

FY2026 BUDGET BOOK



Greater Lawrence Technical School
57 River Road
Andover, MA 01810
www.gltts.net

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Section I

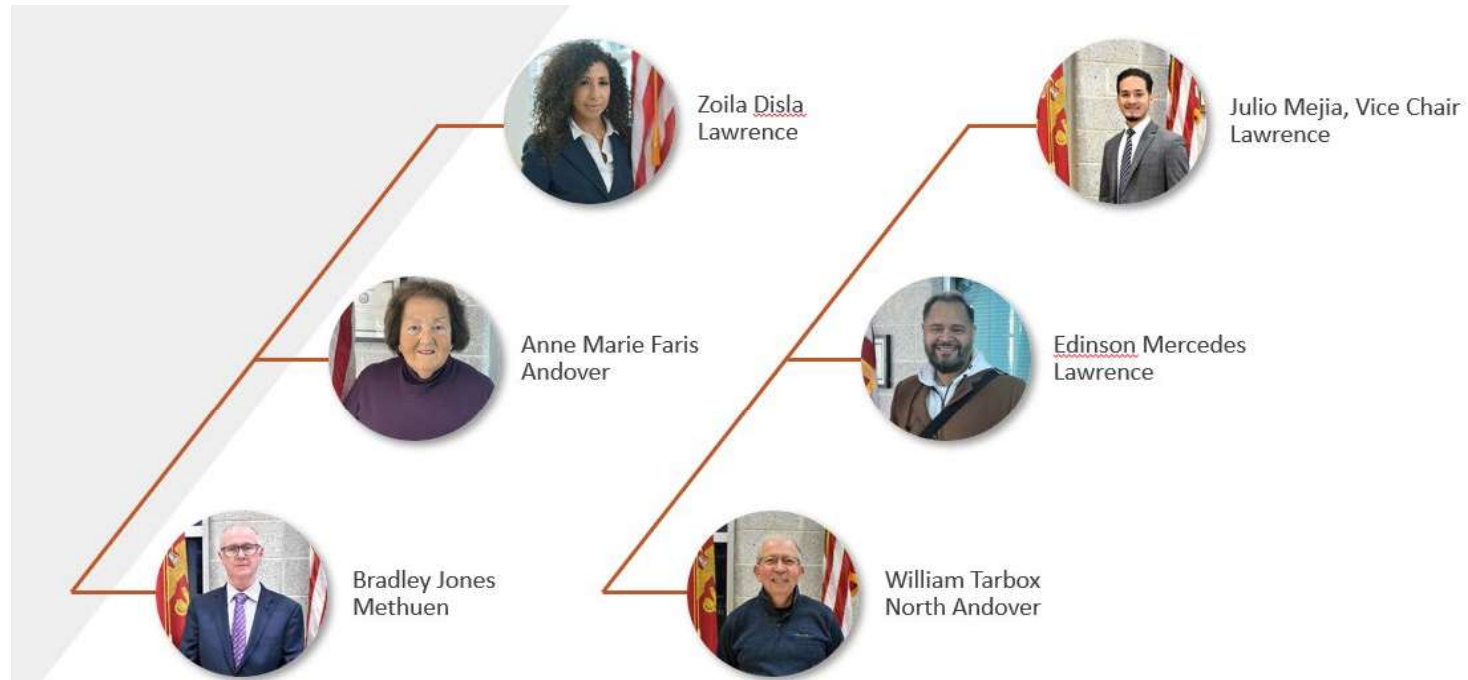
Organizational Information

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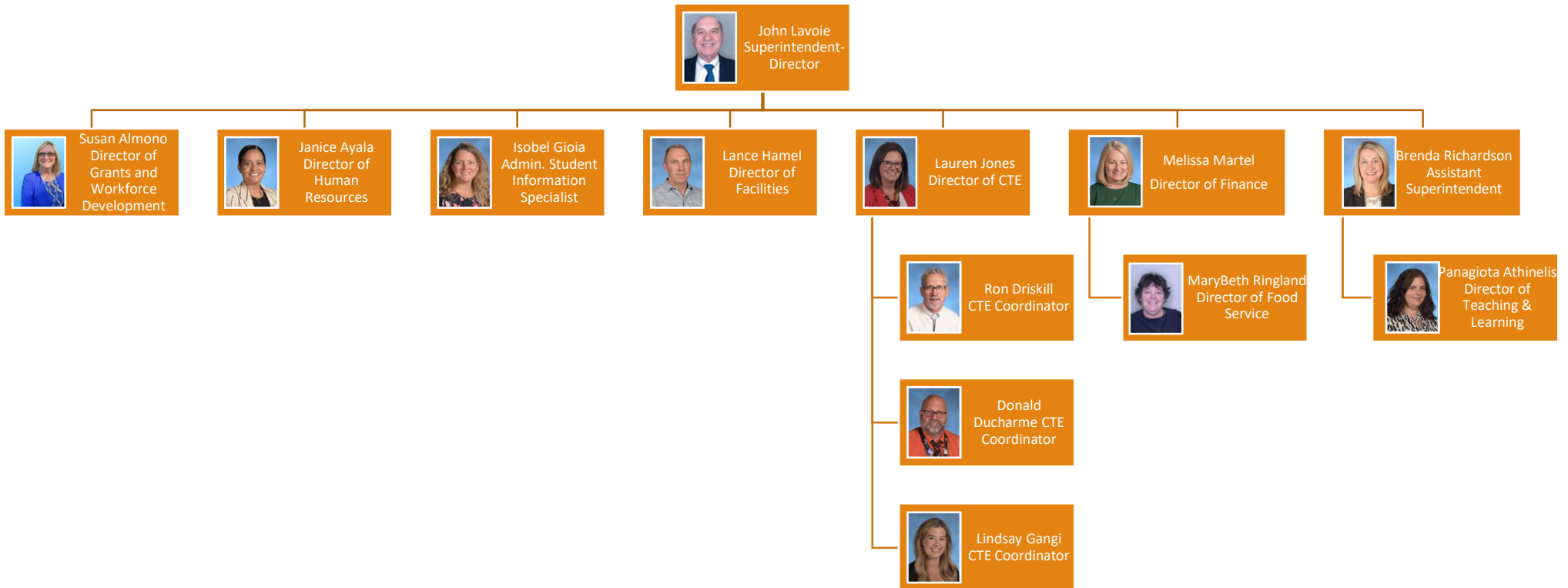
GLTS DISTRICT COMMITTEE



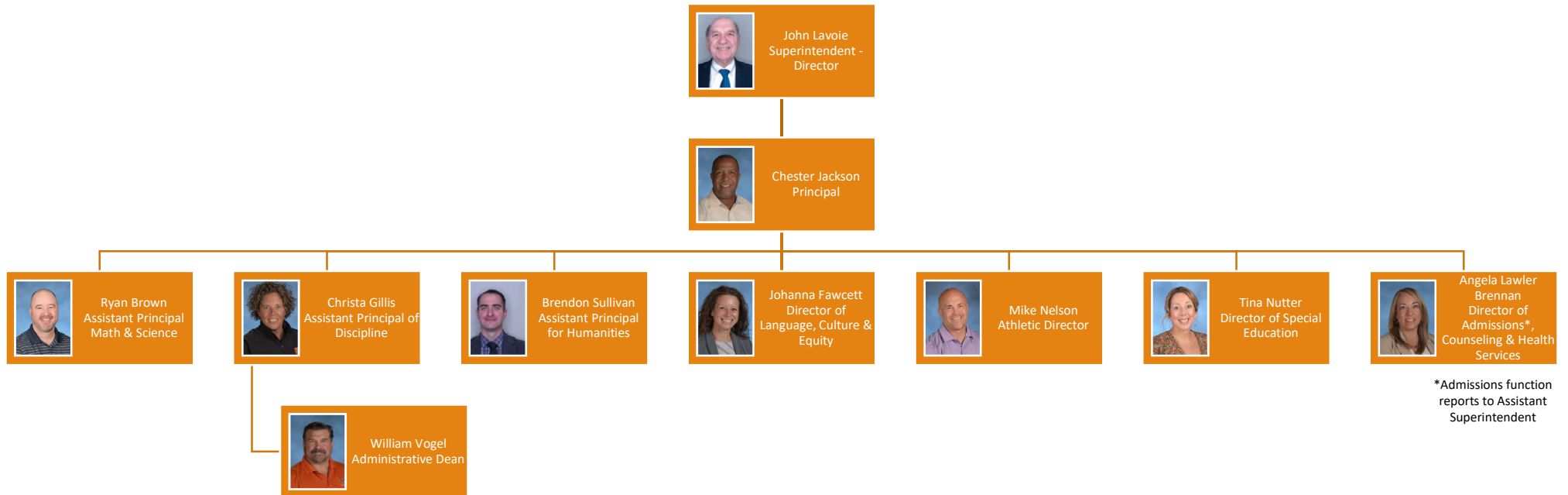
THOMAS HATAM
District Committee Chair
Methuen



Administration Organizational Chart



Administration Organizational Chart



Message from Superintendent-Director

John Lavoie

Dear Members of the Greater Lawrence Technical School Community,

Thank you for your ongoing support and dedication to our school and students. Your commitment ensures the success of our mission to provide all students with the highest quality vocational and academic education, preparing them to be productive citizens and meet the demands of today's workforce.

For the fiscal year 2025-2026, we have crafted a budget that not only complies with state mandates but also preserves and strengthens the foundational investments made in our students' early education. This budget is a fiscally responsible plan that supports our goal of preparing students for their career choices and college aspirations.

Key Highlights of the 2025-2026 Budget:

1. Mission-Driven Investment:

- We remain committed to providing high-quality education in both vocational and academic disciplines.
- Programs such as After Dark and Evening Workforce Development are self-funded through Chapter 74 tuition and state grants, equipping high school students and adults with the skills needed for trade licensure and expanded career opportunities.



Key Highlights of the 2025-2026 Budget Continued:

2. Curriculum and Technology Enhancements:

- Continued investment in updated equipment and curriculum ensures our students are ready for the ever-evolving skills required in today's industries.
- Academically, we offer advanced courses in Science, Math, and English Language Arts, supporting students' post-secondary success in college or technical careers.

3. Funding and Resource Allocation:

- The majority of district funding is received from the state in the form of Chapter 70 aid. That funding along with community contributions, grants and donations enables GLTS to manage the rising costs of staffing, healthcare, and transportation. It also supports utilities and maintenance expenses, ensuring our school's operations remain efficient.
- Your continued support has enabled us to maintain the staffing and resources required to deliver exceptional education.

4. Strategic Goals and Priorities:

- Teaching and Learning: Focus on strategies that support both vocational and academic growth.
- Multi-Tiered Systems of Support (MTSS): Strengthen interventions and provide high-quality instructional materials for all students, particularly those with disabilities or performance gaps.
- Staffing and Professional Development: Reduce student-to-teacher ratios, optimize instructional schedules, and hire additional teachers to support curriculum development and new programs.
- Technology and Student Support: Enhance hardware and software resources while addressing students' social and emotional needs.
- Diversity, Equity, and Inclusion (DEI): Foster an inclusive school culture through professional development and DEI-focused initiatives.

Closing remarks from Superintendent-Director

As our student population continues to grow, we remain committed to promoting academic excellence and preparing our students for careers with strong employment opportunities. To meet industry demands and student interest, we are seeking state approval for three new Chapter 74 programs: Animal Science, Veterinary Assistant, and Labor's Craftsman. These programs were chosen to address a growing demand for skilled professionals in animal care, veterinary support, and skilled trades, providing students with opportunities in high-demand career fields. These additions will expand access to vocational education and address growing career fields. Your support of our programs, curriculum, and overall budget makes this possible. Together, we can ensure that Greater Lawrence Technical School remains a leader in vocational and academic education. For example, our advanced courses and state-approved technical programs have consistently resulted in a 95% graduate employment, military enlistment, or college enrollment rate within six months of graduation.

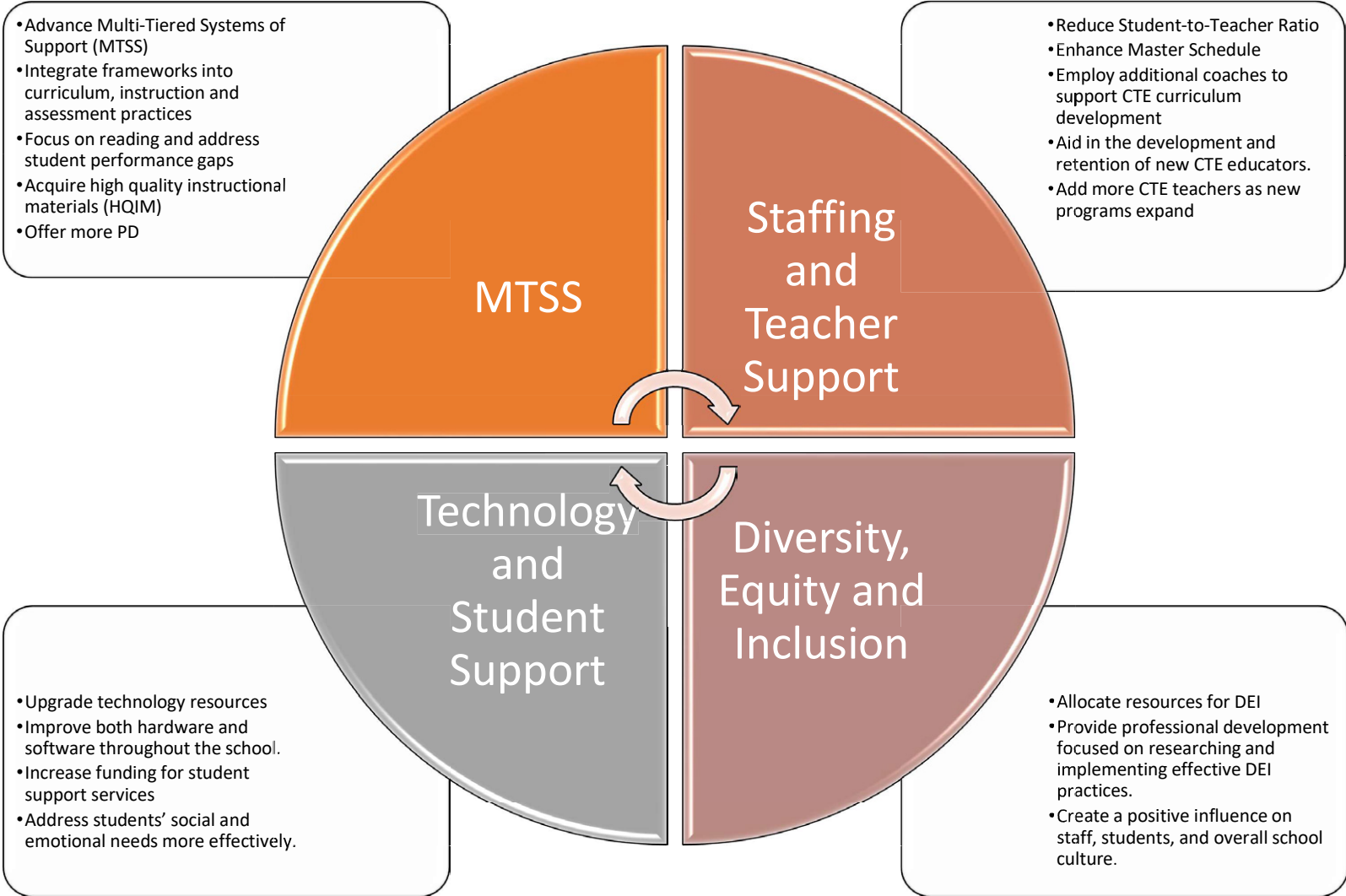
Thank you for your continued partnership and dedication to our students' success.

Sincerely,

John N. Lavoie
Superintendent-Director



FY26 Budget Priorities



FY26 Budget Drivers

- New Positions - Teacher
 - Biotech Instructor 1.0 FTE
 - Early Childhood Instructor 1.0 FTE
 - Environmental Science Instructor 1.0 FTE
 - Reading Instructor 1.0 FTE
 - Math Instructor 1.0 FTE
 - ML Instructor 1.0 FTE
 - School Psychologist 1.0 FTE
 - Special Education Team Chair 1.0 FTE
 - Reading Teacher Special Education 1.0 FTE
 - Physed Instructor 2.0 FTE
- New Positions - Support
 - ML Para 1.0 FTE
 - Cooperative Education Program Liaison 1.0 FTE
- Insurance
 - Health Insurance 10% increase
 - General Insurance 12% increase
- Staff salary increases

FY26 Budget Calendar

September	
10 & 17	Superintendent and Finance begin planning for budget development and finalize calendar.
24	Budget Calendar submitted to District Committee
October	
1	Superintendent to outline budget priorities and emerging budget drivers
3	Superintendent and Finance update administration on budget process and expectations.
7	FY26 Database opened – Lead Teachers begin entering FY26 budget (2 weeks)
7	School ERP (iVisions) training for Lead Teachers and Budget Managers
20	Lead Teachers FY26 department budgets fully entered in School ERP (iVisions)
21	Superintendent and Finance - budget check in
21	FTE staffing detail shared with Principal and CTE Director for planning
21	CTE Director / Principal review budgets with coordinators, assistant principals and lead teachers.
November	
1	Budget revenues estimated
4	Staffing needs discussion – Superintendent, Finance, Principal, CTE Director
6	Salary budgets compiled and shared
13-22	Directors and Coordinators present department budgets to Superintendent
19	Review personnel and schedule follow up meetings if necessary
26	Superintendent and Finance – budget check in
December	
17	Assistant Superintendent presentation to District Committee on alignment of district vision and strategic plan priorities to FY26 budget.
January	
22	***Governor’s 1 FY 2025 Budget Expected***
February	
11	Budget Presentation, Budget Book and FY26 budget vote
March	
1	Budget Book to member towns and posted on GLTS website
May-June	
	Budget hearings at four sending towns for final approval

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Section II

Enrollment and Revenues

Regional District Enrollment and Contributions by Member City or Town



823 Greater Lawrence

Foundation Enrollment in Regional District Required Minimum Contribution to Regional District

LEA	Member	FY25	FY26	Change	FY25	FY26	Change
	Total	1,778	1,840	62	7,953,337	8,813,599	860,262
	9 Andover	49	48	-1	1,050,957	1,072,533	21,576
	149 Lawrence	1,272	1,296	24	1,667,783	1,730,009	62,226
	181 Methuen	418	456	38	4,417,949	5,117,501	699,552
	211 North Andover	39	40	1	816,648	893,556	76,908

CVTE Student Enrollment October 1, 2024

Career Area	Grade 9	Grade 10	Grade 11	Grade 12	Total	Co-Op
						Gr12
Advanced Manufacturing	-	25	16	21	62	9
Automotive Collision Repair & Refinishing	-	26	23	14	63	-
Automotive Technology	-	26	30	24	80	10
Biotechnology	-	24	15	26	65	4
Business Technology	-	20	21	27	68	12
Carpentry	-	26	24	25	75	3
Cosmetology	-	20	20	19	59	-
Culinary Arts	-	26	18	25	69	8
Dental Assisting	-	24	18	17	59	17
Early Education & Care	-	16	-	-	16	-
Electricity	-	26	35	40	101	7
Environmental Science	-	18	8	-	26	-
Health Assisting	-	33	30	32	95	16
HVAC/R	-	28	26	27	81	5
Information Technology	-	20	8	15	43	2
Landscape Construction & Horticulture	-	25	8	13	46	-
Medical Assisting	-	32	51	27	110	6
Metal Fabrication	-	26	27	25	78	2
Plumbing	-	26	50	26	102	7
Programming & Web Development		-	5	13	18	3
Robotics & Automation	-	19	6	11	36	1
Exploratory	485	-	-	-	485	-
CVTE Chapter 74 Program Totals	485	486	439	427	1,837	112

Chapter 70 Foundation Enrollment and Funding



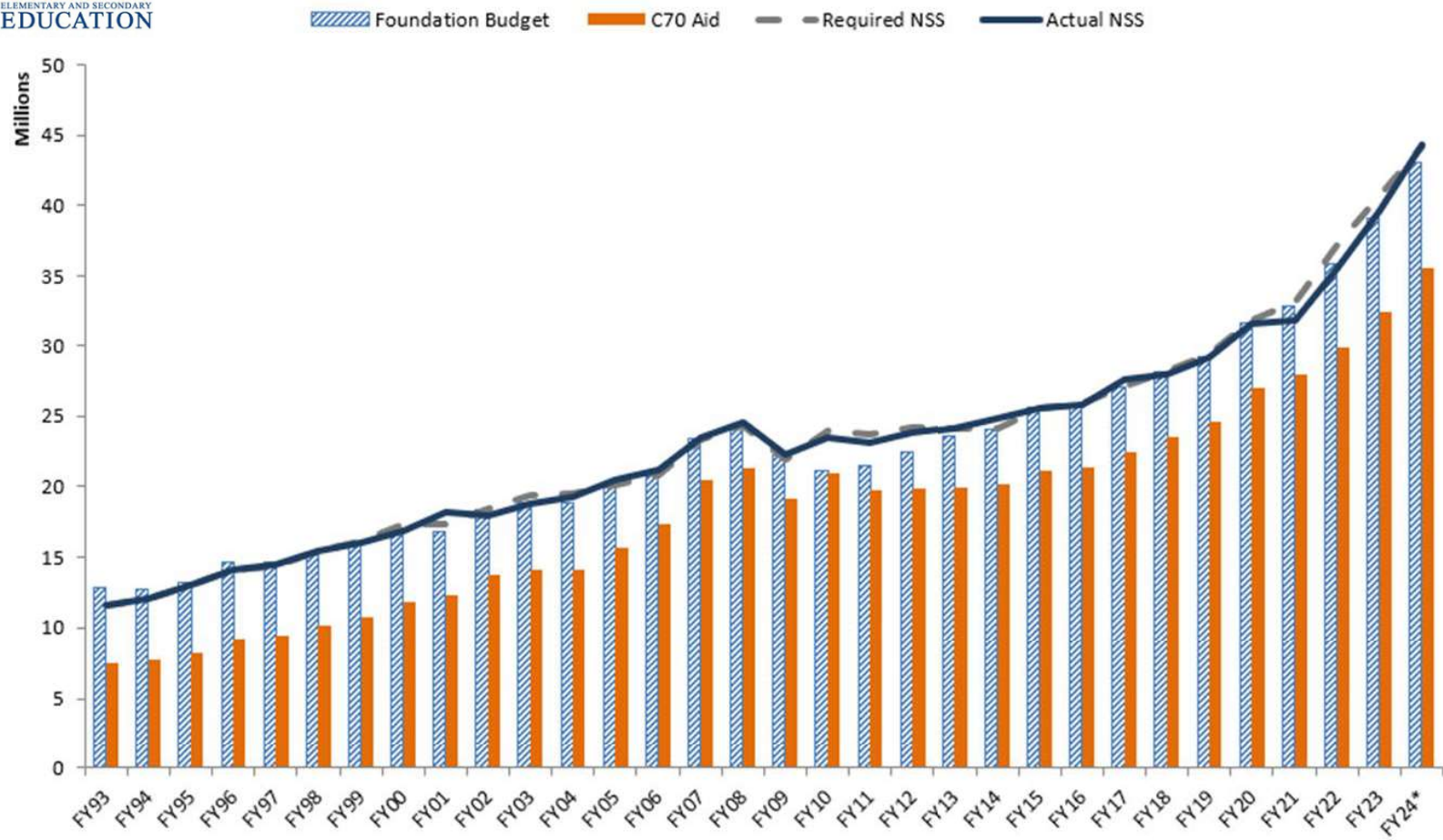
Select a district

0823 Greater Lawrence

	Foundation Enrollment		Foundation Budget		Chapter 70 Aid <i>Reflects Penalties, where applicable</i>			"Formula" Requirement	"Adjusted" Requirement	Required Net School Spending	
	Enrollment	% Chg	Budget	% Chg	Required Local Contribution	Chapter 70 Aid	% Chg	Required Net School Spending <i>Aid + Local Contribution</i>	Required NSS <i>Includes Carryover</i>	% Chg	
FY08	1,650	-1.6%	24,270,329	3.7%	2,925,720	21,344,609	4.4%	24,270,329	24,270,329	3.7%	
FY09	1,446	-12.4%	22,243,985	-8.3%	2,764,043	19,164,616	-10.2%	24,180,952	21,928,659	-9.6%	
FY10	1,365	-5.6%	21,086,064	-5.2%	2,952,089	20,988,571	9.5%	23,940,660	23,940,660	9.2%	
FY11	1,388	1.7%	21,516,841	2.0%	3,448,145	19,762,420	-5.8%	23,210,565	23,661,166	-1.2%	
FY12	1,408	1.4%	22,406,284	4.1%	3,637,418	19,868,513	0.5%	23,505,931	24,119,087	1.9%	
FY13	1,428	1.4%	23,647,271	5.5%	3,930,189	19,925,633	0.3%	23,855,822	24,204,404	0.4%	
FY14	1,426	-0.1%	24,165,774	2.2%	3,918,941	20,246,833	1.6%	24,165,774	24,195,776	0.0%	
FY15	1,486	4.2%	25,639,135	6.1%	4,446,591	21,192,544	4.7%	25,639,135	25,639,135	6.0%	
FY16	1,490	0.3%	25,953,903	1.2%	4,514,175	21,439,728	1.2%	25,953,903	25,953,903	1.2%	
FY17	1,518	1.9%	27,130,809	4.5%	4,613,664	22,517,145	5.0%	27,130,809	27,168,523	4.7%	
FY18	1,555	2.4%	28,198,339	3.9%	4,675,584	23,522,755	4.5%	28,198,339	28,198,339	3.8%	
FY19	1,543	-0.8%	29,226,822	3.6%	4,527,429	24,699,393	5.0%	29,226,822	29,427,884	4.4%	
FY20	1,578	2.3%	31,698,688	8.5%	4,601,974	27,096,714	9.7%	31,698,688	31,880,179	8.3%	
FY21	1,594	1.0%	32,861,439	3.7%	4,907,043	27,954,396	3.2%	32,861,439	33,186,157	4.1%	
FY22	1,645	3.2%	35,868,846	9.2%	5,883,228	29,985,618	7.3%	35,868,846	37,229,543	12.2%	
FY23	1,665	1.2%	39,053,523	8.9%	6,645,884	32,407,639	8.1%	39,053,523	40,738,178	9.4%	
FY24*	1,695	1.8%	43,068,009	10.3%	7,518,634	35,549,375	9.7%	43,068,009	44,207,536	8.5%	

Chapter 70 Foundation Enrollment and Funding

0823 Greater Lawrence



FY26 Estimated Revenues

Greater Lawrence Technical School (GLTS) operating budget is comprised of a foundation budget which is funded by Chapter 70 school aid and required assessments and a non-foundation budget which funds transportation, OPEB, long term debt, and capital projects. The foundation budget meets the Net School Spending requirement established by the Commonwealth of Massachusetts finance statute, Chapter 70 of the General Laws. This law establishes a minimum net spending requirement for each district in Massachusetts as well as minimum requirements for each municipality's share of the costs.

The calculation for local required contributions (required assessments) is a complex formula that aims to equalize the ability to fund educational expenses across the state. The first step in the process is to determine the foundation budget for each school district. Then a target local contribution based on a municipality's wealth is established to determine how much each city and town should contribute towards the foundation budget. A maximum local share percentage is set at 82.5% to ensure that all communities will get some minimum amount of state funding. For example, Andover and North Andover are expected to contribute 82.5% of the funding towards their foundation budgets while Methuen is expected to contribute 46.8% and Lawrence contributes 15.33%. This helps to explain why even though the city of Lawrence sends the most students it does not have the highest required assessment. The state has determined that based on income and property values more assistance is needed in Lawrence to meet spending requirements.

In addition to the operating budget, GLTS relies on state and federal grants, donations, revenue from revolving accounts and Excess and Deficiency funds.

	Final FY2025	Preliminary FY2026	Difference
ESTIMATED FOUNDATION REVENUES:			
STATE AID: Chapter 70 Aid	\$38,270,554	\$41,447,422	\$3,176,868
Member Community Minimum Contributions:			
Andover	\$1,050,957	\$1,072,533	\$21,576
Lawrence	\$1,667,783	\$1,730,009	\$62,226
Methuen	\$4,417,949	\$5,117,501	\$699,552
North Andover	\$816,648	\$893,556	\$76,908
Total Member Contributions based on State Formula	\$7,953,337	\$8,813,599	\$860,262
TOTAL ESTIMATED FOUNDATION REVENUES:	\$46,223,891	\$50,261,021	\$4,037,130

	Final FY2025	Preliminary FY2026	Difference
ESTIMATED NON-FOUNDATION REVENUES:			
STATE REIMBURSEMENTS:			
Reg Sch Transportation	\$1,278,113	\$1,704,177	\$426,064
Total State Reimbursements	\$1,278,113	\$1,704,177	\$426,064
*Member Community Assessments:			
Andover	\$85,294	\$77,497	-\$7,797
Lawrence	\$2,214,162	\$2,092,411	-\$121,751
Methuen	\$727,610	\$736,219	\$8,609
North Andover	\$67,887	\$64,581	-\$3,306
Total Member Assessments	\$3,094,953	\$2,970,708	-\$124,245
GLTS District E & D	\$1,000,000	\$0	-\$1,000,000
TOTAL ESTIMATED NON-FOUNDATION REVENUES:	\$5,373,066	\$4,674,885	-\$698,181

TOTAL ESTIMATED REVENUES:	\$51,596,957	\$54,935,906	\$3,338,949
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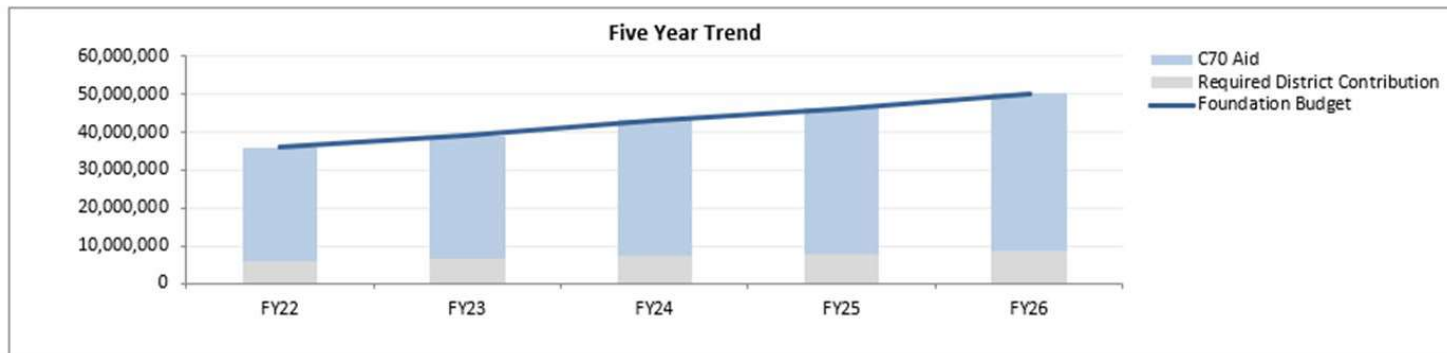
*Member Assessments are based on student enrollment

Preliminary Chapter 70 Summary



Comparison to FY25

	FY25	FY26	Change	Pct Chg
Enrollment	1,778	1,840	62	3.49%
Foundation budget	46,223,891	50,261,021	4,037,129	8.73%
Required district contribution	7,953,337	8,813,599	860,262	10.82%
Chapter 70 aid	38,270,554	41,447,422	3,176,868	8.30%
Required net school spending (NSS)	46,223,891	50,261,021	4,037,130	8.73%
Target aid share	73.23%	73.66%		
C70 % of foundation	82.79%	82.46%		
Required NSS % of foundation	100.00%	100.00%		



FY26 Assessment Detail

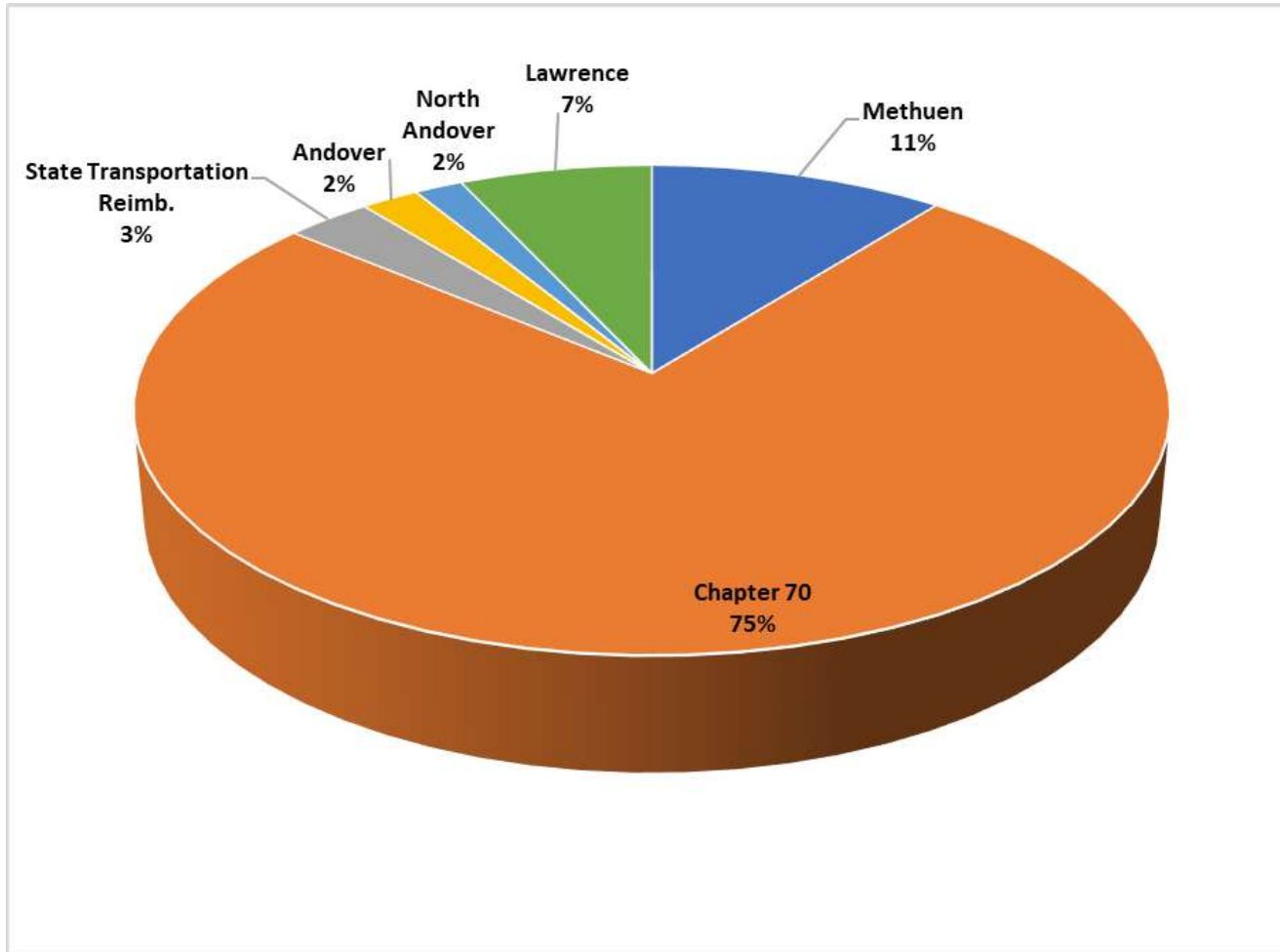
	Andover	Lawrence	Methuen	North Andover	Total
FY25 Enrollment	49	1,272	418	39	1,778
FY26 Enrollment	48	1,296	456	40	1,840
Increase / Decrease	-1	24	38	1	62
FY26 Student % by Town	3%	70%	25%	2%	100%

Assessment	Andover	Lawrence	Methuen	North Andover	Total
FY26 Required Minimum Contribution	\$1,072,533	\$1,730,009	\$5,117,501	\$893,556	\$8,813,599

Non-Foundation Assessment	Andover	Lawrence	Methuen	North Andover	Total
Net Pupil Transportation	\$39,573	\$1,068,483	\$375,948	\$32,978	\$1,516,982
OPEB Trust Fund	\$2,609	\$70,435	\$24,783	\$2,174	\$100,000
Fixed Assets	\$26,087	\$704,348	\$247,826	\$21,739	\$1,000,000
Long Term Debt / Service	\$9,228	\$249,145	\$87,662	\$7,690	\$353,725
FY26 Additional Local Contribution	\$77,497	\$2,092,411	\$736,219	\$64,581	\$2,970,707

FY26 Total Local Contribution	\$1,150,030	\$3,822,420	\$5,853,720	\$958,137	\$11,784,306
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FY26 Assessment Detail Chart



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Section III

Financial Information

FY26 Budget by Function

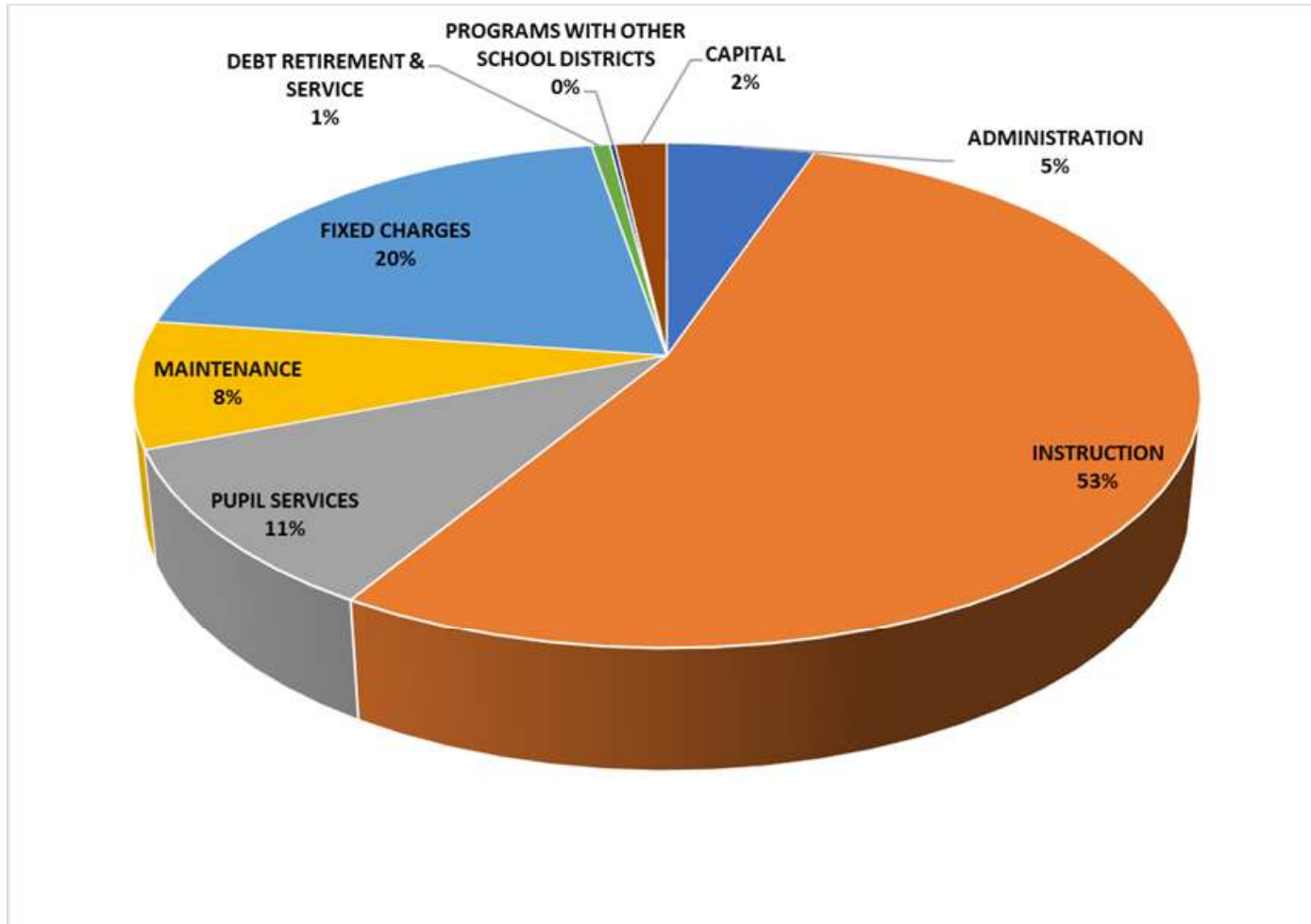
FUNCTION	DESCRIPTION	FY25 Original	FY25 Adjusted	FY26 Proposed	CHANGE
		Budget	Budget	Budget	
1000	ADMINISTRATION	\$2,775,558	\$2,775,558	\$2,867,806	\$92,248
2000	INSTRUCTION	\$27,160,695	\$27,081,524	\$29,356,744	\$2,275,220
3120	DISCIPLINE	\$116,483	\$131,483	\$138,018	\$6,535
3200	MEDICAL / HEALTH	\$510,922	\$493,214	\$425,253	-\$67,961
3510	ATHLETICS	\$844,495	\$844,495	\$912,572	\$68,077
3520	OTHER STUDENT ACTIVITES	\$60,000	\$60,000	\$60,000	\$0
3600	SECURITY	\$870,325	\$870,325	\$995,888	\$125,563
4000	OPERATIONS & MAINTENANCE	\$3,888,634	\$3,888,634	\$4,453,024	\$564,390
5100	DISTRICT RETIREMENT CONTRIBUTION	\$1,524,801	\$1,524,801	\$1,445,442	-\$79,359
5150	SEPARATION COSTS	\$178,000	\$178,000	\$178,000	\$0
5200	INSURANCE OF ACTIVE EMPLOYEES	\$5,584,218	\$5,596,097	\$6,622,427	\$1,026,330
5250	INSURANCE RETIREES	\$1,765,500	\$1,765,500	\$1,810,000	\$44,500
5260	ALL OTHER INSURANCE	\$520,808	\$620,808	\$599,447	-\$21,361
5300	RENTAL / LEASES	\$270,000	\$270,000	\$295,000	\$25,000
9100	SCHOOL CHOICE	\$38,279	\$38,279	\$26,399	-\$11,880
9400	SPECIAL EDUCATION TUITION	\$90,000	\$60,000	\$75,000	\$15,000

TOTAL FOUNDATION BUDGET = Required NSS \$46,198,718 \$46,198,718 \$50,261,021 4,062,303

FUNCTION	DESCRIPTION	FY25 Original	FY25 Adjusted	FY26 Proposed	CHANGE
		Budget	Budget	Budget	
3000	PUPIL TRANSPORTATION	\$2,919,741	\$2,919,741	\$3,221,159	\$301,418
5000	OPEB TRUST FUND	\$100,000	\$100,000	\$100,000	\$0
7000	CAPITAL LEASE / EQUIP / ACQUISITIONS	\$2,000,000	\$2,000,000	\$1,000,000	-\$1,000,000
8000	LONG TERM DEBT	\$353,325	\$353,325	\$353,725	\$400
TOTAL NON-FOUNDATION BUDGET		\$5,373,066	\$5,373,066	\$4,674,884	-\$698,182

TOTAL FY25 OPERATING BUDGET \$54,935,905

FY26 Budget by Function Chart



FY26 Proposed Operating Budget by Department DISTRICT COMMITTEE								
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference	
100.01.1110.3.1.101.00.8	DCOM TREASURER	TREASURER	0.2	\$40,000	\$40,000	\$40,000	\$0	
100.01.1110.3.4.101.00.8	DCOM-OTHER HOURLY				\$5,000	\$5,000	\$0	
100.01.1110.4.0.101.00.8	DCOM-O/S SERVICES				\$30,000	\$30,000	\$0	
100.01.1110.5.0.101.00.8	DCOM-SUPPLIES				\$2,000	\$2,000	\$0	
100.01.1110.6.0.101.01.8	DCOM-TRAVEL				\$3,000	\$3,000	\$0	
100.01.1110.6.0.101.02.8	DCOM-CONF				\$5,000	\$5,000	\$0	
100.01.1110.6.0.101.03.8	DCOM-ADVERTISING				\$5,000	\$5,000	\$0	
100.01.1110.6.0.101.04.8	DCOM-OTHER				\$5,000	\$5,000	\$0	
100.01.1110.6.0.101.05.8	DCOM-DUES/MEMBERSHIPS				\$10,000	\$10,000	\$0	
100.01.1110.6.0.101.65.8	DCOM-GUEST				\$5,000	\$5,000	\$0	
100.01.1430.4.0.101.00.8	DCOM-LEGAL SVCS				\$130,000	\$120,000	\$10,000	
100.01.1435.4.0.101.00.8	DCOM-LEGAL STLMNTS				\$10,000	\$10,000	\$0	
100.01.9110.4.0.101.00.8	DCOM-OUTSVC-CHOICE ASSES				\$26,399	\$38,279	-\$11,880	
DISTRICT COMMITTEE TOTAL					\$276,399	\$278,279	-\$1,880	
FY26 Proposed Operating Budget by Department SUPERINTENDENT								
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference	
100.01.1210.1.1.111.00.8	SUPT-PROF SALS	SUPERINTENDENT	1.0	\$343,965	\$350,845	\$340,345	\$10,500	
		Merit 2%		\$6,880				
100.01.1220.1.1.111.00.8	SUPT-ASST SUPTS	ASSISTANT SUPERINTENDENT	1.0	\$182,157	\$185,800	\$176,851	\$8,949	
		Merit 2%		\$3,643				
100.01.1210.2.1.111.00.8	SUPT-EXEC ASSISTANT	EXECUTIVE ASSISTANT SUPERINTENDENT	1.0	\$115,771	\$118,086	\$113,512	\$4,574	
		Merit 2%		\$2,315				
100.01.1210.3.4.111.00.8	SUPT-OTHER HRLY				\$50,000	\$50,000	\$0	
100.01.1210.4.0.111.00.8	SUPT-O/S SVCS				\$30,000	\$20,000	\$10,000	
100.01.1210.5.0.111.00.8	SUPT-SUPPLIES				\$23,000	\$23,000	\$0	
100.01.1210.5.0.111.40.8	SUPT-TECH HARDWARE				\$10,000	\$10,000	\$0	
100.01.1210.5.0.111.41.8	SUPT-TECH SOFTWARE				\$10,000	\$10,000	\$0	
100.01.1210.6.0.111.01.8	SUPT-TRAVEL				\$15,000	\$10,000	\$5,000	
100.01.1210.6.0.111.02.8	SUPT-CONF				\$25,000	\$20,000	\$5,000	
100.01.1210.6.0.111.03.8	SUPT-OTHER				\$20,000	\$15,000	\$5,000	
100.01.1210.6.0.111.04.8	SUPT-DUES/MEMBERSHIPS				\$30,000	\$30,000	\$0	
100.01.1210.6.0.111.65.8	SUPT-GUEST				\$30,000	\$20,000	\$10,000	
100.01.1230.4.0.111.00.8	SUPT-PUBLIC RELATIONS				\$70,000	\$60,000	\$10,000	
SUPERINTENDENT TOTAL					\$967,731	\$898,708	\$69,023	

FY26 Proposed Operating Budget by Department
BUSINESS AND FINANCE

Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.1410.1.1.121.00.8	BUS/FIN-PROF SALS	DIRECTOR OF FINANCE	1.0	\$210,658	\$353,084	\$322,562	\$30,522
		COMPTROLLER	1.0	\$135,503			
		Merit 2%		\$6,923			
100.01.1410.2.1.121.00.8	BUS/FIN-CLERICAL SALS	FINANCE SPECIALIST	0.8	\$73,282	\$247,200	\$238,550	\$8,650
		PAYROLL SPECIALIST	1.0	\$91,602			
		ACCOUNTS PAYABLE SPECIALIST	1.0	\$73,156			
		LEAD CLERICAL STIPEND		\$9,160			
100.01.1410.2.3.121.00.8	BUS/FIN-CLERICAL LONGEV				\$16,000	\$10,075	\$5,925
100.01.1410.4.0.121.00.8	BUS/FIN-O/S SVCS				\$100,000	\$100,000	\$0
100.01.1410.4.0.121.02.8	BUS/FIN O/S SPECIAL AUDIT				\$5,000	\$3,000	\$2,000
100.01.1410.5.0.121.00.8	BUS/FIN-SUPPLIES				\$16,000	\$15,000	\$1,000
100.01.1410.5.0.121.01.8	BUS/FIN-POSTAGE				\$5,000	\$5,000	\$0
100.01.1410.5.0.121.40.8	BUS/FIN-TECHNOLOGY HRDW				\$5,000	\$5,000	\$0
100.01.1410.5.0.121.41.8	BUS/FIN-TECHNOLOGY SFTW				\$25,000	\$55,000	-\$30,000
100.01.1410.6.0.121.00.8	BUS/FIN-TRAVEL				\$3,000	\$2,500	\$500
100.01.1410.6.0.121.01.8	BUS/FIN-CONF				\$2,500	\$2,500	\$0
100.01.1410.6.0.121.02.8	BUS/FIN-OTHER				\$15,000	\$15,000	\$0
100.01.1410.6.0.121.03.8	BUS/FIN-DUES/MEMBERSHIPS				\$4,500	\$4,000	\$500
100.01.1450.6.0.121.00.8	BUS/FIN - TECH SVCS				\$78,070	\$0	\$78,070
100.01.5101.6.0.121.00.8	EMPLYR-ACTIVE-RETIREMENT CONTRIB-				\$1,445,442	\$1,524,801	-\$79,359
100.01.5150.1.1.121.00.8	PROF SEPARATION COSTS				\$150,000	\$150,000	\$0
100.01.5150.2.1.121.00.8	CLERICAL SEPARATION COSTS				\$8,000	\$8,000	\$0
100.01.5150.3.1.121.00.8	OTHER SAL SEPARATION COSTS				\$15,000	\$15,000	\$0
100.01.5150.4.1.121.00.8	CONTR SVCS SEPARATION COSTS				\$5,000	\$5,000	\$0
100.01.5201.6.0.121.00.8	INSUR-ACTIVE-LIFE INS				\$26,500	\$25,102	\$1,398
100.01.5203.6.0.121.00.8	INSUR-ACTIVE-HMO				\$5,744,117	\$4,904,980	\$839,137
100.01.5204.6.0.121.00.8	INSUR-ACTIVE-WRKRS COMP				\$235,000	\$210,000	\$25,000
100.01.5205.6.0.121.00.8	EMPLOYR-ACTIVE-SOCSEC				\$45,000	\$30,000	\$15,000
100.01.5206.6.0.121.00.8	EMPLOYR-ACTIVE-MEDCR				\$446,810	\$301,015	\$145,795
100.01.5207.6.0.121.00.8	INSUR-ACTIVE-UNEMPLOY				\$125,000	\$125,000	\$0
100.01.5251.6.0.121.00.8	INSUR-RETIRED-LIFE				\$2,500	\$2,500	\$0
100.01.5252.6.0.121.00.8	INSUR-RETIRED-MEDEX				\$225,000	\$188,000	\$37,000
100.01.5253.6.0.121.00.8	INSUR-RETIRED-HMO				\$82,500	\$75,000	\$7,500
100.01.5254.6.0.121.00.8	INSUR-RETIRED-MASS GROUP GIC				\$1,500,000	\$1,500,000	\$0
100.01.5260.6.0.121.00.8	INSUR-PROPERTY				\$297,500	\$260,000	\$37,500
100.01.5260.6.0.121.02.8	INSUR-VEHICLES				\$31,000	\$25,000	\$6,000
100.01.5260.6.0.121.03.8	INSUR-SCHOOL ADMIN				\$42,865	\$38,272	\$4,593
100.01.5260.6.0.121.06.8	INSUR-STUDNTBODY				\$55,000	\$55,000	\$0
100.01.5260.6.0.121.07.8	INSUR-PRSNLBOND				\$1,000	\$1,000	\$0
100.01.5260.6.0.121.08.8	INSUR-UMBRELLA				\$105,282	\$81,383	\$23,899
100.01.5260.6.0.121.09.8	INSUR-MISC				\$16,800	\$15,000	\$1,800
100.01.5260.6.0.121.11.8	INSUR-CYBER TECH				\$50,000	\$45,153	\$4,847
100.01.5300.6.0.121.00.8	BUS/FIN POSTGMTR LEASE				\$5,000	\$5,000	\$0
	BUSINESS/FINANCE TOTAL				\$11,535,670	\$10,368,393	\$1,167,277

FY26 Proposed Operating Budget by Department
HUMAN RESOURCES

Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.1420.1.1.125.00.8	HUMAN RESOURCE PROF SALARY	DIRECTOR OF HUMAN RESOURCES	1.0	\$151,128	\$154,151	\$147,084	\$7,067
		Merit 2%		\$3,023			
100.01.1420.1.1.125.01.8	HUMAN RESOURCE ASSISTANT	HR & TECH BUS OFFICE SPECIALIST	1.0	\$91,602	\$91,602	\$86,970	\$4,632
100.01.1420.4.0.125.00.8	HUMAN RESOURCE O/S SVCS				\$35,000	\$30,000	\$5,000
100.01.1420.5.0.125.00.8	HUMAN RESOURCE SUPPLIES				\$2,000	\$1,500	\$500
100.01.1420.5.0.125.41.8	HUMAN RESOURCE TECH SOFTWARE				\$28,000	\$28,000	\$0
100.01.1420.6.0.125.00.8	HUMAN RESOURCE ADVERTISING				\$7,000	\$5,000	\$2,000
100.01.1420.6.0.125.01.8	HUMAN RESOURCE TRAVEL				\$1,000	\$500	\$500
100.01.1420.6.0.125.02.8	HUMAN RESOURCE CONF				\$1,500	\$1,500	\$0
100.01.1420.6.0.125.03.8	HUMAN RESOURCE OTHER				\$1,000	\$500	\$500
100.01.1420.6.0.125.04.8	HUMAN RESOURCE DUES/MEMBERSHIP				\$4,500	\$4,500	\$0
	HUMAN RESOURCES TOTAL				\$325,753	\$305,554	\$20,199

FY26 Proposed Operating Budget by Department							
PRINCIPAL							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2210.1.1.201.00.8	PRIN-PROF SALS	PRINCIPAL	1.0	\$185,400	\$189,108	\$373,978	-\$184,870
		Merit 2%		\$3,708			
100.01.2210.1.1.201.02.8	PRIN-ASST PRINCIPAL	ASSISTANT PRINCIPAL OF SAFE	1.0	\$162,881	\$472,142	\$460,681	\$11,461
		ASSISTANT PRINCIPAL HUMANITIES	1.0	\$155,808			
		ASSISTANT PRINCIPAL MATH AND SCIENCE	1.0	\$153,452			
100.01.2210.2.1.201.00.8	PRIN-CLERICAL SALS	EXECUTIVE ASSISTANT TO PRINCIPAL	1.0	\$105,007	\$352,259	\$341,540	\$10,719
		Merit 2%		\$2,100			
		Stipend Student Council - Principal EA		\$1,800			
		CLERICAL/DESIGN SPECIALIST	1.0	\$83,605			
		ADMINISTRATIVE ASSISTANT DATA & ASSESSMENT	1.0	\$74,647			
		ACADEMIC SUPPORT SPECIALIST	1.0	\$85,100			
100.01.2210.1.2.201.01.8	PRIN-DEGREE STIPEND				\$1,500	\$1,500	\$0
100.01.2210.2.3.201.00.8	PRIN-DEGREE STIPEND				\$1,500	\$1,500	\$0
100.01.2210.3.1.201.00.8	PRIN - CO-OP STUDENTS				\$60,000	\$60,000	\$0
100.01.2210.3.1.201.01.8	PRIN-SUB COORDINATOR				\$0	\$51,000	-\$51,000
100.01.2210.3.2.201.01.8	PRIN STUDNT-ADVISORS				\$85,000	\$85,000	\$0
100.01.2210.3.4.201.00.8	PRIN-OTHER HRLY				\$35,000	\$35,000	\$0
100.01.2210.4.0.201.00.4	PRIN-O/S TRANSLATION				\$5,000	\$5,000	\$0
100.01.2210.4.0.201.01.4	PRIN-SCHOOL FUNCTIONS				\$8,000	\$8,000	\$0
100.01.2210.5.0.201.01.8	PRIN-POSTAGE				\$2,000	\$2,000	\$0
100.01.2210.5.0.201.02.8	PRIN-SUPPLIES SCHOOL WIDE				\$10,000	\$10,000	\$0
100.01.2210.5.0.201.41.8	PRIN-TECH SOFTWARE				\$5,000	\$5,000	\$0
100.01.2210.6.0.201.00.8	PRIN-TRAVEL				\$2,500	\$2,500	\$0
100.01.2210.6.0.201.01.8	PRIN-CONF				\$3,000	\$3,000	\$0
100.01.2210.6.0.201.02.8	PRIN-OTHER				\$15,000	\$15,000	\$0
100.01.2210.6.0.201.05.8	PRIN-DUES/MEMBERSHIPS				\$10,000	\$10,000	\$0
100.01.2210.6.0.201.65.8	PRIN-GUEST				\$10,000	\$10,000	\$0
100.01.2305.1.1.201.00.4	PRIN-FRESHMAN ACAD. TEAM LEAD				\$111,794	\$108,538	\$3,256
100.01.2305.1.2.201.01.4	PRIN-STIPEND				\$80,000	\$80,000	\$0
100.01.2306.1.3.201.00.4	PRIN-INSTR-PROF LONGEV				\$75,000	\$70,000	\$5,000
100.01.2306.1.4.201.00.4	PRIN-INSTR CONTINGENCY				\$0	\$0	\$0
100.01.2306.1.4.201.02.4	PRIN-INSTR SICKPAY REDEMS				\$10,000	\$10,000	\$0
100.01.2306.3.2.201.00.4	PRIN-AM MONITORS				\$47,500	\$47,500	\$0
100.01.2315.1.2.201.00.4	PRIN-LEAD TEACHER STIPENDS				\$90,000	\$90,000	\$0
100.01.2325.1.2.201.00.4	PRIN-SUBST TEACH DAILY				\$160,000	\$140,000	\$20,000
100.01.2325.1.2.201.01.4	PRIN-SUBST TEACH L.T.				\$165,000	\$155,000	\$10,000
100.01.2340.5.0.201.00.4	SUPPLIES AND MATERIALS				\$1,500	\$1,500	\$0
100.01.2353.1.2.201.00.4	PRIN-PROF DEVELOPMENT				\$0	\$15,000	-\$15,000
100.01.2353.6.0.201.00.4	PRIN-P.D.INSVC				\$0	\$25,000	-\$25,000
100.01.2353.6.0.201.01.4	PRIN-P.D.TUITION REIMB				\$50,000	\$50,000	\$0
100.01.2353.6.0.201.02.4	PRIN-P.D.OTHER				\$0	\$15,000	-\$15,000
100.01.2353.6.0.201.03.4	PRIN-P.D.CONF STAFF				\$0	\$25,000	-\$25,000
100.01.2353.6.0.201.04.4	PRIN-P.D.TRAVEL				\$3,000	\$3,000	\$0
100.01.2430.5.0.201.01.4	PRIN-COPY SUPPLIES STAFF				\$10,000	\$10,000	\$0
100.01.2440.6.0.201.50.4	PRIN-FIELD TRIP (School-Wide)				\$10,000	\$10,000	\$0
100.01.2441.6.0.201.02.4	OTHER INSTRUC SERV-SKILLS USA				\$20,000	\$0	\$20,000
100.01.2441.6.0.201.04.4	FRESH ORIENT PEER LEADERSHIP				\$6,000	\$6,000	\$0
100.01.2441.6.0.201.08.4	NEW TEACHER ORIENTATION				\$56,000	\$5,000	\$51,000
	PRINCIPAL TOTAL				\$2,162,803	\$2,347,237	-\$184,434

FY26 Proposed Operating Budget by Department
ADMINISTRATION

Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.1230.1.1.202.00.4	ADMIN-PROF SALARIES	ADMINISTRATIVE STUDENT INFORMATION SPECIALIST	1.0	\$150,680	\$150,680	\$394,839	-\$244,159
100.01.2110.1.1.202.00.2	SPED ADMINISTRATION	DIRECTOR OF SPECIAL EDUCATION	1.0	\$160,525	\$160,525	\$148,983	\$11,542
100.01.2710.1.1.202.00.4	ADMIN-DIR.ADMIN & COUNSEL	DIRECTOR OF ADMISSIONS AND COUNSELING	1.0	\$151,096	\$151,096	\$146,696	\$4,400
100.01.2110.1.1.202.00.4	ADMIN-PROF SALS	DIRECTOR OF LANGUAGE, CULTURE & EQUITY	1.0	\$153,452	\$1,085,726	\$1,016,098	\$69,628
		DIRECTOR OF CAREER/TECH PROGRAMS	1.0	\$153,452			
		ATHLETIC DIRECTOR	1.0	\$162,881			
		DIRECTOR OF TEACHING AND LEARNING	1.0	\$158,167			
		CTE COORDINATOR	1.0	\$150,680			
		CTE COORDINATOR	1.0	\$156,414			
		CTE COORDINATOR	1.0	\$150,680			
100.01.2110.2.1.202.00.4	ADMIN-CLERICAL SALS	ADMINISTRATIVE ASSISTANT CTE	1.0	\$79,125	\$79,125	\$75,373	\$3,752
100.01.2110.1.3.202.00.4	ADMIN-PROF LONGEV				\$10,000	\$8,000	\$2,000
100.01.2110.1.4.202.00.4	ADMIN-DEGREE STIPEND				\$22,000	\$20,000	\$2,000
100.01.2110.4.0.202.00.4	ADMIN- O/S CONSULTANTS				\$20,000	\$20,000	\$0
100.01.2110.6.0.202.00.4	ADMIN-SENIOR/GRADUATION				\$30,000	\$20,000	\$10,000
100.01.2110.6.0.202.01.4	ADMIN-OPEN HOUSE				\$25,000	\$25,000	\$0
100.01.2110.6.0.202.02.4	ADMIN-TRAVEL				\$10,000	\$10,000	\$0
100.01.2110.6.0.202.03.4	ADMIN-CONF				\$10,000	\$10,000	\$0
100.01.2110.6.0.202.05.4	ADMIN-OTHER				\$10,000	\$10,000	\$0
100.01.2110.6.0.202.06.4	ADMIN-DUES & MEMBERSHIPS				\$15,000	\$15,000	\$0
100.01.2110.6.0.202.65.4	ADMIN-GUEST				\$6,000	\$6,000	\$0
100.01.2353.6.0.202.00.4	ADMIN-PROF DEVELOPMENT				\$8,000	\$8,000	\$0
	ADMINISTRATION TOTAL				\$1,793,152	\$1,933,989	-\$140,837

FY26 Proposed Operating Budget by Department TECHNOLOGY							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.4400.1.1.203.00.8	TECHNOLOGY PROF SALS	DIRECTOR OF TECHNOLOGY	1.0	\$144,025	\$144,025	\$137,542	\$6,483
100.01.4400.2.1.203.00.8	TECH-SECURITY SYS OPERATOR	NETWORK/SERVER ADMIN	1.0	\$96,078	\$96,078	\$93,281	\$2,797
100.01.4400.3.1.203.00.8	TECH-DAY/NIGHT TECHNICIAN	NETWORK/SERVER ADMIN	1.0	\$82,114	\$164,228	\$156,542	\$7,686
		NETWORK/SERVER ADMIN	1.0	\$82,114			
100.01.2451.4.0.203.00.4	INST-TECH-O/S SVCS				\$80,000	\$80,000	\$0
100.01.2451.5.0.203.02.4	INST-TECH-GEN SUPP				\$60,000	\$60,000	\$0
100.01.2451.5.0.203.03.4	INST-TECH SECURITY HARDWARE				\$117,000	\$117,000	\$0
100.01.2451.5.0.203.25.4	INST-TECH REPAIRS/MAINT/WIRING				\$30,000	\$30,000	\$0
100.01.2451.5.0.203.40.4	INST-TECH HARDWARE				\$375,000	\$375,000	\$0
100.01.2455.5.0.203.41.4	INST-TECH SOFTWARE				\$0	\$265,000	-\$265,000
100.01.3600.5.0.203.00.4	INST-TECH SECURITY-HARDWARE				\$113,000	\$113,000	\$0
100.01.4130.5.0.203.01.8	UTILITIES TELEPHONE				\$90,000	\$80,000	\$10,000
100.01.4400.3.1.203.01.8	TECH-CO-OP STUDENTS				\$43,260	\$42,000	\$1,260
100.01.5300.6.0.203.00.8	INST-TECH COPIER LEASE				\$125,000	\$100,000	\$25,000
100.01.5300.6.0.203.01.8	INST-TECH HRDW LEASE				\$165,000	\$165,000	\$0
	TECHNOLOGY TOTAL				\$1,602,591	\$1,814,365	-\$211,774
FY26 Proposed Operating Budget by Department LIBRARY							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2340.1.1.204.00.8	LIBRARY PROF SALS	LIBRARIAN	1.0	\$108,014	\$108,014	\$102,695	\$5,319
100.01.2340.3.1.204.00.8	LIBRARY TECH SERV ASST	LIBRARY TECHNICAL SERVICES ASSISTANT	1.0	\$46,702	\$46,702	\$40,591	\$6,111
100.01.2340.5.0.204.01.8	LIBRARY RESOURCES				\$10,200	\$10,850	-\$650
100.01.2340.5.0.204.02.8	LIBRARY AUDIOVISUAL				\$2,426	\$2,350	\$76
100.01.2340.6.0.204.00.8	LIBRARY DATABASE				\$0	\$650	-\$650
100.01.2415.4.0.204.00.8	LIBRARY LICENSES/FEES				\$1,930	\$2,021	-\$91
100.01.2415.5.0.204.00.8	LIBRARY SUPPLIES/PD				\$1,534	\$1,574	-\$40
100.01.2415.6.0.204.00.8	LIBRARY PROGRAMMING				\$8,500	\$7,400	\$1,100
100.01.2455.5.0.204.41.8	LIBRARY TECH SOFTWARE				\$100	\$100	\$0
	LIBRARY /MEDIA TOTAL				\$179,406	\$168,231	\$11,175
FY26 Proposed Operating Budget by Department CAREER TECH EDUCATION							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2710.1.1.207.00.4	CTE COOPERATIVE EDUC TEACHER	CO-OP COORDINATOR	1.0	\$113,053	\$113,053	\$109,761	\$3,292
100.01.2353.6.0.207.00.4	CTE-PROF DEVELOPMENT				\$0	\$10,000	-\$10,000
100.01.2410.5.0.207.02.4	CTE-SOFTWARE				\$0	\$10,000	-\$10,000
100.01.2440.5.0.207.55.4	CTE-OTHER				\$16,600	\$10,000	\$6,600
100.01.2440.6.0.207.00.4	CTE CO-OP TRAVEL				\$1,500	\$1,500	\$0
100.01.2441.6.0.207.02.4	OTHER INSTRUC SERV-SKILLS USA				\$20,000	\$20,000	\$0
100.01.2720.6.0.207.02.4	CTE-ASSESSMENTS/LICENSES				\$15,000	\$15,000	\$0
100.01.2720.6.0.207.07.4	CTE-DUES & MEMBERSHIPS				\$1,000	\$1,000	\$0
100.01.2720.6.0.207.08.4	CTE-MISC SUPPLIES				\$4,000	\$2,500	\$1,500
100.01.2720.6.0.207.09.4	CTE-SAFETY EQUIP				\$1,500	\$1,500	\$0
100.01.3520.4.0.207.00.4	DENTAL & HEALTH FIELD PLACE BUSING				\$60,000	\$60,000	\$0
	CAREER TECH EDUCATION TOTAL				\$232,653	\$241,261	-\$8,608

FY26 Proposed Operating Budget by Department MEDICAL ASSISTING							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.213.00.4	MEDICAL ASSISTING INSTRUCTION	MEDICAL ASSISTING	1.0	\$113,053	\$497,916	\$490,593	\$7,323
		MEDICAL ASSISTING	1.0	\$113,053			
		MEDICAL ASSISTING	1.0	\$100,776			
		MEDICAL ASSISTING	1.0	\$88,661			
		MEDICAL ASSISTING	1.0	\$82,373			
100.01.2410.5.0.213.35.4	MEDICAL ASSISTING TEXTBOOKS				\$14,171	\$16,437	-\$2,266
100.01.2420.5.0.213.62.4	MEDICAL ASSISTING INST EQUIP				\$23,061	\$81,654	-\$58,593
100.01.2430.5.0.213.20.4	MEDICAL ASSISTING SUPPLIES				\$31,290	\$25,023	\$6,267
100.01.2440.5.0.213.55.4	MEDICAL ASSISTING OTHER				\$161,442	\$20,531	\$140,911
	MEDICAL ASSISTING TOTAL				\$727,881	\$634,238	\$93,643
FY26 Proposed Operating Budget by Department HEALTH CAREERS							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.214.00.4	HEALTH CAREERS INSTRUCTION	HEALTH CAREER INSTR	1.0	\$113,053	\$420,938	\$402,158	\$18,780
		HEALTH CAREER INSTR	1.0	\$113,053			
		HEALTH CAREER INSTR	1.0	\$100,776			
		HEALTH CAREER INSTR	1.0	\$94,057			
100.01.2410.5.0.214.35.4	HEALTH CAREERS TEXT BOOKS				\$60,304	\$5,040	\$55,264
100.01.2420.5.0.214.62.4	HEALTH CAREERS INST EQUIP				\$0	\$22,393	-\$22,393
100.01.2430.5.0.214.20.4	HEALTH CAREERS SUPPLIES				\$4,600	\$2,913	\$1,687
100.01.2440.5.0.214.55.4	HEALTH CAREERS OTHER				\$660	\$6,368	-\$5,708
	HEALTH CAREERS TOTAL				\$486,502	\$438,872	\$47,630
FY26 Proposed Operating Budget by Department INFORMATION TECHNOLOGY							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.215.00.4	INFO TECH INSTRUCTION	TECH INSTR	1.0	\$113,053	\$429,739	\$436,875	-\$7,136
		TECH INSTR	1.0	\$113,053			
		TECH INSTR	1.0	\$110,820			
		IT HARDWARE AND OPERATIONS SYSTEMS INSTR	1.0	\$92,813			
100.01.2410.5.0.215.50.4	INFO TECH FIELD TRIP				\$2,000	\$2,000	\$0
100.01.2420.5.0.215.62.4	INFO TECH INST EQUIP				\$1,038	\$450	\$588
100.01.2430.5.0.215.00.4	INFO TECH SUPPLIES				\$3,086	\$150	\$2,936
100.01.2440.5.0.215.55.4	INFO TECH OTHER				\$10,414	\$0	\$10,414
100.01.2451.5.0.215.40.4	INFO TECH TECH HARDWARE				\$8,930	\$51,700	-\$42,770
100.01.2455.5.0.215.41.4	INFO TECH TECH SOFTWARE				\$24,300	\$35,285	-\$10,985
	INFORMATION TECHNOLOGY TOTAL				\$479,506	\$526,460	-\$46,954
FY26 Proposed Operating Budget by Department BIOTECHNOLOGY							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.216.00.4	BIOTECH INSTRUCTION	BIOTECH INSTR	1.0	\$113,053	\$433,634	\$423,861	\$9,773
		BIOTECH INSTR	1.0	\$113,053			
		BIOTECH INSTR - New position	1.0	\$106,752			
		BIOTECH INSTR	1.0	\$100,776			
100.01.2420.5.0.216.62.4	BIOTECH INST EQUIP				\$28,741	\$13,233	\$15,508
100.01.2430.5.0.216.00.4	BIOTECH SUPPLIES				\$0	\$8,103	-\$8,103
100.01.2430.5.0.216.20.4	BIOTECH SUPPLIES				\$31,413	\$32,471	-\$1,058
100.01.2430.5.0.216.25.4	BIOTECH REPAIR & MAINT				\$10,000	\$10,000	\$0
100.01.2440.5.0.216.55.4	BIOTECH-OTHER				\$2,400	\$0	\$2,400
100.01.2440.6.0.216.50.4	BIOTECH FIELD TRIP				\$3,000	\$1,000	\$2,000
	BIOTECHNOLOGY TOTAL				\$509,189	\$488,668	\$20,521

FY26 Proposed Operating Budget by Department DENTAL ASSISTING							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.217.00.4	DENTAL INSTRUCTION	DENTAL INSTR	1.0	\$113,053	\$446,651	\$428,217	\$18,434
		DENTAL INSTR	1.0	\$113,053			
		DENTAL INSTR	1.0	\$113,053			
		DENTAL INSTR	1.0	\$107,493			
100.01.2410.5.0.217.35.4	DENTAL TEXTBOOKS				\$1,171	\$1,635	-\$464
100.01.2420.5.0.217.62.4	DENTAL ASSISTING INST EQUIP				\$5,965	\$19,035	-\$13,070
100.01.2430.5.0.217.20.4	DENTAL SUPPLIES				\$28,301	\$27,855	\$446
100.01.2430.5.0.217.25.4	DENTAL REPAIR & MAINT				\$15,175	\$10,000	\$5,175
100.01.2440.5.0.217.55.4	DENTAL-OTHER				\$33,714	\$5,724	\$27,990
100.01.2455.5.0.217.41.4	DENTAL SOFTWARE				\$1,248	\$0	\$1,248
DENTAL ASSISTING TOTAL					\$532,226	\$492,466	\$39,760
FY26 Proposed Operating Budget by Department BUSINESS TECHNOLOGY							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.222.00.4	BUSTECH INSTRUCTION	BUSINESS TECH INSTR	1.0	\$113,053	\$313,363	\$312,820	\$543
		BUSINESS TECH INSTR	1.0	\$106,254			
		BUSINESS TECH INSTR	1.0	\$94,057			
100.01.2420.5.0.222.62.4	BUSINESS TECH INST EQUIP				\$1,397	\$2,276	-\$879
100.01.2430.5.0.222.20.4	BUSTECH SUPPLIES				\$3,131	\$3,325	-\$194
100.01.2440.5.0.222.55.4	BUSTECH-OTHER				\$4,951	\$2,037	\$2,914
100.01.2451.5.0.222.40.4	BUSTECH TECH HARDWARE				\$14,119	\$33,500	-\$19,381
100.01.2455.5.0.222.41.4	BUSTECH TECH SOFTWARE				\$18,216	\$16,082	\$2,134
BUSINESS TECHNOLOGY TOTAL					\$355,178	\$370,040	-\$14,862
FY26 Proposed Operating Budget by Department CARPENTRY							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.232.00.4	CARPENTRY INSTRUCTION	CARPENTRY INSTR	1.0	\$111,794	\$402,677	\$413,272	-\$10,595
		CARPENTRY INSTR	1.0	\$104,228			
		CARPENTRY INSTR	1.0	\$101,288			
		CARPENTRY INSTR	1.0	\$85,367			
100.01.2330.3.1.232.00.4	CARPENTRY PARA				\$0	\$56,148	-\$56,148
100.01.2410.5.0.232.35.4	CARPENTRY TEXT BOOKS				\$3,680	\$0	\$3,680
100.01.2420.5.0.232.62.4	CARPENTRY INST EQUIP				\$36,871	\$54,196	-\$17,325
100.01.2430.5.0.232.20.4	CARPENTRY SUPPLIES				\$51,461	\$22,563	\$28,898
100.01.2430.5.0.232.25.4	CARPENTRY REPAIR & MAINT				\$8,725	\$6,835	\$1,890
100.01.2440.5.0.232.55.4	CARPENTRY-OTHER				\$260	\$240	\$20
100.01.2455.5.0.232.41.4	CARPENTRY TECH SOFTWARE				\$0	\$72	-\$72
CARPENTRY TOTAL					\$503,674	\$553,326	-\$49,652
FY26 Proposed Operating Budget by Department ELECTRICAL							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.233.00.4	ELECTRICAL INSTRUCTION	ELECTRICAL SYSTEMS TECH INSTR	1.0	\$106,752	\$529,974	\$488,344	\$41,630
		ELECTRICAL INSTR	1.0	\$108,014			
		ELECTRICAL INSTR	1.0	\$106,752			
		ELECTRICAL INSTR	1.0	\$104,228			
		ELECTRICAL INSTR	1.0	\$104,228			
100.01.2410.5.0.233.35.4	ELECTRICAL TEXT BOOKS				\$0	\$3,150	-\$3,150
100.01.2420.5.0.233.62.4	ELECTRICAL INST EQUIP				\$23,242	\$22,098	\$1,144
100.01.2430.5.0.233.20.4	ELECTRICAL SUPPLIES				\$53,150	\$50,546	\$2,604
100.01.2430.5.0.233.25.4	ELECTRICAL REPAIR & MAINT				\$6,735	\$6,585	\$150
100.01.2440.6.0.233.50.4	ELECTRICAL FIELD TRIP				\$500	\$500	\$0
100.01.2455.5.0.233.41.4	ELECTRICAL TECH SOFTWARE				\$3,140	\$3,050	\$90
ELECTRICAL TOTAL					\$616,741	\$574,273	\$42,468

FY26 Proposed Operating Budget by Department							
METAL FABRICATION							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.234.00.4	METAL FAB INSTRUCTION	METFAB INSTR	1.0	\$113,053	\$401,815	\$383,592	\$18,223
		MACHINE TECHNOLOGY TEACHER	1.0	\$104,228			
		METFAB INSTR	1.0	\$95,444			
		METFAB INSTR	1.0	\$89,091			
100.01.2410.5.0.234.35.4	METAL FAB TEXTBOOKS				\$0	\$2,997	-\$2,997
100.01.2420.5.0.234.62.4	METAL FAB INST EQUIP				\$23,400	\$26,668	-\$3,268
100.01.2430.5.0.234.01.4	METAL FAB GAS				\$8,000	\$7,500	\$500
100.01.2430.5.0.234.20.4	METAL FAB SUPPLIES				\$70,487	\$67,187	\$3,300
100.01.2430.5.0.234.25.4	METAL FAB REPAIR & MAINT				\$10,000	\$8,000	\$2,000
100.01.2455.5.0.234.41.4	METAL FAB TECH SOFTWARE				\$5,500	\$0	\$5,500
METAL FABRICATION TOTAL					\$519,202	\$495,944	\$23,258
FY26 Proposed Operating Budget by Department							
PLUMBING							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.235.00.4	PLUMBING INSTRUCTION	PLUMBING INSTR	1.0	\$97,050	\$463,817	\$476,864	-\$13,047
		PLUMBING INSTR	1.0	\$95,811			
		PLUMBING INSTR	1.0	\$104,228			
		PLUMBING INSTR	1.0	\$81,362			
		PLUMBING INSTR	1.0	\$85,367			
100.01.2410.5.0.235.35.4	PLUMBING TEXT BOOKS				\$5,500	\$0	\$5,500
100.01.2420.5.0.235.62.4	PLUMBING INST EQUIP				\$6,000	\$4,500	\$1,500
100.01.2430.5.0.235.20.4	PLUMBING SUPPLIES				\$78,700	\$60,200	\$18,500
100.01.2430.5.0.235.21.4	PLUMBING TOOLS				\$17,500	\$14,000	\$3,500
100.01.2430.5.0.235.25.4	PLUMBING REPAIR & MAINT				\$3,300	\$3,300	\$0
100.01.2440.5.0.235.55.4	PLUMBING OTHER				\$2,700	\$3,300	-\$600
PLUMBING TOTAL					\$577,517	\$562,164	\$15,353
FY26 Proposed Operating Budget by Department							
HVAC							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.236.00.4	HVAC INSTRUCTION	HVAC INSTR	1.0	\$105,776	\$399,599	\$391,761	\$7,838
		HVAC INSTR	1.0	\$104,228			
		HVAC INSTR	1.0	\$104,228			
		HVAC INSTR	1.0	\$85,367			
100.01.2410.5.0.236.35.4	HVAC TEXTBOOKS				\$3,200	\$2,550	\$650
100.01.2420.5.0.236.62.4	HVAC INST EQUIP				\$20,000	\$15,000	\$5,000
100.01.2430.5.0.236.01.4	HVAC GAS				\$3,800	\$3,870	-\$70
100.01.2430.5.0.236.20.4	HVAC SUPPLIES				\$65,300	\$65,300	\$0
100.01.2430.5.0.236.25.4	HVAC REPAIR & MAINT				\$1,100	\$1,100	\$0
100.01.2440.5.0.236.55.4	HVAC-OTHER				\$2,400	\$2,400	\$0
100.01.2451.5.0.236.40.4	HVAC TECH HARDWARE				\$5,600	\$5,600	\$0
100.01.2455.5.0.236.41.4	HVAC TECH SOFTWARE				\$1,800	\$1,800	\$0
HVAC TOTAL					\$502,799	\$489,381	\$13,418
FY26 Proposed Operating Budget by Department							
MACHINE TECHNOLOGY							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.238.00.4	MACHINE TECH INSTRUCTION	MACHINE TECHNOLOGY TEACHER	1.0	\$111,794	\$426,523	\$410,838	\$15,685
		MACHINE TECHNOLOGY TEACHER	1.0	\$105,492			
		MACHINE TECHNOLOGY TEACHER	1.0	\$105,492			
		MACHINE TECHNOLOGY TEACHER	1.0	\$104,228			
100.01.2420.5.0.238.62.4	MACHINE TECH INST EQUIP				\$24,285	\$24,285	\$0
100.01.2430.5.0.238.20.4	MACHINE TECH SUPPLIES				\$29,419	\$29,419	\$0
100.01.2430.5.0.238.25.4	MACHINE TECH REPAIR & MAINT				\$13,500	\$13,500	\$0
100.01.2451.5.0.238.40.4	MACHINE TECH HARDWARE				\$3,240	\$3,240	\$0
100.01.2455.5.0.238.41.4	MACHINE TECH SOFTWARE				\$9,300	\$9,300	\$0
MACHINE TECHNOLOGY TOTAL					\$506,267	\$490,582	\$15,685

FY26 Proposed Operating Budget by Department							
HORTICULTURE							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.239.00.4	HORTICULTURE INSTRUCTION	HORTICULTURE	1.0	\$105,492	\$427,754	\$410,807	\$16,947
		HORTICULTURE	1.0	\$113,053			
		HORTICULTURE	1.0	\$111,794			
		HORTICULTURE	1.0	\$97,415			
100.01.2420.5.0.239.62.4	HORTICULTURE INST EQUIP				\$80,550	\$12,444	\$68,106
100.01.2430.5.0.239.20.4	HORTICULTURE SUPPLIES				\$30,150	\$25,600	\$4,550
100.01.2430.5.0.239.25.4	HORTICULTURE REPAIR & MAINT				\$4,000	\$4,000	\$0
100.01.2440.5.0.239.55.4	HORTICULTURE OTHER				\$36,700	\$28,550	\$8,150
HORTICULTURE TOTAL					\$579,154	\$481,401	\$97,753
FY26 Proposed Operating Budget by Department							
ROBOTICS							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.240.00.4	ROBOTICS INSTRUCTION	ROBOTICS INSTRUCTOR	1.0	\$113,053	\$113,053	\$109,761	\$3,292
100.01.2420.5.0.240.62.4	ROBOTICS INST EQUIP				\$33,856	\$0	\$33,856
100.01.2430.5.0.240.20.4	ROBOTICS SUPPLIES				\$38,635	\$72,881	-\$34,246
100.01.2430.5.0.240.21.4	ROBOTICS TOOLS				\$4,639	\$0	\$4,639
100.01.2430.5.0.240.25.4	ROBOTICS REPAIR & MAINT				\$9,556	\$0	\$9,556
100.01.2440.5.0.240.55.4	ROBOTICS OTHER				\$2,698	\$0	\$2,698
100.01.2440.6.0.240.50.4	ROBOTICS FIELD TRIP				\$2,400	\$0	\$2,400
ROBOTICS TOTAL					\$204,836	\$182,642	\$22,194
FY26 Proposed Operating Budget by Department							
AUTOBODY							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.242.00.4	AUTOBODY INSTRUCTION	AUTOBODY INSTR	1.0	\$105,492	\$386,644	\$396,636	-\$9,992
		AUTOBODY INSTR	1.0	\$105,492			
		AUTOBODY INSTR	1.0	\$96,686			
		AUTOBODY INSTR	1.0	\$78,975			
100.01.2420.5.0.242.62.4	AUTOBODY INST EQUIP				\$41,623	\$39,003	\$2,620
100.01.2430.5.0.242.20.4	AUTOBODY SUPPLIES				\$63,391	\$50,892	\$12,499
100.01.2430.5.0.242.25.4	AUTOBODY REPAIR & MAINT				\$31,835	\$27,845	\$3,990
100.01.2440.5.0.242.55.4	AUTOBODY OTHER				\$4,865	\$4,600	\$265
100.01.2455.5.0.242.41.4	AUTOBODY TECH SOFTWARE				\$7,000	\$7,100	-\$100
AUTOBODY TOTAL					\$535,358	\$526,076	\$9,282
FY26 Proposed Operating Budget by Department							
AUTOMOTIVE							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.243.00.4	AUTOMOTIVE INSTRUCTION	AUTOMOTIVE INSTR	1.0	\$113,053	\$556,447	\$540,241	\$16,206
		AUTOMOTIVE INSTR	1.0	\$113,053			
		AUTOMOTIVE INSTR	1.0	\$111,794			
		AUTOMOTIVE INSTR	1.0	\$110,533			
		AUTOMOTIVE INSTR	1.0	\$108,014			
100.01.2420.5.0.243.62.4	AUTOMOTIVE INST EQUIP				\$33,654	\$39,258	-\$5,604
100.01.2430.5.0.243.20.4	AUTOMOTIVE SUPPLIES				\$16,935	\$13,475	\$3,460
100.01.2430.5.0.243.25.4	AUTOMOTIVE REPAIR & MAINT				\$25,314	\$22,760	\$2,554
100.01.2455.5.0.243.41.4	AUTOMOTIVE TECH SOFTWARE				\$30,422	\$23,035	\$7,387
AUTOMOTIVE TOTAL					\$662,772	\$638,769	\$24,003

FY26 Proposed Operating Budget by Department CULINARY							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.244.00.4	CULINARY INSTRUCTION	CULINARY INSTRUCTOR	1.0	\$113,053	\$651,842	\$630,690	\$21,152
		CULINARY INSTRUCTOR	1.0	\$113,053			
		CULINARY INSTRUCTOR	1.0	\$113,053			
		CULINARY INSTRUCTOR	1.0	\$104,228			
		CULINARY INSTRUCTOR	1.0	\$104,228			
		CULINARY INSTRUCTOR	1.0	\$104,228			
100.01.2420.5.0.244.62.4	CULINARY INST EQUIP				\$32,210	\$52,850	-\$20,640
100.01.2430.5.0.244.20.4	CULINARY SUPPLIES				\$2,740	\$3,900	-\$1,160
100.01.2430.5.0.244.25.4	CULINARY REPAIR & MAINT				\$15,000	\$13,000	\$2,000
100.01.2440.5.0.244.55.4	CULINARY OTHER				\$28,800	\$23,150	\$5,650
100.01.2440.6.0.244.50.4	CULINARY FIELD TRIP				\$1,000	\$0	\$1,000
100.01.2455.5.0.244.41.4	CULINARY TECH SOFTWARE				\$2,100	\$1,000	\$1,100
CULINARY TOTAL					\$733,692	\$724,590	\$9,102
FY26 Proposed Operating Budget by Department COSMETOLOGY							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.246.00.4	COSMETOLOGY INSTRUCTION	COSMETOLOGY INSTR	1.0	\$108,014	\$408,565	\$398,602	\$9,963
		COSMETOLOGY INSTR	1.0	\$106,752			
		COSMETOLOGY INSTR	1.0	\$98,354			
		COSMETOLOGY INSTR	1.0	\$95,444			
100.01.2420.5.0.246.62.4	COSMETOLOGY INST EQUIP				\$2,614	\$1,066	\$1,548
100.01.2430.5.0.246.20.4	COSMETOLOGY SUPPLIES				\$13,035	\$12,489	\$546
100.01.2430.5.0.246.25.4	COSMETOLOGY REPAIR & MAINT				\$400	\$400	\$0
100.01.2440.5.0.246.55.4	COSMETOLOGY OTHER				\$22,600	\$15,800	\$6,800
100.01.2451.5.0.246.40.4	COSMETOLOGY TECH HARDWARE				\$2,000	\$2,000	\$0
100.01.2455.5.0.246.41.4	COSMETOLOGY TECH SOFTWARE				\$2,000	\$2,000	\$0
COSMETOLOGY TOTAL					\$451,214	\$432,357	\$18,857
FY26 Proposed Operating Budget by Department EARLY CHILDHOOD EDUCATION							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2110.1.1.247.00.4	EARLY CHILD DIRECTOR		0.0		\$0	\$97,391	-\$97,391
100.01.2305.1.1.247.00.4	EARLY CHILD INSTRUCTION	EARLY CHILDHOOD INSTRUCTOR	1.0	\$113,053	\$220,805	\$109,761	\$111,044
		EARLY CHILDHOOD INSTRUCTOR - New position	1.0	\$106,752			
100.01.2330.3.1.247.00.2	EARLY CHILD PARA	CHILD CARE ASSISTANT	1.0	\$42,436	\$285,496	\$0	\$285,496
		CHILD CARE ASSISTANT	1.0	\$42,436			
		EARLY CHILDHOOD TEACHER	1.0	\$66,875			
		EARLY CHILDHOOD TEACHER	1.0	\$66,875			
		EARLY CHILDHOOD TEACHER	1.0	\$66,875			
100.01.2420.5.0.247.62.4	EARLY CHILD INST EQUIP SUPPLIES				\$1,750	\$22,727	-\$20,977
100.01.2430.5.0.247.20.4	EARLY CHILD CLASSROOM SUPPLIES				\$11,230	\$7,404	\$3,826
100.01.2440.5.0.247.55.4	EARLY CHILD OTHER INSTR				\$17,300	\$0	\$17,300
EARLY CHILDHOOD EDUCATION TOTAL					\$536,582	\$237,283	\$299,299
FY26 Proposed Operating Budget by Department AVIATION							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.248.00.4	AVIATION INSTRUCTION	AVIATION TECHNOLOGY INSTRUCTOR	1.0	\$110,533	\$110,533	\$107,314	\$3,219
100.01.2420.5.0.248.62.4	AVIATION INST EQUIP SUPPLIES				\$5,000	\$0	\$5,000
100.01.2430.5.0.248.20.4	AVIATION CLASSROOM SUPPLIES				\$5,000	\$0	\$5,000
100.01.2440.5.0.248.55.4	AVIATION OTHER INSTR				\$3,000	\$0	\$3,000
100.01.2453.5.0.248.40.4	AVIATION INST HARDWARE				\$5,000	\$0	\$5,000
AVIATION TOTAL					\$128,533	\$107,314	\$21,219

FY26 Proposed Operating Budget by Department ENVIRONMENTAL SCIENCE							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.253.00.4	ENVIRONMENTAL SCI INSTRUCTION	ENVIRONMENTAL SCIENCE	1.0	\$111,794	\$312,603	\$196,597	\$116,006
		ENVIRONMENTAL SCIENCE - New position	1.0	\$106,752			
		ENVIRONMENTAL SCIENCE	1.0	\$94,057			
100.01.2420.5.0.253.62.4	ENVIRONMENTAL SCI INST EQUIP				\$44,924	\$27,415	\$17,509
100.01.2430.5.0.253.20.4	ENVIRONMENTAL SCI SUPPLIES				\$25,050	\$19,967	\$5,083
100.01.2430.5.0.253.25.4	ENVIRONMENTAL SCI REPAIR & MAINT				\$23,868	\$4,941	\$18,927
ENVIRONMENTAL SCIENCE TOTAL					\$406,445	\$248,920	\$157,525
FY26 Proposed Operating Budget by Department CURRICULUM AND INSTRUCTION							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2352.1.1.256.00.4	CURRICULUM INSTRUCTIONAL COACH	INSTRUCTIONAL COACH	1.0	\$113,053	\$318,025	\$305,627	\$12,398
		INSTRUCTIONAL COACH	1.0	\$110,533			
		INSTR TECHNOLOGY SPECIALIST	1.0	\$94,439			
100.01.2120.1.2.256.00.8	CURRICULUM DEV STIPENDS				\$50,000	\$0	\$50,000
100.01.2352.5.0.256.20.4	CURR INST COACH SUPPLIES				\$1,000	\$0	\$1,000
100.01.2353.6.0.256.00.4	CURRICULUM-P.D. INSVC				\$30,000	\$0	\$30,000
100.01.2353.6.0.256.02.4	CURRICULUM-P.D. OTHER				\$20,000	\$0	\$20,000
100.01.2353.6.0.256.03.4	CURRICULUM-P.D. CONF STAFF				\$30,000	\$0	\$30,000
100.01.2354.1.2.256.00.4	CURR INST COACH PD				\$5,000	\$0	\$5,000
100.01.2356.1.1.256.00.4	CURRICULUM-INST STAFF SALARY				\$50,000	\$0	\$50,000
100.01.2356.5.0.256.20.4	CURRICULUM-INST STAFF SUPPLIES				\$15,000	\$0	\$15,000
100.01.2356.6.0.256.00.4	CURRICULUM- INST STAFF OTHER				\$10,000	\$0	\$10,000
100.01.2356.6.0.256.04.4	CURR INST COACH PD TRAVEL				\$1,000	\$0	\$1,000
100.01.2358.4.0.256.55.4	CURRICULUM-OUTSIDE PD				\$50,000	\$0	\$50,000
100.01.2358.6.0.256.04.4	CURR INST COACH OUT INSTR PD				\$7,000	\$0	\$7,000
100.01.2410.5.0.256.35.4	CURRICULUM TEXTBOOKS				\$100,000	\$0	\$100,000
100.01.2440.5.0.256.55.4	CURRICULUM-OTHER				\$30,000	\$30,000	\$0
100.01.2440.6.0.256.04.4	CURR INST COACH PD FR ORIENT/PEER LEAD				\$7,000	\$0	\$7,000
100.01.2440.6.0.256.08.4	CURR INST COACH NEW TEACHERR ORIENT				\$7,000	\$0	\$7,000
100.01.2451.5.0.256.40.4	CURRICULUM TECH HARDWARE				\$5,000	\$0	\$5,000
100.01.2455.5.0.256.41.4	CURRICULUM TECH SOFTWARE				\$310,000	\$0	\$310,000
100.01.2720.6.0.256.60.4	CURRICULUM-TEST & ASSESSMENTS				\$50,000	\$0	\$50,000
CURRICULUM & INSTRUCTION TOTAL					\$1,096,025	\$335,627	\$748,000

FY26 Proposed Operating Budget by Department							
ENGLISH							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.261.00.4	ENGLISH INSTRUCTION	ENGLISH INSTR	1.0	\$113,053	\$1,868,327	\$1,711,824	\$156,503
		ENGLISH INSTR	1.0	\$113,053			
		ENGLISH INSTR	1.0	\$108,014			
		ENGLISH INSTR	1.0	\$108,014			
		ENGLISH INSTR	1.0	\$108,014			
		ENGLISH INSTR	1.0	\$106,752			
		ENGLISH INSTR	1.0	\$106,752			
		ENGLISH INSTR - New position (Reading)	1.0	\$106,752			
		ENGLISH INSTR	1.0	\$105,492			
		ENGLISH INSTR	1.0	\$104,517			
		ENGLISH INSTR	1.0	\$101,996			
		ENGLISH INSTR	1.0	\$99,171			
		ENGLISH INSTR	1.0	\$97,927			
		ENGLISH INSTR	1.0	\$97,927			
		ENGLISH INSTR	1.0	\$97,050			
		ENGLISH INSTR	1.0	\$87,849			
		READING SPECIALIST	1.0	\$97,980			
		READING SPECIALIST	1.0	\$108,014			
100.01.2410.5.0.261.35.4	ENGLISH TEXT BOOKS				\$0	\$16,744	-\$16,744
100.01.2430.5.0.261.20.4	ENGLISH SUPPLIES				\$2,744	\$0	\$2,744
100.01.2440.5.0.261.55.4	ENGLISH-OTHER				\$0	\$27,379	-\$27,379
100.01.2440.6.0.261.50.4	ENGLISH FIELD TRIPS				\$0	\$2,000	-\$2,000
	ENGLISH TOTAL				\$1,871,071	\$1,757,947	\$113,124
FY26 Proposed Operating Budget by Department							
MATH							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.262.00.4	MATH INSTRUCTION	MATH INSTR	1.0	\$110,533	\$1,602,912	\$1,386,148	\$216,764
		MATH INSTR	1.0	\$109,271			
		MATH INSTR	1.0	\$108,014			
		MATH INSTR	1.0	\$108,014			
		MATH INSTR - New Position	1.0	\$106,752			
		MATH INSTR	1.0	\$106,752			
		MATH INSTR	1.0	\$106,752			
		MATH/INSTRUCTIONAL COACH	1.0	\$106,752			
		MATH INSTR	1.0	\$106,752			
		MATH INSTR	1.0	\$104,517			
		MATH INSTR	1.0	\$104,228			
		MATH INSTR	1.0	\$99,171			
		MATH INSTR	1.0	\$87,849			
		MATH INSTR	1.0	\$81,131			
		MATH INSTR	1.0	\$79,890			
		MATH INSTR	1.0	\$76,532			
100.01.2430.5.0.262.20.4	MATH SUPPLIES				\$4,020	\$4,330	-\$310
100.01.2440.5.0.262.55.4	MATH-OTHER				\$3,000	\$500	\$2,500
100.01.2451.5.0.262.40.4	MATH TECH HARDWARE				\$4,600	\$2,973	\$1,627
100.01.2455.5.0.262.41.4	MATH TECH SOFTWARE				\$0	\$10,000	-\$10,000
	MATH TOTAL				\$1,614,532	\$1,403,951	\$210,581

FY26 Proposed Operating Budget by Department							
SCIENCE							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.263.00.4	SCIENCE INSTRUCTION	SCIENCE INSTR	1.0	\$109,271	\$1,202,384	\$1,362,028	-\$159,644
		CHEMISTRY INSTR	1.0	\$109,271			
		BIOLOGY TEACHER	1.0	\$108,014			
		CHEMISTRY/PHYSICS TEACHER	1.0	\$79,890			
		SCIENCE INSTR	1.0	\$108,014			
		BIOLOGY INSTRUCTOR	1.0	\$91,210			
		PHYSICS TEACHER	1.0	\$94,439			
		CHEMISTRY INSTR	1.0	\$76,532			
		SCIENCE INSTR	1.0	\$106,752			
		SCIENCE INSTR	1.0	\$111,794			
		BIOLOGY TEACHER	1.0	\$97,927			
		SCIENCE INSTR	1.0	\$109,271			
100.01.2420.5.0.263.62.4	SCIENCE INST EQUIP				\$2,000	\$1,000	\$1,000
100.01.2430.5.0.263.20.4	SCIENCE LAB SUPPLIES				\$11,510	\$11,975	-\$465
100.01.2455.5.0.263.41.4	SCIENCE TECH SOFTWARE				\$0	\$6,500	-\$6,500
SCIENCE TOTAL					\$1,215,894	\$1,381,503	-\$165,609
FY26 Proposed Operating Budget by Department							
SOCIAL STUDIES							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.264.00.4	SOCIAL STUDIES INSTRUCTION	SOCIAL STUDIES INSTR	1.0	\$110,533	\$1,116,243	\$1,276,644	-\$160,401
		SOCIAL STUDIES INSTR	1.0	\$108,014			
		SOCIAL STUDIES INSTR	1.0	\$108,014			
		SOCIAL STUDIES INSTR	1.0	\$106,752			
		SOCIAL STUDIES INSTR	1.0	\$106,752			
		SOCIAL STUDIES INSTR	1.0	\$105,492			
		SOCIAL STUDIES INSTR	1.0	\$105,492			
		HISTORY TEACHER	1.0	\$106,752			
		HISTORY TEACHER	1.0	\$93,692			
		HISTORY TEACHER	1.0	\$86,975			
		HISTORY TEACHER	1.0	\$77,774			
SOCIAL STUDIES TOTAL					\$1,116,243	\$1,276,644	-\$160,401

FY26 Proposed Operating Budget by Department							
PHYSICAL EDUCATION							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.265.00.4	PHYSED INSTRUCTION	ATHLETIC TRAINER	1.0	\$108,014	\$1,044,358	\$794,043	\$250,315
		PHYSED INSTR	1.0	\$106,752			
		PHYSED INSTR	1.0	\$106,752			
		PHYSED INSTR	1.0	\$106,752			
		PHYSED INSTR - New position	1.0	\$106,752			
		PHYSED INSTR - New position	1.0	\$106,752			
		PHYSED INSTR	1.0	\$104,517			
		PHYSED INSTR	1.0	\$103,256			
		PHYSED INSTR	1.0	\$101,996			
		PHYSED INSTR	1.0	\$92,813			
100.01.2330.3.1.265.00.4	PHYSED PARA	PHYSED PARA	1.0	\$57,828	\$57,828	\$56,149	\$1,679
100.01.2440.5.0.265.20.4	PHYSED SUPPLIES				\$12,000	\$12,000	\$0
100.01.2440.5.0.265.55.4	PHYSED-OTHER				\$2,000	\$2,000	\$0
100.01.2455.5.0.265.41.4	PHYSED TECH SOFTWARE				\$3,500	\$3,500	\$0
PHYSICAL EDUCATION TOTAL					\$1,119,687	\$867,692	\$251,995
FY26 Proposed Operating Budget by Department							
DATA AND ASSESSMENT							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2720.2.1.270.00.4	DATA SPECIALIST	DATA AND ASSESSMENT SPECIALIST	1.0	\$103,000	\$103,000	\$94,760	\$8,240
100.01.1450.6.0.270.00.8	DATA - POWERSCHOOL				\$133,121	\$0	\$133,121
DATA & ASSESSMENT TOTAL					\$236,121	\$94,760	\$141,361

FY26 Proposed Operating Budget by Department GUIDANCE							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2710.1.1.271.00.4	GUIDNC-PROF SALS	GUIDANCE COUNSELOR	1.0	\$108,014	\$938,168	\$859,876	\$78,292
		GUIDANCE COUNSELOR	1.0	\$109,271			
		GUIDANCE COUNSELOR	1.0	\$107,037			
		GUIDANCE COUNSELOR	1.0	\$108,014			
		GUIDANCE COUNSELOR	1.0	\$110,533			
		GUIDANCE COUNSELOR	1.0	\$113,053			
		GUIDANCE COUNSELOR	1.0	\$113,053			
		GUIDANCE COUNSELOR	1.0	\$111,794			
		Per Diem Days		\$57,400			
100.01.2710.1.1.271.01.4	GUIDNC ADJUST COUNSELOR	SCHOOL ADJUSTMENT COUNSELOR	1.0	\$110,533	\$325,300	\$313,374	\$11,926
		SCHOOL ADJUSTMENT COUNSELOR	1.0	\$108,014			
		SCHOOL ADJUSTMENT COUNSELOR	1.0	\$106,752			
100.01.2710.2.1.271.00.4	GUIDNC-CLERICAL SALS	ADMINISTRATIVE ASSISTANT GUIDANCE	1.0	\$80,618	\$315,542	\$287,421	\$28,121
		MEDICAL OFFICE ADMINISTRATIVE ASSISTANT	1.0	\$62,704			
		ADMISSIONS SUPPORT SPECIALIST	1.0	\$91,602			
		COOPERATIVE EDUCATION PROGRAM LIAISON	1.0	\$80,618			
100.01.2710.3.2.271.00.4	GUIDNC- STIPEND				\$8,000	\$0	\$8,000
100.01.2710.4.0.271.00.4	GUIDNC-O/S CONTR SERV				\$118,260	\$118,260	\$0
100.01.2710.4.0.271.02.4	GUIDNC-TUTORING O/S				\$2,000	\$2,000	\$0
100.01.2710.5.0.271.01.4	GUIDNC-POSTAGE				\$4,000	\$4,000	\$0
100.01.2710.5.0.271.20.4	GUIDNC-SUPPLIES				\$5,000	\$5,500	-\$500
100.01.2710.5.0.271.40.8	GUIDNC-TECH HARDWARE				\$1,000	\$1,000	\$0
100.01.2710.5.0.271.41.4	GUIDNC-TECH SOFTWARE				\$7,500	\$0	\$7,500
100.01.2710.6.0.271.01.4	GUIDNC-HOMELESS				\$103,000	\$3,000	\$100,000
100.01.2710.6.0.271.55.4	GUIDNC-OTHER				\$3,000	\$3,000	\$0
100.01.2720.6.0.271.03.4	GUIDNC-MEETINGS				\$0	\$1,000	-\$1,000
100.01.2720.6.0.271.60.4	GUIDNC-TESTING & ASSESSMENTS				\$3,700	\$3,700	\$0
GUIDANCE TOTAL					\$1,834,470	\$1,602,131	\$232,339
FY26 Proposed Operating Budget by Department MULTILINGUAL							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.272.00.3	ML INSTRUCTION	ML INSTR	1.0	\$111,794	\$724,023	\$554,088	\$169,935
		ML INSTR	1.0	\$108,014			
		ML INSTR - New position	1.0	\$106,752			
		ML INSTR	1.0	\$101,288			
		ML INSTR	1.0	\$97,927			
		ML INSTR	1.0	\$91,210			
		ML INSTR	1.0	\$107,037			
100.01.2330.3.1.272.00.3	ML PARA	PARA ML	1.0	\$57,828	\$220,386	\$157,638	\$62,748
		PARA ML	1.0	\$57,828			
		PARA ML	1.0	\$48,581			
		PARA ML - New position	1.0	\$56,148			
100.01.2410.5.0.272.35.4	ML TEXT BOOKS				\$0	\$1,500	-\$1,500
100.01.2410.5.0.272.45.4	ML MEDIA				\$0	\$1,000	-\$1,000
100.01.2430.5.0.272.20.4	ML SUPPLIES				\$2,300	\$1,800	\$500
100.01.2440.5.0.272.55.4	ML-OTHER				\$7,500	\$7,000	\$500
ML TOTAL					\$954,209	\$723,026	\$231,183

FY26 Proposed Operating Budget by Department
SPECIAL EDUCATION

Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2305.1.1.273.00.2	SPED INSTRUCTION	SPED INSTR	1.0	\$111,794	\$2,175,283	\$1,883,210	\$292,073
		SPED INSTR	1.0	\$111,794			
		SPED INSTR	1.0	\$110,820			
		SPED INSTR	1.0	\$110,533			
		SPED INSTR	1.0	\$109,559			
		SPED INSTR	1.0	\$109,271			
		SPED INSTR	1.0	\$109,271			
		SPED INSTR	1.0	\$108,014			
		SPED INSTR	1.0	\$106,752			
		SPED INSTR	1.0	\$106,752			
		SPED INSTR	1.0	\$106,752			
		SPED INSTR	1.0	\$106,752			
		SPED INSTR	1.0	\$106,752			
		SPED INSTR	1.0	\$106,752			
		SPED INSTR	1.0	\$106,752			
		SPED INSTR	1.0	\$105,492			
		SPED INSTR	1.0	\$104,228			
		READING TEACHER - New position	1.0	\$106,752			
		SPECIAL EDUCATION TEAM CHAIRPERSON - New position	1.0	\$106,752			
		SPECIAL EDUCATION TEAM CHAIRPERSON PER DIEM	1.0	\$5,834			
		SPECIAL EDUCATION TEAM CHAIRPERSON	1.0	\$111,794			
		SPECIAL EDUCATION TEAM CHAIRPERSON PER DIEM	1.0	\$6,109			
100.01.2320.3.1.273.00.2	SPED SUPPORT SPECIALISTS	SPEECH AND LANGUAGE PATHOLOGIST	0.5	\$54,635	\$54,635	\$53,044	\$1,591
100.01.2330.3.1.273.00.2	SPED PARA	SPECIAL EDUCATION BILINGUAL FAMILY LIAISON	1.0	\$62,125	\$62,125	\$56,149	\$5,976
100.01.2800.1.1.273.01.4	SPED SCHOOL PSYCHOLOGIST	SCHOOL PSYCHOLOGIST	1.0	\$111,794	\$218,546	\$108,538	\$110,008
		SCHOOL PSYCHOLOGIST - New position	1.0	\$106,752			
100.01.2710.1.1.273.00.2	SPED ADJ COUNSELOR	SCHOOL ADJUSTMENT COUNSELOR	1.0	\$108,014	\$225,528	\$195,830	\$29,698
		SCHOOL ADJUSTMENT COUNSELOR	1.0	\$108,014			
		Per Diem Days		\$9,500			
100.01.1430.4.0.273.00.8	SPED LEGAL SERVICES				\$7,000	\$7,000	\$0
100.01.2410.5.0.273.35.4	SPED TEXT BOOKS				\$3,700	\$0	\$3,700
100.01.2430.5.0.273.00.4	SPED POSTAGE				\$2,000	\$3,000	-\$1,000
100.01.2430.5.0.273.20.2	SPED SUPPLIES				\$7,000	\$800	\$6,200
100.01.2440.4.0.273.00.2	SPED CONTRACTED SERVICES				\$0	\$5,000	-\$5,000
100.01.2440.5.0.273.55.4	SPED OTHER				\$27,500	\$1,000	\$26,500
100.01.2440.6.0.273.00.4	SPED TRAVEL				\$0	\$600	-\$600
100.01.2451.5.0.273.40.4	SPED TECH HARDWARE				\$0	\$4,000	-\$4,000
100.01.2455.5.0.273.41.4	SPED TECH SOFTWARE				\$17,365	\$17,000	\$365
100.01.2720.6.0.273.60.4	SPED TESTING/ASSESSMENTS				\$10,000	\$5,000	\$5,000
100.01.9400.4.0.273.00.2	SPED TUITION TO COLLABORATIVES (ALL)				\$75,000	\$60,000	\$15,000
SPECIAL EDUCATION TOTAL					\$2,885,683	\$2,400,171	\$485,512

FY26 Proposed Operating Budget by Department
SAFE

Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.2120.1.1.302.00.8	SAFE-PROF SALS	ADMINISTRATIVE DEAN	1.0	\$160,108	\$160,109	\$155,445	\$4,664
100.01.2710.1.1.302.00.4	SAFE-SAFE SAL	CLINICAL INTERVENTIONIST/SCHOOL ADJ COUNSELOR	1.0	\$91,210	\$95,210	\$85,290	\$9,920
		Per diem days		\$4,000			
100.01.3120.2.1.302.00.8	SAFE-CLRCL SALS	ADMINISTRATIVE ASSISTANT SAFE	1.0	\$80,618	\$80,618	\$75,373	\$5,245
100.01.3600.2.1.302.00.8	SECURITY-SCHOOL	STUDENT ENGAGEMENT LIAISON	1.0	\$62,124	\$457,888	\$437,005	\$20,883
		SCHOOL SECURITY	1.0	\$69,832			
		SCHOOL SECURITY	1.0	\$69,832			
		SCHOOL SECURITY	1.0	\$69,832			
		SCHOOL SECURITY	1.0	\$67,798			
		SCHOOL SECURITY	1.0	\$63,724			
		SCHOOL SECURITY	1.0	\$54,746			
100.01.3120.4.0.302.00.8	SAFE-CONTRACT SERVICES				\$15,000	\$15,000	\$0
100.01.3120.5.0.302.01.8	SAFE-FRESH UNIFORMS				\$12,700	\$12,000	\$700
100.01.3120.5.0.302.02.8	SAFE-SAFETY GLASSES				\$1,500	\$1,500	\$0
100.01.3120.5.0.302.03.8	SAFE-PARENT CONNECTION				\$4,500	\$4,500	\$0
100.01.3120.5.0.302.20.8	SAFE-SUPPLIES				\$5,500	\$5,500	\$0
100.01.3120.5.0.302.40.8	SAFE-TECH HARDWARE				\$10,000	\$10,000	\$0
100.01.3120.5.0.302.41.8	SAFE-TECH SOFTWARE				\$1,200	\$1,200	\$0
100.01.3120.6.0.302.55.8	SAFE-OTHER				\$7,000	\$6,410	\$590
100.01.3600.4.0.302.00.8	SECURITY-O/S SERVICES				\$350,000	\$320,320	\$29,680
100.01.3600.4.0.302.01.8	SECURITY-RESOURCE OFFICER				\$75,000	\$0	\$75,000
SAFE / SECURITY TOTAL					\$1,276,225	\$1,129,543	\$146,682

FY26 Proposed Operating Budget by Department
NURSE

Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.3200.1.1.303.00.8	MEDICAL PROF SALS	NURSE	1.0	\$110,533	\$392,374	\$377,684	\$14,690
		NURSE	1.0	\$109,271			
		NURSE	1.0	\$101,652			
		LICENSED PRACTICAL NURSE	1.0	\$70,918			
100.01.3200.1.4.303.00.4	MEDICAL SUBS				\$20,000	\$10,000	\$10,000
100.01.3200.4.0.303.00.8	MEDICAL CONTR SVCS				\$0	\$81,565	-\$81,565
100.01.3200.5.0.303.20.8	MEDICAL SUPPLIES				\$7,629	\$20,144	-\$12,515
100.01.3200.5.0.303.41.8	MEDICAL TECH SOFTWARE				\$5,250	\$3,400	\$1,850
100.01.3200.6.0.303.55.8	MEDICAL-OTHER				\$0	\$1,250	-\$1,250
MEDICAL / NURSE TOTAL					\$425,253	\$494,043	-\$68,790

FY26 Proposed Operating Budget by Department								
ATHLETICS								
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference	
100.01.3510.1.2.305.00.8	ATHLET-COACH FTBALL				\$54,224	\$54,224	\$0	
100.01.3510.1.2.305.01.8	ATHLETIC-COACH XCNTRY				\$15,390	\$15,390	\$0	
100.01.3510.1.2.305.02.8	ATHLETIC-COACH SWIM				\$9,442	\$9,053	\$389	
100.01.3510.1.2.305.03.8	ATHLET-COACH BSKTBL BOYS				\$25,538	\$20,642	\$4,896	
100.01.3510.1.2.305.04.8	ATHLET-COACH BSKTBL GIRLS				\$21,406	\$20,438	\$968	
100.01.3510.1.2.305.05.8	ATHLET-COACH INDR TRK				\$20,194	\$20,194	\$0	
100.01.3510.1.2.305.06.8	ATHLET-COACH OUTDR TRK				\$25,105	\$25,105	\$0	
100.01.3510.1.2.305.07.8	ATHLET-COACH WRSTLNG				\$21,306	\$21,306	\$0	
100.01.3510.1.2.305.08.8	ATHLET-COACH BASEBALL				\$21,108	\$21,105	\$3	
100.01.3510.1.2.305.09.8	ATHLET-COACH SOFTBALL				\$21,108	\$21,107	\$1	
100.01.3510.1.2.305.10.8	ATHLET-COACH TENNIS				\$9,722	\$9,722	\$0	
100.01.3510.1.2.305.11.8	ATHLET-COACH GOLF				\$7,891	\$7,891	\$0	
100.01.3510.1.2.305.12.8	ATHLET-COACH VOLYBALL GIRLS				\$19,486	\$20,244	-\$758	
100.01.3510.1.2.305.13.8	ATHLET-COACH SOCCER GIRLS				\$15,824	\$15,824	\$0	
100.01.3510.1.2.305.14.8	ATHLET-FALL COACH CHEERLDG				\$8,630	\$8,630	\$0	
100.01.3510.1.2.305.15.8	ATHLET-COACH PHYS COND				\$25,000	\$23,000	\$2,000	
100.01.3510.1.2.305.16.8	ATHLET-COACH SOCCER BOYS				\$15,824	\$15,824	\$0	
100.01.3510.1.2.305.17.8	ATHLET-REGGIE'S ON THE MOVE				\$5,000	\$5,000	\$0	
100.01.3510.1.2.305.18.8	ATHLET-COACH VOLLEYBALL BOYS				\$20,244	\$20,244	\$0	
100.01.3510.1.2.305.19.8	ATHLET-WINTER COACH CHEER				\$8,630	\$8,630	\$0	
100.01.3510.1.2.305.20.8	ATHLET-STIPENDS/SECURITY				\$54,000	\$27,000	\$27,000	
100.01.3510.3.1.305.00.8	ATHLET-OTHER HOURLY				\$10,000	\$8,800	\$1,200	
100.01.3510.3.2.305.00.8	ATHLET-EQUIP MGR				\$13,000	\$13,000	\$0	
100.01.3510.4.0.305.00.8	ATHLET-BUSING - CHARTER				\$125,000	\$125,000	\$0	
100.01.3510.4.0.305.01.8	ATHLET-OFFICIALS				\$52,000	\$50,128	\$1,872	
100.01.3510.4.0.305.04.8	ATHLET-CLEAN/REPAIR				\$20,000	\$19,500	\$500	
100.01.3510.4.0.305.06.8	ATHLET-SITE COORD				\$1,500	\$1,500	\$0	
100.01.3510.4.0.305.07.8	ATHLET-TRAINER SUPPORT				\$1,000	\$1,000	\$0	
100.01.3510.4.0.305.08.8	ATHLET-MEDIA				\$12,000	\$2,500	\$9,500	
100.01.3510.4.0.305.13.8	ATHLET-GAME WORKERS				\$16,000	\$15,994	\$6	
100.01.3510.5.0.305.00.8	ATHLET-SUPP FOOTBALL				\$15,000	\$19,000	-\$4,000	
100.01.3510.5.0.305.01.8	ATHLET-SUPP X-COUNT				\$3,000	\$3,000	\$0	
100.01.3510.5.0.305.02.8	ATHLET-SUPP SWIM				\$6,000	\$6,000	\$0	
100.01.3510.5.0.305.03.8	ATHLET-SUPP BSKTBL BOYS				\$4,000	\$3,000	\$1,000	
100.01.3510.5.0.305.04.8	ATHLET-SUPP BSKTBL GIRLS				\$4,000	\$3,000	\$1,000	
100.01.3510.5.0.305.05.8	ATHLET-SUPP INDR T				\$4,000	\$3,000	\$1,000	
100.01.3510.5.0.305.06.8	ATHLET-SUPP OUTDR				\$4,000	\$3,000	\$1,000	
100.01.3510.5.0.305.07.8	ATHLET-SUPP WRESTL				\$4,000	\$3,000	\$1,000	
100.01.3510.5.0.305.08.8	ATHLET-SUPP BASEBA				\$15,000	\$9,000	\$6,000	
100.01.3510.5.0.305.09.8	ATHLET-SUPP SOFTBA				\$15,000	\$9,000	\$6,000	
100.01.3510.5.0.305.10.8	ATHLET-SUPP TENNIS				\$6,000	\$3,000	\$3,000	
100.01.3510.5.0.305.11.8	ATHLET-SUPP GOLF				\$5,000	\$3,000	\$2,000	
100.01.3510.5.0.305.12.8	ATHLET-SUPP VOLYBL				\$0	\$5,000	-\$5,000	
100.01.3510.5.0.305.13.8	ATHLET-SUPP SOCCER GIRLS				\$10,000	\$12,000	-\$2,000	
100.01.3510.5.0.305.14.8	ATHLET-FALL SUPP CHEERL				\$8,000	\$6,000	\$2,000	
100.01.3510.5.0.305.15.8	ATHLET-SUPP OTHER				\$15,000	\$15,000	\$0	
100.01.3510.5.0.305.17.8	ATHLET-SUPP VOLLEYBALL BOYS				\$4,000	\$5,000	-\$1,000	
100.01.3510.5.0.305.18.8	ATHLET-MEDICAL SUPP				\$15,000	\$15,000	\$0	
100.01.3510.5.0.305.22.8	ATHLET-EQUIPMENT				\$15,000	\$15,000	\$0	
100.01.3510.5.0.305.23.8	ATHLET-SUPP SOCCER BOYS				\$4,000	\$4,000	\$0	
100.01.3510.5.0.305.25.8	ATHLET-SUPP VOLLYEBALL GIRLS				\$4,000	\$0	\$4,000	
100.01.3510.5.0.305.41.8	ATHLET-TECH SOFTWARE				\$15,000	\$15,000	\$0	
100.01.3510.6.0.305.00.8	ATHLET-TRAVEL				\$4,000	\$4,000	\$0	
100.01.3510.6.0.305.01.8	ATHLET-FEES-OTHER				\$45,000	\$42,000	\$3,000	
100.01.3510.6.0.305.07.0	ATHLET-PD COACHES				\$3,000	\$3,000	\$0	
100.01.3510.6.0.305.65.8	ATHLET-GUEST				\$10,000	\$8,500	\$1,500	
ATHLETICS TOTAL					\$912,572	\$844,495	\$68,077	

FY26 Proposed Operating Budget by Department CUSTODIAL SERVICES							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.1230.1.1.401.00.8	CUSTOD-PROF SALARIES	DIRECTOR OF FACILITIES & OPERATIONS	1.0	\$158,167	\$158,167	\$151,270	\$6,897
100.01.4111.1.1.401.02.8	CUSTOD-ADMIN ASST	ADMINISTRATIVE ASSISTANT FACILITIES	1.0	\$84,138	\$84,138	\$81,686	\$2,452
100.01.4111.3.1.401.00.8	CUSTOD- FT DAYS	CUSTODIAN-MAINTENANCE	1.0	\$88,462	\$647,526	\$673,368	-\$25,842
		CUSTODIAN-MAINTENANCE OUTSIDE		\$88,462			
		CUSTODIAN-MAINTENANCE	1.0	\$84,926			
		CUSTODIAN-MAINTENANCE	1.0	\$88,462			
		SHIPPING/RECEIVING INVENTORY SPECIALIST	1.0	\$84,926			
		CUST-FT DAYS	1.0	\$70,762			
		CUST-FT DAYS	1.0	\$70,762			
		CUST-FT DAYS	1.0	\$70,762			
100.01.4111.3.1.401.01.8	CUSTOD- FT NIGHTS	CUSTODIAN-MAINTENANCE 2ND SHIFT	1.0	\$88,462	\$442,270	\$412,215	\$30,055
		CUST-FT NIGHTS	1.0	\$70,762			
		CUST-FT NIGHTS	1.0	\$70,762			
		CUST-FT NIGHTS	1.0	\$70,762			
		CUST-FT NIGHTS	1.0	\$70,762			
		CUST-FT NIGHTS	1.0	\$70,762			
100.01.4111.3.1.401.02.8	CUSTOD- PT				\$50,000	\$50,000	\$0
100.01.4111.3.2.401.00.8	CUSTOD-OVERTIME				\$25,000	\$25,000	\$0
100.01.4111.3.3.401.00.8	CUSTOD- LONGEVITY				\$3,500	\$2,000	\$1,500
100.01.4111.5.0.401.20.8	CUSTOD-SUPPLIES				\$90,000	\$75,000	\$15,000
100.01.4111.6.0.401.55.8	CUSTOD-OTHER				\$40,000	\$25,000	\$15,000
CUSTODIAL SERVICES TOTAL					\$1,540,601	\$1,495,539	\$45,062
FY26 Proposed Operating Budget by Department HEATING AND UTILITIES							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.4120.5.0.402.00.8	UTILITIES-HEATING/NATURAL GAS				\$390,000	\$390,000	\$0
100.01.4130.5.0.402.00.8	UTILITIES-ELECTRIC				\$500,000	\$500,000	\$0
100.01.4130.5.0.402.02.8	UTILITIES-WATER				\$60,000	\$50,000	\$10,000
HEATING & UTILITIES TOTAL					\$950,000	\$940,000	\$10,000
FY26 Proposed Operating Budget by Department MAINTENANCE OF GROUNDS							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.4210.4.0.403.00.8	MAINT GROUND-SNOW REMOVAL				\$80,000	\$70,000	\$10,000
100.01.4210.4.0.403.01.8	MAINT GROUND-SWEEPING				\$2,000	\$2,000	\$0
100.01.4210.4.0.403.02.8	MAINT GROUND-LANDSCAPING				\$20,000	\$10,000	\$10,000
100.01.4210.4.0.403.03.8	MAINT GROUND-OTH SVCS				\$20,000	\$15,000	\$5,000
100.01.4210.4.0.403.04.8	MAINT GROUND-FIELDS				\$10,000	\$10,000	\$0
100.01.4210.5.0.403.00.8	MNGRND-TREES/SHRUBS				\$0	\$5,000	-\$5,000
GROUND MAINTENANCE TOTAL					\$132,000	\$112,000	\$20,000

FY26 Proposed Operating Budget by Department MAINTENANCE OF BUILDING							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.4220.3.2.404.00.8	MNBLDG-CARPENTRY				\$50,000	\$50,000	\$0
100.01.4220.3.2.404.02.8	MNBLDG-PLUMBING				\$60,000	\$60,000	\$0
100.01.4220.3.2.404.03.8	MNBLDG-OTHER MAINT (Payroll)				\$40,000	\$45,000	-\$5,000
100.01.4220.3.2.404.05.8	MNBLDG-ELECTRICAL				\$70,000	\$70,000	\$0
100.01.4220.4.0.404.00.8	MNBLDG-O/S HVAC SERVICES				\$340,000	\$27,816	\$312,184
100.01.4220.4.0.404.01.8	MNBLDG-O/S ELEV/DIESEL SVCS				\$45,000	\$45,000	\$0
100.01.4220.4.0.404.02.8	MNBLDG-O/S FIRE EQUIP SVCS				\$70,000	\$60,000	\$10,000
100.01.4220.4.0.404.03.8	MNBLDG-O/S PEST SVCS				\$10,000	\$10,000	\$0
100.01.4220.4.0.404.04.8	MNBLDG-O/S REFRIGERATION SERV				\$5,000	\$5,000	\$0
100.01.4220.4.0.404.05.8	MNBLDG-O/S WASTE REMOVAL				\$90,000	\$85,000	\$5,000
100.01.4220.4.0.404.06.8	MNBLDG-O/S HAZARD WASTE				\$40,000	\$20,000	\$20,000
100.01.4220.4.0.404.07.8	MNBLDG-O/S ELEC SVCS				\$25,000	\$5,000	\$20,000
100.01.4220.4.0.404.10.8	MNBLDG-O/S PLUMBING				\$10,000	\$10,000	\$0
100.01.4220.4.0.404.11.8	MNBLDG-O/S DRAIN CLEANING				\$6,000	\$60,000	-\$54,000
100.01.4220.4.0.404.12.8	MNBLDG-O/S CARPENTRY				\$40,000	\$40,000	\$0
100.01.4220.4.0.404.13.8	MNBLDG-O/S OTHER				\$70,000	\$60,000	\$10,000
100.01.4220.5.0.404.00.8	MNBLDG-PLUMB SUPPLIES				\$70,000	\$60,000	\$10,000
100.01.4220.5.0.404.02.8	MNBLDG-PAINT SUPPLIES				\$30,000	\$30,000	\$0
100.01.4220.5.0.404.03.8	MNBLDG-CARP SUPPLIES				\$50,000	\$50,000	\$0
100.01.4220.5.0.404.04.8	MNBLDG-LOCKER SUPPLIES				\$10,000	\$10,000	\$0
100.01.4220.5.0.404.05.8	MNBLDG-ELECTRIC SUPPLIES				\$70,000	\$60,000	\$10,000
100.01.4220.5.0.404.06.8	MNBLDG-OTHER SUPPLIES				\$80,000	\$80,000	\$0
100.01.4220.5.0.404.40.8	MNBLDG-TECH HARDWARE				\$10,000	\$10,000	\$0
100.01.4220.5.0.404.41.8	MNBLDG-TECH SOFTWARE				\$20,000	\$20,000	\$0
100.01.4225.4.0.404.00.8	MNBLDG-O/S SECURITY OSVC				\$30,000	\$10,000	\$20,000
BUILDING MAINTENANCE TOTAL					\$1,341,000	\$982,816	\$358,184
FY26 Proposed Operating Budget by Department MAINTENANCE							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.01.4230.3.2.405.00.8	MNEQPT-VEHICLE REPAIR (Payroll)				\$20,000	\$10,000	\$10,000
100.01.4230.4.0.405.00.8	MNEQPT-VEHICLE REPAIRS				\$15,000	\$10,000	\$5,000
100.01.4230.4.0.405.01.8	MNEQPT-OTHER O/S SERVICE				\$15,000	\$12,000	\$3,000
100.01.4230.5.0.405.00.8	MNEQPT-VEHICLE SUPPLIES				\$5,000	\$5,000	\$0
100.01.4230.5.0.405.01.8	MNEQPT-GASOLINE				\$15,000	\$10,000	\$5,000
100.01.4230.5.0.405.02.8	MNEQPT FURNITURE				\$38,011	\$25,000	\$13,011
MAINTENANCE EQUIPMENT TOTAL					\$108,011	\$72,000	\$36,011
FY26 Proposed Operating Budget by Department DISCONTINUED							
Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
	PROGRAMMING AND WEB DESIGN				\$0	\$205,692	-\$205,692
	INSTRUCTIONAL CAPITAL EQUIPMENT				\$0	\$27,355	-\$27,355
						\$233,047	-\$233,047

FY26 Proposed Operating Budget by Department
NON-FOUNDATION

Account	Description	Position	FTE	FY26 Salary	FY26 Proposed	FY25 Budget	Difference
100.02.3300.4.0.101.00.4	BUSING-REGULAR				\$2,031,390	\$1,863,395	\$167,995
100.02.3300.4.0.101.01.4	BUSING-DETENTION/LATE				\$140,836	\$130,501	\$10,335
100.02.3300.4.0.101.02.4	BUSING SPORTS-LATE				\$259,200	\$164,800	\$94,400
100.02.3300.4.0.101.03.4	BUSING-REGULAR SUMMER				\$179,733	\$171,045	\$8,688
100.02.3300.4.0.101.04.4	BUSING-HOMELESS				\$320,000	\$300,000	\$20,000
100.02.3300.4.0.101.05.4	BUSING-AFTER DARK PROGRAM				\$100,000	\$100,000	\$0
100.02.3300.4.0.101.06.4	BUSING - FOSTER				\$100,000	\$100,000	\$0
100.02.3300.4.0.273.00.2	BUSING-SPED INSIDE DIST				\$50,000	\$50,000	\$0
100.02.3300.4.0.273.01.2	BUSING-SPED OUTSIDE DIST				\$40,000	\$40,000	\$0
100.02.5260.6.0.121.00.8	OPEB TRUST FUND				\$100,000	\$100,000	\$0
100.02.7300.6.0.101.01.8	CAPITAL IMPROVEMRNT FUNDING				\$1,000,000	\$2,000,000	-\$1,000,000
100.02.8100.9.0.101.00.8	L.T.DEBT-SCHCONSTR PRINC				\$325,000	\$315,000	\$10,000
100.02.8200.9.0.101.00.8	L.T.DEBT SERVICE-SCHCONSTR INT				\$28,725	\$38,325	-\$9,600
NON FOUNDATION TOTAL					\$4,674,884	\$5,373,066	-\$698,182
TOTAL BUDGET					\$54,935,906	\$51,571,784	\$3,364,122

REVOLVING ACCOUNT BALANCES

FUND CODE		7/1/2023			6/30/2024
		BEG BALANCE	REVENUE	EXPENSE	END BALANCE
202	CONCESSION STAND	\$1,138.06	\$0.00	\$0.00	\$1,138.06
203	ATHLETICS	\$15,709.39	\$12,705.00	\$7,551.53	\$20,862.86
204	CAFETERIA	\$1,281,042.56	\$1,484,268.51	\$1,790,055.80	\$975,255.27
205	AUTOMOTIVE	\$27,904.85	\$88,534.26	\$75,159.36	\$41,279.75
206	ENERGY SAVINGS	\$488,044.39	\$214,953.72	\$65,144.22	\$637,853.89
207	CULINARY ARTS	\$19,490.60	\$100,676.66	\$113,530.06	\$6,637.20
208	MARKETING EDUCATION	\$5,674.34	\$14,808.42	\$20,243.54	\$239.22
209	UNIFORMS	\$11,789.90	\$57,495.11	\$64,311.87	\$4,973.14
210	STUDENT ACTIVITY AGENCY	\$81,234.55	\$106,042.29	\$87,833.39	\$99,443.45
211	POOL	\$170,974.67	\$60,741.25	\$61,326.44	\$170,389.48
212	CARPENTRY/HOUSE	\$771.62	\$7,827.50	\$5,362.44	\$3,236.68
213	AUTOBODY	\$16,064.41	\$24,885.04	\$21,883.14	\$19,066.31
214	REGGIES LOCKER	\$2,862.72	\$8,638.00	\$995.00	\$10,505.72
215	COSMETOLOGY	\$40,720.31	\$12,447.00	\$23,901.28	\$29,266.03
216	TECHNOLOGY	\$33,490.29	\$9,901.36	\$0.00	\$43,391.65
218	STUDENT AWARDS	\$5,731.31	\$22,366.00	\$22,450.00	\$5,647.31
219	CHILD CARE	\$25,092.64	\$280,426.24	\$9,151.16	\$296,367.72
220	ELECTRONICS REPAIR	\$827.22	\$0.00	\$0.00	\$827.22
221	HORTICULTURE	\$12,064.73	\$16,790.29	\$15,661.97	\$13,193.05
223	STEAM	\$769.36	\$0.00	\$0.00	\$769.36
225	ADULT EVENING	\$123,525.09	\$186,136.07	\$114,875.19	\$194,785.97
227	ACADEMIC MAKEUP	\$49,016.46	\$0.00	\$0.00	\$49,016.46
228	CIRCUIT BREAKER	\$0.00	\$7,792.00	\$0.00	\$7,792.00
230	ELECTRICAL	\$751.16	\$27.20	\$0.00	\$778.36
231	SCHOOL CHOICE	\$166,609.06	\$0.00	\$0.00	\$166,609.06
232	PLUMBING	\$751.16	\$3,929.20	\$0.00	\$4,680.36
233	GRAPHICS/COPY CENTER	\$8,638.00	\$0.00	\$8,638.00	\$0.00
235	METAL FAB	\$2,714.77	\$27.20	\$0.00	\$2,741.97
236	HVAC	\$751.16	\$2,349.20	\$0.00	\$3,100.36
237	FACILITY RENTAL	\$574,406.01	\$382,411.99	\$536,945.34	\$419,872.66
238	MACHINE SHOP	\$1,023.73	\$27.20	\$0.00	\$1,050.93
240	LHS AFTER DARK	\$438,066.25	\$206,352.19	\$351,666.20	\$292,752.24
250	ATHLETIC FIELD PROJECT	\$55,843.59	\$0.00	\$29,993.50	\$25,850.09

FY2025 GRANTS AND DONATIONS

Fund Code State and Federal Entitlement Grants		\$
240	Individuals with Disabilities Education Act (IDEA)	\$523,109
400	Strengthening Career and Technical Education for the 21st Century Act (Perkins)	\$467,333
305	Title I	\$775,931
140	Title II-A	\$70,988
180	Title III	\$27,582
309	Title IV	\$56,870
Fund Code Federal Grants		\$
209	Improving Ventilation and Air Quality in Public School Buildings Grant	
165	High Quality Instructional Materials (HQIM)	
274	Individuals with Disabilities Education Act (IDEA) Program Improvement Grant	
528	Development and Expansion of High Quality Summer Learning	\$20,000
Fund Code State Grants		\$
530	Afterschool and Out-of-School Time (ASOST)	\$75,000
461	Early College Planning Grant	\$20,000
412	CTE Education Partnership Grant	\$251,376
	Mass Save Clean Energy Partnership	\$18,000
	MLSC Biotech	\$99,982
	Mass CEC Equity Workforce Equipment & Infrastructure Grant	\$735,000
	Career Technical Initiative 8 and supplemental funding for Engagement Manag	\$1,055,000
	LISC Boston - Hosting Weatherization Training Grant	\$7,000
Private Grants & Donations		\$
	Vehicle donations	\$5,000
	Scholarships	\$10,000
Partnerships		\$
	The Brookline Center	\$34,250
TOTAL		\$4,252,421

Positions funded by Grants and Revolving Accounts			
Account	Position - Grant Funded	FTE	FY26 Salary
Title I Grant	BRYT ACADEMIC COORDINATOR	1.0	\$57,828
Title I Grant	CTE EQUITABLE ACCESS LIAISON	1.0	\$92,443
Title I Grant	PARA ML	1.0	\$57,828
Title I Grant	PARA ML	1.0	\$48,581
Title I Grant	PARA ML	1.0	\$57,828
Title I Grant	PARA ML	1.0	\$57,828
Title I Grant	PARENT LIAISON	1.0	\$64,429
Title I Grant	PARENT LIAISON	1.0	\$68,537
Title II Grant	MATH INSTR	0.75	\$57,399
Perkins Grant	ROBOTICS INSTRUCTOR	1.0	\$113,053
Perkins Grant	ROBOTICS INSTRUCTOR	1.0	\$113,053
Perkins Grant	EARLY CHILDHOOD TEACHER	1.0	\$100,776
IDEA Grant	SPECIAL EDUCATION SPECIALIST	1.0	\$88,614
IDEA Grant	PARA-SPED	1.0	\$57,828
IDEA Grant	PARA-SPED	1.0	\$57,828
IDEA Grant	PARA-SPED	1.0	\$57,828
Account	Position - Revolving Account Funded	FTE	FY26 Salary
Adult Education and After Dark Revolving	DIRECTOR OF GRANTS & WORKFORCE DEVELOPMENT	1.0	\$162,881
Adult Education and After Dark Revolving	PROGRAM & GRANTS ASSISTANT	1.0	\$95,481
Food Service Revolving	DIRECTOR OF FOOD SERVICE	1.0	\$116,436
Food Service Revolving	CUST-FT DAYS	1.0	\$70,762

\$5,101,000 Bond Authorization

June 18, 2014	2,116,000	issue (Qualified & Insured) payable annually over 10 years
	216,000	payments made on principal FY 2015
	215,000	payments made on principal FY 2016
	215,000	payments made on principal FY 2017
	210,000	payments made on principal FY 2018
	210,000	payments made on principal FY 2019
	210,000	payments made on principal FY 2020
	210,000	payments made on principal FY 2021
	210,000	payments made on principal FY 2022
	210,000	payments made on principal FY 2023
	<u>210,000</u>	payments made on principal FY 2024

0.00 Bond paid off

December 1, 2017	2,985,000	issue (Qualified & Insured) payable annually over 10 years
	220,000	payments made on principal FY 2019
	270,000	payments made on principal FY 2020
	280,000	payments made on principal FY 2021
	290,000	payments made on principal FY 2022
	300,000	payments made on principal FY 2023
	305,000	payments made on principal FY 2024
	315,000	payments made on principal FY 2025

1,005,000 principal remaining.

Next principal & interest payment due December 01, 2025

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Section IV

Glossary

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time when it can be expended. Any amount that is appropriated may be encumbered.

Audit: Work done by accountants in examining financial reports, reviewing compliance with applicable laws and regulations, reviewing effectiveness in achieving program results. A basic audit examines only the financial reports and legal compliance. An outside Certified Public Accountant (CPA) audit is directed primarily toward the expression of an opinion as to the fairness of the financial statements and submission of a management letter. An auditor must be independent of the executive branch of government. A state auditor, private CPA or public accountant, or elected auditor meets this test.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate.

Bond Authorization: The action of town meeting authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer upon the signature of the selectmen.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. A budget may be preliminary (the financial plan presented to the town meeting) or final (the plan approved by that body).

Capital Budget: A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

Chapter 70: The Chapter 70 program is the major program of state aid to public elementary and secondary schools. In addition to providing state aid to support school operations, it also establishes minimum spending requirements for each school district and minimum requirements for each municipality's share of school costs.

Cherry Sheet: An annual statement received from the Massachusetts Department of Revenue detailing estimated receipts for the next fiscal year for the various state aid accounts and estimated state and county government charges payable by the Town in setting the tax rate. The actual receipts and charges may vary from the estimates.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: Obligations such as purchase orders, contracts, salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

Excess and Deficiency (E&D): Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liability and reserves as certified by the Director of Accounts. The calculation is based on a year-end balance sheet which is submitted to the Department of Revenue by the district's auditor, accountant, or comptroller as of June 30. The regional school committee must apply certified amounts exceeding five percent of the district's prior year operating and capital costs to reduce the assessment on member cities and towns.

Expenditure: The spending of money by the school for the programs or projects within the approved budget.

Fiscal Year ("FY"): A 12-month period, beginning July 1 and ending June 30, to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. The designation of the fiscal year is that of the calendar year in which it ends; for example, FY25 or FY 2025 is the fiscal year which begins July 1, 2024 and ends June 30, 2025.

Line-Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance or salaries.

Local Aid: Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

Net School Spending (NSS): School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Massachusetts Department of Elementary and Secondary Education (MA DESE) (Education Reform Act of 1993).

Other Post-Employment Benefits (OPEB): The set of benefits, other than pensions, that government employees earn while actively working, but do not receive until they retire. Typically included is health insurance coverage for retirees, their spouses and in some cases their beneficiaries.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Revolving Fund: A revolving fund separately accounts for specific revenues and earmarks them for expenditure by a board or officer without appropriation for particular purposes to support the activity, program or service that generated the revenues. Typically, revolving funds are authorized by state law for programs or services with expenses that (1) fluctuate with demand and (2) can be matched with the fees, charges or other revenues collected during the year. Local acceptance, if required by statute, is by vote of the municipality's legislative body, subject to charter. G.L. c. 4, § 4.

School Committee: Publicly elected or appointed equivalent of a board of directors of a corporation, which in this case is a school system. The school committee establishes educational goals and policies for the district, consistent with the requirements of law and the statewide goals and standards established by the Board of Education. The school committee has oversight of and responsibility for the school system, sets the direction in which the system must go, and establishes criteria to determine if its goals and policies are being met.

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