EASTPORT SCHOOL DEPARTMENT

SCHOOL BUDGET

2014-2015

Adopted by School Committee June 24, 2014

Revised and Adopted by School Committee July 21, 2014

Approved by City Council July 23, 2014

Eastport School Department

Proposed Budget

2014-2015

	2013-2014	Proposed 2014-2015	Difference
REVENUES			
LOCAL TAXES			
1000-0000-0000-41211-000-1 FOUNDATION ALLOCATI	1,043,757	1,041,215	-2,542
1000-0000-0000-41213-000-1 ADDITIONAL LOCAL	250,339	293,012	42,673
TOTAL LOCAL REVENUES	**1,294,096**	**1,334,227**	**40,131**
INTERGOVERNMENTAL REVENUE			
1000-0000-0000-41324-000-1 SHEAD TUITION INCOME	671,553	587,880	-83,673
1000-0000-0000-41327-000-1 SHEAD SPECIAL ED TUIT	25,000	40,000	15,000
1000-0000-0000-41421-000-1 DENNYSVILLE TRANSPO	22,007	22,007	0
1000-0000-0000-41901-000-1 SPEECH THERAPY REIM	0	0	0
1000-0000-0000-41955-000-1 ONE ON ONE SP. ED REI	27,500	27,500	0
1000-0000-0000-43112-000-1 FOUNDATION ALLOCATI	107,317	77,494	-29,823
1000-0000-0000-43113-000-1 TEACHER BASE REIMBU	0	0	0
1000-0000-0000-44585-000-1 MEDICAID REIMB	45,602	50,000	4,398
1000-0000-0000-45000-000-1 BALANCE FORWARD	89,599	266,501	176,902
1000-1000-0000-41953-000-1 DENNYSVILLE ED TECH	27,823	27,307	-516
SUBTOTAL INTERGOVERNMENTAL REV	**1,016,401**	**1,098,689**	**82,288**
OTHER INCOME			
1000-0000-0000-41712-000-1 GATE RECEIPTS - SHS	4,000	4,000	0
1000-0000-0000-41910-000-1 RENTAL AND MISC. INC	2,000	2,000	0
1000-0000-0000-44340-000-1 E-RATE	10,000	10,000	0
1000-0000-0000-45200-000-1 FOOD SERVICE REIMBU	24,000	24,000	0
SUBTOTAL OTHER INCOME	**40,000**	**40,000**	**0**
TOTAL REVENUE	**2,350,497**	**2,472,916**	**122,419**

2014 plus 3%	Estimated Enroll	Town	PY 77 CY	Curr Year	
8,165.00	4	Charlotte	4 (- 0 S + 0 F = 0) = 4	4	
	5	Dennysville	6 (-2 S + 1 F = -1) = 5	6	
	10	Edmunds	10 (-2 S + 2F = 0) = 10	10	
	2	Marion	1 C (- 0 S +1 F =+1) = 2	1	
	10	Pembroke	12 (- 4 S +2 F =+2) = 10	12	
	22	Perry	20 (-4 S +6 F = +2) = 22	20	
	15	Pleasant Pt	17 (-6S + 4 F =-2) = 15	17	
	4	Robbinston	8 (-4 S + F = -4) = 4	8	
	72			7	79
	0.00				

	2013-2014	2014-2015	Difference									
EXPENDITURES												
REGULAR INSTRUCTION						**Teacher salary based on current scale**						
ELEMENTARY PROGRAMS											Work	0.018 - 12
100-1100-1000-51010-01-1 Teacher salary	221,350	224,350	3,000		**Teacher**	**Position**	**Salary**	**Health**	**SS/McRE**	**Comp**	**Unemplo**	**MSRS**
100-1100-1000-51020-01-1 Ed Tech salary	0	0	0		Boone	Gr 6	47,700	7343	0.00	257.58	216	1,264.05
100-1100-1000-51230-01-1 Substitute salary	8,000	8,000	0		Randall	Gr 4-5	47,700	7343	0.00	257.58	216	1,264.05
100-1100-1000-51231-01-1 Tutor salary	5,000	0	-5,000		McGuire	1/2 Gym	15,500	3672	224.75	83.70	108	410.75
100-1100-1000-51500-01-1 Technology Operative	0	0	0		Gildardt	Gr 2-3	32,200	7343	466.90	173.88	216	853.30
100-1100-1000-52110-01-1 Teacher health insurance	53,662	52,377	-1,285		Sanchez	1/2 Music	16,750	3672	242.88	90.45	108	443.88
100-1100-1000-52210-01-1 Teacher soc sec/medicare	14,840	1,870	-12,970		Hamilton	K5-1	33,000	15662	478.50	178.20	216	874.50
100-1100-1000-52220-01-1 Ed Tech soc sec/medicare	0	0	0		Mahar	K4, Gr 7	31,500	7343	456.75	170.10	216	834.75
100-1100-1000-52230-01-1 Substitute soc sec/medicare	612	612	0				-	0	0.00	0.00	0	0.00
100-1100-1000-52310-01-1 Teacher Retirement	0	5,945	5,945									
100-1100-1000-52320-00-1 Ed Tech Retirement	0	0	0									
100-1100-1000-52510-01-1 Teacher tuition	3,750	3,750	0									
100-1100-1000-52610-01-1 Teacher unemployment	1,080	1,296	216									
100-1100-1000-52620-01-1 Ed Tech unemployment	0	0	0				$ 224,350	52377	$ 1,870	$ 1,211	$ 1,296	$ 5,945
100-1100-1000-52630-01-1 Substitute unemploymnet	120	144	24									
100-1100-1000-52710-01-1 Teacher worker's comp	1,195	2,000	805									
100-1100-1000-52720-01-1 Ed Tech worker's comp	0	0	0		**Ed Tech III**							
100-1100-1000-53440-01-1 Contract Service - Technolog	11,115	11,115	0									
100-1100-1000-53441-01-1 Contract Services - Art	0	8,000	8,000									
100-1100-1000-56100-01-1 General/Specialized Supplie	10,036	10,036	0									
100-1100-1000-56400-01-1 Text Books	1,300	1,300	0									
100-1100-1000-56410-01-1 Work Books	5,000	5,000	0									
100-1100-1000-57340-01-1 Instructional Equipment	700	700	0									
100-1100-1000-58900-01-1 Miscellaneous/field trips	500	500	0									
TOTAL ELEMENTARY PROGRAMS	**338,260**	**336,995**	**-1,265**									

	2013-2014	2014-2015	Difference
SECONDARY PROGRAMS			
100-1200-1000-51010-30-1 Teacher salary	302,250	309,950	7,700
100-1200-1000-51023-30-1 Ed Tech II (Young)	12,189	14,049	1,860
100-1200-1000-51180-30-1 Chemical Management	0	0	0
100-1200-1000-51181-30-1 Technology Systems Operati	7,000	7,000	0
100-1200-1000-51230-30-1 Substitute salary	6,000	6,000	0
100-1200-1000-51231-30-1 Tutor salary	1,000	1,000	0
100-1200-1000-52110-30-1 Teacher health insurance	54,401	59,744	5,343
100-1200-1000-52111-30-1 Ed Tech Health Insurance	7,164	7,343	179
100-1200-1000-52210-30-1 Teacher soc sec/medicare	17,383	4,494	(12,889)
100-1200-1000-52220-30-1 Chem. Man. Medicare	0	0	0
100-2100-1000-52221-30-1 Ed Tech Soc.Sec/Medicare	177	204	27
100-1200-1000-52230-30-1 Substitute soc sec/medicare	87	87	0
100-1100-1000-52310-01-1 Teacher Retirement	0	8,214	8,214
100-1100-1000-52320-00-1 Ed Tech Retirement	0	372	372
100-1200-1000-52510-30-1 Tuition Reimbursement	4,000	4,000	0
100-1200-1000-52610-30-1 Teacher unemployment	1,800	2,124	324
100-1200-1000-52630-30-1 Substitute unemploymnet	72	72	0
100-1200-1000-52710-30-1 Workers' comp sec.	1,632	2,500	868
100-1200-1000-52780-30-1 Worker's comp	189	189	0
100-1200-1000-53300-30-1 Employee Training and Deve	500	500	0
100-1200-1000-53440-01-1 Contract Service - Technolog	7,000	7,000	0
100-1200-1000-54300-30-1 Repairs to Equipment	700	700	0
100-1200-1000-55800-30-1 Employee travel	1,000	1,000	0
100-1200-1000-56100-30-1 General Supplies	7,000	11,500	4,500
100-1200-1000-56400-30-1 Books	5,000	2,000	(3,000)
100-1200-1000-57300-30-1 Instructional Equipment	1,500	1,500	0
100-1200-1000-57330-30-1 Furniture	1,000	1,000	0
100-1200-1000-58100-30-1 Dues & Fees	300	300	0
100-1200-1000-58900-30-1 Miscellaneous	500	500	0
TOTAL SECONDARY PROGRAMS	**439,844**	**453,342**	**13,498**
GIFTED AND TALENTED			
100-2900-1000-51010-95-1 Teacher salary	4,500	4,500	0
100-2900-1000-52210-95-1 Teacher soc sec/medicare	65	65	0

Teacher		Salary	Health	Med.	W.comp	Unemp	MSRS
NEW	IA/tech	32,500	7,343	471	176	216	861
McGuire	1/2 Gym	15,500	3,672	225	84	108	411
Sanchez	1/2 Music	16,750	3,672	243	90	108	444
Lane D		30,000	7,343	435	162	216	795
Simmons		31,500	7,343	457	170	216	835
Weston,D		34,500	7,343	500	186	216	914
Cook, S		35,500	1,000	515	192	216	941
Brigham, B		36,500	7,343	529	197	216	967
Patterson		33,000	7,343	479	178	216	875
Murphy, T.		32,200	7,343	467	174	216	853
Poole, T.	JMG loc	12,000		174	65	216	318
		$ 309,950	$ 59,744	$ 4,494	$ 1,609	$ 1,944	$ 8,214

Ed Tech		Salary	Health	SS/McRE	Work comp	Unemplo	MSRS
Young		14,049	7,343.00	203.71	189	180	372
		14,049	7,343	204	189	180	372

include 500 for art and 4,000 for IA supplies

	2013-2014	2014-2015	Difference
100-2900-1000-52610-95-1 Teacher unemployment	54	54	0
100-2900-1000-53300-95-1 Professional Development	2,000	2,000	0
100-2900-1000-56100-95-1 Supplies	400	400	0
TOTAL GIFTED AND TALENTED	**7,019**	**7,019**	**0**
TOTAL REGULAR INSTRUCTION	**785,123**	**797,356**	**12,233**
SPECIAL EDUCATION INSTRUCTION			
ELEMENTARY SPECIAL EDUCATION			
100-2100-1000-51010-95-1 Teacher salary	43,200	41,700	(1,500)
100-2100-1000-51021-95-1 Ed Tech I salary	0	0	0
100-2100-1000-51022-95-1 Ed Tech II salary (Morrison)	15,789	17,136	1,347
100-2100-1000-51023-95-1 Ed Tech III salary (Mahar, Br	30,762	32,974	2,212
100-2100-1000-51230-95-1 Substitute salary	2,000	2,000	0
100-2100-1000-51231-95-1 Tutor salary	4,000	4,000	0
100-2100-1000-52110-95-1 Teacher health insurance	13,002	13,327	325
100-2100-1000-52120-95-1 Ed Tech health insurance	21,491	22,029	538
100-2100-1000-52130-95-1 Speech Ed Tech III health ins	7,164	7,343	179
100-2100-1000-52210-95-1 Teacher soc sec/medicare	626	605	(21)
100-2100-1000-52220-95-1 Ed Tech soc sec/medicare	675	727	52
100-2100-1000-52230-95-1 Substitute soc sec/medicare	153	153	0
100-2100-1000-52231-95-1 Tutor soc sec/medicare	58	58	0
100-2100-1000-52310-95-1 Teacher Retirement	0	1,105	1,105
100-2100-1000-52320-95-1 Ed Tech Retirement	0	2,085	2,085
100-2100-1000-52510-95-1 Teacher tuition	2,000	2,000	0
100-2100-1000-52610-95-1 Teacher unemployment	180	216	36
100-2100-1000-52620-95-1 Ed Tech unemployment	540	648	108
100-2100-1000-52630-95-1 Substitute unemploymnet	30	36	6
100-2100-1000-52631-95-1 Tutor unemploymnet	60	72	12
100-2100-1000-52710-95-1 Teacher worker's comp	233	225	(8)
100-2100-1000-52720-95-1 Ed Tech worker's comp	251	665	414
100-2100-1000-52730-95-1 Substitute worker's comp	11	11	(0)
100-2100-1000-52731-95-1 Tutor worker's comp	22	22	0
100-2100-1000-53440-95-1 Professional Services-ESY	4,000	0	(4,000)
100-2100-1000-53441-95-1 Professional Services-AMH(	2,500	12,000	9,500
100-2100-1000-55690-95-1 Spec Ed Tuition	54,000	62,000	8,000
100-2100-1000-56100-95-1 Classroom Supplies	300	1,000	700
100-2100-1000-56400.-95-1 Books	296	296	0
100-2100-2700-58500-95-1 Costs for trip transportation	5,806	6,000	194
100-2800-2110-53440-95-1 Contracted Services/Counse	2,500	2,500	0
100-2800-2140-53440-95-1 Contracted Services/Psych S	11,300	0	(11,300)

2 SE CDT

Kmoholland

Teacher		Salary	Health	SS/McRE	Work comp	Unemplo	MSRS
Deblois		$ 41,700	$ 13,327	$ 605	$ 225	$ 216	$ 1,105
		$ 41,700	$ 13,327	$ 605	$ 225	$ 216	$ 1,105

Ed Tech		Salary	Health	SS/McRE	Work comp	Unemploy	
Mahar, L	III	15,750	7,343	$ 228	$ 85	$ 216	$ 417
Brown,A	III	17,224	7,343	$ 250	$ 93	$ 216	$ 456
Morrison,	II	17,136	7,343	$ 248	$ 93	$ 216	$ 454
				$ -	$ -		
Fournier	III Speech	28,560	7,343	$ 414	$ 154	$ 216	$ 757
				$ -			
		78,670	29,372	1,141	425	864	2,085

	2013-2014	2014-2015	Difference		
100-2800-2150-51020-95-1 ED TECH III SPEECH	28,560	28,560	0		
100-2800-2150-52220-95-1 Ed Tech III speech soc sec/i	414	414	0		
100-2800-2150-52620-95-1 Ed Tech SPEECH III unemplc	180	216	36		
100-2800-2150-52720-95-1 Ed Tech SPEECH III wc	154	154	0		
100-2800-2160-53440-95-1 Speech Therapy - Calais Hos	7,200	8,000	800		
100-2800-2160-53440-95-1 Contracted Services/Occ The	3,500	2,000	(1,500)		
100-2800-2180-53440-95-1 Contracted Services/Phys Th	2,000	2,000	0		
TOTAL ELEMENTARY SPECIAL EDUCATION	**264,957**	**274,276**	**9,319**		
SECONDARY SPECIAL EDUCATION					
100-2100-1000-51010-99-1 Teacher salary	77,000	81,700	4,700		
100-2100-1000-51020-99-1 Ed Tech I salary (summer pa	0	0	0		
100-2100-1000-51021-99-1 Ed Tech II salary	0	0	0		
100-2100-1000-51022-99-1 Ed Tech III salary	47,762	69,004	21,242		
100-2100-1000-51230-99-1 Substitute Teacher salary	0	0	0		
100-2100-1000-51231-99-1 Tutor salary	1,500	1,500	0		
100-2100-1000-52110-99-1 Teacher health insurance	28,282	23,005	(5,277)		
100-2100-1000-52120-99-1 Ed Tech health insurance	14,327	22,029	7,702		
100-2100-1000-52210-99-1 Teacher soc sec/medicare	1,117	1,185	68		
100-2100-1000-52220-99-1 Ed Tech soc sec/medicare	693	1,001	308		
100-2100-1000-52230-99-1 Substitute soc sec/medicare	0	0	0		
100-2100-1000-52231-99-1 Tutor soc sec/medicare	0	0	0		
100-2100-1000-52310-99-1 Teacher Retirement	0	2,165	2,165		
100-2100-1000-52320-99-1 Ed Tech Retirement	0	1,829	1,829		
100-2100-1000-52610-99-1 Teacher unemployment	360	432	72		
100-2100-1000-52620-99-1 Ed Tech unemployment	360	648	288		
100-2100-1000-52630-99-1 Substitute unemploymnet	0	0	0		
100-2100-1000-52631-99-1 Tutor unemploymnet	0	0	0		
100-2100-1000-52640-99-1 Unemployment	0	0	0		
100-2100-1000-52710-99-1 Teacher worker's comp	416	642	226		
100-2100-1000-52720-99-1 Ed Tech worker's comp	258	520	262		
100-2100-1000-52730-99-1 Substitute worker's comp	0	0	0		
100-2100-1000-52731-99-1 Tutor worker's comp	0	0	0		
100-2100-1000-52740-99-1 Sped Coord. Workers' Comp	0	0	0		
100-2100-1000-53441-99-1 Other Prof Services O/T, P/T	4,800	4,800	0		
100-2100-1000-55690-99-1 Spec Ed Tuition	54,000	62,000	8,000	2 S.E. CDT	
100-2100-2700-58500-99-1 Costs for trip transportation	0	6,000	6,000		
100-2800-2110-53440-99-1 Contracted Services/Counse	2,000	2,000	0		
100-2800-2140-53440-99-1 Contracted Services - Psych	5,600	0	(5,600)		
100-2800-2140-53441-99-1 Contracted Services - AMHC	0	14,000	14,000		
100-2100-1000+55610-99-1 Supplies	1,500	1,000	(500)		
100-2100-1000-55611-99-1 EPGY Software	1,000	0	(1,000)		

Teacher	Salary	Health	SS/McRE	Work comp	Unemploy	
Greenlaw	38,000	$ 15,662	$ 551.00	$ 205	$ 216	$ 1,007
Mitchell	43,700	$ 7,343	$ 633.65	$ 236	$ 216	$ 1,158
	81,700	$ 23,005	$ 1,185	$ 416	$ 432	$ 2,165

Ed Tech	Salary	Health	SS/McRE	Work comp	Unemploy	
Lee III	25,890	7,343	$ 375	$ 140	216.00	686.09
Real III	25,890	7,343	$ 375	$ 140	216.00	686.09
Sullivan	17,224	7,343	$ 250	$ 93	216.00	456.44
			$ -	$ -		
	69,004	22,029	1,001	373	648	1,829

	2013-2014	2014-2015	Difference
TOTAL SECONDARY SPECIAL EDUCATION	**240,974**	**295,459**	**54,484**
OFFICE OF THE DIRECTOR			
100-2500-2330-53440-90-2 AOS Director Assessment	13,643	16,012	2,369
100-2800-2330-53440-900-2 AOS Other SE Services	1,680	1,301	(379)
TOTAL OFFICE OF THE DIRECTOR	**15,323**	**17,313**	**1,990**

	2013-2014	2014-2015	Difference
DENNYSVILLE SPECIAL ED			
100-1100-1000-51020-01-3 ED TECH	18,781	25,890	7,109
100-1100-1000-52220-01-3 SS/MED DENNYS ED TECH	272	375	103
100-1100-1000-52300-01-3 RETIREMENT	0	686	686
100-1100-1000-52620-01-3 UNEMPLOYMENT - DENNY	180	216	36
100-1100-1000-52780-01-3 WORK COMP - DENNYSVIL	101	140	39
	7,164	0	(7,164)
TOTAL DENNYSVILLE SPEC ED	**26,498**	**27,307**	**809**
TOTAL SPECIAL EDUCATION	**547,752**	**614,355**	**66,603**
OTHER PUBLIC INSTRUCTION			
Co-Curricular & Extra Curricular - ELEMENTARY			
100-9200-1000-51500-01-1 Regular Stipend Coaches &	14,880	14,880	0
100-9200-1000-52200-01-1 Stipend soc sec/medicare	480	480	0
100-9200-1000-52600-01-1 Stipend unemployment	20	20	0
100-9200-1000-52700-01-1 Stipend worker's comp	20	20	0
100-9200-1000-55000-01-1 Other Purchased Services/O	2,000	2,000	0
100-9200-1000-56100-01-1 Program supplies	500	500	0
100-9200-1000-58100-01-1 Dues & Fees	500	500	0
100-9200-1000-58900-01-1 Miscellaneous	45	45	0
TOTAL PUBLIC INSTRUCTION - ELEMENTARY	**18,445**	**18,445**	**0**
Co-Curricular & Extra Curricular - SECONDARY			
100-9600-1000-51500-30-1 Regular Stipend Coaches &	48,600	42,600	(6,000)
100-9600-1000-52200-30-1 Stipend soc sec/medicare	1,300	1,300	0
100-9600-1000-52600-30-1 Stipend unemployment	150	150	0
100-9600-1000-52700-30-1 worker's comp	50	50	0
100-9600-1000-55000-30-1 Other Purchased Services/O	9,000	9,000	0
100-9600-1000-55400-30-1 Advertising	150	150	0
100-9600-1000-56100-30-1 Program supplies	2,300	1,800	(500)
100-9600-1000-57300-30-1 Equipment (supply asset)	2,000	1,500	(500)
100-9600-1000-58100-30-1 Dues & Fees	3,500	3,500	0
100-9600-1000-58500-30-1 Travel Costs to Events	660	660	0
100-9600-2700-58500-30-1 Cost for transportation to eve	3,725	3,725	0
TOTAL PUBLIC INSTRUCTION - SECONDARY	**71,435**	**64,435**	**(7,000)**
TOTAL OTHER PUBLIC INSTRUCTION	**89,880**	**82,880**	**(7,000)**

Position	Salary	Health	SS/McRE	Work comp	Unemploy
Mahar	$ 25,890	$ -	$ 375	$ 140	$ 216

	2013-2014	2014-2015	Difference									
STUDENT & STAFF SUPPORT												
GUIDANCE SERVICES												
100-0000-2120-51040-30-1 Guidance Director salary	45,000	45,000	0		**Secondary**							
100-0000-2120-52140-30-1 Guidance Director health	7,164	7,343	179		**Position**		**Salary**	**Health**	**SS/McRE**	**Work comp**	**Unemplo**	MSRS
100-0000-2120-52240-30-1 Guidance Director soc sec/m	653	653	0		McLean		$ 45,000	$ 7,343	$ 653	$ 243	$ 216	$ 1,193
100-0000-2120-52310-30-1 Guidance Retirement	0	1,193	1,193									
100-0000-2120-52640-30-1 Guidance Director unemploy	180	216	36				$ 45,000	$ 7,343	$ 653	$ 243	$ 216	$ 1,193
100-0000-2120-52740-30-1 Guidance Director worker's c	243	390	147									
100-0000-2120-53000-30-1 Purchased Professional Ser	900	900	0									
100-0000-2120-55800-30-1 Employee Travel	600	600	0									
100-0000-2120-56000-30-1 Gen. Supplies	500	400	(100)									
100-0000-2120-56400-30-1 Books	60	60	0									
100-0000-2120-58900-30-1 Miscellaneous	250	250	0									
TOTAL GUIDANCE SERVICES	**55,550**	**57,004**	**1,455**									
HEALTH SERVICES												
100-0000-2130-53030-90-1 Public Health Nurse	2,250	2,750	500									
100-0000-2130-56110-90-1 Supplies Elem	200	200	0									
100-0000-2130-56112-90-1 Supplies Sec	0	0	0									
TOTAL HEALTH SERVICES	**2,450**	**2,950**	**500**									
LIBRARY & EDUCATION MEDIA - ELE												
100-0000-2220-56430-01-1 Newspapers/Periodicals	200	200	0									
100-0000-2220-56600-01-1 Technology Related Supplies	500	500	0									
TOTAL LIB & ED MEDIA - ELE	**700**	**700**	**0**									
LIBRARY & EDUCATION MEDIA - SEC												
100-0000-2220-56430-30-1 Newspapers/Periodicals	247	247	0									
100-0000-2220-56600-30-1 Technology Related Supplies	135	135	0									
TOTAL LIB & ED MEDIA - SEC	**382**	**382**	**0**									
STUDENT ASSESSMENT												
100-0000-2240-53000-01-1 MATERIALS AND TEST SCO	3,000	3,000	0									
TOTAL STUDENT ASSESSMENT	**3,000**	**3,000**	**0**									
TOTAL STUDENT & STAFF SUPPORT	**62,082**	**64,036**	**1,955**	(1)								

	2013-2014	2014-2015	Difference
SYSTEM ADMINISTRATON			
SCHOOL COMMITTEE			
100-0000-2310-53400-90-1 Auditor	13,000	13,000	0
100-0000-2310-53450-90-1 Legal Services	3,000	3,000	0
100-0000-2310-53410-90-1 AOS School Committee Asse	2,900	2,343	(557)
100-0000-2310-55220-90-1 Liability Insurance	5,400	5,400	0
100-0000-2310-58100-90-1 Dues & Fees	874	874	0
TOTAL SCHOOL COMMITTEE	**25,174**	**24,617**	**(557)**
OFFICE OF THE SUPERINTENDENT			
100-0000-2320-54341-90-1 AOS Supt. Assessment	23,130	29,688	6,558
100-0000-2500-53410-90-1 AOS Business Assessment	25,157	25,318	161
100-0000-2700-55100-90-1 AOS Transportation Assess	0	0	0
100-0000-0000-0-5900-90-1 AOS Contingency Assessm	0	0	0
1000-0000-2610-54900-900 AOS Admin Technology	4,083	3,767	(316)
TOTAL OFFICE OF THE SUPERINTENDENT	**52,370**	**58,773**	**6,403**
TOTAL SYSTEM ADMINISTRATION	**77,544**	**83,390**	**5,846**

	2013-2014	2014-2015	Difference
SCHOOL ADMINISTRATION			
OFFICE OF THE PRINCIPAL - ELEMENTARY			
100-0000-2400-51040-01-1 Elementary principal	56,600	56,100	(500)
100-0000-2400-51180-01-1 Secretary's salary	23,184	23,184	0
100-0000-2400-51181-01-1 Substitute Secretary	1,000	1,000	0
100-0000-2400-52140-01-1 Elementary principal health ir	7,164	7,343	179
100-0000-2400-52180-01-1 Elementary secretary health i	7,164	7,343	179
100-0000-2400-52240-01-1 Elementary principalsoc sec/	798	813	15
100-0000-2400-52280-01-1 Secretary soc sec/medicare	1,774	1,774	(0)
100-0000-2400-52310-01-1 Principal Retirement	0	1,487	1,487
100-0000-2400-52540-01-1 Elementary principal tuition re	0	0	0
100-0000-2400-52640-01-1 Elementary principal unempl	180	216	36
100-0000-2400-52680-01-1 Secretary unemployment	180	216	36
100-0000-2400-52681-01-1 Substitute Secretary unemplo	15	18	3
100-0000-2400-52740-01-1 Elementary principal worker'	297	477	180
100-0000-2400-52780-01-1 Secretary worker's comp	125	175	50
100-0000-2400-52781-01-1 Substitute Secretary worker's	5	5	0
100-0000-2400-53300-01-1 Employee Training/Developn	500	500	0
100-0000-2400-54320-30-1 Technology Related Repairs	2,000	1,000	(1,000)
100-0000-2400-54445-01-1 Copier lease	3,087	2,600	(487)
100-0000-2400-54446-01-1 Copier maintenance	1,000	1,000	0
100-0000-2400-55310-01-1 Postage	800	800	0
100-0000-2400-55400-01-1 Advertising	500	500	0
100-0000-2400-55800-01-1 Employee Travel	325	325	0
100-0000-2400-56000-01-1 Office Supplies	600	600	0
100-0000-2400-56500-01-1 Technology Related Supplies	500	500	0
100-0000-2400-58100-01-1 Dues & Fees	800	800	0
100-0000-2400-58900-01-1 Miscellaneous	409	409	0
TOTAL OFFICE OF THE PRIN-ELEM	**109,007**	**109,185**	**178**

Support Staff same wages as 2012-2013

Position	Salary	Health	SS/McRE	Work comp	Unemploy	
Charlton	$ 56,100	$ 7,343	$ 813	$ 303	$ 216	$ 1,487
Lord	$ 23,184	$ 7,343	$ 1,774	$ 125	$ 216	

	2013-2014	2014-2015	Difference
SCHOOL ADMINISTRATION			
OFFICE OF THE PRINCIPAL - SECONDARY			
OFFICE OF THE PRINCIPAL - EC			
100-0000-2400-51040-30-1 Secondary principal	56,600	56,600	0
100-0000-2400-51180-30-1 Secretarys salary	30,791	30,791	0
100-0000-2400-51181-30-1 Secretary	19,945	19,945	(0)
100-0000-2400-52140-30-1 Secondary principal health i	7,164	17,437	10,273
100-0000-2400-52180-30-1 Secretary health insurance	9,164	9,164	0
100-0000-2400-52240-30-1 Secondary principal soc sec	798	821	23
100-0000-2400-52280-30-1 Secretary soc sec/medicare	1,526	1,526	(0)
100-0000-2400-52310-30-1 Principal's Retirement	0	1,500	1,500
100-0000-2400-52380-30-1 Secretary Retirement	0	816	816
100-0000-2400-52640-30-1 Secondary principal unempl	180	216	36
100-0000-2400-52680-30-1 Secretary unemployment	360	432	72
100-0000-2400-52740-30-1 Secondary principal worker'	297	477	180
100-0000-2400-52780-30-1 Secretary worker's comp	620	450	(170)
100-0000-2400-53300-30-1 Employee Training/Developr	500	500	0
100-0000-2400-54320-30-1 Technology Related Repairs	3,700	2,700	(1,000)
100-0000-2400-54445-30-1 Copier lease	4,505	3,900	(605)
100-0000-2400-54446-30-1 Copier Maintenance	1,005	1,500	495
100-0000-2400-55000-30-1 Contracted Services	1,000	1,000	0
100-0000-2400-55310-30-1 Postage	2,200	2,200	0
100-0000-2400-55400-30-1 Advertising	2,000	2,000	0
100-0000-2400-55800-30-1 Employee Travel	1,000	500	(500)
100-0000-2400-56000-30-1 Gen. Supplies	1,500	1,000	(500)
100-0000-2400-56400-30-1 Books	300	300	0
100-0000-2400-56500-30-1 Technology Related Supplies	400	400	0
100-0000-2400-57300-30-1 Equipment	100	100	0
100-0000-2400-58100-30-1 Dues & Fees	1,040	1,040	0
100-0000-2400-58900-30-1 Miscellaneous	300	300	0
TOTAL OFFICE OF THE PRIN-SEC	**146,995**	**157,614**	**10,619**

Position	Salary	Health	SS/McRE	Work comp	Unemploy	
Theriault	56,600.00	17,436.87	820.70	305.64	216.00	$ 1,500
Cook	$ 30,791	$ 2,000	$ -	$ 310	$ 216	$ 816
Stanhope	$ 19,945	$ 7,164	$ 1,526	$ 310	$ 216	
	$ 50,736	$ 9,164	$ 1,526	$ 620	$ 432	$ 816

		2013-2014	2014-2015	Difference										
TOTAL SCHOOL ADMINISTRATION		**256,002**	**266,799**	**10,797**										
TRANSPORTATION & BUSES														
STUDENT TRANSPORTATION							**Position**		**Salary**	**Health**	**SS/McRE**	**Work co**	**Unemploy**	
100-0000-2700-55100-90-1	AOS Transportation Assess	2,679	4,099	1,420			Mealey	Driver	$ 24,860	$ 14,067	$ 1,902	$ 1,733	$ 216	
100-0000-2700-51180-90-1	Bus Driver salary	24,860	24,860	0										
100-0000-2700-51182-90-1	Bus Monitor	4,000	4,000	0					$ 24,860	$ 14,821	$ 1,902	$ 1,733	$ 180	
100-0000-2700-51183-90-1	Late Afternoon Bus	4,000	4,000	0										
100-0000-2700-51185-90-1	Extra Curricular Trips	9,000	9,000	0										
100-0000-2700-51230-90-1	Substitutes	5,000	5,000	0										
100-0000-2700-52180-90-1	Bus Driver health insurance	13,723	14,821	1,098										
100-0000-2700-52182-90-1	Monitor /Social Security	306	306	0										
100-0000-2700-52230-90-1	Sub Medicare/Social Securit	383	383	0										
100-0000-2700-52280-90-1	Bus Driver soc sec/medicare	1,902	1,902	(0)										
100-0000-2700-52682-90-1	Monitor Unemployment	60	72	12										
100-0000-2700-52630-90-1	Sub Unemployment	349	349	0										
100-0000-2700-52680-90-1	Bus Driver unemployment	180	180	0										
100-0000-2700-52780-90-1	Bus Driver Workers Comp	1,733	2,609	876										
100-0000-2700-53401-90-1	Physical Exams	400	400	0										
100-0000-2700-54200-90-1	Snow Plowing	1,000	1,000	0										
100-0000-2700-54230-90-1	Repair/Maint	7,500	7,500	0										
100-0000-2700-54330-90-1	Parts	2,500	2,500	0										
100-0000-2700-55110-90-1	Contracted Transportation	0	0	0										
100-0000-2700-55200-90-1	Bus Insurance	4,500	4,500	0										
100-0000-2700-55300-90-1	Communications	1,000	1,000	0										
100-0000-2700-56100-90-1	Supplies	600	600	0										
100-0000-2700-56200-90-1	Fuel	14,000	14,000	0										
100-0000-2700-58100-30-1	DUES & FEES	200	200	0										
100-0000-2700-58900-30-1	MISCELLANEOUS	271	271	0										
TOTAL STUDENT TRANSPORTATION		**100,145**	**103,552**	**3,407**										

	2013-2014	2014-2015	Difference			Position		Salary	Health	SS/McRE	Work co	Unemploy
DENNYSVILLE TRANSPORTATION						Lingley		$ 11,199	$ 7,737	$ 857	$ 781	$ 202
100-0000-2700-51180-91-1 Bus Driver salary	10,979	11,199	220									
100-0000-2700-51186-91-1 Service Trips	500	500	0					$ 11,199	$ 7,737	$ 840	$ 765	$ 165
100-0000-2700-51200-91-1 Substitutes	500	500	0									
100-0000-2700-52180-91-1 Bus Driver health insurance	7,164	7,737	573									
100-0000-2700-52270-91-1 Bus Driver soc sec/medicare	840	840	(0)									
100-0000-2700-52280-91-1 Sub Social Security medicare	38	38	0									
100-0000-2700-52670-91-1 Bus Driver unemployment	165	165	(0)									
100-0000-2700-52680-91-1 Sub DriverUnemployment	8	9	1									
100-0000-2700-52780-91-1 Bus Driver Workers Comp	765	900	135									
TOTAL DENNYSVILLE TRANSPORT	**20,959**	**21,888**	**929**									
TOTAL TRANSPORTATON & BUSES	**121,105**	**125,440**	**4,336**									
FACILITIES MAINTENANCE												
OPERATION & MAINT. PLANT - ELE												
100-0000-2610-51180-01-1 Custodian salary	18,970	18,970	0			**Position**		**Salary**	**Health**	**SS/McRE**	**Work co**	**Unemploy**
100-0000-2610-51230-01-1 Substitutes	5,500	5,500	0			Bowen		$ 18,970	$ 7,343	$ 1,451	$ 886	$ 216
100-0000-2610-52180-01-1 Custodian health insurance	7,164	7,343	179									$ -
100-0000-2610-52230-01-1 Substitute soc sec/medicare	421	421	0									
100-0000-2610-52280-01-1 Custodian soc sec/medicare	1,451	1,451	0									
100-0000-2610-52630-01-1 Substitute unemploymnet	82	82	0									
100-0000-2610-52680-01-1 Custodian unemployment	180	216	36									
100-0000-2610-52730-01-1 Substitute worker's comp	257	257	0									
100-0000-2610-52780-01-1 Custodian worker's comp	886	1,500	614									
100-0000-2610-53300-01-1 Employee training and devel	0	0	0					$ 18,970	$ 7,343	$ 1,451	$ 886	$ 216
100-0000-2610-54110-01-1 Water	4,040	4,040	0									
100-0000-2610-54120-01-1 Sewer	4,312	4,312	0									
100-0000-2610-54210-01-1 Rubbish Removal	1,500	1,500	0									
100-0000-2610-54310-01-1 Bldg Maintenance	10,000	10,000	0									
100-0000-2610-54320-01-1 Buidling Repairs)	8,000	8,000	0									
100-0000-2610-54330-01-1 Heating Maint	6,000	6,000	0									
100-0000-2610-54360-01-1 Simplex Service	3,500	3,500	0									
100-0000-2610-54370-01-1 Other Equipment Maintenanc	1,500	1,500	0									
100-0000-2610-54900-090-1 AOS Assessment-Facilities	691	1,051	360									
100-0000-2610-55210-01-1 Property Insurance	6,500	6,500	0									
100-0000-2610-55320-01-1 Telephone	2,500	2,500	0									
100-0000-2610-56110-01-1 Custodial Supplies	4,000	4,000	0									
100-0000-2610-56130-01-1 Maintenance Supplies	2,500	2,500	0									
100-0000-2610-56220-01-1 Electricity	33,500	33,500	0			11250	9148					
100-0000-2610-56240-01-1 Fuel Oil	49,000	49,000	0	gallons @ $4								

	2013-2014	2014-2015	Difference									
100-0000-2610-57340-01-1 Equipment - non instructiona	2,000	2,000	0									
TOTAL OPER & MNT PLT-ELEM	**174,454**	**175,643**	**1,189**									
OPERATION OF PLANT - SEC												
100-0000-2610-51180-30-1 Custodian salary	28,079	28,079	0			**Position**		**Salary**	**Health**	**SS/McRE**	**Work co**	**Unemploy**
100-0000-2610-51230-30-1 Substitutes	4,580	4,580	0			MacDonald		25,397.00	7,343.00	1,942.87	1,186.04	216.00
100-0000-2610-52180-30-1 Custodian health insurance	7,164	7,343	179			Mealey		2,682.00	0.00	205.17	125.25	0.00
100-0000-2610-52230-30-1 Substitute soc sec/medicare	350	350	0									
100-0000-2610-52280-30-1 Custodian soc sec/medicare	2,148	2,148	0									
100-0000-2610-52630-30-1 Substitute unemploymnet	69	82	13									
100-0000-2610-52680-30-1 Custodian unemployment	381	216	(165)									
100-0000-2610-52730-30-1 Substitute worker's comp	214	214	0					$ 28,079	$ 7,343	$ 2,148	$ 1,311	$ 216
100-0000-2610-52780-30-1 Custodian worker's comp	1,311	1,720	409									
100-0000-2610-53300-30-1 Employee training and devel	200	200	0									
100-0000-2610-54110-30-1 Water	3,000	3,000	0									
100-0000-2610-54120-30-1 Sewer	3,804	3,804	0									
100-0000-2610-54210-30-1 Rubbish Removal	1,500	1,500	0									
100-0000-2610-54310-30-1 Bldg Maintenance	10,000	10,000	0									
100-0000-2610-54330-30-1 Heating Maint	10,000	10,000	0									
100-0000-2610-54360-30-1 Simplex Service	5,000	5,000	0									
100-0000-2610-54370-30-1 Other Equipment Maintenan	4,000	4,000	0									
100-0000-2610-54380-30-1 Hazard and Waste	300	300	0									
100-0000-2610-55210-30-1 Property Insurance	6,500	6,500	0									
100-0000-2610-55320-30-1 Telephone	3,700	3,700	0									
100-0000-2610-56110-30-1 Custodial Supplies	3,500	3,500	0									
100-0000-2610-56130-30-1 Maintenance Supplies	5,000	5,000	0									
100-0000-2610-56220-30-1 Electricity	30,000	30,000	0									
100-0000-2610-56240-30-1 Fuel Oil	46,000	47,000	1,000	gallons @ $4								
100-0000-2610-57340-30-1 Equipment (Boiler)	0	0	0									
100-0000-2610-58900-30-1 Miscellaneous	0	0	0									
TOTAL OPER OF PLANT - SEC	**176,800**	**178,236**	**1,436**					369,379				
BUILDING & SITE IMPROVEMENT												
100-0000-4200-54500-95-1 SITE IMPROVEMENT-ELEM	500	500	0									
100-0000-4200-54500-99-1 SITE IMPROVEMENT-SECO	2,000	15,000	13,000			12000 for window replacement						
TOTAL BUILD & SITE IMPROV	**2,500**	**15,500**	**13,000**									
TOTAL FACILITIES MAINTENANCE	**353,754**	**369,379**	**15,626**									

	2013-2014	2014-2015	Difference									
ALL OTHER EXPENDITURES												
FOOD SERVICE PROGRAMS												
100-0000-3100-51170-90-1 Food Service Manager	16,241	16,241	0		Position		Salary	Health	SS/McRE	Work com	Unemploy	
100-0000-3100-51230-90-1 Substitutes/Helper	4,100	6,000	1,900		Preston		$ 16,241	$ 7,343	$ 1,242	$ 758	$ 216	
100-0000-3100-52170-90-1 Food Service Mgr health insu	7,164	7,343	179				$ 6,000		$ 459.00			
100-0000-3100-52230-90-1 Substitute soc sec/medicare	314	459	145									
100-0000-3100-52270-90-1 Food Service Mgr Soc sec/m	1,441	1,242	(199)				**$ 22,241**	**$ 7,343**	**$ 1,701**	**$ 758**	**$ 216**	
100-0000-3100-52630-90-1 Substitute unemploymnet	62	108	46									
100-0000-3100-52670-90-1 Food Service Manager Une	180	216	36									
100-0000-3100-52680-90-1 Food Service Unemploymen	0	0	0									
100-0000-3100-52770-90-1 Food Service Mgr Worker's	758	920	162									
100-0000-3100-57340-90-1 Equipment	1,000	1,000	0									
TOTAL FOOD SERVICE PROGRAMS	**31,260**	**33,529**	**2,270**									
CONTINGENCIES												
100-0000-0000-59000-90-1 Budget Contingency	26,000	35,752	9,752									
SUBTOTAL CONTINGENCIES	**26,000**	**35,752**	**9,752**									
TOTAL ALL OTHER EXPENDITURES	**57,260**	**69,281**	**12,022**									
Total Expenditures	**2,350,503**	**2,472,916**	**122,413**									

	2013-2014	2014-2015	Difference
EASTPORT COST CENTER TOTALS			
TOTAL REGULAR EDUCATION	785,123	797,356	12,233
TOTAL SPECIAL EDUCATION	547,752	614,355	66,603
TOTAL CAREER & TECHNICAL EDUCATION	0	0	0
TOTAL OTHER INSTRUCTION	89,880	82,880	(7,000)
TOTAL STUDENT & STAFF SUPPORT	62,082	64,036	1,955
TOTAL SYSTEM ADMINISTRATION	77,544	83,390	5,846
TOTAL SCHOOL ADMINISTRATION	256,002	266,799	10,797
TOTAL TRANSPORTATION & BUSES	121,105	125,440	4,336
TOTAL FACILITIES MAINTENANCE	353,754	369,379	15,626
DEBT SERVICE & OTHER COMMITMENTS	0	0	0
ALL OTHER E PENDITURES	57,260	69,281	12,022
	2,350,503	**2,472,916**	**122,413**

	2013-2014	2014-2015	Difference									

				Work comp	Manual	Modified	Mod			Health Insurance-Teachers		
	Unemploy			Classification	Rate	Rate	Calculation			Standard		old
	0.018	first 12K		Bus Drivers	0.0697	0.0697				Single		7,163.52
				Professional/Clerica	0.0054	0.0054				A/C		11,407.03
				Custodian/Cooks	0.0467	0.0467				2P		1,384.18
										Family		16,302.23
							1					
										Health Insurance-Ed Tech		
										Standard		old
										Single		7,163.52
										A/C		7,163.52
										2P		7,163.52
										Family		7,163.52
										Health Insurance-Support		
										Standard		old
										Single		7,164.00
										A/C		10,428.00
										2P		12,300.00
										Family		14,193.00

new			Choice Plus	old	new
7343			Single	7,163.52	7343
11692			A/C	10,747.89	11017
14187			2P	13,001.64	13327
16709			Family	15,280.44	15662
new			Choice Plus	old	new
7343			Single	7,163.52	7343
7343			A/C	7,163.52	7343
7343			2P	7,163.52	7343
7343			Family	7,163.52	7343
new			Choice Plus	old	new
7343			Single	7,164.00	7343
10688			A/C	9,921.00	10168
12608			2P	11,654.00	11946
14548			Family	13,407.00	13742