

**BEALS SCHOOL DEPARTMENT****2025-2026 BUDGET**

| PROGRAM  |             | 2025-2026 | 2024-2025 |
|----------|-------------|-----------|-----------|
| 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%);    | \$268,963.40    | \$220,196.67    |
| 1023 ED TECH III           | 1 Full-time Ed Tech III (\$17.45/hr x 7 hrs/day)     |                 | \$0.00          |
| 1230 TEMPORARY SALARIES    | Substitute Allowance for 10 Days @ \$113/Day         | \$11,130.00     | \$11,130.00     |
| 2110 GR INS TEACHER        | Health/Dental Insurance Teacher                      | \$52,500.00     | \$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                 | \$3,899.94      | \$3,192.82      |
| 2220 MEDICARE ED TECH III  | 1.45% of Ed. Tech. Salaries                          | \$0.00          | \$0.00          |
| 2230 MEDICARE SUBSTITUTE   | 7.65% of Substitute Salaries                         | \$851.45        | \$851.45        |
| 2310 TEACHER RETIREMENT    | 4.47% of Teacher Salaries                            | \$12,022.66     | \$9,842.79      |
| 2320 ED TECH RETIREMENT    | 4.47% of Ed. Tech Salaries                           | \$0.00          | \$0.00          |
| 2330 SUBSTITUTE RETIREMENT | 4.47% of Substitute Salaries                         | \$497.51        | \$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  | \$66.78         | \$66.78         |
| 2710 WC TEACHER            | Based on a Prof.Rate of \$.51 per \$100 Salary Paid  | \$1,371.71      | \$1,123.00      |
| 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  | \$56.75         | \$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        | \$152.00        |
| 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                  | \$360,400.21    | \$308,437.75    |

**1120 - REGULAR INSTRUCTION GR. K-2**

|                            |  |              |             |
|----------------------------|--|--------------|-------------|
| 1010 REGULAR SALARIES      | 1.5 FTE Teachers; 1 Part-time PE Tchr (16.5%), Mu:   | \$106,493.46 | \$97,053.97 |
| 1023 ED TECH III           | 1 Part-time Ed. Tech. III (\$17.45/hr x 3.5 hrs/day) | \$11,848.55  | \$0.00      |
| 1230 TEMPORARY SALARIES    | Substitute Allowance for 15 Days @ \$113/Day         | \$1,695.00   | \$988.75    |
| 2110 GR INS TEACHER        | Health/Dental Insurance Teacher                      | \$24,500.00  | \$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                            | \$1,544.16   | \$1,407.28  |
| 2220 MEDICARE ED TECH III  | 1.45% of Ed. Tech. Salaries                          | \$171.80     | \$0.00      |
| 2230 MEDICARE SUBSTITUTE   | 7.65% of Substitute Salaries                         | \$129.67     | \$75.64     |
| 2310 TEACHER RETIREMENT    | 4.47% of Teacher Salaries                            | \$4,760.26   | \$4,338.31  |
| 2320 ED TECH RETIREMENT    | 4.47% of Ed. Tech Salaries                           | \$529.63     | \$0.00      |
| 2330 SUBSTITUTE RETIREMENT | 4.47% of Substitute Salaries                         | \$75.77      | \$44.20     |
| 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         | \$71.09      | \$0.00      |
| 2630 UNEM COMP SUBSTITUTE  | Based on .006 of First \$12,000 Paid to Substitutes  | \$10.17      | \$5.93      |
| 2710 WC TEACHER            | Based on a Prof. Rate of \$.51 per \$100 Salary Paid | \$543.12     | \$494.98    |
| 2720 WC ED TECH            | Based on a Prof. Rate of \$.51 per \$100 Salary Paid | \$60.43      | \$0.00      |
| 2730 WC SUBSTITUTE         | Based on a Prof. Rate of \$.51 per \$100 Salary Paid | \$8.62       | \$5.02      |

**BEALS SCHOOL DEPARTMENT****2025-2026 BUDGET**

| PROGRAM                  |  | 2025-2026       | 2024-2025       |
|--------------------------|--|-----------------|-----------------|
| FUNCTION                 | EXPLANATION                                      | BUDGET          | BUDGET          |
| 5810 PROF DEV TRAVEL     | Estimated Approximately 250 Miles @\$.53         | \$132.50        | \$125.00        |
| 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              | \$155,040.22    | \$131,505.10    |

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

|                            |  |                 |                 |
|----------------------------|--|-----------------|-----------------|
| 1010 REGULAR SALARIES      | 1 Part-time Classroom Teacher (50%)                  | \$23,453.00     | \$28,392.50     |
| 1023 ED TECH III           | 1 Full-time Ed. Tech. III (\$17.45/hr x 7 hrs/day)   | \$25,388.78     | \$0.00          |
| 1230 TEMPORARY SALARIES    | Substitute Allowance for 3.75 Days @ \$113/Day       | \$423.75        | \$423.75        |
| 2110 GR INS TEACHER        | Health/Dental Insurance Teacher                      | \$7,000.00      | \$7,000.00      |
| 2120 GR INS ED TECH        | Health/Dental Insurance Ed. Tech.                    | \$7,000.00      | \$0.00          |
| 2210 MEDICARE TEACHER      | 1.45% of Teacher Salaries                            | \$340.07        | \$411.69        |
| 2220 MEDICARE ED TECH      | 1.45% of Ed. Tech. Salaries                          | \$368.14        | \$0.00          |
| 2230 MEDICARE SUBSTITUTE   | 7.65% of Substitute Salaries                         | \$32.42         | \$32.42         |
| 2310 TEACHER RETIREMENT    | 4.47% of Teacher Salaries                            | \$1,048.35      | \$1,269.14      |
| 2320 ED TECH RETIREMENT    | 4.47% of Ed. Tech Salaries                           | \$1,134.88      | \$0.00          |
| 2320 SUBSTITUTE RETIREMENT | 4.47% of Substitute Salaries                         | \$18.94         | \$18.94         |
| 2610 UNEM COMP TEACHER     | Based on .006 of First \$12,000 Paid Teacher         | \$140.72        | \$170.36        |
| 2620 UNEM COMP ED TECH     | Based on .006 of First \$12,000 Paid Ed Tech         | \$152.33        | \$0.00          |
| 2630 UNEM COMP SUBSTITUTE  | Based on .006 of First \$12,000 Paid to Substitutes  | \$2.54          | \$2.54          |
| 2710 WC TEACHER            | Based on a Prof. Rate of \$.51 per \$100 Salary Paid | \$119.61        | \$144.80        |
| 2720 WC ED TECH            | Based on a Prof. Rate of \$.51 per \$100 Salary Paid | \$129.48        | \$0.00          |
| 2730 WC SUBSTITUTE         | Based on a Prof. Rate of \$.51 per \$100 Salary Paid | \$2.16          | \$2.16          |
| 5810 PROF DEV TRAVEL       | Estimated Approximately 150 Miles @\$.53             | \$79.50         | \$75.00         |
| 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                    | \$67,434.67     | \$38,543.30     |

**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            |
|                        | <b>TOTAL REGULAR INSTRUCTION</b>                     | <b>\$583,275.10</b> | <b>\$478,886.16</b> |

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

|                         |  |             |             |
|-------------------------|--|-------------|-------------|
| 1010 REGULAR SALARIES   | 1 Full-time Classroom Teacher                    | \$47,470.78 | \$47,986.68 |
| 1023 ED TECH SALARIES   | 1 Full-time Ed Tech III (\$17.50/hr x 7 hrs/day) | \$24,946.46 | \$23,765.00 |
| 1230 TEMPORARY SALARIES | Substitute Allowance for 15 Days @ \$113/Day     | \$1,695.00  | \$1,695.00  |

**BEALS SCHOOL DEPARTMENT****2025-2026 BUDGET**

| PROGRAM<br>FUNCTION                                     | EXPLANATION  | 2025-2026<br>BUDGET | 2024-2025<br>BUDGET |
|---|--|---------------------|---------------------|
| <b><u>SPECIAL EDUCATION INSTRUCTION, CONTINUED</u></b>  |  |                     |                     |
| <b><u>2200 SPECIAL EDUCATION PROGRAM, RESOURCE</u></b>  |  |                     |                     |
| 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        | \$14,000.00         | \$14,000.00         |
| 2210 SS/MEDICARE TEACHER                                | 7.65% of Applicable Teacher Salaries                 | \$865.03            | \$872.51            |
| 2220 MEDICARE ED TECH                                   | 1.45% of Applicable Educational Technician III Sala  | \$361.72            | \$344.59            |
| 2230 MEDICARE SUBSTITUTE                                | 7.65% of Substitute Salaries                         | \$129.67            | \$129.67            |
| 2310 TEACHER RETIREMENT                                 | 4.47% of Teacher Salaries                            | \$2,121.94          | \$2,145.00          |
| 2320 ED. TECH. RETIREMENT                               | 4.47% of Ed. Tech. Salaries                          | \$1,115.11          | \$1,062.30          |
| 2330 SUBSTITUTE RETIREMENT                              | 4.47% of Substitute Salaries                         | \$75.77             | \$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  | \$10.17             | \$10.17             |
| 2710 WC TEACHER   | Based on a Prof. Rate of \$.51 per \$100 Salary Paid | \$242.10            | \$244.73            |
| 2720 WC ED TECH   | Based on a Prof. Rate of \$.51 per \$100 Salary Paid | \$127.23            | \$121.20            |
| 2730 WC SUBSTITUTE                                      | Based on a Prof. Rate of \$.51 per \$100 Salary Paid | \$8.66              | \$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                 | \$97,985.64         | \$97,277.28         |
| <b><u>2400 SPECIAL EDUCATION TUTOR</u></b>              |  |                     |                     |
| 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          |
| <b><u>2800 SPECIAL EDUCATION OTHER SERVICES</u></b>     |  |                     |                     |
| 2140 OTHER SERVICES                                     | Psychological Services                               | \$4,000.00          | \$2,000.00          |
| 2150 OTHER SERVICES                                     | Speech Services                                      | \$6,500.00          | \$5,500.00          |
| 2160 OTHER SERVICES                                     | Occupational Services                                | \$6,650.00          | \$4,650.00          |
| 2180 OTHER SERVICES                                     | Physical Therapy Services                            | \$2,000.00          | \$1,500.00          |
| 2190 OTHER PROF SERVICES                                | Purchased Prof/Educ Svcs                             | <u>\$3,000.00</u>   | <u>\$2,000.00</u>   |
|   | SUB TOTAL - SPECIAL ED OTHER SERVICES                | \$22,150.00         | \$15,650.00         |
| <b><u>2500 OFFICE OF SPECIAL EDUCATION DIRECTOR</u></b> |  |                     |                     |
| 1040 DIRECTOR SALARY                                    | 1 Special Education Director (33.33%)                | \$26,664.00         | \$24,997.50         |
| 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                              | \$5,115.00          | \$4,620.00          |
| 2240 DIRECTOR SS/MEDICARE                               | 1.45% of Applicable Salaries                         | \$386.63            | \$362.46            |
| 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     | \$159.98            | \$149.99            |
| 2680 SECRETARY UNEMPLOYMENT                             | Based on .006 of First \$12,000 Paid to Employee     | \$0.00              | \$0.00              |

**BEALS SCHOOL DEPARTMENT****2025-2026 BUDGET**

| PROGRAM<br>FUNCTION              | EXPLANATION  | 2025-2026<br>BUDGET | 2024-2025<br>BUDGET |
|----------------------------------|--|---------------------|---------------------|
| 2740 DIRECTOR WORKER'S COMP      | Based on Prof. Rate of \$.51 Per \$100 Salary Paid | \$135.99            | \$127.49            |
| 2780 SECRETARY WORKER'S COMP     | Based on Prof. Rate of \$.51 Per \$100 Salary Paid | \$0.00              | \$0.00              |
| 5310 COMMUNICATIONS              | Postage  | \$100.00            | \$0.00              |
| 5810 PROF DEV TRAVEL             | Staff Travel; Workshops; Etc.                      | \$50.00             | \$0.00              |
| 6000 SUPPLIES                    | Supplies   | \$50.00             | \$0.00              |
| 6400 BOOKS AND PERIODICALS       | Books and Periodicals                              | <u>\$100.00</u>     | <u>\$0.00</u>       |
|                                  | SUB TOTAL - OFFICE OF SPECIAL ED DIRECTOR          | \$32,761.60         | \$30,257.44         |
| <b>TOTAL - SPECIAL EDUCATION</b> |  | <b>\$155,149.84</b> | <b>\$145,437.31</b> |

**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.         | \$5,250.00        | \$5,250.00        |
| 2200 SS/MEDICARE        | 1.45% of Stipend Salaries                           | \$46.40           | \$46.40           |
| 2280 SS/MEDICARE        | 7.65% of Driver Salaries                            | \$401.63          | \$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 | \$39.90           | \$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 \$.63 Per \$100 Salary Paid  | \$363.83          | \$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                           | \$14,780.31       | \$14,780.31       |

**9200 EXTRA-CURRICULAR ACTIVITIES**

|                        |   |            |            |
|------------------------|---|------------|------------|
| 1180 DRIVER SALARIES   | Driver Approximately 120 Hrs x \$22/hr.             | \$2,640.00 | \$2,640.00 |
| 1380 OVERTIME SALARIES | Driver Approximately 175 Hrs x \$33.54/hr.          | \$5,869.50 | \$5,869.50 |
| 1500 STIPEND SALARIES  | Stipends of Coaches/Directors                       |            |            |
|                        | Athletic Director                                   | \$2,000.00 | \$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                           | \$841.50   | \$841.50   |
| 2280 SS/MEDICARE       | 7.65% of Driver                                     | \$650.98   | \$650.98   |
| 2600 UNEM COMPENSATION | Based on .006 of First \$12,000 Pd. to Stipend Emp. | \$66.00    | \$66.00    |
| 2680 UNEM COMPENSATION | Based on .006 of First \$12,000 Paid to Drivers     | \$51.06    | \$51.06    |
| 2700 WC STIPEND        | Based on Prof. Rate of \$.51 Per \$100 Salary Paid  | \$56.09    | \$56.09    |
| 2780 WC DRIVER         | Based on Prof. Rate of \$.63 Per \$100 Salary Paid  | \$589.73   | \$589.73   |
| 6000 SUPPLIES          | General Supplies and Athletic Expenses              | \$500.00   | \$500.00   |



**BEALS SCHOOL DEPARTMENT**  
**2025-2026 BUDGET**

| PROGRAM<br>FUNCTION                             | EXPLANATION  | 2025-2026<br>BUDGET | 2024-2025<br>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 ACTIVITI                | \$24,314.86         | \$24,314.86         |
|   | <b>TOTAL - OTHER INSTRUCTION</b>                     | <b>\$39,095.17</b>  | <b>\$39,095.17</b>  |
| 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         | \$9,120.00          |
| 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         | \$30,332.00         |
| <b><u>2120 - GUIDANCE AND COUNSELING</u></b>    |  |                     |                     |
| 3200 OTHER PROFESSIONAL SVS                     | Contracted Counseling and Prevention Services        |                     |                     |
|   | 2 Hrs Per Week for Approx 36 Weeks                   | <u>\$4,500.00</u>   | <u>\$3,960.00</u>   |
|   | SUB TOTAL - GUIDANCE AND COUNSELING                  | \$4,500.00          | \$3,960.00          |
| <b><u>2130 - HEALTH SERVICES</u></b>            |  |                     |                     |
| 1010 SALARY                                     | School Nurse Salary                                  | \$13,213.66         | \$12,828.80         |
| 2210 GROUP INSURANCE                            | School Nurse Group Insurance                         | \$4,620.00          | \$4,620.00          |
| 2220 NURSE SS/MEDICARE                          | Nurse Social Security/Medicare                       | \$1,010.85          | \$981.40            |
| 2620 NURSE UC COMP                              | Based on .006 of First \$12,000 Salary Paid          | \$77.76             | \$77.76             |
| 2720 NURSE WKRS COMP                            | Based on a Prof. Rate of \$.51 per \$100 Salary Paid | \$67.39             | \$65.43             |
| 3000 OTHER PROFESSIONAL SVS                     | Sports Physicals; Water Testing Services             | \$2,000.00          | \$2,000.00          |
| 6000 SUPPLIES                                   | Purchase of Health/First Aid Supplies, Etc.          | \$400.00            | \$200.00            |
| 8100 DUES & FEES                                | Water Analysis                                       | <u>\$3,000.00</u>   | <u>\$2,000.00</u>   |
|   | SUB TOTAL - HEALTH SERVICES                          | \$24,389.66         | \$22,773.39         |
|   | <b>TOTAL - STUDENT SUPPORT SERVICES</b>              | <b>\$65,101.66</b>  | <b>\$57,065.39</b>  |
| <b><u>STAFF SUPPORT SERVICES</u></b>            |  |                     |                     |
| <b><u>2213-INSTRUCTIONAL STAFF TRAINING</u></b> |  |                     |                     |
| 2510 TUITION REIMB                              | Tuition Reimbursement Teacher                        | \$5,000.00          | \$4,000.00          |
| 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                 | \$8,575.00          | \$7,575.00          |
|   | <b>TOTAL - STAFF SUPPORT SERVICES</b>                | <b>\$8,575.00</b>   | <b>\$7,575.00</b>   |
|   | <b>TOTAL- STUDENT/STAFF SUPPORT SERVICE</b>          | <b>\$73,676.66</b>  | <b>\$64,640.39</b>  |

**BEALS SCHOOL DEPARTMENT**  
**2025-2026 BUDGET**

| PROGRAM<br>FUNCTION                   | EXPLANATION   | 2025-2026<br>BUDGET | 2024-2025<br>BUDGET |
|---------------------------------------|---|---------------------|---------------------|
| <b><u>2310 - SCHOOL COMMITTEE</u></b> |   |                     |                     |
| 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<br>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 | \$103,000.00 | \$101,000.00 |
|--------------------------|-------------------------------|--------------|--------------|

|                                    |                     |                     |
|------------------------------------|---------------------|---------------------|
| <b>TOTAL SYSTEM ADMINISTRATION</b> | <b>\$127,581.40</b> | <b>\$125,581.40</b> |
|------------------------------------|---------------------|---------------------|

**SCHOOL ADMINISTRATION**

**2410 - OFFICE OF PRINCIPAL**

|                                |   |             |             |
|--------------------------------|---|-------------|-------------|
| 1040 PRINCIPAL SALARY          | Principal Salary                                    | \$53,560.00 | \$52,000.00 |
| 1500 STIPEND                   | Faculty Chair                                       | \$600.00    | \$550.00    |
| 1180 SECRETARY SALARY          | 1 Secretary (/Hr x 20 Hrs/Week for 42 Wks & @ 4h    | \$32,296.00 | \$26,751.20 |
| 1230 TEMPORARY SALARIES        | Substitute Allowance for 10 Days @ \$113/Dav        | \$1,130.00  | \$1,130.00  |
| 2140 GROUP INS. PRINCIPAL      | Health/Dental Insurance                             | \$7,000.00  | \$7,000.00  |
| 2180 GROUP INS. SECRETARY      | Health/Dental Insurance                             | \$14,000.00 | \$14,000.00 |
| 2240 SS/MEDICARE PRINCIPAL     | 1.45% of Principal Salary                           | \$776.62    | \$754.00    |
| 2230 SUB SS/MEDICARE           | 7.65% of Temporary Salaries                         | \$86.45     | \$86.45     |
| 2280 SS/MEDICARE               | 7.65% of Secretary Salaries                         | \$2,470.64  | \$2,046.47  |
| 3100 RETIREMENT FACILITY CHAIR | 4.47% Of Applicable Salaries                        | \$26.82     | \$24.59     |
| 3140 RETIREMENT PRINCIPAL      | 4.47% Of Applicable Salaries                        | \$2,394.13  | \$2,324.40  |
| 2600 UNEM COMPENSATION         | Based on .006 of First \$12,000 Paid to Stipend     | \$3.60      | \$3.30      |
| 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  | \$3.06      | \$2.81      |
| 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  | \$273.16    | \$265.20    |
| 2780 WC SECREATRY              | Based on Prof. Rate of \$.51 Per \$100 Salary Paid  | \$164.71    | \$136.43    |
| 4330 REPAIR & MAINTENANCE      | Software Attendance Program/Data Base Manageme      | \$2,300.00  | \$2,300.00  |
| 4445 UNAPPROVED LEASE          | Copier Lease  | \$350.00    | \$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****2025-2026 BUDGET**

| PROGRAM          |                                 | 2025-2026       | 2024-2025       |
|------------------|---------------------------------|-----------------|-----------------|
| FUNCTION         | EXPLANATION                     | BUDGET          | BUDGET          |
| 8100 DUES & FEES | Conference/Workshop Fees        | <u>\$350.00</u> | <u>\$350.00</u> |
|                  | SUB TOTAL - OFFICE OF PRINCIPAL | \$124,166.74    | \$116,456.39    |

|                                      |                     |                     |
|--------------------------------------|---------------------|---------------------|
| <b>TOTAL - SCHOOL ADMINISTRATION</b> | <b>\$124,166.74</b> | <b>\$116,456.39</b> |
|--------------------------------------|---------------------|---------------------|

**FACILITIES MAINTENANCE****2620 - OPERATION AND MAINTENANCE CUSTODIAL**

|                              |  |                   |                   |
|------------------------------|--|-------------------|-------------------|
| 1170 FACILITY MAINT DIRECTOR | 1 PT Facility Maintenance Director (\$61000 x 1/3)   | \$20,333.33       | \$18,949.91       |
| 1180 REGULAR SALARIES        | 1 Full-time Custodian (30.5 Hrs x \$17.08/Hr x 52Wk) | \$31,513.82       | \$27,088.88       |
|                              | 1 Part-time Custodian                                | \$0.00            | \$0.00            |
|                              | Custodian for Extra-Curr. (100 Hrs)                  | \$1,706.00        | \$1,706.00        |
| 2170 GROUP INSURANCE         | Health/Dental Insurance                              | \$4,666.67        | \$4,666.67        |
| 2180 GROUP INSURANCE         | Health/Dental Insurance                              | \$14,000.00       | \$14,000.00       |
| 2270 SS/MEDICARE             | 7.65% of Salaries                                    | \$1,555.50        | \$1,449.67        |
| 2280 SS/MEDICARE             | 7.65% of Salaries                                    | \$2,541.32        | \$2,202.81        |
| 2670 UNEM COMPENSATION       | Based on .006 of First \$12,000 Salary Paid          | \$122.00          | \$113.70          |
| 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     | \$941.43          | \$877.38          |
| 2780 WRKS COMPENSATION       | Based on Non-Prof. Rate of \$4.63 Per \$100 Paid     | <u>\$1,538.08</u> | <u>\$1,333.20</u> |
|                              | SUB TOTAL - OPERATION/MAINT CUSTODIAL                | \$78,990.15       | \$72,460.22       |

**2600 - OPERATION AND MAINTENANCE OF BUILDING**

|                              |  |                   |                   |
|------------------------------|--|-------------------|-------------------|
| 3000 OTHER PROFESSIONAL SERV | Water System/Orkin Monthly Service                 | \$3,500.00        | \$3,500.00        |
| 4200 CLEANING SERVICES       | Trash Removal                                      | \$3,000.00        | \$2,500.00        |
| 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       | \$13,000.00       |
| 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       | \$23,000.00       |
| 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        | \$1,050.00        |
| 9000 CONTINGENCY             | Allowance for Unexpected Exp.; Budget Purpose Or   | <u>\$7,000.00</u> | <u>\$7,000.00</u> |
|                              | SUB TOTAL - OPERATION/ MAINT BUILDING              | \$110,515.00      | \$105,865.00      |

**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  |

|                                       |                     |                     |
|---------------------------------------|---------------------|---------------------|
| <b>TOTAL - FACILITIES MAINTENANCE</b> | <b>\$314,134.41</b> | <b>\$302,954.48</b> |
|---------------------------------------|---------------------|---------------------|

**BEALS SCHOOL DEPARTMENT**  
**2025-2026 BUDGET**

| PROGRAM   |   | 2025-2026             | 2024-2025             |
|---|---|-----------------------|-----------------------|
| FUNCTION  | EXPLANATION   | BUDGET                | BUDGET                |
| <b><u>TRANSPORTATION AND BUSES</u></b>                  |   |                       |                       |
| <b><u>2700- STUDENT TRANSPORTATION</u></b>              |   |                       |                       |
| 5110  | STUDENT TRANSPORTATION PURCHASES FROM OTHER LEA'S IN MAINE      | \$20,000.00           | \$15,000.00           |
| 5140  | STUDENT TRANSPORTATION PURCHASED FROM PRIVATE SOURCES (SPEC ED) | <u>\$1,000.00</u>     | <u>\$1,000.00</u>     |
|   | SUB-TOTAL - STUDENT TRANSPORTATION                              | \$21,000.00           | \$16,000.00           |
| <b>TOTAL - TRANSPORTATION AND BUSES</b>                 |   | <b>\$21,000.00</b>    | <b>\$16,000.00</b>    |
| <b><u>OTHER EXPENDITURES INCLUDING SCHOOL LUNCH</u></b> |   |                       |                       |
| <b><u>3100 SCHOOL FOOD SERVICE DIRECTOR</u></b>         |   |                       |                       |
| 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           |
| <b>TOTAL - OTHER EXP INC SCHOOL LUNCH</b>               |   | <b>\$26,000.00</b>    | <b>\$26,000.00</b>    |
| <b>TOTAL SCHOOL BUDGET FOR 2023-2024</b>                |   | <b>\$1,464,079.31</b> | <b>\$1,315,051.29</b> |
| <b>Increase Over FY25</b>                               |   | <b>\$149,028.02</b>   |                       |



BEALS SCHOOL DEPARTMENT  
SCHOOL BUDGET WORKSHEET  
2025-2026

|  |                |                |
|--|----------------|----------------|
| 1. BUDGET TO BE FUNDED.....  |                | \$1,464,079.31 |
| 2. LESS MISCELLANEOUS REVENUES:  |                |                |
| BALANCE FORWARD.....   |                |                |
| TOTAL MISCELLANEOUS REVENUES.....  |                |                |
| 3. NET BUDGET TO BE FUNDED FROM THE FOUNDATION ALLOCATION AND<br>ADDITIONAL LOCAL APPROPRIATION..... |                | \$1,464,079.31 |
| 4. TOTAL COMBINED ALLOCATION FROM ED279 PRINTOUT, SECTION 5<br>ABOVE IF LESS.....                    |                | (\$546,001.61) |
| (includes operating, other subsidizable and state approved debt service)                             |                |                |
| LOCAL  | \$407,356.93   |                |
| STATE  | \$138,644.68   |                |
| 5. ADDITIONAL LOCAL APPROPRIATION NEEDED TO FUND THE BUDGET.....                                     |                | \$918,077.70   |
| 6. TOTAL LOCAL APPROPRIATION FY26  | \$1,325,434.63 |                |
| 7. TOTAL LOCAL APPROPRIATION FY25  | \$1,015,488.49 |                |
| 8. INCREASE OVER FY25  | \$309,946.14   | 30.5%          |

ESSENTIAL PROGRAMS AND SERVICES (EPS) EXPLANATION

|  |                |
|--|----------------|
| ADJUSTED STATE CONTRIBUTION FROM SECTION 5B                    | \$138,644.68   |
| REQUIRED LOCAL APPROPRIATION FROM SECTION 5B                   | \$407,356.93   |
| ADDITIONAL LOCAL APPROPRIATION                                 | \$918,077.70   |
| TOTAL  | \$1,464,079.31 |
| LESS TOTAL EPS ALLOCATION 100% EPS TOTAL ALLOCATION SECTION 5B | \$546,001.61   |
| ABOVE/BELOW 100% EPS ALLOCATION                                | \$918,077.70   |