

SAU #76 - Lyme School District

Proposed Budget 2026

Report # 26501

Statement Code: A Working

Account Number / Description	2024 Budget 7/1/2023 - 6/30/2024	2024 Actual 7/1/2023 - 6/30/2024	Revised FY25 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	\$ Change	% Change
1100 High School Instruction						
10-1-1100-5310-00000 Secondary 504 Services	6,000.00	7,800.00	7,500.00	7,500.00	0.00	0.00%
10-1-1100-5561-00000 High School Tuition, In-State	1,635,112.00	1,763,163.74	1,822,000.00	1,849,884.00	27,884.00	1.53%
10-1-1100-5562-00000 High School Tuition, Out of State	475,532.00	364,549.00	357,420.00	310,317.00	(47,103.00)	(13.18)%
10-1-1100-5563-00000 Vocational Tuition	39,116.00	89,262.50	23,900.00	18,132.00	(5,768.00)	(24.13)%
	\$2,155,760.00	\$2,224,775.24	\$2,210,820.00	\$2,185,833.00	\$(24,987.00)	(1.13)%
1200 High School Special Ed.						
10-1-1200-5130-00000 Extended Year Services, Sec Special Ed	0.00	0.00	0.00	1,000.00	1,000.00	
10-1-1200-5320-00000 Contracted Services, Sec Special Ed	20,000.00	6,765.71	35,000.00	30,000.00	(5,000.00)	(14.29)%
10-1-1200-5360-00000 Legal Expenses, Sec Special Ed	2,500.00	1,397.76	2,000.00	2,000.00	0.00	0.00%
10-1-1200-5561-00000 Non Residential Tuition, Sec Special Ed	118,500.00	40,422.87	118,500.00	50,000.00	(68,500.00)	(57.81)%
10-1-1200-5562-00000 Residential Tuition, Sec Special Ed	0.00	92,530.00	0.00	0.00	0.00	
10-1-1200-5580-00000 Travel Reimbursement, Sec Special Ed	1,500.00	785.31	1,500.00	2,000.00	500.00	33.33%
10-1-1200-5810-00000 Dues & Fees Secondary Sped	2,000.00	555.00	2,000.00	2,000.00	0.00	0.00%
	\$144,500.00	\$142,456.65	\$159,000.00	\$87,000.00	\$(72,000.00)	(45.28)%
1100 Regular Instruction						
10-2-1100-5110-00000 Teacher Salaries, Instruction	1,577,035.60	1,489,652.21	1,759,464.76	1,693,079.20	(66,385.56)	(3.77)%
10-2-1100-5111-00000 Staff Salaries, Instruction	102,011.00	83,189.44	55,504.32	116,406.48	60,902.16	109.73%
10-2-1100-5120-00000 Substitute Salaries, Instruction	26,912.00	20,318.00	21,530.00	21,530.00	0.00	0.00%
10-2-1100-5130-00000 Extra Curricular Stipends, Instruction	7,500.00	1,600.00	10,200.00	10,000.00	(200.00)	(1.96)%
10-2-1100-5210-00000 Health Buybacks, Instruction	12,000.00	12,400.00	10,400.00	14,400.00	4,000.00	38.46%
10-2-1100-5211-00000 Health Insurance, Instruction	474,355.81	426,696.30	489,190.32	543,631.04	54,440.72	11.13%
10-2-1100-5212-00000 Dental Insurance, Instruction	26,203.49	22,837.77	26,029.23	27,190.80	1,161.57	4.46%
10-2-1100-5213-00000 Life/LTD Insurance, Instruction	7,000.00	3,925.91	7,000.00	7,000.00	0.00	0.00%
10-2-1100-5214-00000 Short Term Disability Ins, Instruction	7,000.00	5,963.75	7,000.00	7,000.00	0.00	0.00%
10-2-1100-5215-00000 HRA Administration, Instruction	630.00	615.00	630.00	630.00	0.00	0.00%
10-2-1100-5220-00000 Social Security, Instruction	104,844.88	96,263.67	99,325.09	112,913.95	13,588.86	13.68%
10-2-1100-5221-00000 Medicare, Instruction	24,520.18	22,513.65	23,229.28	26,407.30	3,178.02	13.68%

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10-2-1100-5231-00000 Staff Retirement, Instruction	0.00	316.75	0.00	0.00	0.00	
10-2-1100-5232-00000 Teacher Retirement, Instruction	331,492.46	291,526.90	296,241.66	325,579.28	29,337.62	9.90%
10-2-1100-5234-00000 403B Instruction	40,621.77	36,843.39	38,090.78	45,919.31	7,828.53	20.55%
10-2-1100-5250-00000 Unemployment Comp, Instruction	500.00	500.00	500.00	500.00	0.00	0.00%
10-2-1100-5260-00000 Workers Comp, Instruction	10,000.00	7,063.00	10,000.00	10,000.00	0.00	0.00%
10-2-1100-5290-00000 Wellness Program	1,000.00	50.00	1,000.00	1,000.00	0.00	0.00%
10-2-1100-5320-00000 Contracted Service, Instruction	9,500.00	1,833.07	7,000.00	2,000.00	(5,000.00)	(71.43)%
10-2-1100-5321-00000 Assessment, Instruction	1,400.00	1,680.00	1,800.00	2,670.00	870.00	48.33%
10-2-1100-5322-00000 Enrichment, Instruction	402.00	0.00	17,984.00	25,327.00	7,343.00	40.83%
10-2-1100-5330-00000 ESL Services, Instruction	200.00	0.00	0.00	0.00	0.00	
10-2-1100-5430-00000 Repairs to Equipment, Instruction	0.00	459.00	0.00	0.00	0.00	
10-2-1100-5442-00000 Copier & Laminator Leases, Instruction	5,000.00	7,306.47	7,500.00	7,500.00	0.00	0.00%
10-2-1100-5532-00000 On-Line Services, Instruction	0.00	89.60	0.00	0.00	0.00	
10-2-1100-5610-00000 Supplies, Instruction	23,746.85	31,452.70	29,100.48	33,042.00	3,941.52	13.54%
10-2-1100-5611-00000 Supplies - Design Lab	0.00	1,431.20	0.00	0.00	0.00	
10-2-1100-5640-00000 Books, Instruction	21,714.18	23,511.33	33,741.07	42,658.75	8,917.68	26.43%
10-2-1100-5650-00000 Software, Instruction	1,338.50	709.50	3,450.00	1,050.00	(2,400.00)	(69.57)%
10-2-1100-5733-00000 Furniture, Instruction	3,117.00	2,861.74	2,406.50	700.00	(1,706.50)	(70.91)%
10-2-1100-5739-00000 Equipment, Instruction	4,001.98	2,587.99	62.00	6,000.00	5,938.00	9,577.42%
10-2-1100-5810-00000 Instruction - Dues & Fees	0.00	0.00	0.00	3,135.00	3,135.00	
1100 Regular Instruction	\$2,824,047.70	\$2,596,198.34	\$2,958,379.49	\$3,087,270.11	\$128,890.62	4.36%
Reg Instruction - Technology						
10-2-1120-5110-00000 Salaries Technology	43,071.00	43,133.41	17,228.40	23,748.00	6,519.60	37.84%
10-2-1120-5111-00000 Staff Salaries - Technology	30,630.60	42,294.64	56,784.00	56,638.40	(145.60)	(0.26)%
10-2-1120-5211-00000 Health - Technology	27,188.80	36,634.88	40,095.12	23,170.10	(16,925.02)	(42.21)%
10-2-1120-5212-00000 Dental - Technology	1,374.37	1,287.04	873.03	1,036.62	163.59	18.74%
10-2-1120-5213-00000 Life/LTD - Technology	0.00	212.38	0.00	0.00	0.00	
10-2-1120-5220-00000 Social Security - Technology	4,569.50	4,917.61	4,588.77	4,983.96	395.19	8.61%
10-2-1120-5221-00000 Medicare - Technology	1,068.67	1,150.14	1,073.18	1,165.61	92.43	8.61%

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10-2-1120-5231-00000 Staff Retirement - Technology	0.00	5,788.99	7,683.00	7,221.50	(461.50)	(6.01)%
10-2-1120-5232-00000 Retirement - Technology	9,053.46	8,436.45	3,383.64	4,566.77	1,183.13	34.97%
10-2-1120-5234-00000 403b - Technology	2,211.03	2,179.08	1,652.51	2,411.57	759.06	45.93%
10-2-1120-5320-00000 Contracted Svs - Technology	46,080.00	170.00	7,000.00	0.00	(7,000.00)	(100.00)%
10-2-1120-5321-00000 Technology Prof Development	0.00	25.00	0.00	0.00	0.00	
10-2-1120-5431-00000 Repairs - Technology	3,000.00	0.00	2,500.00	2,500.00	0.00	0.00%
10-2-1120-5532-00000 On-line Svs - Technology	17,504.00	12,306.09	18,165.00	21,000.00	2,835.00	15.61%
10-2-1120-5610-00000 Technology Supplies	0.00	323.57	500.00	500.00	0.00	0.00%
10-2-1120-5650-00000 Software - Technology	8,483.00	2,847.45	11,200.00	12,000.00	800.00	7.14%
10-2-1120-5651-00000 Student Info Syst - Technology	2,386.00	2,655.00	2,500.00	2,500.00	0.00	0.00%
10-2-1120-5739-00000 Equipment - Technology	2,475.00	259.80	2,471.00	3,641.00	1,170.00	47.35%
10-2-1120-5740-00000 Computer Equip - Technology	23,115.00	25,166.40	30,153.00	38,346.00	8,193.00	27.17%
Technology	\$222,210.43	\$189,787.93	\$207,850.65	\$205,429.53	\$(2,421.12)	(1.16)%
1200 Elementary Special Ed						
10-2-1200-5110-00000 Teacher Salaries, Elem Special Ed	211,121.00	211,963.10	211,121.00	239,214.00	28,093.00	13.31%
10-2-1200-5111-00000 Staff Salaries, Elem Special Ed	182,050.40	148,555.51	176,327.11	217,902.31	41,575.20	23.58%
10-2-1200-5112-00000 Pre-School Salaries, Elem. Special Ed	0.00	3,674.79	0.00	0.00	0.00	
10-2-1200-5130-00000 Extended Year Services, Elem Special Ed	15,000.00	7,272.57	15,000.00	15,000.00	0.00	0.00%
10-2-1200-5210-00000 Health Buybacks, Elem Special Ed	10,000.00	11,730.00	12,000.00	11,300.00	(700.00)	(5.83)%
10-2-1200-5211-00000 Health Insurance, Elem Special Ed	117,270.49	74,671.81	95,292.13	116,197.10	20,904.97	21.94%
10-2-1200-5212-00000 Dental Insurance, Elem Special Ed	5,144.41	2,575.12	3,935.22	4,497.25	562.03	14.28%
10-2-1200-5213-00000 Life/LTD Insurance, Elem Special Ed	0.00	1,264.32	0.00	0.00	0.00	
10-2-1200-5220-00000 Social Security, Elem Special Ed	24,996.64	22,751.80	24,765.76	29,041.77	4,276.01	17.27%
10-2-1200-5221-00000 Medicare, Elem Special Ed	5,846.01	5,321.10	5,792.02	6,792.06	1,000.04	17.27%
10-2-1200-5231-00000 Retirement, Elem. Special Ed.	0.00	2,261.88	0.00	3,624.60	3,624.60	
10-2-1200-5232-00000 Retirement, Elem Special Ed	44,377.84	42,722.14	41,464.28	46,000.76	4,536.48	10.94%
10-2-1200-5234-00000 403B - Special Ed	10,994.34	7,880.51	8,822.73	8,728.28	(94.45)	(1.07)%
10-2-1200-5320-00000 Contracted Services, Elem Special Ed	0.00	114,657.17	128,750.00	25,000.00	(103,750.00)	(80.58)%
10-2-1200-5321-00000 Pre-School Consultant, Elem Special Ed	2,000.00	0.00	2,000.00	1,500.00	(500.00)	(25.00)%

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10-2-1200-5322-00000 Assessment, Elementary Special Ed	2,000.00	707.77	3,360.00	5,000.00	1,640.00	48.81%
10-2-1200-5323-00000 Professional Development - SPED	1,000.00	663.57	1,500.00	4,000.00	2,500.00	166.67%
10-2-1200-5360-00000 Legal Expenses, Elem Special Ed	2,500.00	0.00	2,500.00	2,000.00	(500.00)	(20.00)%
10-2-1200-5561-00000 K-8 Tuition, Elem SPED - In State	0.00	315.00	0.00	0.00	0.00	
10-2-1200-5580-00000 Travel Reimbursement, Elem Special Ed	500.00	1,250.17	300.00	300.00	0.00	0.00%
10-2-1200-5610-00000 Supplies, Elem Special Ed	1,400.00	11,681.29	1,400.00	1,000.00	(400.00)	(28.57)%
10-2-1200-5640-00000 Books, Elem Special Ed	500.00	213.63	500.00	1,000.00	500.00	100.00%
10-2-1200-5650-00000 Software, Elem Special Ed	0.00	588.00	0.00	500.00	500.00	
10-2-1200-5733-00000 Furniture, Elem Special Ed	500.00	0.00	500.00	1,000.00	500.00	100.00%
10-2-1200-5739-00000 Equipment, Elem Special Ed	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
1200 Elementary Special Ed	\$638,201.13	\$672,721.25	\$736,330.25	\$740,598.13	\$4,267.88	0.58%
2120 Guidance						
10-2-2120-5110-00000 Salaries, Guidance	64,482.00	64,482.00	64,482.00	74,191.00	9,709.00	15.06%
10-2-2120-5211-00000 Health Insurance, Guidance	31,237.70	31,237.70	33,412.60	37,348.22	3,935.62	11.78%
10-2-2120-5212-00000 Dental Insurance, Guidance	1,725.62	1,725.62	1,806.74	1,896.96	90.22	4.99%
10-2-2120-5213-00000 Life/LTD Insurance, Guidance	0.00	191.82	0.00	0.00	0.00	
10-2-2120-5220-00000 Social Security, Guidance	3,997.88	3,513.90	3,997.88	4,599.84	601.96	15.06%
10-2-2120-5221-00000 Medicare, Guidance	934.99	821.86	934.99	1,075.77	140.78	15.06%
10-2-2120-5232-00000 Retirement, Guidance	13,554.06	12,767.00	12,664.34	14,266.98	1,602.64	12.65%
10-2-2120-5234-00000 403b Guidance	1,934.40	1,934.40	1,934.40	2,225.86	291.46	15.07%
10-2-2120-5610-00000 Supplies, Guidance	470.00	815.94	691.00	785.00	94.00	13.60%
10-2-2120-5650-00000 Guidance - Software	197.00	197.00	197.00	247.00	50.00	25.38%
2120 Guidance	\$118,533.65	\$117,687.24	\$120,120.95	\$136,636.63	\$16,515.68	13.75%
2130 Health Services						
10-2-2130-5110-00000 Salaries, Health Services	71,773.00	59,864.36	74,641.00	76,880.23	2,239.23	3.00%
10-2-2130-5111-00000 Staff Salaries, Health Services	0.00	14,097.53	0.00	0.00	0.00	
10-2-2130-5210-00000 Health Buybacks, Health Services	1,600.00	1,600.00	1,600.00	1,600.00	0.00	0.00%
10-2-2130-5213-00000 Life/LTD Insurance, Health Services	0.00	187.18	0.00	0.00	0.00	

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10-2-2130-5220-00000 Social Security, Health Services	4,549.13	4,684.85	4,726.94	5,791.30	1,064.36	22.52%
10-2-2130-5221-00000 Medicare, Health Services	1,063.91	1,095.67	1,105.49	1,354.41	248.92	22.52%
10-2-2130-5234-00000 403B Health Services	2,153.14	1,776.42	2,239.16	2,754.18	515.02	23.00%
10-2-2130-5321-00000 Student Lunch Payments, Health Services	0.00	5,235.50	0.00	0.00	0.00	
10-2-2130-5610-00000 Supplies, Health Services	550.00	797.04	650.00	1,000.00	350.00	53.85%
10-2-2130-5651-00000 Software, Health Services	895.00	936.50	936.50	936.50	0.00	0.00%
2130 Health Services	\$82,584.18	\$90,275.05	\$85,899.09	\$90,316.62	\$4,417.53	5.14%
2140 Psychological Services						
10-2-2140-5320-00000 Psychological Services	35,000.00	30,937.50	25,000.00	20,000.00	(5,000.00)	(20.00)%
2140 Psychological Services	\$35,000.00	\$30,937.50	\$25,000.00	\$20,000.00	\$(5,000.00)	(20.00)%
2150 Speech Services						
10-2-2150-5220-00000 Social Security, Speech	6,138.00	6,593.70	6,696.00	0.00	(6,696.00)	(100.00)%
10-2-2150-5221-00000 Medicare, Speech	1,435.50	1,542.10	1,566.00	0.00	(1,566.00)	(100.00)%
10-2-2150-5320-00000 Speech Services	99,000.00	57,023.07	108,000.00	86,000.00	(22,000.00)	(20.37)%
10-2-2150-5321-00000 Extended Year Program, Speech	6,500.00	104.00	6,500.00	7,500.00	1,000.00	15.38%
2150 Speech Services	\$113,073.50	\$65,262.87	\$122,762.00	\$93,500.00	\$(29,262.00)	(23.84)%
2160 OT/PT Services						
10-2-2160-5320-00000 OT/PT Services	53,000.00	30,859.91	53,000.00	53,000.00	0.00	0.00%
10-2-2160-5321-00000 Extended Year Services, OT/PT	0.00	495.38	1,500.00	1,000.00	(500.00)	(33.33)%
2160 OT/PT Services	\$53,000.00	\$31,355.29	\$54,500.00	\$54,000.00	\$(500.00)	(0.92)%
2210 Improvement/Instruction						
10-2-2210-5240-00000 Teacher Reimb- Conferences, Improvement	25,000.00	24,250.98	37,000.00	34,500.00	(2,500.00)	(6.76)%
10-2-2210-5241-00000 Incent/TeacherExcellence, Improvement	15,000.00	6,683.39	15,000.00	15,000.00	0.00	0.00%
10-2-2210-5329-00000 Wellness Program, Improvement	1,000.00	486.54	1,000.00	1,000.00	0.00	0.00%
10-2-2210-5580-00000 Travel Expense, Improvement	2,619.00	1,589.55	2,619.00	1,000.00	(1,619.00)	(61.82)%
10-2-2210-5610-00000 Supplies, Improvement	0.00	97.40	0.00	0.00	0.00	
10-2-2210-5640-00000 Prof. Library/Publication, Improvement	0.00	33.99	0.00	0.00	0.00	

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2210 Improvement/Instruction	\$43,619.00	\$33,141.85	\$55,619.00	\$51,500.00	\$(4,119.00)	(7.41)%
2211 Supervision/Improvement						
10-2-2211-5322-00000 Evaluators, Supervision of Improvement	10,000.00	0.00	10,000.00	0.00	(10,000.00)	(100.00)%
2211 Supervision/Improvement	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$(10,000.00)	(100.00)%
2220 Library						
10-2-2220-5110-00000 Teacher Salaries - Library	43,071.00	43,133.59	68,913.60	71,244.00	2,330.40	3.38%
10-2-2220-5211-00000 Health Insurance, Library	15,618.85	15,621.14	26,730.08	28,011.17	1,281.09	4.79%
10-2-2220-5212-00000 Dental Ins - Library	862.81	862.94	1,445.39	1,422.72	(22.67)	(1.57)%
10-2-2220-5213-00000 Life/LTD, Library	0.00	96.00	0.00	0.00	0.00	
10-2-2220-5220-00000 Social Security, Library	2,670.40	2,414.43	4,272.64	4,417.13	144.49	3.38%
10-2-2220-5221-00000 Medicare, Library	624.53	564.59	999.25	1,033.04	33.79	3.38%
10-2-2220-5232-00000 Teacher Retirement - Library	9,053.46	8,528.94	13,534.56	13,700.31	165.75	1.22%
10-2-2220-5234-00000 403b Library	1,292.07	1,292.21	2,067.31	2,137.40	70.09	3.39%
10-2-2220-5610-00000 Supplies, Library	2,300.00	2,292.84	2,500.00	2,300.00	(200.00)	(8.00)%
10-2-2220-5640-00000 Books, Library	5,000.00	5,039.38	5,350.00	5,000.00	(350.00)	(6.54)%
2220 Library	\$80,493.12	\$79,846.06	\$125,812.83	\$129,265.77	\$3,452.94	2.74%
2310 School Board						
10-2-2310-5110-00000 Salaries, School Board	1,025.00	3,191.25	1,025.00	3,025.00	2,000.00	195.12%
10-2-2310-5220-00000 Social Security, School Board	79.00	197.87	79.00	231.40	152.40	192.91%
10-2-2310-5221-00000 Medicare, School Board	0.00	46.27	0.00	0.00	0.00	
10-2-2310-5320-00000 Contracted Services, School Board	6,000.00	10,920.00	43,000.00	17,000.00	(26,000.00)	(60.47)%
10-2-2310-5360-00000 Legal Services, School Board	5,000.00	31,357.73	5,000.00	10,000.00	5,000.00	100.00%
10-2-2310-5370-00000 Audit, School Board	11,000.00	12,200.00	13,000.00	13,500.00	500.00	3.85%
10-2-2310-5540-00000 Advertising, School Board	3,000.00	2,390.16	3,000.00	3,000.00	0.00	0.00%
10-2-2310-5610-00000 Supplies, School Board	350.00	528.60	350.00	350.00	0.00	0.00%
10-2-2310-5810-00000 Dues and Fees, School Board	3,580.00	3,378.96	3,580.00	3,580.00	0.00	0.00%
2310 School Board	\$30,034.00	\$64,210.84	\$69,034.00	\$50,686.40	\$(18,347.60)	(26.58)%

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Account Number / Description	2024 Budget 7/1/2023 - 6/30/2024	2024 Actual 7/1/2023 - 6/30/2024	Revised FY25 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	\$ Change	% Change
2320 SAU Administration						
10-2-2320-5110-00000 Salaries, SAU	272,870.39	305,801.27	314,162.00	282,247.39	(31,914.61)	(10.16)%
10-2-2320-5111-00000 Staff Salaries, SAU	66,260.76	36,048.29	46,415.28	65,684.55	19,269.27	41.51%
10-2-2320-5210-00000 Health Buybacks, SAU	3,240.00	2,234.29	1,804.00	0.00	(1,804.00)	(100.00)%
10-2-2320-5211-00000 Health Insurance, SAU	77,265.84	54,217.90	57,988.34	122,811.52	64,823.18	111.79%
10-2-2320-5212-00000 Dental Insurance, SAU	3,732.86	2,289.35	2,610.19	5,173.97	2,563.78	98.22%
10-2-2320-5213-00000 Life/LTD, SAU	0.00	730.42	0.00	0.00	0.00	
10-2-2320-5220-00000 Social Security, SAU	20,964.05	20,929.22	22,467.65	21,290.09	(1,177.56)	(5.24)%
10-2-2320-5221-00000 Medicare, SAU	4,902.89	4,894.52	5,254.53	4,979.13	(275.40)	(5.24)%
10-2-2320-5231-00000 Staff Retirement, SAU	13,269.62	12,884.82	13,280.28	19,992.18	6,711.90	50.54%
10-2-2320-5232-00000 Administration Retirement, SAU	18,760.30	17,468.92	18,229.90	18,384.86	154.96	0.85%
10-2-2320-5234-00000 403B, SAU	9,011.34	6,459.31	6,818.50	11,407.68	4,589.18	67.30%
10-2-2320-5320-00000 Contracted Services, SAU	700.00	0.00	700.00	700.00	0.00	0.00%
10-2-2320-5321-00000 Professional Development, SAU	9,000.00	75.00	9,000.00	7,000.00	(2,000.00)	(22.22)%
10-2-2320-5430-00000 Repairs, SAU	200.00	0.00	200.00	200.00	0.00	0.00%
10-2-2320-5431-00000 Network/Computer Maintenance, SAU	15,500.00	16,429.47	16,500.00	16,400.00	(100.00)	(0.61)%
10-2-2320-5531-00000 Telephone, SAU	1,400.00	1,537.40	1,400.00	1,600.00	200.00	14.29%
10-2-2320-5534-00000 Postage, SAU	900.00	1,129.79	900.00	1,200.00	300.00	33.33%
10-2-2320-5580-00000 Travel, SAU	2,500.00	0.00	2,500.00	2,000.00	(500.00)	(20.00)%
10-2-2320-5590-00000 Hiring/Pre Employment, SAU	500.00	96.50	500.00	500.00	0.00	0.00%
10-2-2320-5610-00000 Supplies, SAU	1,000.00	1,257.09	1,000.00	1,200.00	200.00	20.00%
10-2-2320-5733-00000 Furniture, SAU	1,000.00	9,543.26	1,000.00	500.00	(500.00)	(50.00)%
10-2-2320-5740-00000 Computer Equipment, SAU	0.00	3,225.31	0.00	0.00	0.00	
10-2-2320-5810-00000 Dues and Fees, SAU	1,900.00	1,275.00	1,899.27	1,795.00	(104.27)	(5.49)%
2320 SAU Administration	\$524,878.05	\$498,527.13	\$524,629.94	\$585,066.37	\$60,436.43	11.52%
2400 School Administration						
10-2-2400-5110-00000 Salaries, School Administration	215,413.57	216,876.90	220,532.00	254,474.69	33,942.69	15.39%
10-2-2400-5111-00000 Staff Salaries - Administration	42,094.86	39,639.68	40,425.12	41,631.12	1,206.00	2.98%
10-2-2400-5211-00000 Health Insurance, School Administration	65,947.39	65,947.39	70,540.27	78,847.68	8,307.41	11.78%

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Account Number / Description	2024 Budget 7/1/2023 - 6/30/2024	2024 Actual 7/1/2023 - 6/30/2024	Revised FY25 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	\$ Change	% Change
10-2-2400-5212-00000 Dental Insurance, School Administration	3,221.02	3,221.02	3,372.57	3,541.20	168.63	5.00%
10-2-2400-5213-00000 Life/LTD, School Administration	0.00	536.28	0.00	0.00	0.00	
10-2-2400-5220-00000 Social Security, School Administration	15,692.59	15,473.70	16,303.34	18,129.30	1,825.96	11.20%
10-2-2400-5221-00000 Medicare, School Administration	3,670.04	3,618.94	3,812.87	4,239.92	427.05	11.20%
10-2-2400-5231-00000 Staff Retirement, School Administr	5,745.61	5,386.00	5,740.05	5,562.96	(177.09)	(3.09)%
10-2-2400-5232-00000 Admin Retirement, School Administr	44,612.88	41,907.41	43,312.62	47,840.00	4,527.38	10.45%
10-2-2400-5234-00000 403B, School Administration	7,144.35	7,121.70	7,424.46	9,634.95	2,210.49	29.77%
10-2-2400-5320-00000 Staff Development, School Administration	6,000.00	3,589.25	6,000.00	6,000.00	0.00	0.00%
10-2-2400-5321-00000 Staff Training	0.00	650.00	0.00	0.00	0.00	
10-2-2400-5531-00000 Telephone, School Administration	5,200.00	4,967.26	5,200.00	5,200.00	0.00	0.00%
10-2-2400-5534-00000 Postage, School Administration	700.00	773.43	700.00	700.00	0.00	0.00%
10-2-2400-5539-00000 Substitute Serv - Salaries, School Admin	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
10-2-2400-5580-00000 Travel, School Administration	0.00	48.07	0.00	500.00	500.00	
10-2-2400-5610-00000 Supplies, School Administration	2,300.00	1,529.68	2,650.00	3,250.00	600.00	22.64%
10-2-2400-5640-00000 Publications, School Administration	300.00	362.98	300.00	600.00	300.00	100.00%
10-2-2400-5739-00000 Office Equipment, School Administration	0.00	0.00	1,250.00	0.00	(1,250.00)	(100.00)%
10-2-2400-5810-00000 Dues and Fees, School Administration	1,500.00	1,443.98	1,825.00	2,825.00	1,000.00	54.79%
2400 School Administration	\$421,542.31	\$415,093.67	\$431,388.30	\$484,976.82	\$53,588.52	12.42%
2600 Building & Grounds						
10-2-2600-5110-00000 Salaries, B & G	107,244.80	91,006.51	115,440.00	123,510.40	8,070.40	6.99%
10-2-2600-5112-00000 Summer Custodian Help, B & G	0.00	0.00	25,000.00	25,000.00	0.00	0.00%
10-2-2600-5211-00000 Health Insurance, B & G	60,968.44	24,471.29	31,051.48	33,666.08	2,614.60	8.42%
10-2-2600-5212-00000 Dental Insurance, B&G	1,495.52	811.76	1,071.20	1,124.76	53.56	5.00%
10-2-2600-5213-00000 Life/LTD, B & G	0.00	286.56	0.00	0.00	0.00	
10-2-2600-5220-00000 Social Security, B & G	6,649.18	5,479.70	7,157.28	7,657.64	500.36	6.99%
10-2-2600-5221-00000 Medicare, B & G	1,555.05	1,281.45	1,673.88	1,790.91	117.03	6.99%
10-2-2600-5231-00000 Retirement, B & G	15,078.70	12,339.87	15,619.24	15,747.42	128.18	0.82%
10-2-2600-5234-00000 403B	3,217.24	896.67	1,362.92	1,542.58	179.66	13.18%
10-2-2600-5260-00000 Worker's Comp, B&G	0.00	2,726.00	0.00	0.00	0.00	

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10-2-2600-5320-00000 Contracted Services	107,500.00	114,155.25	100,000.00	100,000.00	0.00	0.00%
10-2-2600-5421-00000 Trash Removal, B & G	10,000.00	12,651.54	15,000.00	15,000.00	0.00	0.00%
10-2-2600-5424-00000 Snow Removal, B & G	5,000.00	0.00	5,000.00	3,000.00	(2,000.00)	(40.00)%
10-2-2600-5429-00000 B&G Services	0.00	0.00	0.00	16,000.00	16,000.00	
10-2-2600-5430-00000 Repairs to Building, B & G	65,000.00	204,319.52	65,000.00	49,000.00	(16,000.00)	(24.62)%
10-2-2600-5431-00000 Grounds Upkeep, B & G	10,000.00	4,711.58	10,000.00	7,000.00	(3,000.00)	(30.00)%
10-2-2600-5432-00000 Building Renovations, B & G	50,000.00	14,120.00	0.00	0.00	0.00	
10-2-2600-5433-00000 LWA Water Fee	4,000.00	1,668.88	4,100.00	4,100.00	0.00	0.00%
10-2-2600-5434-00000 Generator Repairs/Maintenance, B&G	1,500.00	1,935.09	2,000.00	2,000.00	0.00	0.00%
10-2-2600-5435-00000 Equipment Repairs/Maintenance, B&G	8,000.00	3,317.99	10,000.00	8,000.00	(2,000.00)	(20.00)%
10-2-2600-5441-00000 Rental Fees	0.00	295.00	0.00	0.00	0.00	
10-2-2600-5520-00000 Building Insurance, B & G	16,560.00	16,566.00	16,560.00	19,682.00	3,122.00	18.85%
10-2-2600-5610-00000 Custodial Supplies, B & G	20,000.00	18,275.54	20,000.00	20,000.00	0.00	0.00%
10-2-2600-5621-00000 LP Gas, B & G	10,000.00	2,023.50	10,000.00	10,000.00	0.00	0.00%
10-2-2600-5622-00000 Electricity, B & G	68,000.00	38,007.81	46,470.00	42,000.00	(4,470.00)	(9.62)%
10-2-2600-5624-00000 Wood Pellets, B & G	23,000.00	19,082.90	23,000.00	23,000.00	0.00	0.00%
10-2-2600-5626-00000 Diesel Fuel, B & G	1,500.00	220.67	1,500.00	1,500.00	0.00	0.00%
10-2-2600-5733-00000 Furniture/Furniture Repairs, B & G	1,500.00	0.00	1,500.00	500.00	(1,000.00)	(66.67)%
10-2-2600-5739-00000 Equipment, B & G	0.00	17,489.92	0.00	1,000.00	1,000.00	
2600 Building & Grounds	\$597,768.93	\$608,141.00	\$528,506.00	\$531,821.79	\$3,315.79	0.63%
2700 Transportation						
10-2-2700-5320-00000 Contracted Services, Transportation	0.00	124,315.00	134,260.00	145,000.00	10,740.00	8.00%
10-2-2700-5440-00000 Field Trips, Transportation	5,000.00	2,800.66	5,000.00	5,000.00	0.00	0.00%
10-2-2700-5443-00000 Bus Lease, Transportation	124,315.00	0.00	0.00	0.00	0.00	
10-2-2700-5626-00000 Bus Fuel, Transportation	10,000.00	3,897.88	10,000.00	10,000.00	0.00	0.00%
2700 Transportation	\$139,315.00	\$131,013.54	\$149,260.00	\$160,000.00	\$10,740.00	7.20%
5100 Debt Service						
10-2-5100-5830-00000 Bond Interest	74,515.40	74,459.91	132,485.66	176,660.81	44,175.15	33.34%

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10-2-5100-5910-00000 Bond Principal	143,971.60	144,027.09	149,481.84	392,551.52	243,069.68	162.61%
5100 Debt Service	\$218,487.00	\$218,487.00	\$281,967.50	\$569,212.33	\$287,244.83	101.87%
5221 Transfer to Food Service						
10-2-5221-5930-00000 Transfer to Food Service	25,000.00	50,987.08	65,000.00	91,500.00	26,500.00	40.77%
5221 Transfer to Food Service	\$25,000.00	\$50,987.08	\$65,000.00	\$91,500.00	\$26,500.00	40.77%
Total General Fund Budget	\$8,478,048.00	\$8,260,905.53	\$8,921,880.00	\$9,354,613.50	\$432,733.50	4.85%
3100 Food Service						
21-2-3100-5110-00000 Salaries, Food Service	0.00	0.00	65,000.00	66,950.00	1,950.00	3.00%
21-2-3100-5111-00000 Food Service Assistant Salaries	0.00	0.00	13,876.08	19,797.40	5,921.32	42.67%
21-2-3100-5211-00000 Health Insurance, Food Service	0.00	0.00	18,563.82	37,348.30	18,784.48	101.19%
21-2-3100-5212-00000 Dental Insurance, Food Service	0.00	0.00	803.44	1,897.06	1,093.62	136.12%
21-2-3100-5220-00000 Social Security, Food Service	0.00	0.00	4,890.32	5,378.34	488.02	9.98%
21-2-3100-5221-00000 Medicare, Food Service	0.00	0.00	1,143.70	1,257.84	114.14	9.98%
21-2-3100-5231-00000 Food Service, Retirement	0.00	0.00	9,139.02	8,536.22	(602.80)	(6.60)%
21-2-3100-5234-00000 403B Food Service	0.00	0.00	2,366.32	1,338.92	(1,027.40)	(43.42)%
21-2-3100-5320-00000 Food Service, Contracted Services	115,000.00	109,021.00	0.00	0.00	0.00	
21-2-3100-5610-00000 Supplies, Food Service	550.00	687.88	4,999.30	4,995.92	(3.38)	(0.07)%
21-2-3100-5630-00000 Food Purchases, Food Service	0.00	10.80	60,000.00	60,000.00	0.00	0.00%
Total Food Service	\$115,550.00	\$109,719.68	\$180,782.00	\$207,500.00	\$26,718.00	14.78%
Total Operating Budget	\$8,593,598.00	\$8,370,625.21	\$9,102,662.00	\$9,562,113.50	\$459,451.50	5.05%
Idea B Grant - 82609						
22-2-2150-5320-82609 Idea B #82609, Speech Services	0.00	723.00	0.00	0.00	0.00	
Idea B Grant	\$0.00	\$723.00	\$0.00	\$0.00	\$0.00	---
Idea B Grant - 02549						
22-2-2150-5320-02549 Idea B - Speech Salaries	0.00	2,598.00	0.00	0.00	0.00	

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Idea B Grant - 02549	\$0.00	\$2,598.00	\$0.00	\$0.00	\$0.00	---
Ideab Grant - 44449						
22-2-1200-5110-44449 Teacher Salaries	0.00	532.89	0.00	0.00	0.00	
22-2-1200-5320-44449 Contracted Services	0.00	1,053.55	0.00	0.00	0.00	
22-2-1200-5580-44449 Travel Ideab	0.00	954.55	0.00	0.00	0.00	
22-2-1200-5739-44449 Ideab Equipment	0.00	4,398.00	0.00	0.00	0.00	
22-2-2150-5320-44449 Speech Services	0.00	45,000.00	0.00	0.00	0.00	
22-2-2160-5320-44449 OT/PT Services	0.00	15,000.00	0.00	0.00	0.00	
	\$0.00	\$66,938.99	\$0.00	\$0.00	\$0.00	---
Ideab Grant - 44449						
Ideab PK - 44450						
22-2-2150-5320-44450 Ideab PK Speech	0.00	901.93	0.00	0.00	0.00	
	\$0.00	\$901.93	\$0.00	\$0.00	\$0.00	---
Esser III						
22-2-1100-5320-02753 Esser III Contracted Services	0.00	1,785.00	0.00	0.00	0.00	
22-2-1120-5739-02753 Esser III - Tech Equipment	0.00	19,420.53	0.00	0.00	0.00	
22-2-2600-5610-02753 Esser III B&G Supplies	0.00	5,600.00	0.00	0.00	0.00	
	\$0.00	\$26,805.53	\$0.00	\$0.00	\$0.00	---
Esser III Grant						
Title I Grant						
22-2-1100-5110-70159 Title I - Salaries	0.00	15,450.00	0.00	0.00	0.00	
22-2-1100-5220-70159 Social Security - Title I	0.00	957.90	0.00	0.00	0.00	
22-2-1100-5221-70159 Title I Grant, Medicare	0.00	224.04	0.00	0.00	0.00	
22-2-1100-5232-70159 Teacher Retirement - Title I	0.00	2,722.10	0.00	0.00	0.00	
	\$0.00	\$19,354.04	\$0.00	\$0.00	\$0.00	---
Title I Grant #70159						
Title II Grant #						
22-2-2210-5580-02900 Title II, Travel	0.00	600.00	0.00	0.00	0.00	

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Title II Grant	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00	---
Title II Grant #68848						
22-2-2210-5320-68848 Title II, Prof. Dev.	0.00	2,068.00	0.00	0.00	0.00	
22-2-2210-5580-68848 Title II, Travel	0.00	2,795.81	0.00	0.00	0.00	
Title II Grant #68848	\$0.00	\$4,863.81	\$0.00	\$0.00	\$0.00	---
Title IV Grant						
22-2-2210-5320-88848 Title IV Professional Development	0.00	1,470.00	0.00	0.00	0.00	
Title IV Grant	\$0.00	\$1,470.00	\$0.00	\$0.00	\$0.00	---
Title IV 98848						
22-2-1100-5441-98848 Title IV Equip Rental	0.00	1,060.00	0.00	0.00	0.00	
Title IV 98848	\$0.00	\$1,060.00	\$0.00	\$0.00	\$0.00	---
Safe Grant						
22-2-2600-5320-10000 SAFE Grant Contracted Service	0.00	3,307.27	0.00	0.00	0.00	
Safe Grant	\$0.00	\$3,307.27	\$0.00	\$0.00	\$0.00	---
Small Rural Schools Grant						
22-2-2190-5320-00000 Small Rural Schools Grant	0.00	44,545.08	0.00	0.00	0.00	
22-2-2190-5610-00000 Small Rural Schools Grant, Supplies	0.00	523.00	0.00	0.00	0.00	
22-2-2190-5740-00000 Small Rural Schools Grant, Equipment	0.00	2,667.00	0.00	0.00	0.00	
Small Rural Schools Grant	\$0.00	\$47,735.08	\$0.00	\$0.00	\$0.00	---
Total Grants	\$0.00	\$176,357.65	\$0.00	\$0.00	\$0.00	---
Total Budget with Grants	\$8,593,598.00	\$8,546,982.86	\$9,102,662.00	\$9,562,113.50	\$459,451.50	5.05%
Total Fund Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	---
Building Construction						

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	2024 Budget	2024 Actual	Revised FY25	Budget Total	\$ Change	% Change
Account Number / Description	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024	7/1/2024 - 6/30/2025	7/1/2025 - 6/30/2026		
30-2-4500-5450-70002 Construction Services	0.00	0.00	2,599,317.00	0.00	(2,599,317.00)	(100.00)%
Total Construction Project	\$0.00	\$0.00	\$2,599,317.00	\$0.00	\$(2,599,317.00)	(100.00)%
Total Operations	\$8,593,598.00	\$8,546,982.86	\$11,701,979.00	\$9,562,113.50	\$(2,139,865.50)	(18.29)%