

JONESPORT SCHOOL DEPARTMENT
2026-2027 BUDGET

PROGRAM		2026-2027	2025-2026
OBJECT	EXPLANATION	BUDGET	BUDGET
<u>REGULAR INSTRUCTION</u>			
<u>1100 - INSTRUCTION GRADES 3-8</u>			
1010 REGULAR TCHR SALA	6 Full-time Classroom Teachers; 1 Art (67%); 1 PT PE (67%); 1 Music (67%)	\$423,973.89	\$482,703.53
1023 ED TECH III	1 Full-time Ed Tech III		
1230 SUBSTITUTE SALARIE	Substitute Allowance for 170 Days @ \$113/Day	\$19,210.00	\$19,210.00
2110 TEACHER GROUP INS	Health/Dental Insurance Teacher	\$122,430.00	\$115,500.00
2120 ED TECH GROUP INS	Health/Dental Insurance Ed Tech		
2210 TEACHER MEDICARE	7.65% of Applicable Salaries	\$6,198.11	\$7,049.69
2220 ED TECH MEDICARE	1.45% of Applicable Salaries	\$0.00	\$0.00
2230 SUBSTITUTE MEDICAF	7.65% of Applicable Salaries	\$1,469.57	\$1,469.57
2310 TEACHER RETIREMEN	4.47% of Applicable Salaries	\$18,951.63	\$21,576.85
2320 ED TECH RETIREMENT	4.47% of Applicable Salaries	\$0.00	\$0.00
2330 SUBSTITUTE RETIREM	4.47% of Applicable Salaries	\$858.69	\$858.69
2610 TCHR UNEMPLOYMEN	Based on .004 of First \$12,000 Paid Teacher	\$360.00	\$360.00
2620 ED TECH UNEMPLOYM	Based on .004 of First \$12,000 Paid to Ed Tech	\$0.00	\$0.00
2630 SUB UNEMPLOYMENT	Based on .004 of First \$12,000 Paid to Substitutes	\$1,695.90	\$1,930.81
2710 TCHR WORKERS' COM	Based on a Prof. Rate of \$.51 per \$100 Teacher Salary	\$2,162.27	\$2,461.79
2720 ED TECH UNEMPLOYM	Based on a Prof. Rate of \$.51 per \$100 Ed Tech Salary	\$0.00	\$0.00
2730 SUB WORKERS' COMP	Based on a Prof. Rate of \$.51 per \$100 Sub Salary	\$97.97	\$97.97
5810 PROF DEV TRAVEL	Estimated Approximately 300 Miles @ \$.53	\$0.00	\$0.00
6100 SUPPLIES	Instructional Supplies Requisitioned by Teachers	\$2,400.00	\$3,000.00
6105 SUPPLIES/MUSIC	Music Supplies	\$400.00	\$1,500.00
6120 SUPPLIES/ART	Art Supplies	\$400.00	\$1,000.00
6128 SUPPLIES/PE	Physical Education Supplies	\$400.00	\$1,000.00
6400 BOOKS & PERIODICAL	Books & Periodicals Requisitioned by Teachers	\$3,500.00	\$3,500.00
7301 FURNITURE/EQUIPME	Miscellaneous Equipment Requisitioned by Teachers	\$2,000.00	\$2,000.00
8000 MISCELLANEOUS	Festival Registrations; Etc.	\$500.00	\$500.00
8100 DUES & FEES	Conferences, Dues	<u>\$750.00</u>	<u>\$750.00</u>
	SUB TOTAL - REGULAR INSTRUCTION 3-8	\$607,758.03	\$666,468.90

1120 - INSTRUCTION GRADES K-2

1010 REGULAR SALARIES	3 Full-time Classroom Teachers; 1 Art Tchr (33%); 1 Part-time PE (33%); 1 Music (33%)	\$204,406.60	\$226,733.27
1230 SUBSTITUTE SALARIE	Substitute Allowance for 50 Days @ \$113/Day	\$5,650.00	\$5,650.00
2110 TEACHER GROUP INS	Health/Dental Insurance Teacher	\$66,675.87	\$60,614.43
2210 TEACHER MEDICARE	1.45% of Teacher Salaries	\$2,963.90	\$3,287.63
2230 SUBSTITUTE MEDICAF	7.65% of Substitute Salaries	\$432.23	\$432.23
2310 TEACHER RETIREMEN	4.47% of Teacher Salaries	\$9,136.98	\$10,134.98
2330 SUBSTITUTE RETIREM	4.47% of Substitute Salaries	\$252.56	\$252.56
2610 TCHR UNEMPLOYMEN	Based on .004 of First \$12,000 Paid Teacher	\$288.00	\$288.00
2630 SUB UNEMPLOYMENT	Based on .004 of First \$12,000 Paid to Substitutes	\$22.60	\$22.60
2710 TCHR WORKERS' COM	Based on a Prof. Rate of \$.51 per \$100 Teacher Salary	\$1,042.47	\$1,156.34
2730 SUB WORKERS' COMP	Based on a Prof. Rate of \$.51 per \$100 Sub Salary	\$28.81	\$28.81
5810 PROF DEV TRAVEL	Estimated Approximately 300 Miles @\$.53	\$159.00	\$114.00

JONESPORT SCHOOL DEPARTMENT
2026-2027 BUDGET

PROGRAM			2026-2027	2025-2026
FUNCTION			BUDGET	BUDGET
OBJECT	EXPLANATION			
<u>REGULAR INSTRUCTION, CONTINUED</u>				
<u>1120 - INSTRUCTION GRADES K-2</u>				
6100 SUPPLIES	Instructional Supplies Requisitioned by Teachers		\$1,200.00	\$1,000.00
6400 BOOKS & PERIODICAL	Books & Periodicals Requisitioned by Teachers		\$1,000.00	\$1,000.00
8000 MISCELLANEOUS	Festival Registrations; Etc.		\$100.00	\$100.00
8100 DUES & FEES	Conferences, Dues		<u>\$250.00</u>	<u>\$250.00</u>
	SUB TOTAL - REGULAR INSTRUCTION K-2		\$293,609.00	\$311,064.84
<u>1121 -REGULAR INSTRUCTION PRE-K</u>				
1010 REGULAR SALARIES	1 Full Time Teacher		\$66,898.00	\$47,470.78
1023 ED TECH III SALARIES	1 Full Time (7 Hrs/Day x 194 Days)		\$27,485.92	\$24,987.20
1230 SUBSTITUTE SALARIE	Substitute Allowance for 30 Days @ \$113/Day		\$3,390.00	\$3,390.00
2110 TEACHER GROUP INS	Health/Dental Insurance Teacher		\$15,400.00	\$14,000.00
2120 ED TECH GROUP INS	Health/Dental Insurance Ed Tech		\$15,400.00	\$14,000.00
2210 TEACHER MEDICARE	1.45% of Teacher Salaries		\$970.02	\$688.33
2220 ED TECH MEDICARE	1.45% of Ed Tech Salaries		\$398.55	\$362.31
2230 SUBSTITUTE MEDICAR	7.65% of Substitute Salaries		\$259.34	\$259.34
2310 TEACHER RETIREMEN	4.47% of Teacher Salaries		\$2,990.34	\$2,121.94
2320 ED TECH RETIREMENT	4.47% of Ed Tech Salaries		\$1,228.62	\$1,116.93
2330 SUB RETIREMENT	4.473% of Substitute Salaries		\$151.53	\$151.53
2610 TCHR UNEMPLOYMEN	Based on .004 of First \$12,000 Paid Teacher		\$48.00	\$48.00
2620 ED TECH UNEMPLOYM	Based on .004 of Fires \$12,000 Paid to Ed Tech		\$48.00	\$48.00
2630 SUB UNEMPLOYMENT	Based on .004 of First \$12,000 Paid to Substitutes		\$13.56	\$13.56
2710 TCHR WORKERS' COM	Based on a Prof. Rate of \$.51 per \$100 Salary Paid		\$341.18	\$242.10
2720 ED TECH WORKERS' C	Based on a Prof. Rate of \$.51 per \$100 Salary Paid		\$140.18	\$127.43
2730 SUBSTITUTE W. COMP	Based on a Prof. Rate of \$.51 per \$100 Sub Salary		\$17.29	\$17.29
6100 SUPPLIES	Instructional Supplies Requisitioned by Teachers		\$1,250.00	\$1,250.00
6400 BOOKS & PERIODICAL	Books & Periodicals Requisitioned by Teachers		<u>\$250.00</u>	<u>\$250.00</u>
	SUB TOTAL - REGULAR INSTRUCTION PRE-K		\$136,680.51	\$110,544.74
TOTAL - REGULAR INSTRUCTION			\$1,038,047.54	\$1,088,078.48

SPECIAL EDUCATION INSTRUCTION

2200 SPECIAL EDUCATION RESOURCE

1010 REGULAR SALARIES	1 Full-time Teacher		\$51,144.40	\$46,494.91
1023 ED TECH SALARIES	Educational Technician IIIs			
	2 (7 Hrs/Day x Approx. 194 Days)			
	1 (7 Hrs/Day x Approx. 194 Days)			
	1 (7 Hrs/Day x Approx. 194 Days)			
	1 (7 Hrs/Day x Approx. 194 Days)		\$142,974.06	\$88,962.58
1230 SUBSTITUTE SALARIE	Substitute Allowance for 106 Days @ \$113/Day		\$11,978.00	\$11,300.00
2110 TEACHER GROUP INS	Health/Dental Insurance Teacher		\$15,400.00	\$14,000.00
2120 ED TECH GROUP INS	Health/Dental Insurance Educational Technician		\$77,000.00	\$42,000.00
2210 TEACHER MEDICARE	1.45% of Teacher Salaries		\$1,415.77	\$674.18
2220 ED TECH MEDICARE	1.45% of Educational Technician Salaries		\$2,073.12	\$1,289.96

JONESPORT SCHOOL DEPARTMENT
2026-2027 BUDGET

PROGRAM FUNCTION		2026-2027 BUDGET	2025-2026 BUDGET
OBJECT	EXPLANATION		
2230	SUBSTITUTE MEDICAL 7.65% of Substitute Salaries	\$916.32	\$864.45
2310	TEACHER RETIREMENT 4.47% of Teacher Salaries	\$2,286.15	\$2,078.32
2320	ED TECH RETIREMENT 4.47% of Ed. Tech. Salaries	\$6,390.94	\$3,976.63
2330	SUB RETIREMENT 4.47% of Substitute Salaries	\$535.42	\$505.11
2610	TCHR UNEMPLOYMENT Based on .004 of First \$12,000 Paid to Teacher	\$96.00	\$96.00
2620	ED TECH UNEMPLOYMENT Based on .004 of First \$12,000 Paid to Ed Tech	\$192.00	\$192.00
2630	SUB UNEMPLOYMENT Based on .004 of First \$12,000 Paid to Substitutes	\$47.91	\$45.20
2710	TCHR WORKERS' COMP Based on a Prof. Rate of \$.51 per \$100 Teacher Salary	\$260.84	\$237.12
2720	ED TECH WORKERS' COMP Based on a Prof. Rate of \$.51 per \$100 Ed Tech Salary	\$729.17	\$453.71
2730	SUBSTITUTE W. COMP Based on a Prof. Rate of \$.51 per \$100 Sub Salary	\$61.08	\$57.62
5640	TUITION Tuition to Other Educational Agencies	\$5,000.00	\$5,000.00
5810	PROF DEV TRAVEL Staff Travel; Conferences, Etc	\$500.00	\$500.00
6100	SUPPLIES Instructional Supplies Requisitioned by Teachers	\$2,500.00	\$2,500.00
7350	SOFTWARE Software As Needed	\$1,500.00	\$1,500.00
8000	MISCELLANEOUS Miscellaneous Expenditures	\$300.00	\$300.00
8100	DUES & FEES Conferences; Dues	<u>\$300.00</u>	<u>\$300.00</u>
	SUB TOTAL - RESOURCE ROOM INSTRUCTION	\$323,601.17	\$223,327.80
<u>2400 SPECIAL EDUCATION TUTOR</u>			
1210	TUTOR SALARIES Homebound Instruction/Tutoring Salaries	\$3,500.00	\$3,500.00
2230	TUTOR SS/MEDICARE 1.45% of Tutor Salaries	\$50.75	\$50.75
2630	TUTOR UNEMPLOYMENT Based on .004 of First \$12,000 Paid to Tutors	\$14.00	\$14.00
2730	TUTOR W.COMP Based on a Prof. Rate of \$.51 per \$100 Salary Paid	<u>\$17.85</u>	<u>\$17.85</u>
	SUB TOTAL - TUTOR	\$3,582.60	\$3,582.60
<u>2800 SPECIAL EDUCATION OTHER SERVICES</u>			
2140	OTHER SERVICES Psychological Services	\$7,000.00	\$6,000.00
2150	OTHER SERVICES Speech Services	\$5,000.00	\$4,000.00
2160	OTHER SERVICES Occupational Services	\$5,000.00	\$4,000.00
2180	OTHER SERVICES Physical Therapy Services	\$3,500.00	\$3,000.00
2190	OTHER SERVICES Other Professional Services	<u>\$3,500.00</u>	<u>\$3,000.00</u>
	SUB TOTAL - OTHER SERVICES	\$24,000.00	\$20,000.00
<u>SPECIAL EDUCATION INSTRUCTION</u>			
<u>2500 OFFICE OF DIRECTOR OF SPECIAL EDUCATION</u>			
1040	DIRECTOR SALARY 1 Special Education Director		\$27,192.00
1180	SECRETARY SALARY 1 Part-time Secretary		\$0.00
2140	GROUP INSURANCE Health/Dental Insurance		\$7,500.00
2240	MEDICARE 1.45% of Applicable Salaries		\$394.28
2280	SS/MEDICARE 7.65% of Applicable Salaries		\$2,080.19
2340	RETIREMENT 4.47% of Applicable Salaries		\$1,215.48
2640	UNEMP COMPENSATION Based on .004 of First \$12,000 Paid to Each Employee		\$48.00
2680	UNEMP COMPENSATION Based on .004 of First \$12,000 Paid to Each Employee		\$0.00
2740	WORKERS' COMP Based on Prof. Rate of \$.51 Per \$100 Salary Paid		\$138.68
2740	WORKERS' COMP Based on Prof. Rate of \$.51 Per \$100 Salary Paid		<u>\$0.00</u>
	SUB TOTAL - OFFICE OF SPECIAL ED DIRECTOR	\$0.00	\$38,568.63
	TOTAL - SPECIAL EDUCATION INSTRUCTION	\$351,183.77	\$285,479.03

JONESPORT SCHOOL DEPARTMENT
2026-2027 BUDGET

PROGRAM	FUNCTION	OBJECT	EXPLANATION	2026-2027 BUDGET	2025-2026 BUDGET
<u>OTHER INSTRUCTION</u>					
<u>9100 CO-CURRICULAR ACTIVITIES</u>					
1380	DRIVER SALARIES		Driver for Approximately 70 Hrs	\$2,400.00	\$2,100.00
2280	SS/MEDICARE		7.65% of Salaries	\$183.60	\$160.65
2680	UNEM COMPENSATION		Based on .004 of First \$12,000 Paid to Each Employee	\$9.60	\$8.40
2780	W. COMP		Based on Prof. Rate of \$6.93 Per \$100 Salary Paid	\$166.32	\$145.53
3200	OTHER PROF. SERVICE		\$1,000 Edge Dues; Grade 8 Advisor, 3-5 Grade Drama Club, Art Club, Student Council, Chess Club	\$4,500.00	\$3,500.00
8000	MISCELLANEOUS		WinterKids Challenge Events	\$0.00	\$0.00
8500	MISCELLANEOUS		Miscellaneous Expense Related to Co-Curricular Trips	<u>\$3,000.00</u>	<u>\$3,000.00</u>
SUB TOTAL - CO-CURRICULAR ACTIVITIES				\$10,259.52	\$8,914.58
<u>9200 EXTRA-CURRICULAR ACTIVITIES</u>					
1180	DRIVER SALARIES		Driver for Approximately 50 Hours	\$1,209.50	\$1,000.00
1380	OVERTIME SALARIES		Driver for Approximately 75 Hours	\$2,721.75	\$2,310.00
			Athletic Coordinator	\$4,000.00	\$4,000.00
			Volleyball Skills Gr. 6-8	\$1,000.00	\$1,000.00
			Cheering Skills Gr.1-4	\$1,000.00	\$500.00
			Co-Ed Basketball Skills 1-5	\$2,000.00	\$2,000.00
			Volleyball	\$1,000.00	\$1,000.00
			Soccer	\$1,000.00	\$1,000.00
			Cross-Country	\$1,000.00	\$1,000.00
			Gr. 4-6 Girls' Basketball	\$1,000.00	\$1,000.00
			Gr.6-8 Girls' Basketball	\$1,000.00	\$1,000.00
			Gr. 4-6 Boys' Basketball	\$1,000.00	\$1,000.00
			Gr. 6-8 Boys' Basketball	\$1,000.00	\$1,000.00
			Gr. 4-6 & 6-8 Cheering	\$2,000.00	\$2,000.00
			Softball	\$1,000.00	\$1,000.00
			Baseball	\$1,000.00	\$1,000.00
2200	SS/MEDICARE		7.65% of Stipend Salaries	\$1,479.69	\$1,441.44
2280	SS/MEDICARE		7.65% of Driver Salaries	\$300.74	\$253.22
2600	UNEM COMPENSATION		Based on .004 of First \$12,000 Paid to Stipend Positions	\$76.00	\$74.00
2680	UNEM COMPENSATION		Based on .004 of First \$12,000 Paid to Drivers	\$15.73	\$13.24
2700	W. COMPENSATION		Based on Prof. Rate of \$.51 Per \$100 Salary Paid to Stipend Pc	\$1,268.76	\$1,234.11
2780	W. COMPENSATION		Based on Prof. Rate of \$6.93 Per \$100 Salary Paid Drivers	\$20.06	\$16.89
6000	SUPPLIES		General Supplies and Athletic Expenses(NETS)	\$16,500.00	\$1,000.00
8000/8100	DUES/FEES/MISC		Dues and Fees/Field Trips	\$200.00	\$200.00
8500	MISCELLANEOUS		Misc Expenses/Allowance for Coaching Scale Placement	<u>\$5,700.00</u>	<u>\$5,700.00</u>
SUB TOTAL - EXTRA-CURRICULAR ACTIVITIES				\$48,492.24	\$31,742.91
TOTAL - OTHER INSTRUCTION				\$58,751.76	\$41,852.63

**JONESPORT SCHOOL DEPARTMENT
2026-2027 BUDGET**

PROGRAM	FUNCTION	OBJECT	EXPLANATION	2026-2027 BUDGET	2025-2026 BUDGET
<u>STUDENT SUPPORT SERVICES</u>					
<u>2230 - TECHNOLOGY</u>					
1010	REGULAR SALARIES	1	Part-Time Technology Teacher		
1500	TECH COORD STIPEND		Technology Coordinator Stipend	\$8,000.00	\$8,000.00
2110	GROUP INS		Health and Dental Insurance	\$0.00	\$0.00
2200	COORD MEDICARE		1.45% of Salaries	\$116.00	\$116.00
2210	MEDICARE		1.45% of Salaries	\$0.00	\$0.00
2300	COORD RETIREMENT		4.47% of Tech. Coord. Salary	\$357.60	\$357.60
2310	TEACHER RETIREMEN		4.47% of Salaries	\$0.00	\$0.00
2600	COORD UNEMP		Based on .004 of First \$12,000 Salary Paid	\$32.00	\$32.00
2610	UNEMPLOYMENT		Based on .004 of First \$12,000 Salary Paid	\$48.00	\$48.00
2700	COORD WORKER COM		Based on a Prof. Rate of \$.51 per \$100 Salary Paid	\$40.80	\$40.80
2710	WORKER COMP		Based on a Prof. Rate of \$.51 per \$100 Salary Paid	\$0.00	\$0.00
3000	PURCHASED SERVICES		Live Feed Program	\$0.00	\$0.00
3340	PURCHASED SERVICES		As Needed	\$3,500.00	\$2,500.00
4320	REPAIRS & MAINTENA		Contracted Services	\$6,500.00	\$5,000.00
5200	INSURANCE		Laptop Insurance	\$1,000.00	\$1,000.00
6500	SUPPLIES		Tech Supplies	\$3,500.00	\$3,500.00
7340	HARDWARE		Live Stream Setup; Wireless Network Upgrade; Misc.	\$0.00	\$0.00
7350	SOFTWARE		IXL; ESGI; Apple Tech Lab; Sophos; Impero; Edutyping	<u>\$15,000.00</u>	<u>\$15,000.00</u>
			SUB TOTAL - TECHNOLOGY	\$38,094.40	\$35,594.40
<u>2120 - GUIDANCE AND COUNSELING</u>					
1010	GUIDANCE COUNSEL		Guidance Counselor Salary		\$31,827.00
2210	GROUP INSURANCE		Guidance Counselor Group Insurance		\$1,500.00
2220	COUNSELOR SS/MEDIC		Guidance Counselor Social Security/Medicare		\$2,434.77
2620	COUNSELOR UNEMP C		Based on .004 of First \$12,000 Salary Paid		\$127.31
2720	COUNSELOR WRKS CC		Based on a Prof. Rate of \$.51 per \$100 Salary Paid		\$162.32
3200	OTHER PROF SVS		Contracted Counseling and Prevention Services	<u>\$1,200.00</u>	<u>\$0.00</u>
			SUB TOTAL - GUIDANCE AND COUNSELING	\$1,200.00	\$36,051.39
<u>2130 - HEALTH SERVICES</u>					
1010	NURSE SALARY		School Nurse Salary		\$13,213.66
2210	GROUP INSURANCE		School Nurse Group Insurance		\$5,000.00
2220	NURSE SS/MEDICARE		Nurse Social Security/Medicare		\$1,010.85
2620	NURSE UNEMP COMP		Based on .004 of First \$12,000 Salary Paid		\$52.85
2720	NURSE WRKS COMP		Based on a Prof. Rate of \$.51 per \$100 Salary Paid		\$67.39
3200	OTHER PROF SVS		Sports Physicals; Water Testing Manage	\$4,500.00	\$4,000.00
6000	SUPPLIES		Purchase of Health/First Aid Supplies, Etc.	\$2,000.00	\$1,500.00
8100	DUES & FEES		Water Analysis	<u>\$2,000.00</u>	<u>\$1,500.00</u>
			SUB TOTAL - HEALTH SERVICES	\$8,500.00	\$26,344.75
TOTAL - STUDENT SUPPORT SERVICES				\$47,794.40	\$97,990.54

**JONESPORT SCHOOL DEPARTMENT
2026-2027 BUDGET**

PROGRAM FUNCTION OBJECT	EXPLANATION	2026-2027 BUDGET	2025-2026 BUDGET
<u>2213-INSTRUCTIONAL STAFF TRAINING</u>			
1500 MENTOR STIPENDS	Mentor Stipends	\$2,500.00	\$2,060.00
2000 MENTOR WTHHLD/BEI	Mentor Benefits/Withholdings	\$162.01	\$162.01
2510 TUITION REIMB	Tuition Reimbursement Teacher	\$9,000.00	\$9,000.00
3000 OTHER PROF SERVICE:	Purchased Prof. Services	\$5,000.00	\$5,000.00
5800 STAFF TRAVEL	Staff Travel	\$250.00	\$250.00
5800 STAFF TRAVEL PROF D	Staff Travel Prof. Development Teacher	\$2,000.00	\$2,000.00
6100 SUPPLIES	Estimated Expense for General Supplies	\$1,500.00	\$1,500.00
6400 BOOKS & PERIODICAL	Estimated Expense for Books & Periodicals	\$250.00	\$250.00
8100 DUES & FEES	Dues & Fees Conferences Etc.	<u>\$3,800.00</u>	<u>\$3,800.00</u>
	SUB-TOTAL - INSTRUCTIONAL STAFF TRAINING	\$24,462.01	\$24,022.01
<u>2220 - LIBRARY AND EDUCATIONAL MEDIA</u>			
1023 ED TECH III	1 Full-time Ed Tech III (7 hrs/day)	\$0.00	\$26,934.57
2120 ED TECH GROUP INS	Health/Dental Insurance Ed Tech	\$0.00	\$14,210.00
2220 SS/MEDICARE	7.65% of Salaries	\$0.00	\$2,060.49
2620 UEMPLOYMENT COMF	Based on .004 of First \$12,000 Salary Paid	\$0.00	\$107.74
2720 W. COMP	Based on a Prof. Rate of \$.51 per \$100 Salary Paid	\$0.00	\$137.36
3200 OTHER PROF SERVICE:	Annual Network Of Maine Participation; Follett	\$3,500.00	\$3,500.00
6100 SUPPLIES	Supplies for Library	\$1,000.00	\$1,000.00
6400 BOOKS & PERIODICAL	Library Books	\$500.00	\$500.00
8000/8100 MISC./DUES AND	Miscellaneous	<u>\$100.00</u>	<u>\$100.00</u>
	SUB TOTAL - LIBRARY& EDUCATIONAL MEDIA	\$5,100.01	\$48,550.17
	TOTAL - STAFF SUPPORT SERVICES	\$29,562.02	\$72,572.18
<u>SYSTEM ADMINISTRATION</u>			
<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 .004 of First \$12,000 Paid to Each Employee	\$75.00	\$75.00
2700 WORKER'S COMP	Based on Prof. Rate of \$.51 Per \$100 Salary Paid	\$7.65	\$7.65
3400 OTHER Prof. SVS	Audit for School Expenditures and Receipts As Required by State Law & Legal Fees	\$17,500.00	\$17,500.00
5200 INSURANCE	Liability Insurance & Bonding of Employees	\$5,500.00	\$4,000.00
8000 MISCELLANEOUS	Miscellaneous Expense	\$1,500.00	\$1,500.00
8100 DUES & FEES	PFMLA - Maine	<u>\$12,000.00</u>	<u>\$10,000.00</u>
	SUB TOTAL - SCHOOL COMMITTEE	\$38,197.40	\$34,697.40
<u>2321 - OFFICE OF SUPERINTENDENT</u>			
3410 OTHER PROF SERVICE:	Assessment for Administration	<u>\$263,350.25</u>	<u>\$123,000.00</u>
	SUB TOTAL - OFFICE OF SUPERINTENDENT		
	TOTAL - SYSTEM ADMINISTRATION	\$301,547.65	\$157,697.40

**JONESPORT SCHOOL DEPARTMENT
2026-2027 BUDGET**

PROGRAM FUNCTION OBJECT	EXPLANATION	2026-2027 BUDGET	2025-2026 BUDGET
<u>SCHOOL ADMINISTRATION</u>			
<u>2410 - OFFICE OF PRINCIPAL</u>			
1040 PRINCIPAL SALARY	Principal Salary	\$84,800.00	\$82,400.00
1180 SECRETARY SALARY	1 Secretary (40Hrs/Week for 43 Wks)	\$40,557.60	\$37,874.40
1230 TEMPORARY SALARIE	For Secretary Position 15 days @ \$113.00 per day	\$1,695.00	\$1,695.00
1510 STIPEND	Facility Chair (Upper and Lower End)	\$4,000.00	\$4,000.00
2140 GROUP INSURANCE	Health/Dental Insurance Principal	\$9,456.10	\$14,000.00
2180 GROUP INSURANCE	Health/Dental Insurance Secretary	\$15,400.00	\$14,000.00
2200 MEDICARE	1.45% of Department Head Stipend	\$58.00	\$58.00
2230 SS/MEDICARE	7.65% of Substitute Salaries	\$129.67	\$129.67
2240 SS/MEDICARE	1.45% of Principal Salary	\$1,229.60	\$1,194.80
2280 SS/MEDICARE	7.65% of Secretary Salary	\$3,102.66	\$2,897.39
2300 RETIREMENT	4.47% of Facility Chair Stipend	\$178.80	\$178.80
2380 RETIREMENT	4.47% of Principal Salary	\$3,790.56	\$3,683.28
2510 COURSE REIMB	Principal Course Reimbursement	\$4,500.00	\$4,500.00
2600 UNEM COMPENSATION	Based on .004 of First \$12,000 Paid to Dept Head	\$16.00	\$16.00
2630 UNEM COMPENSATION	Based on .004 of First \$12,000 Paid to Substitutes	\$6.78	\$6.78
2640 UNEM COMPENSATION	Based on .004 of First \$12,000 Paid to Principal	\$60.00	\$60.00
2680 UNEM COMPENSATION	Based on .004 of First \$12,000 Paid to Secretary	\$60.00	\$60.00
2700 W. COMP	Based on Prof. Rate of \$.51 Per \$100 Dept. Head	\$20.40	\$20.40
2730 W. COMP	Based on Prof. Rate of \$.51 Per \$100 Paid to Substitutes	\$8.64	\$8.64
2740 W. COMP	Based on Prof. Rate of \$.51 Per \$100 Paid to Principal	\$432.48	\$420.24
2780 W. COMP	Based on Prof. Rate of \$.51 Per \$100 Paid to Secretary	\$206.88	\$193.20
4330 REPAIR & MAINTENAN	Software Attendance Program/Data Base Management	\$3,000.00	\$3,000.00
4445 UNAPPROVED LEASE	Copier Lease	\$1,250.00	\$1,250.00
5310 COMMUNICATIONS	Postage	\$1,000.00	\$1,000.00
5320 COMMUNICATIONS	Telephone	\$4,000.00	\$4,000.00
5400 ADVERTISING	Advertising for School Personnel	\$1,000.00	\$1,000.00
5810 STAFF TRAVEL PROF D	Principal Travel - Conferences; Meetings	\$2,000.00	\$2,000.00
6000 SUPPLIES	General Office Supplies	\$5,000.00	\$5,000.00
6400 BOOKS & PERIODICAL	Books and Periodicals	\$100.00	\$100.00
8000 MISCELLANEOUS	Miscellaneous Expense	\$250.00	\$250.00
8100 DUES & FEES	Principal - Conference/Workshop Fees	<u>\$3,500.00</u>	<u>\$3,500.00</u>
SUB TOTAL - OFFICE OF PRINCIPAL		\$190,809.16	\$188,496.59
TOTAL - SCHOOL ADMINISTRATION		\$190,809.16	\$188,496.59

**JONESPORT SCHOOL DEPARTMENT
2026-2027 BUDGET**

PROGRAM	FUNCTION	EXPLANATION	2026-2027 BUDGET	2025-2026 BUDGET
<u>FACILITIES MAINTENANCE</u>				
<u>2620 - OPERATION & MAINTENANCE OF PLANT, CUSTODIAL</u>				
1170	DIRECTOR OF MAINTENANCE	1 PT Director of Maintenance (1/3)		\$21,218.00
1180	REGULAR SALARIES	1 Full-time Custodian (40 Hrs x 52 Wks x /Hr)	\$47,507.20	\$44,366.40
		1 PT Custodian (25Hrs x 36Wks; 40Hrs x 16Wks x /Hr)	\$35,173.60	\$37,000.00
1200	TEMPORARY SALARIES	Custodian for Approx. 110 hours @ \$21/Hr.	\$2,310.00	\$2,310.00
1380	OVERTIME SALARIES	Custodian Overtime Salaries 150 hrs. @ \$34.26/Hr.	\$5,139.00	\$4,798.50
2170	GROUP INSURANCE	Health/Dental Insurance	\$5,133.33	\$4,666.67
2180	GROUP INSURANCE	Health/Dental Insurance	\$15,400.00	\$14,000.00
2200	SS/MEDICARE	7.65% of Substitute Salaries	\$176.72	\$176.72
2270	SS/MEDICARE	7.65% of Director Salaries	\$1,785.49	\$1,623.18
2280	SS/MEDICARE	7.65% of Regular and Overtime Salaries	\$6,718.21	\$6,591.61
2600	UNEMPLOYMENT COMPENSATION	Based on .004 of First \$12,000 Paid to Substitutes	\$9.24	\$9.24
2670	UNEMPLOYMENT COMPENSATION	Based on .004 of First \$12,000 Paid to Director	\$93.36	\$84.87
2680	UNEMPLOYMENT COMPENSATION	Based on .004 of First \$12,000 Paid to Regular Employee	\$96.00	\$96.00
2700	WORKERS COMPENSATION	Non-Prof. Rate of \$4.63 Per \$100 Paid to Subs	\$106.95	\$106.95
2770	WORKERS COMPENSATION	Non-Prof. Rate of \$4.63 Per \$100 Paid to Director	\$1,080.62	\$982.38
2780	WORKERS COMPENSATION	Non-Prof. Rate of \$4.63 Per \$100 Paid to Regular	<u>\$4,032.51</u>	<u>\$3,955.88</u>
		SUB TOTAL - CUSTODIAL	\$124,762.24	\$141,986.42

FACILITIES MAINTENANCE

2600 - OPERATION AND MAINTENANCE OF PLANT, MAINTENANCE OF BUILDING

3000	OTHER PROFESSIONAL SERVICES	Water System/Orkin - Monthly Service	\$8,000.00	\$7,500.00
4200	CLEANING SERVICES	Trash Removal; Professional Rug Steam Cleaning/Hallway	\$10,000.00	\$10,000.00
4300	REPAIRS AND MAINTENANCE	Building Repairs (As Needed) and Service Contracts	\$10,000.00	\$10,000.00
4445	UNAPPROVED LEASE	Copier Lease	\$5,000.00	\$5,000.00
5210	INSURANCE	Property Insurance on Elementary School and Laptops	\$8,000.00	\$8,000.00
6000	SUPPLIES	Supplies for Operation and Maint. of Plant		
		Used by Staff Including the Purchase of Drinking Water	\$19,000.00	\$18,000.00
6200	GASOLINE	Gasoline for Mower; Weedwacker; Snow blower	\$600.00	\$600.00
6220	ELECTRICITY	Estimated Need	\$36,000.00	\$36,000.00
6240	OIL (HEATING)	Estimated Need	\$34,000.00	\$34,000.00
7301	EQUIPMENT	As Needed	\$2,500.00	\$2,000.00
8100	DUES AND FEES	Asbestos/Boiler Inspection & Oil Storage Tank Fees	\$150.00	\$100.00
9000	CONTINGENCY	Allowance for Unexpected Expenses (MEMIC)	<u>\$8,000.00</u>	<u>\$8,000.00</u>
		SUB TOTAL - MAINTENANCE	\$141,250.00	\$139,200.00

2630 CARE AND UPKEEP OF GROUNDS

3000	PURCHASED PROFESSIONAL/TECHNICAL SERVICES	Snow Removal; Etc.	<u>\$8,000.00</u>	<u>\$8,000.00</u>
		SUB TOTAL - CARE AND UPKEEP OF GROUNDS	\$8,000.00	\$8,000.00

2690 OPERATION AND MAINTENANCE OF PLANT, CAPITAL RENEWAL AND RENOVATION

3000	PURCHASED SERVICES	Energy Project Balance of Payment #4 (\$216,393.61)	\$216,393.61	\$216,393.61
4500	BUILDING IMPROVEMENTS	Intercom System Switches	\$5,000.00	\$5,000.00
		Gym Floor Refinish	\$2,850.00	
		Camera for School	\$20,000.00	\$0.00
4900	OTHER PURCHASED SERVICES	Paving	\$0.00	\$0.00

**JONESPORT SCHOOL DEPARTMENT
2026-2027 BUDGET**

PROGRAM FUNCTION OBJECT	EXPLANATION	2026-2027 BUDGET	2025-2026 BUDGET
7390 EQUIPMENT	Playground Equipment	\$0.00	\$0.00
	SUB TOTAL - CAPITAL RENEWAL & RENOVATIONS	\$244,243.61	\$221,393.61
	TOTAL - FACILITIES MAINTENANCE	\$518,255.85	\$510,580.03

TRANSPORTATION

2700 - STUDENT TRANSPORTATION

1380 OVERTIME SALARIES	Salaries for Bus Monitor	\$6,500.00	\$6,500.00
2280 SS/MEDICARE	7.65% of Regular and Overtime Salaries	\$497.25	\$497.25
2680 UNEM COMPENSATION	.004 of First \$12,000 Paid to Regular Employee	\$26.00	\$26.00
2780 W. COMP.	Non-Prof. Rate of \$4.63 Per \$100 Paid to Regular	\$300.95	\$300.95
5110 PURCHASED FROM OTHER SAU'S		\$35,000.00	\$35,000.00
5140 PURCHASED FROM PRIVATE SOURCES (SPECIAL EDUCATION)		\$0.00	\$0.00
	TOTAL - TRANSPORTATION	\$42,324.20	\$42,324.20

OTHER EXPENDITURES, INCLUDING SCHOOL LUNCH

3100 FOOD SERVICE PROGRAM

9100 FUNDS TRANSFER OU	Transfer out to Food Service Program	\$22,500.00	\$20,000.00
	SUB TOTAL - FOOD SERVICE LUNCH	\$22,500.00	\$20,000.00
	TOTAL - FOOD SERVICE PROGRAM	\$22,500.00	\$20,000.00

TOTAL SCHOOL BUDGET		\$2,600,820.57	\$2,505,071.07
Increase over FY26	3.82%	\$95,749.50	

JONESPORT SCHOOL DEPARTMENT
SCHOOL BUDGET WORKSHEET
2026-2027

1. BUDGET TO BE FUNDED.....		\$2,600,820.57
2. LESS MISCELLANEOUS REVENUES:		
BALANCE FORWARD.....	\$450,000.00	
INTEREST INCOME.....	\$5.00	
TOTAL MISCELLANEOUS REVENUES.....		(\$450,005.00)
3. NET BUDGET TO BE FUNDED FROM THE FOUNDATION ALLOCATION AND ADDITIONAL LOCAL APPROPRIATION.....		\$2,150,815.57
4. TOTAL COMBINED ALLOCATION FROM ED279 SECTION 5 ABOVE IF LESS.....		(\$1,157,960.23)
(includes operating, other subsidizable and state approved debt service)		
LOCAL	\$933,860.99	
STATE	\$224,099.24	
5. ADDITIONAL LOCAL APPROPRIATION NEEDED TO FUND THE BUDGET.....		\$992,855.34
6. TOTAL LOCAL APPROPRIATION FY27	\$1,926,716.33	
7. TOTAL LOCAL APPROPRIATION FY26	\$1,943,595.58	
8. INCREASE/DECREASE OVER FY26	(\$16,879.25)	-0.87%

ESSENTIAL PROGRAMS AND SERVICES (EPS) EXPLANATION

ADJUSTED STATE CONTRIBUTION FROM SECTION 5	\$224,099.24
REQUIRED LOCAL APPROPRIATION FROM SECTION 5	\$933,860.99
ADDITIONAL LOCAL APPROPRIATION	<u>\$992,855.34</u>
TOTAL	\$2,150,815.57
LESS TOTAL EPS ALLOCATION 100% EPS TOTAL ALLOCATION ED279 SECTION 5	<u>\$1,157,960.23</u>
ABOVE/BELOW 100% EPS ALLOCATION	\$992,855.34

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