	\$18,563.82	\$27,843.86	\$37,348.30	\$43,712.90	\$6,364.60	17.04%
21-2-3100-5212-00000 Dental Insurance	\$803.44	\$1,505.68	\$1,897.06	\$1,980.66	\$83.60	4.41%
21-2-3100-5213-00000 Life/LTD	\$0.00	\$265.60	\$0.00	\$0.00	\$0.00	
21-2-3100-5220-00000 Social Security	\$4,890.32	\$5,337.37	\$5,378.34	\$5,965.01	\$586.67	10.91%
21-2-3100-5221-00000 Medicare	\$1,143.70	\$1,248.33	\$1,257.84	\$1,395.05	\$137.21	10.91%
21-2-3100-5231-00000 Retirement	\$9,139.02	\$8,907.11	\$8,536.22	\$8,792.30	\$256.08	3.00%
21-2-3100-5234-00000 403B	\$2,366.32	\$1,316.63	\$1,338.92	\$0.00	-\$1,338.92	-100.00%
21-2-3100-5320-00000 Contracted Services	\$0.00	-\$6,487.66	\$0.00	\$0.00	\$0.00	
21-2-3100-5610-00000 Supplies	\$4,999.30	\$11,500.12	\$4,995.92	\$11,845.00	\$6,849.08	137.09%
21-2-3100-5630-00000 Food Purchases	\$60,000.00	\$108,590.75	\$60,000.00	\$101,849.26	\$41,849.26	69.75%
21-2-3100-5632-00000 Special Event Food	\$0.00	\$2,558.39	\$0.00	\$0.00	\$0.00	
21-2-3100-5739-00000 Equipment	\$0.00	\$1,307.29	\$0.00	\$0.00	\$0.00	
3100 Total Food Service	\$180,782.00	\$255,000.25	\$207,500.00	\$271,750.00	\$64,250.00	30.96%

Total Operating Budget	\$9,102,662.00	\$8,945,343.72	\$9,403,114.00	\$9,857,430.53	\$454,316.53	4.83%
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Ideab Grant #82609

Account Number / Description	FY25 Revised Budget 7/1/2024 - 6/30/2025	FY25 Actual 7/1/2024 - 6/30/2025	FY26 Revised Budget 7/1/2025 - 6/30/2026	FY27 Budget 7/1/2026 - 6/30/2027	Difference	%
22-2-1200-5321-82609 Professional Development	\$0.00	\$2,401.19	\$0.00	\$0.00	0.00	
Ideab Grant ARP #82609	\$0.00	\$2,401.19	\$0.00	\$0.00	\$0.00	
Ideab Grant #02742						
22-2-2150-5320-02549 Speech Serv PreK	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	
22-2-2160-5320-02549 OT/PT PreK	\$0.00	\$400.00	\$0.00	\$0.00	\$0.00	
Ideab Grant #02742	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	
Ideab Grant #02549						
22-2-1200-5610-02549 Supplies	\$0.00	\$1,916.00	\$0.00	\$0.00	\$0.00	
22-2-2150-5320-02549 Speech Services	\$0.00	\$45,000.00	\$0.00	\$0.00	\$0.00	
22-2-2160-5320-02549 OT/PT Services	\$0.00	\$26,082.72	\$0.00	\$0.00	\$0.00	
22-2-2210-5249-02549 Prof Development	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	
Ideab Grant #02742	\$0.00	\$73,098.72	\$0.00	\$0.00	\$0.00	
Ideab PK Grant #44449						
22-2-1200-5320-44449 Contracted Services	\$0.00	\$6,900.00	\$0.00	\$0.00	\$0.00	
Ideab PK Grant #44449	\$0.00	\$6,900.00	\$0.00	\$0.00	\$0.00	
Title I Grant #02800						
22-2-1100-5110-02800 Salaries	\$0.00	\$20,531.25	\$0.00	\$0.00	\$0.00	
22-2-1100-5220-02800 Social Security	\$0.00	\$1,272.94	\$0.00	\$0.00	\$0.00	
22-2-1100-5221-02800 Medicare	\$0.00	\$297.70	\$0.00	\$0.00	\$0.00	
22-2-1100-5232-02800 Retirement	\$0.00	\$4,032.34	\$0.00	\$0.00	\$0.00	
Title I Grant #02800	\$0.00	\$26,134.23	\$0.00	\$0.00	\$0.00	
Title II Grant #02900						
22-2-2210-5320-02900 Prof Development	\$0.00	\$2,193.00	\$0.00	\$0.00	\$0.00	
Title II Grant #02900	\$0.00	\$2,193.00	\$0.00	\$0.00	\$0.00	
Title II Grant #68848						
22-2-2210-5320-68848 Prof. Dev.	\$0.00	\$3,955.00	\$0.00	\$0.00	\$0.00	
Title II Grant #68848	\$0.00	\$3,955.00	\$0.00	\$0.00	\$0.00	
Title IV Grant #98848						
22-2-1100-5739-98848 Equipment	\$0.00	\$8,940.00	\$0.00	\$0.00	\$0.00	
Title IV Grant #98848	\$0.00	\$8,940.00	\$0.00	\$0.00	\$0.00	
Title IV Grant #77747						
22-2-1100-5320-77747 Contracted Service	\$0.00	\$1,680.00	\$0.00	\$0.00	\$0.00	

Account Number / Description	FY25 Revised Budget 7/1/2024 - 6/30/2025	FY25 Actual 7/1/2024 - 6/30/2025	FY26 Revised Budget 7/1/2025 - 6/30/2026	FY27 Budget 7/1/2026 - 6/30/2027	Difference	%
Title IV Grant #77747	\$0.00	\$1,680.00	\$0.00	\$0.00	\$0.00	
Safe Grant						
22-2-2600-5320-10000 Contracted Service	\$0.00	\$96,692.73	\$0.00	\$0.00	\$0.00	
Safe Grant	\$0.00	\$96,692.73	\$0.00	\$0.00	\$0.00	
Small Rural Schools Grant						
22-2-2190-5740-00000 Equipment	\$0.00	\$17,087.16	\$0.00	\$0.00	\$0.00	
Small Rural Schools Grant	\$0.00	\$17,087.16	\$0.00	\$0.00	\$0.00	
Total Grants	\$0.00	\$239,982.03	\$0.00	\$0.00	\$0.00	
Total Budget with Grants	\$9,102,662.00	\$9,185,325.75	\$9,403,114.00	\$9,857,430.53	\$454,316.53	4.83%
5251 TR to Capital Reserves						
10-2-5251-5930-00000 Transfer from Surplus	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	
5251 TR to Capital Reserves	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	
Total Fund Transfers	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	
Building Construction						
30-2-4500-5640-70002 Printing/Publications	\$0.00	\$251.54	\$0.00	\$0.00	\$0.00	
30-2-4500-5450-70002 Construction Services	\$2,599,317.00	\$1,008,340.13	\$0.00	\$0.00	\$0.00	
Total Construction Project	\$2,599,317.00	\$1,008,340.13	\$0.00	\$0.00	\$0.00	
Total Operations	\$11,701,979.00	\$10,293,917.42	\$9,403,114.00	\$9,857,430.53	\$454,316.53	4.83%