



LIVINGSTON PUBLIC SCHOOLS

2026-2027

LIVINGSTON TOWNSHIP SCHOOL DISTRICT BUDGET CONSOLIDATED REPORT

3/17/2026

V.4

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Kylie Cardo, Assistant Business Administrator/Assistant Board Secretary

Susan Burman, Director of Human Resources

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LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

REVENUES SUMMARY

GENERAL FUND	Proposed Budget	Appx.	Actual Budget	Difference
	2026-2027		2025-2026	
Budgeted Fund Balance	\$950,868		\$1,868,484	-\$917,616
Tuition (Other LEA, summer academy & misc tuition)	118,984		\$175,000	-\$56,016
Transportation Fees	450,000		\$390,000	\$60,000
Interest Income	360,000		\$250,000	\$110,000
Interest Income - Capital, Maintenance & Emergency	4,500		\$4,500	\$0
Preschool Program-Tuition	413,100		\$440,000	-\$26,900
Facility User Fees	375,000		\$350,000	\$25,000
Miscellaneous				
Technology fee	221,655		\$0	\$105,000
Erate	105,000		\$7,000	\$3,000
Vending Machine Sales	10,000		\$0	\$1,000
Transcript Fees, tech fines, etc.	1,000		\$0	#REF!
Activity Fees	325,000		\$100,000	\$225,000
Medicaid Reimbursement	1,320	Y	\$6,797	-\$5,477
Extraordinary Aid	1,550,000	Y	\$615,261	\$934,739
Categorical Special Education Aid	7,092,785	Y	\$7,149,201	-\$56,416
Categorical Security Aid	961,249	Y	\$936,353	\$24,896
Categorical Transportation Aid	1,429,098	Y	\$1,446,815	-\$17,717
Capital Reserve Transfer	1,537,673		\$5,158,831	-\$3,621,158
Maintenance Reserve Transfer	0		\$0	\$0
General Fund Tax Levy	136,638,078		\$128,457,842	\$8,180,236
TOTAL GENERAL FUND REVENUES	\$152,545,310		\$147,356,084	#REF!
SPECIAL REVENUES				
Local Projects	15,000	Y	\$15,000	\$0
Nonpublic Textbooks (State Grant)	28,566	Y	\$32,648	-\$4,082
Nonpublic Nursing (State Grant)	159,927	Y	\$157,664	\$2,263
Nonpublic Auxiliary Services (State Grant)	2,822	Y	\$47,857	-\$45,035
Nonpublic Handicapped Services (State Grant)	362,562	Y	\$310,926	\$51,636
Nonpublic Technology (State Grant)	41,754	Y	\$57,428	-\$15,674
I.D.E.A. Part B (Federal Grant)	1,253,039	Y	\$1,266,088	-\$13,049
Nonpublic Security Aid (State Grant)	225,172	Y	\$248,624	-\$23,452
Other Federal Grants	200,867	Y	\$291,732	-\$90,864
TOTAL SPECIAL REVENUE FUNDS	\$2,289,709		\$2,427,966	-\$138,257
Capital Projects				
SDA Revenue for ROD Grants	0			
TOTAL SPECIAL REVENUE FUNDS	\$0			
DEBT SERVICE				
Tax Levy	\$4,483,900	Y	5719851	
State Aid	404,223	Y	551275	
Budgeted Fund Balance (SRECs)	82,727	Y	73424	
Budgeted Fund Balance	1,000,000	Y	1000000	
TOTAL DEBT SERVICE	\$5,970,850		\$7,344,550	
TOTAL OF ALL REVENUES	\$160,805,869		\$157,128,600	
Total General Fund Expenditures	\$ 152,545,310			From Page 5

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

REVENUE HISTORY

HISTORICAL COMPARISON OF SOURCES OF REVENUE TO SUPPORT THE OPERATING BUDGET

Revenue Type	2021-22 Approved		2022-23 Approved		2023-24 Approved		2024-25 Approved		2025-26		2026-27	
	Budget	% of Total	Budget	% of Total	Budget	% of Total	Budget	% of Total	Approved Budget	% of Total	Tentative Budget	% of Total
Tax Levy	\$ 111,115,953	92.6%	\$ 114,141,214	91.4%	\$ 117,024,038	88.3%	\$ 123,752,921	90.8%	\$ 128,457,842	90.3%	\$ 136,638,078	90.5%
Tuition	\$ 132,500	0.1%	\$ 132,500	0.1%	\$ 230,821	0.2%	\$ 222,700	0.2%	\$ 615,000	0.4%	\$ 532,084	0.4%
Misc	\$ 567,000	0.5%	\$ 907,000	0.7%	\$ 884,000	0.7%	\$ 852,000	0.6%	\$ 1,101,500	0.8%	\$ 1,852,155	1.2%
Fund Balance	\$ 1,925,588	1.6%	\$ 1,933,885	1.6%	\$ 4,889,052	3.7%	\$ 2,000,000	1.5%	\$ 1,868,484	1.3%	\$ 950,868	0.6%
State Aid	\$ 6,150,663	5.1%	\$ 7,668,809	6.1%	\$ 9,493,701	7.2%	\$ 9,287,890	6.9%	\$ 10,147,630	7.1%	\$ 11,033,132	7.3%
Medicaid Reimb	\$ 48,021	0.0%	\$ 89,899	0.1%	\$ 83,220	0.1%	\$ 83,220	0.1%	\$ 6,797	0.0%	\$ 1,320	0.0%
Total	\$ 119,939,725	100.0%	\$ 124,873,307	100.0%	\$ 132,604,832	100.0%	\$ 136,198,731	100.0%	\$ 142,197,253	100.0%	\$ 151,007,637	100.0%

\$ 0.01 \$ 0.01

IN 2023-24, the Local Tax Levy supported just over 88% of the operating budget. Since 2024-25, it has supported almost 91%.

5%

The \$136,638,078 tax levy estimate for 2026-27 is based on a 2% tax increase, plus full use of the available healthcare waiver of \$5,611,079, for a total of 6.37%.

The district has no banked cap available for usage in 2026-27.

The above comparison excludes withdrawals from Capital Reserve for Capital Projects outside of the Operating Budget.

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

ESTIMATED TAX IMPACT OF HEALTHCARE WAIVER LEVY INCREASE VS. 2%

MONTHLY DIFFERENCE BETWEEN 2% AND ADDITIONAL HEALTHCARE WAIVER LEVY INCREASE

Home Price	2.00%	additional 4.37%	Difference
\$738,359	\$0.46	\$39.80	\$39.34
\$500,000	\$0.32	\$26.96	\$26.64
\$700,000	\$0.43	\$37.73	\$37.30
\$900,000	\$0.54	\$48.50	\$47.95
\$1,100,000	\$0.66	\$59.27	\$58.61

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

APPROPRIATIONS SUMMARY

	Expended	Rev. Appropriations	Appropriations 2026-		%	Detail
	2024-2025	2025-2026	2027	Difference	variance	Page
Teacher Salaries - K through 12	\$40,101,702	\$41,573,996	\$40,948,773	-\$625,223.00	-1.50%	Page 8
Home Instruction	232,158	155,000	156,100	\$1,100.00	0.71%	Page 8
Related Costs for Regular Instr.	3,196,138	3,489,086	2,360,823	-\$1,128,262.98	-32.34%	Page 9
Special Education	13,649,062	14,030,092	13,796,683	-\$233,409.19	-1.66%	Page 10
Basic Skills Instruction	1,500,473	1,530,745	1,700,129	\$169,384.00	11.07%	Page 11
Bilingual/ESL	899,684	937,194	973,144	\$35,950.00	3.84%	Page 11
Vocational Programs	53,134	59,030	59,530	\$500.00	0.85%	Page 11
Cocurricular Activities	642,844	682,936	703,365	\$20,428.72	2.99%	Page 12
Athletics	1,235,964	1,309,480	1,469,831	\$160,351.00	12.25%	Page 12
Other Instructional Programs	35,339	37,300	35,000	-\$2,300.00	-6.17%	Page 12
Other Instr. At Risk Students	1,170,990	1,210,558	1,192,817	-\$17,741.00	-1.47%	Page 12
Tuition Paid Other Districts	7,727,793	8,663,878	10,087,681	\$1,423,802.74	16.43%	Page 13
Attendance and Social Work	124,425	136,643	76,010	-\$60,633.28	-44.37%	Page 13
Health Services	1,034,854	1,098,411	1,068,285	-\$30,125.56	-2.74%	Page 13
Related Services for Students	1,883,297	1,587,347	1,528,000	-\$59,347.49	-3.74%	Page 14
Extraordinary Services for Students	950,914	1,047,757	1,006,983	-\$40,773.21	-3.89%	Page 14
Guidance	2,674,963	2,831,043	2,747,057	-\$83,986.42	-2.97%	Page 15
Child Study Team	4,381,730	4,260,414	4,113,107	-\$147,306.88	-3.46%	Page 15
Curriculum	2,689,692	2,876,566	2,643,366	-\$233,200.26	-8.11%	Page 16
Educational Media Svcs/Library	1,121,467	1,165,207	1,155,928	-\$9,278.86	-0.80%	Page 16
Instructional Staff Training	716,371	803,361	648,302	-\$155,059.20	-19.30%	Page 16
General Administration (Supt. & B.O.E.)	1,291,181	1,287,856	1,325,972	\$38,116.00	2.96%	Page 17
School Administration	4,822,890	5,112,271	4,704,956	-\$407,314.71	-7.97%	Page 17
Central Services	1,764,019	1,593,204	1,764,561	\$171,357.06	10.76%	Page 18
Administrative Technology Services	2,211,763	2,392,461	2,464,264	\$71,802.69	3.00%	Page 18
Operations & Maintenance	8,458,948	10,923,479	10,389,213	-\$534,265.50	-4.89%	Page 19
Student Transportation Services	5,141,734	6,146,104	6,511,885	\$365,780.74	5.95%	Page 20
Employee Benefits	22,976,293	26,579,325	33,455,722	\$6,876,397.00	25.87%	Page 20
TOTAL CURRENT EXPENSES	\$132,689,822	\$143,520,744	\$149,087,486	\$5,566,742		
Capital Outlay	7,544,656	5,719,211	3,374,907			
Transfer of Funds to Charter Schools	20,604	116,961	82,917			
TOTAL GENERAL FUND	\$140,255,082	\$149,356,916	\$152,545,310			
Special Revenue Fund	3,784,373	2,126,589	2,289,709			
Capital Projects Fund	1,040,563	1,000,000	1,000,000			
Debt Service Fund	7,695,050	6,083,962	5,970,850			
BUDGET TOTAL	\$152,775,068	\$158,567,466	\$161,805,869			

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

PROPOSED BUDGET FOR THE SCHOOL YEAR 2024-2025

BANKED CAP AVAILABLE

CUMULATIVE BANKED CAP:		Expires in budget year:
2023/2024 budget	842,473	2026-2027
2024/2025 Budget	-	2027-2028
2025/2026 Budget	-	2028-2029
	842,473	
Banked Cap utilized in 2025-2026 Budget	842,473	
Banked Cap Available to Use in 2026-27 Budget	-	
Remaining Banked Cap	\$ -	

Tax Levy Cap Calculation

Local Tax Levy - General Fund 2025-26	\$128,457,842	
Enrollment Adjustment		no enrollment adjustment for 26-27. The DOE projecting less
Health Insurance Adjustment	5,611,079	0 students than last year for the district.
Increase - 2%	2,569,157	
Prebudget Year adjusted tax levy, including adjusts (+2%)	136,638,078	
Adjustment for increase in:		
Pension Contributions		
Health Insurance		
Use of Banked Cap	0	
Tax Levy Cap = sum of the above	136,638,078	
Budgeted Tax Levy 2026-2027	136,638,078	
Difference Under (Over) Cap:	0	

DEBT SERVICE

Debt Service Payment 2026-2027	
Debt Service Tax Levy	\$4,483,900
State Aid	404,223
Budgeted Fund Balance (SRECs)	82,727
Budgeted Fund Balance (Drawdown from Fund 30)	1,000,000
TOTAL DEBT SERVICE	\$5,970,850
*Prior Year Debt Service Tax Levy	5,719,851
Total Tax Recap	5.18%

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

LOCAL SCHOOL TAX LEVY

BUDGET	School Year Tax Levy 2025-2026	School Year Tax Levy 2026-2027	Increase	Percentage
General Fund	\$128,457,842	\$136,638,078	\$8,180,236	6.37%
Debt Service	\$5,719,851	\$4,483,900	-\$1,235,951	-21.61%
Total	\$134,177,693	\$141,121,978	\$6,944,285	5.18%

NET ASSESSED VALUATION OF ALL PROPERTIES IN LIVINGSTON IN 2018

2025 Tax Rate	$\frac{\$134,177,693}{\$8,692,903,900}$	=	0.0154353	=	1.54353 per \$100
2026 Tax Rate	$\frac{\$141,121,978}{\$8,775,652,100}$	=	0.0160811	=	1.60811 per \$100
Tax Ratables:			INCREASE/(DECREASE)		0.06458

ASSESSED VALUATION	School Tax 2025	School Tax 2026	Difference
\$738,359	\$11,396	\$11,874	\$478 *
\$500,000	\$7,717	\$8,041	\$324
\$700,000	\$10,804	\$11,257	\$453
\$900,000	\$13,891	\$14,473	\$582
\$1,100,000	\$16,978	\$17,689	\$711

* Tax Ratables:	
2025 Tax Ratable:	\$8,692,903,900
2026 Tax Ratable:	\$8,775,652,100
Total Increase in Ratables:	\$ 82,748,200

* Components of tax increase:	
Tax Ratable Increase:	(\$107)
General Fund Increase:	\$688
Debt Service Decrease:	(\$104)
	\$ 478

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

DISTRIBUTED EXPENDITURES

These are charges which are readily assignable directly to a program.

REGULAR PROGRAMS - INSTRUCTION

Is used to record direct classroom instruction costs for regular programs. The salaries of teachers, both regular classroom and specialists, are detailed by the grade classifications and are recorded under the applicable program.

Funds for increases in salaries of those teachers who attain advanced degrees during the 2025-2026 school year or those who go on maternity leave and use sick leave during the 2025-2026 school year are also budgeted here.

		Expended	Rev. Appropriations	Appropriations		
	Account	2024-2025	2025-2026	2026-2027	Appx:	
Salaries:						
Preschool - Salaries of Teachers	11-105-100-101	\$109,223	\$358,999	\$319,929	A	-10.88
Kindergarten - Salaries of Teachers	11-110-100-101	1,677,430	1,666,688	1,732,830	A	3.97
Grades 1-5 Salaries of Teachers*	11-120-100-101	12,995,266	13,671,650	13,158,761	A	-3.75
Grades 6-8 Salaries of Teachers	11-130-100-101	10,022,789	10,325,665	10,205,955	A	-1.16
Grades 9-12 Salaries Teachers	11-140-100-101	15,238,298	15,487,394	15,485,447	A	-0.01
Summer Academy Salaries	13-422-100-101	58,696	63,600	45,851	A	-27.91
TOTAL PRE-K TO 12 SALARIES:		\$40,101,702	\$41,573,996	\$40,948,773		-1.50
			<i>Difference and % change 25/26 to 26/27</i>			
			-625,223	-1.5%		

REGULAR PROGRAMS - HOME INSTRUCTION

Is used to record instructional costs related to home instruction of students.

		Expended	Rev. Appropriations	Appropriations		
	Account	2024-2025	2025-2026	2026-2027	Appx:	
Salaries of Teachers	11-150-100-101	\$81,756	\$100,000	\$100,000	A	0.00
Purchased Professional Educational Services	11-150-100-320	150,402	55,000	56,100		2.00
TOTAL HOME INSTRUCTION		\$232,158	\$155,000	\$156,100		
			<i>Difference and % change 25/26 to 26/27</i>			
			1,100	0.7%		

REGULAR PROGRAMS - UNDISTRIBUTED INSTRUCTION

Includes all related costs for programs taught by regular classroom teachers and special teachers of art, music and physical education for grades K-12. Also included are funds for enrichment of the instructional program.

	Account	Expended 2024-2025	Rev.		Appx:	%Change
			Appropriations 2025-2026	Appropriations 2026-2027		
Instructional Aides General Ed.:						
Other Salaries for Instruction - Aides	11-190-100-106	\$767,415	\$622,781	\$0	A	-100.00
Purchased Professional -Educational:						
Grades K-12	11-190-100-320	63,978	66,800	7,100		-89.37
Subtotal Purchased Professional Educational:		63,978	66,800	7,100		-89.37
Purchased Technical Services:						
Grades 9-12	11-190-100-340	1,458	750	750		0.00
Cleaning, Repair and Maintenance Services:						
District	11-190-100-420	23,845	32,565	27,800		-14.63
Instructional Software Subscriptions						
Technology	11-190-100-423	660,796	759,675	681,456		-10.30
Rentals -Equipment:						
District	11-190-100-440	7,512	140,616	140,600		-0.01
Subtotal Rentals - Equipment		7,512	140,616	140,600		-0.01
Travel						
District	11-190-100-500	0	0	0		#DIV/0!
General Supplies:						
District	11-190-100-610	819,870	879,954	938,985		6.71
Technology	11-190-100-610	334,572	356,315	355,500		-0.23
Curriculum Initiatives	11-190-100-610	57,891	253,602	58,870	B	-76.79
Subtotal General Supplies:		1,212,333	1,489,871	1,353,355		-9.16
Textbooks						
District	11-190-100-640	50,580	63,147	51,717		-18.10
Curriculum Initiatives	11-190-100-640	398,911	300,390	85,545	B	-71.52
Subtotal Textbooks:		449,491	363,538	137,262		-62.24
Other Objects:						
District	11-190-100-800	9,310	12,490	12,500		0.08
Subtotal Other Objects:		9,310	12,490	12,500		0.08
TOTAL UNDISTRIBUTED EXPEND. - INSTRUCTION		\$3,196,138	\$3,489,086	\$2,360,823		-32.34
TOTAL REGULAR EDUCATION		\$43,529,998	\$45,218,082	\$43,465,696		-3.88
			<i>Difference and % change 25/26 to 26/27</i>			
				<i>-1,752,386</i>		<i>-3.9%</i>

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

SPECIAL EDUCATION - INSTRUCTION

Instruction is used to record the classroom costs of providing services as a result of individualized education programs (I.E.P.s). Costs are classified in accordance with the program categories.

SPECIAL EDUCATION INSTRUCTION - LEARNING OR LANGUAGE DISABLED

Account	Expended 2024-2025	Rev.		Appx:	%Change	
		Appropriations 2025-2026	Appropriations 2026-2027			
Salaries of Teachers	11-204-100-101	\$602,829	\$612,412	\$605,297	A	-1.16
Other Salaries for Instruction - Aides	11-204-100-106	4,576,198	4,810,261	4,328,459	A	-10.02
General Supplies	11-204-100-610	2,135	1,000	1,100		10.00
TOTAL LEARNING OR LANGUAGE DISABLED		\$5,181,162	\$5,423,673	\$4,934,856		-9.01
		<i>Difference and % change 25/26 to 26/27</i>	-488,817	-9.0%		

SPECIAL EDUCATION INSTRUCTION - AUDITORY IMPAIRMENTS

Account	0	0	0	Appx:		
General Supplies	11-207-100-610	\$3,652	\$4,000	\$4,000		0.00
TOTAL LEARNING OR LANGUAGE DISABLED		\$3,652	\$4,000	\$4,000		0.00
		<i>Difference and % change 25/26 to 26/27</i>	0	0.0%		

SPECIAL EDUCATION INSTRUCTION - Emotional Regulation Impairment

Account	0	0	0	Appx:		
General Supplies	11-209-100-610	\$9,371	\$1,840	\$10,000		443.51
TOTAL EMOTIONAL REGULATION IMPAIRMENT		\$9,371	\$1,840	\$10,000		443.51
		<i>Difference and % change 25/26 to 26/27</i>	8,160	443.5%		

SPECIAL EDUCATION INSTRUCTION - MULTIPLE DISABLED

Account	Expended 2024-2025	Rev.		Appx:	%Change	
		Appropriations 2025-2026	Appropriations 2026-2027			
Salaries of Teachers	11-212-100-101	\$277,021	\$220,154	\$302,228	A	37.28
Other Salaries for Instruction - Aides	11-212-100-106	1,164,770	1,164,768	1,244,857	A	6.88
Purchased Professional Technical Services	11-212-100-320	0	0	0		#DIV/0!
Travel	11-212-100-581	0	0	0		#DIV/0!
General Supplies	11-212-100-610	25,446	45,863	35,000		-23.69
TOTAL BEHAVIORAL DISABILITIES		\$1,467,237	\$1,430,785	\$1,582,085		10.57
		<i>Difference and % change 25/26 to 26/27</i>	151,300	10.6%		

SPECIAL EDUCATION - MULTIPLE DISABLED

Account	2024-2025	Appropriations	2026-2027	Appx:		
Salaries of Teachers	11-213-100-101	\$6,734,112	\$6,654,259	\$6,950,784	A	4.46
General Supplies	11-213-100-610	40,450	15,500	15,810		2.00
TOTAL RESOURCE ROOM		\$6,774,562	\$6,669,759	\$6,966,594		4.45
		<i>Difference and % change 25/26 to 26/27</i>	296,835	4.5%		

SPECIAL EDUCATION INSTRUCTION - PRESCHOOL DISABLED - PART TIME

Account	2024-2025	Appropriations	2026-2027	Appx:		
Salaries	11-215-100-101	\$5,327	\$0	\$0	A	#DIV/0!
Other Salaries for Instruction - Aides	11-215-100-106	31,046	36,162	40,000	A	10.61
Purchased Professional Services	11-215-100-320	0	0	0		#DIV/0!
General Supplies	11-215-100-610	0	0	0		#DIV/0!
TOTAL PRESCHOOL DISABLED - PART TIME		\$36,373	\$36,162	\$40,000		10.61
		<i>Difference and % change 25/26 to 26/27</i>	3,838	10.6%		

SPECIAL EDUCATION INSTRUCTION - PRESCHOOL DISABLED - FULL TIME

Account	2024-2025	Appropriations	2026-2027	Appx:		
Salaries	11-216-100-101	\$161,767	\$331,778	\$109,502	A	-67.00
Other Salaries for Instruction - Aides	11-216-100-106	0	101,642	117,146	A	15.25
Purchased Professional Services	11-216-100-320	13,250	20,421	20,000		-2.06
General Supplies	11-216-100-610	11,059	11,872	12,500		5.29
TOTAL PRESCHOOL DISABLED - FULL TIME		\$186,076	\$465,713	\$259,148		-44.35
		<i>Difference and % change 25/26 to 26/27</i>	-206,565	-44.4%		

TOTAL SPECIAL EDUCATION INSTRUCTION		\$13,649,062	\$14,030,092	\$13,796,683		-1.66
		<i>Difference and % change 25/26 to 26/27</i>	-233,409	-1.7%		

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

BASIC SKILLS/REMEDIAL - INSTRUCTION

Is used to record the classroom costs of providing the district's basic skills program. Administrative costs to support the program are budgeted elsewhere in the appropriate accounts.

	Account	Expended 2024-2025	Rev.		Appx:	%Change
			Appropriations 2025-2026	Appropriations 2026-2027		
*Salaries of Teachers	11-230-100-101	\$1,470,617	\$1,504,245	\$1,673,099	A	11.23
Cleaning, Repair, Maintenance Services	11-230-100-320	\$15,400	\$10,200	\$10,404		2.00
Supplies and Materials	11-230-100-610	14,456	16,300	16,626		2.00
TOTAL BASIC SKILLS/REMEDIAL		\$1,500,473	\$1,530,745	\$1,700,129		11.07
			<i>Difference and % change 25/26 to 26/27</i>	169,384	11.1%	
<i>*(IDEA funding no longer used to offset salaries)</i>						

BILINGUAL/ESL - INSTRUCTION

Is used to record the classroom costs of providing the district's bilingual/ESL program. Administrative costs to support the program are budgeted elsewhere in the appropriate accounts.

	Account	Expended 2024-2025	Rev.		Appx:	%Change
			Appropriations 2025-2026	Appropriations 2026-2027		
Salaries of Teachers	11-240-100-101	\$899,684	\$937,194	\$973,144	A	3.84
TOTAL BILINGUAL/ESL		\$899,684	\$937,194	\$973,144		3.84
			<i>Difference and % change 25/26 to 26/27</i>	35,950	3.8%	

VOCATIONAL PROGRAMS - LOCAL - INSTRUCTION

Is used to record the classroom costs of providing the district's vocational education programs. Administrative cost support the program are budgeted elsewhere in the appropriate accounts.

	Account	2024-2025	Appropriations		Appx:	%Change
			2025-2026	2026-2027		
Salaries of Teachers	11-3XX-100-101	\$48,951	\$49,850	\$50,350	A	1.00
Other Purchased Services	11-3XX-100-420	1,226	4,080	4,080		0.00
General Supplies	11-3XX-100-610	2,957	5,100	5,100		0.00
Other Objects	11-3XX-100-800	0	0	0		#DIV/0!
TOTAL VOCATIONAL PROG -LOCAL -INSTRUCTION		\$53,134	\$59,030	\$59,530		0.85
			<i>Difference and % change 25/26 to 26/27</i>	500	0.8%	

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

SCHOOL SPONSORED COCURRICULAR ACTIVITIES

For high school, middle school and elementary school activities.

	Account	Expended 2024-2025	Rev.		Appx:	%Change
			Appropriations 2025-2026	Appropriations 2026-2027		
Salaries of Advisors	11-401-100-100	\$588,434	\$618,148	\$640,000	A	3.54
Purchased Professional Educational Services	11-401-100-320	2,044	945	5,415		473.02
Purchased Technical Services	11-401-100-340	1,150	4,360	5,000		14.68
Purchased Services	11-401-100-500	0	0	0		#DIV/0!
Travel	11-401-100-580	0	0	0		#DIV/0!
Miscellaneous Purchased Services	11-401-100-590	600	425	950		123.53
Supplies and Materials	11-401-100-600	14,094	22,819	15,000		-34.27
Other Objects	11-401-100-800	36,522	36,239	37,000		2.10
TOTAL BASIC COCURRICULAR		\$642,844	\$682,936	\$703,365		2.99
		<i>Difference and % change 25/26 to 26/27</i>	<i>20,429</i>	<i>3.0%</i>		

SCHOOL SPONSORED ATHLETICS

For high school activities.

	Account	Expended 2024-2025	Rev.		Appx:	%Change
			Appropriations 2025-2026	Appropriations 2026-2027		
Salaries	11-402-100-100	\$995,754	\$1,085,648	\$1,177,526	A	8.46
Cleaning, Repair, Maintenance Services	11-402-100-420	17,815	12,140	18,520		52.55
Rentals	11-402-100-440	36,815	12,281	40,000		225.71
Other Purchased Services	11-402-100-500	104,785	82,120	130,285		58.65
Travel	11-402-100-580	0	0	1,500		#DIV/0!
Miscellaneous Purchased Services	11-402-100-590	1,580	340	1,600		370.59
Supplies and Materials	11-402-100-600	79,215	116,951	100,400		-14.15
TOTAL ATHLETICS		\$1,235,964	\$1,309,480	\$1,469,831		12.25
		<i>Difference and % change 25/26 to 26/27</i>	<i>160,351</i>	<i>12.2%</i>		

OTHER INSTRUCTIONAL PROGRAMS

For medical and psychiatric evaluations for students.

	Account	2024-2025	Appropriations	2026-2027	Appx:	%Change
Purchased Professional Educational Services	11-4XX-100-500	\$35,339	\$37,300	\$35,000		-6.17
TOTAL OTHER INSTRUCTIONAL PROGRAMS		\$35,339	\$37,300	\$35,000		-6.17
		<i>Difference and % change 25/26 to 26/27</i>	<i>-2,300</i>	<i>-6.2%</i>		

OTHER INSTRUCTIONAL PROGRAMS - AT RISK STUDENTS

For reading specialists in district.

	Account	2024-2025	Appropriations	2026-2027	Appx:	%Change
Salaries - Reading Specialists	11-424-100-179	\$1,170,990	\$1,210,558	\$1,192,817	A	-1.47
TOTAL OTHER INSTRUCTIONAL PROG. - AT RISK		\$1,170,990	\$1,210,558	\$1,192,817		-1.47
		<i>Difference and % change 25/26 to 26/27</i>	<i>-17,741</i>	<i>-1.5%</i>		

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

CURRENT EXPENSE - FUND 11

UNDISTRIBUTED EXPENDITURES

These are charges which are not readily assignable to a program and are classified as follows:

UNDISTRIBUTED EXPENDITURES - INSTRUCTION - TUITION

Used to record tuition paid to other districts (LEA's), private schools for the handicapped, and special services school districts.

	Account	Rev.			Appx:	%Change
		Expended 2024-2025	Appropriations 2025-2026	Appropriations 2026-2027		
Tuition to other LEAs Within the State - Special	11-000-100-562	\$103,470	\$51,341	\$103,783	D	102.14
Tuition to Pri. Sch. for the Handicap w/i State	11-000-100-566	6,411,412	7,955,088	8,621,444	D	8.38
Tuition to Pri. Sch. for the Handicap o/State	11-000-100-567	1,212,911	657,449	1,362,454	D	107.23
TOTAL UNDISTRIBUTED EXPENDITURES - INSTRUCTION		\$7,727,793	\$8,663,878	\$10,087,681		16.43
<i>Difference and % change 25/26 to 26/27</i>			1,423,803	16.4%		

UNDISTRIBUTED EXPENDITURES - ATTENDANCE AND SOCIAL WORK SERVICES

Used to record salaries of personnel responsible for attendance.

	Account	Rev.			Appx:	%Change
		Expended 2024-2025	Appropriations 2025-2026	Appropriations 2026-2027		
Salaries	11-000-211-100	\$124,425	\$136,643	\$76,010	A	-44.37
TOTAL UNDISTRIBUTED EXPENDITURES - INSTRUCTION		\$124,425	\$136,643	\$76,010		-44.37
<i>Difference and % change 25/26 to 26/27</i>			-60,633	-44.4%		

UNDISTRIBUTED EXPENDITURES - HEALTH SERVICES

Used to record the cost associated with nursing services provided to students which are not direct instruction.

	Account	Rev.			Appx:	%Change
		Expended 2024-2025	Appropriations 2025-2026	Appropriations 2026-2027		
Salaries	11-000-213-100	\$1,013,196	\$1,058,556	\$1,028,288	A	-2.86
Purchased Professional Technical Services	11-000-213-300	\$685	\$700	\$700		0.00
Supplies and Materials	11-000-213-600	20,973	39,155	39,297		0.36
TOTAL UNDISTRIBUTED EXPENDITURES - HEALTH SERVICES		\$1,034,854	\$1,098,411	\$1,068,285		
<i>Difference and % change 25/26 to 26/27</i>			-30,126	-2.7%		

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

UNDISTRIBUTED EXPENDITURES

OTHER SUPPORT SERVICES - STUDENTS - RELATED SERVICES - SPEECH & O.T./P.T.

Used to record the costs of related services provided to students as a result of an I.E.P. for services such as speech therapy, occupational therapy, physical therapy, behaviorist and additional counseling.

	Account	Expended 2024-2025	Rev.		Appx:	%Change
			Appropriations 2025-2026	Appropriations 2026-2027		
Salaries	11-000-216-100	\$1,472,412	\$1,195,615	\$1,123,759	A	-6.01
Purchased Services for Occupational and Physical Therapy	11-000-216-320	387,131	385,432	393,141		2.00
Supplies and Materials	11-000-216-600	23,754	6,300	11,100		76.19
TOTAL RELATED SERVICES		\$1,883,297	\$1,587,347	\$1,528,000		-3.74
		<i>Difference and % change 25/26 to 26/27</i>	<i>-59,347</i>	<i>-3.7%</i>		

UNDISTRIBUTED EXPENDITURES - OTHER SUPPORT SERV. - STUDENTS - EXTRAORDINARY SERVICES

Used to record the costs of services other than related services provided to students as a result of an I.E.P. that are unique to individual students.

	Account	2024-2025	Appropriations 2025-2026	2026-2027	Appx:	%Change
Purchased Professional and Education Services	11-000-217-320	\$950,914	\$1,047,757	\$1,006,983		-3.89
TOTAL EXTRAORDINARY SERVICES		\$950,914	\$1,047,757	\$1,006,983		-3.89
		<i>Difference and % change 25/26 to 26/27</i>	<i>-40,773</i>	<i>-3.9%</i>		

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

UNDISTRIBUTED EXPENDITURES - OTHER SUPPORT SERV. - STUDENTS - REGULAR (GUIDANCE)

Consists of costs associated with guidance services and any other activities supplemental to the teaching process that are designed to assess and improve the well-being of students.

	Account	Expended 2024-2025	Rev.		Appx:	%Change
			Appropriations 2025-2026	Appropriations 2026-2027		
Salaries of Guidance Counselors and Dir. of Guidance	11-000-218-104	\$2,422,458	\$2,569,346	\$2,544,901	A	-0.95
Salaries of Guidance Support Staff	11-000-218-105	205,303	211,119	153,446	A	-27.32
Other Purchased Prof. and Tech. Services	11-000-218-390	631	0	0		#DIV/0!
Rentals	11-000-218-440	0	0	0		#DIV/0!
Misc. Purchase Services - Conference Registrations	11-000-218-590	105	0	0		#DIV/0!
Supplies and Materials	11-000-218-600	25,466	29,579	27,290		-7.74
Other Objects	11-000-218-800	21,000	21,000	21,420		2.00
TOTAL UNDISTRIBUTED EXPENDITURES - GUIDANCE		\$2,674,963	\$2,831,043	\$2,747,057		-2.97
		<i>Difference and % change 25/26 to 26/27</i>	<i>-83,986</i>	<i>-3.0%</i>		

UNDISTRIBUTED EXPENDITURES - OTHER SUPPORT SERV. - STUDENTS - CHILD STUDY TEAMS

Is used to record the costs associated with the services provided by child study team members.

	Account	2024-2025	Rev.		Appx:	%Change
			Appropriations	2026-2027		
Salaries	11-000-219-104	\$3,897,933	\$3,755,780	\$3,601,322	A	-4.11
Salaries of Support Staff	11-000-219-105	303,956	322,808	329,697	A	2.13
Purchased Professional Educational Services	11-000-219-320	115,436	113,208	116,280		2.71
Other Purch. Prof. & Tech. Services	11-000-219-390	37,674	25,718	33,608		30.68
Travel	11-000-219-580	2,384	8,100	6,900		-14.81
Misc. Purchased Services	11-000-219-590	203	1,000	1,000		0.00
Supplies and Materials	11-000-219-600	18,242	28,800	19,200		-33.33
Other Objects	11-000-219-800	5,902	5,000	5,100		2.00
TOTAL UNDISTRIBUTED EXPENDITURES - CHILD STUDY TEAMS		\$4,381,730	\$4,260,414	\$4,113,107		-3.46
		<i>Difference and % change 25/26 to 26/27</i>	<i>-147,307</i>	<i>-3.5%</i>		

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

UNDISTRIBUTED EXPENDITURES - IMPROVEMENT OF INSTRUCTIONAL SERVICES - CURRICULUM

Is used to record the costs associated with the assistance of the instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include supervision of instruction services, curriculum development, techniques of instruction, etc.

	Account	Expended 2024-2025	Rev. Appropriations 2025-2026	Appropriations 2026-2027	Appx:	%Change
Salaries of Supervisors	11-000-221-102	\$2,123,059	\$2,259,710	\$2,216,348	A	-1.92
Salaries of Other Professional Staff	11-000-221-104	217,690	249,260	50,670	B	-79.67
Salaries of Support Staff	11-000-221-105	328,394	332,371	344,923	A	3.78
Purchased Professional Educational Services	11-000-221-320	208	500	500		0.00
Other Purch Services	11-000-221-500	5,670	20,000	17,000		-15.00
Supplies and Materials	11-000-221-600	10,685	10,000	10,000		0.00
Other Objects	11-000-221-800	3,986	4,725	3,925		-16.93
TOTAL IMPROVEMENT OF INSTRUCTIONAL SERVICES		\$2,689,692	\$2,876,566	\$2,643,366		-8.11
		<i>Difference and % change 25/26 to 26/27</i>	<i>-233,200</i>	<i>-8.1%</i>		

UNDISTRIBUTED EXPENDITURES - EDUCATIONAL MEDIA SERVICES/SCHOOL LIBRARY

Includes costs associated with activities concerned with the use of all teaching and learning resources including hardware and content material. Educational media services include school library services and audiovisual services.

	Account	2024-2025	Appropriations	2026-2027	Appx:	%Change
Salaries	11-000-222-100	\$985,307	\$1,009,008	\$1,025,705	A	1.65
Cleaning, Repair Maintenance Services	11-000-222-420	1,430	1,600	4,600		187.50
Travel	11-000-222-500	3,350	250	150		-40.00
Supplies and Materials	11-000-222-600	131,380	154,349	125,473		-18.71
Other Objects	11-000-222-800	0	0	0		0.00
TOTAL UNDIST. EXPEND. - ED. MEDIA/LIBRARY		\$1,121,467	\$1,165,207	\$1,155,928		-0.80
		<i>Difference and % change 25/26 to 26/27</i>	<i>-9,279</i>	<i>-0.8%</i>		

UNDISTRIBUTED EXPENDITURES - INSTRUCTIONAL STAFF TRAINING SERVICES

Is used to record the activities that contribute to the professional or occupational growth and competence of members of the instructional staff.

	Account	2024-2025	Appropriations	2026-2027	Appx:	%Change
Salaries	11-000-223-102	\$487,842	\$524,214	\$508,773	A	-2.95
Purchased Professional Educational Services	11-000-223-320	158,346	140,139	0		-100.00
Travel	11-000-223-580	43,495	102,475	114,419	x	11.66
Miscellaneous Purchased Services	11-000-223-590	7,134	18,810	7,110	x	-62.20
Supplies and Materials	11-000-223-600	19,194	17,723	18,000		1.56
Other Objects	11-000-223-800	360	0	0		#DIV/0!
TOTAL STAFF TRAINING SERVICES		\$716,371	\$803,361	\$648,302		-19.30
		<i>Difference and % change 25/26 to 26/27</i>	<i>-155,059</i>	<i>-19.3%</i>		

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

UNDISTRIBUTED EXPENDITURES - SUPPORT SERV. - GENERAL ADMIN. - SUPT. OFFICE / B.O.E.

Records the cost of activities concerned with the establishing and administering of policy for operating the school district. These include board of education services and superintendent administration services.

		Rev.				
	Account	Expended 2024-2025	Appropriations 2025-2026	Appropriations 2026-2027	Appx:	%Change
Salaries	11-000-230-100	\$452,792	\$468,989	\$498,462	A	6.28
Legal Services	11-000-230-331	198,310	291,885	300,000		2.78
Audit Fees	11-000-230-332	68,800	91,000	78,750		-13.46
Other Purchased Professional Services	11-000-230-339	23,548	20,049	28,500		42.15
Purchased Technical Services	11-000-230-340	10,082	10,500	9,000		-14.29
Cleaning, Repair and Maintenance Services	11-000-230-420	106,836	0	0		#DIV/0!
Rentals	11-000-230-440	125,000	0	0		#DIV/0!
Communication/Telephone	11-000-230-530	132,386	200,000	210,000		5.00
Travel	11-000-230-580	4,012	0	0		#DIV/0!
BOE Purchased Services	11-000-230-585	1,659	4,500	4,000		-11.11
Other Purchased Services	11-000-230-590	136,503	127,000	125,260		-1.37
Supplies and Materials	11-000-230-600	6,292	11,000	11,000		0.00
Miscellaneous Expenditures	11-000-230-890	24,961	62,933	61,000		-3.07
TOTAL UNDIST. EXPEND. - GENERAL ADMINISTRATION		\$1,291,181	\$1,287,856	\$1,325,972		2.96
			<i>Difference and % change 25/26 to 26/27</i>	<i>38,116</i>	<i>3.0%</i>	

UNDISTRIBUTED EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION

Is used to record the costs associated with the overall administrative responsibility for a school. It includes activities performed by the principal, assistant principal and other assistants while they supervise the operation of the school.

	Account	2024-2025	Appropriations	2026-2027	Appx:	
Salaries of Principals/Assistant Principals	11-000-240-103	\$2,182,532	\$2,347,617	\$2,422,869	A	3.21
Salaries - Other Professional Staff	11-000-240-104	613,675	616,433	383,948	A	-37.71
Salaries of Support Staff	11-000-240-105	1,618,892	1,716,888	1,560,405	A	-9.11
Purch Prof-Educational Services	11-000-240-320	1,740	5,110	3,200		-37.38
Other Purchased Prof. Services	11-000-240-330	53,169	49,650	50,000		0.70
Cleaning, Repair and Maintenance Services	11-000-240-420	0	1,000	500		-50.00
Rentals	11-000-240-440	1,395	1,400	1,400		0.00
Travel	11-000-240-580	11,064	21,500	17,500		-18.60
Other Purchased Services	11-000-240-590	22,900	30,175	19,208		-36.34
Supplies and Materials	11-000-240-600	317,523	322,148	245,926		-23.66
Other Objects	11-000-240-800	0	350	0		-100.00
TOTAL UNDIST. EXPEND. - SCHOOL ADMINISTRATION		\$4,822,890	\$5,112,271	\$4,704,956		-7.97
			<i>Difference and % change 25/26 to 26/27</i>	<i>-407,315</i>	<i>-8.0%</i>	

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

UNDISTRIBUTED EXPENDITURES - CENTRAL SERVICES

Activities that support other administrative functions including fiscal services, human resources, strategic planning and purchasing.

	Account	Rev.			Appx:	%Change
		Expended 2024-2025	Appropriations 2025-2026	Appropriations 2026-2027		
Salaries	11-000-251-100	\$1,258,071	\$1,246,114	\$1,287,661	A	3.33
Purch Professional Services	11-000-251-330	162,433	164,269	167,000		1.66
Rentals	11-000-251-440	170,280	0	0		#DIV/0!
Travel	11-000-251-580	13,734	14,720	16,900		14.81
Other Purchased Services	11-000-251-590	3,645	8,000	4,000		-50.00
Supplies and Materials	11-000-251-600	103,954	121,433	137,000		12.82
Interest on Lease Purchase Agreements	11-000-251-832	27,847	24,850	132,000	G	431.20
Miscellaneous Expenditures	11-000-251-890	24,055	13,818	20,000		44.74
TOTAL UNDIST. EXPEND. - CENTRAL SERVICES		\$1,764,019	\$1,593,204	\$1,764,561		10.76
		<i>Difference and % change 25/26 to 26/27</i>	<i>171,357</i>	<i>10.8%</i>		

UNDISTRIBUTED EXPENDITURES - ADMINISTRATION INFORMATION TECHNOLOGY

Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. Specifically included are costs associated with the administration and supervision of technology personnel, systems planning and analysis systems application development, systems operations, network support services, hardware maintenance and support services and other technology-related administrative costs.

	Account	Rev.			Appx:	%Change
		Expended 2024-2025	Appropriations 2025-2026	Appropriations 2026-2027		
Salaries	11-000-252-100	\$1,040,688	\$1,036,037	\$1,052,752	A	1.61
Other Purchased Prof. Services	11-000-252-330	50,321	76,491	101,000		32.04
Other Purchased Services Cybersecurity	11-000-252-340	274,832	393,349	439,639		11.77
Cleaning, Repair and Maintenance Services	11-000-252-420	0	0	0		#DIV/0!
Hardware Maintenance	11-000-252-421	39,251	50,400	58,982		17.03
Software Maintenance	11-000-252-423	720,396	793,119	779,890		-1.67
Technology Travel	11-000-252-580	0	1,500	0		-100.00
Supplies	11-000-252-600	86,275	41,565	32,000		-23.01
Other Objects	11-000-252-800	0	0	0		#DIV/0!
TOTAL UNDIST. EXPEND. - ADMINISTRATION INFO. TECH.		\$2,211,763	\$2,392,461	\$2,464,264		3.00
		<i>Difference and % change 25/26 to 26/27</i>	<i>71,803</i>	<i>3.0%</i>		

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

UNDISTRIBUTED EXPENDITURES - REQUIRED MAINTENANCE FOR SCHOOL FACILITIES

Includes costs associated with keeping the school facilities open, comfortable, and safe for use including repairs and replacements to a school facility's heating, lighting, ventilation, security and other fixtures to keep the facility or fixtures in effective working condition.

	Account	Expended 2024-2025	Rev.		Appx:	%Change
			Appropriations 2025-2026	Appropriations 2026-2027		
Salaries	11-000-261-100	\$973,065	\$1,044,104	\$1,004,293	A	-3.81
Salaries - Overtime	11-000-261-111	\$131,946	\$86,598	\$149,900		73.10
Cleaning, Repair and Maintenance Services	11-000-261-420	402,591	460,035	491,170		6.77
General Supplies	11-000-261-610	315,239	202,020	221,405		9.60
Other Objects	11-000-261-890	906	441	90,441		20408.16
TOTAL UNDIST. EXPEND. - REQ'D MAINT. FOR SCHOOL FACILITIES		\$1,823,747	\$1,793,198	\$1,957,209		9.15
		<i>Difference and % change 25/26 to 26/27</i>	<i>164,011</i>	<i>9.1%</i>		

UNDISTRIBUTED EXPENDITURES - CUSTODIAL SERVICES

Includes cost of cleaning school buildings, property casualty insurance and utilities.

	Account	Expended 2024-2025	Rev.		Appx:	%Change
			Appropriations 2025-2026	Appropriations 2026-2027		
Salaries	11-000-262-100	\$2,756,528	\$2,813,434	\$2,765,123	A	-1.72
Salaries - Overtime	11-000-262-111	\$217,700	\$248,468	\$275,000		10.68
Purchased Prof. and Tech. Services	11-000-262-300	94,353	167,840	57,750		-65.59
Cleaning, Repair and Building Maintenance Services	11-000-262-420	-363,688	365,283	350,000		-4.18
Rentals	11-000-262-440	0	0	0		#DIV/0!
Rental of Building	11-000-262-441	148,659	148,000	148,000		0.00
Other Purchased Property Services	11-000-262-490	640	0	0		#DIV/0!
Insurance	11-000-262-520	940,557	1,329,759	1,043,250		-21.55
General Supplies	11-000-262-610	565,946	516,767	675,000		30.62
Energy - Heat (gas)	11-000-262-621	519,587	1,532,800	1,260,000		-17.80
Energy - Electricity	11-000-262-622	1,241,782	1,307,900	1,372,350		4.93
CONTIGENCY ACCOUNT (new) *	11-000-262-800	5,000	111,000	54,000		-51.35
TOTAL UNDIST. EXPEND. - OPERATION OF PLANT SVCS		\$6,127,064	\$8,541,251	\$8,000,473		-6.33
		<i>Difference and % change 25/26 to 26/27</i>	<i>-540,778</i>	<i>-6.3%</i>		

UNDISTRIBUTED EXPENDITURES - CARE AND UPKEEP OF GROUNDS

Is used to record the activities of maintaining and improving the landscaping and grounds maintenance.

	Account	2024-2025	Appropriations	2026-2027	Appx:	%Change
Salaries	11-000-263-100	\$71,533	\$72,492	\$73,497	A	1.39
TOTAL UNDIST. EXPEND. - CARE AND UPKEEP OF GROUNDS		\$71,533	\$72,492	\$73,497		1.39
		<i>Difference and % change 25/26 to 26/27</i>	<i>1,005</i>	<i>1.4%</i>		

UNDISTRIBUTED EXPENDITURES - SECURITY

Is used to record activities to maintain a secure environment for students and staff.

	Account	2024-2025	Appropriations	2026-2027	Appx:	%Change
Salaries	11-000-266-100	\$405,815	\$391,992	\$353,034		
	11-000-266-300	30789	124545.5	5000	A	-9.94
TOTAL UNDIST. EXPEND - SECURITY		\$436,604	\$516,538	\$358,034		-30.69
		<i>Difference and % change 25/26 to 26/27</i>	<i>-158,504</i>	<i>-30.7%</i>		
TOTAL OF OPERATIONS AND MAINTENANCE		\$8,458,948	\$10,923,479	\$10,389,213		-4.89
		<i>Difference and % change 25/26 to 26/27</i>	<i>-534,266</i>	<i>-4.9%</i>		

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

UNDISTRIBUTED EXPENDITURES - STUDENT TRANSPORTATION SERVICES

Is used to record the costs associated with conveying students between home and school and from school to other activities as provided by State and Federal law. Transportation associated with athletics and special education are recorded here.

	Account	Rev.			Appx:	%Change
		Expended 2024-2025	Appropriations 2025-2026	Appropriations 2026-2027		
Salaries - Aides	11-000-270-107	\$59,918	\$63,432	\$66,628	A	5.04
Salaries - Bus Drivers	11-000-270-160	1,238,434	1,327,609	1,408,887		6.12
Salaries - Overtime	11-000-270-162	353,197	264,913	325,000		22.68
Transportation - Administrative	11-000-270-350	41,133	0	0		#DIV/0!
Payments (to parents) in Lieu of Transportation	11-000-270-503	311,293	356,700	364,870		2.29
Contr Serv (Bet. Home and Sch)-Vendors	11-000-270-511	500	5,000	2,000		-60.00
Contracted Services - Other than bet. Home and School	11-000-270-512	212,228	221,700	237,500		7.13
Contracted Services Special Education	11-000-270-514	2,554,464	3,514,404	3,700,000		5.28
Travel	11-000-270-580	704	0	0		#DIV/0!
Supplies and Materials	11-000-270-600	364,879	385,346	400,000		3.80
Miscellaneous Exp.	11-000-270-890	4,984	7,000	7,000		0.00
UNDIST. EXP - TOTAL STUDENT TRANSPORTATION SVCS		\$5,141,734	\$6,146,104	\$6,511,885		5.95
		<i>Difference and % change 25/26 to 26/27</i>	365,781	6.0%		

UNALLOCATED BENEFITS - EMPLOYEE BENEFITS

These are mandated by the State and/or contractual obligations.

	Account	Rev.			Appx:	%Change
		Expended 2024-2025	Appropriations 2025-2026	Appropriations 2026-2027		
Social Security Contributions (PERS)	11-000-291-220	\$1,871,926	\$1,883,520	\$2,045,000		8.57
Other Retirement Contributions - Reg. (Inc. PERS)	11-000-291-241/242	2,470,184	2,826,067	2,825,000		-0.04
Unemployment	11-000-291-250	0	0	0		#DIV/0!
Workers Compensation Insurance	11-000-291-260	691,863	740,623	773,422		4.43
Health Benefits	11-000-291-270	17,443,060	20,150,375	26,800,000	E	33.00
Tuition Reimbursement	11-000-291-280	140,444	172,025	176,800		2.78
Other Employee Benefits	11-000-291-290	358,816	806,715	835,500		3.57
TOTAL EMPLOYEE BENEFITS		\$22,976,293	\$26,579,325	\$33,455,722		25.87
		<i>Difference and % change 25/26 to 26/27</i>	6,876,397	25.9%		
TOTAL UNDISTRIBUTED EXPENDITURES		\$69,972,334	\$78,505,327	\$85,691,292		9.15
		<i>Difference and % change 25/26 to 26/27</i>	7,185,965	9.2%		

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

CAPITAL OUTLAY - FUND 12

INTEREST ON CAPITAL RESERVE

Account	Expended 2024 2025	Rev.		Appx:	%Change
		Appropriations 2025-2026	Appropriations 2026-2027		
Interest on Capital Reserve 10-604	\$0	\$0	\$4,500		#DIV/0!
TOTAL INTEREST ON CAPITAL RESERVE	\$0	\$0	\$4,500		#DIV/0!
<i>Difference and % change 25/26 to 26/27</i>			4,500	#DIV/0!	

EQUIPMENT

Includes only equipment with a unit value of \$2,000 or more.

Account	Expended 2024 2025	Rev.		Appx:	%Change
		Appropriations 2025-2026	Appropriations 2026-2027		
Regular Programs-Instruction Grades 1-5 12-120-100-730	\$0	\$0	\$0		#DIV/0!
Regular Programs-Instruction Grades 6-8 12-130-100-730	30,775	0	0		#DIV/0!
Regular Programs-Instruction Grades 9-12 12-140-100-730	17,454	0	0		#DIV/0!
Undistributed Expenditures - Instruction 12-000-100-730	34,173	41,325	0		-100.00
Undistributed Expenditures - School Admin. 12-000-240-730	0	0	0		#DIV/0!
Undistributed Expenditures - Operation of Plant 12-000-262-730	0	93,975	0		-100.00
Undistributed Expenditures - Non-Instruction 12-000-300-730	70,124	0	0		#DIV/0!
Undistributed Expenditures - Other PPTS 12-000-400-390	228,856	90,772	180,000		98.30
Visual Impairments 12-206-100-730	0	0	0		#DIV/0!
TOTAL EQUIPMENT	\$381,382	\$226,072	\$180,000		-20.38
<i>Difference and % change 25/26 to 26/27</i>			-46,072	-20.4%	

FACILITIES ACQUISITION AND CONSTRUCTION SERVICES

For renovation and repair projects and principal payments on lease purchase agreements.

Account	Expended 2024 2025	Rev.		Appx:	%Change
		Appropriations 2025-2026	Appropriations 2026-2027		
Facilities Construction Services 12-000-400-450	\$5,652,368	\$4,045,401	\$1,537,673	F	-61.99
Lease Purchase Agreement - Principal 12-000-400-721	1,510,906	1,379,004	1,584,000	G	14.87
Security Grant Expenditures 12-000-400-731	0	0	0		#DIV/0!
Assessment for Debt Service for SDA funding 12-000-400-800	0	68,734	68,734		0.00
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	\$7,163,274	\$5,493,139	\$3,190,407		-41.92
<i>Difference and % change 25/26 to 26/27</i>			-2,302,732	-41.9%	
TOTAL CAPITAL OUTLAY	\$7,544,656	\$5,719,211	\$3,374,907		-40.99
<i>Difference and % change 25/26 to 26/27</i>			-2,344,304	-41.0%	
TRANSFER OF FUNDS TO CHARTER SCHOOLS	\$ 20,604	\$ 116,961	\$ 82,917		-29.11
TOTAL GENERAL FUND	\$140,255,082	\$149,356,916	\$152,545,310		2.13
<i>Difference and % change 25/26 to 26/27</i>			3,188,395	2.1%	

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

SPECIAL REVENUE FUND 20

Accounts for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
Some examples of special revenue funds might include restricted state or federal grants-in-aid and restricted tax levies.

	Expended 2024-2025	Rev. Appropriations 2025-2026	Appropriations 2026-2027	Appx:	%Change
Local Projects	\$33,800	\$15,000	\$15,000		
STATE PROJECTS:					
Nonpublic Textbooks	40,810	35,708	28,566		
Nonpublic Auxiliary Services	60,704	46,822	45,230		
Nonpublic Handicapped Services	388,657	453,202	322,154		
Nonpublic Security	310,780	281,465	225,172		
Nonpublic STEM Grant	0	0	0		
Nonpublic Technology	71,785	52,192	41,754		
Nonpublic Nursing Services	197,080	199,909	157,927		
SDA Grant	0	0	0		
TOTAL STATE PROJECTS	\$1,069,816	\$1,069,298	\$820,802		
FEDERAL PROJECTS:					
IDEA Part B	1,714,703	828,000	1,253,039		
ESEA	230,669	214,291	200,867		
ESSER Grants	543,272	0	0		
Other	192,113	0	0		
TOTAL FEDERAL PROJECTS	\$2,680,757	\$1,042,291	\$1,453,906		
TOTAL SPECIAL REVENUE	\$3,784,373	\$2,126,589	\$2,289,709	\$0	
	<i>Difference and % change 25/26 to 26/27</i>	<i>163,120</i>	<i>7.7%</i>		

Capital Projects - FUND 30

Accounts for Referendum Projects and ROD Grant Expenditures

	Account	Expended 2024-2025	Rev.		Appx:
			Appropriations 2025-2026	Appropriations 2026-2027	
Construction	30-XXX-XXX-XXX	\$1,040,563	\$1,000,000	\$1,000,000	
TOTAL DEBT SERVICE:		\$1,040,563	\$1,000,000	\$1,000,000	
			<i>Difference and % change 25/26 to 26/27</i>	0	0.0%

DEBT SERVICE - FUND 40

Accounts for the accumulation of resources for, and payment of, long-term debt, principal and interest.

	Account	0	0	0	Appx:
Interest on Bonds	40-701-510-834	\$2,505,050	\$1,278,962	\$1,550,850	H
Redemption of Principal	40-701-510-910	5,190,000	4,805,000	4,420,000	H
TOTAL DEBT SERVICE:		\$7,695,050	\$6,083,962	\$5,970,850	
		0	-113,112	-1.9%	
GRAND TOTAL:		\$152,775,068	\$158,567,466	\$161,805,869	
		0	3,238,403	2.0%	