

# ATHENS COMMUNITY SCHOOL ATHENS BUDGET BY ARTICLE FY27

Account Number / Description	1 Year Prior Adopted 7/1/2025 - 6/30/2026	PROPOSED BUDGET 7/1/2026 - 6/30/2027	INCREASE/DEC REASE
<b><u>GENERAL FUND - BALANCE FORWARD</u></b>			
1. 1000-0000-0000-45000-000 FUND TRANSFER - BBF GEN FUND	(263,000.00)	(300,000.00)	(37,000.00)
<b>GENERAL FUND BALANCE FORWARD</b>	<b>\$(263,000.00)</b>	<b>\$(300,000.00)</b>	<b>\$(37,000.00)</b>
<b><u>LOCAL REVENUES - GENERAL FUND</u></b>			
2. 1000-0000-0000-41211-000 LOCAL SHARE K-12 ASSESSMENT	(659,206.00)	(699,792.00)	(40,586.00)
3. 1000-0000-0000-41213-000 LOCAL ADDITIONAL ASSESSMENT	(658,676.00)	(596,090.00)	62,586.00
4. 1000-0000-0000-41322-000 TUITION FROM OTHER LEAS	(54,000.00)	(55,000.00)	(1,000.00)
5. 1000-0000-0000-41421-000 TRANSPORTATION OTHER LEAS	(14,600.00)	(11,948.00)	2,652.00
6. 1000-0000-0000-41510-000 INTEREST ON INVESTMENTS	(5,000.00)	(6,000.00)	(1,000.00)
<b>LOCAL REVENUES</b>	<b>\$(1,391,482.00)</b>	<b>\$(1,368,830.00)</b>	<b>\$22,652.00</b>
<b><u>STATE REVENUES</u></b>			
7. 1000-0000-0000-43111-000 STATE ALLOCATION	(1,316,990.00)	(1,201,063.00)	115,927.00
8. 1000-0000-0000-43150-000 NATIONAL BOARD FOR PROFESSIONAL TEAC	(5,000.00)	(5,000.00)	0.00
<b>STATE REVENUES</b>	<b>\$(1,321,990.00)</b>	<b>\$(1,206,063.00)</b>	<b>\$115,927.00</b>
<b>TOTAL - GENERAL FUND REVENUES</b>	<b>\$(2,976,472.00)</b>	<b>\$(2,874,893.00)</b>	<b>\$101,579.00</b>
<b>TOTAL - GENERAL FUND REVENUES</b>	<b>\$(2,976,472.00)</b>	<b>\$(2,874,893.00)</b>	<b>\$101,579.00</b>

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**ARTICLE 1-REG. INSTRUCTION**

ELEMENTARY INSTRUCTION

9. 1000-1100-1000-51010-170 TEACHER SALARY	430,524.00	433,654.00	3,130.00
10. 1000-1100-1000-51022-170 SALARY - ED TECH II	23,100.00	47,081.00	23,981.00
11. 1000-1100-1000-51023-170 SALARY - ED TECH III	36,789.00	35,050.00	(1,739.00)
12. 1000-1100-1000-51230-170 SUBSTITUTE TEACHER SALARY	11,000.00	13,000.00	2,000.00
13. 1000-1100-1000-52110-170 TEACHER HEALTH INSURANCE	76,310.00	82,034.00	5,724.00
14. 1000-1100-1000-52111-170 TEACHER DENTAL INSURANCE	1,440.00	1,440.00	0.00
15. 1000-1100-1000-52120-170 ED TECH HEALTH INSURANCE	21,630.00	23,253.00	1,623.00
16. 1000-1100-1000-52121-170 ED TECH DENTAL INSURANCE	240.00	240.00	0.00
17. 1000-1100-1000-52211-170 TEACHER MEDICARE	7,126.00	6,288.00	(838.00)
18. 1000-1100-1000-52221-170 ED TECH MEDICARE	868.00	1,191.00	323.00
19. 1000-1100-1000-52230-170 SUBSTITUTE FICA	682.00	806.00	124.00
20. 1000-1100-1000-52231-170 SUBSTITUTE MEDICARE	159.00	189.00	30.00
21. 1000-1100-1000-52310-170 MSRS FED FUNDS	18,374.00	16,534.00	(1,840.00)
22. 1000-1100-1000-52322-170 MAINEPERS - ED TECH II	1,007.00	2,053.00	1,046.00
23. 1000-1100-1000-52323-170 ER MAINEPERS - ED TECH III	1,604.00	1,529.00	(75.00)
24. 1000-1100-1000-52330-170 MAINE PERS EMPLOYER SHARE	0.00	306.00	306.00
25. 1000-1100-1000-52510-170 TEACHER TUITION REIMBURSEMENT	15,000.00	19,800.00	4,800.00
26. 1000-1100-1000-52610-170 TEACHER UNEMPLOYMENT	492.00	498.00	6.00
27. 1000-1100-1000-52615-170 PFML	3,527.00	2,168.00	(1,359.00)
28. 1000-1100-1000-52622-170 UNEMPLOYMENT - ED TECH 2	48.00	96.00	48.00
29. 1000-1100-1000-52623-170 UC - ED TECH III	48.00	48.00	0.00
30. 1000-1100-1000-52625-170 PFML	236.00	412.00	176.00
31. 1000-1100-1000-52630-170 SUBSTITUTE UNEMPLOYMENT	48.00	60.00	12.00
32. 1000-1100-1000-52635-170 PFML	55.00	65.00	10.00
33. 1000-1100-1000-52710-170 TEACHER WORKERS COMP	1,289.00	1,005.00	(284.00)
34. 1000-1100-1000-52722-170 WC - ED TECH 2	64.00	109.00	45.00
35. 1000-1100-1000-52723-170 WC - ED TECH III	101.00	81.00	(20.00)
36. 1000-1100-1000-52730-170 SUBSTITUTE WORKERS COMP	55.00	30.00	(25.00)

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Account Number / Description	1 Year Prior Adopted  7/1/2025 - 6/30/2026	PROPOSED BUDGET  7/1/2026 - 6/30/2027	INCREASE/DEC REASE
37. 1000-1100-1000-53300-170 PROFESSIONAL DEVELOPMENT	1,300.00	10,200.00	8,900.00
38. 1000-1100-1000-54311-170 COPIER SUPPLIES/REPAIRS	500.00	2,800.00	2,300.00
39. 1000-1100-1000-55350-170 ONLINE SUBSCRIPTIONS	8,850.00	6,752.00	(2,098.00)
40. 1000-1100-1000-55800-170 TRAVEL	500.00	500.00	0.00
41. 1000-1100-1000-56100-170 INSTRUCTIONAL SUPPLIES	6,110.00	5,700.00	(410.00)
42. 1000-1100-1000-56110-170 CLASSROOM FURNITURE	3,405.00	1,300.00	(2,105.00)
43. 1000-1100-1000-56400-170 BOOKS AND PERIODICALS	6,500.00	2,700.00	(3,800.00)
44. 1000-1100-1000-58100-170 DUES AND MEMBERSHIP	0.00	63.00	63.00
45. 1000-1100-1000-59000-170 CONTINGENCY	29,000.00	60,000.00	31,000.00
<b>SUBTOTAL - REGULAR INSTRUCTION</b>	<b>\$707,981.00</b>	<b>\$779,035.00</b>	<b>\$71,054.00</b>
<b><u>ELEMENTARY FIELD TRIPS</u></b>			
46. 1000-1100-2700-51180-170 SALARIES - FIELD TRIPS	1,600.00	1,600.00	0.00
47. 1000-1100-2700-52280-170 FICA	100.00	100.00	0.00
48. 1000-1100-2700-52281-170 MEDICARE	24.00	24.00	0.00
49. 1000-1100-2700-52680-170 UNEMPLOYMENT COMP	10.00	10.00	0.00
50. 1000-1100-2700-52685-170 PFML	4.00	4.00	0.00
51. 1000-1100-2700-52780-170 WORKERS COMP	90.00	90.00	0.00
52. 1000-1100-2700-56260-170 FLEET FUEL	2,172.00	2,172.00	0.00
<b>ELEMENTARY FIELD TRIPS</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$0.00</b>
<b><u>K-2 TARGETED</u></b>			
53. 1000-1120-1000-51010-170 K-2 TEACHER SALARIES	221,779.00	230,440.00	8,661.00
54. 1000-1120-1000-51021-170 SALARIES - ED TECH I - K-2	0.00	11,714.00	11,714.00
55. 1000-1120-1000-51230-170 K-2 SUBSTITUTES SALARIES	2,500.00	3,000.00	500.00
56. 1000-1120-1000-52110-170 K-2 TEACHER HEALTH INSURANCE	73,804.00	54,678.00	(19,126.00)
57. 1000-1120-1000-52111-170 K-2 TEACHER DENTAL INSURANCE	720.00	720.00	0.00
58. 1000-1120-1000-52211-170 K-2 TEACHER MEDICARE	3,216.00	3,342.00	126.00
59. 1000-1120-1000-52220-170 FICA - ED TECH	0.00	727.00	727.00
60. 1000-1120-1000-52221-170 K-2 ED TECH MEDICARE	0.00	170.00	170.00

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## ATHENS BUDGET BY ARTICLE FY27

Account Number / Description	1 Year Prior Adopted 7/1/2025 - 6/30/2026	PROPOSED BUDGET 7/1/2026 - 6/30/2027	INCREASE/DEC REASE
61. 1000-1120-1000-52230-170 K-2 SUBSTITUTE FICA	155.00	186.00	31.00
62. 1000-1120-1000-52231-170 K-2 SUBSTITUTE MEDICARE	37.00	44.00	7.00
63. 1000-1120-1000-52310-170 MAINE PERS	9,670.00	9,786.00	116.00
64. 1000-1120-1000-52510-170 K-2 TEACHER TUITION REIMBURSEMENT	2,500.00	2,200.00	(300.00)
65. 1000-1120-1000-52610-170 K-2 TEACHER UNEMPLOYMENT	144.00	168.00	24.00
66. 1000-1120-1000-52615-170 PFML	105.00	1,152.00	1,047.00
67. 1000-1120-1000-52621-170 UC - ED TECH I - K-2	0.00	24.00	24.00
68. 1000-1120-1000-52625-170 PFML - ED TECH I - K-2	0.00	60.00	60.00
69. 1000-1120-1000-52630-170 UNEMPLOYMENT - SUBS	20.00	25.00	5.00
70. 1000-1120-1000-52635-170 PFML	6.00	15.00	9.00
71. 1000-1120-1000-52710-170 K-2 TEACHER WORKERS COMP	610.00	530.00	(80.00)
72. 1000-1120-1000-52721-170 WC - ED TECH I - K-2	0.00	27.00	27.00
73. 1000-1120-1000-52730-170 K-2 SUBSTITUTE WORKERS COMP	12.00	7.00	(5.00)
74. 1000-1120-1000-53300-170 K-2 STAFF DEVELOPMENT	500.00	500.00	0.00
75. 1000-1120-1000-55350-170 ONLINE SUBSCRIPTIONS	2,610.00	2,400.00	(210.00)
76. 1000-1120-1000-55800-170 STAFF TRAVEL	600.00	600.00	0.00
77. 1000-1120-1000-56100-170 K-2 INSTRUCTIONAL SUPPLIES	4,000.00	3,900.00	(100.00)
78. 1000-1120-1000-56110-170 CLASSROOM FURNITURE	824.00	0.00	(824.00)
79. 1000-1120-1000-56400-170 K-2 BOOKS AND PERIODICALS	1,050.00	1,040.00	(10.00)
<b>K-2 TARGETED</b>	<b>\$324,862.00</b>	<b>\$327,455.00</b>	<b>\$2,593.00</b>
<b><u>AFTER SCHOOL INSTRUCTION</u></b>			
80. 1000-4600-1000-51210-170 SALARY - AFTER SCHOOL INSTRUCTION	1,800.00	1,800.00	0.00
81. 1000-4600-1000-52211-170 MEDICARE - AFTER SCHOOL INSTRUCTION	26.00	26.00	0.00
82. 1000-4600-1000-52310-170 MAINEPERS - AFTER SCHOOL INSTRUCTION	79.00	79.00	0.00
83. 1000-4600-1000-52610-170 UC - AFTER SCHOOL INSTRUCTION	24.00	24.00	0.00
84. 1000-4600-1000-52615-170 PFML	9.00	9.00	0.00
85. 1000-4600-1000-52710-170 WC - AFTER SCHOOL INSTRUCTION	24.00	24.00	0.00
<b>AFTER SCHOOL INSTRUCTION</b>	<b>\$1,962.00</b>	<b>\$1,962.00</b>	<b>\$0.00</b>

# ATHENS COMMUNITY SCHOOL ATHENS BUDGET BY ARTICLE FY27

Account Number / Description	1 Year Prior Adopted 7/1/2025 - 6/30/2026	PROPOSED BUDGET 7/1/2026 - 6/30/2027	INCREASE/DEC REASE
<b><u>SECONDARY INSTRUCTION</u></b>			
86. 1000-1200-1000-55610-990 TUITION TO OTHER SAUS	686,000.00	602,000.00	(84,000.00)
87. 1000-1200-1000-55630-990 TUITION PRIVATE ORGANIZATIONS	28,000.00	14,000.00	(14,000.00)
<b>SECONDARY INSTRUCTION</b>	<b><u>\$714,000.00</u></b>	<b><u>\$616,000.00</u></b>	<b><u>\$(98,000.00)</u></b>
<b>TOTAL ARTICLE 1 - REG INSTRUCT</b>	<b><u>\$1,752,805.00</u></b>	<b><u>\$1,728,452.00</u></b>	<b><u>\$(24,353.00)</u></b>

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**ARTICLE 2- SPECIAL EDUCATION**

**SPECIAL ED ADMIN**

88. 1000-2500-2330-53440-900 AOS ASSESSMENT	29,080.00	30,934.00	1,854.00
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<b>SPECIAL ED. ADMINISTRATION</b>	<b>\$29,080.00</b>	<b>\$30,934.00</b>	<b>\$1,854.00</b>
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**ELEMENTARY SPECIAL ED**

89. 1000-2200-1000-51010-170 TEACHER SALARIES	39,964.00	96,656.00	56,692.00
90. 1000-2200-1000-51021-170 SALARY - ED TECH I	21,756.00	11,714.00	(10,042.00)
91. 1000-2200-1000-51023-170 SALARY - ED TECH III	56,046.00	53,894.00	(2,152.00)
92. 1000-2200-1000-51230-170 SUBSTITUTE SALARIES	2,000.00	4,000.00	2,000.00
93. 1000-2200-1000-52110-170 TEACHER HEALTH INSURANCE	0.00	25,014.00	25,014.00
94. 1000-2200-1000-52111-170 TEACHER DENTAL INSURANCE	0.00	240.00	240.00
95. 1000-2200-1000-52120-170 ED TECH HEALTH INSURANCE	10,816.00	29,066.00	18,250.00
96. 1000-2200-1000-52121-170 ED TECH DENTAL	240.00	720.00	480.00
97. 1000-2200-1000-52211-170 TEACHER MEDICARE	580.00	1,401.00	821.00
98. 1000-2200-1000-52220-170 FICA - ED TECH	1,349.00	727.00	(622.00)
99. 1000-2200-1000-52221-170 ED TECH MEDICARE	1,128.00	953.00	(175.00)
100. 1000-2200-1000-52230-170 FICA - SUB	124.00	248.00	124.00
101. 1000-2200-1000-52231-170 MEDICARE - SUB	30.00	58.00	28.00
102. 1000-2200-1000-52310-170 MAINE PERS	0.00	2,304.00	2,304.00
103. 1000-2200-1000-52323-170 MAINE PERS EMPLOYER SHARE	1,018.00	2,350.00	1,332.00
104. 1000-2200-1000-52510-170 TEACHER TUITION REIMBURSEMENT	5,400.00	2,200.00	(3,200.00)
105. 1000-2200-1000-52520-170 ED TECH TUITION REIMBURSEMENT	5,400.00	7,200.00	1,800.00
106. 1000-2200-1000-52610-170 TEACHER UNEMPLOYMENT	60.00	108.00	48.00
107. 1000-2200-1000-52615-170 PFML	400.00	547.00	147.00
108. 1000-2200-1000-52621-170 UNEMPLOYMENT COMP	48.00	24.00	(24.00)
109. 1000-2200-1000-52623-170 UNEMPLOYMENT COMP	96.00	96.00	0.00
110. 1000-2200-1000-52625-170 PFML	389.00	330.00	(59.00)
111. 1000-2200-1000-52630-170 UNEMPLOYMENT - SUB	8.00	16.00	8.00
112. 1000-2200-1000-52635-170 PFLM	10.00	20.00	10.00

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113. 1000-2200-1000-52710-170 TEACHER WORKERS COMP	110.00	252.00	142.00
114. 1000-2200-1000-52721-170 WORKERS COMP	60.00	27.00	(33.00)
115. 1000-2200-1000-52723-170 WC - ED TECH 3	154.00	124.00	(30.00)
116. 1000-2200-1000-52730-170 WORKERS COMP	24.00	10.00	(14.00)
117. 1000-2200-1000-53300-170 PROFESSIONAL DEVELOPMENT	300.00	300.00	0.00
<b>ELEMENTARY SPECIAL ED</b>	<b>\$147,510.00</b>	<b>\$240,599.00</b>	<b>\$93,089.00</b>
<b><u>SECONDARY SP ED</u></b>			
118. 1000-2200-1000-53440-990 CONTRACTED SERVICES SP ED RESOURCE	25,000.00	20,000.00	(5,000.00)
<b>SECONDARY SPECIAL ED</b>	<b>\$25,000.00</b>	<b>\$20,000.00</b>	<b>\$(5,000.00)</b>
<b><u>SPECIAL ED - SPEECH</u></b>			
119. 1000-2800-2150-51010-170 SALARY - SPEECH THERAPIST	14,135.00	11,845.00	(2,290.00)
120. 1000-2800-2150-52110-170 HEALTH - SPEECH	4,653.00	4,127.00	(526.00)
121. 1000-2800-2150-52111-170 DENTAL - SPEECH	48.00	300.00	252.00
122. 1000-2800-2150-52211-170 MEDICARE - SPEECH	205.00	172.00	(33.00)
123. 1000-2800-2150-52310-170 MAINE PERS EMPLOYER SHARE	616.00	518.00	(98.00)
124. 1000-2800-2150-52610-170 UNEMPLOYMENT - SPEECH	24.00	24.00	0.00
125. 1000-2800-2150-52615-170 PFML	71.00	60.00	(11.00)
126. 1000-2800-2150-52710-170 WORKERS COMP - SPEECH	55.00	28.00	(27.00)
127. 1000-2800-2150-53300-170 PROFESSIONAL DEVELOPMENT	0.00	500.00	500.00
128. 1000-2800-2150-56100-170 SUPPLIES - SPEECH	1,000.00	1,000.00	0.00
<b>SPECIAL ED - SPEECH</b>	<b>\$20,807.00</b>	<b>\$18,574.00</b>	<b>\$(2,233.00)</b>
<b><u>SPECIAL ED - CONTRACTED SERV</u></b>			
129. 1000-2300-1000-55630-950 PRIVATE SCHOOL TUITION	15,000.00	7,598.00	(7,402.00)
130. 1000-2800-2140-53440-950 PSYCHOLOGICAL EXAMINER	5,000.00	0.00	(5,000.00)
131. 1000-2800-2160-53440-170 OCCUPATIONAL THERAPIST	8,000.00	0.00	(8,000.00)
132. 1000-2800-2170-53440-170 CONTRACTED SERVICES PT	6,000.00	0.00	(6,000.00)
<b>SPECIAL ED - CONTRACTED SERV.</b>	<b>\$34,000.00</b>	<b>\$7,598.00</b>	<b>\$(26,402.00)</b>

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<b>TOTAL ARTICLE 2 - SPECIAL ED</b>	<b>\$256,397.00</b>	<b>\$317,705.00</b>	<b>\$61,308.00</b>

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**ARTICLE 4- OTHER INSTRUCTION**

**ELEMENTARY CO-CURRICULAR**

133. 1000-9100-1000-51500-170 STIPENDS	3,821.00	3,821.00	0.00
134. 1000-9100-1000-52200-170 FICA	31.00	31.00	0.00
135. 1000-9100-1000-52201-170 MEDICARE	56.00	56.00	0.00
136. 1000-9100-1000-52300-170 MAINE PERS	73.00	73.00	0.00
137. 1000-9100-1000-52600-170 UNEMPLOYMENT COMP	16.00	16.00	0.00
138. 1000-9100-1000-52605-170 PFML	17.00	20.00	3.00
139. 1000-9100-1000-52700-170 WORKERS COMP	11.00	9.00	(2.00)
140. 1000-9100-1000-56000-170 SUPPLIES	300.00	300.00	0.00
141. 1000-9100-1000-58100-170 DUES/FEES	500.00	300.00	(200.00)

<b>ELEMENTARY CO CURRICULAR</b>	<b>\$4,825.00</b>	<b>\$4,626.00</b>	<b>\$ (199.00)</b>
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**ELEMENTARY ATHLETICS**

142. 1000-9200-1000-51500-170 STIPENDS	16,812.00	17,808.00	996.00
143. 1000-9200-1000-52200-170 STIPENDS FICA	515.00	474.00	(41.00)
144. 1000-9200-1000-52201-170 STIPENDS MEDICARE	244.00	259.00	15.00
145. 1000-9200-1000-52300-170 MAINE PERS	371.00	444.00	73.00
146. 1000-9200-1000-52600-170 UNEMPLOYMENT	60.00	72.00	12.00
147. 1000-9200-1000-52605-170 PFML	88.00	90.00	2.00
148. 1000-9200-1000-52700-170 STIPENDS WORKERS COMP	47.00	41.00	(6.00)
149. 1000-9200-1000-53000-170 CONTRACTED SERVICES	4,000.00	4,000.00	0.00
150. 1000-9200-1000-53300-170 PROFESSIONAL DEVELOPMENT	300.00	300.00	0.00
151. 1000-9200-1000-56000-170 GENERAL SUPPLIES	2,000.00	2,000.00	0.00
152. 1000-9200-1000-58100-170 DUES AND FEES	800.00	800.00	0.00

<b>ELEMENTARY ATHLETICS</b>	<b>\$25,237.00</b>	<b>\$26,288.00</b>	<b>\$1,051.00</b>
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**ELEMENTARY ATHLETIC TRANS**

153. 1000-9200-2700-51180-170 BUS DRIVER SALARIES	1,500.00	1,500.00	0.00
154. 1000-9200-2700-52280-170 BUS DRIVER FICA	93.00	93.00	0.00

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155. 1000-9200-2700-52281-170 BUS DRIVER MEDICARE	22.00	22.00	0.00
156. 1000-9200-2700-52680-170 UNEMPLOYMENT COMP - ATH TRANS	6.00	6.00	0.00
157. 1000-9200-2700-52685-170 PFML	1.00	1.00	0.00
158. 1000-9200-2700-52780-170 WORKERS COMP	100.00	100.00	0.00
159. 1000-9200-2700-54300-170 REPAIRS/MAINTENANCE	600.00	600.00	0.00
160. 1000-9200-2700-56260-170 GASOLINE/DIESEL	1,500.00	1,500.00	0.00
<b>ELEMENTARY ATHLETIC TRANS</b>	<b>\$3,822.00</b>	<b>\$3,822.00</b>	<b>\$0.00</b>
<b>TOTAL ARTICLE 4-OTHER INSTRUCT</b>	<b>\$33,884.00</b>	<b>\$34,736.00</b>	<b>\$852.00</b>

# ATHENS COMMUNITY SCHOOL

## ATHENS BUDGET BY ARTICLE FY27

Account Number / Description	1 Year Prior Adopted 7/1/2025 - 6/30/2026	PROPOSED BUDGET 7/1/2026 - 6/30/2027	INCREASE/DEC REASE
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**ARTICLE 5 STUDENT/STAFF SUPPT**

**OTHER STUDENT SUPPORT SERVICES**

161. 1000-0000-2120-53200-170 CONTRACTED SERVICES	14,000.00	12,000.00	(2,000.00)
<b>OTHER STUDENT SUPPORT SERVICES</b>	<b>\$14,000.00</b>	<b>\$12,000.00</b>	<b>\$(2,000.00)</b>

**SSSC**

162. 1000-0000-2210-51500-170 STIPENDS - CERTIFICATION	1,950.00	1,950.00	0.00
163. 1000-0000-2210-52201-170 MEDICARE - MENTORS	30.00	29.00	(1.00)
164. 1000-0000-2210-52300-170 MEPERS MENTOR	85.00	86.00	1.00
165. 1000-0000-2210-52600-170 UNEMPLOYMENT	10.00	8.00	(2.00)
166. 1000-0000-2210-52605-170 PFML	0.00	10.00	10.00
167. 1000-0000-2210-52700-170 WORKERS COMP	6.00	5.00	(1.00)
<b>SSSC</b>	<b>\$2,081.00</b>	<b>\$2,088.00</b>	<b>\$7.00</b>

**HEALTH SERVICES**

168. 1000-0000-2130-51010-170 NURSES SALARY	13,425.00	13,473.00	48.00
169. 1000-0000-2130-51180-170 STIPEND - MEDICATION DISPENSE	500.00	500.00	0.00
170. 1000-0000-2130-52211-170 NURSES MEDICARE	195.00	196.00	1.00
171. 1000-0000-2130-52280-170 SOCIAL SECURITY - MEDICATION DISPENSE	31.00	31.00	0.00
172. 1000-0000-2130-52281-170 MEDICARE - MEDICATION DISPENSE	7.00	8.00	1.00
173. 1000-0000-2130-52610-170 NURSES UNEMPLOYMENT	48.00	48.00	0.00
174. 1000-0000-2130-52615-170 PFML	68.00	68.00	0.00
175. 1000-0000-2130-52680-170 UNEMPLOYMENT - MEDICATION DISPENSE	0.00	2.00	2.00
176. 1000-0000-2130-52685-170 PFML	0.00	3.00	3.00
177. 1000-0000-2130-52710-170 NURSES WORKERS COMP	37.00	31.00	(6.00)
178. 1000-0000-2130-52780-170 WC - MEDICATION DISPENSE	2.00	2.00	0.00
179. 1000-0000-2130-53400-170 CONTRACTED PROF SERVICES	300.00	300.00	0.00
180. 1000-0000-2130-56000-170 GENERAL SUPPLIES	500.00	500.00	0.00
<b>HEALTH SERVICES</b>	<b>\$15,113.00</b>	<b>\$15,162.00</b>	<b>\$49.00</b>

**SECTION 504**

# ATHENS COMMUNITY SCHOOL

## ATHENS BUDGET BY ARTICLE FY27

Account Number / Description	1 Year Prior Adopted  7/1/2025 - 6/30/2026	PROPOSED BUDGET  7/1/2026 - 6/30/2027	INCREASE/DEC REASE
181. 1000-1000-2190-53400-170 CONTRACTED SERVICES - 504	1,000.00	1,000.00	0.00
182. 1000-1000-2190-56100-170 SUPPLIES	1,000.00	1,000.00	0.00
<b>SECTION 504</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>
<b><u>LIBRARY SERVICES</u></b>			
183. 1000-0000-2220-51010-170 SALARY - LIBRARIAN/MEDIA SPECIALIST	59,669.00	62,691.00	3,022.00
184. 1000-0000-2220-51230-170 SALARY - LIBRARIAN/MEDIA SPECIALIST SU	500.00	500.00	0.00
185. 1000-0000-2220-52110-170 HEALTH INSURANCE	27,923.00	30,017.00	2,094.00
186. 1000-0000-2220-52111-170 DENTAL INSURANCE	240.00	240.00	0.00
187. 1000-0000-2220-52211-170 MEDICARE - LIBRARIAN/MEDIA SPECIALIST	865.00	910.00	45.00
188. 1000-0000-2220-52230-170 FICA - LIBRARY ED TECH SUB	31.00	31.00	0.00
189. 1000-0000-2220-52231-170 MEDICARE - LIBRARY ED TECH SUB	7.00	7.00	0.00
190. 1000-0000-2220-52310-170 MAINEPERS - LIBRARIAN/MEDIA SPECIALIS	2,602.00	2,734.00	132.00
191. 1000-0000-2220-52510-170 LIBRARIAN TUITION REIMBURSEMENT	0.00	2,200.00	2,200.00
192. 1000-0000-2220-52610-170 UC - LIBRARIAN/MEDIA SPECIALIST	48.00	48.00	0.00
193. 1000-0000-2220-52615-170 PFML	298.00	314.00	16.00
194. 1000-0000-2220-52630-170 UC - LIBRARIAN/MEDIA SPECIALIST SUB	3.00	3.00	0.00
195. 1000-0000-2220-52635-170 PFML - LIBRARIAN/MEDIA SPECIALIST SUB	0.00	3.00	3.00
196. 1000-0000-2220-52710-170 WC - LIBRARIAN/MEDIA SPECIALIST	164.00	145.00	(19.00)
197. 1000-0000-2220-52730-170 WC - LIBRARIAN/MEDIA SPECIALIST SUB	2.00	0.00	(2.00)
198. 1000-0000-2220-52732-170 WORKERS COMP - LIBRARY ED TECH SUB	0.00	2.00	2.00
199. 1000-0000-2220-56000-170 GENERAL SUPPLIES	425.00	425.00	0.00
200. 1000-0000-2220-56400-170 BOOKS AND PERIODICALS	1,800.00	1,800.00	0.00
201. 1000-0000-2220-58100-170 DUES/FEES	252.00	252.00	0.00
<b>LIBRARY SERVICES</b>	<b>\$94,829.00</b>	<b>\$102,322.00</b>	<b>\$7,493.00</b>
<b><u>ACADEMIC STUDENT ASSESSMENT</u></b>			
202. 1000-0000-2240-53000-170 ACADEMIC STUDENT ASSESSMENT	800.00	800.00	0.00
<b>ACADEMIC STUDENT ASSESSMENT</b>	<b>\$800.00</b>	<b>\$800.00</b>	<b>\$0.00</b>
<b><u>INST. RELATED TECHNOLOGY</u></b>			

# ATHENS COMMUNITY SCHOOL

## ATHENS BUDGET BY ARTICLE FY27

Account Number / Description	1 Year Prior Adopted 7/1/2025 - 6/30/2026	PROPOSED BUDGET 7/1/2026 - 6/30/2027	INCREASE/DEC REASE
203. 1000-0000-2230-51023-170 TECHNOLOGY TEACHER SALARIES	500.00	0.00	(500.00)
204. 1000-0000-2230-52220-170 FICA	31.00	0.00	(31.00)
205. 1000-0000-2230-52221-170 MEDICARE	8.00	0.00	(8.00)
206. 1000-0000-2230-52323-170 MAINE PERS	2.00	0.00	(2.00)
207. 1000-0000-2230-52625-170 PFML	2.00	0.00	(2.00)
208. 1000-0000-2230-53300-170 EMPLOYEE TRAINING AND DEVELOPMENT	225.00	225.00	0.00
209. 1000-0000-2230-53500-170 PURCHASED TECHNICAL SERVICES	9,000.00	9,000.00	0.00
210. 1000-0000-2230-54320-170 TECHNOLOGY RELATED REPAIRS/MAINT	2,400.00	2,400.00	0.00
211. 1000-0000-2230-54330-170 TECHNOLOGY REPAIRS/MAINTENANCE	3,000.00	3,000.00	0.00
212. 1000-0000-2230-55350-170 ONLINE SUBSCRIPTIONS	3,550.00	5,420.00	1,870.00
213. 1000-0000-2230-56500-170 TECHNOLOGY RELATED SUPPLIES	3,300.00	3,300.00	0.00
214. 1000-0000-2230-57340-170 TECHNOLOGY EQUIPMENT	509.00	250.00	(259.00)
<b>INSTR. RELATED TECHNOLOGY</b>	<b>\$22,527.00</b>	<b>\$23,595.00</b>	<b>\$1,068.00</b>
<b>TOTAL ARTICLE 5 - SUPPORT</b>	<b>\$151,350.00</b>	<b>\$157,967.00</b>	<b>\$6,617.00</b>

# ATHENS COMMUNITY SCHOOL ATHENS BUDGET BY ARTICLE FY27

Account Number / Description	1 Year Prior Adopted 7/1/2025 - 6/30/2026	PROPOSED BUDGET 7/1/2026 - 6/30/2027	INCREASE/DEC REASE
<b><u>ARTICLE 6 - SYSTEM ADMIN</u></b>			
<b><u>CENTRAL SERVICES - ADMIN</u></b>			
215. 1000-0000-2320-53410-900 SUPERINTENDENT AOS ASSESSMENT	59,702.00	64,847.00	5,145.00
<b>CENTRAL SERVICES - ADMIN</b>	<b>\$59,702.00</b>	<b>\$64,847.00</b>	<b>\$5,145.00</b>
<b><u>CENTRAL SERVICES - BUSINESS</u></b>			
216. 1000-0000-2500-53410-900 AOS ASSESSMENT	30,738.00	31,903.00	1,165.00
<b>CENTRAL SERVICES - BUSINESS</b>	<b>\$30,738.00</b>	<b>\$31,903.00</b>	<b>\$1,165.00</b>
<b><u>SCHOOL COMMITTEE</u></b>			
217. 1000-0000-2310-51500-900 SCHOOL COMMITTEE STIPEND	600.00	600.00	0.00
218. 1000-0000-2310-52200-900 SCHOOL COMMITTEE FICA	38.00	38.00	0.00
219. 1000-0000-2310-52201-900 SCHOOL COMMITTEE MEDICARE	9.00	9.00	0.00
220. 1000-0000-2310-52700-900 SCHOOL COMMITTEE WORKERS COMP	2.00	2.00	0.00
221. 1000-0000-2310-53000-900 PURCHASED PROF SERVCIES	300.00	700.00	400.00
222. 1000-0000-2310-53300-900 PROFESSIONAL EMPLOYEE DEVELOPMENT	250.00	250.00	0.00
223. 1000-0000-2310-53410-900 AOS ASSESSMENT	1,244.00	1,566.00	322.00
224. 1000-0000-2310-53450-900 LEGAL	4,000.00	4,000.00	0.00
225. 1000-0000-2310-53460-900 PROFESSIONAL SERVICES - AUDIT	5,400.00	5,500.00	100.00
226. 1000-0000-2310-55200-900 INSURANCE	5,000.00	5,500.00	500.00
227. 1000-0000-2310-55400-900 ADVERTISING	1,000.00	1,000.00	0.00
228. 1000-0000-2310-58100-900 DUES/FEES	1,507.00	1,559.00	52.00
229. 1000-0000-2314-53100-900 PROFESSIONAL SERVICES REFERENDUM	200.00	200.00	0.00
<b>SCHOOL COMMITTEE</b>	<b>\$19,550.00</b>	<b>\$20,924.00</b>	<b>\$1,374.00</b>
<b>TOTAL - ARTICLE 6 - SYSTEM ADM</b>	<b>\$109,990.00</b>	<b>\$117,674.00</b>	<b>\$7,684.00</b>

# ATHENS COMMUNITY SCHOOL

## ATHENS BUDGET BY ARTICLE FY27

Account Number / Description	1 Year Prior Adopted 7/1/2025 - 6/30/2026	PROPOSED BUDGET 7/1/2026 - 6/30/2027	INCREASE/DEC REASE
<b>ARTICLE 7 - SCHOOL ADMIN</b>			
<b>SCHOOL ADMINISTRATION</b>			
230. 1000-0000-2400-51180-170 SECRETARY SALARY	41,505.00	39,298.00	(2,207.00)
231. 1000-0000-2400-51232-170 SECRETARY SUBSTITUTE SALARY	500.00	750.00	250.00
232. 1000-0000-2400-51500-170 STIPEND - HEAD TEACHER	38,000.00	35,900.00	(2,100.00)
233. 1000-0000-2400-52180-170 SECRETARY HEALTH INSURANCE	10,815.00	11,627.00	812.00
234. 1000-0000-2400-52181-170 SECRETARY DENTAL INSURANCE	240.00	240.00	0.00
235. 1000-0000-2400-52200-170 FICA - SUB	62.00	0.00	(62.00)
236. 1000-0000-2400-52201-170 MEDICARE	44.00	522.00	478.00
237. 1000-0000-2400-52230-170 SECRETARY SUBSTITUE FICA	31.00	47.00	16.00
238. 1000-0000-2400-52231-170 SUBSTITUTE MEDICARE	8.00	11.00	3.00
239. 1000-0000-2400-52241-170 PRINCIPALS MEDICARE	508.00	0.00	(508.00)
240. 1000-0000-2400-52280-170 SECRETARY FICA	2,573.00	2,437.00	(136.00)
241. 1000-0000-2400-52281-170 SECRETARY MEDICARE	602.00	570.00	(32.00)
242. 1000-0000-2400-52300-170 MAINE PERS EMPLOYER DEDUCTION	1,614.00	1,566.00	(48.00)
243. 1000-0000-2400-52600-170 UNEMPLOYMENT COMP	140.00	132.00	(8.00)
244. 1000-0000-2400-52605-170 PFML	325.00	180.00	(145.00)
245. 1000-0000-2400-52630-170 SUBSTITUTE UNEMPLOYMENT	3.00	0.00	(3.00)
246. 1000-0000-2400-52635-170 PFML	1.00	4.00	3.00
247. 1000-0000-2400-52680-170 SECRETARY UNEMPLOYMENT	48.00	48.00	0.00
248. 1000-0000-2400-52685-170 PFML	208.00	197.00	(11.00)
249. 1000-0000-2400-52700-170 WORKERS COMP - SUB	104.00	84.00	(20.00)
250. 1000-0000-2400-52732-170 SUBSTITUTE WORKERS COMP	0.00	2.00	2.00
251. 1000-0000-2400-52780-170 SECRETARY WORKERS COMP	114.00	91.00	(23.00)
252. 1000-0000-2400-53300-170 STAFF DEVELOPMENT	200.00	200.00	0.00
253. 1000-0000-2400-55310-170 POSTAGE	600.00	720.00	120.00
254. 1000-0000-2400-55800-170 TRAVEL	200.00	200.00	0.00
255. 1000-0000-2400-56000-170 GENERAL SUPPLIES	1,980.00	1,980.00	0.00
<b>SCHOOL ADMINISTRATION</b>	<b>\$100,425.00</b>	<b>\$96,806.00</b>	<b>\$(3,619.00)</b>

**ATHENS COMMUNITY SCHOOL  
ATHENS BUDGET BY ARTICLE FY27**

Account Number / Description	1 Year Prior Adopted 7/1/2025 - 6/30/2026	PROPOSED BUDGET 7/1/2026 - 6/30/2027	INCREASE/DEC REASE
<b>TOTAL - ARTICLE 7 SCHOOL ADMIN</b>	<b>\$100,425.00</b>	<b>\$96,806.00</b>	<b>\$(3,619.00)</b>

# ATHENS COMMUNITY SCHOOL

## ATHENS BUDGET BY ARTICLE FY27

Account Number / Description	1 Year Prior Adopted  7/1/2025 - 6/30/2026	PROPOSED BUDGET  7/1/2026 - 6/30/2027	INCREASE/DEC REASE
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**ARTICLE 8 - TRANSPORTATION**

TRANSPORTATION

256. 1000-0000-2700-51180-900 BUS DRIVER SALARIES	42,874.00	46,350.00	3,476.00
257. 1000-0000-2700-51200-900 SUBSTITUTE SALARIES	1,000.00	1,500.00	500.00
258. 1000-0000-2700-52180-900 BUS DRIVER HEALTH INSURANCE	9,260.00	0.00	(9,260.00)
259. 1000-0000-2700-52181-900 BUS DRIVER DENTAL INSURANCE	200.00	0.00	(200.00)
260. 1000-0000-2700-52200-900 FICA BUS	62.00	0.00	(62.00)
261. 1000-0000-2700-52201-900 MEDCARE	15.00	0.00	(15.00)
262. 1000-0000-2700-52230-900 SUBSTITUTE FICA	0.00	93.00	93.00
263. 1000-0000-2700-52231-900 SUBSTITUTE MEDICARE	0.00	22.00	22.00
264. 1000-0000-2700-52280-900 BUS DRIVER FICA	2,659.00	2,874.00	215.00
265. 1000-0000-2700-52281-900 BUS DRIVER MEDICARE	621.00	673.00	52.00
266. 1000-0000-2700-52600-900 UNEMPLOYMENT BUS DRIVER	4.00	0.00	(4.00)
267. 1000-0000-2700-52605-900 PFML	5.00	0.00	(5.00)
268. 1000-0000-2700-52635-900 PFML	0.00	8.00	8.00
269. 1000-0000-2700-52680-900 BUS DRIVER UNEMPLOYMENT	96.00	96.00	0.00
270. 1000-0000-2700-52685-900 PFML	214.00	232.00	18.00
271. 1000-0000-2700-52700-900 WORKERS COMP - TRANSPORTATION SUBS	50.00	0.00	(50.00)
272. 1000-0000-2700-52730-900 SUBSTITUTE WORKERS COMP	0.00	45.00	45.00
273. 1000-0000-2700-52780-900 BUS DRIVER WORKERS COMP	1,629.00	1,405.00	(224.00)
274. 1000-0000-2700-53400-900 PROFESSIONAL SERVICES	400.00	400.00	0.00
275. 1000-0000-2700-54300-900 REPAIRS/MAINTENANCE	8,000.00	8,000.00	0.00
276. 1000-0000-2700-55110-900 AOS ASSESSMENT	10,701.00	11,503.00	802.00
277. 1000-0000-2700-55200-900 INSURANCE	4,480.00	4,800.00	320.00
278. 1000-0000-2700-55320-900 COMMUNICATIONS	300.00	240.00	(60.00)
279. 1000-0000-2700-55800-900 TRAVEL	300.00	300.00	0.00
280. 1000-0000-2700-56260-900 GASOLINE/DIESEL	16,500.00	16,500.00	0.00
281. 1000-0000-2700-56700-900 TRANSPORTATION SUPPLIES/PARTS	6,000.00	6,000.00	0.00
282. 1000-0000-2700-57360-900 VEHICLES	20,000.00	22,007.00	2,007.00
283. 1000-0000-2750-51020-900 SALARY - ED TECH OUT OF DISTRICT	0.00	6,350.00	6,350.00

# ATHENS COMMUNITY SCHOOL ATHENS BUDGET BY ARTICLE FY27

Account Number / Description	1 Year Prior Adopted 7/1/2025 - 6/30/2026	PROPOSED BUDGET 7/1/2026 - 6/30/2027	INCREASE/DEC REASE
284. 1000-0000-2750-52220-900 FICA - ED TECH	0.00	394.00	394.00
285. 1000-0000-2750-52221-900 MEDICARE - ED TECH OUT OF DISTRICT	0.00	92.00	92.00
286. 1000-0000-2750-52620-900 UNEMPLOYMENT	0.00	13.00	13.00
287. 1000-0000-2750-52685-900 PFML - OUT OF DISTRICT DRIVER	0.00	32.00	32.00
288. 1000-0000-2750-52780-900 WORKERS COMP - OD TRANS	0.00	20.00	20.00
<b>TRANSPORTATION</b>	<b>\$125,370.00</b>	<b>\$129,949.00</b>	<b>\$4,579.00</b>
<b>TOTAL - ARTICLE 8- TRANS.</b>	<b>\$125,370.00</b>	<b>\$129,949.00</b>	<b>\$4,579.00</b>

# ATHENS COMMUNITY SCHOOL

## ATHENS BUDGET BY ARTICLE FY27

Account Number / Description	1 Year Prior Adopted 7/1/2025 - 6/30/2026	PROPOSED BUDGET 7/1/2026 - 6/30/2027	INCREASE/DEC REASE
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**ARTICLE 9- FACILITIES MGMT**

**MAINTENANCE OF PLANT**

289. 1000-0000-2610-54000-170 PURCHASED PROPERTY SERVICES	0.00	5,000.00	5,000.00
290. 1000-0000-2610-54200-170 CLEANING SERVICES	4,900.00	3,180.00	(1,720.00)
291. 1000-0000-2610-54300-170 REPAIRS AND MAINTENANCE	12,000.00	12,000.00	0.00
292. 1000-0000-2610-54390-170 PURCHASED REPAIRS/MAINTENANCE	500.00	8,000.00	7,500.00
293. 1000-0000-2610-54900-170 LICENSING/FEES	13,100.00	14,700.00	1,600.00
294. 1000-0000-2610-55200-170 PROPERTY AND LIABILITY INSURANCE	12,320.00	15,000.00	2,680.00
295. 1000-0000-2610-55320-170 TELEPHONE	3,400.00	3,600.00	200.00
296. 1000-0000-2610-56000-170 GENERAL SUPPLIES	15,000.00	15,000.00	0.00
297. 1000-0000-2610-56220-170 ELECTRICITY	27,000.00	30,000.00	3,000.00
298. 1000-0000-2610-56230-170 BOTTLED GAS	1,450.00	1,450.00	0.00
299. 1000-0000-2610-56240-170 HEATING OIL	25,000.00	25,000.00	0.00
300. 1000-0000-2610-56260-170 GASOLINE	600.00	600.00	0.00
301. 1000-0000-2610-59000-170 CONTINGENCY	0.00	5,300.00	5,300.00
	<b>\$115,270.00</b>	<b>\$138,830.00</b>	<b>\$23,560.00</b>

**MAINTENANCE OF PLANT**

**OPERATION OF PLANT**

302. 1000-0000-2610-51180-170 CUSTODIAL SALARIES	79,087.00	85,733.00	6,646.00
303. 1000-0000-2610-51200-170 SUBSTITUTES SALARIES	500.00	1,000.00	500.00
304. 1000-0000-2610-52200-170 FICA STIPEND	31.00	0.00	(31.00)
305. 1000-0000-2610-52201-170 MEDICARE	7.00	0.00	(7.00)
306. 1000-0000-2610-52230-170 SUBSTITUTE FICA	0.00	62.00	62.00
307. 1000-0000-2610-52231-170 SUBSTITUTE MEDICARE	0.00	15.00	15.00
308. 1000-0000-2610-52280-170 CUSTODIAL FICA	4,904.00	5,317.00	413.00
309. 1000-0000-2610-52281-170 CUSTODIAL MEDICARE	1,148.00	1,213.00	65.00
310. 1000-0000-2610-52600-170 UNEMPLOYMENT STIPEND	3.00	0.00	(3.00)
311. 1000-0000-2610-52605-170 PFML - CUSTODIAL SALARIES	0.00	5.00	5.00
312. 1000-0000-2610-52630-170 SUBSTITUTE UNEMPLOYMENT	0.00	2.00	2.00
313. 1000-0000-2610-52680-170 CUSTODIAL UNEMPLOYMENT	96.00	105.00	9.00

# ATHENS COMMUNITY SCHOOL

## ATHENS BUDGET BY ARTICLE FY27

Account Number / Description	1 Year Prior Adopted 7/1/2025 - 6/30/2026	PROPOSED BUDGET 7/1/2026 - 6/30/2027	INCREASE/DEC REASE
314. 1000-0000-2610-52685-170 PFML	395.00	430.00	35.00
315. 1000-0000-2610-52700-170 WORKERS COMP	18.00	0.00	(18.00)
316. 1000-0000-2610-52730-170 SUBSTITUTE WORKERS COMP	0.00	20.00	20.00
317. 1000-0000-2610-52780-170 CUSTODIAL WORKERS COMP	1,906.00	1,663.00	(243.00)
318. 1000-0000-2610-52980-170 UNIFORM ALLOWANCE	280.00	280.00	0.00
319. 1000-0000-2610-56110-170 FURNITURE	30,836.00	1,100.00	(29,736.00)
320. 1000-0000-5200-54449-900 SECONDARY LEASE PURCHASE	9,779.00	9,536.00	(243.00)
<b>OPERATION OF PLANT</b>	<b>\$128,990.00</b>	<b>\$106,481.00</b>	<b>\$(22,509.00)</b>
<b><u>CAPITAL RENEWAL</u></b>			
321. 1000-0000-2680-58310-170 REVOLVING RENO PAYMENT - ATHENS	22,436.00	22,436.00	0.00
322. 1000-0000-2690-54300-170 RENEWAL/RENOVATIONS - REPAIRS	155,700.00	0.00	(155,700.00)
323. 1000-0000-2690-58310-900 PRINCIPAL PAYMENT	21,407.00	21,408.00	1.00
324. 1000-0000-2690-58320-900 INTEREST PAYMENT	2,448.00	2,449.00	1.00
<b>CAPITAL RENEWAL</b>	<b>\$201,991.00</b>	<b>\$46,293.00</b>	<b>\$(155,698.00)</b>
<b>ARTICLE 9 FACILITIES AND MAINT</b>	<b>\$446,251.00</b>	<b>\$291,604.00</b>	<b>\$(154,647.00)</b>
<b><u>ARTICLE 10- DEBT SERVICE</u></b>			
<b>ARTICLE 10 - DEBT SERVICE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b><u>ARTICLE 11 - FOOD SERVICE</u></b>			
<b>TOTAL GEN FUND EXPENDITURES</b>	<b>\$2,976,472.00</b>	<b>\$2,874,893.00</b>	<b>\$(101,579.00)</b>