

Rangeley Lakes Regional School District #78

2023-2024 Budget Book

The Annual Regional School Unit #78
Meeting will be held at the Rangeley Lakes
Regional School on June 6, 2023 at 6:00 P.M.



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

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

In the name of the State of Maine, you are hereby required to notify the voters of each of the municipalities within the Regional School Unit, namely, the Town of Rangeley, and Dallas Plantation, Rangeley Plantation, and Sandy River Plantation, that a Regional School Unit Budget Meeting will be held at Rangeley Lakes Regional School, 43 Mendolia Rd, Rangeley, Maine at 6:00 p.m. on June 6, 2023 for the purpose of determining the Budget Meeting Articles set forth below.

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

ARTICLES 1 THROUGH 11
AUTHORIZE EXPENDITURES IN COST CENTER CATEGORIES

ARTICLE 1: To see what sum the Regional School Unit will be authorized to expend for Regular Instruction.
School Board Recommends \$1,943,168.17

ARTICLE 2: To see what sum the Regional School Unit will be authorized to expend for Special Education.
School Board Recommends \$757,658.39

ARTICLE 3: To see what sum the Regional School Unit will be authorized to expend for Career and Technical Education.
School Board Recommends \$0

ARTICLE 4: To see what sum the Regional School Unit will be authorized to expend for Other Instruction.
School Board Recommends \$160,617.66

ARTICLE 5: To see what sum the Regional School Unit will be authorized to expend for Student and Staff Support.
School Board Recommends \$687,434.92

ARTICLE 6: To see what sum the Regional School Unit will be authorized to expend for System Administration.
School Board Recommends \$307,398.13

ARTICLE 7: To see what sum the Regional School Unit will be authorized to expend for School Administration.
School Board Recommends \$293,409.86

- ARTICLE 8:** To see what sum the Regional School Unit will be authorized to expend for Transportation and Buses.
School Board Recommends \$282,789.69
- ARTICLE 9:** To see what sum the Regional School Unit will be authorized to expend for Facilities Maintenance.
School Board Recommends \$1,035,789.42
- ARTICLE 10:** To see what sum the Regional School Unit will be authorized to expend for Debt Service and Other Commitments.
School Board Recommends \$0
- ARTICLE 11:** To see what sum the Regional School Unit will be authorized to expend for All Other Expenditures.
School Board Recommends \$0

ARTICLES 12 AND 13
RAISE FUNDS FOR THE PROPOSED SCHOOL BUDGET

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

Total Appropriated (by municipality):		Total Raised (and Regional School Unit assessments by municipality):	
Dallas Plantation	\$ 214,614.97	Dallas Plantation	\$ 191,001.69
Town of Rangeley	\$ 2,196,972.63	Town of Rangeley	\$ 1,955,247.97
Rangeley Plantation	\$ 118,235.73	Rangeley Plantation	\$ 105,226.70
Sandy River Plantation	\$ 103,489.18	Sandy River Plantation	\$ 92,102.65
Total Appropriated (sum of above)	\$ 2,633,312.51	Total Raised (sum of above)	\$ 2,343,579.01

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

ARTICLE 13: **(Written ballot required.)** To see what sum the Regional School Unit will raise and appropriate in additional local funds (**Recommend \$2,323,029.72**), which exceeds the State’s Essential Programs and Services allocation model by (**Recommend \$2,323,029.72**) as required to fund the budget recommended by the School Board.

The School Board Recommends \$2,323,029.72, which exceeds the State’s Essential Programs and Services allocation model \$2,323,029.72. The School Board gives the following reasons for exceeding the State’s Essential Programs and Services funding model: The State’s funding model does not address the reasonable costs of rural schools.

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

ARTICLE 14 SUMMARIZES THE PROPOSED SCHOOL BUDGET

ARTICLE 14: To see what sum the Regional School Unit will authorize the School Board to expend for the fiscal year beginning July 1, 2023 and ending June 30, 2024 from the Regional School Unit’s contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, local funds for non-state-funded school construction debt service, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy, and other receipts for the support of schools.
School Board Recommends \$5,468,266.24

ARTICLE 15 RAISES AND APPROPRIATES FUNDS FOR THE SCHOOL NUTRITION PROGRAM

ARTICLE 15: To see if the Regional School Unit will raise and appropriate **\$10,000** for the school nutrition program with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the school nutrition program.

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

ARTICLE 16: To see if the Regional School Unit will appropriate \$13,945 for adult education and raise \$13,945 as the local share, with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program.

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

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

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

ARTICLE 18: Shall the School Board be authorized to raise and appropriate \$50,000 to transfer to the Capital Reserve Fund and to expend up to \$50,000 from the Capital Reserve Fund as the School Board may deem necessary or advisable?

**ARTICLE 19 ESTABLISHES A REGULAR INSTRUCTION RESERVE FUND AND
AUTHORIZES A TRANSFER TO AND EXPENDITURES FROM
THE REGULAR INSTRUCTION RESERVE FUND**

ARTICLE 19: Shall the School Board be authorized to establish a Regular Instruction Reserve Fund for legally required or unexpected/emergency expenses within the Regular Instruction cost center, not included in the operating budget; to transfer \$7,147.50 from available fund balances at the end of the 2022-2023 fiscal year to said Reserve Fund; and to expend from said Reserve Fund as the School Board may deem necessary or advisable?

**ARTICLE 20 ESTABLISHES A FACILITIES/MAINTENANCE RESERVE FUND AND
AUTHORIZES A TRANSFER TO AND EXPENDITURES FROM
THE FACILITIES/MAINTENANCE RESERVE FUND**

ARTICLE 20: Shall the School Board be authorized to establish a Facilities/Maintenance Reserve Fund for legally required or unexpected/emergency expenses within the Facilities/Maintenance cost center, not included in the operating budget; to transfer \$7,147.50 from available fund balances at the end of the 2022-2023 fiscal year to said Reserve Fund; and to expend from said Reserve Fund as the School Board may deem necessary or advisable?

ARTICLE 21 AUTHORIZES TRANSFERS AMONG COST CENTERS

ARTICLE 21: Shall the School Board be authorized to transfer amounts exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers for the 2023-2024 fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget?

REGIONAL SCHOOL UNIT 78

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

Georgia Campbell, Pk-5 Principal/Pk-12 Superintendent
Seth Laliberte, 6-12 Principal/K-12 Curriculum Coordinator
Jeff LaRochelle, Maintenance/Transportation Director/Athletic Director
Delaney Arbore, Student Services Coordinator

March 20, 2023

To: The Citizens of Regional School Unit #78

The administration and the Board of Directors of RSU #78 extend a sincere thank you for your continued support. The budget being brought before you was put together with careful forethought and is comprised of all the components that make up a school budget based on the needs of our students, and is reflective of our vision and mission for future goals.

You will notice some changes in salary costs, due to anticipated increases being currently negotiated with the Rangeley Teachers Association and a 3% increase in wages for support staff, totaling \$16,004.06 over 2022-2023.

The increase to health insurance is reflected at the highest rate possible at 10% or \$80,636.37. We should know the actual increase sometime in April.

Other changes that impacted this budget:

- The addition of an elementary Ed Tech for our incoming Kindergarten class next year
- The addition of a Technology Integrator teacher
- Increases in energy cost
- A teacher was moved from the K-2 cost center to the 3-5 cost center
- ARP ESSER grant funds has offered some relief to this budget, but will end in September of 2024
- The district lost \$35,108.41 in state subsidy due to a decrease of identified students in special education
- The district is a minimum receiver of state subsidy

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

Article 1 – Regular Instruction (Budgeted \$1,943,168.17)

Increase of \$53,293.33

- Includes estimated salary increases and health benefits
- An additional Ed Tech and Technology Integrator and Gifted and Talented Teacher
- Anticipated increases for teacher supplies, shipping cost and copier usage
- Replacement of high school reading books for English
- Decrease in professional development and enrichment activities being paid for by ESSER 3 grant monies

Article 2 - Special Education Instruction (Budgeted \$757,658.39)

Increase of \$29,749.00

- Includes estimated increases to salaries and benefits
- Additional contracted services based on Individual Education Plan requirements

Article 4 - Other Instruction (Budgeted \$160,617.66)

Increase of \$1,939.21

- Increase due to added assistant coach stipends
- Decrease in dues and fees being paid by ESSER 3 grant monies

Article 5 – Student/Staff Support (Budgeted \$687,434.92)

Increase of \$96,285.98

- Estimated increases to salary and benefits
- Changes in health plan and overall increases to health benefits
- An elimination of the half-time Elementary Guidance Counselor position
- All of our technology needs are now showing up in our technology cost centers instead of the instructional cost center
- Due to an increased need for STEAM education, Technology Integration and Gifted and Talented programming, the district has added a full-time Technology Integrator position to meet these needs K-12

Article 6 – System Administration (Budgeted \$307,398.13)

Decrease of \$20,642.56

- Decreased Board Contingency Fund by \$20,000.00
- Increase in Board Supplies
- Decrease in health and dental benefits due to the retirement of the former Business Manager

Article 7 – School Administration (Budgeted \$293,409.86)

Increase of \$20,107.72

- Estimated increase in salaries and benefits

Article 8 – Transportation (Budgeted \$282,789.69)

Increase of \$2,030.87

- Increase in health benefits and plan change for one employee
- Decrease in salaries, with the elimination of a half-time bus driver position
- Added fuel costs

Article 9 – Facilities & Maintenance (Budgeted \$1,035,789.42)

Increase of \$72,541.94

- Increase in salary and health benefits
- Significant increases to the energy costs (electricity, heating oil)
- Increase for maintenance and repairs
- Furniture replacement

This budget reflects what is needed for the upcoming year to best meet the academic and social emotional needs of our students as we strive for improved academic performance. The overall increase to the 2023-2024 expenditure budget over the current budget is 4.9% for a total of \$5,468,266.24 with an increase of \$255,305.28 over the 2022-2023 budget.

Local allocations based on town revenues are at a 6.26% increase.

Sincerely,



Georgia Campbell
Superintendent of Schools

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

Article 1 - Regular Instruction	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
	Budget	Budget	Actuals	Actuals	Actuals	Actuals
Pre-Kindergarten Instruction	\$90,455.81	\$73,275.71	\$74,793.07	\$11,414.35	\$107,441.01	\$0.00
Instruction	\$1,832,245.48	\$1,792,792.27	\$1,575,876.45	\$1,542,384.36	\$1,491,498.82	\$1,448,828.27
English as a Second Language	\$1,030.15	\$1,030.15	\$0.00	\$0.00	\$0.00	\$0.00
Gifted/Talented	\$19,436.73	\$22,776.71	\$0.00	\$6,387.57	\$18,936.58	\$18,738.88
	\$1,943,168.17	\$1,889,874.84	\$1,650,669.52	\$1,560,186.28	\$1,617,876.41	\$1,467,567.15

Article 2 - Special Education Instruction	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
	Budget	Budget	Actuals	Actuals	Actuals	Actuals
Sp. Ed. Resource Room	\$616,395.59	\$613,543.58	\$473,718.24	\$477,189.16	\$549,375.07	\$536,343.11
Social Work	\$87,037.12	\$81,851.88	\$74,405.04	\$78,243.83	\$80,134.99	\$68,210.57
Sp. Ed. Support Services	\$8,953.80	\$10,742.05	\$9,074.80	\$12,663.73	\$10,259.70	\$9,239.70
504 Student Services	\$1,771.88	\$1,771.88	\$0.00	\$1,406.33	\$0.00	\$1,632.59
Psychological Services	\$20,500.00	\$4,000.00	\$6,506.25	\$25,920.75	\$7,963.75	\$7,475.03
Speech/Language	\$9,500.00	\$6,500.00	\$5,554.00	\$13,097.50	\$12,945.00	\$4,426.44
Occupational Therapy	\$8,500.00	\$3,500.00	\$68.50	\$4,136.91	\$4,659.10	\$3,264.00
Audiology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Physical Therapy	\$5,000.00	\$6,000.00	\$14,019.32	\$3,246.25	\$10,517.51	\$4,297.07
	\$757,658.39	\$727,909.39	\$583,346.15	\$615,904.46	\$675,855.12	\$634,888.51

Article 4 - Other Instruction	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
Budget	Budget	Actuals	Actuals	Actuals	Actuals	Actuals
Co-Curricular	\$160,617.66	\$158,678.45	\$111,694.05	\$84,162.51	\$93,037.11	\$96,362.53

Article 5 - Student/Staff Support	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
Budget	Budget	Actuals	Actuals	Actuals	Actuals	Actuals
Guidance	\$120,427.52	\$140,662.45	\$120,099.60	\$81,224.44	\$81,726.03	\$74,328.17
Health Services	\$94,875.04	\$75,029.64	\$65,638.54	\$62,872.24	\$61,932.46	\$61,853.58
Psychotherapist	\$171,922.20	\$152,116.76	\$110,731.97	\$88,148.37	\$0.00	\$0.00
Assessment/Testing	\$5,750.00	\$4,600.00	\$2,531.90	\$3,919.59	\$3,924.90	\$4,767.36
Technology	\$239,198.62	\$165,415.88	\$127,540.97	\$84,191.72	\$151,019.18	\$119,226.21
Library	\$55,261.54	\$53,324.21	\$48,394.26	\$37,539.97	\$18,541.99	\$50,586.26
	\$687,434.92	\$591,148.94	\$474,937.24	\$357,896.33	\$317,144.56	\$310,761.58

Article 6 - System Administration	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
Budget	Budget	Actuals	Actuals	Actuals	Actuals	Actuals
School Board	\$70,148.00	\$86,450.00	\$41,109.73	\$35,092.39	\$51,997.40	\$35,667.52
Superintendent's Office	\$237,250.13	\$241,590.69	\$234,094.31	\$191,576.40	\$167,709.75	\$187,702.25
	\$307,398.13	\$328,040.69	\$275,204.04	\$226,668.79	\$219,707.15	\$223,369.77

Article 7 - School Administration (Principal's Office)	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
Budget	Budget	Actuals	Actuals	Actuals	Actuals	Actuals
School Administration	\$293,409.86	\$273,302.14	\$257,168.04	\$304,287.87	\$253,856.07	\$203,997.86

Article 8 - Transportation	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
Budget	Budget	Actuals	Actuals	Actuals	Actuals	Actuals
Transportation	\$223,024.36	\$222,351.68	\$206,413.06	\$144,871.28	\$206,506.15	\$197,983.13
Career/Tech Transportation	\$59,765.33	\$58,407.35	\$54,749.77	\$18,416.44	\$22,211.32	\$33,014.87
	\$282,789.69	\$280,759.03	\$261,162.83	\$163,287.72	\$228,717.47	\$230,998.00

	2022-2023 Budget	2022-2023 Budget	2021-2022 Actuals	2020-2021 Actuals	2019-2020 Actuals	2018-2019 Actuals
Article 9 - Facilities Maintenance						
Operation of Plant - Custodians	\$134,862.69	\$132,051.17	\$111,622.69	\$109,003.93	\$113,623.67	\$111,757.70
Operation of Plant - Maintenance	\$900,926.73	\$831,196.31	\$819,363.09	\$824,598.88	\$809,927.23	\$819,870.78
	\$1,035,789.42	\$963,247.48	\$930,985.78	\$933,602.81	\$923,550.90	\$931,628.48
Article 11 - All Other Instruction						
Food Service (Became a separate article in 2018)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,982.50

GRAND TOTAL - REGULAR BUDGET	\$5,468,266.24	\$5,212,960.96	\$4,545,167.65	\$4,245,987.77	\$4,329,744.79	\$4,104,556.38
Percentages of Budget Increases	\$255,305.28	4.90%	3.96%	4.87%	3.31%	6.00%
						6.22%

OTHER BUDGET ARTICLES:

School Nutrition Program - Raise	\$10,000.00	\$60,000.00	\$60,000.00	\$50,000.00	\$45,000.00	\$40,000.00
Adult Education - Raise	\$13,945.00	\$13,996.00	\$15,000.00	\$12,500.00	\$12,500.00	\$12,500.00
Capital Reserve - Raise	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00
Capital Reserve - Transfer from Balances	\$0.00	\$100,000.00	\$50,000.00	\$25,000.00	\$50,000.00	\$0.00
SPED Reserve - Transfer from Balances	\$0.00	\$40,000.00	\$80,000.00	\$50,000.00	\$0.00	\$0.00
Student/Staff Support Reserve - Transfer	\$0.00	\$50,000.00	\$20,000.00	\$75,000.00	\$0.00	\$0.00
Facilities/Maintenance Reserve - Transfer from Balances	\$7,147.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Regular Instruction Reserve - Transfer from Balances	\$7,147.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Regional School Unit 78 2023-2024 Budget

Report # 35159

Statement Code: Budget Fin

Account Number / Description	Proposed Budget 7/1/2023 - 6/30/2024	Current Budget 7/1/2022 - 6/30/2023	1 Year Prior Actual 7/1/2021 - 6/30/2022	2 Years Prior Actual 7/1/2020 - 6/30/2021
REVENUES				
1000-0000-0000-45000-000 Balance Forward	(300,000.00)	(275,000.00)	0.00	(250,000.00)
	<u>\$(300,000.00)</u>	<u>\$(275,000.00)</u>	<u>\$0.00</u>	<u>\$(250,000.00)</u>
LOCAL REVENUES				
1000-0000-0000-41111-000 Foundation Allocation	(2,343,579.01)	(2,354,055.36)	(2,321,540.69)	(2,494,737.70)
1000-0000-0000-41113-000 Additional Allocation	(2,323,029.72)	(2,037,373.86)	(2,009,378.65)	(1,679,579.35)
	<u>\$(4,666,608.73)</u>	<u>\$(4,391,429.22)</u>	<u>\$(4,330,919.34)</u>	<u>\$(4,174,317.05)</u>
STATE REVENUES				
1000-0000-0000-43111-000 EPS Subsidy Allocation	(289,733.50)	(324,841.91)	(286,735.28)	(286,433.44)
	<u>\$(289,733.50)</u>	<u>\$(324,841.91)</u>	<u>\$(286,735.28)</u>	<u>\$(286,433.44)</u>
REVENUES - OTHER SOURCES				
1000-0000-0000-41322-000 Tuition - Elementary - In Maine	0.00	(34,015.76)	0.00	(8,572.36)
1000-0000-0000-41324-000 Tuition - Secondary - In Maine	0.00	0.00	(18,665.02)	(20,781.32)
1000-0000-0000-41391-000 Tuition - Elem - Unorg. Territory	(85,907.55)	(34,015.76)	(102,047.28)	0.00
1000-0000-0000-41393-000 Tuition - HS - Unorg. Territory	(104,886.14)	(111,990.06)	(87,102.54)	(20,781.32)
1000-0000-0000-41420-000 Transportation Fees - UT	(11,130.32)	(31,668.25)	(19,913.30)	0.00
1000-0000-0000-41510-000 Bank Interest	(10,000.00)	(10,000.00)	(3,860.48)	(3,525.15)
1000-0000-0000-41991-000 Misc. Revenues	0.00	0.00	(1,077.13)	(1,321.00)
1000-0000-0000-41992-000 Misc. Revenues Transportation	0.00	0.00	(556.91)	0.00
1000-0000-0000-45500-000 Federal Tax Credit - Loan	0.00	0.00	0.00	(19,292.68)
	<u>\$(211,924.01)</u>	<u>\$(221,689.83)</u>	<u>\$(233,222.66)</u>	<u>\$(74,273.83)</u>
GRAND TOTAL - REVENUES	<u>\$(5,468,266.24)</u>	<u>\$(5,212,960.96)</u>	<u>\$(4,850,877.28)</u>	<u>\$(4,785,024.32)</u>

Regional School Unit 78 2023-2024 Budget

Report # 35159

Account Number / Description	Proposed Budget 7/1/2023 - 6/30/2024	Current Budget 7/1/2022 - 6/30/2023	1 Year Prior Actual 7/1/2021 - 6/30/2022	2 Years Prior Actual 7/1/2020 - 6/30/2021
<u>INSTRUCTION - PRE-KINDERGARTEN</u>				
1000-1121-1000-51010-010 Pre-Kindergarten Teacher Salaries	44,546.50	41,000.00	26,167.35	8,153.99
1000-1121-1000-51020-010 Pre-Kindergarten Ed. Tech Salaries	11,696.36	10,041.83	16,470.01	0.00
1000-1121-1000-51230-010 Substitute Salaries	2,500.00	2,500.00	14,016.84	0.00
1000-1121-1000-52010-010 FICA/Medicare - Teachers	645.92	594.50	324.42	124.27
1000-1121-1000-52020-010 FICA/Medicare - Ed Techs	169.60	798.33	1,260.03	0.00
1000-1121-1000-52030-010 FICA/Medicare - Substitutes	191.25	191.25	203.25	0.00
1000-1121-1000-52110-010 Health Insurance - Teachers	24,323.52	8,667.56	12,870.27	1,217.53
1000-1121-1000-52120-010 Ed Tech Health Insurance	0.00	4,787.05	0.00	0.00
1000-1121-1000-52310-010 MePERS - Employer - Teachers	1,710.59	1,574.40	1,004.27	356.48
1000-1121-1000-52320-010 MePERS - Employer - Ed Techs	449.14	0.00	0.00	0.00
1000-1121-1000-52330-010 MePERS - Employer - Substitutes	96.00	96.00	0.00	0.00
1000-1121-1000-52710-010 Worker's Compensation	326.93	374.79	157.60	0.00
1000-1121-1000-53300-010 Employee Training and Development	1,000.00	1,000.00	0.00	0.00
1000-1121-1000-55810-010 Employees Prof. Travel, Meals, Hotels	500.00	150.00	0.00	0.00
1000-1121-1000-56100-010 Instructional Supplies	2,000.00	1,500.00	2,271.07	1,188.39
1000-1121-1000-56400-010 Books	300.00	0.00	0.00	0.00
1000-1121-1000-57330-010 Equipment - Furniture/Fixtures	0.00	0.00	47.96	373.69
	\$90,455.81	\$73,275.71	\$74,793.07	\$11,414.35

Regional School Unit 78 2023-2024 Budget

Report # 35159

Account Number / Description	Proposed Budget	Current Budget	1 Year Prior Actual	2 Years Prior Actual
	7/1/2023 - 6/30/2024	7/1/2022 - 6/30/2023	7/1/2021 - 6/30/2022	7/1/2020 - 6/30/2021
<u>INSTRUCTION - ELEMENTARY (K-2)</u>				
1000-1120-1000-51010-010 Teacher Salaries	219,149.97	201,018.26	235,427.54	198,463.90
1000-1120-1000-51020-010 Ed. Tech Salaries	72,703.16	34,638.67	6,326.84	6,994.87
1000-1120-1000-51230-010 Substitute Salaries	15,000.00	8,000.00	10,984.62	22,515.08
1000-1120-1000-51500-010 Stipends - Summer & Instructional	2,061.50	2,068.33	1,949.99	2,638.33
1000-1120-1000-52000-010 FICA/Medicare - Stipends	29.91	76.10	27.73	45.98
1000-1120-1000-52010-010 FICA/Medicare - Teachers	3,177.67	2,914.76	3,199.13	2,565.86
1000-1120-1000-52020-010 FICA/Medicare - Ed Techs	1,554.19	991.96	89.10	109.34
1000-1120-1000-52030-010 FICA/Medicare - Substitutes	1,147.50	612.00	577.51	396.93
1000-1120-1000-52110-010 Teacher Health Insurance	86,243.09	67,330.05	81,192.93	74,876.12
1000-1120-1000-52120-010 Ed Tech Health Insurance	18,589.99	9,574.09	5,048.56	7,665.61
1000-1120-1000-52300-010 MePERS - Employer - Stipends	65.72	94.73	74.83	216.71
1000-1120-1000-52310-010 MePERS - Employer - Teachers	8,415.44	7,719.10	8,977.61	7,942.12
1000-1120-1000-52320-010 MePERS - Employer - Ed Techs	2,791.77	512.80	241.06	279.63
1000-1120-1000-52330-010 MePERS - Employer - Substitutes	350.00	307.20	0.00	6.76
1000-1120-1000-52510-010 Tuition - Graduate Courses	1,200.00	1,200.00	431.66	0.00
1000-1120-1000-52710-010 Worker's Compensation	1,859.28	1,770.54	637.84	558.44
1000-1120-1000-53200-010 Purchased Educational Serices	2,000.00	2,000.00	2,000.00	2,000.00
1000-1120-1000-53300-010 Employee Training and Development	1,000.00	1,500.00	726.57	0.00
1000-1120-1000-54320-010 Technology Related Repairs	0.00	0.00	2,750.00	0.00
1000-1120-1000-54445-010 Copier Leases	0.00	2,450.00	2,450.00	2,450.00
1000-1120-1000-55810-010 Employees Prof. Travel, Meals, Hotels	1,299.00	600.00	2.75	0.00
1000-1120-1000-56100-010 Instructional Supplies	19,598.00	11,720.89	8,336.90	6,920.29
1000-1120-1000-56400-010 Books	3,357.00	8,966.32	2,044.64	3,409.02
1000-1120-1000-57300-010 Equipment	1,766.00	1,626.45	447.50	1,773.80
1000-1120-1000-57330-010 Equipment - Furniture/Fixtures	1,311.00	785.74	0.00	62.99
1000-1120-1000-58500-010 Instructional Transportation	580.00	580.00	0.00	52.34
	\$465,250.19	\$369,057.99	\$373,945.31	\$341,944.12

Regional School Unit 78 2023-2024 Budget

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Account Number / Description	Proposed Budget	Current Budget	1 Year Prior Actual	2 Years Prior Actual
	7/1/2023 - 6/30/2024	7/1/2022 - 6/30/2023	7/1/2021 - 6/30/2022	7/1/2020 - 6/30/2021
INSTRUCTION - ELEMENTARY (3-8)				
1000-1100-1000-51010-010 Teacher Salaries	465,224.51	514,375.61	484,864.63	499,045.71
1000-1100-1000-51020-010 Ed Tech Salaries	31,820.76	19,855.29	14,130.06	22,229.23
1000-1100-1000-51230-010 Substitute Teacher Salaries	11,000.00	11,000.00	14,518.45	4,472.35
1000-1100-1000-51500-010 Stipends - Summer & Instructional	3,961.50	4,493.33	3,674.99	5,065.84
1000-1100-1000-52000-010 FICA/Medicare	57.47	265.49	90.76	87.41
1000-1100-1000-52010-010 FICA/Medicare	6,745.75	7,458.45	6,796.46	6,573.88
1000-1100-1000-52020-010 FICA/Medicare	461.41	287.90	202.26	348.87
1000-1100-1000-52030-010 FICA/Medicare	842.00	841.50	874.99	220.87
1000-1100-1000-52110-010 Teacher Health Insurance	132,285.98	160,603.48	105,046.08	117,917.30
1000-1100-1000-52120-010 Ed Tech Health Insurance	8,385.56	7,180.57	7,991.53	3,937.64
1000-1100-1000-52300-010 MePERS - Employer - Stipends	152.12	172.54	140.99	220.01
1000-1100-1000-52310-010 MePERS - Employer - Teachers	17,864.62	19,752.02	19,017.37	21,104.03
1000-1100-1000-52320-010 MePERS - Employer - Ed. Techs	1,221.91	762.44	1,242.40	1,352.19
1000-1100-1000-52330-010 MePERS - Employer - Substitutes	422.40	422.40	0.00	50.55
1000-1100-1000-52510-010 Tuition - Graduate Courses	8,000.00	8,000.00	4,680.67	1,423.00
1000-1100-1000-52710-010 Worker's Compensation	3,171.27	4,067.31	1,399.63	1,318.93
1000-1100-1000-53200-010 Purchased Educational Services	2,000.00	2,000.00	2,000.00	2,000.00
1000-1100-1000-53300-010 Prof Employee Training and Development	1,300.00	3,300.00	660.98	406.00
1000-1100-1000-54320-010 Technology Related Repairs	0.00	5,500.00	5,000.00	0.00
1000-1100-1000-54445-010 Copier Leases	0.00	2,450.00	2,450.00	2,450.00
1000-1100-1000-55810-010 Employee Prof Travel, Meals, Hotels	1,302.00	600.00	131.04	157.55
1000-1100-1000-56100-010 Instructional Supplies	18,004.00	14,271.92	13,785.92	11,011.31
1000-1100-1000-56400-010 Books	13,001.00	10,928.17	4,633.10	2,431.90
1000-1100-1000-57300-010 Equipment	3,018.00	2,171.61	447.50	3,331.87
1000-1100-1000-57330-010 Equipment - Furniture/Fixtures	1,713.00	1,078.17	0.00	0.00
1000-1100-1000-58500-010 Instructional Transportation	2,520.00	2,520.00	529.36	166.34
	\$734,475.26	\$804,358.20	\$694,309.17	\$707,322.78

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	7/1/2023 - 6/30/2024	7/1/2022 - 6/30/2023	7/1/2021 - 6/30/2022	7/1/2020 - 6/30/2021
INSTRUCTION - SECONDARY (9-12)				
1000-1200-1000-51010-300 Teacher Salaries	411,936.36	372,113.15	354,172.49	335,532.28
1000-1200-1000-51020-300 Ed. Tech Salaries	9,728.68	32,417.18	0.00	5,097.75
1000-1200-1000-51230-300 Substitute Salaries	10,500.00	10,500.00	9,101.50	1,965.92
1000-1200-1000-51500-300 Stipends - Summer & Instructional	1,727.00	1,888.33	7,775.02	0.00
1000-1200-1000-51560-300 Teacher Leader Stipends	0.00	0.00	0.00	5,658.33
1000-1200-1000-52000-300 FICA/Medicare	25.05	481.33	230.31	41.73
1000-1200-1000-52010-300 FICA/Medicare	5,973.08	5,395.64	4,841.47	4,600.95
1000-1200-1000-52020-300 FICA/Medicare	141.07	564.31	0.00	122.51
1000-1200-1000-52030-300 FICA/Medicare	803.25	803.25	628.68	76.56
1000-1200-1000-52060-300 FICA/Medicare	0.00	0.00	0.00	82.97
1000-1200-1000-52110-300 Teacher Health Insurance	119,939.81	105,055.12	84,644.68	96,172.48
1000-1200-1000-52120-300 Ed Tech Health Insurance	633.33	14,361.14	0.00	4,190.64
1000-1200-1000-52300-300 MePERS - Employer - Stipends	66.32	72.51	298.50	305.39
1000-1200-1000-52310-300 MePERS - Employer - Teachers	15,818.36	14,289.14	13,503.59	14,521.08
1000-1200-1000-52320-300 MePERS - Employer - Ed Techs	373.58	1,494.46	0.00	142.48
1000-1200-1000-52330-300 MePERS - Employer - Subtitutes	403.20	403.20	1.51	49.56
1000-1200-1000-52510-300 Tuition - Graduate Courses	3,500.00	3,500.00	431.67	1,295.00
1000-1200-1000-52710-300 Worker's Compensation	2,684.94	3,415.20	982.25	1,194.80
1000-1200-1000-53200-300 Purchased Educational Services	2,000.00	2,000.00	2,000.00	2,000.00
1000-1200-1000-53300-300 Prof Employee Training & Development	0.00	2,685.00	226.67	149.94
1000-1200-1000-54320-300 Technology Related Repairs	0.00	2,750.00	2,706.55	0.00
1000-1200-1000-54445-300 Copier Leases	0.00	2,300.00	2,300.00	2,300.00
1000-1200-1000-55610-300 Tuition - Virtual HS & College Courses	3,800.00	7,600.00	3,175.12	634.00
1000-1200-1000-55810-300 Employee Prof Travel, Meals, Hotels	2,099.00	950.00	0.00	0.00
1000-1200-1000-56100-300 Instructional Supplies	17,798.00	17,074.54	13,669.63	13,649.87
1000-1200-1000-56400-300 Books	9,232.00	4,019.74	1,527.32	1,581.63
1000-1200-1000-57300-300 Equipment	3,766.00	3,484.34	3,365.73	1,206.03
1000-1200-1000-57330-300 Equipment - Furniture/Fixtures	3,861.00	4,048.50	0.00	0.00
1000-1200-1000-58500-300 Instructional Transportation	5,710.00	5,710.00	2,039.28	545.56
	\$632,520.03	\$619,376.08	\$507,621.97	\$493,117.46

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<u>ENGLISH AS A SECOND LANGUAGE</u>				
1000-4100-1000-51500-010 ESL Coordinator Stipend	500.00	500.00	0.00	0.00
1000-4100-1000-51500-300 ESL Coordinators Stipend	500.00	500.00	0.00	0.00
1000-4100-1000-52000-010 FICA/Medicare	7.25	7.25	0.00	0.00
1000-4100-1000-52300-010 MePERS - Employer - Stipends	22.90	22.90	0.00	0.00
	\$1,030.15	\$1,030.15	\$0.00	\$0.00
<u>GIFTED/TALENTED (K-8)</u>				
1000-4900-1000-51010-010 Teachers Salary	12,340.59	14,516.28	0.00	0.00
1000-4900-1000-51020-010 G/T Ed. Tech Salaries	0.00	0.00	0.00	6,053.87
1000-4900-1000-52010-010 FICA/Medicare	178.94	210.49	0.00	0.00
1000-4900-1000-52020-010 FICA/Medicare - Ed Tech	0.00	0.00	0.00	87.79
1000-4900-1000-52110-010 Health Insurance	5,212.53	5,815.90	0.00	0.00
1000-4900-1000-52120-010 Health Insurance - Ed Tech	0.00	0.00	0.00	29.28
1000-4900-1000-52310-010 MePERS - Employer - Teachers	473.88	557.43	0.00	0.00
1000-4900-1000-52720-010 Workers Compensation	80.79	101.61	0.00	25.13
1000-4900-1000-53300-010 Prof Employee Training & Development	0.00	250.00	0.00	0.00
1000-4900-1000-55810-010 Employee Prof Travel, Meals, Hotels	500.00	0.00	0.00	0.00
1000-4900-1000-56100-010 Instructional Supplies	300.00	700.00	0.00	0.00
1000-4900-1000-58100-010 Dues and Fees	350.00	625.00	0.00	182.50
	\$19,436.73	\$22,776.71	\$0.00	\$6,378.57
Total - Regular Instruction	\$1,943,168.17	\$1,889,874.84	\$1,650,669.52	\$1,560,177.28

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	7/1/2023 - 6/30/2024	7/1/2022 - 6/30/2023	7/1/2021 - 6/30/2022	7/1/2020 - 6/30/2021
SP. ED. RESOURCE ROOM (K-8)				
1000-2200-1000-51010-950 Teacher Salaries	70,779.05	66,561.09	75,318.85	70,317.43
1000-2200-1000-51020-950 Ed Tech Salaries	156,178.98	165,447.45	95,700.39	133,072.37
1000-2200-1000-51210-950 Tutors Salaries	3,800.00	2,850.00	0.00	835.85
1000-2200-1000-51230-950 Substitute Teacher Salaries	6,600.00	2,000.00	6,503.25	114.33
1000-2200-1000-51500-950 Stipends & Summer Curriculum	1,000.00	0.00	0.00	650.00
1000-2200-1000-52010-950 FICA/Medicare	1,026.30	1,006.46	918.57	877.73
1000-2200-1000-52020-950 FICA/Medicare/Pension	5,710.51	3,398.99	2,906.05	3,299.48
1000-2200-1000-52030-950 FICA/Medicare	650.82	153.00	497.34	8.73
1000-2200-1000-52110-950 Teacher Health Insurance	25,858.58	24,184.60	18,097.45	17,424.25
1000-2200-1000-52120-950 Ed Tech Health Insurance	49,227.09	57,444.55	33,091.63	35,038.37
1000-2200-1000-52300-950 MePERS - Employer - Stipends	0.00	0.00	0.00	27.02
1000-2200-1000-52310-950 MePERS - Employer - Teachers	2,717.92	2,665.39	2,503.56	2,701.48
1000-2200-1000-52320-950 MePERS - Employer - Ed Tech	5,183.94	6,353.18	3,082.61	5,763.72
1000-2200-1000-52330-950 MePERS - Employer - Substitutes	330.24	76.80	0.00	0.00
1000-2200-1000-52510-950 Tuition Reimbursements	3,500.00	3,500.00	0.00	1,423.00
1000-2200-1000-52710-950 Workers Compensation	1,418.15	1,644.01	683.79	507.54
1000-2200-1000-53300-950 Prof Employee Training & Development	3,500.00	2,625.00	32.00	688.00
1000-2200-1000-55810-950 Employee Prof Travel, Meals, Hotels	750.00	750.00	0.00	56.81
1000-2200-1000-56100-950 Instructional Supplies	3,800.00	3,882.26	985.18	4,674.33
1000-2200-1000-56400-950 Books	300.00	262.66	0.00	190.67
1000-2200-1000-57300-950 Equipment	0.00	0.00	0.00	80.87
1000-2200-1000-57330-950 Equipment - Furniture/Fixtures	800.00	0.00	0.00	0.00
1000-2200-1000-57340-950 Technology Related Hardware	0.00	0.00	0.00	3,247.00
1000-2200-1000-57350-950 Instructional Software	1,000.00	987.38	0.00	0.00
	\$344,131.58	\$345,792.82	\$240,320.67	\$280,998.98

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	7/1/2023 - 6/30/2024	7/1/2022 - 6/30/2023	7/1/2021 - 6/30/2022	7/1/2020 - 6/30/2021
<u>SP. ED. RESOURCE ROOM (9-12)</u>				
1000-2200-1000-51010-990 Teacher Salaries	51,440.41	46,115.09	57,243.46	55,037.86
1000-2200-1000-51020-990 Ed Tech Salaries	125,880.19	129,603.65	117,498.16	76,707.07
1000-2200-1000-51210-990 Tutors Salaries	1,800.00	4,250.00	0.00	569.49
1000-2200-1000-51230-990 Substitute Teacher Salaries	3,600.00	2,000.00	3,543.61	418.08
1000-2200-1000-51500-990 Stipends & Summer Curriculum	1,000.00	0.00	0.00	50.00
1000-2200-1000-52000-950 FICA/Medicare	0.00	0.00	0.00	9.08
1000-2200-1000-52000-990 FICA/Medicare	0.00	0.00	0.00	0.69
1000-2200-1000-52010-990 FICA/Medicare	745.89	1,769.94	605.19	580.80
1000-2200-1000-52020-990 FICA/Medicare/Pension	3,106.81	2,379.25	1,725.03	1,107.30
1000-2200-1000-52030-990 FICA/Medicare	344.52	153.00	270.99	31.97
1000-2200-1000-52110-990 Teacher Health Insurance	18,318.26	16,963.94	14,484.22	17,198.31
1000-2200-1000-52120-990 Ed Tech Health Insurance	45,919.98	44,098.79	24,251.70	29,566.84
1000-2200-1000-52300-990 MePERS - Employer - Stipends	0.00	0.00	0.00	2.08
1000-2200-1000-52310-990 MePERS - Employer - Teachers	1,975.31	1,934.02	1,652.33	1,761.90
1000-2200-1000-52320-990 MePERS - Employer - Ed Techs	4,833.85	4,976.78	4,774.82	3,211.79
1000-2200-1000-52330-990 MePERS - Employer - Substitutes	138.24	76.80	0.00	0.00
1000-2200-1000-52510-990 Tuition Reimbursements	3,500.00	3,500.00	3,981.50	1,348.00
1000-2200-1000-52710-990 Workers Compensation	1,085.55	1,259.78	444.80	518.50
1000-2200-1000-53200-990 Professional Services	950.00	0.00	0.00	0.00
1000-2200-1000-53300-990 Prof Employee Training & Development	2,275.00	2,075.00	577.00	204.00
1000-2200-1000-55810-990 Employee Prof Travel, Meals, Hotels	300.00	300.00	22.62	249.60
1000-2200-1000-56100-990 Instructional Supplies	4,500.00	5,924.72	1,829.14	4,317.32
1000-2200-1000-56400-990 Books	200.00	0.00	0.00	52.50
1000-2200-1000-57340-990 Technology Related Hardware	0.00	0.00	0.00	3,247.00
1000-2200-1000-57350-990 Instructional Software	350.00	370.00	493.00	0.00
	\$272,264.01	\$267,750.76	\$233,397.57	\$196,190.18

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	7/1/2023 - 6/30/2024	7/1/2022 - 6/30/2023	7/1/2021 - 6/30/2022	7/1/2020 - 6/30/2021
<u>SOCIAL WORK (K-8)</u>				
1000-2800-2110-51010-950 Teacher Salaries	33,044.97	30,414.50	29,026.65	27,126.20
1000-2800-2110-52010-950 FICA/Medicare	479.15	441.01	409.58	390.55
1000-2800-2110-52110-950 Teacher Health Insurance	8,391.60	7,889.61	6,585.26	6,885.46
1000-2800-2110-52310-950 MePERS - Employer - Teacher	1,268.93	1,167.92	1,106.63	1,151.16
1000-2800-2110-52710-950 Worker's Compensation	183.91	212.90	74.09	68.30
1000-2800-2110-53200-950 Professional Educational Services	0.00	0.00	0.00	3,500.00
1000-2800-2110-53300-950 Prof Employee Training & Development	0.00	500.00	0.00	0.00
1000-2800-2110-55810-950 Employee Prof Travel, Meals, Hotels	100.00	100.00	0.00	0.00
1000-2800-2110-56100-950 Instructional Supplies	25.00	200.00	0.00	0.00
1000-2800-2110-56400-950 Books	25.00	0.00	0.00	0.00
	\$43,518.56	\$40,925.94	\$37,202.21	\$39,121.67
<u>SOCIAL WORK (9-12)</u>				
1000-2800-2110-51010-990 Teacher Salaries	33,044.97	30,414.50	29,026.78	27,126.38
1000-2800-2110-52010-990 FICA/Medicare	479.15	441.01	409.82	390.70
1000-2800-2110-52110-990 Teacher Health Insurance	8,391.60	7,889.61	6,585.25	6,885.48
1000-2800-2110-52310-990 MePERS - Employer - Teacher	1,268.93	1,167.92	1,106.89	1,151.30
1000-2800-2110-52710-990 Worker's Compensation	183.91	212.90	74.09	68.30
1000-2800-2110-53200-990 Professional Educational Services	0.00	0.00	0.00	3,500.00
1000-2800-2110-53300-990 Prof Employee Training & Development	0.00	500.00	0.00	0.00
1000-2800-2110-55810-990 Employee Prof Travel, Meals, Hotels	100.00	100.00	0.00	0.00
1000-2800-2110-56100-990 Instructional Supplies	25.00	200.00	0.00	0.00
1000-2800-2110-56400-990 Books	25.00	0.00	0.00	0.00
	\$43,518.56	\$40,925.94	\$37,202.83	\$39,122.16
<u>SP. ED. SUPPORT SERVICES</u>				
1000-2500-2330-51040-900 Sp Ed Coordinator Stipend	6,700.00	6,500.00	6,199.96	6,199.96
1000-2500-2330-52040-900 Medicare	97.15	94.25	83.56	83.93
1000-2500-2330-52340-900 MePERS - Employer - Stipends	306.86	297.70	236.17	257.88
1000-2500-2330-52740-900 Worker's Compensation	37.29	45.50	16.22	14.77
1000-2500-2330-54445-900 Copier Leases	0.00	1,300.00	1,100.00	1,100.00
1000-2500-2330-55320-900 Communications - Telephone	850.00	850.00	496.50	855.21
1000-2500-2330-56000-900 Office Supplies	100.00	100.00	34.39	0.00
1000-2500-2330-56500-900 Technology Related Software	332.50	332.50	378.00	324.00
1000-2500-2330-57340-900 Furniture/Fixtures	0.00	692.10	0.00	3,827.98
1000-2500-2330-58100-900 Dues and Fees	530.00	530.00	530.00	0.00
	\$8,953.80	\$10,742.05	\$9,074.80	\$12,663.73

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	7/1/2023 - 6/30/2024	7/1/2022 - 6/30/2023	7/1/2021 - 6/30/2022	7/1/2020 - 6/30/2021
<u>504 STUDENT SUPPORT</u>				
1000-0000-2190-51210-950 504 Tutor Salaries	600.00	600.00	0.00	0.00
1000-0000-2190-51210-990 504 Tutor Salaries	600.00	600.00	0.00	100.69
1000-0000-2190-52010-950 FICA/Medicare	8.70	8.70	0.00	0.00
1000-0000-2190-52010-990 FICA/Medicare	8.70	8.70	0.00	1.45
1000-0000-2190-52310-950 MePERS - Employer	23.04	23.04	0.00	0.00
1000-0000-2190-52310-990 MePERS - Employer	23.04	23.04	0.00	4.19
1000-0000-2190-52710-950 Workers Compensation	4.20	4.20	0.00	0.00
1000-0000-2190-52710-990 Workers Compensation	4.20	4.20	0.00	0.00
1000-0000-2190-53400-950 Psychological Risk Assessment	250.00	250.00	0.00	0.00
1000-0000-2190-53400-990 Psychological Risk Assessment	250.00	250.00	0.00	0.00
1000-0000-2190-56500-950 Student Tuition	0.00	0.00	0.00	1,300.00
	\$1,771.88	\$1,771.88	\$0.00	\$1,406.33
<u>SP ED - PSYCHOLOGICAL SVS</u>				
1000-2200-2140-53440-950 Contracted Behavior Specialist	0.00	0.00	0.00	4,400.00
1000-2800-2140-53440-950 Contracted Psychological Services	10,250.00	2,500.00	5,206.25	19,610.75
1000-2800-2140-53440-990 Contracted Psychological Services	10,250.00	1,500.00	1,300.00	1,910.00
	\$20,500.00	\$4,000.00	\$6,506.25	\$25,920.75
<u>SP. ED. SPEECH/LANGUAGE</u>				
1000-2800-2150-53440-950 Contracted Speech Services	6,000.00	3,500.00	5,554.00	13,097.50
1000-2800-2150-53440-990 Contracted Speech Services	3,500.00	3,000.00	0.00	0.00
	\$9,500.00	\$6,500.00	\$5,554.00	\$13,097.50
<u>SP. ED. OCCUPATIONAL THERAPY</u>				
1000-2800-2160-53440-950 Contracted OT Services	5,000.00	2,500.00	68.50	4,136.91
1000-2800-2160-53440-990 Contracted OT Services	3,500.00	1,000.00	0.00	0.00
	\$8,500.00	\$3,500.00	\$68.50	\$4,136.91
<u>SP. ED. PHYSICAL THERAPY</u>				
1000-2800-2180-53440-950 Contracted PT Services	2,500.00	2,500.00	702.90	1,657.08
1000-2800-2180-53440-990 Contracted PT Services	2,500.00	3,500.00	13,316.42	1,589.17
	\$5,000.00	\$6,000.00	\$14,019.32	\$3,246.25
Total - Sp. Ed. Instruction	\$757,658.39	\$727,909.39	\$583,346.15	\$615,904.46

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Account Number / Description	Proposed Budget	Current Budget	1 Year Prior Actual	2 Years Prior Actual
	7/1/2023 - 6/30/2024	7/1/2022 - 6/30/2023	7/1/2021 - 6/30/2022	7/1/2020 - 6/30/2021
<u>CO-CURRICULAR (K-8)</u>				
1000-9200-1000-51010-010 Athletic Director Salary	3,350.00	3,350.00	3,120.00	2,520.00
1000-9200-1000-51500-010 Stipends	16,600.00	13,100.00	13,599.00	3,500.00
1000-9200-1000-52000-010 FICA/Medicare	1,096.23	1,041.45	724.09	236.17
1000-9200-1000-52010-010 FICA/Medicare	256.28	194.83	127.92	106.43
1000-9200-1000-52300-010 MePERS - Employer	491.52	599.98	193.86	20.80
1000-9200-1000-52310-010 MePERS - Employer	0.00	50.38	39.50	34.86
1000-9200-1000-52700-010 Workers Compensation	1,062.71	978.90	291.74	369.68
1000-9200-1000-53300-010 Prof Employees Training & Development	250.00	250.00	0.00	0.00
1000-9200-1000-53400-010 Athletic Officials	5,500.00	5,500.00	2,562.30	0.00
1000-9200-1000-54300-010 Repairs/Maintenance	2,550.00	2,551.60	0.00	0.00
1000-9200-1000-55320-010 Communications - Telephone	550.00	550.00	321.28	266.66
1000-9200-1000-55810-010 Travel, Meals, Hotels	800.00	800.00	154.44	109.20
1000-9200-1000-56100-010 Athletic Supplies	2,050.00	2,020.00	1,886.88	821.79
1000-9200-1000-57300-010 Athletic Equipment & Uniforms	0.00	0.00	403.52	5,770.85
1000-9200-1000-58100-010 Dues and Fees	2,020.00	6,800.45	2,407.00	306.00
1000-9200-2700-51180-010 Athletic/Co-Curricular Transportation	2,100.00	2,100.00	1,527.82	0.00
1000-9200-2700-52080-010 Medicare/Social Security	166.95	166.95	116.77	0.00
	\$38,843.69	\$40,054.54	\$27,476.12	\$14,062.44
<u>CO-CURRICULAR (9-12)</u>				
1000-9500-1000-51010-300 Athletic Director Salary	9,000.00	9,000.00	9,360.00	8,021.52
1000-9500-1000-51500-300 Stipends	46,925.00	42,925.00	32,179.21	25,985.16
1000-9500-1000-52000-300 FICA/Medicare	3,589.76	3,412.54	1,189.01	1,129.27
1000-9500-1000-52010-300 FICA/Medicare	688.50	585.50	427.18	362.33
1000-9500-1000-52300-300 MePERS - Employer	1,801.92	1,965.97	762.18	628.08
1000-9500-1000-52310-300 MePers - Employer - AD	0.00	91.60	79.23	89.08
1000-9500-1000-52700-300 Workers Compensation	2,979.04	3,463.23	1,002.14	1,219.76
1000-9500-1000-53300-300 Prof Employee Training & Development	250.00	800.00	0.00	120.00
1000-9500-1000-53400-300 Athletic Officials	12,600.00	12,600.00	10,179.77	4,421.12
1000-9500-1000-54300-300 Repairs/Maintenance	7,655.00	7,654.79	3,972.52	2,376.18
1000-9500-1000-55320-300 Communications - Telephone	650.00	650.00	379.69	266.68
1000-9500-1000-55810-300 Travel, Meals, Hotels	3,700.00	4,643.00	2,287.52	142.80
1000-9500-1000-56100-300 Athletic Supplies	8,000.00	8,125.98	7,928.96	4,950.84
1000-9500-1000-57300-300 Athletic Equipment & Uniforms	6,000.00	2,800.00	1,119.93	12,143.50
1000-9500-1000-58100-300 Dues and Fees	6,600.00	8,571.55	6,930.50	4,567.00
1000-9500-2700-51180-300 Athletic/Co-Curricular Transportation	10,500.00	10,500.00	5,990.29	3,415.56
1000-9500-2700-52080-300 Medicare/Social Security	834.75	834.75	429.80	261.19
	\$121,773.97	\$118,623.91	\$84,217.93	\$70,100.07
Total - Other Instruction	\$160,617.66	\$158,678.45	\$111,694.05	\$84,162.51

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<u>GUIDANCE - ELEMENTARY (K-8)</u>				
1000-0000-2120-51010-010 Salary Guidance - Elem	31,722.06	41,739.75	13,125.97	17,050.31
1000-0000-2120-51180-010 Admin Assist Salary Guidance K-8	4,677.20	0.00	0.00	0.00
1000-0000-2120-52010-010 Medicare	459.97	605.23	188.30	710.86
1000-0000-2120-52080-010 FICA/Medicare	357.81	0.00	0.00	0.00
1000-0000-2120-52110-010 Health/Dental Insurance	4,856.76	12,343.95	2,855.93	4,745.41
1000-0000-2120-52180-010 Health Insurance - Admin Assist K-8	2,974.25	0.00	0.00	0.00
1000-0000-2120-52310-010 MePERS - Employer	1,218.13	1,602.81	499.67	591.39
1000-0000-2120-52510-010 Tuition - Graduate Courses	9,970.00	0.00	0.00	0.00
1000-0000-2120-52710-010 Workers Compensation	202.58	292.18	80.26	45.40
1000-0000-2120-53300-010 Prof Employee Development/Training	0.00	1,350.00	423.30	0.00
1000-0000-2120-55320-010 Communications - Telephones	300.00	300.00	0.00	300.00
1000-0000-2120-55810-010 Employee Prof Travel, Meals, Hotels	250.00	0.00	0.00	0.00
1000-0000-2120-56100-010 Instructional Supplies	125.00	904.98	402.62	175.15
1000-0000-2120-56400-010 Books	125.00	0.00	0.00	0.00
1000-0000-2120-57330-010 Equipment - Furniture/Fixtures	50.00	0.00	0.00	0.00
1000-0000-2120-58100-010 Dues and Fees	150.00	150.00	141.50	0.00
	\$57,438.76	\$59,288.90	\$17,717.55	\$23,618.52
<u>GUIDANCE - SECONDARY (9-12)</u>				
1000-0000-2120-51010-300 Salary Guidance - HS	31,722.06	56,666.25	69,925.44	40,417.53
1000-0000-2120-51180-300 Admin Assist Sal Guidance HS	4,677.20	0.00	0.00	0.00
1000-0000-2120-51500-300 Salary - Guidance Summer Stipend	0.00	0.00	10,950.00	0.00
1000-0000-2120-52010-300 Medicare	459.97	821.66	957.18	175.43
1000-0000-2120-52080-300 FICA/Medicare	357.81	0.00	0.00	0.00
1000-0000-2120-52110-300 Health/Dental Insurance	4,856.76	13,363.00	15,670.00	14,030.42
1000-0000-2120-52180-300 Health Insurance - Admin Assist HS	2,974.25	0.00	0.00	0.00
1000-0000-2120-52300-300 MEPERS - Employer Stpnd Longevity Bonus	0.00	0.00	420.48	0.00
1000-0000-2120-52310-300 MePERS - Employer	1,218.13	2,175.98	2,673.20	1,775.12
1000-0000-2120-52510-300 Tuition - Graduate Courses	9,970.00	0.00	0.00	0.00
1000-0000-2120-52710-300 Workers Compensation	202.58	396.66	109.37	92.01
1000-0000-2120-53300-300 Prof Employee Training & Development	0.00	1,350.00	184.00	0.00
1000-0000-2120-55320-300 Communications - Telephone	850.00	850.00	496.50	892.09
1000-0000-2120-55810-300 Employee Prof Travel, Meals, Hotels	250.00	100.00	440.38	0.00
1000-0000-2120-56100-300 Instructional Supplies	125.00	400.00	229.00	94.32
1000-0000-2120-56400-300 Books	125.00	100.00	0.00	0.00
1000-0000-2120-57330-300 Equipment - Furniture/Fixtures	50.00	0.00	0.00	0.00
1000-0000-2120-58100-300 Dues and Fees	5,150.00	5,150.00	326.50	129.00
	\$62,988.76	\$81,373.55	\$102,382.05	\$57,605.92

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Account Number / Description	Proposed Budget	Current Budget	1 Year Prior Actual	2 Years Prior Actual
	7/1/2023 - 6/30/2024	7/1/2022 - 6/30/2023	7/1/2021 - 6/30/2022	7/1/2020 - 6/30/2021
HEALTH SERVICES (K-12)				
1000-0000-2130-51010-900 Nurse's Salary	55,631.98	51,203.00	49,125.60	46,111.19
1000-0000-2130-52010-900 FICA/Medicare	806.66	742.44	712.30	709.60
1000-0000-2130-52110-900 Health/Dental Insurance	24,323.52	7,529.58	6,142.77	6,161.77
1000-0000-2130-52310-900 MePERS - Employer	2,136.27	1,966.20	1,873.12	1,956.09
1000-0000-2130-52710-900 Workers Compensation	309.61	358.42	123.27	114.44
1000-0000-2130-53300-900 Prof Employee Training & Development	1,330.00	200.00	0.00	0.00
1000-0000-2130-53400-900 Professional Health Services	2,600.00	2,600.00	2,550.00	0.00
1000-0000-2130-55200-900 Nurse Malpractice/Medication Insurance	107.00	0.00	109.00	0.00
1000-0000-2130-55320-900 Communications - Telephone	250.00	250.00	146.04	0.00
1000-0000-2130-55810-900 Employee Prof Travel, Meals, Hotels	0.00	300.00	0.00	0.00
1000-0000-2130-56000-900 Nurse's Supplies	6,900.00	9,550.00	4,113.44	3,411.94
1000-0000-2130-56400-900 Reference Books	350.00	0.00	0.00	0.00
1000-0000-2130-57300-900 Equipment	0.00	0.00	612.00	3,910.83
1000-0000-2130-57340-900 Furniture/Fixtures	0.00	200.00	0.00	365.38
1000-0000-2130-58100-900 Dues and Fees	130.00	130.00	131.00	131.00
	\$94,875.04	\$75,029.64	\$65,638.54	\$62,872.24
Psychotherapy/Behavior				
1000-2800-2140-51010-010 Behavior Specialist/Therapist Wages	61,619.50	62,666.66	44,971.69	33,909.28
1000-2800-2140-51010-300 Behavior Specialist/Therapist Wages	61,619.50	62,666.66	44,971.70	33,909.28
1000-2800-2140-52010-010 FICA/Medicare	893.49	908.67	566.76	935.85
1000-2800-2140-52010-300 FICA/Medicare	893.49	908.67	566.82	935.81
1000-2800-2140-52110-010 Health Insurance	17,263.98	8,137.98	6,912.23	5,365.88
1000-2800-2140-52110-300 Health Insurance	17,263.98	8,137.98	6,891.21	5,365.88
1000-2800-2140-52310-010 MePERS - Employer	2,366.19	2,406.40	3,775.70	4,007.00
1000-2800-2140-52310-300 MePERS - Employer	2,366.19	2,406.40	1,700.86	3,267.28
1000-2800-2140-52710-010 Worker's Compensation	342.94	438.67	0.00	82.77
1000-2800-2140-52710-300 Worker's Compensation	342.94	438.67	0.00	82.77
1000-2800-2140-53300-010 Prof Employee Training & Development	2,050.00	500.00	187.50	0.00
1000-2800-2140-53300-300 Prof Employee Training & Development	2,050.00	500.00	187.50	0.00
1000-2800-2140-55810-010 Employee Prof. Travel, Meals, Hotels	250.00	250.00	0.00	0.00
1000-2800-2140-55810-300 Prof Employee Travel, Meals, Hotels	250.00	250.00	0.00	0.00
1000-2800-2140-56100-010 Materials/Supplies	850.00	750.00	0.00	286.57
1000-2800-2140-56100-300 Materials/Supplies	850.00	750.00	0.00	0.00
1000-2800-2140-56400-010 Books	100.00	0.00	0.00	0.00
1000-2800-2140-56400-300 Books	100.00	0.00	0.00	0.00
1000-2800-2140-57300-010 Equipment	50.00	0.00	0.00	0.00
1000-2800-2140-57300-300 Equipment	50.00	0.00	0.00	0.00
1000-2800-2140-57340-010 Furniture/Fixtures	175.00	0.00	0.00	0.00
1000-2800-2140-57340-300 Furniture/Fixtures	175.00	0.00	0.00	0.00
	\$171,922.20	\$152,116.76	\$110,731.97	\$88,148.37

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<u>ASSESSMENT/TESTING (K-12)</u>				
1000-0000-2240-51230-900 Substitutes/Tutors	0.00	0.00	0.00	375.00
1000-0000-2240-52030-900 FICA/Medicare	0.00	0.00	0.00	5.44
1000-0000-2240-53000-900 Professional Testing Services	5,750.00	4,600.00	2,508.00	3,339.71
1000-0000-2240-56000-900 Instructional Supplies	0.00	0.00	23.90	199.44
	\$5,750.00	\$4,600.00	\$2,531.90	\$3,919.59

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	7/1/2023 - 6/30/2024	7/1/2022 - 6/30/2023	7/1/2021 - 6/30/2022	7/1/2020 - 6/30/2021
<u>INSTRUCTIONAL-TECHNOLOGY (K-8)</u>				
1000-0000-2230-51010-010 Technology Teacher Stem Salary	15,548.10	0.00	0.00	0.00
1000-0000-2230-51020-010 Ed. Tech Salaries	0.00	0.00	0.00	5,606.56
1000-0000-2230-51050-010 Technology Technician	0.00	33,287.50	30,058.60	14,255.99
1000-0000-2230-51170-010 Director of Technology/Communication	34,952.00	0.00	0.00	0.00
1000-0000-2230-51500-010 Stipend - Tech Committee	2,250.00	0.00	3,286.08	0.00
1000-0000-2230-52000-010 FICA/Medicare	86.40	0.00	251.17	0.00
1000-0000-2230-52010-010 FICA/Medicare	225.45	0.00	0.00	0.00
1000-0000-2230-52020-010 FICA/Medicare	0.00	0.00	0.00	76.64
1000-0000-2230-52050-010 FICA/Medicare	0.00	5,502.26	2,300.55	1,090.49
1000-0000-2230-52070-010 FICA/Medicare	2,673.82	0.00	0.00	0.00
1000-0000-2230-52110-010 Health Insurance - STEM Teacher	6,567.35	0.00	0.00	0.00
1000-0000-2230-52120-010 Health Insurance - Ed. Techs	0.00	0.00	0.00	873.05
1000-0000-2230-52150-010 Health Ins - Tech Technician	0.00	4,787.05	3,989.26	2,108.76
1000-0000-2230-52170-010 Health Insurance - Dir of Tech/Comm	5,102.22	0.00	0.00	0.00
1000-0000-2230-52310-010 MePERS-Employer-Teacher	597.05	0.00	0.00	0.00
1000-0000-2230-52320-010 MePERS - Employer - Ed Techs	0.00	0.00	0.00	284.72
1000-0000-2230-52510-010 Tuition - Graduate Courses	0.00	4,125.00	2,475.00	797.50
1000-0000-2230-52570-010 Tuition Reimbursement - Dir of Tech/Comm	3,500.00	0.00	0.00	0.00
1000-0000-2230-52720-010 Worker's Compensation	0.00	233.01	0.00	30.10
1000-0000-2230-52750-010 Workers Compensaton	0.00	0.00	55.05	0.00
1000-0000-2230-52770-010 Workers Compensation	308.84	0.00	0.00	0.00
1000-0000-2230-53200-010 Professional Services	0.00	965.82	733.49	725.00
1000-0000-2230-53300-010 Prof. Employee Development/Training	0.00	600.00	0.00	0.00
1000-0000-2230-54320-010 Tech Related Repairs/Maintenance	7,250.00	6,000.00	185.26	257.57
1000-0000-2230-54445-010 Copiers Leases	4,500.00	0.00	0.00	0.00
1000-0000-2230-55320-010 Communications - Telephone	2,650.00	2,600.00	2,389.29	2,630.43
1000-0000-2230-55810-010 Employee Prof. Travel, Meals, Hotels	500.00	500.00	227.81	0.00
1000-0000-2230-56500-010 Technology Related Supplies	500.00	2,132.92	907.57	3,381.20
1000-0000-2230-57300-010 Equipment - Furniture/Fixtures	0.00	0.00	0.00	2,273.50
1000-0000-2230-57340-010 Technology Related Hardware	5,250.00	5,967.00	5,600.00	798.04
1000-0000-2230-57350-010 Technology Related Software	16,655.00	16,007.38	22,419.07	12,232.73
1000-0000-2230-58900-010 Other - USAC	0.00	0.00	3,566.24	0.00
	\$109,116.23	\$82,707.94	\$78,444.44	\$47,422.28

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	7/1/2023 - 6/30/2024	7/1/2022 - 6/30/2023	7/1/2021 - 6/30/2022	7/1/2020 - 6/30/2021
INSTRUCTIONAL TECHNOLOGY 9-12				
1000-0000-2230-51010-300 Technology Teacher Stem Salary	29,696.87	0.00	0.00	0.00
1000-0000-2230-51020-300 Ed Tech Salaries	0.00	0.00	0.00	5,457.12
1000-0000-2230-51050-300 Technology Technician	0.00	33,287.50	16,185.34	8,105.28
1000-0000-2230-51170-300 Director of Technology/Communication	34,952.00	0.00	0.00	0.00
1000-0000-2230-51500-300 Stipend - Tech Committee	2,250.00	0.00	1,769.46	0.00
1000-0000-2230-52000-300 FICA/Medicare	86.40	0.00	135.10	0.00
1000-0000-2230-52010-300 FICA/Medicare	430.60	0.00	0.00	0.00
1000-0000-2230-52020-300 FICA/Medicare	0.00	0.00	0.00	73.61
1000-0000-2230-52050-300 FICA/Medicare	0.00	5,502.26	1,238.06	622.96
1000-0000-2230-52070-300 FICA/Medicare	2,673.82	0.00	0.00	0.00
1000-0000-2230-52110-300 Health Insurance - STEM Teacher	12,543.64	0.00	0.00	0.00
1000-0000-2230-52120-300 Health Insurance - Ed. Techs	0.00	0.00	0.00	873.05
1000-0000-2230-52150-300 Health Ins - Tech Technician	0.00	4,787.05	3,989.26	2,108.76
1000-0000-2230-52170-300 Health Insurance - Dir of Tech/Comm	5,102.22	0.00	0.00	0.00
1000-0000-2230-52310-300 MePERS-Employer-Teacher	1,140.37	0.00	0.00	0.00
1000-0000-2230-52320-300 MePERS - Employer - Ed Tech	0.00	0.00	0.00	263.42
1000-0000-2230-52510-300 Tuition - Graduate Courses	0.00	4,125.00	2,475.00	797.50
1000-0000-2230-52570-300 Tuition Reimbursement - Dir of Tech/Comm	3,500.00	0.00	0.00	0.00
1000-0000-2230-52720-300 Worker's Compensation	0.00	233.01	0.00	20.52
1000-0000-2230-52750-300 Workers Compensaton	0.00	0.00	53.13	0.00
1000-0000-2230-52770-300 Workers Compensation	401.47	0.00	0.00	0.00
1000-0000-2230-53200-300 Professional Services	0.00	965.82	733.50	725.00
1000-0000-2230-53300-300 Prof. Employee Development/Training	0.00	600.00	0.00	74.37
1000-0000-2230-54320-300 Technology Related Repairs/Maintenance	7,250.00	6,000.00	155.99	213.68
1000-0000-2230-54445-300 Copier Leases	4,500.00	0.00	0.00	0.00
1000-0000-2230-55320-300 Communications - Telephone	2,650.00	2,600.00	2,057.65	2,169.26
1000-0000-2230-55810-300 Employee Prof. Travel, Meals, Hotels	500.00	500.00	227.81	0.00
1000-0000-2230-56500-300 Technology Related Supplies	500.00	2,132.92	753.27	2,636.10
1000-0000-2230-57300-300 Equipment - Furniture/Fixtures	0.00	0.00	0.00	2,273.79
1000-0000-2230-57340-300 Technology Related Hardware	5,250.00	5,967.00	5,600.00	0.00
1000-0000-2230-57350-300 Technology Related Software	16,655.00	16,007.38	10,156.73	10,355.02
1000-0000-2230-58900-300 Other - USAC	0.00	0.00	3,566.23	0.00
	\$130,082.39	\$82,707.94	\$49,096.53	\$36,769.44

Regional School Unit 78 2023-2024 Budget

Report # 35159

Account Number / Description	Proposed Budget	Current Budget	1 Year Prior Actual	2 Years Prior Actual
	7/1/2023 - 6/30/2024	7/1/2022 - 6/30/2023	7/1/2021 - 6/30/2022	7/1/2020 - 6/30/2021
LIBRARY (K-8)				
1000-0000-2220-51010-010 Salaries - Librarian	19,346.13	18,837.00	18,710.59	13,062.50
1000-0000-2220-52010-010 FICA/Medicare/Pension	780.50	435.64	757.43	602.98
1000-0000-2220-52110-010 Health Insurance	6,600.78	6,178.65	4,014.18	3,654.83
1000-0000-2220-52310-010 MePERS - Employer	742.89	723.34	714.52	543.51
1000-0000-2220-52510-010 Tuition - Continuing Education	1,200.00	1,200.00	0.00	0.00
1000-0000-2220-52710-010 Workers Compensation	107.67	131.86	42.36	40.93
1000-0000-2220-53300-010 Prof Employee Training & Development	0.00	450.00	260.32	648.53
1000-0000-2220-55810-010 Employee Prof Travel, Meals, Hotels	700.00	75.00	1,297.82	0.00
1000-0000-2220-56100-010 Library Supplies	1,000.00	1,081.35	1,239.60	673.72
1000-0000-2220-56400-010 Books and Periodicals	3,125.00	3,000.00	3,000.00	4,544.33
1000-0000-2220-57300-010 Equipment	275.00	489.50	0.00	0.00
1000-0000-2220-57350-010 Equipment - Technology Related Software	0.00	0.00	0.00	89.50
1000-0000-2220-58100-010 Dues and Fees	300.00	130.50	130.50	198.00
	\$34,177.97	\$32,732.84	\$30,167.32	\$24,058.83
LIBRARY (9-12)				
1000-0000-2220-51010-300 Salaries - Librarian	10,347.93	10,143.00	10,130.64	7,033.62
1000-0000-2220-52010-300 FICA/Medicare/Pension	150.04	234.57	139.34	96.87
1000-0000-2220-52110-300 Health Insurance	3,530.65	3,326.96	2,161.44	1,968.00
1000-0000-2220-52310-300 MePERS - Employer	397.36	389.49	386.52	292.60
1000-0000-2220-52510-300 Tuition - Continuing Education	1,200.00	1,200.00	0.00	0.00
1000-0000-2220-52710-300 Workers Compensation	57.59	71.00	22.82	24.73
1000-0000-2220-53300-300 Prof Employee Training & Development	0.00	450.00	274.75	349.20
1000-0000-2220-55810-300 Employee Prof Travel, Meals, Hotels	700.00	75.00	805.02	0.00
1000-0000-2220-56100-300 Library Supplies	1,000.00	1,081.35	1,225.19	172.88
1000-0000-2220-56400-300 Books and Periodicals	3,125.00	3,000.00	2,950.72	3,280.74
1000-0000-2220-57300-300 Equipment	275.00	489.50	0.00	0.00
1000-0000-2220-57350-300 Equipment - Technology Software	0.00	0.00	0.00	89.50
1000-0000-2220-58100-300 Dues and Fees	300.00	130.50	130.50	173.00
	\$21,083.57	\$20,591.37	\$18,226.94	\$13,481.14
Total - Student/Staff Support	\$687,434.92	\$591,148.94	\$474,937.24	\$357,896.33

Regional School Unit 78 2023-2024 Budget

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Account Number / Description	Proposed Budget 7/1/2023 - 6/30/2024	Current Budget 7/1/2022 - 6/30/2023	1 Year Prior Actual 7/1/2021 - 6/30/2022	2 Years Prior Actual 7/1/2020 - 6/30/2021
<u>SCHOOL BOARD</u>				
1000-0000-2310-53450-900 Legal Services	22,000.00	22,000.00	15,567.06	20,626.04
1000-0000-2310-53460-900 Audit Services	15,000.00	15,000.00	14,050.00	6,450.00
1000-0000-2310-53490-900 Professional Services	500.00	250.00	250.00	250.00
1000-0000-2310-55200-900 Liability Insurance	4,233.00	3,750.00	3,699.00	3,774.00
1000-0000-2310-55400-900 Advertising	1,965.00	1,600.00	2,418.15	1,913.41
1000-0000-2310-55800-900 Board Travel	350.00	350.00	0.00	0.00
1000-0000-2310-56000-900 Supplies	3,000.00	600.00	490.47	96.94
1000-0000-2310-58100-900 Dues and Fees	1,800.00	1,800.00	2,748.05	1,342.00
1000-0000-2310-58140-900 Board Conference Fees	1,000.00	800.00	1,832.00	570.00
1000-0000-2310-58150-900 Fingerprinting Fees	300.00	300.00	55.00	70.00
1000-0000-2310-59000-900 Contingency Fund	20,000.00	40,000.00	0.00	0.00
	\$70,148.00	\$86,450.00	\$41,109.73	\$35,092.39
<u>SUPERINTENDENT'S OFFICE</u>				
1000-0000-2320-51040-900 Superintendent Salaries	51,887.00	49,416.08	57,744.96	55,808.48
1000-0000-2320-51180-900 Administrative Assistant Salaries	96,376.64	91,342.32	98,556.99	79,985.40
1000-0000-2320-52040-900 FICA/Medicare/Annuity	1,252.34	716.53	816.10	1,421.33
1000-0000-2320-52080-900 FICA/Medicare	7,372.81	8,214.91	5,798.80	4,268.85
1000-0000-2320-52140-900 Health & Dental Insurance - Supt	10,039.26	9,170.72	8,485.65	631.65
1000-0000-2320-52180-900 Health & Dental Insurance - Adm Ass'ts	32,841.55	48,314.59	33,968.40	29,859.88
1000-0000-2320-52340-900 MePERS - Employer - Supt	1,992.46	1,897.58	1,819.99	0.00
1000-0000-2320-52380-900 MePERS - Secretaries/Adm Ass't	0.00	27.65	33.29	9.98
1000-0000-2320-52680-900 Unemployment Account	5,000.00	5,000.00	2,232.78	9,090.13
1000-0000-2320-52740-900 Worker's Compensation - Supt	288.77	345.91	151.58	132.66
1000-0000-2320-52780-900 Workers Compensation - Adm Ass't	499.30	639.40	213.60	177.10
1000-0000-2320-53300-900 Prof Employee Training & Development	4,500.00	1,000.00	931.00	350.00
1000-0000-2320-54320-900 Shredding Services	500.00	500.00	996.00	440.00
1000-0000-2320-54330-900 Software Repairs/Maintenance	13,500.00	13,500.00	13,092.28	0.00
1000-0000-2320-54445-900 Copier Lease	0.00	500.00	0.00	0.00
1000-0000-2320-55200-900 Bond Insurance	200.00	250.00	230.00	0.00
1000-0000-2320-55310-900 Communications - Postage	1,000.00	1,000.00	893.36	1,003.09
1000-0000-2320-55320-900 Communications - Telephone	4,000.00	4,000.00	2,574.32	3,065.97
1000-0000-2320-55810-900 Employee Prof Travel, Meals, Hotels	1,500.00	1,000.00	298.64	496.32
1000-0000-2320-56000-900 Supplies	1,500.00	1,500.00	1,872.33	2,392.58
1000-0000-2320-57330-900 Furniture/Fixtures	0.00	255.00	364.56	826.98
1000-0000-2320-57340-900 Equipment - Technology Related Hardware	0.00	0.00	0.00	51.00
1000-0000-2320-58100-900 Dues and Fees	3,000.00	3,000.00	3,019.68	1,565.00
	\$237,250.13	\$241,590.69	\$234,094.31	\$191,576.40
Total - System Administration	\$307,398.13	\$328,040.69	\$275,204.04	\$226,668.79

Regional School Unit 78 2023-2024 Budget

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Account Number / Description	Proposed Budget	Current Budget	1 Year Prior Actual	2 Years Prior Actual
	7/1/2023 - 6/30/2024	7/1/2022 - 6/30/2023	7/1/2021 - 6/30/2022	7/1/2020 - 6/30/2021
SCHOOL ADMINISTRATION (K-8)				
1000-0000-2410-51040-010 Elementary Principal Salary	63,930.88	60,886.46	47,745.10	55,568.50
1000-0000-2410-51050-010 Curriculum Coordinator - Elementary	24,087.75	22,940.78	22,164.99	49,400.00
1000-0000-2410-51180-010 Secretaries Salaries	28,351.70	40,130.45	39,781.65	43,892.41
1000-0000-2410-52040-010 FICA/Medicare/Annuity	1,426.98	882.85	671.00	797.87
1000-0000-2410-52050-010 FICA/Medicare	349.27	332.64	321.37	716.34
1000-0000-2410-52080-010 FICA/Medicare	1,555.23	2,740.67	1,755.53	2,405.65
1000-0000-2410-52140-010 Health Insurance - Principal	13,079.71	10,367.48	7,642.25	10,700.35
1000-0000-2410-52150-010 Health Ins - Curriculum Coordinator	6,080.88	2,393.52	1,885.80	4,557.34
1000-0000-2410-52180-010 Health Insurance - Secretaries	13,834.94	12,514.12	10,843.18	8,613.90
1000-0000-2410-52340-010 MePERS - Employer	2,454.94	2,338.04	1,819.76	2,311.66
1000-0000-2410-52350-010 MePERS - Curriculum Coordinator	924.97	880.93	845.04	2,055.04
1000-0000-2410-52380-010 MePERS - Secretary	380.08	361.67	371.07	219.69
1000-0000-2410-52580-010 Tuition - Graduate Courses	0.00	0.00	0.00	425.00
1000-0000-2410-52740-010 Workers Compensation - Principal	355.80	586.79	194.16	251.30
1000-0000-2410-52750-010 Workers Compensation - Curriculum Coordi	134.06	0.00	0.00	0.00
1000-0000-2410-52780-010 Worker's Compensation - Secretaries	157.79	280.91	88.83	81.29
1000-0000-2410-53300-010 Prof Employees Training & Development	2,000.00	2,000.00	263.50	1,176.83
1000-0000-2410-55200-010 Bond Insurance	90.00	60.00	115.00	0.00
1000-0000-2410-55310-010 Communications - Postage	1,900.00	1,900.00	893.36	664.47
1000-0000-2410-55320-010 Communications - Telephones	3,250.00	3,250.00	1,897.01	2,548.60
1000-0000-2410-55810-010 Employee Prof Travel, Meals, Hotels	2,000.00	2,000.00	685.50	0.00
1000-0000-2410-56100-010 Supplies	500.00	527.44	440.65	1,731.11
1000-0000-2410-56400-010 Books	250.00	175.00	0.00	0.00
1000-0000-2410-57330-010 Equipment - Furniture/Fixtures	250.00	200.00	0.00	509.25
1000-0000-2410-58100-010 Dues and Fees	600.00	400.00	150.00	1,475.25
	\$167,944.98	\$168,149.75	\$140,574.75	\$190,101.85

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	7/1/2023 - 6/30/2024	7/1/2022 - 6/30/2023	7/1/2021 - 6/30/2022	7/1/2020 - 6/30/2021
<u>SCHOOL ADMINISTRATION (9-12)</u>				
1000-0000-2410-51040-300 High School Principal Salary	36,131.63	34,411.16	44,330.00	29,921.58
1000-0000-2410-51050-300 Curriculum Coordinator - Secondary	24,087.75	22,940.78	23,634.67	36,114.08
1000-0000-2410-51180-300 Secretaries Salaries	23,852.60	21,608.71	25,178.64	24,019.49
1000-0000-2410-52040-300 FICA/Medicare	523.91	498.96	642.91	429.69
1000-0000-2410-52050-300 FICA/Medicare	349.27	332.64	341.11	515.94
1000-0000-2410-52080-300 FICA/Medicare	1,489.99	1,475.74	1,223.11	1,302.81
1000-0000-2410-52140-300 Health Insurance - Principal	9,121.33	3,590.28	7,978.41	5,761.72
1000-0000-2410-52150-300 Health Ins - Curriculum Coordinator	6,080.88	2,393.52	1,015.44	2,453.93
1000-0000-2410-52180-300 Health Insurance - Secretaries	12,299.88	6,738.37	4,831.70	4,638.23
1000-0000-2410-52340-300 MePERS - Employer	1,387.45	1,321.39	1,690.07	1,244.60
1000-0000-2410-52350-300 MePERS - Curriculum Coordinator	924.97	880.93	898.76	1,502.22
1000-0000-2410-52380-300 MePERS - Secretary	207.32	194.75	188.82	118.21
1000-0000-2410-52580-300 Tuition - Graduate Courses	0.00	0.00	0.00	425.00
1000-0000-2410-52740-300 Workers Compensation - Principal	201.09	401.46	155.62	152.64
1000-0000-2410-52750-300 Workers Compensation - Curriculum Coordi	134.06	0.00	0.00	0.00
1000-0000-2410-52780-300 Worker's Compensation - Secretaries	132.75	151.26	55.83	51.77
1000-0000-2410-53300-300 Prof Employee Training & Development	2,000.00	2,000.00	64.50	633.67
1000-0000-2410-55200-300 Bond Insurance	90.00	60.00	115.00	0.00
1000-0000-2410-55310-300 Communications - Postage	1,200.00	1,200.00	893.40	588.65
1000-0000-2410-55320-300 Communications - Telephone	1,750.00	1,750.00	1,023.71	2,021.97
1000-0000-2410-55810-300 Employee Prof Travel, Meals, Hotels	2,000.00	2,000.00	583.50	0.00
1000-0000-2410-56100-300 Supplies	500.00	527.44	439.09	944.24
1000-0000-2410-56400-300 Books	250.00	175.00	0.00	0.00
1000-0000-2410-57330-300 Equipment - Furniture/Fixtures	250.00	200.00	0.00	315.83
1000-0000-2410-58100-300 Dues and Fees	500.00	300.00	1,309.00	1,029.75
	\$125,464.88	\$105,152.39	\$116,593.29	\$114,186.02
Total - School Administration	\$293,409.86	\$273,302.14	\$257,168.04	\$304,287.87

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Account Number / Description	Proposed Budget	Current Budget	1 Year Prior Actual	2 Years Prior Actual
	7/1/2023 - 6/30/2024	7/1/2022 - 6/30/2023	7/1/2021 - 6/30/2022	7/1/2020 - 6/30/2021
<u>TRANSPORTATION</u>				
1000-0000-2700-51180-900 Salaries - Director/Bus Drivers	74,564.42	85,684.64	65,809.60	56,372.60
1000-0000-2700-52080-900 FICA/Medicare	6,704.13	8,561.93	4,995.03	3,882.83
1000-0000-2700-52180-900 Health Insurance	31,801.42	23,935.23	13,048.22	20,418.11
1000-0000-2700-52780-900 Worker's Compensation	6,895.38	6,382.10	3,528.37	2,518.96
1000-0000-2700-53400-900 Bus Driver Physicals/Testing	1,000.00	1,000.00	0.00	202.00
1000-0000-2700-54300-900 Repairs/Maintenance	50,000.00	50,000.00	71,590.81	29,379.44
1000-0000-2700-55110-900 Purchased Transportation Homeless	0.00	0.00	825.00	0.00
1000-0000-2700-55200-900 Bus Insurance	4,500.00	4,500.00	3,939.20	3,869.00
1000-0000-2700-55810-900 Employee Travel	150.00	150.00	0.00	97.55
1000-0000-2700-56000-900 Supplies	500.00	500.00	346.64	85.31
1000-0000-2700-56220-900 Electricity - Transportation	250.00	250.00	80.00	245.55
1000-0000-2700-56260-900 Bus Fuel - Diesel/Gasoline	27,000.00	21,000.00	21,401.25	7,142.01
1000-0000-2700-57300-900 Equipment	0.00	0.00	0.00	293.98
1000-0000-2700-58100-900 Dues and Fees	225.00	225.00	665.00	180.00
1000-0000-2700-58310-900 Principal - Lease of Buses	18,705.23	18,731.57	18,006.71	17,401.95
1000-0000-2700-58320-900 Interest on Lease of Bus	728.78	1,431.21	2,177.23	2,781.99
	\$223,024.36	\$222,351.68	\$206,413.06	\$144,871.28
<u>CAREER/TECH TRANSPORTATION</u>				
1000-0000-2760-51180-900 Bus Driver Salaries	26,239.50	26,989.50	22,833.27	9,343.43
1000-0000-2760-52080-900 FICA/Medicare	2,007.32	2,145.67	1,746.81	714.84
1000-0000-2760-52180-900 Health Insurance	10,204.44	9,574.09	0.00	0.00
1000-0000-2760-52780-900 Worker's Compensation	2,253.67	2,348.09	799.55	433.07
1000-0000-2760-53000-900 Bus Driver Physicals/Testing	100.00	100.00	0.00	96.30
1000-0000-2760-54300-900 Repairs/Maintenance	10,000.00	10,000.00	19,739.46	3,746.98
1000-0000-2760-55200-900 Bus Insurance	960.40	850.00	984.80	715.00
1000-0000-2760-56260-900 Bus Fuel - Diesel/Gasoline	8,000.00	6,400.00	8,645.88	3,366.82
	\$59,765.33	\$58,407.35	\$54,749.77	\$18,416.44
Total - Transportation	\$282,789.69	\$280,759.03	\$261,162.83	\$163,287.72

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<u>OP/PLANT - CUSTODIANS (K-8)</u>				
1000-0000-2610-51180-010 Custodians Salaries	53,279.20	49,969.27	44,069.24	48,246.51
1000-0000-2610-52080-010 FICA/Medicare	5,075.81	4,622.56	4,390.30	4,690.92
1000-0000-2610-52180-010 Health Insurance	13,265.78	12,446.32	10,371.90	10,930.57
1000-0000-2610-52780-010 Worker's Compensation	2,838.10	2,998.16	1,299.16	1,200.12
1000-0000-2610-54200-010 Rubbish Removal	2,700.00	2,700.00	2,148.40	1,837.70
1000-0000-2610-56000-010 Janitorial Supplies	9,400.00	9,400.00	8,506.55	4,425.33
1000-0000-2610-57310-010 Janitorial Equipment	1,007.00	3,276.97	437.00	0.00
	\$87,565.89	\$85,413.28	\$71,222.55	\$71,331.15
<u>OP/PLANT - CUSTODIANS (9-12)</u>				
1000-0000-2610-51180-300 Custodian Salaries	28,688.80	26,906.53	25,539.93	25,998.13
1000-0000-2610-52080-300 FICA/Medicare	2,194.69	2,489.07	1,953.85	1,988.82
1000-0000-2610-52180-300 Health Insurance	7,143.10	6,701.86	5,584.92	5,885.73
1000-0000-2610-52780-300 Worker's Compensation	1,528.21	1,614.39	650.74	709.58
1000-0000-2610-54200-300 Rubbish Removal	1,500.00	1,500.00	1,157.60	1,002.30
1000-0000-2610-56000-300 Janitorial Supplies	5,700.00	5,700.00	5,076.10	2,088.22
1000-0000-2610-57310-300 Janitorial Equipment	542.00	1,726.04	437.00	0.00
	\$47,296.80	\$46,637.89	\$40,400.14	\$37,672.78
<u>OP/PLANT - MAINTENANCE (K-8)</u>				
1000-0000-2600-51180-010 Salaries - Director and Maintenance	42,831.43	41,316.62	31,611.65	29,739.12
1000-0000-2600-52080-010 FICA/Medicare/Pension	3,776.58	3,447.17	2,756.77	2,384.96
1000-0000-2600-52180-010 Health Insurance	14,365.93	9,334.74	7,180.58	7,567.38
1000-0000-2600-52780-010 Worker's Compensation	2,281.57	2,169.17	822.81	824.23
1000-0000-2600-53000-010 Professional Services - Grounds	41,527.00	42,250.00	39,701.70	24,700.00
1000-0000-2600-53400-010 Technical Support Services - Siemens	20,202.65	19,940.70	20,275.41	19,359.60
1000-0000-2600-54100-010 Water & Sewage Services	6,000.00	6,000.00	4,874.01	5,100.88
1000-0000-2600-54300-010 Repairs/Maintenance Services	35,000.00	25,877.46	33,681.00	56,865.53
1000-0000-2600-55210-010 Building/Content Insurance	6,100.00	6,000.00	5,819.64	5,689.90
1000-0000-2600-55320-010 Communications - Cell Phone/Security	1,600.00	975.00	1,562.72	1,806.81
1000-0000-2600-55810-010 Employee Prof Travel, Meals, Hotels	1,000.00	1,000.00	81.90	281.64
1000-0000-2600-56000-010 Maintenance Supplies	5,850.00	5,850.00	4,935.00	5,830.73
1000-0000-2600-56210-010 Energy - Propane	2,184.00	2,000.00	1,398.65	1,151.98
1000-0000-2600-56220-010 Energy - Electricity	28,275.00	23,000.00	25,743.47	18,441.18
1000-0000-2600-56240-010 Energy - Heating Oil	41,438.00	17,000.00	17,675.23	13,513.67
1000-0000-2600-56260-010 Gasoline - Snowblower	0.00	0.00	0.00	10.97
1000-0000-2600-56290-010 Energy - Wood Pellets	17,000.00	17,000.00	10,499.58	7,243.47
1000-0000-2600-57300-010 Equipment	2,010.00	411.96	0.00	1,052.28
1000-0000-2680-58310-010 Loans - Principal	268,646.16	269,147.40	269,147.41	261,385.38
1000-0000-2680-58320-010 Loans Interest	44,726.50	46,013.02	47,655.47	67,818.89
	\$584,814.82	\$538,733.24	\$525,423.00	\$530,768.60

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	7/1/2023 - 6/30/2024	7/1/2022 - 6/30/2023	7/1/2021 - 6/30/2022	7/1/2020 - 6/30/2021
OP/PLANT - MAINTENANCE (9-12)				
1000-0000-2600-51180-300 Salaries - Director and Maintenance	23,063.08	22,247.41	26,928.73	27,228.96
1000-0000-2600-52080-300 FICA/Medicare/Pension	1,764.33	1,856.17	1,759.67	1,862.32
1000-0000-2600-52180-300 Health Insurance	7,735.49	5,026.40	4,787.09	5,044.85
1000-0000-2600-52780-300 Worker's Compensation	1,228.54	1,168.02	410.60	443.83
1000-0000-2600-53000-300 Professional Services - Grounds	22,361.00	22,750.00	21,735.30	13,313.50
1000-0000-2600-53400-300 Technical Support Services - Siemens	10,878.35	10,737.30	10,917.53	10,424.40
1000-0000-2600-54100-300 Water & Sewage Services	3,700.00	3,700.00	2,716.09	241.49
1000-0000-2600-54300-300 Repairs/Maintenance Services	20,000.00	13,934.02	17,852.30	29,303.97
1000-0000-2600-55210-300 Building/Content Insurance	3,275.00	3,250.00	3,381.36	3,037.10
1000-0000-2600-55320-300 Communications - Cell Phone/Security	700.00	525.00	295.29	697.68
1000-0000-2600-55810-300 Employee Prof Travel, Meals, Hotels	600.00	600.00	44.10	151.64
1000-0000-2600-56000-300 Maintenance Supplies	3,150.00	3,150.00	2,736.72	2,692.55
1000-0000-2600-56210-300 Energy - Propane	1,176.00	1,100.00	756.23	484.87
1000-0000-2600-56220-300 Energy - Electricity	15,225.00	13,500.00	13,861.87	9,928.71
1000-0000-2600-56240-300 Energy - Heating Oil	22,312.00	10,000.00	9,517.42	7,276.58
1000-0000-2600-56260-300 Gasoline - Snowblower	0.00	0.00	0.00	10.98
1000-0000-2600-56290-300 Energy - Wood Pellets	9,000.00	9,000.00	5,653.62	3,900.33
1000-0000-2600-57300-300 Equipment	1,204.00	216.98	0.00	522.67
1000-0000-2680-58310-300 Loans Principal	144,655.62	144,925.53	144,925.53	140,745.97
1000-0000-2680-58320-300 Loans Interest	24,083.50	24,776.24	25,660.64	36,517.88
	\$316,111.91	\$292,463.07	\$293,940.09	\$293,830.28
Total - Facilities Maintenance	\$1,035,789.42	\$963,247.48	\$930,985.78	\$933,602.81
GRANT TOTAL - EXPENDITURES	\$5,468,266.24	\$5,212,960.96	\$4,545,167.65	\$4,245,987.77

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

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

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

ITEM	CALCULATION	TOTAL EXPENSE
Staff	\$25.00 x 400 hours =	\$10,000.00
Benefits	\$10000.00 x .12 =	\$1,200.00
Testing staff	\$22.05 x 8 hours x 2 sessions =	\$0.00
Benefits	\$353.00 x .12 =	\$0.00
Catalog	Flat fee	\$500.00
Odysseyware License	1 seat	\$850.00
Administration	Flat fee	\$500.00
Travel-staff		\$500.00
PD		\$250.00
Supplies		\$120.00
Technology	ZOOM, etc	\$25.00
TOTAL BUDGETED 2023-2024		\$13,945.00

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

CAPITAL RESERVE

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

	Balance through 6/30/2022		\$248,052.60
7/1/2022	RSU Transferred Funds from Unexpended Balances		\$100,000.00
8/2/2022	Carpet in Portable - Classic Flooring	\$7,120.00	
7/1/2023	Proposed RSU Raised - Capital Reserve Fund		\$50,000.00
			\$390,932.60

RSU #78 Reserve Account Summaries

SPECIAL EDUCATION RESERVE

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

7/1/2020	RSU Transferred funds from Unexpended Balances		\$50,000.00
7/1/2021	RSU Transferred funds from Unexpended Balances		\$80,000.00
7/1/2022	RSU Transferred funds from Unexpended Balances		\$40,000.00
	Balance through 7/01/2022		\$170,000.00

\$170,000.00

STUDENT/STAFF SUPPORT RESERVE ACCOUNT

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

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

\$120,000.00

REGULAR INSTRUCTION RESERVE ACCOUNT

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

7/1/2023	Proposed to Transfer Funds from Unexpended Balances		\$7,147.50
			\$7,147.50

\$7,147.50

FACILITIES MAINTENANCE RESERVE ACCOUNT

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

7/1/2023	Proposed to Transfer Funds from Unexpended Balances		\$7,147.50
			\$7,147.50

\$7,147.50