

March 24, 2024 **FINAL**
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**Corrections for Salary Line Benefits and Region 8 Assessments
And Year Round Employee's Health Insurance
ISLESBORO SCHOOL DEPARTMENT
PROPOSED BUDGET 2024-2025**

Description	2022-2023	2023-2024	2024-2025
Regular Instruction / Elementary			
Regular Teachers' Salaries	\$535,627.00	\$564,833.00	590,247
Tutoring	500.00	300.00	0
Classroom Aide Salary	0	14,445.00	14914
Library Aide Salary	12,672.00	12,701.00	13114
Island Fellow	1,000.00	1,000.00	0
Substitute Salaries	5,000.00	5,000.00	5000
Regular Teachers' Blue Cross	132,589.00	116,490.00	122,249
Classroom Aide Blue Cross	0	4,568.00	4793
Library Aide Blue Cross	4,558.00	4,568.00	4793
Medicare	7,328.00	8,286.00	8658
Social Security	1,127.00	2,012.00	2048
Retirement Sick Leave	0.00	0.00	0
Retirement Maine PERS / State Mandated	20,779.00	25,248.00	26,384
Unemployment Compensation	975.00	1,005.00	1003
Workers' Compensation	1,578.00	1,770.00	1822
Family Medical Leave	0	0	1558
Professional Credits	9,750.00	8,800.00	8800
Conference fees and Workshops	3,025.00	3,025.00	3025
Contracted Services	5,000.00	4,050.00	4050
Lease / Purchase Copiers	4,000.00	4,000.00	4000
Staff Travel	775.00	775.00	775
General (Non Instructional) Supplies	2,630.00	2,730.00	2730
Instructional Supplies	2,675.00	2,875.00	3000
Art Supplies	2,500.00	2,500.00	2500
Music Supplies	600.00	600.00	600
Physical Education Supplies	1,000.00	1,000.00	1000
Science Supplies	0.00	0.00	0
Textbooks	3,350.00	2,850.00	2850
Books and Periodicals	3,225.00	3,425.00	3425

Technology Supplies	2,250.00	2,550.00	2550
Audio Visual Material	250.00	250.00	250
New Equipment	1,600.00	1,900.00	1900
Equipment Repair	350.00	350.00	1500
Furniture and Fixtures	0.00	0.00	500
Computer Hardware	0.00	7,500.00	0
Computer Software	3,635.00	4,185.00	2000
Dues	925.00	925.00	175
Field Trips	4,100.00	3,400.00	4000
Total	\$775,373.00	\$819,916.00	846,213

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Regular Instruction / Secondary	2022-2023	2023-2024	2024-2025
Regular Teachers' Salaries	\$303,465.00	325,113.00	338,793
Tutoring	1,000.00	500.00	0
Library Aide Salary	12,672.00	12,701.00	13114
Island Fellow	1,000.00	1,000.00	0
Substitute Salaries	5,000.00	5,000.00	5000
Summer Garden	3,500.00	4,000.00	4000
Regular Teachers' Blue Cross	68,833.00	77,687.00	81,528
Library Aide Blue Cross	4,558.00	4,568.00	4793
Medicare	3,767.00	4,034.00	4163
Social Security	1,344.00	1,128.00	1247
Retirement Sick Leave	0.00	0.00	0
Retirement Maine PERS / State Mandated	12,018.00	14,711.00	15,323
Unemployment Compensation	568.00	601.00	597
Workers Compensation	928.00	1,029.00	1103
Family Medical Leave	0	0	902
Professional Credits	6,950.00	7,500.00	7500
Professional Development	0.00	0.00	0
Conference fees and Workshops	1,925.00	1,925.00	1925
Contracted Services	5,000.00	4,050.00	2000

Secondary Tuition Classes	4,000.00	2,700.00	2700
Lease/Purchase Copiers	4,000.00	4,000.00	4000
Staff Travel	525.00	525.00	525
Graduation Exercises	1,000.00	1,000.00	1000
General (Non Instructional) Supplies	1,630.00	1,630.00	1630
Instructional Supplies	2,425.00	1,425.00	1425
Music Supplies	600.00	600.00	600
Art Supplies	2,500.00	2,500.00	2500
Physical Education Supplies	1,000.00	1,000.00	1000
Science Supplies	0.00	1,000.00	1500
Textbooks	2,600.00	3,800.00	4500
Books and Periodicals	2,525.00	2,525.00	2525
Technology Supplies	1,800.00	2,250.00	2250
Audio Visual Material	300.00	250.00	250
New Equipment	2,100.00	2,100.00	2100
Equipment Repair	350.00	350.00	1800
Furniture and Fixtures	0.00	0.00	0
Computer Hardware	0.00	0.00	20,000
Computer Software	1,075.00	1,625.00	1625
Dues	800.00	800.00	220
Field Trips	3,450.00	1,550.00	3500
Total	\$465,208.00	\$497,177.00	537,638

Description

Special Education

	2022-2023	2023-2024	2024-2025
Teacher's Salary K-7	\$67,006.00	0.00	0
Teacher's Salary K-12	51,536.00	76,747.00	77,865
Aide's Salary Grades 9-12	26,744.00	14,445.00	14,914
Aide's Salary Grades K-8	0	31,040.00	32,049
Tutoring	2,400.00	2,400.00	0
Substitute Salary	500.00	500.00	0
Special Services Coordinator/Director	5,000.00	5,000.00	10,310
Teachers' Blue Cross	37,615.00	10,152.00	10,654
Aide's 9-12 Blue Cross	9,115.00	4,568.00	4793

Aide's K-8 Blue Cross	0	9,135.00	9587
Medicare	2,221.00	1,887.00	1960
Social Security	1,689.00	2,851.00	2912
Retirement Sick Leave	0.00	0.00	0
Retirement Maine PERS / State Mandated	4,836.00	3,761.00	3941
Unemployment Compensation	395.00	447.00	288
Workers' Compensation	437.00	386.00	395
Family Medical Leave	0	0	338
Professional Services Testing	4,000.00	4,250.00	2250
Professional Credits	1,800.00	1,800.00	1800
Conference fees and Workshops	700.00	700.00	500
Contracted Services	42,700.00	42,700.00	26,000
Staff Travel	537.00	537.00	537
General (Non Instructional) Supplies	500.00	500.00	500
Instructional Supplies	2,320.00	2,320.00	2320
Textbooks	0.00	0.00	100
Books and Periodicals	0.00	0.00	0
Technology Supplies	0.00	0.00	0
Audio Visual Materials	0.00	0.00	0
New Equipment	0.00	0.00	0
Equipment Repair	0.00	0.00	0
Furniture and Fixtures	0.00	0.00	0
Computer Hardware	0.00	0.00	0
Computer Software	0.00	0.00	0
Dues	415.00	415.00	380
Total	\$262,466.00	\$216,541.00	204,393

Description**Career and Technical Education 2022-2023 2023-2024 2024-2025**

Student Assessment Vocational	\$3,392.00	\$5,311.00	6530
Total	\$3,392.00	\$5,311.00	6530

Career and Technical Education

Debt Service Payment	\$41,577.00	\$40,369.00	38,579
Total	\$41,577.00	\$40,369.00	38,579

Career and Technical Education (Separate Article) (Not included in Operating Budget)

Adult Assessment Vocational	\$1,880.00	\$1,947.00	1913
Total	\$1,880.00	\$1,947.00	1913

Other Instruction / Extra Co-Curricular Activities and Athletics

Stipends	\$62,177.00	\$62,634.00	76,792
Bus Drivers	12,000.00	19,000.00	5000
Transportation Coordinator	1,000.00	1,000.00	1000
Medicare	1,070.00	2,106.00	1182
Social Security	1,756.00	2,785.00	2053
Retirement Maine PERS / State Mandated	1,798.00	2,093.00	2310
Unemployment Compensation	677.00	605.00	678
Workers' Compensation	704.00	691.00	478
Family Medical Leave	0	0	212
Conference fees and Workshops	200.00	200.00	0
Officials	4,700.00	4,200.00	9500
Supplies	5,000.00	7,700.00	10,000
Dues	1,500.00	1,200.00	1700
Student Travel	30,000.00	30,000.00	30,000
Total	\$122,582.00	\$134,214.00	140,905

Description:

Student and Staff Support/Guidance	2022-2023	2023-2024	2024-2025
Guidance Salary Grades 6-12	\$67,153.00	\$68,410.00	73,517
Guidance Salary Grades K-5	40,857.00	44,000.00	45,159
Blue Cross / Blue Shield Grades 6-12	23,465.00	23,516.00	24,679
Blue Cross / Blue Shield Grades K-5	26,677.00	26,734.00	28,056
Medicare	1,566.00	1,630.00	1721
Retirement Sick Leave	0.00	0.00	0
Retirement Maine PERS / State Mandated	4,148.00	5,025.00	5305
Unemployment Compensation	216.00	192.00	192
Workers Compensation	308.00	333.00	347
Professional Credits	1,500.00	1,500.00	1500
Family Medical Leave	0	0	297
Conference fees and Workshops	700.00	700.00	600
Contracted Services	0.00	0.00	0
Pathways	4,000.00	4,000.00	3300
Testing	675.00	675.00	700
Staff Travel	200.00	200.00	150
General (Non Instructional) Supplies	200.00	300.00	300
Instructional Supplies	200.00	400.00	400
Books and Periodicals	100.00	100.00	100
Technology Supplies	0.00	0.00	0
Audio Visual Materials	0.00	0.00	0
New Equipment	0.00	0.00	0
Equipment Repair	0.00	0.00	0
Furniture and Fixtures	0.00	0.00	0
Computer Hardware	0.00	0.00	0
Computer Software	0.00	0.00	0
Dues	400.00	400.00	400
Field Trips (Student Travel)	100.00	100.00	700

Total	\$172,465.00	\$178,215.00	187,423
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Description:

Student and Staff Support / Student Health Services

2022-2023 2023-2024 2024-2025

Health Contracted Services	\$13,000.00	\$10,400.00	9880
Health Supplies	3,000.00	1,000.00	770
Dues and Fees	0	180.00	0
Total	\$16,000.00	\$11,580.00	10650

Student and Staff Support / Technology Services

Summer Technology Services	\$2,266.00	\$3167.00	3270
Technology Administrator	0.00	0.00	0
Web Master	1,600.00	1,600.00	1600
Anthem/Medicare Health Reimbursement	0.00	0.00	0
Medicare	56.00	69.00	71
Social Security	99.00	99.00	99
Retirement Maine PERS / State Mandated	0.00	0.00	0
Unemployment Compensation	26.00	38.00	39
Workers' Compensation	11.00	14.00	14
Family Medical Leave	0	0	12
Total	\$4,058.00	\$4,987.00	5105

System Administration / Board of Directors

School Committee Stipends	\$2,800.00	\$2,800.00	2800
Magnet Coordinator	2,500.00	0.00	0
Medicare	77.00	41.00	41
Social Security	329.00	174.00	174
Unemployment Compensation	0.00	0.00	0
Workers' Compensation	9.00	8.00	8
Family Medical Leave	0	0	7
Contracted Professional Services	500.00	400.00	400
Legal Services	5,000.00	4,500.00	3000

Liability Insurance	0	4,275.00	4478
Advertising	1,000.00	500.00	200
Staff Travel	450.00	400.00	200
General Supplies	600.00	600.00	400
Dues and Fees	570.00	689.00	900
Conference Fees and Workshops	700.00	700.00	900
Total	\$14,535.00	\$15,087.00	13508

Description
System Administration / Administrative Technology Services

	2022-2023	2023-2024	2024-2025
Financial Contracted Technical Services	\$12,219.00	\$12,830.00	13,472
Audit	14,700.00	15,435.00	17,000
Financial System Technology Supplies	790.00	790.00	670
Total	\$27,709.00	\$29,055.00	31,142

System Administration / Office of the Superintendent

Superintendent's Salary	\$38,625.00	\$39,375.00	65,250
Administrative Assistant Salary	49,304.00	54,600.00	56,375
Payroll / AP Assistant	3,274.00	3,373.00	1737
Superintendent's BC/BS	0.00	0.00	0
Administrative Assistant BC /BS	10,939.00	10,962.00	11,504
Medicare	1,322.00	1,412.00	1789
Social Security	3,260.00	3,594.00	3603
Retirement Maine PERS / State Mandated	1,483.00	1,760.00	0
Unemployment Compensation	245.00	219.00	206
Workers' Compensation	260.00	289.00	361
Family Medical Leave	0	0	308
Professional Credits	0.00	0.00	0
Conference fees and Workshops	500.00	650.00	600
Contracted Services	0.00	0.00	0
Staff Travel	2,180.00	1,700.00	700
General Supplies	400.00	370.00	350
Technology Supplies	270.00	270.00	200
New Equipment	0.00	0.00	0

Equipment Repair	400.00	500.00	400
Furniture and Fixtures	0.00	0.00	0
Computer Hardware	0.00	0.00	0
Computer Software	0.00	0.00	0
Dues and Fees	300.00	200.00	600
Total	\$112,762.00	\$119,274.00	143,983

Description

School Administration / Office of the Principal

	2022-2023	2023-2024	2024-2025
Principal Salary	\$89,610.00	\$92,700.00	95,713
Administrative Assistant Salary	40,152.00	42,064.00	43,431
Principal's Substitute/Temp Admin Salary	2,091.00	2,124.00	2124
Principal's Blue Cross /Blue Shield	28,344.00	10,962.00	11,504
Admin Assistant's Blue Cross / Blue Shield	30,011.00	30,075.00	31,562
Medicare	1,912.00	1,985.00	2048
Social Security	2,557.00	2,678.00	2762
Retirement Maine PERS / State Mandated	3,479.00	4,188.00	4323
Unemployment Compensation	235.00	209.00	209
Workers' Compensation	376.00	406.00	413
Family Medical Leave	0	0	353
Professional Credits	0.00	0.00	0
Conference fees and Workshops	800.00	800.00	700
Contracted and Technical Services	1,200.00	1,900.00	2000
Printing and Binding	500.00	0.00	0
Travel	3,700.00	2,700.00	1000
General Supplies	4,000.00	4,000.00	3700
Books and Periodicals	0.00	50.00	300
Technology Supplies	275.00	275.00	200
New Equipment	0.00	0.00	0
Equipment Repair	375.00	375.00	200
Furniture and Fixtures	0.00	0.00	0
Computer Hardware	0.00	0.00	0
Computer Software	0.00	0.00	0
Dues and Fees	790.00	950.00	500
Total	\$210,407.00	\$198,441.00	203,042

Description**Transportation and Buses / Student Transportation and Bus Operation**

	2022-2023	2023-2024	2024-2025
Bus Driver's Salary	\$16,786.00	\$17,290.00	17,852
Magnet Bus Driver's Salary	4,197.00	4,323.00	0
Substitutes Salary	0.00	0.00	0
Region 8 Driver	8,393.00	8,645.00	4452
Bus Maintenance Coordinator	500.00	500.00	500
Bus Driver Blue Cross / Blue Shield	0.00	0.00	0
Medicare	433.00	446.00	331
Social Security	1,852.00	1,907.00	1414
Unemployment Compensation	226.00	204.00	136
Workers' Compensation	1,284.00	1,290.00	935
Family Medical Leave	0	0	57
Contracted Services / Testing	550.00	600.00	550
Vehicle Insurance	5,053.00	4,433.00	4996
Fuel (Gasoline and Diesel)	9,000.00	11,000.00	11,000
Staff Travel	1,500.00	750.00	900
Maintenance, Parts, Supplies	7,500.00	6,500.00	7211
New Equipment	0.00	0.00	0
Lease / Purchase Payment	14,118.00	0.00	0
Dues and Fees	155.00	300.00	300
Special Education Out of District Transportation	0.00	0.00	0
Total	\$71,547.00	\$58,188.00	50,634

Description
Facilities Maintenance / Operation of Plant

	2022-2023	2023-2024	2024-2025
Property / Liability Insurance	\$20,611.00	\$16,811.00	20,425
Postage	1,700.00	1,270.00	1200
Telephone	3,816.00	2,700.00	2000
Electricity	27,000.00	40,000.00	40,000
Propane	6,000.00	5,500.00	5500
Heating Oil	35,000.00	47,000.00	47,000
Contingency Fund	5,000.00	7,500.00	0
Custodial Salaries	34,278.00	31,200.00	50,382
Seasonal Custodial Salaries	8,000.00	8,000.00	0
Maintenance Salaries	42,598.00	48,750.00	50,334
Maintenance BC / BS	0.00	0.00	25,932
Custodial BC/BS	10,939.00	0.00	11,504
Medicare	1,231.00	1,275.00	1522
Social Security	5,262.00	5,453.00	6509
Unemployment Compensation	288.00	256.00	192
Workers' Compensation	2,298.00	2,426.00	2841
Family Medical Leave	0	0	262
Contracted Services	60,000.00	65,000.00	60,000
Minor Repairs	7,500.00	7,500.00	7500
Travel for Maintenance	500.00	375.00	275
Maintenance Supplies	14,000.00	14,000.00	10,000
New Equipment	0.00	0.00	0
Equipment Repair	3,000.00	3,000.00	3000

Furniture / Fixtures	400.00	500.00	750
Dues and Fees	500.00	400.00	500
Total	\$289,921.00	\$308,916.00	347,628

Description

Debt Service

	2022-2023	2023-2024	2024-2025
School Construction Bond Interest	\$16,481.00	\$36,965.00	29,438.00
School Construction Bond Principal	160,000.00	160,000.00	160,000.00
Total	\$176,481.00	\$196,965.00	\$189,438.00

Description

All Other Expenditures / Food Service

Cook's Salary	\$29,393.00	\$30,281.00	31,265
Assistant Cook's Salary	15,593.00	14,183.00	14,644
Substitutes' Salaries	1,480.00	1,525.00	1570
Breakfast Assistant	2,625.00	2,625.00	2625
Cook's Director Stipend	1,000.00	1,000.00	1000
Cook's Blue Cross / Blue Shield	7,650.00	7,665.00	8043
Medicare	726.00	719.00	741
Social Security	3,106.00	3,076.00	3168
Unemployment Compensation	253.00	225.00	226
Workers' Compensation	1,329.00	1,344.00	1361
Family Medical Leave	0	0	128
Contracted Services	0.00	0.00	0
Staff Travel	200.00	200.00	100
General Miscellaneous Supplies	6,200.00	7,500.00	7700
New Equipment	0.00	0.00	0
Equipment Repair	1,700.00	2,000.00	1700
Furniture / Fixtures	0.00	0.00	0
Dues and Fees	102.00	102.00	102
Food	0	0	20,000

Total	\$71,357.00	\$72,445.00	94,373
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**ISLESBORO SCHOOL DEPARTMENT
BUDGET COMPARISONS**

Description	Prior 2022-2023	Current 2023-2024	Proposed 2024-2025	
1. Operating Budget	\$2,661,359.00 3.61% increase	\$2,709,716 1.82% increase	2,861,746 5.61% increase	
2.				
3. State Allocation	100,063.00	76,036.00	74,079.00	
4. Magnet Tuition	73,159.00	83,924.00	80,611.00	
5. Fund Balance Contribution	140,000.00	400,000.00	166,473.00	
6. Total Anticipated Revenue	313,222.00	559,960.00	321,163	
7.				
8. Town Appropriation	\$2,348,137.00 2.94% increase	\$2,149,756.00 8.45% decrease	2,540,583 18.18% increase	
9. Construction/Renovation				
10. School Construction Interest	16,481.00	36,965.00	29,438.00	
11. School Construction Principal	160,000.00	160,000.00	160,000.00	
12. Total Renovation / Construction Debt Service	176,481.00	196,965.00	189,438.00	
13. Total School Budget	\$2,837,840.00 3.43% increase	\$2,906,681.00 2.43% increase	3,051,184 4.97% increase	
14. Total Town Appropriation	\$2,524,618.00 2.79% increase	\$2,346,721.00 decrease 7.05%	2,730,021 16.33% increase	
15. Region 8 Adult Ed	1880.00	1947.00	1913	
16. Local Adult Education	0.00	0.00	0.00	
17. Bus Reserve	4,000.00	3,000.00	3000.00	
18. Capital Improvement Reserve	20,000.00	135,000.00	60,000	
19. Solar Project Reserve	20,000.00	20,000.00	12,100.00	

20. School Nutrition Fund	0	0	30,000	
21. Contingency Reserve Fund	0	0	19,500	
22. Total School Tax Liability	\$2,570,498.00 2.74% increase	\$2,506,668.00 2.48% decrease	\$2,856,534 13.96% increase	

SUMMARY OF SCHOOL ARTICLES

	2022-2023	2023-2024	2024-2025
REGULAR INSTRUCTION / ELEMENTARY	775373	819916	846213
REGULAR INSTRUCTION / SECONDARY	465208	497177	537638
SPECIAL EDUCATION	262466	216541	204393
	0	0	0
CAREER AND TECHNICAL EDUCATION STUDENT VOCATIONAL ASSESSMENT	3392	5311	6530
CAREER AND TECHNICAL EDUCATION DEBT SERVICE	41577	40369	38579
CAREER AND TECHNICAL EDUCATION ADULT VOCATIONAL ASSESSMENT	0	0	0
OTHER INSTRUCTION / EXTRA CURRICULAR	122582	134214	140905
	0	0	0
STUDENT AND STAFF SUPPORT / GUIDANCE	172465	178215	187423
STUDENT AND STAFF SUPPORT / STUDENT HEALTH SERVICES	16000	11580	10650
STUDENT AND STAFF SUPPORT / TECHNOLOGY SERVICES	4058	4987	5105
SYSTEM ADMINISTRATION / BOARD OF DIRECTORS / SCHOOL COMMITTEE	14535	15087	13508
SYSTEM ADMINISTRATION / ADMINISTRATIVE TECHNOLOGY SERVICES	27709	29055	31142
SYSTEM ADMINISTRATION / OFFICE OF THE SUPERINTENDENT	112762	119274	143983
	0	0	0
SCHOOL ADMINISTRATION / OFFICE OF THE PRINCIPAL	210407	198441	203042
TRANSPORTATION AND BUSES STUDENT TRANSPORTATION	71547	58188	50634
FACILITIES MAINTENANCE /OPERATION OF PLANT	289921	308916	347628

DEBT SERVICE	176481	196965	189438
ALL OTHER EXPENDITURES / FOOD SERVICE	71357	72445	94373
TOTALS	2,837,840.00	2906681	3051184

SUMMARY OF SCHOOL ARTICLES

	2022-2023	2023-2024	2024-2025
REGULAR INSTRUCTION / ELEMENTARY	775373	819916	846213
REGULAR INSTRUCTION / SECONDARY	465208	497177	537638
SPECIAL EDUCATION	262466	216541	204393
	0	0	0
CAREER AND TECHNICAL EDUCATION STUDENT VOCATIONAL ASSESSMENT	3392	5311	6530
CAREER AND TECHNICAL EDUCATION DEBT SERVICE	41577	40369	38579
CAREER AND TECHNICAL EDUCATION ADULT VOCATIONAL ASSESSMENT	0	0	0
OTHER INSTRUCTION / EXTRA CURRICULAR	122582	134214	140905
	0	0	0
STUDENT AND STAFF SUPPORT / GUIDANCE	172465	178215	187423
STUDENT AND STAFF SUPPORT / STUDENT HEALTH SERVICES	16000	11580	10650
STUDENT AND STAFF SUPPORT / TECHNOLOGY SERVICES	4058	4987	5105
SYSTEM ADMINISTRATION / BOARD OF DIRECTORS / SCHOOL COMMITTEE	14535	15087	13508
SYSTEM ADMINISTRATION / ADMINISTRATIVE TECHNOLOGY SERVICES	27709	29055	31142
SYSTEM ADMINISTRATION / OFFICE OF THE SUPERINTENDENT	112762	119274	143983
	0	0	0
SCHOOL ADMINISTRATION / OFFICE OF THE PRINCIPAL	210407	198441	203042
TRANSPORTATION AND BUSES STUDENT TRANSPORTATION	71547	58188	50634

FACILITIES MAINTENANCE /OPERATION OF PLANT	289921	308916	347628
ALL OTHER EXPENDITURES / FOOD SERVICE	71357	72445	94373
TOTALS	2,661,359	2709716	2861746