

BEALS SCHOOL DEPARTMENT

2026-2027 BUDGET

PROGRAM		2026-2027	2025-2026
FUNCTION	EXPLANATION	BUDGET	BUDGET

REGULAR INSTRUCTION

1100 - REGULAR INSTRUCTION GR. 3-8

1010 REGULAR SALARIES	3.5 FTE Teachers; 1 Part-time PE Teacher (33.5%);	\$295,859.74	\$268,963.40
1023 ED TECH III	1 Full-time Ed Tech III (\$17.45/hr x 7 hrs/day)		
1230 TEMPORARY SALARIES	Substitute Allowance for 10 Days @ \$113/Day	\$1,130.00	\$11,130.00
2110 GR INS TEACHER	Health/Dental Insurance Teacher	\$59,059.00	\$52,500.00
2120 GR INS ED TECH	Health/Dental - Allowance for Cash in Lieu only	\$2,850.00	\$2,850.00
2210 MEDICARE TEACHER	1.45% of applicable Teacher Salaries	\$4,289.94	\$3,899.94
2220 MEDICARE ED TECH III	1.45% of Ed. Tech. Salaries	\$0.00	\$0.00
2230 MEDICARE SUBSTITUTE	7.65% of Substitute Salaries	\$86.45	\$851.45
2310 TEACHER RETIREMENT	4.47% of Teacher Salaries	\$13,224.93	\$12,022.66
2320 ED TECH RETIREMENT	4.47% of Ed. Tech Salaries	\$0.00	\$0.00
2330 SUBSTITUTE RETIREMENT	4.47% of Substitute Salaries	\$50.51	\$497.51
2610 UNEM COMP TEACHER	Based on .006 of First \$12,000 Paid Teacher	\$288.00	\$288.00
2620 UNEM COMP ED TECH	Based on .006 of First \$12,000 Paid Ed Tech	\$0.00	\$0.00
2630 UNEM COMP SUBSTITUTE	Based on .006 of First \$12,000 Paid to Substitutes	\$6.78	\$66.78
2710 WC TEACHER	Based on a Prof.Rate of \$.51 per \$100 Salary Paid	\$1,508.88	\$1,371.71
2720 WC ED TECH	Based on a Prof. Rate of \$.51 per \$100 Salary Paid	\$0.00	\$0.00
2730 WC SUBSTITUTE	Based on a Prof.Rate of \$.51 per \$100 Salary Paid	\$5.75	\$56.75
3400 PURCHASED PROF SERV	Contracted Music (\$200/day x 2 days/wk x 36 wks)	\$0.00	\$0.00
5810 STAFF DEV TRAVEL	Estimated Approximately 400 Miles @\$.53	\$212.00	\$212.00
6100 SUPPLIES	Instructional Supplies	\$3,000.00	\$3,000.00
6105 MUSIC SUPPLIES	Music Supplies	\$250.00	\$250.00
6400 BOOKS & PERIODICALS	Books & Periodicals	\$2,000.00	\$2,000.00
8000 MISCELLANEOUS	Festival Registrations; Etc.	\$150.00	\$150.00
8100 DUES & FEES	Conferences, Dues	<u>\$290.00</u>	<u>\$290.00</u>
	SUB TOTAL - REGULAR INSTRUCTION 3-8	\$384,261.98	\$360,400.21

1120 - REGULAR INSTRUCTION GR. K-2

1010 REGULAR SALARIES	1.5 FTE Teachers; 1 Part-time PE Tch (16.5%), Mu:	\$117,142.81	\$106,493.46
1023 ED TECH III	1 Part-time Ed. Tech. III (\$17.45/hr x 3.5 hrs/day)	\$0.00	\$11,848.55
1230 TEMPORARY SALARIES	Substitute Allowance for 15 Days @ \$115/Day	\$1,725.00	\$1,695.00
2110 GR INS TEACHER	Health/Dental Insurance Teacher	\$26,950.00	\$24,500.00
2120 GR INS ED TECH	Health/Dental Insurance Ed. Tech.	\$0.00	\$0.00
2210 MEDICARE TEACHER	1.45% of Teacher Salaries	\$1,698.57	\$1,544.16
2220 MEDICARE ED TECH III	1.45% of Ed. Tech. Salaries	\$0.00	\$171.80
2230 MEDICARE SUBSTITUTE	7.65% of Substitute Salaries	\$131.96	\$129.67
2310 TEACHER RETIREMENT	4.47% of Teacher Salaries	\$5,236.28	\$4,760.26
2320 ED TECH RETIREMENT	4.47% of Ed. Tech Salaries	\$0.00	\$529.63
2330 SUBSTITUTE RETIREMENT	4.47% of Substitute Salaries	\$77.11	\$75.77
2610 UNEM COMP TEACHER	Based on .006 of First \$12,000 Paid Teacher	\$216.00	\$216.00
2620 UNEM COMP ED TECH	Based on .006 of First \$12,000 Paid Ed Tech	\$0.00	\$71.09
2630 UNEM COMP SUBSTITUTE	Based on .006 of First \$12,000 Paid to Substitutes	\$10.35	\$10.17
2710 WC TEACHER	Based on a Prof. Rate of \$.51 per \$100 Salary Paid	\$597.43	\$543.12
2720 WC ED TECH	Based on a Prof. Rate of \$.51 per \$100 Salary Paid	\$0.00	\$60.43
2730 WC SUBSTITUTE	Based on a Prof. Rate of \$.51 per \$100 Salary Paid	\$8.78	\$8.62

BEALS SCHOOL DEPARTMENT**2026-2027 BUDGET**

PROGRAM FUNCTION	EXPLANATION	2026-2027 BUDGET	2025-2026 BUDGET
5810 PROF DEV TRAVEL	Estimated Approximately 250 Miles @\$\$.53	\$132.50	\$132.50
6100 SUPPLIES	Instructional Supplies Requisitioned by Teachers	\$1,500.00	\$1,500.00
6400 BOOKS & PERIODICALS	Books & Periodicals Requisitioned by Teachers	<u>\$750.00</u>	<u>\$750.00</u>
	SUB TOTAL - REGULAR INSTRUCTION K-2	\$156,176.79	\$155,040.22

REGULAR INSTRUCTION, CONTINUED**1121 - REGULAR INSTRUCTION PUBLIC PRE-K**

1010 REGULAR SALARIES	1 Part-time Classroom Teacher (50%)	\$25,798.30	\$23,453.00
1023 ED TECH III	1 Full-time Ed. Tech. III (\$17.45/hr x 7 hrs/day)	\$0.00	\$25,388.78
1230 TEMPORARY SALARIES	Substitute Allowance for 3.75 Days @ \$115/Day	\$431.25	\$423.75
2110 GR INS TEACHER	Health/Dental Insurance Teacher	\$7,700.00	\$7,000.00
2120 GR INS ED TECH	Health/Dental Insurance Ed. Tech.	\$7,700.00	\$7,000.00
2210 MEDICARE TEACHER	1.45% of Teacher Salaries	\$374.08	\$340.07
2220 MEDICARE ED TECH	1.45% of Ed. Tech. Salaries	\$0.00	\$368.14
2230 MEDICARE SUBSTITUTE	7.65% of Substitute Salaries	\$32.99	\$32.42
2310 TEACHER RETIREMENT	4.47% of Teacher Salaries	\$1,153.18	\$1,048.35
2320 ED TECH RETIREMENT	4.47% of Ed. Tech Salaries	\$0.00	\$1,134.88
2320 SUBSTITUTE RETIREMENT	4.47% of Substitute Salaries	\$19.28	\$18.94
2610 UNEM COMP TEACHER	Based on .006 of First \$12,000 Paid Teacher	\$154.79	\$140.72
2620 UNEM COMP ED TECH	Based on .006 of First \$12,000 Paid Ed Tech	\$0.00	\$152.33
2630 UNEM COMP SUBSTITUTE	Based on .006 of First \$12,000 Paid to Substitutes	\$2.59	\$2.54
2710 WC TEACHER	Based on a Prof. Rate of \$.51 per \$100 Salary Paid	\$131.57	\$119.61
2720 WC ED TECH	Based on a Prof. Rate of \$.51 per \$100 Salary Paid	\$0.00	\$129.48
2730 WC SUBSTITUTE	Based on a Prof. Rate of \$.51 per \$100 Salary Paid	\$2.20	\$2.16
5810 PROF DEV TRAVEL	Estimated Approximately 150 Miles @\$\$.53	\$79.50	\$79.50
6100 SUPPLIES	Instructional Supplies Requisitioned by Teachers	\$500.00	\$500.00
8000 MISCELLANEOUS	Festival Registrations; Etc.	<u>\$100.00</u>	<u>\$100.00</u>
	SUB TOTAL - REG INSTRUCTION PRE-K	\$44,179.72	\$67,434.67

4900 - GIFTED AND TALENTED

1500 STIPEND	Gifted/Talented Stipend	\$0.00	\$0.00
2100 GROUP INS	Health/Dental Insurance	\$0.00	\$0.00
2200 STIPEND MEDICARE	1.45% of Stipend	\$0.00	\$0.00
2300 STIPEND RETIRMENT	4.47% of Stipend	\$0.00	\$0.00
2600 STIPEND UNEM COMP	Based on .006 of First \$12,000 Paid Teacher	\$0.00	\$0.00
2700 STIPEND WC	Based on a Prof. Rate of \$.51 per \$100 Salary Paid	\$0.00	\$0.00
6100 SUPPLIES	Instructional Supplies Requisitioned by Teachers	\$100.00	\$100.00
7350 SOFTWARE	Software as Needed	\$100.00	\$100.00
8100 MISCELLANEOUS	Field Trips; Conference Fees; etc.	<u>\$200.00</u>	<u>\$200.00</u>
	SUB TOTAL - GIFTED AND TALENTED	\$400.00	\$400.00

TOTAL REGULAR INSTRUCTION	\$585,018.49	\$583,275.10
----------------------------------	---------------------	---------------------

SPECIAL EDUCATION INSTRUCTION**2200 SPECIAL EDUCATION PROGRAM, RESOURCE**

1010 REGULAR SALARIES	1 Full-time Classroom Teacher	\$52,217.86	\$47,470.78
1023 ED TECH SALARIES	3 Full-time Ed Techs (7 hrs/day*194 days)	\$77,229.46	\$24,946.46
1230 TEMPORARY SALARIES	Substitute Allowance for 15 Days @ \$115/Day	\$1,725.00	\$1,695.00

BEALS SCHOOL DEPARTMENT**2026-2027 BUDGET**

PROGRAM		2026-2027	2025-2026
FUNCTION	EXPLANATION	BUDGET	BUDGET

SPECIAL EDUCATION INSTRUCTION, CONTINUED**2200 SPECIAL EDUCATION PROGRAM, RESOURCE**

2110 GROUP INS TEACHER	Health/Dental Insurance Teacher	\$2,850.00	\$2,850.00
2120 GROUP INS ED TECH	Health/Dental Ins. Educational Technician III	\$46,200.00	\$14,000.00
2210 SS/MEDICARE TEACHER	7.65% of Applicable Teacher Salaries	\$933.86	\$865.03
2220 MEDICARE ED TECH	1.45% of Applicable Educational Technician III Sala	\$1,119.83	\$361.72
2230 MEDICARE SUBSTITUTE	7.65% of Substitute Salaries	\$131.96	\$129.67
2310 TEACHER RETIREMENT	4.47% of Teacher Salaries	\$2,334.14	\$2,121.94
2320 ED. TECH. RETIREMENT	4.47% of Ed. Tech. Salaries	\$3,452.16	\$1,115.11
2330 SUBSTITUTE RETIREMENT	4.47% of Substitute Salaries	\$77.11	\$75.77
2610 UNEM COMP TEACHER	Based on .006 of First \$12,000 Paid to Teacher	\$72.00	\$72.00
2620 UNEM COMP ED TECH	Based on .006 of First \$12,000 Paid to Ed Tech	\$144.00	\$144.00
2630 UNEM COMP SUBSTITUTE	Based on .006 of First \$12,000 Paid to Substitutes	\$10.35	\$10.17
2710 WC TEACHER	Based on a Prof. Rate of \$.51 per \$100 Salary Paid	\$266.31	\$242.10
2720 WC ED TECH	Based on a Prof. Rate of \$.51 per \$100 Salary Paid	\$393.87	\$127.23
2730 WC SUBSTITUTE	Based on a Prof. Rate of \$.51 per \$100 Salary Paid	\$8.82	\$8.66
5810 TRAVEL/PROF DEV TRAVEL	Staff Travel; Conferences, Etc	\$50.00	\$50.00
6100 SUPPLIES	Instructional Supplies Requisitioned by Teachers	\$500.00	\$500.00
6400 BOOKS & PERIODICALS	Books & Periodicals Requisitioned by Teachers	\$1,000.00	\$1,000.00
8000 MISCELLANEOUS	Miscellaneous Expenditures	<u>\$200.00</u>	<u>\$200.00</u>
	SUB TOTAL - SP. ED. PROGRAM RESOURCE	\$190,916.72	\$97,985.64

2400 SPECIAL EDUCATION TUTOR

1210 TUTOR SALARIES	Homebound Instruction/Tutoring Handicapped Salar	\$2,000.00	\$2,000.00
2230 SS/MEDICARE TUTOR	7.65% of Tutor Salaries	\$153.00	\$153.00
2330 TUTOR RETIREMENT	4.47% of Tutor Salaries	\$89.40	\$89.40
2730 WC TUTOR	Based on a Prof. Rate of \$.51 per \$100 Salary Paid	<u>\$10.20</u>	<u>\$10.20</u>
	SUB TOTAL - SPECIAL EDUCATION TUTOR	\$2,252.60	\$2,252.60

2800 SPECIAL EDUCATION OTHER SERVICES

2140 OTHER SERVICES	Psychological Services	\$6,000.00	\$4,000.00
2150 OTHER SERVICES	Speech Services	\$8,000.00	\$6,500.00
2160 OTHER SERVICES	Occupational Services	\$7,000.00	\$6,650.00
2180 OTHER SERVICES	Physical Therapy Services	\$4,000.00	\$2,000.00
2190 OTHER PROF SERVICES	Purchased Prof/Educ Svs	<u>\$5,000.00</u>	<u>\$3,000.00</u>
	SUB TOTAL - SPECIAL ED OTHER SERVICES	\$30,000.00	\$22,150.00

2500 OFFICE OF SPECIAL EDUCATION DIRECTOR

1040 DIRECTOR SALARY	1 Special Education Director (33.33%)	\$0.00	\$26,664.00
1180 SECRETARY SALARY	1 PT Secretary (\$24.27/hr x 18hrs/wk x 52wks x 1/3)	\$0.00	\$0.00
2140 GROUP INSURANCE	Health/Dental Insurance	\$0.00	\$5,115.00
2240 DIRECTOR SS/MEDICARE	1.45% of Applicable Salaries	\$0.00	\$386.63
2280 SECRETARY SS/MEDICARE	7.65% of Applicable Salaries	\$0.00	\$0.00
2330 DIRECTOR RETIREMENT	4.47% of Applicable Salaries	\$0.00	\$0.00
2640 DIRECTOR UNEMPLOYMENT	Based on .006 of First \$12,000 Paid to Employee	\$0.00	\$159.98
2680 SECRETARY UNEMPLOYMENT	Based on .006 of First \$12,000 Paid to Employee	\$0.00	\$0.00

**BEALS SCHOOL DEPARTMENT
2026-2027 BUDGET**

PROGRAM FUNCTION	EXPLANATION	2026-2027 BUDGET	2025-2026 BUDGET
2740 DIRECTOR WORKER'S COMP	Based on Prof. Rate of \$.51 Per \$100 Salary Paid	\$0.00	\$135.99
2780 SECRETARY WORKER'S COMP	Based on Prof. Rate of \$.51 Per \$100 Salary Paid	\$0.00	\$0.00
5310 COMMUNICATIONS	Postage	\$150.00	\$100.00
5810 PROF DEV TRAVEL	Staff Travel; Workshops; Etc.	\$50.00	\$50.00
6000 SUPPLIES	Supplies	\$50.00	\$50.00
6400 BOOKS AND PERIODICALS	Books and Periodicals	<u>\$100.00</u>	<u>\$100.00</u>
	SUB TOTAL - OFFICE OF SPECIAL ED DIRECTOR	\$350.00	\$32,761.60
TOTAL - SPECIAL EDUCATION		\$223,519.32	\$155,149.84

OTHER INSTRUCTION

9100 CO-CURRICULAR ACTIVITIES

1500 ART STIPEND	Art Program Stipend	\$3,200.00	\$3,200.00
1180 DRIVER SALARIES	Driver for Approximately 175 Hrs X \$30/Hr.	\$5,775.00	\$5,250.00
2200 SS/MEDICARE	1.45% of Stipend Salaries	\$46.40	\$46.40
2280 SS/MEDICARE	7.65% of Driver Salaries	\$441.79	\$401.63
2300 TEACHER RETIREMENT	4.47% of Applicable Salaries	\$143.04	\$143.04
2600 UNEM COMPENSATION	Based on .006 of First \$12,000 Paid to Employee	\$19.20	\$19.20
2680 UNEM COMPENSATION	Based on .006 of First \$12,000 Paid to Each Employ	\$43.89	\$39.90
2700 WC STIPEND	Based on Prof. Rate of \$.51 Per \$100 Salary Paid	\$16.31	\$16.31
2780 WC DRIVER	Based on Prof. Rate of \$6.93 Per \$100 Salary Paid	\$400.21	\$363.83
3200 OTHER PROF SERV	Dues for Participation in EDGE Program	\$1,000.00	\$1,000.00
6000 SUPPLIES	Purchase of Art Supplies	\$800.00	\$800.00
8500 MISC EXPENSE	Miscellaneous Transportation Expense	<u>\$3,500.00</u>	<u>\$3,500.00</u>
	SUB TOTAL - CO-CURRICULAR	\$15,385.85	\$14,780.31

9200 EXTRA-CURRICULAR ACTIVITIES

1180 DRIVER SALARIES	Driver Approximately 120 Hrs x \$22/hr.	\$2,904.00	\$2,640.00
1380 OVERTIME SALARIES	Driver Approximately 175 Hrs x \$33.54/hr.	\$6,456.45	\$5,869.50
1500 STIPEND SALARIES	Stipends of Coaches/Directors		
	Athletic Director	\$2,250.00	\$2,000.00
	Soccer	\$1,000.00	\$1,000.00
	Cross-Country	\$1,000.00	\$1,000.00
	Gr. 5&6 Girls' Basketball	\$1,000.00	\$1,000.00
	Gr.7&8 Girls' Basketball	\$1,000.00	\$1,000.00
	Gr. 4&6 Boys' Basketball	\$1,000.00	\$1,000.00
	Gr. 7&8 Boys' Basketball	\$1,000.00	\$1,000.00
	Gr. 4-8 Cheering	\$1,000.00	\$1,000.00
	Softball	\$1,000.00	\$1,000.00
	Baseball	\$1,000.00	\$1,000.00
2200 SS/MEDICARE	7.65% of Stipend Salaries	\$860.63	\$841.50
2280 SS/MEDICARE	7.65% of Driver	\$716.07	\$650.98
2600 UNEM COMPENSATION	Based on .006 of First \$12,000 Pd. to Stipend Emp.	\$67.50	\$66.00
2680 UNEM COMPENSATION	Based on .006 of First \$12,000 Paid to Drivers	\$56.16	\$51.06
2700 WC STIPEND	Based on Prof. Rate of \$.51 Per \$100 Salary Paid	\$57.37	\$56.09
2780 WC DRIVER	Based on Prof. Rate of \$6.93 Per \$100 Salary Paid	\$648.70	\$589.73
6000 SUPPLIES	General Supplies and Athletic Expenses	\$500.00	\$500.00

**BEALS SCHOOL DEPARTMENT
2026-2027 BUDGET**

PROGRAM FUNCTION	EXPLANATION	2026-2027 BUDGET	2025-2026 BUDGET
8000/8100 DUES/FEES/MISC	Dues/Fees/Miscellaneous	\$550.00	\$550.00
8500 MISC EXPENSE	Miscellaneous Transportation Expense	<u>\$1,500.00</u>	<u>\$1,500.00</u>
	SUB TOTAL - EXTRA-CURRICULAR ACTIVITII	\$25,566.89	\$24,314.86
	TOTAL - OTHER INSTRUCTION	\$40,952.73	\$39,095.17
1500 STIPEND	Technology Coordinator Stipend	\$8,000.00	\$8,000.00
2200 MEDICARE	1.45% of Stipend	\$116.00	\$116.00
2300 RETIREMENT	3.84% of Stipend	\$307.20	\$307.20
2680 UNEM COMPENSATION	Based on .006 of First \$12,000 Salary Paid	\$48.00	\$48.00
2780 WORKERS' COMP	Based on a Prof. Rate of \$.51 per \$100 Salary Paid	\$40.80	\$40.80
3340 PURCHASED SERVICES	ENA	\$15,000.00	\$15,000.00
4320 REPAIRS AND MAINTENANCE	Printer Contracted Services	\$1,600.00	\$1,600.00
5200 INSURANCE	Insurance for Laptops	\$1,600.00	\$1,600.00
6500 SUPPLIES	Technology Supplies	\$2,500.00	\$2,500.00
7340 HARDWARE	Technology Hardware	\$3,000.00	\$3,000.00
7350 SOFTWARE	Technology Software	<u>\$4,000.00</u>	<u>\$4,000.00</u>
	SUB TOTAL - TECHNOLOGY PROGRAM	\$36,212.00	\$36,212.00
<u>2120 - GUIDANCE AND COUNSELING</u>			
3200 OTHER PROFESSIONAL SVS	Contracted Counseling and Prevention Services 2 Hrs Per Week for Approx 36 Weeks	<u>\$7,000.00</u>	<u>\$4,500.00</u>
	SUB TOTAL - GUIDANCE AND COUNSELING	\$7,000.00	\$4,500.00
<u>2130 - HEALTH SERVICES</u>			
1010 SALARY	School Nurse Salary	\$0.00	\$13,213.66
2210 GROUP INSURANCE	School Nurse Group Insurance	\$0.00	\$4,620.00
2220 NURSE SS/MEDICARE	Nurse Social Security/Medicare	\$0.00	\$1,010.85
2620 NURSE UC COMP	Based on .006 of First \$12,000 Salary Paid	\$0.00	\$77.76
2720 NURSE WKRS COMP	Based on a Prof. Rate of \$.51 per \$100 Salary Paid	\$0.00	\$67.39
3000 OTHER PROFESSIONAL SVS	Sports Physicals; Water Testing Services	\$2,000.00	\$2,000.00
6000 SUPPLIES	Purchase of Health/First Aid Supplies, Etc.	\$800.00	\$400.00
8100 DUES & FEES	Water Analysis	<u>\$5,000.00</u>	<u>\$3,000.00</u>
	SUB TOTAL - HEALTH SERVICES	\$7,800.00	\$24,389.66
	TOTAL - STUDENT SUPPORT SERVICES	\$51,012.00	\$65,101.66
<u>STAFF SUPPORT SERVICES</u>			
<u>2213-INSTRUCTIONAL STAFF TRAINING</u>			
2510 TUITION REIMB	Tuition Reimbursement Teacher	\$6,000.00	\$5,000.00
3000 OTHER PROF SERVICES	Purchased Professional Services	\$2,500.00	\$2,500.00
5800 STAFF TRAVEL	Staff Travel	\$575.00	\$575.00
6100 SUPPLIES	Estimated Expense for General Supplies	\$250.00	\$250.00
8100 DUES & FEES	Dues & Fees Conferences Etc.	<u>\$250.00</u>	<u>\$250.00</u>
	SUB-TOTAL- IMPROVEMENT OF INSTRUCTIO	\$9,575.00	\$8,575.00
	TOTAL - STAFF SUPPORT SERVICES	\$9,575.00	\$8,575.00
	TOTAL- STUDENT/STAFF SUPPORT SERVICI	\$60,587.00	\$73,676.66

**BEALS SCHOOL DEPARTMENT
2026-2027 BUDGET**

PROGRAM FUNCTION	EXPLANATION	2026-2027 BUDGET	2025-2026 BUDGET
<u>2310 - SCHOOL COMMITTEE</u>			
1500 STIPEND	School Committee Stipends	\$1,500.00	\$1,500.00
2200 SS/MEDICARE	7.65% of Stipends	\$114.75	\$114.75
2600 UNEM COMP	Based on .006 of First \$12,000 Salary Paid	\$9.00	\$9.00
2700 WORKER'S COMP	Based on Prof. Rate of \$.51 Per \$100 Salary Paid	\$7.65	\$7.65
3400 OTHER PROFESSIONAL SVS	Audit for School Expenditures and Receipts As Required by State Law & Legal Fees	\$15,000.00	\$15,000.00
5200 INSURANCE	Liability Insurance & Bonding of Employees	\$2,500.00	\$2,500.00
8000 MISCELLANEOUS	Miscellaneous Expense	<u>\$450.00</u>	<u>\$450.00</u>
8100 DUES & FEES (PFMLA)	PFMLA - State Required	<u>\$5,000.00</u>	<u>\$5,000.00</u>
	SUB TOTAL - SCHOOL COMMITTEE	\$24,581.40	\$24,581.40

2321 - OFFICE OF SUPERINTENDENT

3410 OTHER PROF SERVICES	Assessment for Administration	\$172,110.57	\$103,000.00
--------------------------	-------------------------------	--------------	--------------

TOTAL SYSTEM ADMINISTRATION	\$196,691.97	\$127,581.40
------------------------------------	---------------------	---------------------

SCHOOL ADMINISTRATION

2410 - OFFICE OF PRINCIPAL

1040 PRINCIPAL SALARY	Principal Salary	\$51,351.00	\$53,560.00
1500 STIPEND	Faculty Chair	\$660.00	\$600.00
1180 SECRETARY SALARY	1 Secretary (/Hr x 20 Hrs/Week for 42 Wks & @ 4h	\$35,525.60	\$32,296.00
1230 TEMPORARY SALARIES	Substitute Allowance for 10 Davs @ \$113/Dav	\$1,130.00	\$1,130.00
2140 GROUP INS. PRINCIPAL	Health/Dental Insurance	\$7,700.00	\$7,000.00
2180 GROUP INS. SECRETARY	Health/Dental Insurance	\$15,400.00	\$14,000.00
2240 SS/MEDICARE PRINCIPAL	1.45% of Principal Salary	\$744.59	\$776.62
2230 SUB SS/MEDICARE	7.65% of Temporary Salaries	\$86.45	\$86.45
2280 SS/MEDICARE	7.65% of Secretary Salaries	\$2,717.71	\$2,470.64
3100 RETIREMENT FACILITY CHAIR	4.47% Of Applicable Salaries	\$29.50	\$26.82
3140 RETIREMENT PRINCIPAL	4.47% Of Applicable Salaries	\$2,295.39	\$2,394.13
2600 UNEM COMPENSATION	Based on .006 of First \$12,000 Paid to Stipend	\$3.96	\$3.60
2630 UNEM COMPENSATION	Based on .006 of First \$12,000 Paid to Substitutes	\$6.78	\$6.78
2640 UNEM COMPENSATION	Based on .006 of First \$12,000 Paid to Principal	\$72.00	\$72.00
2680 UNEM COMPENSATION	Based on .006 of First \$12,000 Paid to Secretary	\$72.00	\$72.00
2700 WC FACILITY CHAIR	Based on Prof. Rate of \$.51 Per \$100 Salary Paid	\$3.37	\$3.06
2730 WC SUBSTITUTE	Based on Prof. Rate of \$.51 Per \$100 Salary Paid	\$5.76	\$5.76
2740 WC PRINCIPAL	Based on Prof. Rate of \$.51 Per \$100 Salary Paid	\$261.89	\$273.16
2780 WC SECREATRY	Based on Prof. Rate of \$.51 Per \$100 Salary Paid	\$181.18	\$164.71
4330 REPAIR & MAINTENANCE	Software Attendance Program/Data Base Manageme	\$2,300.00	\$2,300.00
4445 UNAPPROVED LEASE	Copier Lease	\$500.00	\$350.00
5310 COMMUNICATIONS	Postage	\$625.00	\$625.00
5320 COMMUNICATIONS	Telephone	\$3,000.00	\$3,000.00
5400 ADVERTISING	Advertising for School Personnel	\$500.00	\$500.00
6000 SUPPLIES	General Office Supplies	\$1,500.00	\$1,500.00
6400 BOOKS & PERIODICALS	Books and Periodicals	\$100.00	\$100.00
7301 EQUIPMENT	Computer	\$0.00	\$0.00
8000 MISCELLANEOUS	Miscellaneous Expense	\$500.00	\$500.00

BEALS SCHOOL DEPARTMENT

2026-2027 BUDGET

PROGRAM		2026-2027	2025-2026
FUNCTION	EXPLANATION	BUDGET	BUDGET

8100 DUES & FEES	Conference/Workshop Fees	<u>\$350.00</u>	<u>\$350.00</u>
	SUB TOTAL - OFFICE OF PRINCIPAL	\$127,622.18	\$124,166.74

TOTAL - SCHOOL ADMINISTRATION	\$127,622.18	\$124,166.74
--------------------------------------	---------------------	---------------------

FACILITIES MAINTENANCE

2620 - OPERATION AND MAINTENANCE CUSTODIAL

1170 FACILITY MAINT DIRECTOR	1 PT Facility Maintenance Director (\$61000 x 1/3)		\$20,333.33
1180 REGULAR SALARIES	1 Full-time Custodian (30.5 Hrs x \$17.08/Hr x 52Wk)	\$34,665.20	\$31,513.82
	1 Part-time Custodian	\$0.00	\$0.00
	Custodian for Extra-Curr. (100 Hrs)	\$1,876.60	\$1,706.00
2170 GROUP INSURANCE	Health/Dental Insurance		\$4,666.67
2180 GROUP INSURANCE	Health/Dental Insurance	\$15,400.00	\$14,000.00
2270 SS/MEDICARE	7.65% of Salaries	\$0.00	\$1,555.50
2280 SS/MEDICARE	7.65% of Salaries	\$2,795.45	\$2,541.32
2670 UNEM COMPENSATION	Based on .006 of First \$12,000 Salary Paid	\$0.00	\$122.00
2680 UNEM COMPENSATION	Based on .006 of First \$12,000 Salary Paid	\$72.00	\$72.00
2770 WRKS COMPENSATION	Based on Non-Prof. Rate of \$4.63 Per \$100 Paid	\$0.00	\$941.43
2780 WRKS COMPENSATION	Based on Non-Prof. Rate of \$4.63 Per \$100 Paid	<u>\$1,691.89</u>	<u>\$1,538.08</u>
	SUB TOTAL - OPERATION/MAINT CUSTODIAL	\$56,501.14	\$78,990.15

2600 - OPERATION AND MAINTENANCE OF BUILDING

3000 OTHER PROFESSIONAL SERV	Water System/Orkin Monthly Service	\$1,980.00	\$3,500.00
4200 CLEANING SERVICES	Trash Removal	\$3,000.00	\$3,000.00
4300 REPAIRS AND MAINTENANCE	Building Repairs (As Needed)		
	Service Contracts (Copier, Other Equipment, Etc.)	\$16,000.00	\$16,000.00
4445 UNAPPROVED LEASE	Copier Lease	\$2,200.00	\$2,200.00
5210 INSURANCE	Property Insurance on Elementary School	\$8,715.00	\$8,715.00
5810 STAFF TRAVEL PROF DEV	Travel to Conferences Etc.	\$0.00	\$0.00
6000 SUPPLIES	Supplies for Operation and Maintenance of Plant		
	Used by Staff for Overall Cleaning and Maintenance	\$15,000.00	\$15,000.00
6220 ELECTRICITY	Estimated Need	\$25,000.00	\$25,000.00
6200 GASOLINE	Gasoline for Mower; Weedwacker; Snow blower	\$200.00	\$200.00
6240 OIL (HEATING)	Estimated Need	\$25,000.00	\$25,000.00
7301 EQUIPMENT	As Needed	\$3,500.00	\$3,500.00
8000 MISCELLANEOUS	Miscellaneous Expenses	\$200.00	\$200.00
8100 DUES AND FEES	Asbestos/Boiler Inspection & Oil Storage Tank Fees	\$1,200.00	\$1,200.00
9000 CONTINGENCY	Allowance for Unexpected Exp.; Budget Purpose Or	<u>\$7,000.00</u>	<u>\$7,000.00</u>
	SUB TOTAL - OPERATION/ MAINT BUILDING	\$108,995.00	\$110,515.00

2690 OPERATION AND MAINTENANCE OF PLAN, CAPITAL RENEWAL AND RENOVATION

3000 PURCHASED SERVICES	Energy Project Balance of Payment #4	\$124,629.26	\$124,629.26
	Payment #4 of 15 \$124,629.26 each		
4500 BUILDING/LAND IMP.	Building Improvement/Upgrade As Needed	<u>\$0.00</u>	<u>\$0.00</u>
	SUB TOTAL - CAPITAL RENEWAL/RENOVATIC	\$124,629.26	\$124,629.26

TOTAL - FACILITIES MAINTENANCE	\$290,125.40	\$314,134.41
---------------------------------------	---------------------	---------------------

**BEALS SCHOOL DEPARTMENT
2026-2027 BUDGET**

PROGRAM		2026-2027	2025-2026
FUNCTION	EXPLANATION	BUDGET	BUDGET

TRANSPORTATION AND BUSES

2700- STUDENT TRANSPORTATION

5110	STUDENT TRANSPORTATION PURCHASES FROM OTHER LEA'S IN MAINE	\$22,000.00	\$20,000.00
5140	STUDENT TRANSPORTATION PURCHASED FROM PRIVATE SOURCES (SPEC ED)	<u>\$1,000.00</u>	<u>\$1,000.00</u>
	SUB-TOTAL - STUDENT TRANSPORTATION	\$23,000.00	\$21,000.00

TOTAL - TRANSPORTATION AND BUSES	\$23,000.00	\$21,000.00
---	--------------------	--------------------

OTHER EXPENDITURES INCLUDING SCHOOL LUNCH

3100 SCHOOL FOOD SERVICE DIRECTOR

9100	INTERFUNDS TRANSFER OUT Transfer out to Food Service Program	<u>\$26,000.00</u>	<u>\$26,000.00</u>
	SUB TOTAL - FOOD SERVICE	\$26,000.00	\$26,000.00

TOTAL - OTHER EXP INC SCHOOL LUNCH	\$26,000.00	\$26,000.00
---	--------------------	--------------------

TOTAL SCHOOL BUDGET	\$1,573,517.09	\$1,464,079.31
Increase Over FY26	\$109,437.79	

BEALS SCHOOL DEPARTMENT
SCHOOL BUDGET WORKSHEET
2026-2027

1. BUDGET TO BE FUNDED.....		\$1,573,517.09
2. LESS MISCELLANEOUS REVENUES:		
BALANCE FORWARD.....	\$125,000.00	
TOTAL MISCELLANEOUS REVENUES.....		(\$125,000.00)
3. NET BUDGET TO BE FUNDED FROM THE FOUNDATION ALLOCATION AND ADDITIONAL LOCAL APPROPRIATION.....		\$1,448,517.09
4. TOTAL COMBINED ALLOCATION FROM ED279 PRINTOUT, SECTION 5 ABOVE IF LESS.....		(\$556,306.27)
(includes operating, other subsidizable and state approved debt service)		
LOCAL	\$457,107.78	
STATE	\$99,198.49	
5. ADDITIONAL LOCAL APPROPRIATION NEEDED TO FUND THE BUDGET.....		\$892,210.82
6. TOTAL LOCAL APPROPRIATION FY27	\$1,349,318.60	
7. TOTAL LOCAL APPROPRIATION FY26	\$1,325,434.63	
8. INCREASE OVER FY26	\$23,883.97	1.8%

ESSENTIAL PROGRAMS AND SERVICES (EPS) EXPLANATION

ADJUSTED STATE CONTRIBUTION FROM SECTION 5B	\$99,198.49	
REQUIRED LOCAL APPROPRIATION FROM SECTION 5B	\$457,107.78	✓
ADDITIONAL LOCAL APPROPRIATION	<u>\$892,210.82</u>	✓
TOTAL	\$1,448,517.09	
LESS TOTAL EPS ALLOCATION 100% EPS TOTAL ALLOCATION SECTION 5B	<u>\$556,306.27</u>	✓
ABOVE/BELOW 100% EPS ALLOCATION	ABOVE \$892,210.82	