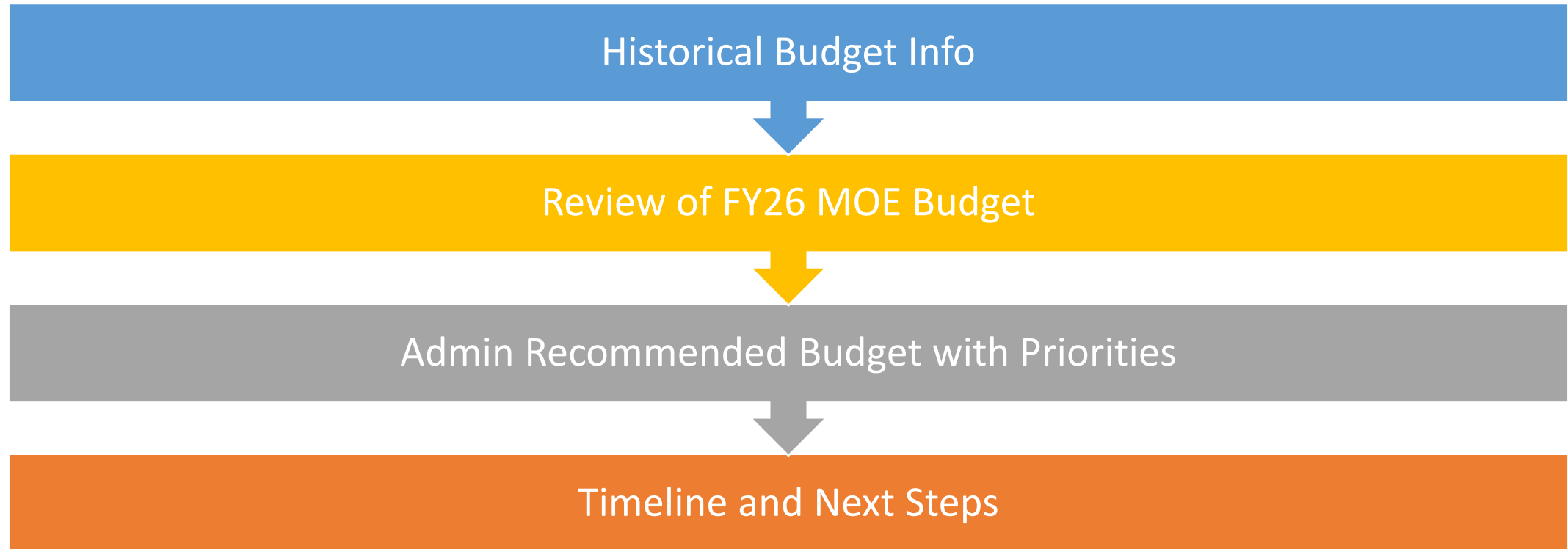




FY26 Admin
Recommended
Budget
April 1, 2025

Pembroke Public Schools

Overview



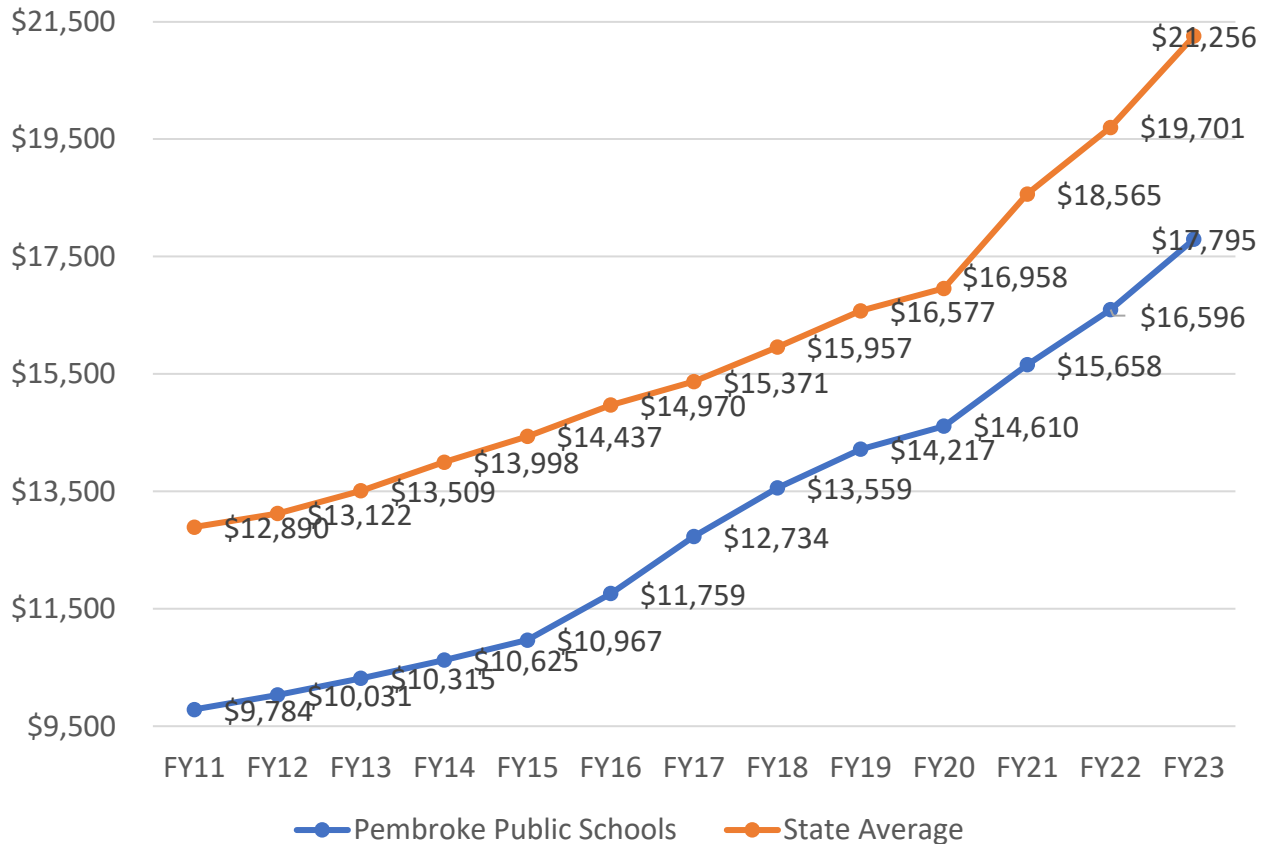
Historical Funding Picture

FY	Town Budget	School Budget	Enrollment (chapter 70 formula)*	Chapter 70	% Increase in Chapter 70	School Budget as a % of Town Budget	Town Contribution to School Budget
2011	\$52,357,683	\$26,564,969	3,368	\$12,726,668	4.32%	50.72%	\$13,838,301
2012	\$53,185,158	\$26,564,969	3,312	\$12,794,990	0.54%	49.95%	\$13,769,979
2013	\$54,182,693	\$27,795,729	3,269	\$12,925,750	1.02%	51.30%	\$14,869,979
2014	\$55,641,151	\$28,289,729	3,278	\$13,013,732	0.68%	50.84%	\$15,275,997
2015	\$52,777,626	\$28,971,029	3,252	\$13,095,032	0.62%	54.89%	\$15,875,997
2016	\$56,925,849	\$30,832,029	3,179	\$13,174,507	0.61%	54.16%	\$17,657,522
2017	\$58,875,321	\$31,332,029	3,091	\$13,344,512	1.29%	53.21%	\$17,987,517
2018	\$61,689,317	\$32,338,670	3,005	\$13,434,662	0.68%	52.40%	\$18,904,008
2019	\$64,058,489	\$33,259,352	2,902	\$13,521,752	0.65%	51.92%	\$19,737,600
2020	\$65,798,500	\$34,108,229	2,900	\$13,608,752	0.64%	51.83%	\$20,499,477
2021	\$64,022,123	\$34,300,000	2,854	\$13,608,752	0.00%	51.83%	\$20,691,248
2022	\$66,492,690	\$35,500,000	2,740	\$13,690,952	0.60%	53.38%	\$21,809,048
2023	\$72,569,173	\$36,615,000	2,700	\$13,852,952	1.1%	50.44%	\$22,762,048
2024	\$74,604,929	\$37,670,000	2,599	\$14,008,892	1.18%	50.49%	\$23,661,108
2025 (est)	\$77,221,367	\$38,580,000	2,483	\$14,267,124	1.84%	49.96%	\$24,312,876
2026(bud)	\$80,684,652	\$40,005,050	2,437	\$14,449,899	1.28%	49.58%	\$25,555,151

*Enrollment Figures – Foundation Enrollment for Chapter 70 Formula

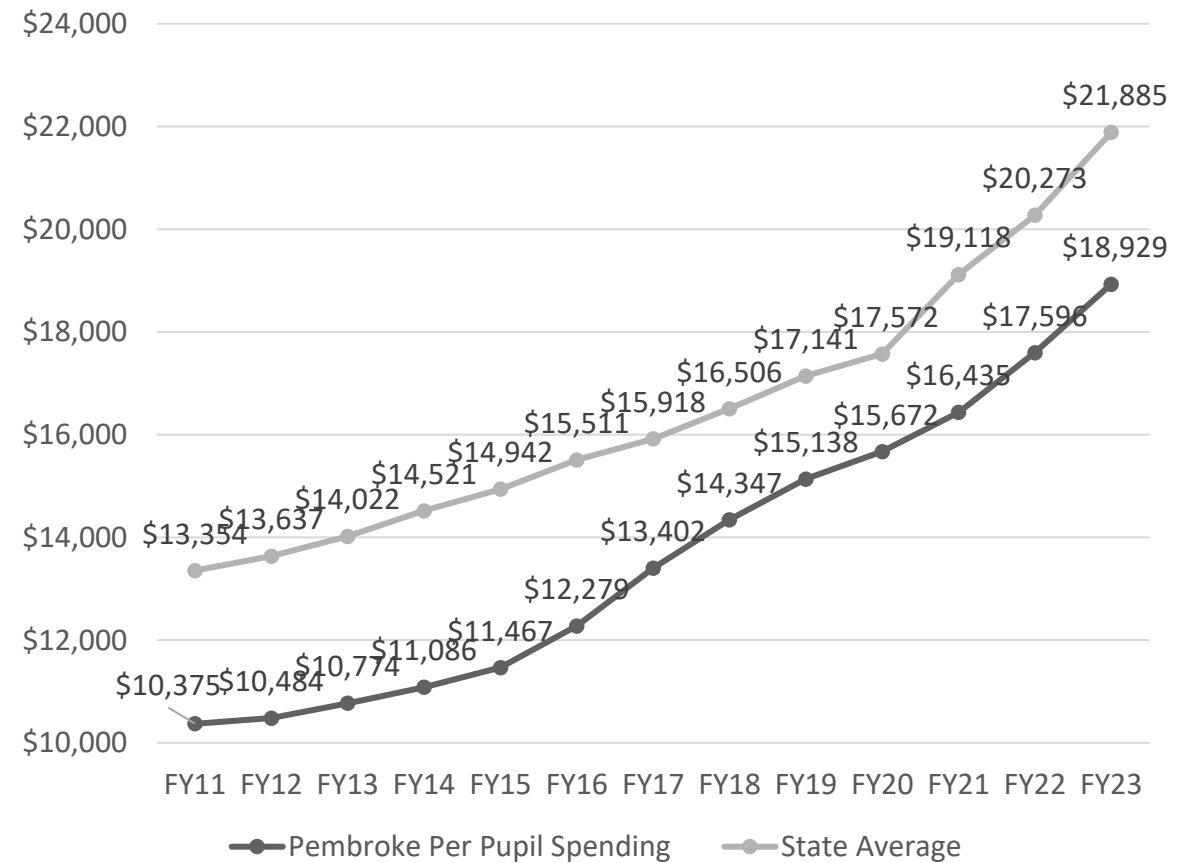
Historical Per Pupil Spending Pembroke vs State Average

Per Pupil Spending for In-District Students



Per Pupil Spending for All Student

(includes SPED out of district placements)



Neighboring Districts – Per Pupil-FY23

	*Total In-District Expenditures	Admin	Inst. Leaders	Teachers	Other Teaching Services	PD	Inst Materials	Guidance & Psych	Pupil Services	Operations/Maint.	Benefits/Fixed Costs
Pembroke	\$17,795	\$557	\$1,580	\$6,987	\$1,250	\$52	\$312	\$560	\$2,187	\$1,131	\$3,178
Abington	\$16,610	\$420	\$894	\$6,330	\$1,954	\$128	\$355	\$587	\$1,694	\$1,124	\$3,022
Cohasset	\$21,828	\$769	\$1,324	\$8,611	\$1,593	\$119	\$441	\$923	\$2,188	\$1,790	\$4,068
Duxbury	\$19,290	\$670	\$1,297	\$7,634	\$1,024	\$93	\$500	\$709	\$2,759	\$1,523	\$3,081
Hanover	\$17,167	\$593	\$1,352	\$7,942	\$1,433	\$165	\$221	\$485	\$2,290	\$1,113	\$1,574
Marshfield	\$17,743	\$471	\$1,252	\$7,408	\$1,759	\$242	\$689	\$612	\$1,654	\$1,401	\$2,250
Middleborough	\$18,721	\$424	\$1,126	\$7,208	\$1,568	\$253	\$398	\$569	\$2,241	\$1,294	\$3,641
Norwell	\$18,616	\$621	\$1,312	\$7,523	\$1,410	\$77	\$463	\$634	\$2,030	\$1,334	\$3,212
Rockland	\$20,125	\$688	\$1,575	\$7,606	\$1,405	\$82	\$488	\$620	\$1,892	\$1,194	\$4,577
Scituate	\$19,419	\$703	\$1,585	\$8,768	\$1,381	\$18	\$357	\$688	\$1,716	\$1,327	\$2,876
Silver Lake	\$22,807	\$843	\$1,633	\$8,327	\$1,813	\$696	\$764	\$910	\$1,912	\$2,865	\$3,044
Whitman Hanson	\$17,232	\$421	\$1,072	\$7,210	\$1,099	\$20	\$966	\$585	\$1,568	\$1,642	\$2,648

- Description of Categories found in Appendix
- There is some variation in how districts report, for example our content supervisors fall under Inst. Leaders, but in other communities where those staff fall under the teacher's collective bargaining agreement, they are accounted for in the teaching category

Comparable Districts – Per Pupil – FY23

	Total In-District Expenditures	Admin	Inst. Leaders	Teachers	Other Teaching Services	PD	Inst Materials	Guidance & Psych	Pupil Services	Operations/Maint	Benefits/Fixed Costs
Pembroke	\$17,795	\$557	\$1,580	\$6,987	\$1,250	\$52	\$312	\$560	\$2,187	\$1,131	\$3,178
Dighton/Rehoboth	\$19,024	\$666	\$1,025	\$7,237	\$1,792	\$130	\$886	\$538	\$2,008	\$1,658	\$3,089
Foxborough	\$20,576	\$649	\$1,358	\$8,153	\$1,309	\$28	\$450	\$758	\$2,125	\$2,034	\$3,528
Freetown/Lakeville	\$15,695	\$1,063	\$859	\$6,249	\$1,104	\$81	\$432	\$530	\$1,691	\$942	\$2,744
Grafton	\$15,663	\$531	\$1,480	\$6,236	\$1,874	\$27	\$111	\$333	\$1,597	\$1,521	\$1,953
Hampden/Wilbraham	\$18,198	\$616	\$929	\$6,366	\$1,921	\$218	\$291	\$720	\$2,252	\$1,617	\$3,268
Lynnfield	\$18,544	\$693	\$1,149	\$7,423	\$1,727	\$124	\$318	\$643	\$1,985	\$1,702	\$2,781
Mansfield	\$20,352	\$486	\$1,193	\$8,271	\$1,595	\$436	\$465	\$798	\$1,912	\$1,477	\$3,719
Nashoba	\$20,415	\$468	\$1,001	\$7,759	\$1,875	\$274	\$572	\$904	\$2,423	\$1,858	\$3,282
Wakefield	\$20,058	\$558	\$1,308	\$7,878	\$1,589	\$106	\$574	\$727	\$2,101	\$1,904	\$3,314
Wilmington	\$22,639	\$687	\$1,249	\$8,730	\$1,548	\$202	\$196	\$1,118	\$2,069	\$2,219	\$4,621

FY26 Admin Recommended Budget 4-1

*FY26 MOE budget assumes Circuit Breaker reimbursement at 75% rate

***Additional Revenues will be updated pending the School Committee fee conversation 4/1

Description	Amount
FY26 MOE Budget (11/24)	\$40,910,097
Required Additions	\$0
Adjusted Level 1 Priorities (slide 8 detail)	\$415,500
Budget Total	\$41,325,597
Adjustments	
Transportation Revolving Offset	(\$100,000)
SPED Tuition Pre-Buy	(\$600,000)
Move of Curricular Materials to Capital	(\$100,000)
Adjustment Total	(\$800,000)
FY26 BUDGET as of 4/1/25	\$40,525,597
Resulting Budget Gap	(\$1,945,597)
5 Enrollment Reductions (slide 11 detail)	(\$459,000)
Remaining Budget Gap	(\$1,486,597)
Additional Revenues***	\$55,000
Increase in Chapter 70 (estimate \$30/student) (Governor's Budget)	\$182,775
Increase in Town Contribution	\$1,242,275
Revenue Total	\$1,480,050
Remaining Budget Gap	(\$6,547)

Level 1 Admin Priorities

Item	Amount	Description
1.0 SPED Teacher at Hobomock	\$80,000	Behavioral Social Emotional Program
1.0 RBT at Hobomock	\$50,000	Behavioral Social Emotional Program
0.4 Business Teacher at PHS	\$35,000	Pathways Coordinator Increased to Full Time
1.0 BCBA	\$80,000	Shared across all buildings
1.0 Coordinator of Counseling	\$57,500	Shared across the district with a focus at PHS/PCMS (0.5 grant funded)
Technology Managed Services	\$28,000	Assumes ERATE reimbursement
1.0 Elementary Math Interventionist	\$80,000	Shared across all three schools
PHS Increase in extra curriculars	\$5,000	
Total	\$415,500	

Level 2 & 3 Admin Priorities

Item	Amount	Description
1.0 Elementary World Language	\$80,000	Shared across all three buildings
2.0 Math Interventionists	\$160,000	1 per elementary school
3.0 Behaviorists	\$240,000	1 per elementary school
0.5 BCBA	\$40,000	Behavioral Program at Hobomock
0.5 Social Worker	\$40,000	Additional Social Worker support for Behavioral program
1.0 SPED teacher at PHS	\$80,000	Expand co-taught offerings
0.5 ASL Teacher	\$40,000	Expand Language Offerings for students
Increase in funds for Extra-curricular	\$30,000	More club offerings for students
Secondary Staff Laptops	\$155,000	Will push out 1 year
Chromebook Replacements	\$175,000	Included on List for State Reps
Back up Solution	\$24,000	Will look to use year end funds
Replacement of Business lab	\$50,000	Will look to use year end funds
Access Point Replacement	\$40,000	Use current FY25 Budget
New Instructional Materials Associated with Pathways	\$40,097	Included on List for State Reps
0.3 Out of District Coordinator	\$40,000	

Item	Amount	Description
2.0 RBT	\$100,000	Provide behavioral support in classrooms
Turf Field Press Box	\$125,000	Community/ Future Capital
Basketball Hoops at PHS	\$50,000	FY27 Capital Request
1.0 Facilities/Operations Director	\$120,000	
1.0 Custodian	\$68,000	Floater to be shared across the district with a focus on exterior maintenance
Increase in Maintenance Contracted Services	\$100,000	Increase need across the district with aging equipment/facilities

FY26 Enrollment Reductions

Item	Amount	Description/Funding Source
1.0 FTE at North Pembroke	\$99,500	1 less section of Grade 3
1.0 FTE at Hobomock	\$99,500	1 less section of Grade 6
2.0 PCMS Staff	\$185,000	1 less science and 1 less social studies – creation of a split team
1.0 Districtwide	\$75,000	Districtwide ESL teacher (unfilled)
Total	\$459,000	

Next Steps

- 4/15/25 – Joint Budget Meeting with Selectboard/Advisory
- 4/29/25 or 5/6/25 – Public Budget Hearing
- 5/13/24 – Town Meeting

Appendix

- Enrollment & Class Size Historical Information
- Enrollment Reductions from Previous Fiscal Years
- Revolving Accounts Information
- Per Pupil Category Explanations

Historical Enrollment (10/1 data)

Oct. 1 Report Year	K	Gr. 1	Gr. 2	Gr. 3	Gr. 4	Gr. 5	Gr. 6	Gr. 7	Gr. 8	Gr. 9	Gr. 10	Gr. 11	Gr. 12	K-6	PCMS	PHS	Total
2001	245	252	227	281	253	260	266	248	240	239	214	203	157	1784	488	813	3085
2002	273	268	239	230	278	257	259	259	249	182	203	227	181	1804	508	793	3105
2003	263	281	268	241	236	276	249	249	260	191	187	222	170	1814	509	770	3093
2004	268	272	292	266	240	238	276	249	250	248	176	167	161	1852	499	752	3103
2005	304	287	276	290	278	243	239	274	253	231	247	177	154	1917	527	809	3253
2006	251	307	286	274	288	277	239	248	257	249	219	223	179	1922	505	870	3297
2007	243	256	307	282	280	283	282	244	240	265	241	233	214	1933	484	953	3370
2008	246	259	261	310	284	278	293	280	246	232	265	241	229	1931	526	967	3424
2009	257	253	246	267	322	289	282	283	282	224	226	247	237	1916	565	934	3415
2010	231	257	249	246	270	320	279	266	279	252	222	221	244	1852	545	939	3336
2011	226	241	253	259	240	276	324	274	261	256	252	213	223	1819	535	944	3298
2012	218	228	250	257	261	252	275	318	279	243	253	247	212	1741	597	955	3293
2013	203	224	217	254	255	260	246	277	313	253	239	249	243	1659	590	984	3233
2014	207	204	233	220	258	255	261	251	276	277	256	234	253	1638	527	1020	3185
2015	205	199	203	232	212	249	254	247	246	244	277	252	232	1554	493	1005	3052
2016	162	210	207	201	226	215	248	256	248	207	249	275	236	1469	504	967	2940
2017	183	169	210	209	192	229	217	245	251	211	196	240	269	1409	496	916	2821
2018	199	188	175	217	212	198	232	220	243	210	208	193	232	1421	463	843	2727
2019	177	197	196	180	211	217	200	231	223	206	206	206	191	1378	454	809	2641
2020	167	161	190	190	180	210	219	204	230	194	207	200	208	1317	434	809	2560
2021	188	183	164	194	187	180	203	213	199	199	188	193	196	1299	412	776	2487
2022	191	191	184	164	196	192	172	199	206	168	192	174	191	1290	405	725	2420
2023	163	189	187	183	161	190	195	164	196	182	172	178	172	1268	360	704	2332
2024	170	165	188	187	182	162	195	184	169	181	176	162	165	1249	353	684	2286

Historical Elementary Class Sizes

Bryantville									
FY26 Proj									
Grade	K	1	2	3	4	5	6	Total	
# of students	60	54	61	55	67	59	54	410	
# of teachers	3	3	3	3	3	3	3	21	
class Size	20	18	20	18	23	20	18		
FY25									
Grade	K	1	2	3	4	5	6	Total	
# of students	54	61	55	67	59	54	70	420	
# of teachers	3	3	3	3	3	3	3	21	
class Size	18	20	18	22	20	18	23		
FY24 10-1-23									
Grade	K	1	2	3	4	5	6	Total	
# of students	61	58	69	57	57	71	68	441	
# of teachers	3	3	4	3	3	3	3	22	
class Size	20	19	18	19	19	24	23		
FY23 10-1-22									
Grade	K	1	2	3	4	5	6	Total	
# of students	55	69	55	58	71	65	59	432	
# of teachers	3	4	3	3	3	3	3	22	
class Size	18	17	18	19	24	22	20		
FY22 10-1-21									
Grade	K	1	2	3	4	5	6	Total	
# of students	68	58	59	70	63	61	62	441	
# of teachers	3	3	3	4	3	3	3	22	
class Size	22	19	20	18	21	20	21		
FY21 10-1-20									
Grade	K	1	2	3	4	5	6	Total	
# of students	55	59	73	67	60	67	67	448	
# of teachers	3	3	4	3	3	3	3	22	
class Size									
FY20 10-1-19									
Grade	K	1	2	3	4	5	6	Total	
# of students	67	73	71	62	69	75	70	487	
# of teachers	3	4	4	3	3	3	3	23	
class Size	22	18	18	21	23	25	23		

Hobomock									
FY26 Proj									
Grade	K	1	2	3	4	5	6	Total	
# of stu	55	54	49	60	61	51	52	382	
# of tea	3	3	3	3	3	2	2	19	
class S	18	18	17	20	20	26	26		
FY25									
Grade	K	1	2	3	4	5	6	Total	
# of stu	54	49	64	61	51	52	60	391	
# of tea	3	3	3	3	3	2	3	20	
class S	18	17	21	20	17	26	20		
FY24									
Grade	K	1	2	3	4	5	6	Total	
# of stu	48	60	60	53	53	58	64	396	
# of tea	3	3	3	3	3	3	3	21	
class S	16	20	20	18	18	19	21		
FY23									
Grade	K	1	2	3	4	5	6	Total	
# of stu	64	60	54	51	60	64	56	409	
# of tea	3	3	3	3	3	3	3	21	
class S	21	20	18	17	20	21	19		
FY22									
Grade	K	1	2	3	4	5	6	Total	
# of stu	60	50	50	58	61	57	72	408	
# of tea	3	3	3	3	3	3	3	21	
class S	20	17	17	19	20	19	24		
FY21									
Grade	K	1	2	3	4	5	6	Total	
# of stu	43	52	54	61	57	72	59	398	
# of tea	3	3	3	3	3	3	3	21	
class Size									
FY20									
Grade	K	1	2	3	4	5	6	Total	
# of stu	52	54	61	53	72	55	57	404	
# of tea	3	3	3	3	3	3	2	20	
class S	17	18	20	18	24	18	18		

North Pembroke									
FY26 Proj									
Grade	K	1	2	3	4	5	6	Total	
# of stu	60	64	54	70	59	70	56	433	
# of tea	3	3	3	3	3	3	3	21	
class S	20	21	18	23	20	23	19		
FY25									
Grade	K	1	2	3	4	5	6	Total	
# of stu	64	54	70	59	70	56	65	438	
# of tea	3	3	4	3	3	3	3	22	
class S	21	18	18	20	24	19	22		
FY24									
Grade	K	1	2	3	4	5	6	Total	
# of stu	54	71	58	73	51	61	63	431	
# of tea	3	4	3	4	3	3	3	23	
class S	18	18	19	19	17	20	21		
FY23									
Grade	K	1	2	3	4	5	6	Total	
# of stu	72	62	75	55	64	64	57	449	
# of tea	4	3	4	3	3	3	3	23	
class S	18	21	19	18	21	21	19		
FY22									
Grade	K	1	2	3	4	5	6	Total	
# of stu	60	75	55	66	63	62	69	450	
# of tea	3	4	3	3	3	3	3	22	
class S	20	19	18	22	21	21	23		
FY21									
Grade	K	1	2	3	4	5	6	Total	
# of stu	67	51	63	62	63	70	86	462	
# of tea	4	4	4	4	4	4	4	28	Cohort D
class Size									
FY20									
Grade	K	1	2	3	4	5	6	Total	
# of stu	58	70	64	65	70	87	73	487	
# of tea	3	4	3	3	3	4	3	23	
class S	19	18	21	22	23	22	24		

Elementary Enrollment Numbers Do not Include PreK numbers

Historical PCMS Class Sizes

FY26 classes sizes are projected to be very similar to FY25, with the total enrollment in the building staying static.

FY26 Proj			
Grade	7	8	Total
# of Stude	184	184	368

FY25									
Grade	7	8	Total						
# of Stude	184	164	348						
24-25 7th Grade	ELA	Accel ELA	Math	Accel Mat	Social Stu	Science	STEM Lab	PE	
Size Average	20.7	28.5	21.2	25	22.6	22.6	22.5	23.6	
# Sections	6	2	5	3	8	8	8	8	
Size Range	13-25	28-29	18-24	25	15-28	21-25	16-28	16-29	

FY25									
Grade	7	8	Total						
# of Stude	184	164	348						
24-25 8th Grade	ELA	Accel ELA	Math	Accel Mat	Social Stu	Science	STEM Lab	PE	
Size Average	19.2	21.7	18.8	22	20.9	20.9	20.9	21.4	
# Sections	5	3	5	3	8	8	8	8	
Size Range	13-25	19-26	13-24	19-25	15-26	16-25	16-25	17-25	

World Lanuages		French 7	French 8	Spanish 7	Spanish 8
Class size		24	10	22.3	22.6
# of sections		1	1	5	5
class size range		n/a	n/a	17-27	19-25

FY25 Proj			
Grade	7	8	Total
# of Stude	195	164	359

FY24									
Grade	7	8	Total						
# of Stude	164	196	360						
23-24 7th Grade	ELA	Accel ELA	Math	Accel Mat	Social Stu	Science	STEM Lab	PE	
Size Average	20.2	19.6	18	23.3	20.3	20.3	20.5	21.6	
# Sections	5	3	5	3	8	8	8	8	
Size Range	17-23	17-24	15-21	17-28	13-28	13-26	16-30	17-30	

FY24									
Grade	7	8	Total						
# of Stude	164	196	360						
23-24 8th Grade	ELA	Accel ELA	Math	Accel Mat	Social Stu	Science	STEM Lab	PE	
Size Average	22.2	25.3	21	27	22.5	22.4	26.6	28.6	
# Sections	5	3	5	3	7	7	7	7	
Size Range	19-28	21-29	18-25	22-30	14-29	14-29	21-30	21-33	

World Lanuages		French 7	French 8	Spanish 7	Spanish 8
Class size		10	7	24.2	28.2
# of sections		1	1	5	5
class size range		n/a	n/a	22-28	23-32

Historical PHS Class Sizes

FY26 Proj					
Grade	9	10	11	12	Total
# of St	154	180	175	162	671

FY25					
Grade	9	10	11	12	Total
# of St	184	175	162	166	687

FY25 Proj					
Grade	9	10	11	12	Total
# of St	180	182	172	178	712

FY24					
Grade	9	10	11	12	Total
# of St	182	172	178	172	704

FY23					
Grade	9	10	11	12	Total
# of St	168	192	174	191	725

FY26 class sizes are pro

Department	Avg. Size
English	19
Social Studies	20
Math	19
Business	20
Comp. Science	14
Science	19
World Language	19
Spanish	21
French	4
Latin	4
PE	21
Performing Arts	11
Visual Arts	14

Department	Avg. Size
English	22
Social Studies	20
Math	21
Business	19
Comp. Science	13
Science	19
World Language	17
Spanish	23
French	8
Latin	11
Arabic	8
PE	23
Performing Arts	13
Visual Arts	17

Department	Avg. Size
English	17
Social Studies	21
Math	20
Business	19
Comp. Science	14
Science	18
World Language	15
Spanish	18
French	10
Latin	10
Arabic	9
PE	23
Performing Arts	17
Visual Arts	18

Historical Enrollment Driven Reductions

Fiscal Year	Item	Notes				
FY25	3.0 Elementary Teacher Positions	Enrollment				
FY25	1.0 Support Position (PHS Nurse)	Enrollment				
FY24	1.0 Special Educaiton Teacher @ PCMS	Enrollment				
FY24	1.0 English Teacher @ PHS	Enrollment				
FY24	0.6 World Language PCMS/PHS	Enrollment				
FY22	0.6 Math Teacher @ PHS	Enrollment				
FY21	1.0 Teacher @ Bville	1 less section due to enrollment				
FY21	2.0 Teachers @ PCMS	Reduce Math/Literacy				
FY21	1.0 Teacher @ PCMS	Enrollment Reduce 0.4 World Language / 0.6 Arts				
FY21	1.0 Guidance Counselor at PHS	Enrollment - Counselor Caseload 268:1				
FY21	1.0 Science Teacher @ PHS	Enrollment - Less sections needed				
FY21	1.0 Teacher @ PHS	Enrollment - Reduce 0.4 math / 0.6 Art				
FY21	1.0 STEM @ PCMS	Enrollment				
FY21	1.0 History at PHS	Enrollment - Fewer Sections needed				
FY21	1.0 Transistion Para	Enrollment				
FY21	0.4 Music @ PCMS	Enrollment				
FY20	5.0 Elementary Teachers	Enrollment				
FY20	4.2 Secondary Teachers	Enrollment				
FY19	3.0 Elementary Paraprofessionals	Enrollment				
FY19	1.0 Guidance Counselor at PCMS	Enrollment				
FY19	1.0 Guidane Director @ PHS	Enrollment				
FY18	1.0 Elementary Teacher	Enrollment				
FY18	Elementary Strings Restructure	Enrollment				
FY16	4.0 Elementary Teachers	Enrollment				
Reorg Reductions						
Fiscal Year	Item					
FY12	1.0 Director of Pupil Personnel					
FY12	1.0 Facilities Director					
FY15	1.0 SPED Coordinatory K-12					
FY15	1.0 Operations Manager					
FY15	1.0 Superintendent Secretary					
FY15	Part time Bookkeeper					
FY16	0.5 Athletic Director					
FY16	Building and Grounds Manager					
FY17	Business Manager					

Revolving Account Balances

Transportation			Extended Day	
Beginning Balance	\$ 351,273.68		BB	\$ 23,887.60
Revenue	\$ 133,377.86		Revenue	\$ 90,536.60
Expense	\$ 56,255.33		Actual Expense	\$ 163,782.68
Encumbrance	\$ 3,302.60		Balance	\$ (49,358.48)
Balance	\$ 428,396.21		Remaining Expenses	\$ (36,843.00)
Remaining Clerical Expense	\$ (20,160.44)		Remaining Balance	\$ (86,201.48)
FY2024 Budget Offset	\$ (100,000.00)			
Remaining Balance	\$308,236			
Athletics			SPED Stabilization Fund	\$ 535,759.82
Beginning Balance	\$ 351,255.90			
Revenue	\$ 202,996.56			
Expenses	\$ 177,015.02			
Balance	\$ 377,237.44			
Remaining Custodial Expense	\$ (20,565.19)			
Other Expenses	\$ (3,200.00)			
Remaining Balance	\$353,472	* Building a balance to put toward turf replacement		
Buidling Utilization				
Beginning Balance	\$ 164,106.43			
Revenue	\$ 123,599.40	* Projected increase of \$30,000 for FY26		
Expenses	\$ 117,283.02			
Encumbrance	\$ 810.00			
Balance	\$ 169,612.81			
Remaining Custodial Expenses	\$ (17,500.00)			
Remaining Balance	\$152,113			

Per Pupil Category Explanations

Category									
Administration			Professional Development				Operations & Maintenance		
1110 School Committee			2351 Professional Development Leaders				4110 Custodial Services		
1210 Superintendent			2352 Instructional Coaches				4120 Heating of Buildings		
1220 Assistant Superintendent			2353 PD Days				4130 Utility Services		
1230 Other District Wide Admin			2354 Stipends for teachers providing coaching				4210 Maintenance of Grounds		
1410 Business and Finance			2355 Substitutes for Professional Development				4220 Maintenance of Buildings		
1420 Human Resources			2356 Costs for Instructional Staff to attend PD				4225 Security Systems		
1430 Legal Services for the School Committee			2357 PD Costs				4230 Maintenance of Equipment		
1435 Legal Settlements			2358 Outside PD Providers				4300 Extraordinary Maintenance		
1450 Districtwide Admin Technology							4400 Tech Maintenance (salary)		
			Instructional Materials				4450 Tech Maintenance (other)		
			2410 Textbooks						
Instructional Leadership			2415 Instructional Materials (Library)				Benefits & Fixed Costs		
2110 Curriculum Directors/Dept Heads			2420 Instructional Equipment				5100 Employer Retirement Contributions		
2130 Instructional Tech Leadership			2430 General Classroom Supplies				5150 Employee Separation Costs		
2210 School Leadership			2440 Other Instructional Services				5200 Insurance for Active Employees		
2220 School Level Curriculum Leaders			2451 Instructional Hardware (student and staff devices)				5250 Insurance for Retired Employees		
2250 Administrative Tech - School Level			2453 Instructional Hardware Other				5260 Other Non Employee Insurance		
2315 Instructional Coordinators			2455 Instructional Software				5300 Rental Lease of Equipment		
							5350 Rental Lease of Buildings		
Teachers			Guidance/Counseling/Testing				5400 Short Term RANs		
2305 Classroom Teachers			2710 Guidance/Adjustment Counselors				5500 Other Fixed Costs		
2310 Specialist Teacher			2720 Testing & Assessment				5550 School Crossing Guards		
			2800 Psychological Services						
Other Teaching Services									
2320 Medical/Therapeutic Services			Pupil Services						
2324 Substitutes, Long Term			3100 Attendance and Parent Liaisons						
2325 Substitutes, Short Term			3200 Medical/Health Services						
2330 Paraprofessionals			3300 Transportation Services						
2340 Librarians/Media Center Directors			3400 Food Services						
2345 Distance Learning/Online Coursework			3510 Athletics						
			3520 Other Student Activities						
			3600 School Security						