

ISLESBORO SCHOOL DEPARTMENT  
PROPOSED BUDGET 2026-2027

Description	2024-2025	2025-2026	2026-2027
<b>Regular Instruction / Elementary</b>			
Regular Teachers' Salaries	\$566,834	\$497,403	452,751
Tutoring	0	0	0
Classroom Aide Salary	14,914	15,511	16,865
Library Aide Salary	14,914	15,511	15,070
Island Fellow	0	0	0
Substitute Salaries	5,000	6,000	7500
Regular Teachers' Blue Cross	120,551	136,483	130,843
Classroom Aide Blue Cross	4,727	5,200	5129
Library Aide Blue Cross	4,727	5,200	0
Medicare	8,345	7,453	6321
Social Security	2,159	2,295	2445
Retirement Sick Leave	0	16,000	4100
Retirement Maine PERS / State Mandated	25,337	22,234	17,287
Unemployment Compensation	989	882	725
Workers' Compensation	1,753	1,497	1408
Family Medical Leave	1,504	2,752	2481
Professional Credits	8,800	11,702	8000
Conference fees and Workshops	3,025	3,350	3,350
Contracted Services	4,050	3,300	3,300
Lease / Purchase Copiers	4,000	5,000	5,000
Staff Travel	775	1,025	1,025
General (Non Instructional) Supplies	2,730	2,830	2,830
Instructional Supplies	3,000	3,425	3,425
Art Supplies	2,500	2,500	2,500
Music Supplies	600	600	600
Physical Education Supplies	1,000	1,000	1,000
Science Supplies	0	0	0
Textbooks	2,850	2,350	2,350
Books and Periodicals	3,425	3,425	3,425

Technology Supplies	2,550	2,500	2,500
Audio Visual Material	250	300	300
New Equipment	1,900	1,600	1,600
Equipment Repair	1,500	1,500	1,500
Furniture and Fixtures	500	0	0
Computer Hardware	0	0	0
Computer Software	2,000	1,500	1,500
Dues	175	275	275
Field Trips	4,000	3,300	3,300
<b>Total</b>	<b>\$821,384</b>	<b>\$785,903</b>	<b>710,705</b>

<b>Regular Instruction / Secondary</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
Regular Teachers' Salaries	\$336,874	\$362,438	419579
Tutoring	0	0	0
Library Aide Salary	13,114	13,639	14490
Island Fellow	0	0	0
Substitute Salaries	5,000	7,000	7500
Summer Garden	4,000	5,000	5000
Regular Teachers' Blue Cross	80,395	102,512	104,226
Library Aide Blue Cross	4,727	5,200	0
Medicare	4,135	5,627	6556
Social Security	1,247	1,497	1673
Retirement Sick Leave	0	6,600	5550
Retirement Maine PERS / State Mandated	15,148	16,268	18,536
Unemployment Compensation	611	642	825
Workers Compensation	971	1,074	1283
Family Medical Leave	897	1,973	2261
Professional Credits	7,500	6,688	6,688
Conference fees and Workshops	1,925	1,825	1,825
Contracted Services	2,000	2,000	2,000
Secondary Tuition Classes	2,700	4,000	4,000
Lease/Purchase Copiers	4,000	4,700	4,700
Staff Travel	525	725	725

Graduation Exercises	1,000	1,200	1,200
General (Non Instructional) Supplies	1,630	1,580	1,580
Instructional Supplies	1,425	2,225	2,225
Music Supplies	600	600	600
Art Supplies	2,500	2,500	2,500
Physical Education Supplies	1,000	1,000	1,000
Science Supplies	1,500	1,500	1,500
Textbooks	4,500	3,100	3,100
Books and Periodicals	2,525	3,050	3,050
Technology Supplies	2,250	0	0
Audio Visual Material	250	200	200
New Equipment	2,100	2,100	2,100
Equipment Repair	1,800	1,800	1,800
Furniture and Fixtures	0	0	0
Computer Hardware	0	35,000	0
Computer Software	1,625	2,500	2,500
Dues	220	100	100
Field Trips	3,500	1,050	1,050
<b>Total</b>	<b>\$514,194</b>	<b>\$608,913</b>	<b>631,922</b>

**Description**

**Special Education**

**2024-2025      2025-2026      2026-2027**

Teacher's Salary K-7	0	0	80,194
Teacher's Salary 8-12	\$77,865	\$79,895	81,694
Aide's Salary Grades 9-12	14,914	15,511	16,865
Aide's Salary Grades K-8	32,049	33,331	34,664
Tutoring	0	0	0
Substitute Salary	0	0	0
Special Services Coordinator/Director	10,310	10,722	10,999
Teachers' Blue Cross K-7	10,506	11,556	24,661
Teacher's Blue Cross 8-12	10,506	11,556	12,310
Aide's 9-12 Blue Cross	4,727	5,198	5129
Aide's K-8 Blue Cross	9,454	10,396	10,258
Medicare	1,960	1,867	3270

Social Security	2,912	962	1046
Retirement Sick Leave	0	0	0
Retirement Maine PERS / State Mandated	3,941	5,061	9097
Unemployment Compensation	288	240	336
Workers' Compensation	368	350	640
Family Medical Leave	338	644	1128
Professional Services Testing	2,250	0	0
Professional Credits	1,800	0	0
Conference fees and Workshops	500	700	700
Contracted Services	26,000	24,000	24,000
Staff Travel	537	538	538
General (Non Instructional) Supplies	500	500	500
Instructional Supplies	2,320	2,320	2,320
Textbooks	100	0	0
Books and Periodicals	0	0	0
Technology Supplies	0	0	0
Audio Visual Materials	0	0	0
New Equipment	0	0	0
Equipment Repair	0	0	0
Furniture and Fixtures	0	0	0
Computer Hardware	0	0	0
Computer Software	0	0	0
Dues	380	415	415
<b>Total</b>	<b>\$ 204,019</b>	<b>\$ 204,206</b>	<b>320,764</b>

**Career and Technical Education**

**2024-2025**

**2025-2026**

**2026-2027**

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Student Assessment Vocational	\$6,530	\$7,142	7,623
<b>Total</b>	<b>\$6,530</b>	<b>\$7,142</b>	<b>7,623</b>

**Career and Technical Education**

Debt Service Payment	\$38,579	\$35,026	29,851
<b>Total</b>	<b>\$38,579</b>	<b>\$35,026</b>	<b>29,851</b>

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

Adult Assessment Vocational	\$1,913	\$1,796	1,583
<b>Total</b>	<b>\$1,913</b>	<b>\$1,796</b>	<b>1,583</b>

**Other Instruction / Extra Co-Curricular Activities and Athletics**

Stipends	\$76,792	\$67,462	72,695
Bus Drivers	5,000	1,500	0
Transportation Coordinator	1,000	1,000	1000
Medicare	1,182	1,014	1018
Social Security	2,053	1,593	904
Retirement Maine PERS / State Mandated	2,310	2,125	2577
Unemployment Compensation	678	560	460
Workers' Compensation	478	243	209
Family Medical Leave	212	350	368
Professional Services	0	0	1163
Conference fees and Workshops	0	0	0
Officials	9,500	7,480	8945
Supplies	10,000	9,000	5330
New Equipment / Repairs	0	0	986
Dues	1,700	1,250	2075
Student Travel	30,000	37,000	53,000
<b>Total</b>	<b>\$140,905</b>	<b>\$130,577</b>	<b>150,730</b>

**Description:**

<b>Student and Staff Support/Guidance</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
Guidance Salary Grades 7-12	\$73,517	\$39,762	71,051
Guidance Salary Grades K-8	45,159	47,877	32,678
Social Worker	0	31,518	0
Blue Cross / Blue Shield Grades 7-12	24,336	26,769	30,016
Blue Cross / Blue Shield Grades K-8	27,666	30,432	0
Medicare	1,721	1,729	1504
Retirement Sick Leave	0	0	0
Retirement Maine PERS / State Mandated	5,305	3,920	4523

Unemployment Compensation	192	288	192
Workers Compensation	323	324	294
Family Medical Leave	297	596	519
Professional Credits	1,500	1,500	1,500
Conference fees and Workshops	600	700	700
Contracted Services	0	0	0
Pathways	3,300	4,000	4,000
Testing	700	700	700
Staff Travel	150	200	200
General (Non Instructional) Supplies	300	300	300
Instructional Supplies	400	400	400
Books and Periodicals	100	100	100
Technology Supplies	0	0	0
Audio Visual Materials	0	0	0
New Equipment	0	0	0
Equipment Repair	0	0	0
Furniture and Fixtures	0	0	0
Computer Hardware	0	0	0
Computer Software	0	0	0
Dues	400	400	400
Field Trips (Student Travel)	700	100	100
<b>Total</b>	<b>\$ 186,666</b>	<b>\$ 191,615</b>	<b>149,177</b>

**Description:**

**Student and Staff Support / Student Health Services**

	2024-2025	2025-2026	2026-2027
Health Contracted Services	\$9,880	\$9,880	\$9,880
Health Supplies	770	700	700
Dues and Fees	0	0	0
<b>Total</b>	<b>\$10,650</b>	<b>\$10,580</b>	<b>\$10,580.00</b>

**Student and Staff Support / Technology Services**

Summer Technology Services	\$3,270	\$3,237	4039
Technology Administrator	0	0	5000

Web Master	1,600	1,600	1600
Anthem/Medicare Health Reimbursement	0	0	0
Medicare	71	70	154
Social Security	99	99	99
Retirement Maine PERS / State Mandated	0	0	218
Unemployment Compensation	39	39	50
Workers' Compensation	14	13	30
Family Medical Leave	12	24	53
<b>Total</b>	<b>\$ 5,105</b>	<b>\$ 5,082</b>	<b>11,243</b>

**System Administration / Board of Directors**

School Committee Stipends	\$2,800	\$2,800	\$2,800
Magnet Coordinator	0	5,000	5,000
Medicare	41	113	113
Social Security	174	484	484
Unemployment Compensation	0	40	40
Workers' Compensation	8	21	21
Family Medical Leave	7	39	39
Contracted Professional Services	400	900	900
Legal Services	3,000	3,000	3,000
Liability Insurance	3,791	4,549	4,439
Advertising	200	1,300	10,000
Staff Travel	200	200	200
General Supplies	400	200	200
Dues and Fees	900	741	767
Conference Fees and Workshops	900	900	900
<b>Total</b>	<b>\$12,821</b>	<b>\$20,287</b>	<b>\$28,903.00</b>

**Description**

**System Administration / Administrative Technology Services**

	2024-2025	2025-2026	2026-2027
Financial Contracted Technical Services	\$13,472	\$15,000	15,263
Audit	17,000	19,000	22,000
Financial System Technology Supplies	670	900	790
<b>Total</b>	<b>\$ 31,142</b>	<b>\$ 34,900</b>	<b>38,053</b>

**System Administration / Office of the Superintendent**

Superintendent's Salary	\$71,050	\$70,876	73,696
Administrative Assistant Salary	56,375	58,630	60,975
Payroll / AP Assistant	1,737	1,806	1084
Administrative Assistant BC /BS	11,345	12,479	12,310
Medicare	1,873	1,904	1968
Social Security	3,603	3,747	3848
Retirement Maine PERS / State Mandated	0	0	0
Unemployment Compensation	206	206	201
Workers' Compensation	351	357	385
Family Medical Leave	323	657	679
Professional Credits	0	0	0
Conference fees and Workshops	600	600	600
Contracted Services	0	0	0
Staff Travel	700	2,000	2,000
General Supplies	350	400	400
Technology Supplies	200	300	300
New Equipment	0	0	0
Equipment Repair	400	200	200
Furniture and Fixtures	0	0	0
Computer Hardware	0	0	0
Computer Software	0	0	0
Dues and Fees	600	1,500	1,500
<b>Total</b>	<b>\$149,713</b>	<b>\$155,662</b>	<b>160,146</b>

**Description**

**School Administration / Office of the Principal**

	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
Principal Salary	\$95,481	\$99,300	103,272
Administrative Assistant Salary	43,431	45,168	46,883
Principal's Substitute/Temp Admin Salary	2,124	2,209	3475
Principal's Blue Cross /Blue Shield	11,345	12,479	12,310
Admin Assistant's Blue Cross / Blue Shield	31,124	34,237	30,016
Medicare	2,045	2,127	2228

Social Security	2,762	2,937	3122
Retirement Maine PERS / State Mandated	4,313	4,439	4503
Unemployment Compensation	209	210	220
Workers' Compensation	384	399	436
Family Medical Leave	353	733	768
Professional Credits	0	0	0
Conference fees and Workshops	700	800	800
Contracted and Technical Services	2,000	700	700
Printing and Binding	0	0	0
Travel	1,000	700	700
General Supplies	3,700	3,700	3,700
Books and Periodicals	300	200	200
Technology Supplies	200	200	200
New Equipment	0	0	0
Equipment Repair	200	100	100
Furniture and Fixtures	0	200	200
Computer Hardware	0	0	0
Computer Software	0	0	0
Dues and Fees	500	600	600
<b>Total</b>	<b>\$202,171</b>	<b>\$211,438</b>	<b>214,433</b>

**Description**

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

	2024-2025	2025-2026	2026-2027
Bus Driver's Salary	\$17,808	\$18,520	12,040
Magnet Bus Driver's Salary	0	0	0
Substitutes Salary	0	0	0
Region 8 Driver	4,452	4,630	4816
Bus Maintenance Coordinator	500	500	500
Bus Driver Blue Cross / Blue Shield	0	0	0
Medicare	330	343	252
Social Security	1,411	1,466	1076
Unemployment Compensation	136	133	135
Workers' Compensation	933	871	623
Family Medical Leave	57	119	119

Contracted Services / Testing	550	500	400
Vehicle Insurance	4,996	6,170	4020
Fuel (Gasoline and Diesel)	11,000	9,000	7000
Staff Travel	900	900	1000
Maintenance, Parts, Supplies	7,211	8,000	9000
New Equipment	0	0	0
Lease / Purchase Payment	0	0	0
Dues and Fees	300	200	100
Special Education Out of District Transportation	0	0	0
<b>Total</b>	<b>\$50,584</b>	<b>\$51,352</b>	<b>41,081</b>

**Description**  
**Facilities Maintenance / Operation of Plant**

	2024-2025	2025-2026	2026-2027
Property / Liability Insurance	\$20,071	\$25,089	26,936
Postage	1,200	1,000	1100
Telephone	2,000	3,000	4000
Electricity	40,000	32,000	27,000
Propane	5,500	4,500	3500
Heating Oil	47,000	47,000	47,000
Contingency Fund	0	0	0
Custodial Salaries	36,400	37,856	39370
Seasonal Custodial Salaries	0	0	0
Maintenance Salaries	50,334	52,374	54,441
Maintenance BC / BS	25,572	28,130	24,661
Custodial BC/BS	11,345	0	0
Medicare	1,258	1,353	1360
Social Security	5,378	5,593	5816
Unemployment Compensation	192	192	192
Workers' Compensation	2,064	2,147	2202
Family Medical Leave	217	451	469
Contracted Services	34,068	39,000	39,000
Minor Repairs	7,500	5,000	4000
Travel for Maintenance	275	250	250

Maintenance Supplies	10,000	9,000	7000
New Equipment	0	0	0
Equipment Repair	3,000	3,000	3000
Furniture / Fixtures	750	1,900	1900
Dues and Fees	500	500	500
<b>Total</b>	<b>\$304,624</b>	<b>\$ 299,335</b>	<b>293,697</b>

**Description**

**Debt Service**

	2024-2025	2025-2026	2026-2027
School Construction Bond Interest	\$29,438	\$28,037	\$13,345
School Construction Bond Principal	160,000	160,000	160,000
<b>Total</b>	<b>\$189,438</b>	<b>\$ 188,037</b>	<b>\$173,345</b>

**Description**

**All Other Expenditures / Food Service**

	2024-2025	2025-2026	2026-2027
Cook's Salary	\$31,265	\$32,516	27,959
Assistant Cook's Salary	14,644	15,230	16,664
Substitutes' Salaries	1,570	1,633	1698
Breakfast Assistant	2,625	2,625	0
Cook's Director Stipend	1,000	1,000	0
Cook's Blue Cross / Blue Shield	7,932	8,725	0
Medicare	741	769	672
Social Security	3,168	3,286	2872
Unemployment Compensation	226	234	206
Workers' Compensation	1,216	1,240	1088
Family Medical Leave	128	265	232
Contracted Services	0	0	0
Staff Travel	100	100	100
General Miscellaneous Supplies	7,700	7,700	6,000
New Equipment	0	0	0
Equipment Repair	1,700	1,700	1,700
Furniture / Fixtures	0	0	0

Technology Software	0	0	3000
Dues and Fees	102	102	102
Food	0	21,000	66,358
<b>Total</b>	<b>\$74,117</b>	<b>\$98,125</b>	<b>128,651</b>

**ISLESBORO SCHOOL DEPARTMENT  
BUDGET COMPARISONS**

Description	Prior 2024-2025	Current 2025-2026	Proposed 2026-2027
1. Operating Budget	\$2,753,204 1.60% increase	\$2,850,143 3.52% increase	\$2,927,559 2.72% increase
2.			
3. State Allocation	74,079	101,827	79,825
4. Magnet Tuition	80,611	119,667	66,693
5. Fund Balance Contribution	166,445	115,000	140,000
6. Total Anticipated Revenue	321,135	336,494	286,518
7.			
8. Town Appropriation	2,432,069 13.13% increase	2,513,649 3.35% increase	2,641,041 5.07% increase
9. Construction/Renovation			
10. School Construction Interest	29,438	28,037	13,345
11. School Construction Principal	160,000	160,000	160,000
12. Total Renovation / Construction Debt Service	189,438	188,037	173,345
13. Total School Budget	2,942,642 1.24% increase	3,038,180 3.25% increase	3,100,904 2.06% increase
14. Total Town Appropriation	2,621,507 11.71% increase	2,701,686 3.06% increase	2,814,386 4.17% increase
15. Region 8 Adult Ed	1,913	1,796	1,583
16. Local Adult Education	0	0	0
17. Bus Reserve	3,000	3,000	25,000
18. Capital Improvement Reserve	30,000	59,484	10,000
19. Solar Project Reserve	12,100	0	0

20. Contingency Reserve	19,500	2,000	20,000
21.Total School Tax Liability	\$2,688,020 7.23% increase	\$2,767,966 2.97% increase	\$2,870,969 3.72% increase

## SUMMARY OF SCHOOL ARTICLES

	2024-2025	2025-2026	2026-2027
REGULAR INSTRUCTION / ELEMENTARY	821384	785903	710705
REGULAR INSTRUCTION / SECONDARY	514194	608913	631922
SPECIAL EDUCATION	204019	204206	320764
	0	0	0
CAREER AND TECHNICAL EDUCATION STUDENT VOCATIONAL ASSESSMENT	6530	7142	7623
CAREER AND TECHNICAL EDUCATION DEBT SERVICE	38579	35026	29851
CAREER AND TECHNICAL EDUCATION ADULT VOCATIONAL ASSESSMENT	0	0	0
OTHER INSTRUCTION / EXTRA CURRICULAR	140905	130577	150730
	0	0	0
STUDENT AND STAFF SUPPORT / GUIDANCE	186666	191615	149177
STUDENT AND STAFF SUPPORT / STUDENT HEALTH SERVICES	10650	10580	10580
STUDENT AND STAFF SUPPORT / TECHNOLOGY SERVICES	5105	5082	11243
SYSTEM ADMINISTRATION / BOARD OF DIRECTORS / SCHOOL COMMITTEE	12821	20287	28903
SYSTEM ADMINISTRATION / ADMINISTRATIVE TECHNOLOGY SERVICES	31142	34900	38053
SYSTEM ADMINISTRATION / OFFICE OF THE SUPERINTENDENT	149713	155662	160146
	0	0	0
SCHOOL ADMINISTRATION / OFFICE OF THE PRINCIPAL	202171	211438	214433
TRANSPORTATION AND BUSES STUDENT TRANSPORTATION	50584	51352	41081

<b>FACILITIES MAINTENANCE /OPERATION OF PLANT</b>	<b>304624</b>	<b>299335</b>	<b>293697</b>
<b>DEBT SERVICE</b>	<b>189438</b>	<b>188037</b>	<b>173345</b>
<b>ALL OTHER EXPENDITURES / FOOD SERVICE</b>	<b>74117</b>	<b>98125</b>	<b>128651</b>
<b>TOTALS</b>	<b>2942642</b>	<b>3038180</b>	<b>3100904</b>

**SUMMARY OF SCHOOL ARTICLES**

	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>REGULAR INSTRUCTION / ELEMENTARY</b>	<b>821384</b>	<b>785903</b>	<b>710705</b>
<b>REGULAR INSTRUCTION / SECONDARY</b>	<b>514194</b>	<b>608913</b>	<b>631922</b>
<b>SPECIAL EDUCATION</b>	<b>204019</b>	<b>204206</b>	<b>320764</b>
	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAREER AND TECHNICAL EDUCATION STUDENT VOCATIONAL ASSESSMENT</b>	<b>6530</b>	<b>7142</b>	<b>7623</b>
<b>CAREER AND TECHNICAL EDUCATION DEBT SERVICE</b>	<b>38579</b>	<b>35026</b>	<b>29851</b>
<b>CAREER AND TECHNICAL EDUCATION ADULT VOCATIONAL ASSESSMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER INSTRUCTION / EXTRA CURRICULAR</b>	<b>140905</b>	<b>130577</b>	<b>150730</b>
	<b>0</b>	<b>0</b>	<b>0</b>
<b>STUDENT AND STAFF SUPPORT / GUIDANCE</b>	<b>186666</b>	<b>191615</b>	<b>149177</b>
<b>STUDENT AND STAFF SUPPORT / STUDENT HEALTH SERVICES</b>	<b>10650</b>	<b>10580</b>	<b>10580</b>
<b>STUDENT AND STAFF SUPPORT / TECHNOLOGY SERVICES</b>	<b>5105</b>	<b>5082</b>	<b>11243</b>
<b>SYSTEM ADMINISTRATION / BOARD OF DIRECTORS / SCHOOL COMMITTEE</b>	<b>12821</b>	<b>20287</b>	<b>28903</b>
<b>SYSTEM ADMINISTRATION / ADMINISTRATIVE TECHNOLOGY SERVICES</b>	<b>31142</b>	<b>34900</b>	<b>38053</b>
<b>SYSTEM ADMINISTRATION / OFFICE OF THE SUPERINTENDENT</b>	<b>149713</b>	<b>155662</b>	<b>160146</b>
	<b>0</b>	<b>0</b>	<b>0</b>
<b>SCHOOL ADMINISTRATION / OFFICE OF THE PRINCIPAL</b>	<b>202171</b>	<b>211438</b>	<b>214433</b>
<b>TRANSPORTATION AND BUSES STUDENT TRANSPORTATION</b>	<b>50584</b>	<b>51352</b>	<b>41081</b>

<b>FACILITIES MAINTENANCE /OPERATION OF PLANT</b>	<b>304624</b>	<b>299335</b>	<b>293697</b>
<b>ALL OTHER EXPENDITURES / FOOD SERVICE</b>	<b>74117</b>	<b>98125</b>	<b>128651</b>
<b>TOTALS</b>	<b>2753204</b>	<b>2850143</b>	<b>2927559</b>