

FY 27 MARLBORO SCHOOL NONOPERATING BUDGET - EXPENDITURES

		Account	Account Title	FY25 Actual	FY26 YTD Actual	FY26 Budget	FY27 Proposed Budget	Variance	Variance %	
01 PREKINDERG.	1101 DIRECT INSTRU	5111	TEACHERS	79,111	82,158	79,111	-	(79,111)	(100.0%)	reduction of 1.0FTE
		5121	PARAEDUCATOR	31,418	34,743	34,931	-	(34,931)	(100.0%)	reduction of 1.0FTE
		5211	HEALTH INSURANCE	16,363	18,266	18,261	-	(18,261)	(100.0%)	
		5218	HSA	1,524	-	4,000	-	(4,000)	(100.0%)	
		5219	HRA	2,476	4,000	-	-	-		
		5220	FICA	8,131	8,581	8,724	-	(8,724)	(100.0%)	
		5229	CHILD CARE TAX	436	93	502	-	(502)	(100.0%)	
		5232	VSTRS--OPEB	1,542	-	1,601	-	(1,601)	(100.0%)	
		5234	VMERS	2,199	2,519	2,445	-	(2,445)	(100.0%)	
		5271	WORKERS COMPENSATION	993	1,030	1,140	-	(1,140)	(100.0%)	
		5281	DENTAL	607	638	638	-	(638)	(100.0%)	
		5294	LTD	126	126	120	-	(120)	(100.0%)	
		5341	OTHER PROFESSNL SERVICES	-	-	1,350	-	(1,350)	(100.0%)	
		5562	TUITN TO PRIV VT LEAS	-	7,964	3,990	16,400	12,410	311.0%	4 students at \$4100
		5611	GENERAL SUPPLIES	700	536	500	-	(500)	(100.0%)	
		5641	BOOKS AND PERIODICALS	210	61	500	-	(500)	(100.0%)	
		5733	FURNITURE AND FIXTURES	207	-	500	-	(500)	(100.0%)	
	Total 1101 - DIRECT INSTRUCTION			146,045	160,714	158,313	16,400	(141,913)	(89.6%)	
	1106 ART SVCS	5111	TEACHERS	1,902	2,037	1,902	-	(1,902)	(100.0%)	
		5220	FICA	146	156	146	-	(146)	(100.0%)	
		5229	CHILD CARE TAX	8	2	8	-	(8)	(100.0%)	
		5232	VSTRS--OPEB	-	-	150	-	(150)	(100.0%)	
		5271	WORKERS COMPENSATION	16	17	19	-	(19)	(100.0%)	
		5294	LTD	-	-	10	-	(10)	(100.0%)	
	Total 1106 - ART SVCS			2,072	2,211	2,235	-	(2,235)	(100.0%)	
	1112 MUSIC ED SVCS	5111	TEACHERS	1,200	1,246	1,200	-	(1,200)	(100.0%)	
5220		FICA	92	95	92	-	(92)	(100.0%)		
5229		CHILD CARE TAX	5	1	5	-	(5)	(100.0%)		
5271		WORKERS COMPENSATION	10	11	12	-	(12)	(100.0%)		
5294		LTD	-	-	13	-	(13)	(100.0%)		
Total 1112 - MUSIC ED SVCS			1,306	1,353	1,321	-	(1,321)	(100.0%)		
1113 PHYSICAL ED SV	5111	TEACHERS	1,030	-	1,035	-	(1,035)	(100.0%)		
	5211	HEALTH INSURANCE	877	-	982	-	(982)	(100.0%)		
	5219	HRA	120	-	120	-	(120)	(100.0%)		
	5220	FICA	61	-	79	-	(79)	(100.0%)		
	5229	CHILD CARE TAX	3	-	5	-	(5)	(100.0%)		
	5271	WORKERS COMPENSATION	9	9	10	-	(10)	(100.0%)		
	5281	DENTAL	30	-	32	-	(32)	(100.0%)		
	5294	LTD	4	-	4	-	(4)	(100.0%)		
	Total 1113 - PHYSICAL ED SVCS			2,134	9	2,267	-	(2,267)	(100.0%)	
1201 MTSS (SPECIAL	5593	SU ASSESSMENTS	16,099	19,024	19,024	-	(19,024)	(100.0%)		
Total 1201 - MTSS (SPECIAL ED/AST)			16,099	19,024	19,024	-	(19,024)	(100.0%)		
Total 01 - PREKINDERGARTEN				167,656	183,312	183,160	16,400	(166,760)	(91.0%)	
11 ELEMENTARY	1101 DIRECT INSTRU	5111	TEACHERS	305,447	301,791	294,235	-	(294,235)	(100.0%)	
		5121	PARAEDUCATOR	102,413	115,112	108,168	-	(108,168)	(100.0%)	reduction of 2.0 Fte
		5211	HEALTH INSURANCE	132,395	118,536	141,196	-	(141,196)	(100.0%)	
		5218	HSA	-	4,000	-	-	-		
		5219	HRA	22,907	14,962	22,500	-	(22,500)	(100.0%)	
		5220	FICA	28,118	29,464	30,784	-	(30,784)	(100.0%)	
		5229	CHILD CARE TAX	3,220	317	1,771	-	(1,771)	(100.0%)	
		5232	VSTRS--OPEB	3,084	-	8,005	-	(8,005)	(100.0%)	
		5234	VMERS	7,127	8,341	7,572	-	(7,572)	(100.0%)	
		5261	UNEMPLOYMENT COMPENSATION	-	-	3,000	-	(3,000)	(100.0%)	
		5271	WORKERS COMPENSATION	3,784	4,046	4,024	-	(4,024)	(100.0%)	
		5281	DENTAL	3,966	3,230	4,159	-	(4,159)	(100.0%)	
		5291	OTHER EMPLOYEE BENEFITS	18,565	-	8,500	-	(8,500)	(100.0%)	

Total tuition costs
1,884,060

		5294	LTD	567	629	550	-	(550)	(100.0%)	43 students at \$19120	
		5321	PROFESSIONAL EDU SERVICES	-	-	2,000	-	(2,000)	(100.0%)		
		5331	EMP TRAINING/DEVELOP	3,582	1,544	-	-	-			
		5341	OTHER PROFESSNL SERVICES	27,658	-	9,000	-	(9,000)	(100.0%)		
		5443	RENTALS-COMPUTERS/RELATED	18,703	1,082	-	-	-			
		5561	TUITN TO PUB VT LEAS	-	-	-	822,160	822,160			
		5611	GENERAL SUPPLIES	4,630	2,152	5,000	-	(5,000)	(100.0%)		
		5612	SUPPLIES- TEACHER	1,211	-	3,660	-	(3,660)	(100.0%)		
		5641	BOOKS AND PERIODICALS	1,143	240	2,000	-	(2,000)	(100.0%)		
		5733	FURNITURE AND FIXTURES	1,899	-	1,500	-	(1,500)	(100.0%)		
		5734	TECH-RELATED HARDWARE	1,839	-	-	-	-			
		5735	TECHNOLOGY SOFTWARE	75	1,552	1,000	-	(1,000)	(100.0%)		
		5811	DUES AND FEES - STAFF	-	-	300	-	(300)	(100.0%)		
		Total 1101 - DIRECT INSTRUCTION			692,334	606,997	658,924	822,160	163,236		24.8%
	1112 MUSIC ED SVCS	5111	TEACHERS	22,990	22,174	20,991	-	(20,991)	(100.0%)		
		5220	FICA	1,759	1,696	1,606	-	(1,606)	(100.0%)		
		5229	CHILD CARE TAX	96	18	92	-	(92)	(100.0%)		
		5232	VSTRS--OPEB	-	-	320	-	(320)	(100.0%)		
		5271	WORKERS COMPENSATION	89	190	210	-	(210)	(100.0%)		
		5294	LTD	-	-	113	-	(113)	(100.0%)		
	Total 1112 - MUSIC ED SVCS			24,934	24,077	23,333	-	(23,333)			
	1201 MTSS (SPECIAL	5593	SU ASSESSMENTS	387,485	477,106	477,106	378,064	(99,042)	(20.8%)		
	Total 1201 - MTSS (SPECIAL ED/AST)			387,485	477,106	477,106	378,064	(99,042)	(20.8%)		
	1501 CO-CURRICULAR	5353	ENRICHMENT	8,170	263	2,000	-	(2,000)	(100.0%)		
	Total 1501 - CO-CURRICULAR			8,170	263	2,000	-	(2,000)	(100.0%)		
Total 11 - ELEMENTARY (K-6)				1,112,923	1,108,443	1,161,362	1,200,224	38,862	3.3%		
31 SECONDARY	1101 DIRECT INSTRU	5111	TEACHERS	107,728	75,025	99,745	-	(99,745)	(100.0%)		
		5211	HEALTH INSURANCE	25,127	16,117	23,507	-	(23,507)	(100.0%)		
		5219	HRA	4,307	362	3,900	-	(3,900)	(100.0%)		
		5220	FICA	7,496	5,449	7,630	-	(7,630)	(100.0%)		
		5229	CHILD CARE TAX	397	56	439	-	(439)	(100.0%)		
		5232	VSTRS--OPEB	4,626	-	1,601	-	(1,601)	(100.0%)		
		5271	WORKERS COMPENSATION	881	901	997	-	(997)	(100.0%)		
		5281	DENTAL	425	319	440	-	(440)	(100.0%)		
		5291	OTHER EMPLOYEE BENEFITS	-	-	2,049	-	(2,049)	(100.0%)		
		5294	LTD	189	125	180	-	(180)	(100.0%)		
		5331	EMP TRAINING/DEVELOP	3,030	2,090	-	-	-			
		5353	ENRICHMENT	8,160	-	5,000	-	(5,000)	(100.0%)		
		5561	TUITN TO PUB VT LEAS	375,735	-	462,104	774,754	312,650	67.7%		
		5562	TUITN TO PRIV VT LEAS	236,531	178,354	349,605	270,746	(78,859)	(22.6%)		
		5564	PRIVATE TUITION OUT OF ST	28,947	-	-	-	-			
		5566	TUITN TO VC-ON BEHALF	28,981	-	23,254	18,526	(4,728)	(20.3%)		
		5567	TUITN TO VC	17,429	-	15,645	12,994	(2,651)	(16.9%)		
		5568	TUITION PUB VT LEAS IN SU	41,731	-	-	-	-			
		5611	GENERAL SUPPLIES	1,853	641	1,500	-	(1,500)	(100.0%)		
		5612	SUPPLIES- TEACHER	494	-	1,020	-	(1,020)	(100.0%)		
	5641	BOOKS AND PERIODICALS	420	513	500	-	(500)	(100.0%)			
	Total 1101 - DIRECT INSTRUCTION			894,486	279,952	999,117	1,077,020	77,903	7.8%		
	1201 MTSS (SPECIAL	5593	SU ASSESSMENTS	166,064	141,153	161,600	378,064	216,463	133.9%		
	Total 1201 - MTSS (SPECIAL ED/AST)			166,064	141,153	161,600	378,064	216,463	133.9%		
	1501 CO-CURRICULAR	5353	ENRICHMENT	300	450	2,000	-	(2,000)	(100.0%)		
	Total 1501 - CO-CURRICULAR			300	450	2,000	-	(2,000)	(100.0%)		
Total 31 - SECONDARY (7-12)				1,060,850	421,556	1,162,717	1,455,084	(66,941)	(5.8%)		
51 LOCATION-WII	1106 ART SVCS	5111	TEACHERS	28,536	30,552	28,536	-	(28,536)	(100.0%)		
		5220	FICA	2,183	2,337	2,183	-	(2,183)	(100.0%)		
		5229	CHILD CARE TAX	118	24	126	-	(126)	(100.0%)		
		5232	VSTRS--OPEB	1,542	-	1,601	-	(1,601)	(100.0%)		
		5271	WORKERS COMPENSATION	237	258	285	-	(285)	(100.0%)		
		5291	OTHER EMPLOYEE BENEFITS	90	115	615	-	(615)	(100.0%)		
		5294	LTD	-	-	95	-	(95)	(100.0%)		
		5611	GENERAL SUPPLIES	1,531	21	1,000	-	(1,000)	(100.0%)		
		Total 1106 - ART SVCS			34,237	33,307	34,440	-	(34,440)	(100.0%)	

1109 WORLD LANG	5271	WORKERS COMPENSATION	218	-	-	-	-	-
Total 1109 - WORLD LANG			218	-	-	-	-	-
1112 MUSIC ED SVCS	5111	TEACHERS	16,194	16,817	20,991	-	(20,991)	(100.0%)
	5220	FICA	1,239	1,287	1,606	-	(1,606)	(100.0%)
	5229	CHILD CARE TAX	67	13	92	-	(92)	(100.0%)
	5232	VSTRS--OPEB	3,381	-	1,601	-	(1,601)	(100.0%)
	5271	WORKERS COMPENSATION	252	181	200	-	(200)	(100.0%)
	5291	OTHER EMPLOYEE BENEFITS	-	-	820	-	(820)	(100.0%)
	5611	GENERAL SUPPLIES	1,136	-	1,500	-	(1,500)	(100.0%)
Total 1112 - MUSIC ED SVCS			22,269	18,298	26,810	-	(26,810)	(100.0%)
1113 PHYSICAL ED SV	5111	TEACHERS	24,374	-	24,506	-	(24,506)	(100.0%)
	5211	HEALTH INSURANCE	20,759	-	23,229	-	(23,229)	(100.0%)
	5219	HRA	2,840	-	2,840	-	(2,840)	(100.0%)
	5220	FICA	1,454	-	1,875	-	(1,875)	(100.0%)
	5229	CHILD CARE TAX	77	-	108	-	(108)	(100.0%)
	5232	VSTRS--OPEB	1,008	-	1,601	-	(1,601)	(100.0%)
	5271	WORKERS COMPENSATION	203	221	245	-	(245)	(100.0%)
	5281	DENTAL	718	-	754	-	(754)	(100.0%)
	5291	OTHER EMPLOYEE BENEFITS	-	-	1,260	-	(1,260)	(100.0%)
	5294	LTD	89	-	89	-	(89)	(100.0%)
	5611	GENERAL SUPPLIES	-	-	-	-	-	-
Total 1113 - PHYSICAL ED SVCS			51,523	221	56,508	-	(56,508)	(100.0%)
2120 GUIDANCE SERV	5111	TEACHERS	72,721	75,911	63,418	-	(63,418)	(100.0%)
	5211	HEALTH INSURANCE	23,391	26,182	26,175	-	(26,175)	(100.0%)
	5219	HRA	4,000	4,000	4,000	-	(4,000)	(100.0%)
	5220	FICA	4,522	4,644	4,851	-	(4,851)	(100.0%)
	5229	CHILD CARE TAX	240	48	280	-	(280)	(100.0%)
	5232	VSTRS--OPEB	1,542	-	-	-	-	-
	5271	WORKERS COMPENSATION	526	574	636	-	(636)	(100.0%)
	5281	DENTAL	809	849	990	-	(990)	(100.0%)
	5291	OTHER EMPLOYEE BENEFITS	33	6	1,680	-	(1,680)	(100.0%)
	5294	LTD	126	126	126	-	(126)	(100.0%)
	5611	GENERAL SUPPLIES	366	121	500	-	(500)	(100.0%)
Total 2120 - GUIDANCE SERVICES			108,274	112,460	102,656	-	(102,656)	(100.0%)
2131 HEALTH SERVICE	5111	TEACHERS	48,132	49,998	48,132	-	(48,132)	(100.0%)
	5211	HEALTH INSURANCE	23,391	26,182	26,175	-	(26,175)	(100.0%)
	5219	HRA	4,000	4,000	4,000	-	(4,000)	(100.0%)
	5220	FICA	2,641	2,662	3,682	-	(3,682)	(100.0%)
	5229	CHILD CARE TAX	139	28	212	-	(212)	(100.0%)
	5232	VSTRS--OPEB	1,542	-	1,601	-	(1,601)	(100.0%)
	5271	WORKERS COMPENSATION	398	435	481	-	(481)	(100.0%)
	5281	DENTAL	809	849	809	-	(809)	(100.0%)
	5291	OTHER EMPLOYEE BENEFITS	59	-	1,680	-	(1,680)	(100.0%)
	5294	LTD	126	126	126	-	(126)	(100.0%)
	5611	GENERAL SUPPLIES	869	279	2,250	-	(2,250)	(100.0%)
	5739	OTHER EQUIPMENT	1,270	-	-	-	-	-
Total 2131 - HEALTH SERVICES			83,375	84,559	89,148	-	(89,148)	(100.0%)
2213 INSTRUCT STAF	5111	TEACHERS	-	80	10,000	-	(10,000)	(100.0%)
	5220	FICA	-	6	750	-	(750)	(100.0%)
	5229	CHILD CARE TAX	-	0	-	-	-	-
	5642	CURR AND MATERIALS	430	-	3,500	-	(3,500)	(100.0%)
Total 2213 - INSTRUCT STAFF TRAIN			430	86	14,250	-	(14,250)	(100.0%)
2220 LIBRARY/MEDIA	5111	TEACHERS	30,010	40,962	30,010	-	(30,010)	(100.0%)
	5220	FICA	2,296	3,134	2,296	-	(2,296)	(100.0%)
	5229	CHILD CARE TAX	132	43	132	-	(132)	(100.0%)
	5232	VSTRS--OPEB	-	-	1,601	-	(1,601)	(100.0%)
	5271	WORKERS COMPENSATION	249	271	300	-	(300)	(100.0%)
	5291	OTHER EMPLOYEE BENEFITS	-	35	840	-	(840)	(100.0%)
	5294	LTD	-	-	126	-	(126)	(100.0%)
	5611	GENERAL SUPPLIES	873	368	500	-	(500)	(100.0%)
	5641	BOOKS AND PERIODICALS	1,812	130	2,000	-	(2,000)	(100.0%)
	5735	TECHNOLOGY SOFTWARE	-	-	600	-	(600)	(100.0%)

	5811	DUES AND FEES - STAFF	-	-	500	-	(500)	(100.0%)	
Total 2220 - LIBRARY/MEDIA SERVICES			35,371	44,943	38,905	-	(38,905)	(100.0%)	
2311 BOARD OF EDUC	5191	OTHER	1,749	5,648	7,200	7,200	-	-	
	5220	FICA	134	432	547	547	-	-	
	5229	CHILD CARE TAX	8	1	25	25	-	-	
	5271	WORKERS COMPENSATION	32	51	56	56	-	-	
	5341	OTHER PROFESSNL SERVICES	800	2,000	1,500	1,500	-	-	
	5521	INSURANCE (NOT EMP BEN)	3,976	3,224	4,000	4,215	215	5.4%	
	5593	SU ASSESSMENTS	142,727	123,539	123,539	246,512	122,973	99.5%	
	5611	GENERAL SUPPLIES	-	-	500	500	-	-	
	5898	BANK FEES	437	-	250	250	-	-	
	5950	SPECIAL ITEMS	-	-	38,470	210,000	171,530	445.9%	
Total 2311 - BOARD OF EDUCATION			149,862	134,896	176,087	470,805	294,718	167.4%	
2314 AUDIT	5341	OTHER PROFESSNL SERVICES	11,800	1,900	7,800	7,800	-	-	
Total 2314 - AUDIT			11,800	1,900	7,800	7,800	-	-	
2315 LEGAL SERVICE	5341	OTHER PROFESSNL SERVICES	4,156	400	3,000	5,000	2,000	66.7%	
Total 2315 - LEGAL SERVICES			4,156	400	3,000	5,000	2,000	66.7%	
2410 OFFICE OF THE	5141	ADMINISTRATION	96,200	100,048	100,048	-	(100,048)	(100.0%)	
	5161	CLERICAL	51,772	51,760	62,985	-	(62,985)	(100.0%)	
	5211	HEALTH INSURANCE	27,698	30,985	30,995	-	(30,995)	(100.0%)	
	5218	HSA	4,000	4,000	4,000	-	(4,000)	(100.0%)	
	5220	FICA	10,377	10,574	12,472	-	(12,472)	(100.0%)	
	5229	CHILD CARE TAX	517	178	717	-	(717)	(100.0%)	
	5232	VSTRS--OPEB	-	-	1,601	-	(1,601)	(100.0%)	
	5234	VMERS	3,624	3,753	4,409	-	(4,409)	(100.0%)	
	5271	WORKERS COMPENSATION	1,281	1,477	1,635	-	(1,635)	(100.0%)	
	5281	DENTAL	1,315	1,381	1,381	-	(1,381)	(100.0%)	
	5291	OTHER EMPLOYEE BENEFITS	1,484	235	5,000	-	(5,000)	(100.0%)	
	5292	LIFE	778	-	286	-	(286)	(100.0%)	
	5294	LTD	126	126	126	-	(126)	(100.0%)	
	5311	OFFICIAL/ADMIN SERVICES	-	-	250	-	(250)	(100.0%)	
	5312	WELLNESS FUNDS	140	-	500	-	(500)	(100.0%)	
	5533	POSTAGE	698	141	1,000	-	(1,000)	(100.0%)	
	5536	COMMUNICATIONS - LOCAL	-	-	500	-	(500)	(100.0%)	
	5541	ADVERTISING	-	-	200	-	(200)	(100.0%)	
	5581	TRAVEL	696	273	250	-	(250)	(100.0%)	
	5611	GENERAL SUPPLIES	1,298	1,030	2,500	-	(2,500)	(100.0%)	
	5739	OTHER EQUIPMENT	-	-	500	-	(500)	(100.0%)	
	5811	DUES AND FEES - STAFF	1,000	314	800	-	(800)	(100.0%)	
Total 2410 - OFFICE OF THE PRINCIPAL			203,003	206,272	232,155	-	(232,155)	(100.0%)	
2580 ADMIN TECHNOI	5593	SU ASSESSMENTS	99,766	113,266	113,266	-	(113,266)	(100.0%)	
Total 2580 - ADMIN TECHNOLOGY SERVICES			99,766	113,266	113,266	-	(113,266)	(100.0%)	
2610 OPERATION OF	5181	NON-CLERICAL GENERALISTS	87,754	97,147	101,101	17,905	(83,196)	(82.3%)	reduction of 1.0FTE
	5211	HEALTH INSURANCE	16,319	18,266	18,261	4,905	(13,356)	(73.1%)	
	5219	HRA	4,400	4,400	4,400	1,100	(3,300)	(75.0%)	
	5220	FICA	6,396	7,076	7,734	1,361	(6,373)	(82.4%)	
	5229	CHILD CARE TAX	343	117	445	79	(366)	(82.3%)	
	5234	VMERS	6,143	7,043	6,136	5,192	(944)	(15.4%)	
	5271	WORKERS COMPENSATION	926	858	1,011	716	(295)	(29.2%)	
	5281	DENTAL	304	319	319	335	16	5.0%	
	5331	EMP TRAINING/DEVELOP	2,047	442	1,000	-	(1,000)	(100.0%)	
	5341	OTHER PROFESSNL SERVICES	1,824	-	-	2,000	2,000		
	5422	SNOW PLOWING AND SANDING	12,900	-	9,000	13,000	4,000	44.4%	
	5426	GENERAL CLEANING SUPPLIES	7,862	18,600	9,000	3,000	(6,000)	(66.7%)	
	5431	NONTECHNLGY REPAIR/MAINT	45,669	23,912	40,000	10,000	(30,000)	(75.0%)	
	5432	TECHNLGY REPAIR/MAINT	-	-	500	500	-	-	
	5441	RENTALS-LAND/BUILDINGS	35,424	40,560	32,000	-	(32,000)	(100.0%)	reduction of modular
	5490	WATER TESTING	2,304	-	3,600	3,600	-	-	
	5521	INSURANCE (NOT EMP BEN)	6,255	7,811	8,000	8,379	379	4.7%	
	5534	TELEPHONE AND VOICE	10,912	10,000	10,000	6,000	(4,000)	(40.0%)	
	5581	TRAVEL	-	-	350	350	-	-	
	5611	GENERAL SUPPLIES	13,096	6,570	7,500	3,000	(4,500)	(60.0%)	

	5622	ELECTRICITY	17,123	15,000	13,000	13,000	-	-	
	5626	GASOLINE	130	85	500	250	(250)	(50.0%)	
	5627	WOOD CHIPS/PELLETS	12,339	7,680	20,000	15,000	(5,000)	(25.0%)	
	5629	OTHER SUPPLIES EQUIP >5K	-	-	5,000	-	(5,000)	(100.0%)	
	5733	FURNITURE AND FIXTURES	2,733	381	5,000	-	(5,000)	(100.0%)	
	5739	OTHER EQUIPMENT	-	2,149	7,500	-	(7,500)	(100.0%)	
Total 2610 - OPERATION OF BUILDINGS			293,203	268,416	311,356	109,671	(201,685)	(64.8%)	
2711 RESIDENT STUD	5181	NON-CLERICAL GENERALISTS	74,333	52,877	74,677	74,677	0	0.0%	
	5220	FICA	5,687	4,045	5,713	5,713	0	0.0%	
	5229	CHILD CARE TAX	327	78	329	329	0	0.1%	
	5271	WORKERS COMPENSATION	663	634	747	747	0	0.0%	
	5341	OTHER PROFESSNL SERVICES	750	318	5,000	5,000	-	-	
	5431	NONTECHNLGY REPAIR/MAINT	12,967	15,233	11,500	13,000	1,500	13.0%	
	5442	VEHICLE LEASE	20,052	20,052	75,039	-	(75,039)	(100.0%)	lease paid off in FY26
	5521	INSURANCE (NOT EMP BEN)	1,599	2,686	1,600	2,850	1,250	78.1%	
	5581	TRAVEL	43	86	200	200	-	-	
	5611	GENERAL SUPPLIES	249	564	2,000	2,000	-	-	
	5626	GASOLINE	2,464	2,211	7,500	5,000	(2,500)	(33.3%)	
Total 2711 - RESIDENT STUDENTS			119,133	98,784	184,304	109,516	(74,788)	(40.6%)	
3100 FOOD SERVICES	5597	SVCS PURCHASED WITH IN SU	-	-	8,945	-	(8,945)	(100.0%)	
	5739	OTHER EQUIPMENT	163	-	-	-	-	-	
	5912	TRNSFR TO FOOD SERV SPREV	130,468	-	116,010	-	(116,010)	(100.0%)	
Total 3100 - FOOD SERVICES OPERATIONS			130,631	-	124,955	-	(124,955)	(100.0%)	
5390 TRANSFER	5911	FUND TRANSFER TO CAPITAL	-	-	40,000	-	(40,000)	(100.0%)	
	5919	FUND TRANS OUT	21,428	-	26,812	-	(26,812)	(100.0%)	
Total 5390 - TRANSFER			21,428	-	66,812	-	(66,812)	(100.0%)	
Total 51 - LOCATION-WIDE EXCL PRE-K			1,368,678	1,117,807	1,582,452	702,792	(879,660)	(55.6%)	
Total Marlboro School District			3,710,106	2,831,117	4,089,691	3,374,499	(715,191)	(17.5%)	

FY 27 MARLBORO SCHOOL NONOPERATING BUDGET - REVENUE									
		Account	Account Title	FY 25 Actual	FY 26 YTD Actual	FY26 Budget	FY27 Proposed Budget	Variance	Variance %
1001 GENERAL F	1 LOCAL REV RESTRI	41990	MISC OTHER LOCAL REVENUE	13,265	-	-	-	-	
		41991	LOCAL REV-REBATES	-	-	2,000	-	(2,000)	(100.0%)
Total 1 - LOCAL REV RESTRICTED				13,265	-	2,000	-	(2,000)	(100.0%)
	2 OTHER-RESTRICTE	42481	MEDICAID IEP REIMB	15,352	-	11,845	14,515	2,670	22.5%
Total 2 - OTHER-RESTRICTED				15,352	-	11,845	14,515	2,670	22.5%
	5 LOCAL	41301	TUITION-STUDENTS	36,644	-	15,000	-	(15,000)	(100.0%)
		41302	TUITION FROM PUB LEA	7,768	-	-	-	-	
		41305	TUITION FROM WITHIN SU	3,884	-	-	-	-	
		41510	INVEST INTEREST EARNED	7,056	2,426	1,000	5,000	4,000	400.0%
Total 5 - LOCAL				55,352	2,426	16,000	5,000	(11,000)	(68.8%)
	7 STATE REV	42150	SUBGRANT TRANSPORT	41,592	-	37,000	41,000	4,000	10.8%
		43110	EDUCATION SPENDING GRANT	3,756,630	3,570,592	3,570,592	3,089,458	(3,570,592)	(100.0%)
		43114	SUP ASSIST VC DIST BY ST	28,981	-	23,254	18,526	(4,754)	(20.4%)
		43115	UNENROLLED TECH STUD REV	3,750	-	-	-	-	
Total 7 - STATE REV				3,830,953	3,570,592	3,630,846	3,148,984	(481,862)	(13.3%)
Total 1001 - GENERAL FUND				3,914,922	3,573,018	3,660,691	3,168,499	(492,192)	(13.4%)
Total MARLBORO SCHOOL DISTRICT				3,914,922	3,573,018	3,660,691	3,168,499	(492,192)	(13.4%)
				(204,816)	(741,901)	429,000	206,000		

offsetting revenue
60,515

206,000 estimated FY25 surplus due back to town

	FY27 NON-OPERATING SCHOOL BUDGET DRAFT WITH ESTIMATED STATE NUMBERS					
		FY27				
1	Expenditures	\$3,374,499.42				
2	Offsetting Revenues	\$266,515.00	applied estimated FY25 surplus back to town			
3	Net Education Spending	\$3,107,984.42				
				FY26	FY25	
4	LTWADM	204.15		219.73	227.05	
5	Net Education Spending per LTWADM	\$15,224.02				
6	Exclusions from Excess Spending Calculation	0				
7	Exclusions per LTWADM	0				
8	Net Ed Spending Less Exclusions	\$15,224.02				
					\$16,380.00	FY26 ppcosts
9	Estimated Excess Spending Threshold*	\$16,470.00			\$15,224.02	FY27 ppcosts
10	Amount of Net Ed Spend per LTWADM Over Threshold	\$0.00			-\$1,155.98	-7.06%
11	Education Spending plus Excess Spending	\$15,224.02				decrease
12	Homestead Yield	\$8,849	estimated			
13	Equalized Homestead Tax Rate	\$1.7204				
14	FY25 Cent Discount under Act 84		Enter your cent discount from your FY25 budget			
15	FY26 Cent Discount (row 8 *.8)	0				
16	Statewide Adjusted Cent Discount	0				
17	Discounted Equalized Homestead Tax Rate	\$1.7204	unifed tax rate			
18	Estimated Statewide Adjustment (applied to tax rates)	101.29%				
19	Homestead Tax Rate after CLA	1.698511844				
20	Non-Homestead Tax Rate	1.762266759	FY27		1.785	
				Annual Increase Per 100,000 Housesite value		
	FY 27 State Adjusted CLA	Published FY26 Tax Rates	FY 27 Estimated Tax Rate with Threshold	\$VAR	%VAR	Tax Rate Increase
	101.29%	\$ 1.889	\$ 1.699	\$ (0.190)	-10.08%	-\$190
	FY24 Tax Rate \$1.897					
	FY25 Tax Rate \$2.007					
	FY26 Tax Rate 1.889					