MONHEGAN SCHOOL 2026-27 PROPOSED BUDGET - as approved by School Committee 1/26/2026

FY27 Proposed Budget		2025-26 APPROVED	2026-27 PROPOSED	$ increase	% increase
1000-1100-1000	**Elementary Instruction**				
1010	Salaries - Teacher	$ 78,517.00	$ 82,442.00	$ 3,925.00	5.00%
1020	Salaries - Ed. Tech.	$ 20,691.00	$ 37,506.00	$ 16,815.00	81.27%
1230	Salaries - Substitutes	$ 2,827.00	$ 2,250.00	$ (577.00)	-20.41%
1500	Curriculum Dev.	$ 480.00	$ 2,780.00	$ 2,300.00	479.17%
2110	Health Insurance - Teacher	$ 27,059.00	$ 20,400.00	$ (6,659.00)	-24.61%
2120	Health Insurance - Ed Tech	$ 5,591.00	$ 13,082.94	$ 7,491.94	134.00%
2210	Medicare - Teacher	$ 1,139.00	$ 1,195.41	$ 56.41	4.95%
2220	Medicare - Ed Tech	$ 300.00	$ 543.84	$ 243.84	81.28%
2230	FICA/Medicare - Subs	$ 217.00	$ 172.13	$ (44.88)	-20.68%
2310	Retirement - Teacher	$ 3,510.00	$ 3,685.16	$ 175.16	4.99%
2320	Retirement - Ed Tech	$ 925.00	$ 1,676.52	$ 751.52	81.25%
2330	Retirement - Subs	$ -	$ -	$ -	
2510	Teacher Prof. Devel.	$ 3,588.00	$ 3,938.00	$ 350.00	9.75%
2610	Unemp - Teacher	$ 279.00	$ 320.00	$ 41.00	14.70%
2615	Maine PFML - Teacher	$ 393.00	$ 412.21	$ 19.21	4.89%
2620	Unemp - Ed Tech	$ 279.00	$ 320.00	$ 41.00	14.70%
2625	Maine PFML - Ed Tech	$ 104.00	$ 187.53	$ 83.53	80.32%
2630	Unemp - Subs	$ 66.00	$ 40.00	$ (26.00)	-39.39%
2635	Maine PFML - Subs	$ 15.00	$ 11.25	$ (3.75)	-25.00%
2710	Workers Comp - Teacher	$ 346.00	$ 362.74	$ 16.74	4.84%
2720	Workers Comp - Ed Tech	$ 92.00	$ 165.03	$ 73.03	79.38%
2730	Workers Comp - Subs	$ 13.00	$ 9.90	$ (3.10)	-23.85%
3200	Contracted Services	$ 3,000.00	$ 3,000.00	$ -	0.00%
5810	Employee Travel	$ 362.00	$ 575.00	$ 213.00	58.84%
6100	Instructional Supplies	$ 1,385.00	$ 1,426.55	$ 41.55	3.00%
6400	Books and Periodicals	$ 1,000.00	$ 1,000.00	$ -	0.00%
7390	Instructional Equipment	$ 300.00	$ 300.00	$ -	0.00%

8100	Dues and Fees		$ -	$ -	
1100-2700	**Field Trips**				
8100	Dues and Fees	$ 300.00		$ (300.00)	-100.00%
8500	Transportation	$ 900.00	$ 400.00	$ (500.00)	-55.56%
TOTAL	**Elementary Instruction**	**$ 153,678.00**	**$178,202.20**	$ 24,524.20	15.96%
1200-2700	**Secondary Instruction**				
5130	Room & Board	$ 43,500.00	$ 31,500.00	$ (12,000.00)	-27.59%
5610	Tuition	$ 43,500.00	$ 31,500.00	$ (12,000.00)	-27.59%
5680	Ins Value Factor/Debt Svc	$ 1,400.00	$ 1,611.00	$ 211.00	15.07%
6400	Books	$ 506.00	$ 500.00	$ (6.00)	-1.19%
9000	Reserve - Tuition/R & B	$ -	$ 10,000.00	$ 10,000.00	
TOTAL	**Secondary Instruction**	**$ 88,906.00**	**$ 75,111.00**	$ (13,795.00)	-15.52%
4900-1000	**Gifted & Talented**				
3200	Contracted Services	$ 853.00	$ 905.00	$ 52.00	6.10%
3300	Prof Development	$ 80.00	$ -	$ (80.00)	-100.00%
5000	Other Purchased Services	$ 1,500.00	$ 1,500.00	$ -	0.00%
5800	Travel	$ 153.00	$ 240.00	$ 87.00	56.86%
6100	Instructional Supplies	$ 181.00	$ 175.00	$ (6.00)	-3.31%
TOTAL	**Gifted & Talented**	**$ 2,767.00**	**$ 2,820.00**		1.92%
COST CTR 1	**TOTAL REGULAR EDUCATION**	**$ 245,351.00**	**$256,133.20**	$ 10,782.20	4.39%
2500-2330	**Special Education**				
3440	Contracted Services	$ 3,430.00	$ 3,735.25	$ 305.25	8.90%
5800	Travel	$ 249.00	$ 240.00	$ (9.00)	-3.61%
6100	Instructional Supplies	$ 122.00	$ 100.00	$ (22.00)	-18.03%
2100-2140	**Psychological Services**				
3440	Contracted Services	$ 2,000.00	$ 2,000.00	$ -	0.00%
COST CTR 2	**TOTAL SPECIAL EDUCATION**	**$ 5,801.00**	**$ 6,075.25**	$ 274.25	4.73%
0000-2120	**Social Work (Guidance)**				

3200	Contracted Services	$ 2,375.00	$ 2,500.00	$ 125.00	5.26%
5800	Travel	$ 2,155.00	$ 1,758.00	$ (397.00)	-18.42%
0000-2130	**Health Services**				
3200	Contracted Services	$ 1,158.00	$ 1,651.00	$ 493.00	42.57%
5800	Travel	$ 302.00	$ 475.00	$ 173.00	57.28%
6000	General Supplies	$ 361.00	$ 371.83	$ 10.83	3.00%
0000-2210	**Improvement of Instruction**				
3200	Contracted Services (Literacy)	$ 2,350.00	$ 1,732.00	$ (618.00)	-26.30%
5800	Travel	$ 407.00	$ 425.00	$ 18.00	4.42%
0000-2220	**Library/Ed Media**		$ -		
4310	Equip. Repair & Cleaning	$ 33.00	$ 33.00	$ -	0.00%
5350	Online Subscriptions	$ 1,035.00	$ 500.00	$ (535.00)	-51.69%
6400	Books	$ 616.00	$ 634.48	$ 18.48	3.00%
6100	Instructional Supplies	$ 500.00	$ 515.00	$ 15.00	3.00%
0000-2230	**Technology**				
3400	Contracted Services	$ 5,609.00	$ 3,200.00	$ (2,409.00)	-42.95%
4320	Hardware Repair	$ 286.00	$ 300.00	$ 14.00	4.90%
5200	Insurance	$ 607.00	$ 870.00	$ 263.00	43.33%
5800	Travel	$ 277.00	$ 200.00	$ (77.00)	-27.80%
6500	Computer Hardware/Software	$ 1,552.00	$ 1,552.00	$ -	0.00%
8100	Dues & Fees	$ 120.00	$ 330.00	$ 210.00	175.00%
COST CTR 5	**TTL STUD/STAFF SUPPORT**	**$ 19,743.00**	**$ 17,047.31**	$ (2,695.69)	-13.65%
0000-2310	**School Committee**				
1500	Stipends	$ 11,823.00	$ 11,820.00	$ (3.00)	-0.03%
2200	FICA/Medicare	$ 905.00	$ 904.23	$ (0.77)	-0.09%
2605	Maine PFML - Stipends	$ -	$ -		
5200	Liability Insurance	$ 3,439.00	$ 3,782.90	$ 343.90	10.00%
5400	Advertising - Hiring Search	$ 2,000.00	$ 2,000.00	$ -	0.00%

5800	Travel	$ 4,993.00	$ 1,500.00	$ (3,493.00)	-69.96%
6000	General Supplies	$ 400.00	$ 420.00	$ 20.00	5.00%
8100	Dues & Fees	$ 175.00	$ 172.00	$ (3.00)	-1.71%
8140	Prof. Development	$ 755.00	$ 800.00	$ 45.00	5.96%
2317-3400	Prof Services - Auditor	$ 4,800.00	$ 5,775.00	$ 975.00	20.31%
2318-3400	Legal Fees		$ 1,500.00		
0000-2320	**Office of Superintendent**				
1040	Salary - Superintendent	$ 38,635.00	$ 37,760.00	$ (875.00)	-2.26%
2140	Health Insurance	$ 7,269.00	$ 7,850.00	$ 581.00	7.99%
2240	Medicare	$ 561.00	$ 661.35	$ 100.35	17.89%
2340	Retirement	$ 1,727.00	$ 2,038.77	$ 311.77	18.05%
2540	Prof. Development	$ 375.00	$ 500.00	$ 125.00	33.33%
2640	Unemployment	$ 279.00	$ 279.00	$ -	0.00%
2645	Maine PFML - Superintendent	$ 194.00	$ 228.05	$ 34.05	17.55%
2740	Workers Comp	$ 148.00	$ 200.68	$ 52.68	35.60%
5800	Employee Travel	$ 3,514.00	$ 2,615.00		-25.58%
5802	Stipends - Hosting	$ 540.00	$ 500.00	$ (40.00)	-7.41%
6000	General Supplies	$ 431.00	$ 453.00	$ 22.00	5.10%
8100	Dues & Fees	$ 876.00	$ 800.00	$ (76.00)	-8.68%
2500-3120	**Bookkeeping/Business Mgr**	$ 9,000.00	$ 9,900.00	$ 900.00	10.00%
COST CTR 6	**TOTAL SYSTEM ADMIN**	**$ 92,839.00**	**$ 92,459.98**	$ (379.02)	-0.41%
0000-2600	**Operations**				
5320	Telephone	$ 1,380.00	$ 2,649.00	$ 1,269.00	91.96%
6220	Electricity	$ 3,027.00	$ 3,481.05	$ 454.05	15.00%
6230	Propane	$ 3,945.00	$ 3,945.00	$ -	0.00%
1000-0000-2610	**Custodial**				
3400	Contracted Service - Custodial	$ 3,564.00	$ 3,672.00	$ 108.00	3.03%
2280	FICA/Medicare	$ 273.00	$ -	$ (273.00)	-100.00%
2680	Unemployment	$ 83.00	$ -	$ (83.00)	-100.00%
2685	Maine PFML - Custodian	$ 18.00	$ -	$ (18.00)	-100.00%

2780	Workers Comp	$ 16.00	$ -	$ (16.00)	-100.00%
0000-2620	**Maintenance**				
3000	Purchased Prof Services	$ 9,000.00	$ 5,045.00	$ (3,955.00)	-43.94%
6000	General Supplies	$ 1,536.00	$ 1,250.00	$ (286.00)	-18.62%
6900	Freight	$ 381.00	$ 900.00	$ 519.00	136.22%
3400	Contracted Services		$ 350.00		
4310	Contracted Repairs		$ 8,650.00		
7300	Equipment	$ 424.00	$ 300.00	$ (124.00)	-29.25%
9000	Contingency		$ 1,000.00		
COST CTR 9	**TOTAL FACILITIES/MAINT.**	**$ 23,647.00**	**$ 31,242.05**	$ 7,595.05	32.12%
0000-9000	**Fiscal Agent - Teacher House**				
9000	Teacher House Expense	$ -	$ -		
	TOTAL EXPENSE BUDGET	**$ 387,381.00**	**$402,957.78**	$ 15,576.78	**4.02**
				w/o HS=	9.84
	NON-TAX REVENUES				
	Interest Income		$ 6,000.00	$ 6,000.00	100.00
	Funds from Secondary Reserve Account Applied to Total Budget	$ 20,000.00	$ -		-100.00
	State Subsidy Applied to Total Budget	$ 10,392.00	$ 9,633.75	$ (758.25)	-7.30
	Carry-Over from Education Undesignated Fund Applied to Total Budget:	$ 30,000.00	$ 35,000.00	$ 5,000.00	16.67
	TOTAL NON-TAX REVENUES	**$ 60,392.00**	**$ 50,633.75**	$ (9,758.25)	**-16.16**
	TAX APPROPRIATION	**$ 326,989.00**	**$352,324.03**	$ 25,335.03	**7.75**
	TOTAL FY27 EXPENSES	$ 402,957.78			
	TOTAL FY27 REVENUES	$ 402,957.78			