



## **LIVINGSTON PUBLIC SCHOOLS**

**2025-2026**

### **LIVINGSTON TOWNSHIP SCHOOL DISTRICT BUDGET CONSOLIDATED REPORT**

**Updated 3/18/2025**

#### **Members of the Board of Education:**

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**Parul Khemka - Vice President**

**Pam Chirls**

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**Jessica Rapp, Business Administrator/Board Secretary**

**Kylie McGlew, Assistant Business Administrator/Assistant Board Secretary**

**Susan Burman, Director of Human Resources**

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**LIVINGSTON TOWNSHIP PUBLIC SCHOOLS**

**REVENUES SUMMARY**

<b>GENERAL FUND</b>	<b>Proposed Budget 2025-2026</b>	<b>Appx.</b>	<b>Actual Budget 2024-2025</b>	<b>Difference</b>
Budgeted Fund Balance	\$1,868,484		\$2,000,000	-\$131,516
Tuition	175,000		\$234,678	-\$59,678
Transportation Fees	390,000		\$250,000	\$140,000
Interest Income	250,000		\$43,000	\$207,000
Interest Income - capital reserve	4,500		\$2,000	\$2,500
Preschool Program-Tuition	440,000		\$34,000	\$406,000
Facility User Fees	350,000		\$300,000	\$50,000
Technology fee	53,500		\$175,000	-\$121,500
Miscellaneous	53,500		\$82,000	-\$28,500
Medicaid Reimbursement	6,797		\$83,220	-\$76,423
Extraordinary Aid	615,261		\$500,000	\$115,261
Categorical Special Education Aid	7,149,201		\$7,049,480	\$99,721
Categorical Security Aid	936,353		\$434,880	\$501,473
Categorical Transportation Aid	1,446,815		\$1,303,530	\$143,285
Capital Reserve Transfer	5,158,831		\$5,321,262	-\$162,431
General Fund Tax Levy	128,457,842		\$123,748,729	\$4,709,113
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$147,356,084</b>		<b>\$141,561,779</b>	<b>\$5,794,305</b>
<b>SPECIAL REVENUES</b>				
Local Projects	15,000		\$16,000	-\$1,000
Nonpublic Textbooks (State Grant)	32,648		\$38,623	-\$5,975
Nonpublic Nursing (State Grant)	157,664		\$147,900	\$9,764
Nonpublic Auxiliary Services (State Grant)	47,857		\$50,698	-\$2,841
Nonpublic Handicapped Services (State Grant)	310,925		\$292,810	\$18,115
Nonpublic Technology (State Grant)	57,428		\$60,601	-\$3,173
I.D.E.A. Part B (Federal Grant)	1,316,847		\$1,409,531	-\$92,684
Nonpublic Security Aid (State Grant)	248,624		\$262,421	-\$13,797
Other Federal Grants	240,973		\$233,049	\$7,924
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$2,427,966</b>		<b>\$2,511,633</b>	<b>-\$83,667</b>
<b>Capital Projects</b>				
SDA Revenue for ROD Grants	0			
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$0</b>			
<b>DEBT SERVICE</b>				
Tax Levy	\$5,719,851		5743806	
State Aid	551,275		575841	
Budgeted Fund Balance (SRECs)	73,424		100716	
Budgeted Fund Balance	1,000,000		1000000	
<b>TOTAL DEBT SERVICE</b>	<b>\$7,344,550</b>		<b>\$7,420,363</b>	
<b>TOTAL OF ALL REVENUES</b>	<b>\$157,128,600</b>		<b>\$151,493,775</b>	

*The Revenue estimate includes a \$128,457,842 tax levy estimate, based a 2% tax increase, plus the full use of \$842,473 of banked cap and \$1,387,390 in possible health care adjustment.*

LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

REVENUE HISTORY

HISTORICAL COMPARISON OF SOURCES OF REVENUE TO SUPPORT THE OPERATING BUDGET

Revenue Type	2020-21 Approved Budget		2021-22 Approved Budget		2022-23 Approved Budget		2023-24 Approved Budget		2024-25 Tentative Budget		2025-26 Tentative Budget	
		% of Total		% of Total		% of Total		% of Total		% of Total		% of Total
Tax Levy	\$ 110,344,955	93.2%	\$ 111,115,953	92.6%	\$ 114,141,214	91.4%	\$ 117,024,038	88.3%	\$ 123,748,729	90.8%	\$ 128,457,842	90.3%
Tuition	\$ 132,500	0.1%	\$ 132,500	0.1%	\$ 132,500	0.1%	\$ 230,821	0.2%	\$ 222,700	0.2%	\$ 615,000	0.4%
Misc	\$ 1,007,000	0.9%	\$ 567,000	0.5%	\$ 907,000	0.7%	\$ 884,000	0.7%	\$ 852,000	0.6%	\$ 1,101,500	0.8%
Fund Balance	\$ 1,300,000	1.1%	\$ 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%
State Aid	\$ 5,579,139	4.7%	\$ 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%
Medicaid Reimb	\$ 42,836	0.0%	\$ 48,021	0.0%	\$ 89,899	0.1%	\$ 83,220	0.1%	\$ 83,220	0.1%	\$ 6,797	0.0%
<b>Total</b>	<b>\$ 118,406,430</b>	<b>100.0%</b>	<b>\$ 119,939,725</b>	<b>100.0%</b>	<b>\$ 124,873,307</b>	<b>100.0%</b>	<b>\$ 132,604,832</b>	<b>100.0%</b>	<b>\$ 135,504,825</b>	<b>100.0%</b>	<b>\$ 142,197,253</b>	<b>100.0%</b>

In 2020-21, the Local Tax Levy supported 93% of the operating budget. In 2024-25, it is supporting just over 90%.

As stated last year, the operating budget expenditures have been increasing at a much higher rate than the tax levy, and this trend continues. This is not sustainable. The recommendation continues to be to increase the tax levy as a percent of the operating budget to past benchmarks.

Even with the full use of banked cap, the local tax levy would support just under 90% of the operating budget, still a much lower portion than in all years prior to 2023-24.

The \$128,149,936 tax levy estimate for 2025-26 is based on a 2% tax increase, plus full use of \$842,473 of banked cap and full use of the available healthcare waiver of \$1,353,073 for a total of 3.55%.

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

**LIVINGSTON TOWNSHIP PUBLIC SCHOOLS**

**ESTIMATED TAX IMPACT OF BANKED CAP & HEALTHCARE ADJUSTMENT VS. 2%**

**MONTHLY DIFFERENCE BETWEEN 2% AND USE OF BANKED CAP & HEALTHCARE ADJUSTMENT**

<b>Home Price</b>	<b>2.00%</b>	<b>Additional 1.80%</b>	<b>Difference</b>
\$729,727	\$10.09	\$27.55	\$17.45
\$500,000	\$6.93	\$18.89	\$11.96
\$700,000	\$9.73	\$26.48	\$16.74
\$900,000	\$12.46	\$33.98	\$21.53
\$1,100,000	\$15.26	\$41.57	\$26.31

**LIVINGSTON TOWNSHIP PUBLIC SCHOOLS**

**APPROPRIATIONS SUMMARY**

	Expended 2023-2024	Rev. Appropriations 2024-2025	Appropriations 2025-2026	Difference	% variance
Teacher Salaries - K through 12	\$39,233,288	\$41,354,726	\$41,710,840	\$356,114.00	0.86%
Home Instruction	154,213	189,172	155,000	-\$34,172.00	-18.06%
Related Costs for Regular Instr.	3,465,523	3,597,907	3,511,541	-\$86,366.00	-2.40%
Special Education	12,261,901	14,533,190	14,054,976	-\$478,214.00	-3.29%
Basic Skills Instruction	1,391,775	1,498,505	1,537,745	\$39,240.00	2.62%
Bilingual/ESL	866,994	899,684	930,194	\$30,510.00	3.39%
Vocational Programs	52,081	58,808	59,030	\$222.00	0.38%
Cocurricular Activities	526,094	673,477	689,004	\$15,527.00	2.31%
Athletics	1,278,325	1,306,342	1,376,653	\$70,311.00	5.38%
Other Instructional Programs	32,096	45,900	45,900	\$0.00	0.00%
Other Instr. At Risk Students	10,565,099	1,155,000	1,210,558	\$55,558.00	4.81%
Tuition Paid Other Districts	6,770,738	7,662,869	8,674,741	\$1,011,872.00	13.20%
Attendance and Social Work	128,091	143,807	142,642	-\$1,165.00	-0.81%
Health Services	1,000,793	1,046,106	1,096,482	\$50,376.00	4.82%
Related Services for Students	1,541,346	1,956,319	1,698,717	-\$257,602.00	-13.17%
Extraordinary Services for Students	1,104,963	994,036	987,239	-\$6,797.00	-0.68%
Guidance	2,602,789	2,675,629	2,781,749	\$106,120.00	3.97%
Child Study Team	4,025,219	4,675,349	4,290,215	-\$385,134.00	-8.24%
Curriculum	2,581,998	2,865,201	2,876,566	\$11,365.00	0.40%
Educational Media Svcs/Library	1,083,544	1,169,636	1,167,963	-\$1,673.00	-0.14%
Instructional Staff Training	593,869	816,707	800,024	-\$16,683.00	-2.04%
General Administration (Supt. & B.O.E.)	1,337,636	1,323,348	1,321,370	-\$1,978.00	-0.15%
School Administration	4,681,616	4,980,640	4,998,561	\$17,921.00	0.36%
Central Services	1,669,749	1,835,880	1,647,392	-\$188,488.00	-10.27%
Administrative Technology Services	2,067,278	2,227,283	2,335,591	\$108,308.00	4.86%
Operations & Maintenance	8,257,616	9,321,867	10,135,218	\$813,351.00	8.73%
Student Transportation Services	5,189,950	5,242,630	5,646,354	\$403,724.00	7.70%
Employee Benefits	23,197,115	22,330,426	26,084,793	\$3,754,367.00	16.81%
<b>TOTAL CURRENT EXPENSES</b>	<b>\$137,661,699</b>	<b>\$136,580,444</b>	<b>\$141,967,058</b>	<b>\$5,386,614</b>	
Capital Outlay	4,214,345	7,732,032	5,269,565		
Transfer of Funds to Charter Schools	43,741	69,000	116,961		
<b>TOTAL GENERAL FUND</b>	<b>\$141,919,785</b>	<b>\$144,381,476</b>	<b>\$147,353,584</b>		
Special Revenue Fund	3,919,880	3,020,592	2,427,966		
Capital Projects Fund	1,040,563	1,000,000	1,000,000		
Debt Service Fund	7,695,050	7,420,363	7,344,550		
<b>BUDGET TOTAL</b>	<b>\$154,575,278</b>	<b>\$155,822,431</b>	<b>\$158,126,100</b>		

# LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

## BANKED CAP AVAILABLE

		Expires in budget year:
CUMULATIVE BANKED CAP:		
2022/2023 Budget	-	2025-2026
2023/2024 budget	842,473	2026-2027
2024/2025 Budget	-	2027-2028
	842,473	
Banked Cap Available to Use in 2025-26 Budget	(842,473)	
<b>Remaining Banked Cap</b>	<b>\$ -</b>	

## Tax Levy Cap Calculation

Local Tax Levy - General Fund 2024-25	\$123,752,921	
Enrollment Adjustment	0	
Health Insurance Adjustment	0	
Increase - 2%	2,475,058	2.00%
Prebudget Year adjusted tax levy, including adjusts (+2%)	126,227,979	
Adjustment for increase in:		
Pension Contributions		
Health Insurance	1,387,390	1.12%
Use of Banked Cap	842,473	0.68%
<b>Tax Levy Cap = sum of the above</b>	<b>128,457,842</b>	
<b>Budgeted Tax Levy 2025-2026</b>	<b>128,457,842</b>	<b>3.80%</b>
<b>Difference Under (Over) Cap:</b>	<b>-</b>	

## DEBT SERVICE

Debt Service Payment 2025-2026	
Debt Service Tax Levy	\$5,728,275
State Aid	551,275
Budgeted Fund Balance (SRECs)	65,000
Budgeted Fund Balance (Drawdown from Fund 30)	1,000,000
<b>TOTAL DEBT SERVICE</b>	<b>\$7,344,550</b>

\*Prior Year Debt Service Tax Levy 5,773,361

Total Tax Recap 3.60%

*The \$128,149,936 tax levy estimate is based a 2% tax increase, plus the full use of remaining banked cap of \$842,473 and full use of the available healthcare adjustment of \$1,387,390 for a total of 3.80%.*

**LIVINGSTON TOWNSHIP PUBLIC SCHOOLS**

**LOCAL SCHOOL TAX LEVY**

<b>BUDGET</b>	<b>School Year Tax Levy 2024-2025</b>	<b>School Year Tax Levy 2025-2026</b>	<b>Increase</b>	<b>Percentage</b>
General Fund	\$123,752,921	<b>\$128,457,842</b>	<b>\$4,704,921</b>	3.80%
Debt Service	\$5,773,361	\$5,719,851	-\$53,510	-0.93%
<b>Total</b>	<b>\$129,526,282</b>	<b>\$134,177,693</b>	<b>\$4,651,411</b>	<b>3.59%</b>

**NET ASSESSED VALUATION OF ALL PROPERTIES IN LIVINGSTON IN 2025**

2024 Tax Rate	<u>\$129,526,282</u>	=	0.0149827	=	1.49827 per \$100
	\$8,645,061,800				
2025 Tax Rate	<u>\$134,177,693</u>	=	0.0154353	=	1.54353 per \$100
Tax Ratables:	\$8,692,903,900	∪	INCREASE/(DECREASE)		0.04526

<b>ASSESSED VALUATION</b>	<b>School Tax 2024</b>	<b>School Tax 2025</b>	<b>Difference</b>
\$729,727	\$10,933	\$11,264	\$331 *
\$500,000	\$7,491	\$7,718	\$227
\$700,000	\$10,487	\$10,805	\$318
\$900,000	\$13,484	\$13,892	\$408
\$1,100,000	\$16,480	\$16,979	\$499

∪ Tax Ratables:	
2024 Tax Ratable:	\$8,645,061,800
2025 Tax Ratable:	<u>\$8,692,903,900</u>
Total Increase in Ratables:	\$ 47,842,100

* Components of tax increase:	
Tax Ratable Increase:	(\$60)
General Fund Increase:	\$395
Debt Service Decrease:	(\$4)
	<u>\$ 331</u>



**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.

			Rev.		
	Account	Expended 2023-2024	Appropriations 2024-2025	Appropriations 2025-2026	Appx:
<b>Salaries:</b>					
Preschool - Salaries of Teachers	11-105-100-101	\$89,750	\$185,140	\$154,942	-16.31
Kindergarten - Salaries of Teachers	11-110-100-101	1,882,205	1,761,214	1,657,156	-5.91
Grades 1-5 Salaries of Teachers*	11-120-100-101	12,597,751	13,360,066	13,873,106	3.84
Grades 6-8 Salaries of Teachers	11-130-100-101	9,756,721	10,409,066	10,325,665	-0.80
Grades 9-12 Salaries Teachers	11-140-100-101	14,852,103	15,577,079	15,636,371	0.38
Summer Academy Salaries	13-422-100-101	54,758	62,161	63,600	2.31
<b>TOTAL PRE-K TO 12 SALARIES:</b>		<b>\$39,233,288</b>	<b>\$41,354,726</b>	<b>\$41,710,840</b>	<b>0.86</b>
	<i>Difference and % change 24/25 to 25/26</i>		<i>356,114</i>	<i>0.9%</i>	

**REGULAR PROGRAMS - HOME INSTRUCTION**

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

			Rev.		
	Account	Expended 2023-2024	Appropriations 2024-2025	Appropriations 2025-2026	Appx:
Salaries of Teachers	11-150-100-101	\$99,003	\$140,000	\$100,000	-28.57
Purchased Professional Educational Services	11-150-100-320	55,210	49,172	55,000	11.85
<b>TOTAL HOME INSTRUCTION</b>		<b>\$154,213</b>	<b>\$189,172</b>	<b>\$155,000</b>	
	<i>Difference and % change 24/25 to 25/26</i>		<i>-34,172</i>	<i>-18.1%</i>	

**LIVINGSTON TOWNSHIP PUBIC SCHOOLS**

**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 2023-2024	Rev. Appropriations 2024-2025	Appropriations 2025-2026	Appx:	% Change
<b>Instructional Aides General Ed.:</b>						
Other Salaries for Instruction - Aides	11-190-100-106	\$808,022	\$603,469	\$622,781		3.20
<b>Purchased Professional -Educational:</b>						
Grades K-12	11-190-100-320	72,480	77,600	67,600		-12.89
Subtotal Purchased Professional Educational:		72,480	77,600	67,600		-12.89
<b>Purchased Technical Services:</b>						
Grades 9-12	11-190-100-340	1,000	1,500	750		-50.00
<b>Cleaning, Repair and Maintenance Services:</b>						
District	11-190-100-420	22,541	28,915	29,350		1.50
<b>Instructional Software Subscriptions</b>						
Technology	11-190-100-423	778,129	834,021	759,675		-8.91
<b>Rentals -Equipment:</b>						
District	11-190-100-440	139,102	141,500	140,500		-0.71
Subtotal Rentals - Equipment		139,102	141,500	140,500		-0.71
<b>Travel</b>						
District	11-190-100-500	325	0	0		0.00
<b>General Supplies:</b>						
District	11-190-100-610	930,965	994,698	855,740		-13.97
Technology	11-190-100-610	264,821	302,765	368,600		21.74
Curriculum Initiatives	11-190-100-610	37,516	60,328	312,243		417.58
Subtotal General Supplies:		1,233,302	1,357,791	1,536,583		13.17
<b>Textbooks</b>						
District	11-190-100-640	33,488	57,653	72,912		26.47
Curriculum Initiatives	11-190-100-640	366,630	481,538	270,390		-43.85
Subtotal Textbooks:		400,118	539,191	343,302		-36.33
<b>Other Objects:</b>						
District	11-190-100-800	10,504	13,920	11,000		-20.98
Subtotal Other Objects:		10,504	13,920	11,000		-20.98
<b>TOTAL UNDISTRIBUTED EXPEND. - INSTRUCTION</b>		<b>\$3,465,523</b>	<b>\$3,597,907</b>	<b>\$3,511,541</b>		-2.40
<b>TOTAL REGULAR EDUCATION</b>		<b>\$42,853,024</b>	<b>\$45,141,805</b>	<b>\$45,377,381</b>		0.52
<i>Difference and % change 24/25 to 25/26</i>			235,576	0.5%		

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 2023-2024	Rev. Appropriations 2024-2025	Appropriations 2025-2026	Appx:	% Change
Salaries of Teachers	11-204-100-101	\$574,783	\$684,336	\$612,412		-10.51
Other Salaries for Instruction - Aides	11-204-100-106	3,799,711	4,481,394	4,810,261		7.34
General Supplies	11-204-100-610	5,680	5,100	1,000		-80.39
<b>TOTAL LEARNING OR LANGUAGE DISABLED</b>		<b>\$4,380,174</b>	<b>\$5,170,830</b>	<b>\$5,423,673</b>		<b>4.89</b>
Difference and % change 24/25 to 25/26			252,843	4.9%		

**SPECIAL EDUCATION INSTRUCTION - AUDITORY IMPAIRMENTS**

	Account	Expended 2023-2024	Rev. Appropriations 2024-2025	Appropriations 2025-2026	Appx:	% Change
General Supplies	11-207-100-610	\$3,452	\$5,000	\$3,000		-40.00
<b>TOTAL LEARNING OR LANGUAGE DISABLED</b>		<b>\$3,452</b>	<b>\$5,000</b>	<b>\$3,000</b>		<b>-40.00</b>
Difference and % change 24/25 to 25/26			-2,000	-40.0%		

**SPECIAL EDUCATION INSTRUCTION - Emotional Regulation Impairment**

	Account	Expended 2023-2024	Rev. Appropriations 2024-2025	Appropriations 2025-2026	Appx:	% Change
General Supplies	11-209-100-610	\$0	\$10,000	\$0		-100.00
<b>TOTAL EMOTIONAL REGULATION IMPAIRMENT</b>		<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>		<b>-100.00</b>
Difference and % change 24/25 to 25/26			-10,000	-100.0%		

**SPECIAL EDUCATION INSTRUCTION - MULTIPLE DISABLED**

	Account	Expended 2023-2024	Rev. Appropriations 2024-2025	Appropriations 2025-2026	Appx:	% Change
Salaries of Teachers	11-212-100-101	\$239,252	\$313,210	\$220,154		-29.71
Other Salaries for Instruction - Aides	11-212-100-106	1,217,086	2,137,814	1,164,768		-45.52
Purchased Professional Technical Services	11-212-100-320	0	0	0		0.00
Travel	11-212-100-581	0	0	0		0.00
General Supplies	11-212-100-610	28,207	25,530	35,000		37.09
<b>TOTAL BEHAVIORAL DISABILITIES</b>		<b>\$1,484,545</b>	<b>\$2,476,554</b>	<b>\$1,419,922</b>		<b>-42.67</b>
Difference and % change 24/25 to 25/26			-1,056,632	-42.7%		

**SPECIAL EDUCATION - MULTIPLE DISABLED**

	Account	Expended	Rev.	Appropriations	Appx:	% Change
Salaries of Teachers	11-213-100-101	\$6,076,650	\$6,530,343	\$6,690,421		2.45
General Supplies	11-213-100-610	14,851	42,196	15,500		-63.27
<b>TOTAL RESOURCE ROOM</b>		<b>\$6,091,501</b>	<b>\$6,572,539</b>	<b>\$6,705,921</b>		<b>2.03</b>
Difference and % change 24/25 to 25/26			133,382	2.0%		

**SPECIAL EDUCATION INSTRUCTION - PRESCHOOL DISABLED - PART TIME**

	Account	Expended	Rev.	Appropriations	Appx:	% Change
Salaries	11-215-100-101	\$99,700	\$82,117	\$0		-100.00
Other Salaries for Instruction - Aides	11-215-100-106	74,556	37,482	0		-100.00
Purchased Professional Services	11-215-100-320	5,250	0	0		0.00
General Supplies	11-215-100-610	2,551	0	0		0.00
<b>TOTAL PRESCHOOL DISABLED - PART TIME</b>		<b>\$182,057</b>	<b>\$119,599</b>	<b>\$0</b>		<b>-100.00</b>
Difference and % change 24/25 to 25/26			-119,599	-100.0%		

**SPECIAL EDUCATION INSTRUCTION - PRESCHOOL DISABLED - FULL TIME**

	Account	Expended	Rev.	Appropriations	Appx:	% Change
Salaries	11-216-100-101	\$88,076	\$161,128	\$349,420		116.86
Other Salaries for Instruction - Aides	11-216-100-106	0	0	84,000		0.00
Purchased Professional Services	11-216-100-320	0	15,300	26,800		75.16
General Supplies	11-216-100-610	32,096	12,240	42,240		245.10
<b>TOTAL PRESCHOOL DISABLED - FULL TIME</b>		<b>\$120,172</b>	<b>\$188,668</b>	<b>\$502,460</b>		<b>166.32</b>
Difference and % change 24/25 to 25/26			313,792	166.3%		

<b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>		<b>\$12,261,901</b>	<b>\$14,533,190</b>	<b>\$14,054,976</b>		<b>-3.29</b>
Difference and % change 24/25 to 25/26			-478,214	-3.3%		

# 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 2023-2024	Rev. Appropriations 2024-2025	Appropriations 2025-2026	Appx:	% Change
Salaries of Teachers	11-230-100-101	\$1,382,374	\$1,467,855	\$1,511,245		2.96
Cleaning, Repair, Maintenance Services	11-230-100-320	\$3,346	\$14,350	\$10,200		-28.92
Supplies and Materials	11-230-100-610	6,055	16,300	16,300		0.00
<b>TOTAL BASIC SKILLS/REMEDIAL</b>		<b>\$1,391,775</b>	<b>\$1,498,505</b>	<b>\$1,537,745</b>		<b>2.62</b>
<i>Difference and % change 24/25 to 25/26</i>			39,240	2.6%		

## 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 2023-2024	Rev. Appropriations 2024-2025	Appropriations 2025-2026	Appx:	% Change
Salaries of Teachers	11-240-100-101	\$866,994	\$899,684	\$930,194		3.39
<b>TOTAL BILINGUAL/ESL</b>		<b>\$866,994</b>	<b>\$899,684</b>	<b>\$930,194</b>		<b>3.39</b>
<i>Difference and % change 24/25 to 25/26</i>			30,510	3.4%		

## VOCATIONAL PROGRAMS - LOCAL - INSTRUCTION

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

	Account	Expended	Rev.	Appropriations	Appx:	% Change
Salaries of Teachers	11-3XX-100-101	\$46,865	\$49,128	\$49,850		1.47
Other Purchased Services	11-3XX-100-420	879	4,080	4,080		0.00
General Supplies	11-3XX-100-610	4,337	5,100	5,100		0.00
Other Objects	11-3XX-100-800	0	500	0		-100.00
<b>TOTAL VOCATIONAL PROG -LOCAL -INSTRUCTION</b>		<b>\$52,081</b>	<b>\$58,808</b>	<b>\$59,030</b>		<b>0.38</b>
<i>Difference and % change 24/25 to 25/26</i>			222	0.4%		

# LIVINGSTON TOWNSHIP PUBLIC SCHOOLS

## SCHOOL SPONSORED COCURRICULAR ACTIVITIES

For high school, middle school and elementary school activities.

	Account	Expended 2023-2024	Rev. Appropriations 2024-2025	Appropriations 2025-2026	Appx:	% Change
Salaries of Advisors	11-401-100-100	\$491,216	\$598,400	\$608,400		1.67
Purchased Professional Educational Services	11-401-100-320	0	5,415	5,415		0.00
Purchased Technical Services	11-401-100-340	4,700	10,000	10,000		0.00
Purchased Services	11-401-100-500	0	0	0		0.00
Travel	11-401-100-580	0	200	0		-100.00
Miscellaneous Purchased Services	11-401-100-590	1,300	1,550	950		-38.71
Supplies and Materials	11-401-100-600	10,097	28,000	28,000		0.00
Other Objects	11-401-100-800	18,781	29,912	36,239		21.15
<b>TOTAL BASIC COCURRICULAR</b>		<b>\$526,094</b>	<b>\$673,477</b>	<b>\$689,004</b>		<b>2.31</b>
<i>Difference and % change 24/25 to 25/26</i>			15,527	2.3%		

## SCHOOL SPONSORED ATHLETICS

For high school activities.

	Account	Expended 2023-2024	Rev. Appropriations 2024-2025	Appropriations 2025-2026	Appx:	% Change
Salaries	11-402-100-100	\$1,039,662	\$1,048,749	\$1,085,648		3.52
Cleaning, Repair, Maintenance Services	11-402-100-420	18,486	19,172	18,520		-3.40
Rentals	11-402-100-440	21,678	27,976	27,976		0.00
Other Purchased Services	11-402-100-500	104,785	104,785	128,849		22.97
Travel	11-402-100-580	632	1,500	1,500		0.00
Miscellaneous Purchased Services	11-402-100-590	79	1,000	1,000		0.00
Supplies and Materials	11-402-100-600	93,003	103,160	113,160		9.69
<b>TOTAL ATHLETICS</b>		<b>\$1,278,325</b>	<b>\$1,306,342</b>	<b>\$1,376,653</b>		<b>5.38</b>
<i>Difference and % change 24/25 to 25/26</i>			70,311	5.4%		

## OTHER INSTRUCTIONAL PROGRAMS

For medical and psychiatric evaluations for students.

	Account	Expended	Rev.	Appropriations	Appx:	% Change
Purchased Professional Educational Services	11-4XX-100-500	\$32,096	\$45,900	\$45,900		0.00
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>		<b>\$32,096</b>	<b>\$45,900</b>	<b>\$45,900</b>		<b>0.00</b>
<i>Difference and % change 24/25 to 25/26</i>			0	0.0%		

## OTHER INSTRUCTIONAL PROGRAMS - AT RISK STUDENTS

For reading specialists in district.

	Account	Expended	Rev.	Appropriations	Appx:	% Change
Salaries - Reading Specialists	11-424-100-179	\$10,565,099	\$1,155,000	\$1,210,558		4.81
<b>TOTAL OTHER INSTRUCTIONAL PROG. - AT RISK</b>		<b>\$10,565,099</b>	<b>\$1,155,000</b>	<b>\$1,210,558</b>		<b>4.81</b>
<i>Difference and % change 24/25 to 25/26</i>			55,558	4.8%		

**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.

			Rev.			
	Account	Expended	Appropriations	Appropriations	Appx:	%
		2023-2024	2024-2025	2025-2026		Change
Tuition to other LEAs Within the State - Special	11-000-100-562	\$470,221	\$103,470	\$51,341		-50.38
Tuition to Pri. Sch. for the Handicap w/i State	11-000-100-566	5,162,563	6,322,865	7,965,951		25.99
Tuition to Pri. Sch. for the Handicap o/State	11-000-100-567	1,137,954	1,236,534	657,449		-46.83
<b>TOTAL UNDISTRIBUTED EXPENDITURES - INSTRUCTION</b>		<b>\$6,770,738</b>	<b>\$7,662,869</b>	<b>\$8,674,741</b>		<b>13.20</b>
	<i>Difference and % change 24/25 to 25/26</i>		<i>1,011,872</i>	<i>13.2%</i>		

**UNDISTRIBUTED EXPENDITURES - ATTENDANCE AND SOCIAL WORK SERVICES**

Used to record salaries of personnel responsible for attendance.

			Rev.			
	Account	Expended	Appropriations	Appropriations	Appx:	
		2023-2024	2024-2025	2025-2026		
Salaries	11-000-211-100	\$128,091	\$143,807	\$142,642		-0.81
<b>TOTAL UNDISTRIBUTED EXPENDITURES - INSTRUCTION</b>		<b>\$128,091</b>	<b>\$143,807</b>	<b>\$142,642</b>		<b>-0.81</b>
	<i>Difference and % change 24/25 to 25/26</i>		<i>-1,165</i>	<i>-0.8%</i>		

**UNDISTRIBUTED EXPENDITURES - HEALTH SERVICES**

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

	Account	Expended	Rev.	Appropriations	Appx:	
Salaries	11-000-213-100	\$980,791	\$1,005,665	\$1,056,485		5.05
Purchased Professional Technical Services	11-000-213-300	\$385	\$685	\$700		2.19
Supplies and Materials	11-000-213-600	19,617	39,756	39,297		-1.15
<b>TOTAL UNDISTRIBUTED EXPENDITURES - HEALTH SERVICES</b>		<b>\$1,000,793</b>	<b>\$1,046,106</b>	<b>\$1,096,482</b>		
	<i>Difference and % change 24/25 to 25/26</i>		<i>50,376</i>	<i>4.8%</i>		

# 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 2023-2024	Rev. Appropriations 2024-2025	Appropriations 2025-2026	Appx:	% Change
Salaries	11-000-216-100	\$1,141,385	\$1,487,870	\$1,302,185		-12.48
Purchased Services for Occupational and Physical Therapy	11-000-216-320	387,097	446,913	385,432		-13.76
Supplies and Materials	11-000-216-600	12,864	21,536	11,100		-48.46
<b>TOTAL RELATED SERVICES</b>		<b>\$1,541,346</b>	<b>\$1,956,319</b>	<b>\$1,698,717</b>		<b>-13.17</b>
<i>Difference and % change 24/25 to 25/26</i>			-257,602	-13.2%		

### 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	Expended	Rev.	Appropriations	Appx:	
Purchased Professional and Education Services	11-000-217-320	\$1,104,963	\$994,036	\$987,239		-0.68
<b>TOTAL EXTRAORDINARY SERVICES</b>		<b>\$1,104,963</b>	<b>\$994,036</b>	<b>\$987,239</b>		<b>-0.68</b>
<i>Difference and % change 24/25 to 25/26</i>			-6,797	-0.7%		

**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 2023-2024	Rev. Appropriations 2024-2025	Appropriations 2025-2026	Appx:	% Change
Salaries of Guidance Counselors and Dir. of Guidance	11-000-218-104	\$2,353,672	\$2,422,952	\$2,520,051		4.01
Salaries of Guidance Support Staff	11-000-218-105	200,522	204,553	211,719		3.50
Other Purchased Prof. and Tech. Services	11-000-218-390	206	350	0		-100.00
Rentals	11-000-218-440	0	0	0		0.00
Misc. Purchase Services - Conference Registrations	11-000-218-590	216	0	0		0.00
Supplies and Materials	11-000-218-600	27,173	26,774	28,979		8.24
Other Objects	11-000-218-800	21,000	21,000	21,000		0.00
<b>TOTAL UNDISTRIBUTED EXPENDITURES - GUIDANCE</b>		<b>\$2,602,789</b>	<b>\$2,675,629</b>	<b>\$2,781,749</b>		<b>3.97</b>
<i>Difference and % change 24/25 to 25/26</i>			<i>106,120</i>	<i>4.0%</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	Expended	Rev.	Appropriations	Appx:	
Salaries	11-000-219-104	\$3,589,210	\$4,126,218	\$3,792,050		-8.10
Salaries of Support Staff	11-000-219-105	285,018	368,039	316,716		-13.94
Purchased Professional Educational Services	11-000-219-320	96,985	113,443	114,000		0.49
Other Purch. Prof. & Tech. Services	11-000-219-390	25,540	32,949	32,949		0.00
Travel	11-000-219-580	5,673	5,200	8,100		55.77
Misc. Purchased Services	11-000-219-590	4,121	1,000	1,000		0.00
Supplies and Materials	11-000-219-600	18,672	20,400	20,400		0.00
Other Objects	11-000-219-800	0	8,100	5,000		-38.27
<b>TOTAL UNDISTRIBUTED EXPENDITURES - CHILD STUDY TEAMS</b>		<b>\$4,025,219</b>	<b>\$4,675,349</b>	<b>\$4,290,215</b>		<b>-8.24</b>
<i>Difference and % change 24/25 to 25/26</i>			<i>-385,134</i>	<i>-8.2%</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 2023-2024	Rev. Appropriations 2024-2025	Appropriations 2025-2026	Appx:	% Change
Salaries of Supervisors	11-000-221-102	\$1,985,481	\$2,241,533	\$2,232,376		-0.41
Salaries of Other Professional Staff	11-000-221-104	261,799	230,632	276,844		20.04
Salaries of Support Staff	11-000-221-105	317,713	327,534	332,121		1.40
Purchased Professional Educational Services	11-000-221-320	0	23,482	500		-97.87
Other Purch Services	11-000-221-500	3,594	11,295	20,000		77.07
Supplies and Materials	11-000-221-600	9,786	20,000	10,000		-50.00
Other Objects	11-000-221-800	3,625	10,725	4,725		-55.94
<b>TOTAL IMPROVEMENT OF INSTRUCTIONAL SERVICES</b>		<b>\$2,581,998</b>	<b>\$2,865,201</b>	<b>\$2,876,566</b>		<b>0.40</b>
<i>Difference and % change 24/25 to 25/26</i>			<i>11,365</i>	<i>0.4%</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	Expended	Rev.	Appropriations	Appx:	
Salaries	11-000-222-100	\$958,891	\$978,552	\$1,009,008		3.11
Cleaning, Repair Maintenance Services	11-000-222-420	1,361	4,700	1,600		-65.96
Travel	11-000-222-500	0	5,706	2,250		-60.57
Supplies and Materials	11-000-222-600	123,292	180,678	155,105		-14.15
Other Objects	11-000-222-800	0	0	0		0.00
<b>TOTAL UNDIST. EXPEND. - ED. MEDIA/LIBRARY</b>		<b>\$1,083,544</b>	<b>\$1,169,636</b>	<b>\$1,167,963</b>		<b>-0.14</b>
<i>Difference and % change 24/25 to 25/26</i>			<i>-1,673</i>	<i>-0.1%</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	Expended	Rev.	Appropriations	Appx:	
Salaries	11-000-223-102	\$471,172	\$519,817	\$524,214		0.85
Purchased Professional Educational Services	11-000-223-320	70,080	120,800	140,000		15.89
Travel	11-000-223-580	34,350	132,223	102,000		-22.86
Miscellaneous Purchased Services	11-000-223-590	9,414	25,332	18,810		-25.75
Supplies and Materials	11-000-223-600	8,493	18,535	15,000		-19.07
Other Objects	11-000-223-800	360	0	0		0.00
<b>TOTAL STAFF TRAINING SERVICES</b>		<b>\$593,869</b>	<b>\$816,707</b>	<b>\$800,024</b>		<b>-2.04</b>
<i>Difference and % change 24/25 to 25/26</i>			<i>-16,683</i>	<i>-2.0%</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.

		Expended	Rev.	Appropriations	Appropriations		%
	Account	2023-2024	2024-2025	2025-2026	Appx:		Change
Salaries	11-000-230-100	\$451,355	\$403,548	\$500,436			24.01
Legal Services	11-000-230-331	255,790	300,000	300,000			0.00
Audit Fees	11-000-230-332	65,000	71,652	66,885			-6.65
Other Purchased Professional Services	11-000-230-339	70,567	72,786	36,049			-50.47
Purchased Technical Services	11-000-230-340	8,594	10,500	10,500			0.00
Cleaning, Repair and Maintenance Services	11-000-230-420	106,836	108,920	106,000			-2.68
Rentals	11-000-230-440	125,000	0	0			0.00
Communication/Telephone	11-000-230-530	168,474	227,000	200,000			-11.89
Travel	11-000-230-580	4,012	1,500	3,500			133.33
BOE Purchased Services	11-000-230-585	0	1,000	1,000			0.00
Other Purchased Services	11-000-230-590	11,021	19,200	13,000			-32.29
Supplies and Materials	11-000-230-600	6,658	34,242	11,000			-67.88
Miscellaneous Expenditures	11-000-230-890	64,329	73,000	73,000			0.00
<b>TOTAL UNDIST. EXPEND. - GENERAL ADMINISTRATION</b>		<b>\$1,337,636</b>	<b>\$1,323,348</b>	<b>\$1,321,370</b>			<b>-0.15</b>
<i>Difference and % change 24/25 to 25/26</i>			<i>-1,978</i>	<i>-0.1%</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	Expended	Rev.	Appropriations	Appx:		%
Salaries of Principals/Assistant Principals	11-000-240-103	\$2,067,876	\$2,287,656	\$2,222,417			-2.85
Salaries - Other Professional Staff	11-000-240-104	597,851	613,675	630,680			2.77
Salaries of Support Staff	11-000-240-105	1,570,426	1,610,284	1,724,297			7.08
Purch Prof-Educational Services	11-000-240-320	2,922	8,110	5,110			-36.99
Other Purchased Prof. Services	11-000-240-330	44,776	54,020	50,000			-7.44
Cleaning, Repair and Maintenance Services	11-000-240-420	1,525	1,000	1,000			0.00
Rentals	11-000-240-440	349	1,400	1,400			0.00
Travel	11-000-240-580	5,871	21,000	21,500			2.38
Other Purchased Services	11-000-240-590	9,262	26,690	29,225			9.50
Supplies and Materials	11-000-240-600	380,688	356,805	312,932			-12.30
Other Objects	11-000-240-800	70	0	0			0.00
<b>TOTAL UNDIST. EXPEND. - SCHOOL ADMINISTRATION</b>		<b>\$4,681,616</b>	<b>\$4,980,640</b>	<b>\$4,998,561</b>			<b>0.36</b>
<i>Difference and % change 24/25 to 25/26</i>			<i>17,921</i>	<i>0.4%</i>			

**LIVINGSTON TOWNSHIP PUBLIC SCHOOLS**

**UNDISTRIBUTED EXPENDITURES - CENTRAL SERVICES**

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

			Rev.			
	Account	Expended	Appropriations	Appropriations	Appx:	%
		2023-2024	2024-2025	2025-2026		Change
Salaries	11-000-251-100	\$1,248,035	\$1,362,404	\$1,216,265		-10.73
Purch Professional Services	11-000-251-330	145,617	188,134	193,065		2.62
Rentals	11-000-251-440	44,871	124,548	0		-100.00
Travel	11-000-251-580	11,026	19,125	16,700		-12.68
Other Purchased Services	11-000-251-590	2,585	3,575	5,000		39.86
Supplies and Materials	11-000-251-600	108,031	94,163	82,059		-12.85
Interest on Lease Purchase Agreements	11-000-251-832	92,635	33,031	124,303		276.32
Miscellaneous Expenditures	11-000-251-890	16,949	10,900	10,000		-8.26
<b>TOTAL UNDIST. EXPEND. - CENTRAL SERVICES</b>		<b>\$1,669,749</b>	<b>\$1,835,880</b>	<b>\$1,647,392</b>		<b>-10.27</b>
		<i>Difference and % change 24/25 to 25/26</i>	<i>-188,488</i>	<i>-10.3%</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.

			Rev.			
	Account	Expended	Appropriations	Appropriations	Appx:	%
		2023-2024	2024-2025	2025-2026		Change
Salaries	11-000-252-100	\$980,191	\$1,015,006	\$955,958		-5.82
Other Purchased Prof. Services	11-000-252-330	110,191	139,042	101,200		-27.22
Other Purchased Services Cybersecurity	11-000-252-340	290,093	283,508	393,349		38.74
Cleaning, Repair and Maintenance Services	11-000-252-420	0	0	0		0.00
Hardware Maintenance	11-000-252-421	26,338	38,324	50,400		31.51
Software Maintenance	11-000-252-423	648,922	702,968	793,119		12.82
Supplies	11-000-252-600	11,543	48,435	41,565		-14.18
Other Objects	11-000-252-800	0	0	0		0.00
<b>TOTAL UNDIST. EXPEND. - ADMINISTRATION INFO. TECH.</b>		<b>\$2,067,278</b>	<b>\$2,227,283</b>	<b>\$2,335,591</b>		<b>4.86</b>
		<i>Difference and % change 24/25 to 25/26</i>	<i>108,308</i>	<i>4.9%</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 2023-2024	Rev. Appropriations 2024-2025	Appropriations 2025-2026	Appx:	% Change
Salaries	11-000-261-100	\$916,482	\$1,006,741	\$1,134,815		12.72
Salaries - Overtime	11-000-261-111	\$56,648	\$50,000	\$0		-100.00
Cleaning, Repair and Maintenance Services	11-000-261-420	352,561	445,337	366,170		-17.78
General Supplies	11-000-261-610	199,388	216,738	221,405		2.15
Other Objects	11-000-261-890	7,516	9,775	90,441		825.23
<b>TOTAL UNDIST. EXPEND. - REQ'D MAINT. FOR SCHOOL FACILITIES</b>		<b>\$1,532,595</b>	<b>\$1,728,591</b>	<b>\$1,812,831</b>		<b>4.87</b>
<i>Difference and % change 24/25 to 25/26</i>			84,240	4.9%		

**UNDISTRIBUTED EXPENDITURES - CUSTODIAL SERVICES**

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

	Account	Expended 2023-2024	Rev. Appropriations 2024-2025	Appropriations 2025-2026	Appx:	% Change
Salaries	11-000-262-100	\$2,603,830	\$2,828,120	\$2,747,434		-2.85
Salaries - Overtime	11-000-262-111	\$159,502	\$240,850	\$316,000		31.20
Purchased Prof. and Tech. Services	11-000-262-300	35,382	91,911	167,840		82.61
Cleaning, Repair and Building Maintenance Services	11-000-262-420	190,871	218,767	200,000		-8.58
Rentals	11-000-262-440	0	0	0		0.00
Rental of Building	11-000-262-441	150,543	172,860	148,000		-14.38
Other Purchased Property Services	11-000-262-490	14,978	640	0		-100.00
Insurance	11-000-262-520	889,946	1,071,150	1,329,759		24.14
General Supplies	11-000-262-610	495,167	475,065	700,000		47.35
Energy - Heat (gas)	11-000-262-621	909,104	693,901	832,800		20.02
Energy - Electricity	11-000-262-622	797,484	1,195,133	1,307,900		9.44
CONTINGENCY ACCOUNT (new) *	11-000-262-800	1,560	109,360	109,000		-0.33
<b>TOTAL UNDIST. EXPEND. - OPERATION OF PLANT SVCS</b>		<b>\$6,248,367</b>	<b>\$7,097,757</b>	<b>\$7,858,733</b>		<b>10.72</b>
<i>Difference and % change 24/25 to 25/26</i>			760,976	10.7%		

**UNDISTRIBUTED EXPENDITURES - CARE AND UPKEEP OF GROUNDS**

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

	Account	Expended	Rev.	Appropriations	Appx:	
Salaries	11-000-263-100	\$71,110	\$71,533	\$72,492		1.34
<b>TOTAL UNDIST. EXPEND. - CARE AND UPKEEP OF GROUNDS</b>		<b>\$71,110</b>	<b>\$71,533</b>	<b>\$72,492</b>		<b>1.34</b>
<i>Difference and % change 24/25 to 25/26</i>			959	1.3%		

**UNDISTRIBUTED EXPENDITURES - SECURITY**

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

	Account	Expended	Rev.	Appropriations	Appx:	
Salaries	11-000-266-100	\$392,776	\$380,858	\$391,162		
	11-000-266-300	12768	43128	0		2.71
<b>TOTAL UNDIST. EXPEND - SECURITY</b>		<b>\$405,544</b>	<b>\$423,986</b>	<b>\$391,162</b>		<b>-7.74</b>
<i>Difference and % change 24/25 to 25/26</i>			-32,824	-7.7%		
<b>TOTAL OF OPERATIONS AND MAINTENANCE</b>		<b>\$8,257,616</b>	<b>\$9,321,867</b>	<b>\$10,135,218</b>		<b>8.73</b>
<i>Difference and % change 24/25 to 25/26</i>			813,351	8.7%		

**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	Expended 2023-2024	Rev.		Appropriations 2025-2026	Appx:	% Change
			Appropriations 2024-2025				
Salaries - Aides	11-000-270-107	\$44,702	\$62,192		\$63,432		1.99
Salaries - Bus Drivers	11-000-270-160	1,255,604	1,468,060		1,292,522		-11.96
Salaries - Overtime	11-000-270-162	347,843	299,581		300,000		0.14
Transportation - Administrative	11-000-270-350	41,133	0		0		0.00
Payments (to parents) in Lieu of Transportation	11-000-270-503	339,944	349,500		356,700		2.06
Contr Serv (Bet. Home and Sch)-Vendors	11-000-270-511	1,846	20,000		5,000		-75.00
Contracted Services - Other than bet. Home and School	11-000-270-512	133,864	227,252		221,700		-2.44
Contracted Services Special Education	11-000-270-514	2,638,906	2,507,370		3,000,000		19.65
Travel	11-000-270-580	704	0		0		0.00
Supplies and Materials	11-000-270-600	382,305	304,637		400,000		31.30
Miscellaneous Exp.	11-000-270-890	3,099	4,038		7,000		73.35
<b>UNDIST. EXP - TOTAL STUDENT TRANSPORTATION SVCS</b>		<b>\$5,189,950</b>	<b>\$5,242,630</b>		<b>\$5,646,354</b>		<b>7.70</b>
<i>Difference and % change 24/25 to 25/26</i>			<i>403,724</i>		<i>7.7%</i>		

**UNALLOCATED BENEFITS - EMPLOYEE BENEFITS**

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

	Account	Expended 2023-2024	Rev.		Appropriations 2025-2026	Appx:	% Change
			Appropriations 2024-2025				
Social Security Contributions (PERS)	11-000-291-220	\$1,705,659	\$1,837,847		\$1,883,520		2.49
Other Retirement Contributions - Reg. (Inc. PERS)	11-000-291-241/242	2,687,263	2,822,250		2,883,250		2.16
Unemployment	11-000-291-250	0	0		0		0.00
Workers Compensation Insurance	11-000-291-260	582,148	691,863		740,623		7.05
Health Benefits	11-000-291-270	17,516,752	16,222,452		19,753,800		21.77
Tuition Reimbursement	11-000-291-280	139,405	184,154		173,600		-5.73
Other Employee Benefits	11-000-291-290	565,888	571,860		650,000		13.66
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$23,197,115</b>	<b>\$22,330,426</b>		<b>\$26,084,793</b>		<b>16.81</b>
<i>Difference and % change 24/25 to 25/26</i>			<i>3,754,367</i>		<i>16.8%</i>		
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>		<b>\$67,834,310</b>	<b>\$71,267,733</b>		<b>\$76,685,617</b>		<b>7.60</b>
<i>Difference and % change 24/25 to 25/26</i>			<i>5,417,884</i>		<i>7.6%</i>		

	Account	Expended 2023-2024	Rev.		Appropriations 2025-2026	Appx:	% Change
			Appropriations				
Interest on Maintenance Reserve	10-606	\$0	\$0		\$500		0.00
Interest on Emergency Reserve	10-607	0	0		2,000		
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$0</b>	<b>\$0</b>		<b>\$2,500</b>		<b>0.00</b>
			<i>2,500</i>		<i>0.0%</i>		

**LIVINGSTON TOWNSHIP PUBLIC SCHOOLS**

**CAPITAL OUTLAY - FUND 12**

**INTEREST ON CAPITAL RESERVE**

	Account	Expended 2023-2024	Rev. Appropriations 2024-2025	Appropriations 2025-2026	Appx:	% Change
Interest on Capital Reserve	10-604	\$0	\$0	\$2,000		0.00
Interest on Maintenance Reserve	10-606			\$0		
Interest on Emergency Reserve	10-607			\$0		
<b>TOTAL INTEREST ON CAPITAL RESERVE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>		<b>0.00</b>
<i>Difference and % change 24/25 to 25/26</i>			<i>2,000</i>	<i>0.0%</i>		

**EQUIPMENT**

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

	Account	Expended 2023-2024	Rev. Appropriations 2024-2025	Appropriations 2025-2026	Appx:	% Change
Regular Programs-Instruction Grades 1-5	12-120-100-730	\$0	\$51,543	\$0		-100.00
Regular Programs-Instruction Grades 6-8	12-130-100-730	30,775	56,886	0		-100.00
Regular Programs-Instruction Grades 9-12	12-140-100-730	17,454	11,019	0		-100.00
Undistributed Expenditures - Instruction	12-000-100-730	34,173	0	0		0.00
Undistributed Expenditures - School Admin.	12-000-240-730	0	2,125	0		-100.00
Undistributed Expenditures - Operation of Plant	12-000-262-730	0	12,903	40,000		210.01
Undistributed Expenditures - Non-Instruction	12-000-300-730	70,124	10,468	0		-100.00
Undistributed Expenditures - Other PPTS	12-000-400-390	35,368	286,204	0		-100.00
Visual Impairments	12-206-100-730	0	0	0		0.00
<b>TOTAL EQUIPMENT</b>		<b>\$187,894</b>	<b>\$431,148</b>	<b>\$40,000</b>		<b>-90.72</b>
<i>Difference and % change 24/25 to 25/26</i>			<i>-391,148</i>	<i>-90.7%</i>		

**FACILITIES ACQUISITION AND CONSTRUCTION SERVICES**

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

	Account	Expended 2023-2024	Rev. Appropriations 2024-2025	Appropriations 2025-2026	Appx:	% Change
Facilities Construction Services	12-000-400-450	\$2,376,735	\$5,447,581	\$3,841,190		-29.49
Lease Purchase Agreement - Principal	12-000-400-721	1,580,982	1,784,569	1,279,551		-28.30
Other Objects	12-000-400-800	0	0	38,090		0.00
Assessment for Debt Service for SDA funding	12-000-400-896	68,734	68,734	68,734		0.00
<b>TOTAL FACILITIES ACQUISITION AND CONSTRUCTION SERVICES</b>		<b>\$4,026,451</b>	<b>\$7,300,884</b>	<b>\$5,227,565</b>		<b>-28.40</b>
<i>Difference and % change 24/25 to 25/26</i>			<i>-2,073,319</i>	<i>-28.4%</i>		

<b>TOTAL CAPITAL OUTLAY</b>		<b>\$4,214,345</b>	<b>\$7,732,032</b>	<b>\$5,269,565</b>		<b>-31.85</b>
<i>Difference and % change 24/25 to 25/26</i>			<i>-2,462,467</i>	<i>-31.8%</i>		

<b>TRANFER OF FUNDS TO CHARTER SCHOOLS</b>		<b>\$ 43,741</b>	<b>\$ 69,000</b>	<b>\$ 116,961</b>		<b>69.51</b>
<b>TOTAL GENERAL FUND</b>		<b>\$141,919,785</b>	<b>\$144,381,476</b>	<b>\$147,356,084</b>		<b>2.06</b>
<i>Difference and % change 24/25 to 25/26</i>			<i>2,974,608</i>	<i>2.1%</i>		

# 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 2023-2024	Rev. Appropriations 2024-2025	Appropriations 2025-2026	Appx:	% Change
<b>Local Projects</b>	<b>\$33,800</b>	<b>\$16,000</b>	<b>\$15,000</b>		
<b>STATE PROJECTS:</b>					
Nonpublic Textbooks	45,083	40,810	32,648		
Nonpublic Auxiliary Services	67,523	60,704	47,857		
Nonpublic Handicapped Services	464,597	388,657	310,925		
Nonpublic Security	311,073	310,780	248,624		
Nonpublic STEM Grant	5,915	0	0		
Nonpublic Technology	71,259	71,785	57,428		
Nonpublic Nursing Services	172,320	197,080	157,664		
SDA Grant	67,553	0	0		
<b>TOTAL STATE PROJECTS</b>	<b>\$1,205,323</b>	<b>\$1,069,816</b>	<b>\$855,146</b>		
<b>FEDERAL PROJECTS:</b>					
IDEA Part B	1,714,703	1,646,059	1,316,847		
ESEA	230,669	288,717	240,973		
ESSER Grants	543,272	0	0		
Other	192,113	0	0		
<b>TOTAL FEDERAL PROJECTS</b>	<b>\$2,680,757</b>	<b>\$1,934,776</b>	<b>\$1,557,820</b>		
<b>TOTAL SPECIAL REVENUE</b>	<b>\$3,919,880</b>	<b>\$3,020,592</b>	<b>\$2,427,966</b>		
<i>Difference and % change 24/25 to 25/26</i>		<i>-592,626</i>	<i>-19.6%</i>		

**LIVINGSTON TOWNSHIP PUBLIC SCHOOLS**

**Capital Projects - FUND 30**

Accounts for Referendum Projects and ROD Grant Expenditures

		Expended	Rev. Appropriations	Appropriations	Appx:
	Account	2023-2024	2024-2025	2025-2026	
Construction	30-XXX-XXX-XXX	\$1,040,563	\$1,000,000	\$1,000,000	
<b>TOTAL DEBT SERVICE:</b>		<b>\$1,040,563</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	
	<i>Difference and % change 24/25 to 25/26</i>		<i>0</i>	<i>0.0%</i>	

**DEBT SERVICE - FUND 40**

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

	Account	9,178,780	8,596,016	-582,764	Appx:
Interest on Bonds	40-701-510-834	\$2,505,050	\$2,280,363	\$2,049,550	
Redemption of Principal	40-701-510-910	5,190,000	5,140,000	5,295,000	
<b>TOTAL DEBT SERVICE:</b>		<b>\$7,695,050</b>	<b>\$7,420,363</b>	<b>\$7,344,550</b>	
			<i>-75,813</i>	<i>-1.0%</i>	
<b>GRAND TOTAL:</b>		<b>\$154,575,278</b>	<b>\$155,822,431</b>	<b>\$158,128,600</b>	
			<i>2,306,169</i>	<i>1.5%</i>	