Somerset County Public Schools



Superintendent's Approved FY26 Budget

2025-2026

FY26 Appoved Budget 6/16/2025

FY'26 UNRESTRICTED CURRENT EXPENSE FUND
UNRESTRICTED CURRENT EXPENSE BUDGET — FY26 Appoved Budget
FISCAL YEAR 2025-26 — 6/16/2025

SOURCE OF REVENUE - UNRESTRICTED	Actual Revenue 2021-22	Actual Revenue 2022-23	Actual Revenue 2023-24	Expected Revenue 2024-25	Expected Revenue 2025-26	Increase (Decrease)
SOURCE OF REVENUE:						
LOCAL:						
County Appropriation	10,443,965	10,490,432	10,274,508	10,462,407	12,100,404	1,637,997
County Request above MOE				-	1,000,000	1,000,000
County Appropriation - Non Recurring Costs	-	136,500.00	-	-	-	-
ESMEC Reserves- Opt Out Bonus	-	-				-
Rotc Reimbursement	-	-				-
Other (Rent, Interest, etc.)	160,000	100,000	100,000	100,000	70,000	(30,000)
Total Local Revenue:	10,603,965	10,726,932	10,374,508	10,562,407	13,170,404	2,607,997
STATE:						
State Share	14,142,068	16,024,254	16,292,380	16,417,459	16,817,408	399,949
Compensatory Education	10,688,659	10,688,659	11,626,002	12,036,817	10,913,069	(1,123,748)
Special Education	1,896,874	2,452,087	2,811,924	3,131,220	3,134,283	3,063
Limited English Proficiency (ELL)	694,651	802,979	925,345	971,846	1,033,705	61,859
Transportation	2,028,942	2,191,257	2,367,740	2,407,956	2,480,435	72,479
Transportation - Special Education	41,000	57,000	65,000	74,000	76,000	2,000
Transportation - SPED Hold Harmless	45,000.00	0				-
Other Transportation	35,000	35,000	35,000	35,000	35,000	-
Guaranteed Tax Base	2,011,066	1,854,443	1,942,223	1,588,663	1,120,715	(467,948)
CCR Program	-	52,790.00	55,752	28,683	95,593	66,910
NTI Adjustment	645,514	0				-
Prekindergarten	702,381	1,380,954	1,618,866	2,560,697	2,865,473	304,776
Education Effort Adjustment	-	-			89,666	89,666
Teacher Salary Incentive Grant	340,287	0				-
Non-Public Placement (estimate)	20,000	20,000	20,000	20,000	40,000	20,000
National Board Teachers	-	-			33,392	33,392
Miscellaneous	-	-				-
Total State Revenue:	$ 33,291,442	$ 35,559,423	$ 37,760,232	39,272,341	38,734,739	(537,602)
OTHER:						-
Interfund Transfers	-	-	-	-	-	-
Transfers from other LEA's	0	-	-	-	-	-
						-
Total Unrestricted Revenue:	$ 43,895,407	$ 46,286,355	$ 48,134,740	49,834,748	51,905,143	2,070,395
**PRIOR YEAR'S FUND BALANCE:	900,800	1,059,425	1,246,825	355,936	658,810	302,874
TOTAL REVENUE:	$ 44,796,207	$ 47,345,780	$ 49,381,565	50,190,684	52,563,953	$ 2,373,269

Administration

Administration includes the activities associated with the general regulations, direction, and control of the LEA. Such activities as establishing and administering LEA operating policy, providing fiscal and internal services necessary for operating the LEA, supporting each of the other instructional and supporting services programs, and assisting the instructional staff with the content and process of providing learning experiences for students are included in Administration. These include:

- General Support Services
  - Board of Education
  - Executive Administration
- Business Support Services
  - Fiscal Services
  - Purchasing Services
  - Printing, Publishing and Duplicating Services
- Centralized Support Services
  - Human Resources
  - Information Services

	Actual 2021-22	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
BOARD OF EDUCATION	**197,259**	**192,667**	**202,513**	**189,713**	**690,255**	**500,542**
EXECUTIVE ADMINISTRATION	**502,042**	**537,315**	**558,286**	**459,415**	**635,048**	**175,633**
BUSINESS SUPPORT	**535,483**	**608,932**	**584,892**	**629,233**	**641,428**	**12,195**
HUMAN RESOURCES	**374,160**	**380,250**	**494,800**	**530,639**	**458,275**	**(72,364)**
TOTAL ADMINISTRATION	**1,608,945**	**1,719,164**	**1,840,491**	**1,809,000**	**2,425,006**	**616,006**

FY'26 UNRESTRICTED CURRENT EXPENSE FUND
ADMINISTRATION
BOARD MEMBERS

FY26 Appoved Budget
6/16/2025

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Positions:						
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	0.00
	1.00	1.00	1.00	1.00	1.00	0.00
Salaries & Wages:						
Board Member Stipends	14,813	13,238	13,800	13,800	10,800	(3,000)
Classified	53,989	56,754	59,513	59,513	60,055	542
	68,801	69,992	73,313	73,313	70,855	(2,458)
Contracted Services:						
Other Contract Services (Legal Fees)	70,208	65,897	49,948	60,000	60,000	-
Auditing	52,500	44,500	47,500	49,500	551,000	501,500
Actuarial Study/Other Consultants	3,016	5,088	36,519	3,000	3,500	500
	125,723	115,485	133,967	112,500	614,500	502,000
Supplies & Materials:						
Office Supplies	635.72	360	115	600	600	-
	635.72	360	115	600	600	-
Other Charges:						
Board Member Expenses	2006.08	6,830	3,998	2,000	3,000	1,000
Travel	92.91	0	0	800	800	-
Other	-	-	35	500	500	-
	2098.99	6,830	4,033	3,300	4,300	1,000
Equipment:						
Computers and Peripherals	-	-				-
Other Equipment	-	-				-
	-	-	-	-	-	-
Transfers:						
Interfund Transfers						
TOTAL PROGRAM	**197,259**	**192,667**	**211,428**	**189,713**	**690,255**	**500,542**

FY'26 UNRESTRICTED CURRENT EXPENSE FUND
ADMINISTRATION
EXECUTIVE ADMINISTRATION

FY26 Appoved Budget
6/16/2025

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Proposed Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Positions:						
Superintendent	1.00	1.00	1.00	1.00	1.00	0.00
Deputy Superintendent	1.00	1.00	1.00	0.00	1.00	1.00
Public Relations Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Executive Secretary	0.00	0.00	0.00	0.00	1.00	1.00
Receptionist	1.00	1.00	1.00	1.00	1.00	0.00
	4.00	4.00	4.00	3.00	5.00	2.00
Salaries & Wages:						
Professional	314,791	337,203	433,578	309,181	453,031	143,850
Classified	127,012	133,719	56,846	53,115	109,617	56,502
Vehicle/Business Expense	-	-				-
	441,802	470,922	490,424	362,296	562,648	200,352
Contracted Services:						
Annual Reports	-	-	-	0	500.00	500
Relocation Package	-	-	-	24,000	0	(24,000)
Legal	-	-	-	-	-	-
	-	0	0	24,000	500	(23,500)
Supplies & Materials:						
Public Relations Office Supplies					400	
Printing & Publishing	3,934	5,285	5,605	5,800	0	(5,800)
Books, Magazines & Periodicals	257	148	0	700	200	(500)
	4,191	5,433	5,605	6,500	200	(6,300)
Other Charges:						
Professional Expenses	673	1,999	1,805	4,800	3,200	(1,600)
Consortium Dues	43,925	44,925	47,289	50,000	56,000	6,000
Superintendent Expenses	279	491	220	5,000	5,000	-
Travel	8,207	9,952	5,117	4,019	6,000	1,981
Other	2,039	2,582	2,551	2,800	1,500	(1,300)
Insurance	924.80	1,011.00	1,011.00			-
	56,048	60,960	57,993	66,619	71,700	5,081
Equipment:						
Computers and Peripherals	-	-	-	-	-	-
Vehicle	-	-	-	-	-	-
	-	-	-	-	-	-
Transfers:						
Interfund Transfers	-	-	-	-	-	-
TOTAL PROGRAM	**502,042**	**537,315**	**554,022**	**459,415**	**635,048**	**175,633**

FY'26 UNRESTRICTED CURRENT EXPENSE FUND
ADMINISTRATION
FINANCE/BUSINESS SUPPORT SERVICES

FY26 Appoved Budget
6/16/2025

	Actual Expense 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Proposed Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Positions:						
Director	0.00	0.00	0.80	1.00	1.00	0.00
Supervisor	1.00	1.00	0.00	0.00	0.00	0.00
Staff Accountant	0.00	0.00	0.00	0.00	1.00	1.00
Payroll Accountant	1.00	1.00	1.00	1.00	1.00	0.00
Accounting Generalist	1.00	1.00	1.00	1.00	0.00	(1.00)
Accounting Associates	2.50	2.50	1.50	1.50	1.50	0.00
Grants/Financial Rep Accountant	0.00	0.00	1.00	1.00	1.00	0.00
	5.50	5.50	5.30	5.50	5.50	0.00
Salaries & Wages:						
Professional	103,488	117,149	98,910	124,873	125,873	1,000
Classified	54,289	-		-	65,805	65,805
Classified	79,295	83,260	81,624	88,087	88,087	-
Classified	228,432	218,800	147,715	144,167	83,126	(61,041)
Classified	-	-	87,215	88,087	88,087	-
	465,504	419,209	415,464 0	445,214 0	450,978	5,764
Contracted Services:						
Advertising						-
E-Finance Software Services	0	95,901	85,125	84,319	87,000	2,681
E-Finance Professional Training	0	10,328	450	750	750	-
Other Contracted Services-Erate	6,500	5,000	5,355	10,000	5,000	(5,000)
Computer Software Subscription	0	-	7,804	8,350	8,600	250
	6,500	111,229	98,734 0	103,419 0	101,350	(2,069)
Supplies & Materials:						
Office Supplies	9,905	14,648	11,758	18,000	15,000	(3,000)
Postage	21,873	26,207	30,677	26,000	32,000	6,000
Printing & Publishing	170	150	0	500	500	-
Data Processing Supplies	218	135	361	500	500	-
Small Equipment & Furniture	-	-	365	1,000	500	(500)
	32,166	41,140	43,161 0	46,000 0	48,500	2,500
Other Charges:						
Bank Fees	29,990	35,507	37,316	32,000	38,000	6,000
Professional Expenses	1,039	295	1,096	1,600	1,600	-
Subscriptions and Dues	0	-	-	500	500	-
Travel	283	1,552	516	500	500	-
	31,313	37,354	38,928 0	34,600 0	40,600	6,000
Equipment:						
Computers and Peripherals	-	-				-
	-	-	-	-	-	-
Transfers:						
Interfund Transfers						-
TOTAL PROGRAM	**535,483**	**608,932**	**596,287 0**	**629,233 0**	**641,428**	**12,195**

FY'26 UNRESTRICTED CURRENT EXPENSE FUND
ADMINISTRATION
HUMAN RESOURCES

FY26 Appoved Budget
6/16/2025

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24		Proposed Budget 2024-25		Proposed Budget 2025-26	$$ Increase (Decrease)
Positions:								
Director	1.00	1.00	1.00		1.00		1.00	0.00
Senior Generalist	1.00	1.00	1.00		1.00		0.00	(1.00)
Staff/Recruiting Specialist	0.00	0.00	0.00		0.00		1.00	1.00
Staff Certification	0.00	0.00	0.00		1.00		0.00	(1.00)
Data Design Manager	1.00	1.00	1.00		1.00		1.00	0.00
HR Benefits Generalist	0.00	0.00	1.00		1.00		0.00	(1.00)
Associate	1.50	1.50	1.50		1.50		1.50	0.00
	4.50	4.50	5.50		6.50		4.50	(2.00)
Salaries & Wages:								
Professional	106,557	121,615	104,575		225,125		117,793	(107,332)
Classified	61,029	8,603	71,994		0		45,757	45,757
Classified	61,162	61,354	21,794		71,571		74,323	2,752
Classified	52,731	65,929	143,593		112,323		77,828	(34,495)
Other	5,500	7,501	1,950		-			-
	286,980	265,002	343,906	0	409,019	0	315,701	(93,318)
Contracted Services:								
Background Checks	2,305	7,018	4,094		3,500		3,500	-
Consultants	-	-	1,566		7,500		17,000	9,500
	2,305	7,018	5,660	0	11,000	0	20,500	9,500
Supplies & Materials:								
Advertising	3,790.71	9,114	200		2,000		6,000	4,000
Advertising- PR	-	-	-		-			-
Computer Software and Subscriptions	50,385	53,577	56,747		59,830		61,000	1,170
Substitutes Workshops	-	-	-		0			-
Compliance Posters	0	2,931.00	4,247		2,000		2,500	500
Praxis Tests/Study Guides	275	770	1,375		400		600	200
Public Relations Materials	1,114.90	0	667		250		0	(250)
Supplies	279	3,660	877		1,250		2,000	750
	55,845	70,052	64,113	0	65,730	0	72,100	6,370
Other Charges:								
Professional Expenses	205.00	5,602	5,114		3,200		3,200	-
Meetings/Conferences	-	-	-		1,000		1,000	-
Recruiting Fees & Charges (From Admin)	2,360	5,095	605		6,000		6,000	-
Subscriptions and Dues	1,219	1,272	1,334		1,500		2,000	500
Travel	1,686	4,138	2,232		3,000		4,000	1,000
Wellness Programs	618	718	223		1,500		2,000	500
Employee Recognition	22,843	21,272	25,698		28,290		31,774	3,484
Public Relations	100	81.00	-		400		-	(400)
	29,031	38,178	35,206	0	44,890	0	49,974	5,084
Equipment:								
Equipment and Furniture	-	-	-		-		-	-
Computers and Peripherals	-	-						-
Computer Software (Time Clock)	-	-						-
	-	-	-	#	-	#	-	-
Transfers:								
Interfund Transfers	-	-	-		-		-	-
TOTAL PROGRAM	**374,160**	**380,250**	**448,885**	**0**	**530,639**	**0**	**458,275**	**(72,364)**

Mid-level Administration

Mid-level Administration is the administration and supervision of district **wide and school-level** instructional programs and activities; specifically:

1. Office of Principal, which includes activities concerned with managing the operation of a particular school or schools, including duties performed by the principal, assistant principals, school clerical staff, and others in the general supervision of individual school administrative services. Evaluation of the school staff, assignment of duties to staff, supervision and maintenance of school records, and coordination of school instructional activities with LEA instructional activities are examples of school administration.

2. Instructional Administration and Supervision, which concerns activities that enhance instruction and assist instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Professional Media Support is also included in this category.

	Actual 2021-22	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
TECHNOLOGY	570,775	585,145	892,083	867,368	766,319	(101,049)
OFFICE OF PRINCIPAL	2,330,076	2,584,409	2,688,750	2,656,176	2,202,874	(453,302)
CURRICULUM & INSTRUCTION	976,773	1,137,663	1,168,719	1,292,278	1,415,352	123,074
CAREER & TECHNOLOGY	261,804	183,863	180,797	185,808	188,252	2,444
TOTAL MID-LEVEL ADMIN	4,139,428	4,491,080	4,930,349	5,001,630	4,572,797	(428,833)

FY'26 UNRESTRICTED CURRENT EXPENSE FUND
MID-LEVEL MANAGEMENT
TECHNOLOGY

FY26 Appoved Budget
6/16/2025

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Positions:						
Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Tech Generalist	1.00	1.00	1.00	1.00	1.00	0.00
	2.00	2.00	2.00	2.00	2.00	0.00
Salaries & Wages:						
Professional	100,443	109,093	117,082	118,253	119,000	747
Classified	58,086	61,012	63,931	64,570	71,819	7,249
Classified	31,561	0	-	-	-	-
	190,090	170,105	181,013	182,823	190,819	7,996
Contracted Services:						
Consultant	-	-	-	-	-	-
	-	-	-	-	-	-
Supplies & Materials:						
Repair of Tech Equip	14,901	15,395	9,446	20,000	10,000	(10,000)
Data Processing & Comp.	1,003	896	897	1,000	1,000	-
LCD Bulbs and Batteries	12,003	1,980	5,761	5,000	5,000	-
Training Materials for Techs	-	-	-	500	500	-
Server Materials	20,015	24,385	8,980	25,000	25,000	-
Small Tools	1,567	639	159	1,500	1,500	-
Laptop Cases, Chargers, Bags, Tags	-	-	-	-	-	-
Computer Software	0	-	-	-	-	-
	49,490	43,295	25,243	53,000	43,000	(10,000)
Other Charges:						
Professional Expenses	-	-	-	1,600	-	(1,600)
Subscriptions and Dues	500	500	-	-	-	-
Computer Support Contracts/Agreement	231,286	182,591	340,050	426,850	437,500	10,650
Travel	8,714	1,100	7,419	10,000	10,000	-
	240,500	184,191	347,469	438,450	447,500	9,050
Equipment:						
Technology - Network Hardware	392	87,819	69,251	102,000	-	(102,000)
Technology - Replacement Cycle	32,017	99,258	68,820	75,000	85,000	10,000
Technology Equipment - Admin	15,903	477	-	-	-	-
New Instructional Equipment	27,267	0	22,817	-	-	-
Technology - Non-Inst Equipment	-	-	-	15,000	-	(15,000)
Technology - Technical Equip	-	-	-	-	-	-
Technology - Addtl Instr Equip	15,116	-	-	1,095	-	(1,095)
	90,695	187,554	160,888	193,095	85,000	(108,095)
Transfers:						
Interfund Transfers						-
TOTAL PROGRAM	**570,775**	**585,145**	**714,613**	**867,368**	**766,319**	**(101,049)**

FY'26 UNRESTRICTED CURRENT EXPENSE FUND
MID-LEVEL MANAGEMENT
OFFICE OF PRINCIPAL

FY26 Appoved Budget
6/16/2025

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Positions:						
Principals	7.00	7.00	7.00	7.00	7.00	0.00
Vice-Principals	10.00	12.00	12.00	11.00	6.00	(5.00)
Teacher-In-Charge	1.00	0.00	0.00	0.00	0.00	0.00
Cordinator	0.00	0.00	0.00	0.00	0.00	0.00
School /Administrative Assistants	15.00	15.00	15.00	15.00	15.00	0.00
	33.00	34.00	34.00	33.00	28.00	(5.00)
Salaries & Wages:						
Professional	694,362	743,148	807,671	808,361	833,578	25,217
Professional	946,999	1,179,465	1,222,448	1,118,708	625,281	(493,427)
Professional	86,635	0	-	-	-	-
Classified	586,317	630,883	680,062	693,307	705,215	11,908
Other	-	-	-	-	-	-
	2,314,313	2,553,496	2,710,181	2,620,376	2,164,074	(456,302)
Contracted Services:						
Consultant	-	-				-
Other Contracted Services	-	-				-
	-	-	-	-	-	-
Supplies & Materials:						
Computer Supplies - School Quicken	-	-	-	-	-	-
Materials of Instruction -Allocation	-	-	-	-	-	-
Office Supplies - Allocation	-	-	-	-	-	-
Postage -Allocation	-	-	-	-	-	-
Other - Allocation	-	-	-	-	-	-
	-	-	-	-	-	-
Other Charges:						
Commencement Expenses	7,668	6,999	5,497	5,000	8,000	3,000.00
Professional Expenses	6,567	22,026	8,687	28,800	28,800	-
Subscriptions and Dues	-	-	-	-	-	-
Travel	1,527	1,888	2,039	2,000	2,000	-
	15,763	30,913	16,223	35,800	38,800	3,000.00
Equipment:						
Computers and Peripherals	-	-	-	-	-	-
						-
Transfers:						
Interfund Transfers						
TOTAL PROGRAM	**2,330,076**	**2,584,409**	**2,726,404**	**2,656,176**	**2,202,874**	**(453,302)**

FY'26 UNRESTRICTED CURRENT EXPENSE FUND
MID-LEVEL MANAGEMENT
INSTRUCTIONAL PROGRAM, DIRECTION AND IMPROVEMENT

FY26 Appoved Budget
6/16/2025

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Positions:						
Assistant Superintendent	0.00	0.00	0.00	0.00	0.00	0.00
Director	1.00	1.00	1.00	1.00	1.00	0.00
Supervisors	7.00	7.00	7.80	8.00	7.00	(1.00)
Coordinator	0.00	0.00	0.00	1.00	0.00	(1.00)
Student Information Specialist	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Assistants	0.00	1.75	1.75	0.75	0.00	(0.75)
Grant Manager	1.00	1.00	1.00	1.00	1.00	0.00
	10.00	11.75	12.55	12.75	10.00	(2.75)
Salaries & Wages:						
Professional	124,141	133,026	137,725	138,724	141,144	2,420
Professional	735,240	816,031	841,322	944,120	868,492	(75,628)
Classified	32,067	50,300	58,176	58,758	0	(58,758)
Classified	71,297	114,921	124,728	125,976	87,605	(38,371)
Cost of Step/COLA for Unit II	-	-	-	-	264,711	264,711
	962,745	1,114,278	1,161,951	1,267,578	1,361,952	94,374
Contracted Services:						
Consultant	-	-	-	-	30,000	30,000
Other Contracted Services	-	-	-	-	-	-
	-	-	-	-	30,000	30,000
Supplies & Materials:						
Small Equipment	-	-				-
Office Supplies, Etc.	-	115	178	1,800	500	(1,300)
	-	115	178	1,800	500	(1,300)
Other Charges:						
Professional Expenses	5,956	11,121	3,066	14,400	14,400	-
Travel	8,072	12,149	8,131	8,500	8,500	-
	14,028	23,270	11,197	22,900	22,900	-
Equipment:						
Computers and Peripherals	-	-	-	-	-	-
Transfers:						
Interfund Transfers						-
TOTAL PROGRAM	**976,773**	**1,137,663**	**1,173,326**	**1,292,278**	**1,415,352**	**123,074**

FY'26 UNRESTRICTED CURRENT EXPENSE FUND
MID-LEVEL MANAGEMENT
OFFICE OF PRINCIPAL - CAREER & TECHNOLOGY PROGRAMS

FY26 Appoved Budget
6/16/2025

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expense 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Positions:						
Principal	1.00	1.00	1.00	1.00	1.00	0.00
Vice-Principal	0.00	0.25	0.00	0.00	0.00	0.00
Administrative Assistants	1.00	1.00	1.00	1.00	1.00	0.00
	2.00	2.25	2.00	2.00	2.00	0.00
Salaries & Wages:						
Professional	210,788	130,941	125,043	129,547	130,491	944
Classified	46,054	48,357	50,654	51,161	51,161	-
	256,842	179,298	175,697 0	180,708 0	181,652	944
Contracted Services:						
Consultant	-	-				-
Other Contracted Services	-	-				-
	-	-	- -	- -	-	-
Supplies & Materials:						
Computer Supplies -Allocation	-	-				-
Office Supplies - Allocation	2,458	2,192	2,500	2,500	4,000	1,500
	2,458	2,192	2,500 0	2,500 0	4,000	1,500
Other Charges:						
Professional Expenses	2,282	2,063	1,600	1,600	1,600	-
Travel	221	310	1,000	1,000	1,000	-
	2,504	2,373	2,600 0	2,600 0	2,600	-
Equipment:						
Computers & Peripherals	-	-				-
Instructional Equipment	-	-				-
	-	-	-	-	-	-
Transfers:						
Interfund Transfers						-
TOTAL PROGRAM	**261,804**	**183,863**	**180,797**	**185,808**	**188,252**	**2,444**

Instruction

Instruction includes activities which directly or adjunctly deal with teaching students in non-special education settings. Teaching may be provided in a school classroom via direct delivery, instructional television, computer-assisted instruction, on-line services, or through correspondence; in another location such as a home/hospital; or in other settings where students are instructed, presented with learning experiences, or participate in extra-or-co-curricular activities. Instruction also includes most activities which occur on a regular basis at the school level or for the benefit of the instructional program such as school media services, guidance and psychological services for all students, instructional staff development, and salaries of school department chairpersons who also teach.

Instruction is divided into three categories:
1. Instructional salaries and wages;
2. textbooks and supplies;
3. Other instructional costs.

	Actual 2021-22	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
INSTRUCTIONAL SALARIES	15,126,958	15,784,529	16,043,436	16,117,374	18,431,187	2,313,813
TEXTBOOKS & OTHER SUPPLIES	878,840	405,513	555,868	459,850	470,661	10,811
OTHER INSTRUCTIONAL COSTS	201,827	681,663	1,357,379	968,116	1,008,362	40,246
TOTAL INSTRUCTION	16,207,625	16,871,705	17,956,683	17,545,340	19,910,210	2,364,870

FY'26 UNRESTRICTED CURRENT EXPENSE FUND
INSTRUCTION
INSTRUCTIONAL SALARIES

FY26 Appoved Budget
6/16/2025

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Positions:						
Psychologists	3.00	2.00	1.00	1.00	1.00	0.00
School Counselors	8.00	7.00	6.00	8.00	4.00	(4.00)
Instructional Facilitator	7.00	10.00	4.00	0.00	0.00	0.00
Testing Coordinators	2.00	2.00	1.00	2.00	2.00	0.00
Teachers	188.00	188.00	191.00	182.00	188.00	6.00
Dean of Students	1.00	2.00	1.00	1.00	3.00	2.00
Media Specialists	6.00	6.00	6.00	6.00	6.00	0.00
Assistants	31.00	47.00	37.00	41.00	41.00	0.00
	246.00	264.00	247.00	241.00	245.00	4.00
Salaries & Wages:						
Professional	13,353,954	13,849,200	13,999,844	14,071,321	14,065,477	(5,844)
Classified	927,113	1,015,807	1,137,759	928,488	970,823	42,335
Teacher Mentoring	25,790	-		166,650	154,327	(12,323)
Teacher - Extra Duty	149,141	156,816	167,432	160,000	165,000	5,000
Teacher - Homebound/Inc.	44,218	35,250	31,756	35,000	35,000	-
Professional Development	74,441	72,157	64,692	43,440	90,210	46,770
Bridge Scoring/Program	-	-	-	-	-	-
Summer School -Secondary	-	-	-	-	31,350	31,350
Summer School - Elementary	-	-	-	-	-	-
Substitutes - Teachers	430,759	581,494	791,909	600,000	600,000	-
Substitutes - Assistants	87,458	33,165	-	-	-	-
New Teacher Orientation	17,465	24,260	23,190	5,400	35,760	30,360
Steps & COLA for Unit I	-	-	-	-	1,580,054	1,580,054
Steps & COLA for Unit III	-	-	-	-	482,111	482,111
Career Counselor Position			74,600	77,075	77,075	-
School Psychologist	0	-	-	-	109,000	109,000
	15,110,338	15,768,149	16,291,182	16,087,374	18,396,187	2,308,813
Salaries & Wages - contractual:						
Athletic Trainers	16,620	16,380	30,613	30,000	35,000	5,000
	16,620	16,380	30,613	30,000	35,000	5,000
TOTAL CATEGORY:	**15,126,958**	**15,784,529**	**16,321,795**	**16,117,374**	**18,431,187**	**2,313,813**

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Supplies & Materials:						
Art Supplies	11,701	13,758	13,130	15,000	15,750	750
Athletic Supplies	6,284	7,005	6,035	7,000	7,350	350
Band Equip Repair - Allocation	3,120	2,280	2,194	5,000	5,000	-
Band Music	4,706	4,295	4,412	5,500	5,775	275
Chorus/Music Supplies - Allocation	6,031	4,780	7,124	6,000	6,300	300
Computer Software	249,314	-	10,360	-	0	-
Guidance Materials	1,890	971	1,735	2,000	2,000	-
Gifted/Talented Materials	2,761	1,052	1,811	4,000	4,000	-
Materials of Instruction	208,573	141,539	133,033	125,500	149,322	23,822
Materials of Instruction - CTE	9,763	80,675	93,322	100,000	84,315	(15,685)
Career Counseling Youth Apprentice	-	-	-	20,350	20,350	-
Olympiad Supplies	209	1,040	1,110	1,500	1,500	-
PE Materials	5,919	5,655	5,883	6,000	6,300	300
Media Books, Magazines & Periodicals	27,566	30,380	29,475	33,000	33,000	-
Misc Supplies & Materials (High) Drama	546	-	502	2,500	2,500	-
Office Supplies - Allocation	55,973	55,741	56,567	58,000	58,000	-
Postage	2,409	2,735	3,476	5,000	5,000	-
Summer School Materials - Secondary	259	-	-	-	-	-
Summer School Materials - Elementary	99	1,096	-	-	-	-
Technology Enhanced Learning	7,875	-	6,000	11,000	11,000	-
Technology Education Materials	94,685	14,223	12,137	12,300	13,000	700
Textbooks	159,301	23,308	60,553	37,200	32,499	(4,701)
Consumables	16,803	13,224	26,215	0	-	-
Other - New Teacher Materials	1,854	1,756	2,209	3,000	7,700	4,700
Additional Instructional Equipment	1,200	-		-	-	-
	-	-		-	-	-
TOTAL CATEGORY:	878,840	405,513	477,283	459,850	470,661	10,811

FY'26 UNRESTRICTED CURRENT EXPENSE FUND
INSTRUCTION
OTHER INSTRUCTIONAL COSTS

FY26 Appoved Budget
6/16/2025

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Contracted Services:						
Instructional Software Licenses	-	316,566	319,719	577,913	632,292	54,379
Referees/Officials	22,521	35,670	39,292	38,000	38,000	-
Other Contracted Services	2,910	3,424	6,574	3,500	3,500	-
	25,431	355,660	365,585	619,413	673,792	54,379
Other Charges:						
Dual Enrollment	7,529	24,928	30,850	60,000	60,000	-
Lower Shore Workforce Dev	-	-	36,590	76,278	80,000	3,722
Guidance/HSA Testing	14,189	23,637	19,265	15,700	24,970	9,270
Home/Hospital Teaching Travel	3,033	6,902	5,857	10,000	7,000	(3,000)
Home/Hospital Treatment Center	19,731	24,190	34,759	34,000	34,000	-
Professional Development/Consultant	8,605	36,596	78,901	64,200	69,100	4,900
Professional Meetings & Conferences	-	-	-	1,000	1,000	-
Publications (High School Newspapers)	1,013	533	1,011	1,000	1,000	-
Selected Student meeting & Symposiums	2,248	2,922	1,586	3,500	3,500	-
Subscriptions & Dues (Bayside Conference)	1,000	1,000	1,000	2,000	2,000	-
Travel - Teachers	6,535	8,572	5,620	5,000	5,000	-
Other Charges	0	96	-	9,525	3,000	(6,525)
Out of County Placement	(6,459)	7,010	12,758	15,000	15,000	-
	57,423	136,386	228,197	297,203	305,570	8,367
Land, Building & Equipment:						
Athletic Field Maintenance	50,786	90,952	92,741	-	-	-
Band Instruments	5,822	4,591	6,065	11,000	11,000	-
Athletic/Band Uniform	-	28,100	12,446	15,000	15,000	-
Football Equipment	1,527	3,524	5,274	3,000	3,000	-
Additional Instructional Equipment	(52,380)	-	28,865	22,500	-	(22,500)
Athletic Equipment	-	-	-	-	-	-
Replacement Furniture for schools	97,341	29,204	13,198	-	-	-
	103,096	156,371	158,589	51,500	29,000	(22,500)
Transfers:						
Interfund Transfers	15,876	-				-
Educ. Services - Out of County Living	-	33,246	58,485			-
Educ. Services - Out of State LEAs	-	-				-
	15,876	33,246	58,485	-	-	-
TOTAL CATEGORY	**201,827**	**681,663**	**810,856**	**968,116**	**1,008,362**	**40,246**

Special Education

Special Education includes activities designed for students who, through appropriate assessment, have been determined to have temporary or long-term special education needs arising from cognitive, emotional, and/or physical factors, as defined in the State Board of Education's Special Education ByLaw. This category includes the following:

- Public School Instruction
- Education Programs in State Institutions
- Nonpublic School Programs
- Instructional Staff Development
- Instructional Administrative and Supervision

	Actual 2021-22	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
INSTRUCTIONAL STAFF	3,731,762	4,318,507	4,646,753	4,652,038	4,641,452	(10,586)
ADMIN. & SUPERVISION	173,272	218,213	212,021	218,058	212,842	(5,216)
TOTAL SPECIAL EDUCATION	3,905,034	4,536,720	4,858,774	4,870,096	4,854,294	(15,802)

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FY'26 UNRESTRICTED CURRENT EXPENSE FUND

FY26 Appoved Budget

SPECIAL EDUCATION

6/16/2025

INSTRUCTIONAL STAFF

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Positions:						
Teachers	28.00	35.00	35.00	26.00	26.00	0.00
Therapists - Speech	1.00	2.00	3.00	3.00	3.00	0.00
Occupational Therapists	3.00	3.00	3.00	2.00	3.00	1.00
Assistants	33.00	35.00	42.00	42.00	48.00	6.00
IEP Assistant	6.00	6.00	5.00	5.00	6.00	1.00
Sign Language Interpreters	1.00	1.00	1.00	1.00	0.00	-1.00
	72.00	82.00	89.00	79.00	86.00	7.00
Salaries & Wages:						
Professional	1,883,982	2,079,400	1,956,452	2,106,751	1,989,382	(117,369)
Speech Therapists	138,330	157,405	156,117	249,492	220,498	(28,994)
Physical/Occupational Therapist	-	187,702	198,123	108,858	201,798	92,940
Classified (inc ELL parent liason)	475,146	570,997	698,469	784,686	632,923	(151,763)
Substitutes - Teacher	18,388	37,345	67,929	30,000	30,000	-
Substitutes - Assistant	100	4,338	7,371	15,000	15,000	-
One on One's (17)	379,944	524,087	503,984	504,680	614,308	109,628
IEP Clerical Assistant	159,503	178,917	190,912	192,821	195,577	2,756
Stipends for PD	7,305	7,576	22,831	7,400	18,200	10,800
Sign Language Interpreters	85,641	87,096	65,584	66,250	0	(66,250)
	3,148,338	3,834,863	3,867,772	4,065,938	3,917,686	(148,252)
Contractual Services:						
Consultants - OT/PT	47,163	4,868	0	15,000	15,000	-
Consultants - Other	320,460	319,381	524,017	325,000	400,000	75,000
Contract Educational Services	7,786	650	4,000	15,000	67,966	52,966
Professional Development	0	1,143	3,793	2,700	3,700	1,000
Translation Services	-	-	-	1,000	10,000	9,000
	375,409	326,042	531,810	358,700	496,666	137,966
Supplies & Materials:						
Testing Protocols	-	-	-	0	-	-
Materials of Instruction	27,153	21,697	21,974	25,700	22,000	(3,700)
Computer Software	24,000	5,322	27,934	25,000	32,500	7,500
Printing & Publishing	0	38	859	1,500	0	(1,500)
	51,153	27,057	50,767	52,200	54,500	2,300
Other Charges:						
Lunch costs Transition Students	-	1,453	540	3,200	3,600	400
Professional Expenses	3,868	0	-	0	-	-
Subscriptions & Dues	-	-	-	2,000	3,000	1,000
Travel	11,191	12,818	14,639	20,000	24,500	4,500
	15,059	14,271	15,179	25,200	31,100	5,900
Equipment:						
Computers & Peripherals	-	-	-	-	16,000	16,000
Furniture & Equipment	-	-	-	-	5,500	5,500
	-	-	-	-	21,500	21,500
Transfers:						
Non-Public School Programs	141,804	116,274	247,316	150,000	120,000	(30,000)
	141,804	116,274	247,316	150,000	120,000	(30,000)
TOTAL PROGRAM	**3,731,762**	**4,318,507**	**4,712,844**	**4,652,038**	**4,641,452**	**(10,586)**

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Positions:						
Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Coordinator	0.00	0.25	0.00	0.00	0.00	0.00
Admin. Secretary	0.00	0.25	0.25	0.25	0.00	(0.25)
SPED Generalist	1.00	1.00	1.00	1.00	1.00	0.00
	2.00	2.50	2.25	2.25	2.00	(0.25)
Salaries & Wages:						
Professional	108,083	152,415	126,989	130,448	131,365	917
Classified	54,855	60,026	64,515	65,160	54,027	(11,133)
	162,938	212,441	191,504	195,608	185,392	(10,216)
Contracted Services:						
Legal Services	9,971	4,593	10,643	10,000	20,000	10,000
	9,971	4,593	10,643	10,000	20,000	10,000
Supplies & Materials:						
Office Supplies	0	51	150	750	750	-
	0	51	150	750	750	-
Other Charges:						
Professional Expenses	-	771	345	3,200	3,200	-
Subscriptions & Dues	250	0	280	3,000	500	(2,500)
Travel	113	357	0	5,500	3,000	(2,500)
	363	1,128	625	11,700	6,700	(5,000)
Equipment:						
Computers & Peripherals	-	-				-
	-	-	-	-	-	0
Transfers:						
Interfund Transfer	-	-				-
	-	-	-	-	-	0
TOTAL PROGRAM	**173,272**	**218,213**	**202,922**	**218,058**	**212,842**	**(5,216)**

Student Personnel and Health Services

Student Personnel Services include activities designed to improve student attendance at school and prevent or solve student problems in the home, the school, and the community. Pupil personnel workers and school social workers belong to this category.

Student Health Services include physical and mental health activities which are not instructional and which provide students with appropriate medical, dental, and nursing services.

	Actual 2021-22	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
STUDENT PERSONNEL	**358,405**	**402,232**	**433,902**	**439,098**	**315,732**	**(123,366)**
STUDENT HEALTH	**455,236**	**584,719**	**607,673**	**619,872**	**383,135**	**(236,737)**
TOTAL STUDENT SERVICES	**813,641**	**986,951**	**1,041,575**	**1,058,970**	**698,867**	**(360,103)**

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Positions:						
Supervisor	2.00	2.00	2.00	2.00	1.00	(1.00)
Coordinator	3.00	1.00	1.00	1.00	1.00	0.00
Learning & Support Specialists	10.00	0.00	0.00	0.00	0.00	0.00
School Social Worker	0.00	0.00	0.00	0.00	0.00	0.00
Admin. Secretary	1.00	1.00	1.00	1.00	0.50	(0.50)
	16.00	4.00	4.00	4.00	2.50	(1.50)
Salaries & Wages:						
Professional	311,750	334,858	353,585	357,363	224,434	(132,929)
Professional	0	-	-	-	-	-
Classified	30,917	40,931	44,354	44,798	30,508	(14,290)
Stipends	2,087	4,914	6,823	9,500	12,000	2,500
	344,753	380,703	404,762	411,661	266,942	(144,719)
Contractual Services:						
Consultants	161.61	-	-	3,000.00	4,250	1,250
Computer Software Licenses	-	-	-	-	22,500	22,500
Contract Educational Services	-	2,250.00	7,621.00	3,600.00	4,800	1,200
	162	2,250	7,621	6,600	31,550	24,950
Supplies & Materials:						
Office Supplies	375	388	0	500	1,100	600
Materials of Instruction	8,382	9,045	8,426	7,337	0	(7,337)
Mental Health Training Supplies	-	-	0	1,500	2,240	740
Other/Incentives	-	-	-	-	-	-
	8,757	9,433	8,426	9,337	3,340	(5,997)
Other Charges:						
Student Support Pathways	-	-	-	-	0	-
Professional Expenses	1,573	3,874	7,461	8,000	6,400	(1,600)
Subscriptions & Dues	98	384	49	500	500	-
Travel	3,062	5,588	7,108	3,000	3,000	-
Student Uniforms	-	-	-	-	4,000	4,000
	4,733	9,846	14,618	11,500	13,900	2,400
Equipment:						
Computers & Peripherals	-	-	-	-	-	-
Transfers:						
Interfund Transfer	-	-	-	-	-	-
TOTAL PROGRAM	**358,405**	**402,232**	**435,427**	**439,098**	**315,732**	**(123,366)**

FY'26 UNRESTRICTED CURRENT EXPENSE FUND
STUDENT HEALTH SERVICES

FY26 Appoved Budget
6/16/2025

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Positions:						
Mental Health Coordinator	0.37	1.50	1.00	1.00	0.00	(1.00)
Nurse Manager	1.00	1.00	1.00	1.00	0.00	(1.00)
Nurses	8.50	8.00	8.00	7.00	7.00	0.00
Certified Nurse Assistant	2.00	0.00	0.00	1.00	1.00	0.00
	11.87	10.50	10.00	10.00	8.00	(2.00)
Salaries & Wages:						
Professional	-	140,781.00	107,034	111,255	-	(111,255)
Classified	445,852	426,978	468,939	472,617	347,135	(125,482)
Substitutes	1,700	5,108	5,275	10,000	7,500	(2,500)
	447,552	572,867	581,248	593,872	354,635	(239,237)
Contractual Services:						
	-	-				-
	-	-	-	-	-	-
Supplies & Materials:						
Office Supplies	-	366	0	500	500	-
Health Supplies	4,744	7,170	796	17,000	20,000	3,000
	4,744	7,536	796	17,500	20,500	3,000
Other Charges:						
Professional Development	241	195	0	2,500	2,500	-
Travel	1,030	1,275	1,209	2,000	1,500	(500)
	1,272	1,470	1,209	4,500	4,000	(500)
Equipment:						
Health Equipment	1,668	2,846	3,655	4,000	4,000	-
	1,668	2,846	3,655	4,000	4,000	-
Transfers:						
Interfund Transfer						-
TOTAL PROGRAM	**455,236**	**584,719**	**586,908**	**619,872**	**383,135**	**(236,737)**

Student Transportation

Student Transportation Services are concerned with the conveyance of students between home, school, and school activities. Included are vehicle operation service, monitoring services, vehicle servicing and maintenance services, and other pupil transportation services.

	Actual 2021-22	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
REGULAR PROGRAM	2,667,766	2,848,281	3,120,189	3,244,479	3,387,897	143,418
SPECIAL PROGRAMS	368,201	438,053	453,093	457,800	459,600	1,800
SCHOOL ACTIVITIES	82,416	179,586	186,725	173,200	178,500	5,300
TOTAL TRANSPORTATION	3,118,383	3,465,920	3,760,007	3,875,479	4,025,997	150,518

FY'26 UNRESTRICTED CURRENT EXPENSE FUND
STUDENT TRANSPORTATION
REGULAR PROGRAM

FY26 Appoved Budget
6/16/2025

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Positions:						
Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Admin. Secretary	0.50	0.50	0.50	0.50	0.50	0.00
Bus Driver/Trainer	1.00	1.00	1.00	1.00	1.00	0.00
	2.50	2.50	2.50	2.50	2.50	0.00
Salaries & Wages:						
Professional	98,883	107,433	113,562	114,698	115,698	1,000
Classified	32,548	34,176	35,799	36,157	36,157	-
Classified	47,683	54,650	57,150	63,774	58,692	(5,082)
	179,114	196,259	206,511	214,629	210,547	(4,082)
Contractual Services:						
Bus Contracts	2,184,798	2,349,264	2,368,897	2,617,000	2,817,000	200,000
Bus Contracts - Admin Fee	35,000	38,500	37,400	38,500	38,500	-
Bus Contracts-Bus Aides	-	1,845	1,917	2,000	4,000	2,000
Bus Inspections	1,290	1,575	1,718	3,000	3,500	500
Drug Testing	2,613	2,375	2,575	6,000	6,500	500
Background Checks	211	40	0	1,000	1,000	-
Medical fees	2,624	2,672	2,730	6,000	6,000	-
Printing & Publishing	211	525	544	1,500	1,000	(500)
Training	20	-	-	3,500	3,000	(500)
Repair - Vehicles	932	4,321	150	0	-	-
Safety Meetings	9,060	11,000	11,088	20,000	25,000	5,000
	2,236,758	2,412,117	2,427,019	2,698,500	2,905,500	207,000
Supplies & Materials:						
Computer Software/Zonar Supplies	31,749	0	-	-	-	-
Advertising	0	356	0	1,000	1,000	-
	31,749	356	0	1,000	1,000	-
Other Charges:						
Smith Island Transportation	125,148	132,278	124,693	130,000	130,000	-
Communications	15,825	15,413	16,457	13,500	13,500	-
In-Service Workshop & Supplies	1,831	2,059	1,378	3,000	3,000	-
Insurance - Buses, Cars, Boat	64,047	62,959	66,355	129,000	66,000	(63,000)
Professional Expenses	1,975	1,515	1,646	1,600	1,600	-
Subscriptions & Dues	-	385	0	250	250	-
Turnaround Lane Repair	0	2,029	1,853	1,000	1,000	-
Travel	3,744	5,964	6,714	4,000	4,000	-
	212,570	222,602	219,096	282,350	219,350	(63,000)
Equipment:						
Transportation Equipment	7,575	345			3,500	3,500
Fleet Vehicle Lease	-	16,602	56,599	48,000	48,000	-
	7,575	16,947	56,599	48,000	51,500	3,500
Transfers:						
Interfund Transfer	-	-	-	-	-	-
TOTAL PROGRAM	**2,667,766**	**2,848,281**	**2,909,225**	**3,244,479**	**3,387,897**	**143,418**

FY'26 UNRESTRICTED CURRENT EXPENSE FUND
STUDENT TRANSPORTATION
SPECIAL PROGRAM

FY26 Appoved Budget
6/16/2025

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Positions:						
Bus Assistants	-	-	-	-	-	-
	-	-	-	-	-	-
Salaries & Wages:						
Classified	-	-	-	-	-	-
	-	-	-	-	-	-
Contractual Services:						
Bus Contracts	307,483	347,779	348,801	365,000	365,000	-
Other Contract Services	60,718	90,274	122,950	91,800	93,600	1,800
	368,201	438,053	471,751	456,800	458,600	1,800
Supplies & Materials:						
Safety Devices	-	-	738	1,000	1,000	-
Office Supplies	-	-	-	-	-	-
Small Equipment	-	-	-	-	-	-
	-	-	738	1,000	1,000	-
Other Charges:						
Insurance - Bus Liability	-	-	-	-	-	-
Professional Meetings & Conferences	-	-	-	-	-	-
Subscriptions & Dues	-	-	-	-	-	-
Travel - Special Education Allowance	-	-	-	-	-	-
	-	-	-	-	-	-
Equipment:						
Computers & Peripherals	-	-	-	-	-	-
Transfers:						
Interfund Transfer	-	-	-	-	-	-
TOTAL PROGRAM	**368,201**	**438,053**	**472,489**	**457,800**	**459,600**	**1,800**

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Contracted Services:						
Other	3,309	4,961	4,424	11,000	5,000	(6,000)
Transportation - FIT students	23,525	95,281	47,009	60,000	65,000	5,000
Transportation - Athletics	49,729	65,649	84,327	85,000	85,000	-
Transportation - Summer School	-	-	-	-	5,000	5,000
Transportation - Band	4,086	3,593	5,823	7,200	8,500	1,300
Transportation - SCTHS Students	1,767	5,369	2,264	6,500	6,500	-
Transportation - Mental Health	-	4,733	6,294	3,500	3,500	-
	82,416	179,586	150,141 0	173,200 0	178,500	5,300
TOTAL PROGRAM	**82,416**	**179,586**	**150,141 #**	**173,200 0**	**178,500**	**5,300**

Operations and Maintenance of Plant

Operation of Plant includes activities concerned with keeping the physical plant open, comfortable, and safe for use.

Maintenance of Plant includes activities concerned with keeping the grounds, building and fixed equipment in their original condition of completeness or efficiency through repair, scheduled and preventive maintenance, or replacement of property.

	Actual 2020-21	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
OPERATIONS	3,388,292	3,644,550	3,750,830	3,508,317	3,869,923	361,606
MAINTENANCE	1,146,531	1,175,869	1,218,267	1,436,652	1,548,970	130,318
TOTAL OP & MAIN PLANT	4,534,823	4,820,419	4,969,097	4,944,969	5,418,893	491,924

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Positions:						
School Safety Manager	0.00	0.00	0.00	0.00	0.00	0.00
Custodians	31.00	31.00	31.00	30.00	30.00	0.00
Network Administrator/Technician	2.00	3.00	2.00	2.00	2.00	0.00
PC Technicians	4.00	3.00	4.00	4.00	4.00	0.00
	37.00	37.00	37.00	36.00	36.00	0.00
Salaries & Wages:						
Classified	1,015,521	1,085,682	1,099,880	1,087,473	1,086,346	(1,127)
Classified	134,907	143,557	152,368	153,892	155,910	2,018
Classified	240,322	230,823	256,712	260,618	261,825	1,207
Substitutes - Custodians	59,977	61,869	60,070	30,000	30,000	0
	1,450,727	1,521,931	1,569,030	1,531,983	1,534,081	2,098
Contractual Services:						
Custodial Maintenance Services	22,679	20,558	14,143	20,000	20,000	-
Maintenance Contracts - Copiers	119,823	109,225	112,834	115,000	115,000	-
Repair - Instructional Equipment	0	400	0	2,000	1,500	(500)
Repair - Non-instructional Equipment	11,487	10,178	12,004	5,500	5,500	-
Security Initiatives	32,929	31,824	34,711	35,000	285,000	250,000
School Activities Security	122,137	267,970	335,551	0	0	-
Snow Removal	18,372.50	0	2,660	15,000	15,000	-
Trash Removal	90,521	81,691	80,280	85,000	82,000	(3,000)
Alarm Systems	10,583	10,008	13,467	16,000	16,000	-
	428,532	531,854	605,650	293,500	540,000	246,500
Supplies & Materials:						
Supplies for Repair - Operations	5,827	0	18,850	2,000	2,000	-
Cleaning Supplies - Floor Products	168,060	185,979	164,123	160,000	175,000	15,000
	173,887	185,979	182,973	162,000	177,000	15,000
Other Charges:						
Insurance - Property	104,135	112,755	143,404	149,434	182,942	33,508
Professional Expenses	-	-	127	400	400	-
Travel	5,401	7,496	6,815	6,000	6,500	500
Other	-	14,106	0	2,000	0	(2,000)
	109,536	134,357	150,346	157,834	189,842	32,008
Utilities:						
Communications	101,819	147,798	114,955	112,000	80,000	(32,000)
Communications - T1 lines & Broadband	71,162	0	65,162	71,000	44,000	(27,000)
Electricity	753,626	891,684	885,580	900,000	1,000,000	100,000
Gas - Heat CTE	191,616	147,641	178,433	200,000	200,000	-
Water & Sewer	97,737	72,218	92,741	80,000	95,000	15,000
	1,215,960	1,259,341	1,336,871	1,363,000	1,419,000	56,000
Equipment:						
Non-Instruction Equipment	4,489	11,088	5,059	0	10,000	10,000
Furn/Equip requests from schools	5,160	0	209	-	-	-
	9,648	11,088	5,268	-	10,000	10,000
Transfers:						
Interfund Transfer						
TOTAL PROGRAM	**3,388,292**	**3,644,550**	**3,850,138**	**3,508,317**	**3,869,923**	**361,606**

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Positions:						
Facilities Supervisor	1.00	0.00	0.00	0.00	1.00	1.00
Facilities Manager	0.00	1.00	1.00	1.00	0.00	(1.00)
Maintenance Technicians	5.00	5.00	5.00	5.00	5.00	0.00
Main. Courier & Trainer	0.00	0.00	0.00	0.00	0.00	0.00
Associate	0.50	0.50	0.50	0.50	1.50	1.00
Energy Manager (P/T)	0.00	0.00	0.00	0.00	0.00	0.00
	6.50	6.50	6.50	6.50	7.50	1.00
Salaries & Wages:						
Professional	59,445	86,305	93,633	101,639	103,587	1,948
Classified	294,993	311,342	334,890	332,406	334,465	2,059
Classified	32,548	34,176	35,799	36,157	87,318	51,161
Grounds Crew/Hourly	3,200	-				-
	390,186	431,823	464,322	470,202	525,370	55,168
Contractual Services:						
Building Repairs - Contractors	330,273	297,026	305,091	346,000	363,000	17,000
Design Fees	0	0	18,300	0	0	-
Exterminating Services	28,766	20,991	21,622	22,000	20,000	(2,000)
Repair - Vehicles	16,705	10,062	10,878	0	10,000	10,000
Painting	4,162	42,784	33,081	43,500	46,000	2,500
Service Maintenance Contracts	95,697	117,746	107,071	145,000	154,000	9,000
Beautification of Schools	26,235	10,626	15,300	15,000	15,000	-
Maintenance of Grounds	101,603	85,600	105,335	80,000	80,000	-
Athletic Field Maintenance	-	-	-	85,000	120,000	35,000
	602,431	592,958	616,678	736,500	808,000	71,500
Supplies & Materials:						
Computer Software	8,114	7,233	7,956	8,000	8,500	500
Maintenance of Grounds Equipment	3,667	0	-	1,000	0	(1,000)
Vehicle Fuel & Supplies	18,772	18,968	17,420	22,000	20,000	(2,000)
Supplies - Carpet	0	-	16,500	20,000	21,000	1,000
Supplies - Building Repairs	104,817	120,498	105,608	100,000	105,000	5,000
Other -Uniforms for Maintenance Techs	0	1,020	439	1,500	1,500	-
	135,371	147,719	147,923	152,500	156,000	3,500
Other Charges:						
Professional Meetings & Conferences	360	0	1,537	1,600	1,600	-
Subscriptions & Dues	0	-	-	650	0	(650)
Printing and Publishing	1,067	332	0	500	0	(500)
Other	338	161	253	200	200	-
Travel	2,418	2,876	4,611	2,500	2,800	300
Total Other Charges	4,183	3,369	6,401	5,450	4,600	(850)
Equipment:						
Computers & Other Equipment	14,361	-	-	-	-	-
Fleet Lease - Maintenance	0	-	51,080	54,000	55,000	1,000
	14,361	0	51,080	54,000	55,000	1,000
Transfers:						
Interfund Transfer	-	-	-	-	-	-
TOTAL PROGRAM	**1,146,531**	**1,175,869**	**1,286,404**	**1,418,652**	**1,548,970**	**130,318**

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Other Charges:						
Insurance						
General Liability	81,787	42,621	51,445	44,000	57,566	13,566
Workers Compensation	191,065	245,427	162,105	310,000	241,880	(68,120)
Employee's Fringe Benefits						
Accumulated Compensated Absences	99,478	122,445	160,707	85,000	170,000	85,000
Annual Leave Payout	35,013	59,159	143,854	67,000	150,000	83,000
Attendance Incentive Stipend	55,800	52,800	148,000	142,000	150,000	8,000
Health Insurance Opt Out-Current	148,500	136,500	147,000	140,000	150,000	10,000
Health Insurance Opt Out-Retirees	12,000	18,000	15,000	15,000	15,000	0
Insurance - Health (Employees) EPO	3,745,431	4,037,704	3,935,374	4,319,665	5,496,573	1,176,908
Insurance - Health (Retirees)	484,738	470,021	442,874	520,000	550,000	30,000
Insurance - Life (Employees)	59,484	49,149	54,221	60,000	60,000	0
Insurance - ESMEC (Part of Carefirst FY25)	1,252,148	1,449,496	1,425,904	1,512,000	0	(1,512,000)
Pension Contribution - Employer	634,383	884,785	737,574	1,418,729	1,095,000	(323,729)
Retirement Incentive Plan	141,456	61,298	179,083	91,000	155,000	64,000
Taxes - Social Security	1,955,584	2,111,589	2,206,564	2,108,106	2,097,320	(10,786)
Taxes - Unemployment Compensation	16,708	21,854	2,499	25,000	15,000	(10,000)
Taxes - Unemployment Tax Service	-	900	1,200	3,500	350	(3,150)
Tuition Reimbursement	188,867	190,079	183,532	220,000	250,000	30,000
Other/403B Fee	0	-	1,599	2,000	2,000	0
Federal Excise Tax	2,109	110	2,257	2,200	2,200	0
	9,104,552	9,953,937	10,000,792	11,085,200	10,657,889	(427,311)

	Actual Expenses 2021-22	Actual Expenses 2022-23	Actual Expenses 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	$$ Increase (Decrease)
Salary & Wages:						
Classified	-	-	-	-	-	-
	-	-	-	-	-	-
Contracted Services:						
Other	-	-	-	-	-	-
	-	-	-	-	-	-
Supplies & Materials:						
						-
	-	-	-	-	-	-
Other Charges:						
Moving portables	-	-	-	-	-	-
	-	-	-	-	-	-
Equipment:						
Land Improvement	-	-	-	-	-	-
Building Additions	-	-	-	-	-	-
Alternations to Buildings	49,995	-	-	-	-	-
Equipment	136,000	-	-	-	-	-
Capital Improvements	(92,675)	135,893				-
Design Fees	-	-				-
Maintenance	-	-				-
	93,320	135,893	0	0	0	-
Transfers:						
Interfund Transfer	-	-	-	-	-	-
TOTAL PROGRAM	**93,320**	**135,893**	**-**	**0**	**0**	**0**

FY'26 UNRESTRICTED CURRENT EXPENSE FUND

GRAND TOTAL OF EXPENSES

	Approved Budget 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26	+/-
ADMINISTRATION				
Board Members	202,513	189,713	690,255	500,542
Executive Administration	558,286	459,415	635,048	175,633
Business Support	584,892	629,233	641,428	12,195
Human Resources	494,800	530,639	458,275	(72,364)
	1,840,491	1,809,000	2,425,006	616,006
MID-LEVEL ADMINISTRATION				
Technology	892,083	867,368	766,319	(101,049)
Office of the Principal	2,688,750	2,656,176	2,202,874	(453,302)
Curriculum & Instruction	1,168,719	1,292,278	1,415,352	123,074
Career & Technology	180,797	185,808	188,252	2,444
	4,930,349	5,001,630	4,572,797	(428,833)
INSTRUCTION				
Instructional Salaries	16,043,436	16,117,374	18,431,187	2,313,813
Textbooks & Supplies	555,868	459,850	470,661	10,811
Other Instructional Costs	1,357,379	968,116	1,008,362	40,246
	17,956,683	17,545,340	19,910,210	2,364,870
SPECIAL EDUCATION				
Special Ed Instruction	4,646,753	4,652,038	4,641,452	(10,586)
Special Ed Administration	212,021	218,058	212,842	(5,216)
	4,858,774	4,870,096	4,854,294	(15,802)
STUDENT SERVICES				
Student Personnel	433,902	439,098	315,732	(123,366)
Student Health	607,673	619,872	383,135	(236,737)
	1,041,575	1,058,970	698,867	(360,103)
TRANSPORTATION				
Regular Program	3,120,189	3,244,479	3,387,897	143,418
Special Programs	453,093	457,800	459,600	1,800
School Activities	186,725	173,200	178,500	5,300
	3,760,007	3,875,479	4,025,997	150,518
OPERATION & MAINTENANCE				
Operation of Plant	3,750,830	3,508,317	3,869,923	361,606
Maintenance of Plant	1,218,267	1,436,652	1,548,970	130,318
	4,969,097	4,944,969	5,418,893	491,924
FIXED CHARGES				
Fixed Charges	10,000,792	11,085,200	10,657,889	(427,311)
CAPITAL OUTLAY				
Capital Outlay	-	-	-	-
GRAND TOTAL	49,357,768	50,190,684	52,563,953	2,391,269

FY'26 UNRESTRICTED CURRENT EXPENSE FUND
UNRESTRICTED CURRENT EXPENSE BUDGET
FISCAL YEAR 2025-2026

SOURCE OF REVENUE - UNRESTRICTED		Estimated Revenue 2024-25
SOURCE OF REVENUE:		
LOCAL:		
	County Appropriation**	12,100,404
	County Request Above MOE	1,000,000
	ESMEC Reserves	0
	Other (Rent, Interest, etc.)	70,000
	Total Local Revenue:	$ 13,170,404
STATE:	State Share	16,817,408
	Compensatory Education	10,913,069
	Special Education	3,134,283
	Limited English Proficiency (ELL)	1,033,705
	Transportation	2,480,435
	Transportation - Special Education	76,000
	Transportation - SPED - Hold Harmless	0
	Other Transportation	35,000
	Guaranteed Tax Base	1,120,715
	CCR Program	95,593
	Supplemental Budget-PreK	2,865,473
	Declining Enrollment Grant	89,666
	Teacher Salary Incentive Grant	0
	Non-Public Placement	40,000
	Other State through MSDE	33,392
	Miscellaneous	0
	Total State Revenue:	$ 38,734,739
OTHER:		0
	Interfund Transfers	0
	Transfers from other LEA's	
	Total Unrestricted Revenue:	$ 51,905,143
	**PRIOR YEAR'S FUND BALANCE:	658,810
	TOTAL REVENUE:	$ 52,563,953

FY'26 UNRESTRICTED CURRENT EXPENSE FUND
GRAND TOTAL OF EXPENSES

BUDGET BY CATEGORY	Proposed Budget FY'26
ADMINISTRATION	
Board Members	690,255
Executive Administration	635,048
Business Support	641,428
Human Resources	458,275
	2,425,006
MID-LEVEL ADMINISTRATION	
Technology	766,319
Office of the Principal	2,202,874
Curriculum & Instruction	1,415,352
Career & Technology	188,252
	4,572,797
INSTRUCTION	
Instructional Salaries	18,431,187
Textbooks & Supplies	470,661
Other Instructional Costs	1,008,362
	19,910,210
SPECIAL EDUCATION	
Special Ed Instruction	4,641,452
Special Ed Administration	212,842
	4,854,294
STUDENT SERVICES	
Student Personnel	315,732
Student Health	383,135
	698,867
TRANSPORTATION	
Regular Program	3,387,897
Special Programs	459,600
School Activities	178,500
	4,025,997
OPERATION & MAINTENANCE	
Operation of Plant	3,869,923
Maintenance of Plant	1,548,970
	5,418,893
FIXED CHARGES	
Fixed Charges	10,657,889
CAPITAL OUTLAY	
Capital Outlay	0
GRAND TOTAL BUDGET REQUEST	**$52,563,953**
DIFFERENCE BETWEEN REVENUE & REQUEST	
$	-