

# Lamoine Consolidated School

## FY23 General Fund Budget V3 Board Approved

Report # 7781

Statement Code: GF Final

Account Number / Description	2 Years Prior Actual 7/1/2020 - 6/30/2021	1 Year Prior Adopted 7/1/2021 - 6/30/2022	FY23 Budget Total	Budget Diff	Budget % Diff
<b>State Share</b>					
1. 1000-0000-0000-43111-000 State EPS Alloc.	(235,852.94)	(237,578.21)	(240,726.94)	(3,148.73)	1.33%
<b>Total State Share</b>	<b>\$(235,852.94)</b>	<b>\$(237,578.21)</b>	<b>\$(240,726.94)</b>	<b>\$(3,148.73)</b>	<b>1.33%</b>
<b>Balance Forward</b>					
2. 1000-0000-0000-45000-000 Balance Forward	(175,000.00)	(175,000.00)	(615,000.00)	(440,000.00)	251.43%
<b>Total Balance Forward</b>	<b>\$(175,000.00)</b>	<b>\$(175,000.00)</b>	<b>\$(615,000.00)</b>	<b>\$(440,000.00)</b>	<b>251.43%</b>
<b>Local Share</b>					
3. 1000-0000-0000-41211-000 Local EPS Alloc.	(1,840,451.49)	(1,853,740.57)	(1,885,806.89)	(32,066.32)	1.73%
4. 1000-0000-0000-41213-000 Add'l Local Alloc.	(825,433.44)	(917,999.90)	(809,784.97)	108,214.93	(11.79)%
5. 1000-0000-0000-41215-000 Local Share School Nutrition Programs	(41,968.33)	(31,014.17)	(31,331.34)	(317.17)	1.02%
<b>Total Local Share</b>	<b>\$(2,707,853.26)</b>	<b>\$(2,802,754.64)</b>	<b>\$(2,726,923.20)</b>	<b>\$75,831.44</b>	<b>(2.71)%</b>
<b>TOTAL EPS REVENUE</b>	<b>\$(3,118,706.20)</b>	<b>\$(3,215,332.85)</b>	<b>\$(3,582,650.14)</b>	<b>\$(367,317.29)</b>	<b>11.42%</b>
<b>TOTAL REVENUE</b>	<b>\$(3,118,706.20)</b>	<b>\$(3,215,332.85)</b>	<b>\$(3,582,650.14)</b>	<b>\$(367,317.29)</b>	<b>11.42%</b>

# Lamoine Consolidated School

## FY23 General Fund Budget V3 Board Approved

Report # 7781

Account Number / Description	2 Years Prior Actual 7/1/2020 - 6/30/2021	1 Year Prior Adopted 7/1/2021 - 6/30/2022	FY23 Budget Total	Budget Diff	Budget % Diff
<b>Regular Instruction</b>					
<b>Pre K-2 Instruction</b>					
6. 1000-1120-1000-51010-010 K-2 Teacher Salaries	209,225.72	230,985.04	218,009.32	(12,975.72)	(5.62)%
7. 1000-1120-1000-51230-010 K-2 Substitute Wages	93.50	2,500.00	2,500.00	0.00	0.00%
8. 1000-1120-1000-52010-010 K-2 Teacher P/Taxes	4,277.37	4,711.58	4,522.50	(189.08)	(4.01)%
9. 1000-1120-1000-52030-010 K-2 Substitute P/Taxes	8.38	250.00	250.00	0.00	0.00%
10. 1000-1120-1000-52110-010 K-2 Teacher Health Ins	29,298.41	31,910.70	34,077.12	2,166.42	6.79%
11. 1000-1120-1000-52310-010 K-2 Teacher MPERS	8,703.96	8,869.82	8,371.55	(498.27)	(5.62)%
12. 1000-1120-1000-56100-010 K-2 Supplies	2,864.69	2,556.20	3,845.25	1,289.05	50.43%
13. 1000-1120-1000-56400-010 K-2 Textbooks	2,144.97	2,991.05	4,492.11	1,501.06	50.19%
14. 1000-1120-2190-53000-010 504 Purchased Prof. Svcs. (K-2)	0.00	1,000.00	1,400.00	400.00	40.00%
<b>Total Pre K-2 Instruction</b>	<b>\$256,617.00</b>	<b>\$285,774.39</b>	<b>\$277,467.85</b>	<b>\$(8,306.54)</b>	<b>(2.91)%</b>
<b>Regular Elementary Instruction</b>					
15. 1000-1100-1000-51010-010 Teacher Salaries	299,046.73	366,110.20	440,351.55	74,241.35	20.28%
16. 1000-1100-1000-51020-010 Ed Tech Wages	39,217.96	19,835.20	0.00	(19,835.20)	(100.00)%
17. 1000-1100-1000-51230-010 Substitute Wages	3,616.25	6,000.00	6,000.00	0.00	0.00%
18. 1000-1100-1000-52010-010 Teacher P/Taxes	6,421.69	7,690.61	8,993.39	1,302.78	16.94%
19. 1000-1100-1000-52020-010 Ed Tech P/Taxes	965.39	518.43	0.00	(518.43)	(100.00)%
20. 1000-1100-1000-52030-010 Substitute P/Taxes	288.73	600.00	600.00	0.00	0.00%
21. 1000-1100-1000-52110-010 Teacher Health Ins	66,496.24	81,737.84	93,156.50	11,418.66	13.97%
22. 1000-1100-1000-52120-010 Ed Tech Health Ins	9,139.97	11,235.36	0.00	(11,235.36)	(100.00)%
23. 1000-1100-1000-52310-010 Teacher MPERS	11,579.87	13,015.73	16,909.50	3,893.77	29.92%
24. 1000-1100-1000-52320-010 Aide retirement	1,631.34	761.68	0.00	(761.68)	(100.00)%
25. 1000-1100-1000-52330-010 Substitute MPERS	24.02	0.00	0.00	0.00	---
26. 1000-1100-1000-53000-010 Purchased Professional Services	0.00	1,700.00	1,500.00	(200.00)	(11.76)%
27. 1000-1100-1000-54000-010 Instr. Equip Repair	900.00	1,000.00	1,000.00	0.00	0.00%
28. 1000-1100-1000-55610-010 Tuition to Maine Public Schools	707.19	0.00	0.00	0.00	---
29. 1000-1100-1000-56100-010 Instructional Supplies	9,934.61	9,774.75	8,258.25	(1,516.50)	(15.51)%
30. 1000-1100-1000-56400-010 Textbooks	7,782.72	6,526.75	8,234.30	1,707.55	26.16%
31. 1000-1100-1000-57341-010 Reg Instr IT 1:1 Devices	12,378.29	14,000.00	13,000.00	(1,000.00)	(7.14)%
32. 1000-1100-1000-58000-010 Misc. (i.e.; Dues)	3,401.95	1,943.00	1,545.00	(398.00)	(20.48)%
<b>Total Reg Elem Instr Expenses</b>	<b>\$473,532.95</b>	<b>\$542,449.55</b>	<b>\$599,548.49</b>	<b>\$57,098.94</b>	<b>10.53%</b>
<b>Regular Secondary Instruction</b>					
33. 1000-1200-1000-55610-999 Tuition to Maine Public Schools	605,818.92	690,800.65	576,654.81	(114,145.84)	(16.52)%
34. 1000-1200-1000-55630-999 Tuition to Maine Private Schools	33,608.23	69,680.06	24,254.28	(45,425.78)	(65.19)%
35. 1000-1200-1000-55680-999 Insured Value Factor	2,016.50	4,180.80	1,455.26	(2,725.54)	(65.19)%
36. 1000-1200-2190-53000-999 504 Purchased Prof. Svcs (S)	0.00	1,500.00	1,400.00	(100.00)	(6.67)%
<b>Total Reg Secondary Instr Exp</b>	<b>\$641,443.65</b>	<b>\$766,161.51</b>	<b>\$603,764.35</b>	<b>\$(162,397.16)</b>	<b>(21.20)%</b>
<b>Gifted &amp; Talented</b>					
37. 1000-4900-1000-51010-950 G/T Tchr Salary	9,321.65	10,245.22	10,931.91	686.69	6.70%
38. 1000-4900-1000-52010-950 G/T Tchr P/Taxes	188.69	206.28	220.87	14.59	7.07%
39. 1000-4900-1000-52110-950 G/T Tchr Ins	2,091.10	2,321.54	2,463.71	142.17	6.12%

# Lamoine Consolidated School

## FY23 General Fund Budget V3 Board Approved

Report # 7781

Account Number / Description	2 Years Prior Actual 7/1/2020 - 6/30/2021	1 Year Prior Adopted 7/1/2021 - 6/30/2022	FY23 Budget Total	Budget Diff	Budget % Diff
40. 1000-4900-1000-52310-950 G/T Tchr MPERS	387.82	393.42	419.79	26.37	6.70%
41. 1000-4900-1000-53300-950 G/T Employee Training	0.00	290.00	300.00	10.00	3.45%
42. 1000-4900-1000-55350-950 G/T Online Software Subscriptions	0.00	0.00	120.00	120.00	---
43. 1000-4900-1000-55810-950 G/T Prof Dev Travel	0.00	125.00	125.00	0.00	0.00%
44. 1000-4900-1000-56100-950 G/T Supplies	149.45	504.00	550.00	46.00	9.13%
45. 1000-4900-1000-56400-950 G/T Books	239.85	600.00	600.00	0.00	0.00%
46. 1000-4900-1000-58000-950 G/T Misc. (Dues, fees, licenses)	0.00	480.00	480.00	0.00	0.00%
<b>Total Gifted &amp; Talented Exp</b>	<b>\$12,378.56</b>	<b>\$15,165.46</b>	<b>\$16,211.28</b>	<b>\$1,045.82</b>	<b>6.90%</b>
<b>Total Regular Instruction</b>	<b>\$1,383,972.16</b>	<b>\$1,609,550.91</b>	<b>\$1,496,991.97</b>	<b>\$(112,558.94)</b>	<b>(6.99)%</b>
<b>Special Education</b>					
<b>Resource Room</b>					
47. 1000-2200-1000-51010-950 Res Rm Teacher Salaries	44,833.93	48,238.00	51,547.00	3,309.00	6.86%
48. 1000-2200-1000-51020-950 Res Rm Ed Tech Wages	117,826.24	131,305.83	164,416.11	33,110.28	25.22%
49. 1000-2200-1000-51230-950 Res Rm Sub Wages	1,138.50	4,500.00	4,500.00	0.00	0.00%
50. 1000-2200-1000-52010-950 Res Rm Tchr P/Taxes	915.33	981.53	1,052.63	71.10	7.24%
51. 1000-2200-1000-52020-950 Res Rm Ed Tech P/Taxes	3,260.50	2,960.12	3,744.95	784.83	26.51%
52. 1000-2200-1000-52030-950 Res Rm Subs P/Taxes	102.15	450.00	450.00	0.00	0.00%
53. 1000-2200-1000-52110-950 Res Rm Tchr Health Ins	10,728.64	11,751.60	12,475.25	723.65	6.16%
54. 1000-2200-1000-52120-950 Res Rm Ed Tech Health Ins	31,096.38	34,410.96	35,688.72	1,277.76	3.71%
55. 1000-2200-1000-52310-950 Res Rm Teacher MPERS	1,865.04	1,852.34	1,979.40	127.06	6.86%
56. 1000-2200-1000-52320-950 Res Rm Ed Tech retirement	4,424.86	5,042.15	6,313.58	1,271.43	25.22%
57. 1000-2200-1000-52510-950 Res Rm Teacher Tuition	0.00	3,000.00	3,000.00	0.00	0.00%
58. 1000-2200-1000-53300-950 Res Rm Employee Training	0.00	1,500.00	2,100.00	600.00	40.00%
59. 1000-2200-1000-55810-950 Res Rm Prof Dev Travel	0.00	250.00	360.00	110.00	44.00%
60. 1000-2200-1000-56100-950 Res Room Supplies	415.83	450.00	450.00	0.00	0.00%
<b>Total Resource Room Expenses</b>	<b>\$216,607.40</b>	<b>\$246,692.53</b>	<b>\$288,077.64</b>	<b>\$41,385.11</b>	<b>16.78%</b>
<b>Special Ed Administration</b>					
61. 1000-2500-2330-51040-900 SpEd Director Salaries	35,380.00	33,866.40	35,898.38	2,031.98	6.00%
62. 1000-2500-2330-51180-900 SpEd Secretary Wages	8,512.98	8,584.29	8,839.94	255.65	2.98%
63. 1000-2500-2330-52040-900 SpEd Director P/Taxes	919.64	918.82	969.27	50.45	5.49%
64. 1000-2500-2330-52080-900 SpEd Secretary P/Taxes	738.76	745.54	771.96	26.42	3.54%
65. 1000-2500-2330-52140-900 SpEd Director Health Ins	2,320.12	2,313.30	2,313.30	0.00	0.00%
66. 1000-2500-2330-52180-900 SpEd Secretary Health Ins	2,167.66	2,368.20	2,368.20	0.00	0.00%
67. 1000-2500-2330-52340-900 SpEd Director MPERS	1,471.86	1,300.47	1,378.50	78.03	6.00%
68. 1000-2500-2330-52940-900 Sp Ed Director Other Employee Benefits	600.00	450.00	450.00	0.00	0.00%
69. 1000-2500-2330-53300-900 SpEd Adm Empl Train & Dev	0.00	3,500.00	2,000.00	(1,500.00)	(42.86)%
70. 1000-2500-2330-53440-900 SpEd Purch Prof Service	29,581.44	165,000.00	110,000.00	(55,000.00)	(33.33)%
71. 1000-2500-2330-53450-900 SpEd Adm Legal Services	703.50	2,500.00	2,500.00	0.00	0.00%
72. 1000-2500-2330-55800-900 SpEd Adm. Staff Travel	26.93	1,200.00	1,200.00	0.00	0.00%
73. 1000-2500-2330-55810-900 SpEd Adm. Prof. Dev. Travel	0.00	0.00	150.00	150.00	---
74. 1000-2500-2330-56000-900 SpEd Adm. Supplies	151.34	500.00	500.00	0.00	0.00%
75. 1000-2500-2330-56400-900 SpEd Adm. Books	0.00	250.00	250.00	0.00	0.00%

# Lamoine Consolidated School

## FY23 General Fund Budget V3 Board Approved

Account Number / Description	2 Years Prior Actual 7/1/2020 - 6/30/2021	1 Year Prior Adopted 7/1/2021 - 6/30/2022	FY23 Budget Total	Budget Diff	Budget % Diff
76. 1000-2500-2330-58000-900 SpEd Adm. Misc (i.e.; Dues)	164.05	300.00	300.00	0.00	0.00%
<b>Total Special Ed Admin Exp</b>	<b>\$82,738.28</b>	<b>\$223,797.02</b>	<b>\$169,889.55</b>	<b>\$(53,907.47)</b>	<b>(24.09)%</b>
<b>Special Education Tuition</b>					
77. 1000-2200-1000-55610-990 Public School SpEd Surcharge Res Rm 9-	30,960.14	26,000.00	27,500.00	1,500.00	5.77%
78. 1000-2300-1000-55630-950 Private School SpEd Tuition K-8	17,657.49	75,000.00	75,000.00	0.00	0.00%
79. 1000-2300-1000-55630-990 Private School SpEd Surcharge 9-12	51,272.00	75,000.00	0.00	(75,000.00)	(100.00)%
<b>Total Special Ed Tuition</b>	<b>\$99,889.63</b>	<b>\$176,000.00</b>	<b>\$102,500.00</b>	<b>\$(73,500.00)</b>	<b>(41.76)%</b>
<b>Speech Therapy</b>					
80. 1000-2800-2150-51010-950 Speech Teacher Salaries	21,646.35	26,182.80	68,729.85	42,547.05	162.50%
81. 1000-2800-2150-52010-950 Speech Teacher P/Taxes	468.42	587.62	1,359.51	771.89	131.36%
82. 1000-2800-2150-52110-950 Speech Tchr Health Ins	8,739.42	11,235.36	14,583.25	3,347.89	29.80%
83. 1000-2800-2150-52310-950 Speech Tchr MPERS	900.58	1,005.42	2,639.23	1,633.81	162.50%
84. 1000-2800-2150-52510-950 Speech Staff Tuition Reimb.	0.00	1,600.00	1,600.00	0.00	0.00%
85. 1000-2800-2150-53300-950 Speech Training & Prof Dev	0.00	400.00	400.00	0.00	0.00%
86. 1000-2800-2150-53440-950 Speech Services (Contracted) K-8	860.59	5,000.00	5,000.00	0.00	0.00%
87. 1000-2800-2150-55810-950 Speech Tchr Prof Dev Travel	0.00	150.00	150.00	0.00	0.00%
88. 1000-2800-2150-56100-950 Speech Supplies	842.32	500.00	1,902.00	1,402.00	280.40%
89. 1000-2800-2150-58000-950 Speech Therapy Misc	0.00	100.00	100.00	0.00	0.00%
<b>Total Speech Therapy Expenses</b>	<b>\$33,457.68</b>	<b>\$46,761.20</b>	<b>\$96,463.84</b>	<b>\$49,702.64</b>	<b>106.29%</b>
<b>Other Special Ed Services K-8</b>					
90. 1000-2400-1000-53440-950 Home/Hosp. Contracted Services K-8	0.00	750.00	750.00	0.00	0.00%
91. 1000-2800-2160-51010-950 OT Salary	32,759.41	18,091.20	0.00	(18,091.20)	(100.00)%
92. 1000-2800-2160-52010-950 OT Payroll Taxes	890.58	443.11	0.00	(443.11)	(100.00)%
93. 1000-2800-2160-52110-950 OT Health	4,161.16	4,999.92	0.00	(4,999.92)	(100.00)%
94. 1000-2800-2160-52310-950 OT Retirement	1,353.54	694.70	0.00	(694.70)	(100.00)%
95. 1000-2800-2160-53440-950 OT (Contracted) K-8	0.00	500.00	0.00	(500.00)	(100.00)%
96. 1000-2800-2160-55810-950 OT Employee Travel for Prof Dev	0.00	550.00	150.00	(400.00)	(72.73)%
97. 1000-2800-2160-56100-950 OT Instructional supplies	1,479.85	1,800.00	2,425.00	625.00	34.72%
98. 1000-2800-2180-53440-950 PT (Contracted) K-8	0.00	500.00	500.00	0.00	0.00%
99. 1000-2810-1000-51010-950 SpEd Summer Sch. Tchr.	375.00	2,130.00	2,130.00	0.00	0.00%
100. 1000-2810-1000-51020-950 SpEd. Sum Sch. Ed Tech	1,160.26	2,075.00	2,075.00	0.00	0.00%
101. 1000-2810-1000-52010-950 SpEd Sum Sch Tchr P/Taxes	6.65	54.90	54.90	0.00	0.00%
102. 1000-2810-1000-52020-950 SpEd Sum Sch. Ed Tech P/Taxes	23.47	54.00	54.00	0.00	0.00%
103. 1000-2810-1000-52310-950 Spec Ed Summer School Maine PERS	15.60	84.56	84.56	0.00	0.00%
104. 1000-2810-1000-52320-950 Spec Ed Summer School MEPERS	48.27	82.37	82.37	0.00	0.00%
<b>Total Other SpEd Svcs K-8 Exp</b>	<b>\$42,273.79</b>	<b>\$32,809.76</b>	<b>\$8,305.83</b>	<b>\$(24,503.93)</b>	<b>(74.68)%</b>
<b>Other Special Ed Services 9-12</b>					
105. 1000-2400-1000-53440-990 Home/Hosp. Contracted Services 9-12	0.00	5,000.00	1,000.00	(4,000.00)	(80.00)%
106. 1000-2800-2120-53440-990 Counseling (Contracted) 9-12	0.00	5,000.00	0.00	(5,000.00)	(100.00)%
107. 1000-2800-2150-53440-990 Speech Services (Contracted) 9-12	81.25	2,500.00	2,500.00	0.00	0.00%

# Lamoine Consolidated School

## FY23 General Fund Budget V3 Board Approved

Report # 7781

Account Number / Description	2 Years Prior Actual 7/1/2020 - 6/30/2021	1 Year Prior Adopted 7/1/2021 - 6/30/2022	FY23 Budget Total	Budget Diff	Budget % Diff
<b>Total Other SpEd Svcs 9-12</b>	<b>\$81.25</b>	<b>\$12,500.00</b>	<b>\$3,500.00</b>	<b>\$(9,000.00)</b>	<b>(72.00)%</b>
<b>Total Special Education</b>	<b>\$475,048.03</b>	<b>\$738,560.51</b>	<b>\$668,736.86</b>	<b>\$(69,823.65)</b>	<b>(9.45)%</b>
<b>Other Instruction</b>					
<b>Elem Co-Curricular</b>					
108. 1000-9100-1000-51505-010 Co-Curr Stipends	500.00	3,700.00	3,700.00	0.00	0.00%
109. 1000-9100-1000-52005-010 Co-Curr Stipend P/Taxes	8.84	191.15	191.15	0.00	0.00%
110. 1000-9100-1000-52305-010 Co-Curric Stipend Retire	20.78	0.00	0.00	0.00	---
111. 1000-9100-1000-56100-010 Co-Curr Supplies	225.35	2,225.00	4,434.40	2,209.40	99.30%
112. 1000-9100-1000-58000-010 Co-Curr Misc (i.e.; Dues)	150.00	5,820.00	5,801.00	(19.00)	(0.33)%
<b>Total Elem Co-Curricular Exp</b>	<b>\$904.97</b>	<b>\$11,936.15</b>	<b>\$14,126.55</b>	<b>\$2,190.40</b>	<b>18.35%</b>
<b>Elem Athletics</b>					
113. 1000-9200-1000-51504-010 Athletic Stipends	5,900.00	8,300.00	8,300.00	0.00	0.00%
114. 1000-9200-1000-52004-010 Athletic Stipend P/Taxes	250.08	634.95	634.95	0.00	0.00%
115. 1000-9200-1000-52304-010 Athletic Stipend Retirement	183.05	0.00	0.00	0.00	---
116. 1000-9200-1000-53000-010 Athletic Purch Services	500.00	5,250.00	5,250.00	0.00	0.00%
117. 1000-9200-1000-56100-010 Athletic Supplies	207.56	2,700.00	2,700.00	0.00	0.00%
118. 1000-9200-1000-56900-010 Athletic Uniforms	0.00	1,800.00	5,800.00	4,000.00	222.22%
119. 1000-9200-1000-58000-010 Athletic Misc (i.e.; Dues)	0.00	275.00	275.00	0.00	0.00%
<b>Total Elem Athletics Expenses</b>	<b>\$7,040.69</b>	<b>\$18,959.95</b>	<b>\$22,959.95</b>	<b>\$4,000.00</b>	<b>21.10%</b>
<b>Total Other Instruction</b>	<b>\$7,945.66</b>	<b>\$30,896.10</b>	<b>\$37,086.50</b>	<b>\$6,190.40</b>	<b>20.04%</b>
<b>Student Staff &amp; Support</b>					
<b>Guidance</b>					
120. 1000-0000-2120-53000-010 Guid. Purch. Prof. Serv.	0.00	1,000.00	2,500.00	1,500.00	150.00%
121. 1000-0000-2120-56100-010 Guid. Supplies	0.00	700.00	1,500.00	800.00	114.29%
<b>Total Guidance Expenses</b>	<b>\$0.00</b>	<b>\$1,700.00</b>	<b>\$4,000.00</b>	<b>\$2,300.00</b>	<b>135.29%</b>
<b>Health Services</b>					
122. 1000-0000-2130-51010-010 Health - Salaries	675.76	0.00	1,100.00	1,100.00	---
123. 1000-0000-2130-52010-010 Health - P/Taxes	56.14	0.00	31.75	31.75	---
124. 1000-0000-2130-52310-010 Health - Retirement	0.00	0.00	42.24	42.24	---
125. 1000-0000-2130-53402-010 Health - Physician Serv.	0.00	1,000.00	0.00	(1,000.00)	(100.00)%
126. 1000-0000-2130-54300-010 Health - Equipment Repair/Maint.	0.00	150.00	150.00	0.00	0.00%
127. 1000-0000-2130-56000-010 Health - Supplies	3,929.74	1,000.00	800.00	(200.00)	(20.00)%
128. 1000-0000-2130-58000-010 Health Misc. (Dues, licenses, etc.)	0.00	0.00	200.00	200.00	---
<b>Total Health Services Expenses</b>	<b>\$4,661.64</b>	<b>\$2,150.00</b>	<b>\$2,323.99</b>	<b>\$173.99</b>	<b>8.09%</b>
<b>Curriculum</b>					
129. 1000-0000-2210-51040-900 Curriculum Coordinator Salary	10,127.52	10,431.22	10,744.16	312.94	3.00%
130. 1000-0000-2210-52040-900 Curriculum Coord. P/Taxes	194.06	200.70	207.73	7.03	3.50%
131. 1000-0000-2210-52140-900 Curriculum Coord Hlth Ins	3,551.87	3,955.82	4,029.78	73.96	1.87%
132. 1000-0000-2210-52340-900 Coordinator retirement	421.19	400.56	412.58	12.02	3.00%

# Lamoine Consolidated School

## FY23 General Fund Budget V3 Board Approved

Account Number / Description	2 Years Prior Actual 7/1/2020 - 6/30/2021	1 Year Prior Adopted 7/1/2021 - 6/30/2022	FY23 Budget Total	Budget Diff	Budget % Diff
133. 1000-0000-2210-56400-900 Curriculum Books	0.00	0.00	1,000.00	1,000.00	---
<b>Total Curriculum Expenses</b>	<b>\$14,294.64</b>	<b>\$14,988.30</b>	<b>\$16,394.25</b>	<b>\$1,405.95</b>	<b>9.38%</b>
<b>Instr Staff Training</b>					
134. 1000-0000-2213-51507-010 Certification Stipends	800.00	3,200.00	2,000.00	(1,200.00)	(37.50)%
135. 1000-0000-2213-52007-010 Certification P/Taxes	14.20	46.40	29.00	(17.40)	(37.50)%
136. 1000-0000-2213-52307-010 Certification Stipend Retirement	33.28	133.12	77.20	(55.92)	(42.01)%
137. 1000-0000-2213-52510-010 Instr. Staff Tuition Reimb.	3,562.02	15,210.00	19,800.00	4,590.00	30.18%
138. 1000-0000-2213-53300-010 Instr. Staff Training & Dev.	2,225.00	11,150.00	13,550.00	2,400.00	21.52%
139. 1000-0000-2213-55810-010 Instr. Staff Prof. Dev. Travel	0.00	3,925.00	4,125.00	200.00	5.10%
140. 1000-0000-2213-56400-010 Instr Staff Train Books	0.00	800.00	800.00	0.00	0.00%
<b>Total Instr Staff Training Exp</b>	<b>\$6,634.50</b>	<b>\$34,464.52</b>	<b>\$40,381.20</b>	<b>\$5,916.68</b>	<b>17.17%</b>
<b>Library</b>					
141. 1000-0000-2220-51020-010 Library Ed Tech Wages	3,860.87	5,049.25	5,201.13	151.88	3.01%
142. 1000-0000-2220-52020-010 Library Ed Tech P/Taxes	107.07	140.67	150.11	9.44	6.71%
143. 1000-0000-2220-52320-010 Library Ed Tech Retirement	160.59	193.89	199.72	5.83	3.01%
144. 1000-0000-2220-56100-010 Library Supplies	0.00	300.00	300.00	0.00	0.00%
145. 1000-0000-2220-56400-010 Library Books & Periodicals	1,469.02	1,500.00	1,500.00	0.00	0.00%
<b>Total Library Expenses</b>	<b>\$5,597.55</b>	<b>\$7,183.81</b>	<b>\$7,350.96</b>	<b>\$167.15</b>	<b>2.33%</b>
<b>Instr Technology</b>					
146. 1000-0000-2230-51180-900 IT Staff Wages	19,324.82	19,868.55	21,528.00	1,659.45	8.35%
147. 1000-0000-2230-52080-900 IT Staff P/Taxes	1,655.90	1,706.70	1,851.23	144.53	8.47%
148. 1000-0000-2230-52180-900 IT Health Insurance	4,243.20	4,748.64	4,748.64	0.00	0.00%
149. 1000-0000-2230-54320-010 IT Hdw Repairs & Maint.	2,653.00	2,500.00	2,500.00	0.00	0.00%
150. 1000-0000-2230-54330-010 IT Sfw Maint./Annual Contracts	25,205.83	26,165.00	29,310.00	3,145.00	12.02%
151. 1000-0000-2230-54440-010 IT Rent/Lease of Other Equip	6,465.00	7,600.00	7,600.00	0.00	0.00%
152. 1000-0000-2230-55350-010 IT Online Software Subscriptions	1,783.00	2,200.00	3,000.00	800.00	36.36%
153. 1000-0000-2230-55800-010 IT Staff Travel	418.30	600.00	600.00	0.00	0.00%
154. 1000-0000-2230-56500-010 IT Supplies	2,237.58	3,900.00	2,900.00	(1,000.00)	(25.64)%
155. 1000-0000-2230-57341-010 IT Hdw (<\$5,000)	769.97	500.00	1,000.00	500.00	100.00%
156. 1000-0000-2230-58000-010 IT Misc (Licenses, dues, etc.)	183.51	230.00	130.00	(100.00)	(43.48)%
<b>Total Instr Technology Exp</b>	<b>\$64,940.11</b>	<b>\$70,018.89</b>	<b>\$75,167.87</b>	<b>\$5,148.98</b>	<b>7.35%</b>
<b>Student Assessment</b>					
157. 1000-0000-2240-53000-010 Assess Purch Prof Services	475.00	1,500.00	1,500.00	0.00	0.00%
<b>Total Student Assmt Expenses</b>	<b>\$475.00</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total Student &amp; Staff Services</b>	<b>\$96,603.44</b>	<b>\$132,005.52</b>	<b>\$147,118.27</b>	<b>\$15,112.75</b>	<b>11.45%</b>
<b>System Administration</b>					
<b>School Board</b>					
158. 1000-0000-2310-51500-900 School Board Stipends	2,700.00	3,000.00	3,000.00	0.00	0.00%
159. 1000-0000-2310-52000-900 School Board P/Taxes	284.76	240.00	240.00	0.00	0.00%

# Lamoine Consolidated School

## FY23 General Fund Budget V3 Board Approved

Report # 7781

Account Number / Description	2 Years Prior Actual 7/1/2020 - 6/30/2021	1 Year Prior Adopted 7/1/2021 - 6/30/2022	FY23 Budget Total	Budget Diff	Budget % Diff
160. 1000-0000-2310-53300-900 School Board Train & Prof. Dev.	0.00	300.00	500.00	200.00	66.67%
161. 1000-0000-2310-53450-900 School Board Legal Services	203.96	6,000.00	6,000.00	0.00	0.00%
162. 1000-0000-2310-53460-900 School Board Audit Services	8,809.25	9,500.00	9,500.00	0.00	0.00%
163. 1000-0000-2310-55200-900 School Board Liability Insurance	7,675.00	9,517.00	10,500.00	983.00	10.33%
164. 1000-0000-2310-55400-900 School Board Advertising	2,546.89	2,500.00	2,500.00	0.00	0.00%
165. 1000-0000-2310-55800-900 School Board Travel	37.60	0.00	0.00	0.00	---
166. 1000-0000-2310-55810-900 School Board Prof. Dev. Travel	0.00	500.00	500.00	0.00	0.00%
167. 1000-0000-2310-56000-900 School Board Supplies	2,253.30	400.00	500.00	100.00	25.00%
168. 1000-0000-2310-58000-900 School Board Misc. (i.e.; Dues)	1,066.00	1,300.00	0.00	(1,300.00)	(100.00)%
<b>Total School Board Expenses</b>	<b>\$25,576.76</b>	<b>\$33,257.00</b>	<b>\$33,240.00</b>	<b>\$(17.00)</b>	<b>(0.05)%</b>
<b>Superintendent's Office</b>					
169. 1000-0000-2320-51040-900 SO - Supt's Salary	36,940.00	38,048.20	39,189.65	1,141.45	3.00%
170. 1000-0000-2320-51180-900 SO - Support Staff Wages	8,139.69	8,584.29	8,839.94	255.65	2.98%
171. 1000-0000-2320-52040-900 SO - Supt. P/Taxes	1,652.88	1,843.72	1,887.73	44.01	2.39%
172. 1000-0000-2320-52080-900 SO - Support Staff P/Taxes	704.80	745.54	771.96	26.42	3.54%
173. 1000-0000-2320-52140-900 SO - Supt. Hlth Ins.	11,697.86	12,297.02	12,297.02	0.00	0.00%
174. 1000-0000-2320-52180-900 SO - Support Staff Hlth Ins	2,062.86	2,368.20	2,368.20	0.00	0.00%
175. 1000-0000-2320-52340-900 SO - Supt. MPERS	1,536.60	1,461.05	1,504.88	43.83	3.00%
176. 1000-0000-2320-53300-900 SO - Employee Training	0.00	200.00	200.00	0.00	0.00%
177. 1000-0000-2320-55310-900 SO - Postage	762.68	750.00	750.00	0.00	0.00%
178. 1000-0000-2320-55320-900 SO - Telephone	1,020.78	650.00	1,000.00	350.00	53.85%
179. 1000-0000-2320-55800-900 SO - Travel	16.92	700.00	500.00	(200.00)	(28.57)%
180. 1000-0000-2320-55810-900 SO - Prof. Dev. Travel	0.00	500.00	500.00	0.00	0.00%
181. 1000-0000-2320-56000-900 SO - Supplies	697.90	525.00	600.00	75.00	14.29%
182. 1000-0000-2320-58000-900 SO - Misc. (i.e.; Dues)	210.00	500.00	1,800.00	1,300.00	260.00%
<b>Total Supt Office Expenses</b>	<b>\$65,442.97</b>	<b>\$69,173.02</b>	<b>\$72,209.38</b>	<b>\$3,036.36</b>	<b>4.39%</b>
<b>Business Services</b>					
183. 1000-0000-2500-53410-900 Business Offc Assessment for Admin	39,412.32	40,856.67	53,898.56	13,041.89	31.92%
<b>Total Business Svcs Expenses</b>	<b>\$39,412.32</b>	<b>\$40,856.67</b>	<b>\$53,898.56</b>	<b>\$13,041.89</b>	<b>31.92%</b>
<b>Total System Administration</b>	<b>\$130,432.05</b>	<b>\$143,286.69</b>	<b>\$159,347.94</b>	<b>\$16,061.25</b>	<b>11.21%</b>
<b>School Administration</b>					
<b>Principal Offices</b>					
184. 1000-0000-2400-51040-010 Principal Salary	79,267.48	76,495.63	78,790.50	2,294.87	3.00%
185. 1000-0000-2400-51180-010 Prin. Secretary Wages	35,280.02	37,130.00	40,890.00	3,760.00	10.13%
186. 1000-0000-2400-52040-010 Principal P/Taxes	1,511.71	1,471.82	1,523.36	51.54	3.50%
187. 1000-0000-2400-52080-010 Prin. Secretary P/Taxes	2,924.64	3,085.21	3,397.48	312.27	10.12%
188. 1000-0000-2400-52140-010 Principal Hlth Ins	26,068.70	29,009.38	29,551.74	542.36	1.87%
189. 1000-0000-2400-52180-010 Prin Sec Hlth Ins	10,048.24	11,235.36	11,460.00	224.64	2.00%
190. 1000-0000-2400-52340-010 Principal MPERS	3,297.59	2,937.43	3,025.56	88.13	3.00%
191. 1000-0000-2400-52540-010 Principal Tuition Reimb	0.00	1,800.00	1,850.00	50.00	2.78%
192. 1000-0000-2400-53300-010 Principal Empl Train	0.00	2,025.00	2,025.00	0.00	0.00%

# Lamoine Consolidated School

## FY23 General Fund Budget V3 Board Approved

Account Number / Description	2 Years Prior Actual 7/1/2020 - 6/30/2021	1 Year Prior Adopted 7/1/2021 - 6/30/2022	FY23 Budget Total	Budget Diff	Budget % Diff
193. 1000-0000-2400-55310-010 Principal Postage	221.15	500.00	500.00	0.00	0.00%
194. 1000-0000-2400-55800-010 Principal Travel	182.36	700.00	700.00	0.00	0.00%
195. 1000-0000-2400-55810-010 Prin. Prof. Dev.Travel	0.00	800.00	800.00	0.00	0.00%
196. 1000-0000-2400-56000-010 Principal Supplies	1,240.66	1,200.00	1,200.00	0.00	0.00%
197. 1000-0000-2400-56400-010 Principal Books	0.00	125.00	125.00	0.00	0.00%
198. 1000-0000-2400-56500-010 Principal Tech Supplies	0.00	150.00	200.00	50.00	33.33%
199. 1000-0000-2400-58000-010 Principal Misc (i.e.; Dues)	0.00	800.00	950.00	150.00	18.75%
<b>Total Principal Offices Exp</b>	<b>\$160,042.55</b>	<b>\$169,464.83</b>	<b>\$176,988.64</b>	<b>\$7,523.81</b>	<b>4.44%</b>
<b>Total School Administration</b>	<b>\$160,042.55</b>	<b>\$169,464.83</b>	<b>\$176,988.64</b>	<b>\$7,523.81</b>	<b>4.44%</b>
<b>Student Transportation</b>					
200. 1000-0000-2700-55100-900 Purchased Transportation Svcs.	140,935.00	118,165.00	135,005.37	16,840.37	14.25%
201. 1000-0000-2700-56260-900 Bus Fuel	7,315.46	15,000.00	17,500.00	2,500.00	16.67%
202. 1000-0000-2700-58310-900 Bus Lease Principal	0.00	37,438.00	35,629.00	(1,809.00)	(4.83)%
203. 1000-0000-2700-58320-900 Bus Lease Interest	0.00	3,668.00	2,771.00	(897.00)	(24.45)%
<b>Total Student Transp Expenses</b>	<b>\$148,250.46</b>	<b>\$174,271.00</b>	<b>\$190,905.37</b>	<b>\$16,634.37</b>	<b>9.55%</b>
<b>Total Transportation</b>	<b>\$148,250.46</b>	<b>\$174,271.00</b>	<b>\$190,905.37</b>	<b>\$16,634.37</b>	<b>9.55%</b>
<b>Facilities Maintenance</b>					
<b>Operations &amp; Maintenance</b>					
204. 1000-0000-2600-51180-010 Custodial Wages	41,588.75	44,116.80	70,720.00	26,603.20	60.30%
205. 1000-0000-2600-52080-010 Custodial P/Taxes	4,506.44	4,911.96	7,753.25	2,841.29	57.84%
206. 1000-0000-2600-52180-010 Custodial Hlth Ins	10,048.91	11,235.36	22,920.00	11,684.64	104.00%
207. 1000-0000-2600-54100-010 Custodial Purchased Prop. Svcs.	16,033.99	14,670.00	15,500.00	830.00	5.66%
208. 1000-0000-2600-54300-010 Custodial Purch Repairs & Maint.	9,022.10	18,500.00	22,000.00	3,500.00	18.92%
209. 1000-0000-2600-54420-010 Custodial Equipment Rental	234.00	300.00	150.00	(150.00)	(50.00)%
210. 1000-0000-2600-55200-010 Custodial Property & Casualty Ins.	6,365.00	7,892.60	8,500.00	607.40	7.70%
211. 1000-0000-2600-55320-010 Telephone	1,033.45	1,500.00	1,500.00	0.00	0.00%
212. 1000-0000-2600-55810-010 Custodial Travel for Prof Dev	0.00	256.40	300.00	43.60	17.00%
213. 1000-0000-2600-56000-010 Custodial Supplies	5,529.32	11,000.00	13,300.00	2,300.00	20.91%
214. 1000-0000-2600-56220-010 Electricity	17,580.64	21,500.00	26,000.00	4,500.00	20.93%
215. 1000-0000-2600-56230-010 Propane	966.72	2,500.00	3,000.00	500.00	20.00%
216. 1000-0000-2600-56240-010 Heating Oil	8,526.35	16,000.00	20,000.00	4,000.00	25.00%
217. 1000-0000-2600-57300-010 Cust Major Equip (>\$5,000)	0.00	8,400.00	8,800.00	400.00	4.76%
218. 1000-0000-2600-57301-010 Cust Equip (\$500-\$5,000)	620.00	800.00	1,200.00	400.00	50.00%
219. 1000-0000-2600-57330-010 Building Furniture & Fixtures	9,962.57	6,400.00	12,500.00	6,100.00	95.31%
220. 1000-0000-2600-58000-010 Misc (licenses, permits, etc)	0.00	300.00	0.00	(300.00)	(100.00)%
<b>Total Operations &amp; Maint Exp</b>	<b>\$132,018.24</b>	<b>\$170,283.12</b>	<b>\$234,143.25</b>	<b>\$63,860.13</b>	<b>37.50%</b>
<b>Capital Renewal</b>					
221. 1000-0000-2690-54500-010 Capital Renew Const Service	12,199.14	16,000.00	440,000.00	424,000.00	2,650.00%
<b>Total Capital Renewal Expenses</b>	<b>\$12,199.14</b>	<b>\$16,000.00</b>	<b>\$440,000.00</b>	<b>\$424,000.00</b>	<b>2,650.00%</b>

# Lamoine Consolidated School

## FY23 General Fund Budget V3 Board Approved

Report # 7781

Account Number / Description	2 Years Prior Actual 7/1/2020 - 6/30/2021	1 Year Prior Adopted 7/1/2021 - 6/30/2022	FY23 Budget Total	Budget Diff	Budget % Diff
<b>Total Facilities Maintenance</b>	<b>\$144,217.38</b>	<b>\$186,283.12</b>	<b>\$674,143.25</b>	<b>\$487,860.13</b>	<b>261.89%</b>
<b>Total Debt &amp; Other Commitments</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>---</b>
<b>Other Expenditures</b>					
<b>Food Services (Local)</b>					
222. 1000-0000-3100-59100-900 Food Service Transfers	41,968.33	31,014.17	31,331.34	317.17	1.02%
<b>Total Food Svcs (Local) Exp</b>	<b>\$41,968.33</b>	<b>\$31,014.17</b>	<b>\$31,331.34</b>	<b>\$317.17</b>	<b>1.02%</b>
<b>Total Other Expenditures</b>	<b>\$41,968.33</b>	<b>\$31,014.17</b>	<b>\$31,331.34</b>	<b>\$317.17</b>	<b>1.02%</b>
<b>TOTAL EXPENSE</b>	<b>\$2,588,480.06</b>	<b>\$3,215,332.85</b>	<b>\$3,582,650.14</b>	<b>\$367,317.29</b>	<b>11.42%</b>
<b>Expense - Revenue</b>	<b>\$(530,226.14)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>---</b>