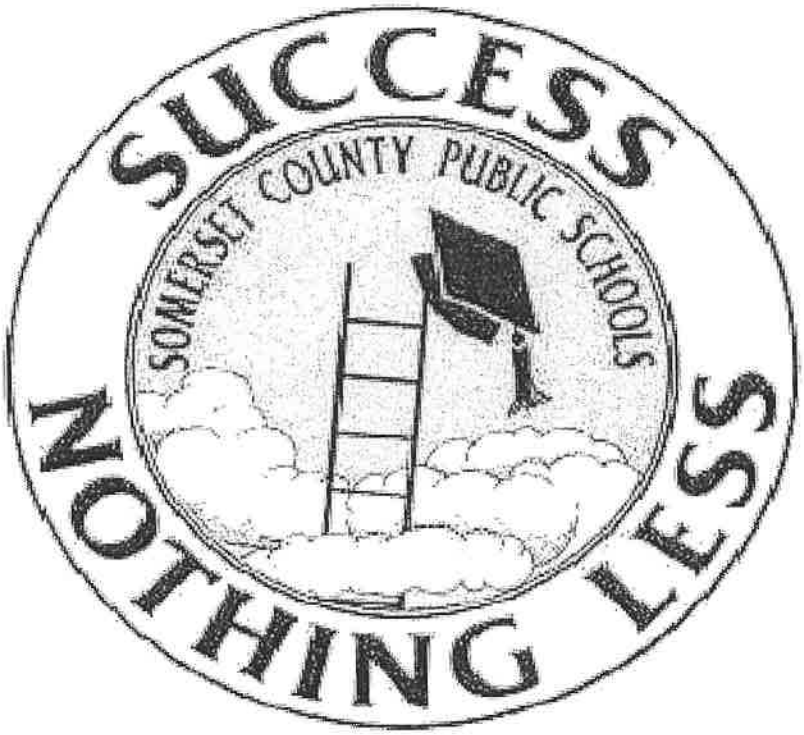
Somerset County Public Schools



Superintendent's Proposed FY27 Budget

2026-2027

Version 4.0, Updated 07.09.2026

Somerset County FY27
Food Service Fund
Restricted

Object	FY26 Approved	FY27 Proposed	Increase (Decrease)
Salaries and Wages	$ 897,000.00	$ 932,880.00	$ 35,880.00
Contracted Services	$ -	$ -	$ -
Supplies and Materials	$ 1,528,000.00	$ 1,604,400.00	$ 76,400.00
Other Charges	$ 6,500.00	$ 6,565.00	$ 65.00
Equipment	$ 25,000.00	$ 25,250.00	$ 250.00
Fixed Charges	$ 358,000.00	$ 383,060.00	$ 25,060.00
Grand Total	$ 2,814,500.00	$ 2,952,155.00	$ 137,655.00

The cost of providing school breakfast and lunch to Somerset's students is accounted for in this fund. This is a totally self supporting fund. Operating resources come from paid meals, federal and state government reimbursement based on the number of meals served, and through USDA food commodities. The type of lunch and breakfast served is regulated by the state, and menus are monitored to ensure compliance. The School Food Service Program is designed to provide meals to students regardless of their ability to pay. We receive federal and state substidities and support the Food Service Program.

Grant #	Somerset County Public Schools GRANT NAME	ESTIMATED Amount for FY27
101	TITLE I-A	$ 2,352,770
119	TITLE I-A - SCHOOL IMPROVEMENT GRANT	$ 113,467
110	TITLE I-C - MIGRANT EDUCATION	$ 350,303
144	TITLE II-A - SUPPORTING EFFECTIVE INSTRUCTION (MENTORS)	$ 270,765
148	TITLE III-A - ENGLISH LANG ACQUISITION	$ 33,704
149	TITLE III-A - IMMIGRANT	$ 136,916
108	TITLE IV-A - STUDENT SUPPORT & ACADEMIC ENRICHMENT	$ 231,742
202	MCKINNEY-VENTO: ED HOMELESS CHILD & YOUTH	$ 24,096
623	INFANTS & TODDLERS: CLIG IDEA PART B 619	$ 5,000
621	INFANTS & TODDLERS: CLIG IDEA PART C	$ 14,580
622	INFANTS & TODDLERS: CLIG IDEA PART C DISCRETIONARY	$ 6,462
625	INFANTS & TODDLERS: IDEA PART C (SIG) Extend Option Only	$ 6,714
626	INFANTS & TODDLERS: ONE-TIME SUPPLEMENTAL (PART B 611)	$ 32,696
698	SPECIAL ED: IDEA PART B 611 "PASSTHROUGH CCEIS"	$ 241,007
699	SPECIAL ED: IDEA PART B 611 "FAMILY SUPPORT SRVCS"	$ 16,000
686	SPECIAL ED: IDEA PART B 611 "ONE-TIME SUPPLEMENT"	$ 71,787
684	SPECIAL ED: IDEA PART B 611 "PASSTHROUGH PPPSS"	$ 19,392
683	SPECIAL ED: IDEA PART B 611 "PASSTHROUGH"	$ 786,315
687	SPECIAL ED: IDEA PART B 611 (SECAC)	$ 2,500
685	SPECIAL ED: IDEA PART B 619 "PRESCHOOL PASSTHROUGH"	$ 26,176
682	SPECIAL ED: LEADERSHIP ACADEMY	$ 2,500
688	SPECIAL ED: ONE-TIME SUPPLEMENT EARLY CHILDHOOD	$ 72,867
351	PERKINS CAREER & TECH - TITLE II	$ 250,000
115	MD READ & LEAD (CLSD): K - 5th GRADE YEAR 3	$ 1,253,929
116	MD READ & LEAD (CLSD): 6 - 12th GRADE YEAR 3	$ 1,111,120
541	ADULT ED - FEDERAL: ADULT BASIC EDUCATION (ABE / ESL)	$ 34,669
546	ADULT ED - FEDERAL: ADULT SECONDARY EDUCATION (ASE)	$ 3,146
547	ADULT ED - FEDERAL: LOCAL INSTITUTIONALIZED (LI)	$ 11,103
133	SELAC - Local Early Childhood Advisory Council	$ 23,181
690	SPED - DORS - SUMMER WORK EXPERIENCE	$ 75,000
692	SPED - DORS - AFTER SCHOOL WORK EXPERIENCE	$ 80,000
	TOTAL FEDERAL GRANTS	**$ 7,659,907**
407	BLUEPRINT FOR MD'S FUTURE CPG PERSONNEL	$ 2,000,516
408	BLUEPRINT FOR MD'S FUTURE CPG PER PUPIL	$ 3,745,863
409	BLUEPRINT FOR MD'S FUTURE BP COORDINATOR	$ 105,450
125	JUDY CENTER NORTH (PAES)	$ 330,000
126	JUDY CENTER SOUTH (WES)	$ 330,000
	PRE-K EXPANSION GRANT	$ 538,650
624	INFANTS & TODDLERS: MD BLUEPRINT (with IGT)	$ 38,119
123	FINE ARTS GRANT	$ 9,992
141	SYSTEM OF PROFESSIONAL LEARNING	$ 20,000
170	FIELD TRIPS - MUSEUMS OF CULTURE IMPORT	$ 9,778
175	SAI - FIELD TRIP GRANT	$ 22,140
520	MD NATIONAL BOARD CERTIFICATION SUPPORT	$ 55,877
542	ADULT ED - STATE: LITERACY WORKS (LW)	$ 74,446
543	ADULT ED - STATE: ADULT GENERAL EDUCATION (AGE)	$ 72,441
557	WIA (SYC) SUMMER YOUTH CONNECTION	$ 52,361
561	TRI CO. COUNCIL SCTHS ENRICHMENT GRANT	$ 100,000
	TOTAL STATE GRANTS	**$ 7,505,633**
	TOTAL RESTRICTED: FEDERAL, STATE, AND LOCAL GRANTS	**$ 15,165,540**

FY 2027 Local Education Agency Annual Budget

19-Somerset
Local Unit

CURRENT EXPENSE FUND REVENUE

REVENUE		FY 27 Proposed	FY 27 Proposed
LOCAL APPROPRIATION	1.1.01.00.00.0.00		$ 13,065,071
OTHER REVENUE*	1.1.05.XX.XX.0.00		$ 100,000
STATE REVENUE	This section includes Restricted and Unrestricted funds.		
Foundation Program	1.1.20.01.XX.X.XX	$ 17,417,361	
Compensatory Education	1.1.20.02.XX.X.XX	$ 10,983,862	
Formula Grants for Specific Populations	1.1.20.05.XX.X.XX	$ -	
Children with Disabilities**	1.1.20.07.49.X.XX	$ 3,435,509	
Nonpublic Placements	1.1.20.07.50.X.XX	$ 40,000	
Innovative Programs	1.1.20.13.XX.X.XX	$ 35,000	
English Learners (LEP)	1.1.20.24.XX.X.XX	$ 1,109,356	
Guaranteed Tax Base	1.1.20.25.XX.X.XX	$ 1,948,256	
Student Transportation-Formula	1.1.20.39.78.X.XX	$ 2,505,239	
Student Transportation-Students with Disabilities	1.1.20.39.79.X.XX	$ 77,000	
Teacher Development (Stipends and Bonuses)	1.1.20.55.XX.X.XX		
Transitional Education Program- Hoyer Grants	1.1.20.57.XX.X.XX	$ 660,000	
PreK Expansion Grant	1.1.20.59.XX.X.XX	$ 538,650	
Blueprint - Concentration of Poverty	1.1.20.61.XX.X.XX	$ 5,746,379	
Blueprint - Prekindergarten Formula Grant	1.1.20.62.XX.X.XX	$ 3,754,379	
Blueprint - College and Career Ready (CCR)	1.1.20.63.XX.X.XX	$ 109,226	
Blueprint - Transitional Supplemental Instruction (T	1.1.20.66.XX.X.XX	$ -	
Blueprint - National Board Salary Increases	1.1.20.70.XX.X.XX	$ 78,982	
Blueprint - Comparable Wage Increase	1.1.20.71.XX.X.XX	$ -	
Blueprint - Education Effort	1.1.20.72.XX.X.XX	$ -	
Blueprint - Transition Grant Program	1.1.20.73.XX.X.XX	$ -	
Blueprint - BP Coordinators	1.1.20.74.XX.X.XX	$ 105,450	
Other ***	1.1.20.99.XX.X.XX	$ 455,154	
TOTAL STATE REVENUE	1.1.20.XX.XX.X.XX		$ 48,999,813
FEDERAL REVENUE			
Impact Aid (P.L. 874)	1.1.30.01.00.X.XX		
ESEA Title I	1.1.30.02.03.X.XX	$ 2,816,540	
ESEA Title II	1.1.30.02.04.X.XX	$ 270,765	
ESEA Title III	1.1.30.02.05.X.XX	$ 170,620	
ESEA Title IV	1.1.30.02.06.X.XX	$ 231,742	
Individuals with Disabilities	1.1.30.02.07.X.XX	$ 1,303,996	
Career and Technology Education	1.1.30.02.08.X.XX	$ 250,000	
School Lunch and Child Nutrition	1.1.30.02.09.X.XX	$ -	
Adult Education	1.1.30.02.10.X.XX	$ 48,918	
Head Start	1.1.30.02.11.X.XX	$ -	
ESSER III (ARP)	1.130.07.05.X.XX	$ -	
Job Training and Partnership Act	1.1.30.02.12.X.XX	$ -	
Other****		$ 2,567,326	
TOTAL FEDERAL REVENUE	1.1.30.XX.XX.X.XX		$ 7,659,907
OTHER RESOURCES/TRANSFERS*****	1.1.99.99.XX.X.XX		$ -
TOTAL REVENUE			$ 69,824,791
PRIOR BALANCE AVAILABLE	1.1.40.00.XX.X.XX		$ 372,845
TOTAL REVENUE, TRANSFERS AND FUND BALANCE			$ 70,197,636

* Tuition, payments and fees, earnings on investments, rentals, gifts and other non-state, non-federal revenue sources.
** ONLY inlcude formula funding. Nonplacement funding should be included on the appropriate line.
*** Add lines or specify on attached listing as needed for all other fund sources in the Current Expense Fund.
*****Nonrevenue and transfers.

FY 2027 ANNUAL BUDGET

Somerset
Local Unit

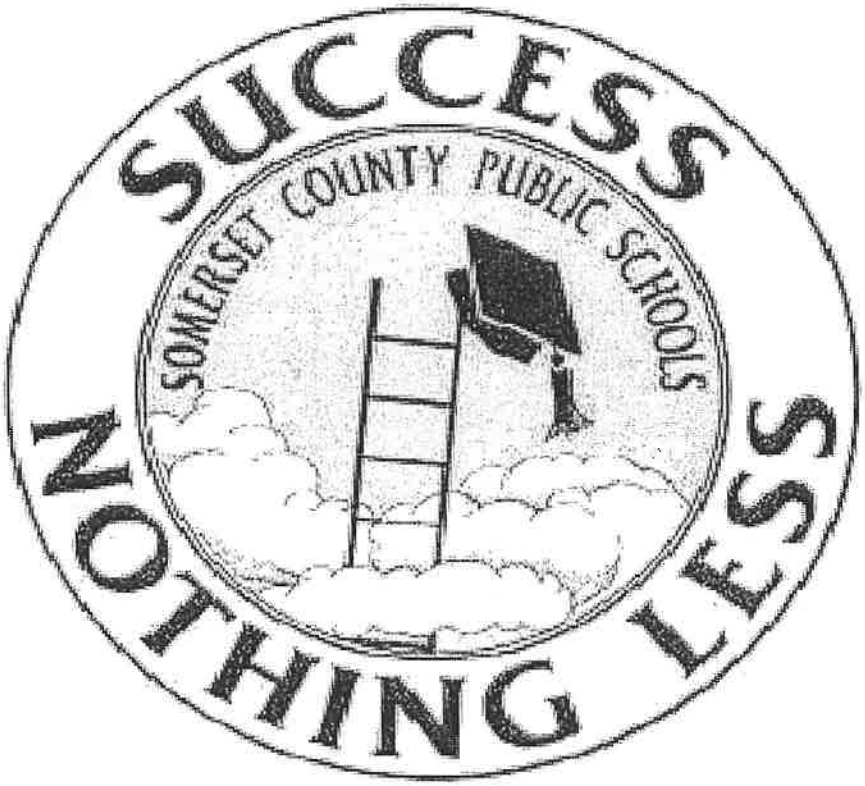
CURRENT EXPENSE FUND EXPENDITURES

SUMMARY BY CATEGORY AND OBJECT

	Category	Salaries and Wages 1	Contracted Services 2	Supplies and Materials 3	Other Charges 4	Equipment 5	Transfers 8	Total
1201	Administration	$1,429,965	$458,350	$131,900	$173,900	$1,000	$0	$2,195,115
1202	Mid-level Administration							
	Technology	188,114	-	25,500	442,100	130,000	0	$785,714
	Office of the Principal	2,389,362	0	0	38,800	0	0	$2,428,162
	Administration & Supervision	1,626,376	9,000	500	26,100	0	0	$1,661,976
	CTE	209,198	0	4,000	3,100	0	0	$216,298
1203	Instructional Salaries	17,746,979					0	$17,746,979
1204	Textbooks & Instructional Supplies			434,117			0	$434,117
1205	Other Instructional Costs		1,723,292		760,470	29,000	0	$2,512,762
1206	Special Education	4,833,875	342,000	46,750	25,000	21,500	125,000	$5,394,125
1207	Student Personnel Services	292,283	8,600	2,000	6,100		0	$308,983
1208	Health Services	157,575	-	5,500	4,000	4,000	0	$171,075
1209	Student Transportation	282,659	3,567,900	500	239,298	61,500	0	$4,151,857
1210	Operation of Plant	1,925,516	270,000	220,000	1,620,692	5,000	0	$4,041,208
1211	Maintenance of Plant	547,840	878,000	145,500	9,000	78,000	0	$1,658,340
1212	Fixed Charges				10,925,385		0	$10,925,385
1213	Food Service						0	$0
1214	Community Services						0	$0
1215	Capital Outlay					400,000	0	$400,000
	Undistributed Restricted Funds	9,072,900	936,547	855,082	4,255,433	45,578	0	$15,165,540
	TOTAL EXPENDITURES	$40,702,643	$6,470,397	$1,437,232	$6,843,523	$746,578	$125,000	$70,197,636

Supplementary Information:	
Expenditures for Adult Education	
Expenditures for Summer School	

Somerset County Public Schools



Proposed Operating Budget

FY 2026-2027

FY'27 UNRESTRICTED CURRENT EXPENSE FUND
UNRESTRICTED CURRENT EXPENSE BUDGET
FISCAL YEAR 2026-27

SOURCE OF REVENUE - UNRESTRICTED	Actual Revenue 2022-23	Actual Revenue 2023-24	Actual Revenue 2024-25	Expected Revenue 2025-26	Expected Revenue 2026-27	Increase (Decrease)
SOURCE OF REVENUE:						
LOCAL:						
County Appropriation	10,490,432	10,274,508	10,462,407	12,100,404	13,065,071	964,667
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.)	100,000	100,000	100,000	70,000	100,000	30,000
Total Local Revenue:	10,726,932	10,374,508	10,562,407	13,170,404	13,165,071	(5,333)
STATE:						
State Share	16,024,254	16,292,380	16,417,459	16,817,408	17,417,361	599,953
Compensatory Education	10,688,659	11,626,002	12,036,817	10,913,069	10,983,862	70,793
Special Education	2,452,087	2,811,924	3,131,220	3,134,283	3,435,509	301,226
Limited English Proficiency (ELL)	802,979	925,345	971,846	1,033,705	1,109,356	75,651
Transportation	2,191,257	2,367,740	2,407,956	2,480,435	2,505,239	24,804
Transportation - Special Education	57,000	65,000	74,000	76,000	77,000	1,000
Transportation - SPED Hold Harmless	0					-
Other Transportation	35,000	35,000	35,000	35,000	35,000	-
Guaranteed Tax Base	1,854,443	1,942,223	1,588,663	1,120,715	1,948,266	827,551
CCR Program	52,790.00	55,752	28,683	95,593	109,226	13,633
NTI Adjustment	0					-
Prekindergarten	1,380,954	1,618,866	2,560,697	2,865,473	3,754,379	888,906
Education Effort Adjustment	-			89,666	-	(89,666)
Teacher Salary Incentive Grant	0					-
Non-Public Placement (estimate)	20,000	20,000	20,000	40,000	40,000	-
National Board Teachers	-			33,392	78,982	45,590
Miscellaneous	-					-
Total Unrestricted State Revenue:	$ 35,559,423	$ 37,760,232	39,272,341	38,734,739	41,494,180	2,759,441
OTHER:						-
Interfund Transfers	-	-	-	-	-	-
Transfers from other LEA's	-	-	-	-	-	-
						-
Total Unrestricted Revenue:	$ 46,286,355	$ 48,134,740	49,834,748	51,905,143	54,659,251	2,754,108
**PRIOR YEAR'S FUND BALANCE:	1,059,425	1,246,825	355,936	658,810	372,845	(285,965)
TOTAL UNRESTRICTED REVENUE:	$ 47,345,780	$ 49,381,565	50,190,684	52,563,953	55,032,096	$ 2,468,143

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

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
BOARD OF EDUCATION	192,667	202,513	189,713	689,755	437,155	(261,600)
EXECUTIVE ADMINISTRATION	537,315	558,286	459,415	635,048	592,206	(42,842)
BUSINESS SUPPORT	608,932	584,892	629,233	641,428	672,908	31,480
HUMAN RESOURCES	380,250	494,800	530,639	383,952	492,846	108,894
TOTAL BUDGETED ADMINISTRATION	1,719,164	1,840,491	1,809,000	2,350,183	2,195,115	(164,068)
TOTAL ADMINISTRATION ACTUAL SPENDING PER AUDITED FINANCIALS	1,719,166	1,810,621	1,847,575	N/A	N/A	

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ 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	13,238	13,800	13,800	10,800	36,000	25,200
Classified	56,754	59,513	59,513	60,055	65,055	5,000
	69,992	73,313	73,313	70,855	101,055	30,200
Contracted Services:						
Other Contract Services (Legal Fees)	65,897	49,948	60,000	60,000	265,000	205,000
Forensic Audit	0	0	0	500,000	0	(500,000)
Financial Audit	44,500	47,500	49,500	51,000	55,000	4,000
Actuarial Study/Other Consultants	5,088	36,519	3,000	3,500	3,500	-
Other Contracted Services (Board Docs)	0	0	0	0	9,000	
	115,485	133,967	112,500	614,500	332,500	(291,000)
Supplies & Materials:						
Office Supplies	360	115	600	600	600	-
	360	115	600	600	600	-
Other Charges:						
Board Member Expenses	6,830	3,998	2,000	3,000	3,000	-
Travel	0	0	800	800	0	(800)
	6,830	3,998	3,300	3,800	3,000	(800)
TOTAL PROGRAM	**192,667**	**211,393**	**189,713**	**689,755**	**437,155**	**(261,600)**

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Positions:						
Superintendent	1.00	1.00	1.00	1.00	1.00	0.00
Deputy Superintendent	1.00	1.00	0.00	1.00	1.00	0.00
Public Relations	1.00	1.00	1.00	1.00	0.00	(1.00)
Executive Secretary	0.00	0.00	0.00	1.00	1.00	0.00
Receptionist	1.00	1.00	1.00	1.00	1.00	0.00
	4.00	4.00	3.00	5.00	4.00	(1.00)
Salaries & Wages:						
Professional	337,203	433,578	309,181	453,031	378,000	(75,031)
Classified	133,719	56,846	53,115	109,617	124,506	14,889
	470,922	490,424	362,296	562,648	502,506	(60,142)
Contracted Services:						
Annual Reports	-	-	-	500.00	-	(500)
Relocation Package	-	-	24,000	0	0	-
	0	0	24,000	500	0	(500)
Supplies & Materials:						
Public Relations Office Supplies	0	0	0	400	0	(400)
Printing & Publishing	5,285	5,605	5,800	0	1,000	1,000
Books, Magazines & Periodicals	148	0	700	200	200	-
	5,433	5,605	6,500	200	1,200	1,000
Other Charges:						
Professional Expenses	1,999	1,805	4,800	3,200	0	(3,200)
Consortium Dues	44,925	47,289	50,000	56,000	56,000	-
Superintendent Expenses	491	220	5,000	5,000	5,000	-
Travel	9,952	5,117	4,019	6,000	6,000	-
Staff Development and Meeting Expenses	0	0	0	0	20,000	20,000
Other	2,582	2,551	2,800	1,500	1,500	-
Insurance	1,011.00	1,011.00	-	-	-	-
	60,960	57,993	66,619	71,700	88,500	16,800
TOTAL PROGRAM	**537,315**	**554,022**	**459,415**	**635,048**	**592,206**	**(42,842)**

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Positions:						
Director	0.00	0.80	1.00	1.00	0.00	(1.00)
Supervisor	1.00	0.00	0.00	0.00	1.00	1.00
Finance Coordinator	0.00	0.00	0.00	1.00	1.00	0.00
Payroll Accountant	1.00	1.00	1.00	1.00	1.00	0.00
Accounting Generalist	1.00	1.00	1.00	0.00	0.00	0.00
Accounting Associates	2.50	1.50	1.50	1.50	1.50	0.00
Finance Associate	0.00	1.00	1.00	1.00	1.00	0.00
	5.50	5.30	5.50	5.50	5.50	0.00
Salaries & Wages:						
Professional	117,149	98,910	124,873	125,873	118,611	(7,262)
Professional	-		-	65,805	100,965	35,160
Classified	83,260	81,624	88,087	88,087	64,195	(23,892)
Classified	218,800	147,715	144,167	83,126	88,437	5,311
Classified	-	87,215	88,087	88,087	103,650	15,563
	419,209	415,464	445,214	450,978	475,858	24,880
Contracted Services:						
E-Finance Software Services	95,901	85,125	84,319	87,000	105,000	18,000
E-Finance Professional Training	10,328	450	750	750	3,250	2,500
Other Contracted Services-Erate	5,000	5,355	10,000	5,000	5,000	-
Computer Software Subscription	-	7,804	8,350	8,600	8,600	-
	111,229	98,734	103,419	101,350	121,850	20,500
Supplies & Materials:						
Office Supplies	14,648	11,758	18,000	15,000	7,000	(8,000)
Postage	26,207	30,677	26,000	32,000	30,000	(2,000)
Printing & Publishing	150	0	500	500	1,000	500
Data Processing Supplies	135	361	500	500	500	-
Small Equipment & Furniture	-	365	1,000	500	500	-
	41,140	43,161	46,000	48,500	39,000	(9,500)
Other Charges:						
Bank Fees	35,507	37,316	32,000	38,000	30,000	(8,000)
Professional Expenses	295	1,096	1,600	1,600	3,200	1,600
Subscriptions and Dues	-	-	500	500	1,000	500
Travel	1,552	516	500	500	1,000	500
	37,354	38,928	34,600	40,600	35,200	(5,400)
Equipment:						
Computers and Peripherals	-	-	-	-	1,000	1,000
	-	-	-	-	1,000	-
TOTAL PROGRAM	608,932	596,287	629,233	641,428	672,908	31,480

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Positions:						
Director / Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Coordinator	0.00	0.00	0.00	0.00	1.00	1.00
Senior Generalist	1.00	1.00	1.00	0.00	0.00	0.00
Staff/Recruiting Specialist	0.00	0.00	0.00	1.00	0.00	(1.00)
Staff Certification	0.00	0.00	1.00	0.00	0.00	0.00
HR Benefits Generalist	0.00	1.00	1.00	0.00	1.00	1.00
HR Associate	1.50	1.50	1.50	1.50	1.50	0.00
	4.50	5.50	6.50	3.50	4.50	1.00
Salaries & Wages:						
Professional	121,615	104,575	225,125	117,793	226,615	108,822
Classified	8,603	71,994	0	45,757	0	(45,757)
Classified	65,929	143,593	112,323	77,828	123,931	46,103
Other	7,501	1,950	-	-	-	-
	265,002	322,112	337,448	241,378	350,546	109,168
Contracted Services:						
Background Checks	7,018	4,094	3,500	3,500	4,000	500
Consultants	-	1,566	7,500	17,000	0	(17,000)
	7,018	5,660	11,000	20,500	4,000	(16,500)
Supplies & Materials:						
Advertising	9,114	200	2,000	6,000	6,000	-
Computer Software and Subscriptions	53,577	56,747	59,830	61,000	80,000	19,000
Compliance Posters	2,931.00	4,247	2,000	2,500	2,500	-
Praxis Tests/Study Guides	770	1,375	400	600	600	-
Public Relations Materials	0	667	250	0	0	-
Supplies	3,660	877	1,250	2,000	2,000	-
	70,052	64,113 0	65,730 0	72,100 0	91,100	19,000
Other Charges:						
Professional Expenses	5,602	5,114	3,200	3,200	3,200	-
Meetings/Conferences	-	-	1,000	1,000	1,000	-
Recruiting Fees & Charges (From Admin)	5,095	605	6,000	6,000	6,000	-
Subscriptions and Dues	1,272	1,334	1,500	2,000	1,000	(1,000)
Travel	4,138	2,232	3,000	4,000	4,000	-
Wellness Programs	718	223	1,500	2,000	2,000	-
Employee Recognition	21,272	25,698	28,290	31,774	30,000	(1,774)
Public Relations	81.00	-	400	-	-	-
	38,178	35,206	44,890	49,974	47,200	(2,774)
TOTAL PROGRAM	380,250	427,091	459,068	383,952	492,846	108,894

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.

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
TECHNOLOGY	585,145	892,083	867,368	766,319	785,714	19,395
OFFICE OF PRINCIPAL	2,584,409	2,688,750	2,656,176	2,202,874	2,428,162	225,288
CURRICULUM & INSTRUCTION	1,137,663	1,168,719	1,292,278	1,495,229	1,661,976	111,749
CAREER & TECHNOLOGY	183,863	180,797	185,808	188,252	216,298	28,046
TOTAL MID-LEVEL ADMIN	4,491,080	4,930,349	5,001,630	4,652,674	5,092,151	384,478
TOTAL MID-LEVEL ADMINISTRATION ACTUAL SPENDING PER AUDITED FINANCIALS	4,491,078	4,850,349	4,886,980	N/A	N/A	

FY'27 UNRESTRICTED CURRENT EXPENSE FUND
MID-LEVEL MANAGEMENT
TECHNOLOGY

Version 4.0, Updated 07.09.2026

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Positions:						
Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
IT Support Specialist	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	109,093	117,082	118,253	119,000	108,549	(10,451)
Classified	61,012	63,931	64,570	71,819	79,565	7,746
	170,105	181,013	182,823	190,819	188,114	(2,705)
Supplies & Materials:						
Repair of Tech Equip	15,395	9,446	20,000	10,000	10,000	-
Data Processing & Comp.	896	897	1,000	1,000	1,000	-
LCD Bulbs and Batteries	1,980	5,761	5,000	5,000	3,000	(2,000)
Training Materials for Techs	-	-	500	500	0	(500)
Server Materials	24,385	8,980	25,000	25,000	10,000	(15,000)
Small Tools	639	159	1,500	1,500	1,500	-
Laptop Cases, Chargers, Bags, Tags	-	-	-	-	-	-
Computer Software	-	-	-	-	-	-
	43,295	25,243	53,000	43,000	25,500	(17,500)
Other Charges:						
Professional Expenses	-	-	1,600		1,600	1,600
Subscriptions and Dues	500	-	-	-	-	-
Computer Support Contracts/Agreement	182,591	340,050	426,850	437,500	437,500	-
Travel	1,100	7,419	10,000	10,000	3,000	(7,000)
	184,191	347,469	438,450	447,500	442,100	(5,400)
Equipment:						
Technology - Network Hardware	87,819	69,251	102,000		-	-
Technology - Replacement Cycle	99,258	68,820	75,000	85,000	130,000	45,000
Technology Equipment - Admin	477	-	-	-	-	-
New Instructional Equipment	0	22,817	-	-	-	-
Technology - Non-Inst Equipment	-	-	15,000		-	-
Technology - Technical Equip	-	-	-	-	-	-
Technology - Addtl Instr Equip	-	-	1,095		-	-
	187,554	160,888	193,095	85,000	130,000	45,000
TOTAL PROGRAM	585,145	714,613	867,368	766,319	785,714	19,395

FY'27 UNRESTRICTED CURRENT EXPENSE FUND
MID-LEVEL MANAGEMENT
OFFICE OF PRINCIPAL

Version 4.0, Updated 07.09.2026

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Positions:						
Principals	7.00	7.00	7.00	7.00	7.00	0.00
Vice-Principals	12.00	12.00	11.00	6.00	6.00	0.00
School /Administrative Assistants	15.00	15.00	15.00	15.00	14.00	(1.00)
	34.00	34.00	33.00	28.00	27.00	(1.00)
Salaries & Wages:						
Professional	743,148	807,671	808,361	833,578	921,075	87,497
Professional	1,179,465	1,222,448	1,118,708	625,281	715,477	90,196
Professional	0	-	-	-	-	-
Classified	630,883	680,062	693,307	705,215	752,810	47,595
	2,553,496	2,710,181	2,620,376	2,164,074	2,389,362	225,288
Other Charges:						
Commencement Expenses	6,999	5,497	5,000	8,000	8,000	-
Professional Expenses	22,026	8,687	28,800	28,800	28,800	-
Travel	1,888	2,039	2,000	2,000	2,000	-
	30,913	16,223	35,800	38,800	38,800	-
TOTAL PROGRAM	2,584,409	2,726,404	2,656,176	2,202,874	2,428,162	225,288

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Positions:						
Director / Chief Academic Officers	1.00	1.00	1.00	1.00	1.00	0.00
Supervisors	7.00	7.80	8.00	7.00	8.00	1.00
Coordinator	0.00	0.00	1.00	0.00	4.00	4.00
Student Information Specialist	1.00	1.00	1.00	1.00	0.00	(1.00)
Data Design Manager	1.00	1.00	1.00	1.00	0.00	(1.00)
Data Technician	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Assistants	1.75	1.75	0.75	0.00	0.00	0.00
Grant Specialist	1.00	1.00	1.00	1.00	1.00	0.00
	11.75	12.55	12.75	11.00	14.00	3.00
Salaries & Wages:						
Professional	133,026	137,725	138,724	141,144	138,811	(7,027)
Professional	816,031	841,322	944,120	868,492	1,410,822	494,621
Classified	0	0	0	79,877	0	(79,877)
Classified	114,921	124,728	125,976	87,605	76,743	(13,457)
Classifled	50,300	58,176	58,758	0	0	-
Cost of Step Unit II	-	-	-	264,711	-	(264,711)
	1,114,278	1,161,951	1,267,578	1,441,829	1,626,376	129,549
Contracted Services:						
Consultant	-	-	-	30,000	9,000	(21,000)
	-	-	-	30,000	9,000	(21,000)
Supplies & Materials:						
Office Supplies, Etc.	115	178	1,800	500	500	-
	115	178	1,800	500	500	-
Other Charges:						
Professional Expenses	11,121	3,066	14,400	14,400	17,600	3,200
Travel	12,149	8,131	8,500	8,500	8,500	-
	23,270	11,197	22,900	22,900	26,100	3,200
TOTAL PROGRAM	1,137,663	1,173,326	1,292,278	1,495,229	1,661,976	111,749

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Positions:						
Principal	1.00	1.00	1.00	1.00	1.00	0.00
Vice-Principal	0.25	0.00	0.00	0.00	0.00	0.00
Administrative Assistants	1.00	1.00	1.00	1.00	1.00	0.00
	2.25	2.00	2.00	2.00	2.00	0.00
Salaries & Wages:						
Professional	130,941	125,043	129,547	130,491	147,840	17,349
Classified	48,357	50,654	51,161	51,161	61,358	10,197
	179,298	175,697	180,708	181,652	209,198	27,546
Supplies & Materials:						
Computer Supplies -Allocation	-					-
Office Supplies - Allocation	2,192	2,500	2,500	4,000	4,000	-
	2,192	2,500 0	2,500 0	4,000 0	4,000	-
Other Charges:						
Professional Expenses	2,063	1,600	1,600	1,600	1,600	-
Travel	310	1,000	1,000	1,000	1,500	500
	2,373	2,600 0	2,600 0	2,600 0	3,100	500
Equipment:						
Computers & Peripherals	-					-
Instructional Equipment	-					-
	-	-	-	-	-	-
Transfers:						
Interfund Transfers						-
TOTAL PROGRAM	**183,863**	**180,797**	**185,808**	**188,252**	**216,298**	**28,046**

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.

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
INSTRUCTIONAL SALARIES	15,784,529	16,043,436	16,117,374	18,431,187	17,746,979	(684,208)
TEXTBOOKS & OTHER SUPPLIES	405,513	555,868	459,850	470,661	434,117	(36,544)
OTHER INSTRUCTIONAL COSTS	681,663	1,357,379	968,116	1,008,362	2,512,762	1,504,400
TOTAL INSTRUCTION	16,871,705	17,956,683	17,545,340	19,910,210	20,693,858	783,648
TOTAL INSTRUCTIONAL ACTUAL SPENDING PER AUDITED FINANCIALS	16,871,705	17,590,834	16,472,731	N/A	N/A	

FY'27 UNRESTRICTED CURRENT EXPENSE FUND
INSTRUCTION
INSTRUCTIONAL SALARIES

Version 4.0, Updated 07.09.2026

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Positions:						
Psychologists	2.00	1.00	1.00	1.00	0.00	(1.00)
School Counselors	7.00	6.00	8.00	4.00	3.00	(1.00)
Instructional Facilitator	10.00	4.00	0.00	0.00	0.40	0.40
Testing Coordinators	2.00	1.00	2.00	2.00	2.00	0.00
Teachers	188.00	191.00	182.00	188.00	181.30	(6.70)
Dean of Students	2.00	1.00	1.00	3.00	3.00	0.00
Media Specialists	6.00	6.00	6.00	6.00	3.20	(2.80)
Assistants	47.00	37.00	41.00	41.00	40.00	(1.00)
	264.00	247.00	241.00	245.00	232.90	-12.10
Salaries & Wages:						
School Psychologist	-	-	-	109,000	35,000	(74,000)
Career Counselor Position		74,600	77,075	77,075	54,599	(22,476)
Professional	13,849,200	13,999,844	14,071,321	14,065,477	15,073,682	1,008,205
Classified	1,015,807	1,137,759	928,488	970,823	1,303,603	332,780
Teacher Mentoring	-		166,650	154,327	50,123	(104,204)
Teacher - Extra Duty	156,816	167,432	160,000	165,000	165,000	-
Teacher - Homebound/Inc.	35,250	31,756	35,000	35,000	40,000	5,000
Professional Development	72,157	64,692	43,440	90,210	18,671	(71,539)
Career Ladder/NBC Stipends	-	-	-	-	235,000	235,000
Summer School -Secondary	-	-	-	31,350	-	(31,350)
Substitutes - Teachers	581,494	791,909	600,000	600,000	700,000	100,000
Substitutes - Assistants	33,165	-	-	-	-	-
New Teacher Orientation	24,260	23,190	5,400	35,760	36,300	540
Cost of Step for all Units	-	-	-	2,062,165	-	(2,062,165)
	15,768,149	16,291,182	16,087,374	18,396,187	17,711,979	(684,208)
Salaries & Wages - contractual:						
Athletic Trainers	16,380	30,613	30,000	35,000	35,000	-
	16,380	30,613	30,000	35,000	35,000	-
TOTAL CATEGORY:	15,784,529	16,321,795	16,117,374	18,431,187	17,746,979	(684,208)

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Supplies & Materials:						
Art Supplies	13,758	13,130	15,000	15,750	0	(15,750)
Athletic Supplies	7,005	6,035	7,000	7,350	7,718	368
Band Equip Repair - Allocation	2,280	2,194	5,000	5,000	0	(5,000)
Band Music	4,295	4,412	5,500	5,775	0	(5,775)
Chorus/Music Supplies - Allocation	4,780	7,124	6,000	6,300	0	(6,300)
Computer Software	-	10,360	-	-	0	-
Guidance Materials	971	1,735	2,000	2,000	2,000	-
Gifted/Talented Materials	1,052	1,811	4,000	4,000	4,000	-
Materials of Instruction	141,539	133,033	125,500	149,322	249,835	100,513
Materials of Instruction - CTE	80,675	93,322	100,000	84,315	86,177	1,862
Career Counseling Youth Apprentice	-	-	20,350	20,350	23,000	2,650
Olympiad Supplies	1,040	1,110	1,500	1,500	0	(1,500)
PE Materials	5,655	5,883	6,000	6,300	0	(6,300)
Media Books, Magazines & Periodicals	30,380	29,475	33,000	33,000	32,387	(613)
Misc Supplies & Materials (High) Drama	-	502	2,500	2,500	0	(2,500)
Office Supplies - Allocation	55,741	56,567	58,000	58,000	0	(58,000)
Postage	2,735	3,476	5,000	5,000	0	(5,000)
Summer School Materials - Elementary	1,096	-	-	-	-	-
Technology Enhanced Learning	-	6,000	11,000	11,000	11,000	-
Technology Education Materials	14,223	12,137	12,300	13,000	13,000	-
Textbooks	23,308	60,553	37,200	32,499	5,000	(27,499)
Consumables	13,224	26,215	0	0	-	-
Other - New Teacher Materials	1,756	2,209	3,000	7,700	-	(7,700)
TOTAL CATEGORY:	405,513	477,283	459,850	470,661	434,117	(36,544)

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Contracted Services:						
Instructional Software Licenses	316,566	319,719	577,913	632,292	618,292	(14,000)
Referees/Officials	35,670	39,292	38,000	38,000	38,000	-
Contracted Alternative Behavior Program	-	-	-	-	1,060,000	1,060,000
Other Contracted Services	3,424	6,574	3,500	3,500	7,000	3,500
	355,660	365,585	619,413	673,792	1,723,292	1,049,500
Other Charges:						
Dual Enrollment	24,928	30,850	60,000	60,000	95,000	35,000
Lower Shore Workforce Dev	-	36,590	76,278	80,000	80,000	-
Guidance/HSA Testing/Field Trips	23,637	19,265	15,700	24,970	24,970	-
Home/Hospital Teaching Travel	6,902	5,857	10,000	7,000	7,000	-
Home/Hospital Treatment Center	24,190	34,759	34,000	34,000	34,000	-
Professional Development/Consultant	36,596	78,901	64,200	69,100	-	(69,100)
Professional Meetings & Conferences	-	-	1,000	1,000	-	(1,000)
Publications (High School Newspapers)	533	1,011	1,000	1,000	1,000	-
Selected Student meeting & Symposiums	2,922	1,586	3,500	3,500	3,500	-
Subscriptions & Dues (Bayside Conference)	1,000	1,000	2,000	2,000	2,000	-
Travel - Teachers	8,572	5,620	5,000	5,000	5,000	-
Other Charges	96	-	9,525	3,000	3,000	-
Out of County Placement	7,010	12,758	15,000	15,000	15,000	-
Deal Island - 6th Grade					170,000	170,000
Ewell Elementary Reopening	-	-	-	-	320,000	320,000
	136,386	228,197	297,203	305,570	760,470	454,900
Land, Building & Equipment:						
Athletic Field Maintenance	90,952	92,741	-	-	-	-
Band Instruments	4,591	6,065	11,000	11,000	11,000	-
Athletic/Band Uniform	28,100	12,446	15,000	15,000	15,000	-
Football Equipment	3,524	5,274	3,000	3,000	3,000	-
Additional Instructional Equipment	-	28,865	22,500	-	-	-
Replacement Furniture for schools	29,204	13,198	-	-	-	-
	156,371	158,589	51,500	29,000	29,000	-
Transfers:						
Interfund Transfers	-					-
Educ. Services - Out of County Living	33,246	58,485	-	-	-	-
	33,246	58,485	-	-	-	-
TOTAL CATEGORY	**681,663**	**810,856**	**968,116**	**1,008,362**	**2,512,762**	**1,504,400**

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

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
INSTRUCTIONAL STAFF	4,318,507	4,712,844	4,652,038	4,641,452	5,172,231	517,703
ADMIN. & SUPERVISION	218,213	212,021	218,058	212,842	221,894	9,052
TOTAL SPECIAL EDUCATION	4,536,720	4,924,865	4,870,096	4,854,294	5,394,125	526,755
TOTAL SPECIAL EDUCATION ACTUAL SPENDING PER AUDITED FINANCIALS	4,536,721	4,915,766	4,800,982	N/A	N/A	

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Positions:						
Teachers	35.00	35.00	26.00	26.00	27.50	1.50
Therapists - Speech	2.00	3.00	3.00	3.00	3.00	0.00
Occupational Therapists	3.00	3.00	2.00	3.00	1.60	-1.40
Assistants	35.00	42.00	42.00	48.00	59.00	11.00
IEP Assistant	6.00	5.00	5.00	6.00	6.00	0.00
Sign Language Interpreters	1.00	1.00	1.00	0.00	0.00	0.00
	82.00	89.00	79.00	86.00	97.10	11.10
Salaries & Wages:						
Professional	2,079,400	1,956,452	2,106,751	1,989,382	2,225,337	235,955
Speech Therapists	157,405	156,117	249,492	220,498	274,929	45,134
Occupational Therapist	187,702	198,123	108,858	201,798	111,745	(93,832)
Classified	570,997	698,469	784,686	632,923	410,775	(222,148)
One on One's	524,087	503,984	504,680	614,308	1,344,460	730,152
IEP Clerical Assistant	178,917	190,912	192,821	195,577	211,610	16,033
Sign Language Interpreters	87,096	65,584	66,250	0	0	-
Substitutes - Teacher	37,345	67,929	30,000	30,000	31,050	1,050
Substitutes - Assistant	4,338	7,371	15,000	15,000	15,525	525
Stipends for PD	7,576	22,831	7,400	18,200	4,500	(13,700)
	3,834,863	3,867,772	4,065,938	3,917,686	4,629,931	699,169
Contractual Services:						
Consultants - OT/PT	4,868	0	15,000	15,000	0	(15,000)
Consultants - Other	319,381	524,017	325,000	400,000	325,000	(75,000)
Contract Educational Services	650	4,000	15,000	67,966	6,000	(61,966)
Professional Development	1,143	3,793	2,700	3,700	0	(3,700)
Translation Services	-	-	1,000	10,000	1,000	(9,000)
	326,042	531,810	358,700	496,666	332,000	(164,666)
Supplies & Materials:						
Testing Protocols	-	-	0	-	-	-
Materials of Instruction	21,697	21,974	25,700	22,000	11,000	(11,000)
Computer Software	5,322	27,934	25,000	32,500	35,000	2,500
Printing & Publishing	38	859	1,500	0	0	-
	27,057	50,767	52,200	54,500	46,000	(8,500)
Other Charges:						
Lunch costs Transition Students	1,453	540	3,200	3,600	3,600	-
Professional Expenses	0	-	0		3,200	3,200
Subscriptions & Dues	-	-	2,000	3,000	1,000	(2,000)
Travel	12,818	14,639	20,000	24,500	10,000	(14,500)
	14,271	15,179	25,200	31,100	17,800	(13,300)
Equipment:						
Computers & Peripherals	-	-	-	16,000	16,000	-
Furniture & Equipment	-	-	-	5,500	5,500	-
	-	-	-	21,500	21,500	-
Transfers:						
Non-Public School Programs	116,274	247,316	150,000	120,000	125,000	5,000
	116,274	247,316	150,000	120,000	125,000	5,000
TOTAL PROGRAM	4,318,507	4,712,844	4,652,038	4,641,452	5,172,231	517,703

FY'27 UNRESTRICTED CURRENT EXPENSE FUND
SPECIAL EDUCATION
INSTRUCTIONAL ADMINISTRATION & SUPERVISION

Version 4.0, Updated 07.09.2026

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Positions:						
Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Coordinator	0.25	0.00	0.00	0.00	0.00	0.00
Admin. Secretary	0.25	0.25	0.25	0.25	0.00	(0.25)
SPED Grant Specialist	1.00	1.00	1.00	1.00	1.00	0.00
	2.50	2.25	2.25	2.25	2.00	(0.25)
Salaries & Wages:						
Professional	152,415	126,989	130,448	131,365	126,201	(5,164)
Classified	60,026	64,515	65,160	54,027	77,743	23,716
	212,441	191,504	195,608	185,392	203,944	18,552
Contracted Services:						
Legal Services	4,593	10,643	10,000	20,000	10,000	(10,000)
	4,593	10,643	10,000	20,000	10,000	(10,000)
Supplies & Materials:						
Office Supplies	51	150	750	750	750	-
	51	150	750	750	750	-
Other Charges:						
Professional Expenses	771	345	3,200	3,200	3,200	-
Subscriptions & Dues	0	280	3,000	500	1,000	500
Travel	357	0	5,500	3,000	3,000	-
	1,128	625	11,700	6,700	7,200	500
TOTAL PROGRAM	**218,213**	**202,922**	**218,058**	**212,842**	**221,894**	**9,052**

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.

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
STUDENT PERSONNEL	402,232	433,902	439,098	315,732	308,983	(6,749)
STUDENT HEALTH	584,719	607,673	619,872	383,135	171,075	(212,060)
TOTAL STUDENT SERVICES	986,951	1,041,575	1,058,970	698,867	480,058	(218,809)
TOTAL STUDENT SERVICES ACTUAL SPENDING PER AUDITED FINANCIALS	986,950	1,022,335	832,489	N/A	N/A	

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Positions:						
Mental Health Coordinator	1.50	1.00	1.00	1.00	0.00	(1.00)
Nurse Manager	1.00	1.00	1.00	1.00	0.00	(1.00)
Nurses	8.00	8.00	8.00	7.00	0.00	(7.00)
Certified Nurse Assistant	0.00	0.00	0.00	1.00	3.00	2.00
	10.50	10.00	10.00	10.00	3.00	(7.00)
Salaries & Wages:						
Professional	140,781.00	107,034	111,255	-	-	-
Classified	426,978	468,939	472,617	347,135	150,075	(197,060)
Substitutes	5,108	5,275	10,000	7,500	7,500	-
	572,867	581,248	593,872	354,635	157,575	(197,060)
Supplies & Materials:						
Office Supplies	366	0	500	500	500	-
Health Supplies	7,170	796	17,000	20,000	5,000	(15,000)
	7,536	796	17,500	20,500	5,500	(15,000)
Other Charges:						
Professional Development	195	0	2,500	2,500	2,500	-
Travel	1,275	1,209	2,000	1,500	1,500	-
	1,470	1,209	4,500	4,000	4,000	-
Equipment:						
Health Equipment	2,846	3,655	4,000	4,000	4,000	-
	2,846	3,655	4,000	4,000	4,000	-
TOTAL PROGRAM	**584,719**	**586,908**	**619,872**	**383,135**	**171,075**	**(212,060)**

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.

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
REGULAR PROGRAM	2,848,281	3,120,189	3,244,479	3,387,897	3,474,657	86,760
SPECIAL PROGRAMS	438,053	453,093	457,800	459,600	488,500	28,900
SCHOOL ACTIVITIES	179,586	186,725	173,200	178,500	188,700	10,200
TOTAL TRANSPORTATION	3,465,920	3,760,007	3,875,479	4,025,997	4,151,857	125,860
TOTAL TRANSPORTATION ACTUAL SPENDING PER AUDITED FINANCIALS	3,465,923	3,531,855	3,747,705	N/A	N/A	

FY'27 UNRESTRICTED CURRENT EXPENSE FUND
STUDENT TRANSPORTATION
REGULAR PROGRAM

Version 4.0, Updated 07.09.2026

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Positions:						
Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Transportation Generalist	0.50	0.50	0.50	0.50	1.00	0.50
Bus Driver/Trainer	1.00	1.00	1.00	1.00	1.00	0.00
	2.50	2.50	2.50	2.50	3.00	0.50
Salaries & Wages:						
Professional	107,433	113,562	114,698	115,698	137,427	21,729
Classified	34,176	35,799	36,157	36,157	79,565	43,408
Classified	54,650	57,150	63,774	58,692	65,667	6,975
	196,259	206,511	214,629	210,547	282,659	72,112
Contractual Services:						
Bus Contracts	2,349,264	2,368,897	2,617,000	2,817,000	2,817,000	-
Bus Contracts - Admin Fee	38,500	37,400	38,500	38,500	38,500	-
Bus Contracts-Bus Aides	1,845	1,917	2,000	4,000	1,200	(2,800)
Bus Inspections	1,575	1,718	3,000	3,500	5,000	1,500
Drug Testing	2,375	2,575	6,000	6,500	2,500	(4,000)
Background Checks	40	0	1,000	1,000	0	(1,000)
Medical fees	2,672	2,730	6,000	6,000	6,000	-
Printing & Publishing	525	544	1,500	1,000	1,000	-
Training	-	-	3,500	3,000	0	(3,000)
Repair - Vehicles	4,321	150	0	-	-	-
Safety Meetings	11,000	11,088	20,000	25,000	20,000	(5,000)
	2,412,117	2,427,019	2,698,500	2,905,500	2,891,200	(14,300)
Supplies & Materials:						
Advertising	356	0	1,000	1,000	0	(1,000)
	356	0	1,000	1,000	0	(1,000)
Other Charges:						
Smith Island Transportation	132,278	124,693	130,000	130,000	110,000	(20,000)
Communications	15,413	16,457	13,500	13,500	18,000	4,500
In-Service Workshop & Supplies	2,059	1,378	3,000	3,000	3,000	-
Insurance - Buses, Cars, Boat	62,959	66,355	129,000	66,000	102,448	36,448
Professional Expenses	1,515	1,646	1,600	1,600	1,600	-
Subscriptions & Dues	385	0	250	250	250	-
Turnaround Lane Repair	2,029	1,853	1,000	1,000	0	(1,000)
Travel	5,964	6,714	4,000	4,000	4,000	-
	222,602	219,096	282,350	219,350	239,298	19,948
Equipment:						
Transportation Equipment	345	-	-	3,500	3,500	-
Fleet Vehicle Lease	16,602	56,599	48,000	48,000	58,000	10,000
	16,947	56,599	48,000	51,500	61,500	10,000
TOTAL PROGRAM	2,848,281	2,909,225	3,244,479	3,387,897	3,474,657	86,760

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Contractual Services:						
Bus Contracts	347,779	348,801	365,000	365,000	386,000	21,000
Other Contract Services	90,274	122,950	91,800	93,600	102,000	8,400
	438,053	471,751	456,800	458,600	488,000	29,400
Supplies & Materials:						
Safety Devices	-	738	1,000	1,000	500	(500)
	-	738	1,000	1,000	500	(500)
TOTAL PROGRAM	**438,053**	**472,489**	**457,800**	**459,600**	**488,500**	**28,900**

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Contracted Services:						
Other	4,961	4,424	11,000	5,000	6,000	1,000
Transportation - FIT students	95,281	47,009	60,000	65,000	79,000	14,000
Transportation - Athletics	65,649	84,327	85,000	85,000	88,500	3,500
Transportation - Summer School	-	-	-	5,000	-	(5,000)
Transportation - Band	3,593	5,823	7,200	8,500	7,200	(1,300)
Transportation - SCTHS Students	5,369	2,264	6,500	6,500	5,000	(1,500)
Transportation - Mental Health	4,733	6,294	3,500	3,500	3,000	(500)
	179,586	150,141 0	173,200 0	178,500 0	188,700	10,200
TOTAL PROGRAM	**179,586**	**150,141 #**	**173,200 #**	**178,500 0**	**188,700**	**10,200**

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.

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
OPERATIONS	3,644,550	3,750,830	3,508,317	3,869,923	4,041,208	171,285
MAINTENANCE	1,175,869	1,218,267	1,436,652	1,548,970	1,658,340	109,370
TOTAL OP & MAIN PLANT	4,820,419	4,969,097	4,944,969	5,418,893	5,699,548	280,655
TOTAL MAINTENANCE OF PLANT ACTUAL SPENDING PER AUDITED FINANCIALS	4,820,422	5,136,394	5,046,376	N/A	N/A	

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Positions:						
Custodians	31.00	31.00	30.00	30.00	28.00	(2.00)
Network Technician	3.00	2.00	2.00	2.00	2.00	0.00
Security Monitors	0.00	0.00	0.00	0.00	5.00	5.00
PC Technicians	3.00	4.00	4.00	4.00	4.00	0.00
	37.00	37.00	36.00	36.00	39.00	3.00
Salaries & Wages:						
Classified	1,085,682	1,099,880	1,087,473	1,086,346	1,205,685	119,339
Classified	143,557	152,368	153,892	155,910	171,042	15,132
Classified	230,823	256,712	260,618	261,825	268,790	6,965
Classifled	0.00	0.00	0.00	0.00	235,000	235,000
Substitutes - Custodians	61,869	60,070	30,000	30,000	45,000	15,000
	1,521,931	1,569,030	1,531,983	1,534,081	1,925,516	391,435
Contractual Services:						
Custodial Maintenance Services	20,558	14,143	20,000	20,000	20,000	-
Maintenance Contracts - Copiers	109,225	112,834	115,000	115,000	115,000	-
Repair - Instructional Equipment	400	0	2,000	1,500	1,500	-
Repair - Non-instructional Equipment	10,178	12,004	5,500	5,500	5,500	-
Security Initiatives	31,824	34,711	35,000	285,000	0	(285,000)
School Activities Security	267,970	335,551	0	0	0	-
Snow Removal	0	2,660	15,000	15,000	20,000	5,000
Trash Removal	81,691	80,280	85,000	82,000	90,000	8,000
Alarm Systems	10,008	13,467	16,000	16,000	18,000	2,000
	531,854	605,650	293,500	540,000	270,000	(270,000)
Supplies & Materials:						
Supplies for Repair - Operations	0	18,850	2,000	2,000	20,000	18,000
Cleaning Supplies - Floor Products	185,979	164,123	160,000	175,000	200,000	25,000
	185,979	182,973	162,000	177,000	220,000	43,000
Other Charges:						
Insurance - Property	112,755	143,404	149,434	182,942	169,792	(13,150)
Professional Expenses	-	127	400	400	400	-
Travel	7,496	6,815	6,000	6,500	6,500	-
Other	14,106	0	2,000	0	0	-
	134,357	150,346	157,834	189,842	176,692	(13,150)
Utilities:						
Communications	147,798	114,955	112,000	80,000	80,000	-
Communications - T1 lines & Broadband	0	65,162	71,000	44,000	44,000	-
Electricity	891,684	885,580	900,000	1,000,000	1,030,000	30,000
Gas - Heat CTE	147,641	178,433	200,000	200,000	200,000	-
Water & Sewer	72,218	92,741	80,000	95,000	90,000	(5,000)
	1,259,341	1,336,871	1,363,000	1,419,000	1,444,000	25,000
Equipment:						
Non-Instruction Equipment	11,088	5,059	0	10,000	5,000	(5,000)
Furn/Equip requests from schools	0	209	-	-	-	-
	11,088	5,268	-	10,000	5,000	(5,000)
Transfers:						
Interfund Transfer						
TOTAL PROGRAM	**3,644,550**	**3,850,138**	**3,508,317**	**3,869,923**	**4,041,208**	**171,285**

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Positions:						
Director	0.00	0.00	0.00	1.00	1.00	0.00
Facilities Manager	1.00	1.00	1.00	0.00	0.00	0.00
Maintenance Technicians	5.00	5.00	5.00	5.00	5.00	0.00
Associate	0.50	0.50	0.50	1.50	1.00	(0.50)
	6.50	6.50	6.50	7.50	7.00	(0.50)
Salaries & Wages:						
Professional	86,305	93,633	101,639	103,587	129,161	25,574
Classified	311,342	334,890	332,406	334,465	362,830	28,365
Classified	34,176	35,799	36,157	87,318	55,850	(31,468)
	431,823	464,322	470,202	525,370	547,840	22,470
Contractual Services:						
Building Repairs - Contractors	297,026	305,091	346,000	363,000	363,000	-
Design Fees	0	18,300	0	0	0	-
Exterminating Services	20,991	21,622	22,000	20,000	20,000	-
Repair - Vehicles	10,062	10,878	0	10,000	10,000	-
Painting	42,784	33,081	43,500	46,000	20,000	(26,000)
Service Maintenance Contracts	117,746	107,071	145,000	154,000	220,000	66,000
Beautification of Schools	10,626	15,300	15,000	15,000	45,000	30,000
Maintenance of Grounds	85,600	105,335	80,000	80,000	100,000	20,000
Athletic Field Maintenance	-	-	85,000	120,000	100,000	(20,000)
	584,835	616,678	736,500	808,000	878,000	70,000
Supplies & Materials:						
Computer Software	7,233	7,956	8,000	8,500	8,500	-
Maintenance of Grounds Equipment	-	-	1,000	0	0	-
Vehicle Fuel & Supplies	18,968	17,420	22,000	20,000	20,000	-
Supplies - Carpet	-	16,500	20,000	21,000	10,000	(11,000)
Supplies - Building Repairs	120,498	105,608	100,000	105,000	105,000	-
Other -Uniforms for Maintenance Techs	1,020	439	1,500	1,500	2,000	500
	147,719	147,923	152,500	156,000	145,500	(10,500)
Other Charges:						
Professional Meetings & Conferences	-	1,537	1,600	1,600	3,000	1,400
Subscriptions & Dues	-	-	650	0	0	-
Printing and Publishing	332	0	500	0	0	-
Other	161	253	200	200	2,000	1,800
Travel	2,876	4,611	2,500	2,800	4,000	1,200
Other	0	0	0	0	0	-
Total Other Charges	3,369	6,401	5,450	4,600	9,000	4,400
Equipment:						
Fleet Lease - Maintenance	-	51,080	54,000	55,000	78,000	23,000
	-	51,080	54,000	55,000	78,000	23,000
TOTAL PROGRAM	1,167,746	1,286,404	1,418,652	1,548,970	1,658,340	109,370

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Other Charges:						
Insurance						
General Liability	42,621	51,445	44,000	57,566	75,000	17,434
Workers Compensation	245,427	162,105	310,000	241,880	236,590	(5,290)
Employee's Fringe Benefits						
Accumulated Compensated Absences	122,445	160,707	85,000	170,000	180,000	10,000
Annual Leave Payout	59,159	143,854	67,000	150,000	100,000	(50,000)
Attendance Incentive Stipend	52,800	148,000	142,000	150,000	0	(150,000)
Health Insurance Opt Out-Current	136,500	147,000	140,000	150,000	150,000	0
Health Insurance Opt Out-Retirees	18,000	15,000	15,000	15,000	30,000	15,000
Insurance - Health (Employees) EPO	4,037,704	3,935,374	4,319,665	5,496,573	5,671,285	174,712
Insurance - Health (Retirees)	470,021	442,874	520,000	550,000	642,250	92,250
Insurance - Life (Employees)	49,149	54,221	60,000	60,000	90,000	30,000
Insurance - ESMEC (Part of Carefirst FY25)	1,449,496	1,425,904	1,512,000	0	0	0
Pension Contribution - Employer	884,785	737,574	1,418,729	1,095,000	1,268,810	173,810
Retirement Incentive Plan	61,298	179,083	91,000	155,000	120,000	(35,000)
Taxes - Social Security	2,111,589	2,206,564	2,108,106	2,097,320	2,141,449	44,129
Taxes - Unemployment Compensation	21,854	2,499	25,000	15,000	15,000	0
Taxes - Unemployment Tax Service	900	1,200	3,500	350	800	450
Tuition Reimbursement	190,079	183,532	220,000	250,000	200,000	(50,000)
Other/403B Fee	-	1,599	2,000	2,000	2,000	0
Federal Excise Tax	110	2,257	2,200	2,200	2,200	0
TOTAL PROGRAM	9,953,937	10,000,792	11,085,200	10,657,889	10,925,385	267,496

	Approved Budget 2022-23	Approved Budget 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	$$ Increase (Decrease)
Equipment:						
Capital Improvements	135,893				400,000	400,000
	135,893	0	0	0	400,000	400,000
TOTAL PROGRAM	135,893	-	0	0	400,000	400,000

No Capital Projects since FY23

FY'27 UNRESTRICTED CURRENT EXPENSE FUND

GRAND TOTAL OF EXPENSES

	Approved Budget 2024-25	Approved Budget 2025-26	Proposed Budget 2026-27	+/-
ADMINISTRATION				
Board Members	189,713	689,755	437,155	(261,600)
Executive Administration	459,415	635,048	592,206	(42,842)
Business Support	629,233	641,428	672,908	31,480
Human Resources	530,639	383,952	492,846	108,894
	1,809,000	2,350,183	2,195,115	(164,068)
MID-LEVEL ADMINISTRATION				
Technology	867,368	766,319	785,714	19,395
Office of the Principal	2,656,176	2,202,874	2,428,162	225,288
Curriculum & Instruction	1,292,278	1,495,229	1,661,976	111,749
Career & Technology	185,808	188,252	216,298	28,046
	5,001,630	4,652,674	5,092,151	384,478
INSTRUCTION				
Instructional Salaries	16,117,374	18,431,187	17,746,979	(684,208)
Textbooks & Supplies	459,850	470,661	434,117	(36,544)
Other Instructional Costs	968,116	1,008,362	2,512,762	1,504,400
	17,545,340	19,910,210	20,693,858	783,648
SPECIAL EDUCATION				
Special Ed Instruction	4,652,038	4,641,452	5,172,231	517,703
Special Ed Administration	218,058	212,842	221,894	9,052
	4,870,096	4,854,294	5,394,125	526,755
STUDENT SERVICES				
Student Personnel	439,098	315,732	308,983	(6,749)
Student Health	619,872	383,135	171,075	(212,060)
	1,058,970	698,867	480,058	(218,809)
TRANSPORTATION				
Regular Program	3,244,479	3,387,897	3,474,657	86,760
Special Programs	457,800	459,600	488,500	28,900
School Activities	173,200	178,500	188,700	10,200
	3,875,479	4,025,997	4,151,857	125,860
OPERATION & MAINTENANCE				
Operation of Plant	3,508,317	3,869,923	4,041,208	171,285
Maintenance of Plant	1,436,652	1,548,970	1,658,340	109,370
	4,944,969	5,418,893	5,699,548	280,655
FIXED CHARGES				
Fixed Charges	11,085,200	10,657,889	10,925,385	267,496
CAPITAL OUTLAY				
Capital Outlay	-	-	400,000.00	400,000.00
GRAND TOTAL	50,190,684	52,569,007	55,032,096	2,386,015

FY'27 UNRESTRICTED CURRENT EXPENSE FUND
UNRESTRICTED CURRENT EXPENSE BUDGET
FISCAL YEAR 2026-2027

SOURCE OF REVENUE - UNRESTRICTED		Estimated Revenue 2026-27
SOURCE OF REVENUE:		
LOCAL:		
	County Appropriation**	13,065,071
	County Request Above MOE	0
	ESMEC Reserves	0
	Other (Rent, Interest, etc.)	100,000
	Total Local Revenue:	$ 13,165,071
STATE:	State Share	17,417,361
	Compensatory Education	10,983,862
	Special Education	3,435,509
	Limited English Proficiency (ELL)	1,109,356
	Transportation	2,505,239
	Transportation - Special Education	77,000
	Transportation - SPED - Hold Harmless	0
	Other Transportation	35,000
	Guaranteed Tax Base	1,948,266
	CCR Program	109,226
	Supplemental Budget-PreK	3,754,379
	Declining Enrollment Grant	0
	Teacher Salary Incentive Grant	0
	Non-Public Placement	40,000
	Other State through MSDE	78,982
	Miscellaneous	0
	Total State Revenue:	$ 41,494,180
	Outside of Restricted Funds	
OTHER:		0
	Interfund Transfers	0
	Transfers from other LEA's	
	Total Unrestricted Revenue:	$ 54,659,251
	**PRIOR YEAR'S FUND BALANCE:	372,845
	TOTAL REVENUE:	$ 55,032,096

FY'27 UNRESTRICTED CURRENT EXPENSE FUND
GRAND TOTAL OF EXPENSES

BUDGET BY CATEGORY	Proposed Budget FY'27
ADMINISTRATION	
Board Members	437,155
Executive Administration	592,206
Business Support	672,908
Human Resources	492,846
	2,195,115
MID-LEVEL ADMINISTRATION	
Technology	785,714
Office of the Principal	2,428,162
Curriculum & Instruction	1,661,976
Career & Technology	216,298
	5,092,151
INSTRUCTION	
Instructional Salaries	17,746,979
Textbooks & Supplies	434,117
Other Instructional Costs	2,512,762
	20,693,858
SPECIAL EDUCATION	
Special Ed Instruction	5,172,231
Special Ed Administration	221,894
	5,394,125
STUDENT SERVICES	
Student Personnel	308,983
Student Health	171,075
	480,058
TRANSPORTATION	
Regular Program	3,474,657
Special Programs	488,500
School Activities	188,700
	4,151,857
OPERATION & MAINTENANCE	
Operation of Plant	4,041,208
Maintenance of Plant	1,658,340
	5,699,548
FIXED CHARGES	
Fixed Charges	10,925,385
CAPITAL OUTLAY	
Capital Outlay	400,000
GRAND TOTAL BUDGET REQUEST	$55,032,096
DIFFERENCE BETWEEN REVENUE & REQUEST	
$ 0	

The Board for SCPS approves the $55,032,096 Operating Budget.