

Amity Regional School District No. 5 Adopted Budget 2024-2025



May 7, 2024

AMITY REGIONAL SCHOOL DISTRICT № 5
Bethany Orange Woodbridge
25 Newton Road, Woodbridge, Connecticut 06525



Jennifer P. Byars, Ed.D.

Superintendent of Schools

Dear Amity Board of Education; Amity Finance Committee; and Bethany, Orange, and Woodbridge Communities:

Amity’s Adopted 2024-2025 Budget represents the commitment to providing the high quality and exceptional education that is a hallmark of the Amity Regional School District, while attending to the financial well-being, stability, and fiscal impact on taxpayers. The foundational elements that drive the budgeting process have been under development for years: focusing on excellence in *Academics, Athletics, and the Arts*; forecasting and planning for capital improvements and technology upgrades; actively seeking and implementing cost savings and efficiencies across all departments; leveling funding in volatile categories; continuously evaluating and responding to risk and uncertainty; and, considering and incorporating community-based budgeting concerns into the final product. Our team-based decision-making process has resulted in a responsible and responsive product at the earliest stages in the development of our recommended budget. The adopted budget is a 3.49% increase over the current budget.

This adopted budget represents the necessary resources to maintain the high quality, comprehensive education that we are expected to provide to Amity students. This adopted budget continues our efforts to offer the excellent educational programs and services that are consistent with Amity Board of Education goals and delivered in the most cost-effective manner with a minimum expense to taxpayers. It also represents our commitment to developing our students into the Portrait of the Graduate identified by the communities that Amity serves – Bethany, Orange, and Woodbridge.

The primary budget drivers for 2024-2025 are contracted salaries, medical benefits, instructional technology resources, and special education services. With student achievement data informing strategic decision-making, the budget includes goals to improve mathematics performance, science outcomes, school attendance, and dual enrollment learning opportunities. The budget includes personnel required to address newly mandated graduation requirements and additional unfunded mandates in Special Education. The District’s debt decreases (9.82%). Contracted salaries are a significant driver with a new teacher contract effective in the proposed budget. Mandated and contracted services account for 91% of the proposed budget. This Superintendent Proposed budget plan represents our commitment to maintaining superior educational programs at a minimum expense to taxpayers.

The long-range projections are used in developing the budget for next fiscal year. We want to be sure all of our decision-making takes into account the effect over a three-to-five-year horizon. The Five-Year Capital Improvement Plans and Three-Year Operating Expenditures Forecasts are for informational purposes only. The Budget Referendum will be Tuesday, May 7, 2024.

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**Amity Regional School District N^o5
Board of Education Members**

Mr. Paul Davis – Chairperson (O)
Mr. Sean Hartshorn – Vice-Chairperson (O)
Ms. Cathy Bradley- Secretary –(O)
Mr. Michael McDonough- Treasurer (O)
Ms. Donna Schuster - Deputy Treasurer (W)
Ms. Carla Eichler (O)
Ms. Andrea Hubbard (B)
Mr. Sudhir Karunakaran (W)
Ms. Christina Levere-D’Addio (O)
Ms. Dana Lombardi (O)
Dr. Carol Oladele (W)
Mr. Patrick Reed - (W)
Ms. Donna Schlank –(B)

**Amity Regional School District N^o5
Finance Committee Members**

Mr. Sudhir Karunakaran – Chairperson (ABOE-W)
Mr. Sean Hartshorn (ABOE-O)
Ms. Donna Schlank –(ABOE-B)
Ms. Sharon Huxley (Bethany BOF)
Mr. Joseph Nuzzo (Orange BOF)
Mr. Donovan Lofters (Woodbridge BOF)



Amity Board of Education / District Goals

Continuously improve instruction, cultivate creativity, and enhance student engagement and performance.

Enhance the efficient and effective use of resources.

Foster a supportive climate for students and adults.



This document is organized into the following sections:

INTRODUCTION: A brief description of the process, members of the Amity Board of Education, members of the Amity Finance Committee, and Amity Board of Education / District Goals.

BUDGET DETAIL: The 2022-2023 Actual, 2023-2024 Budget, 2023-2024 Forecast, and Proposed 2024-2025 Budget figures.

ASSUMPTIONS AND OBSERVATIONS: A detailed explanation of the assumptions used and the reasons for the changes from this year's budget.

HISTORICAL DATA: A historical perspective of financial planning in Amity. This section includes explanations and uses of fund balances for the past five years.

LONG RANGE PROJECTIONS: This section includes a Five Year Capital Improvement Plan for facilities, a Five Year Capital Improvement Plan for technology, and Three Year Operating Forecasts.

DEFINITIONS: Definitions are provided for commonly used terminology in education.

DEPARTMENT DETAIL: A listing of accounts by school and subject.

FUNCTION DETAIL: A listing of accounts by function, a segment of the account number. The function refers to subject (art, math, science, etc.) or department (athletics, technology, facilities, etc.).



OVERALL SUMMARY

- ❖ Total expenditures increase by \$1,903,893 or 3.49 percent
 - Salaries are higher by \$1,509,339
 - Benefits increase by \$288,288
 - Special education transportation and tuition increase by \$270,549
 - Debt Service *decreases* by \$559,731
 - Building and Site Improvements increase by \$19,000
 - Equipment, new, replacement including technology increases by \$117,571,
 - Utilities and transportation supplies *decrease* by \$21,037

- ❖ Member town allocations increase by \$1,883,584 or 3.53 percent
 - Excess Cost Revenue for the District is based on estimated revenue paid directly to the District. It is estimated at 73% reimbursement rate based on the revised State formula.
 - Revenue projections for investment income and tuition increase based on current rates and enrollments
 - No carry over funds are designated for next year's budget

- ❖ Student enrollment is projected to increase from this school year's actual of 2,166 to 2,193 an estimate of 27 students

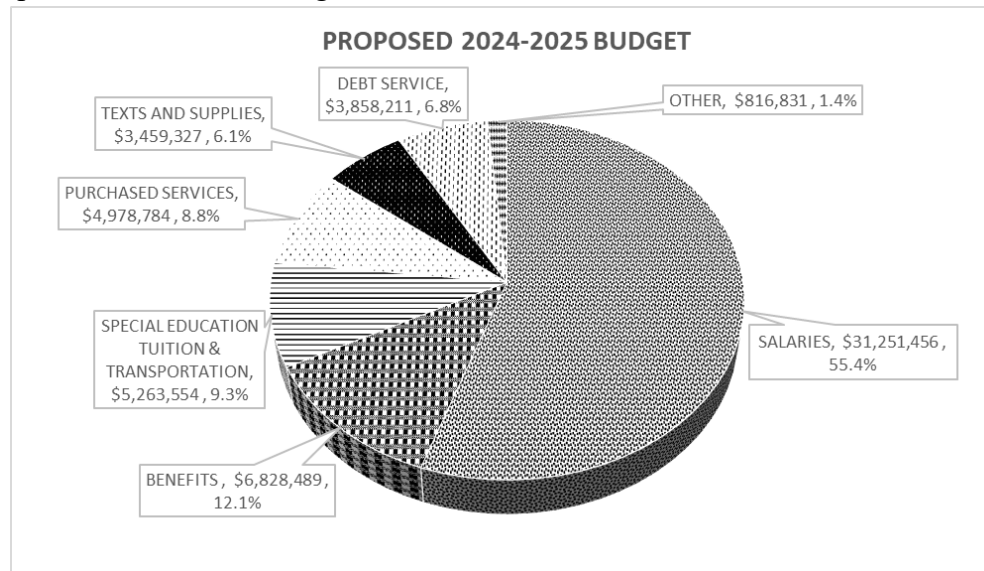
- ❖ The number of full-time equivalent (FTE) positions increases by a net 5.08 FTE
 - Certified positions will increase by 4.58 FTE to meet state mandates, provide math support, coverage for testing accommodations, and special education services. An increase of 0.23 FTE for a mental health specialist largely funded by grants, a 1.0 FTE for a mandated Transition Specialist/Coach, increase a special education tutor 0.35 FTE to reflect actual staffing, and 2.0 FTE to provide math intervention at all 3 schools. This requests supports a 1.0 math interventionist in each building. A 1.0 FTE to meet a state mandate that requires all students take a personal finance course. Classified salaries increase by a 1.0 FTE overall. This includes the addition of a 1.0 FTE technology position for website management and tech support; a 0.50 FTE custodian to cover lunch waves; These requests are partially offset by the reduction of a vacant technology position that will not be filled. The remaining changes reflect reassignments of paraeducators and offset by grant funding.



- ❖ The budget includes several risk factors
 - Excess Costs will be funded at an estimated 73% reimbursement rate (currently 68%), State and federal grants will not be lower than budgeted (13.5 para-educator positions, 3 intervention specialists, and 2.4 teaching positions are currently paid by various grants).
 - Turnover and vacancy savings will be achieved
 - Expected claims will not exceed the budget more than currently forecasted
 - Actual claims will not exceed the budget significantly and deplete the self-insurance reserve
 - The State Department of Developmental Services (DDS) may attempt to shift the cost of State agency residential placements to the local school districts. There are no funds in the budget to absorb this potential cost.

Budget by Category:

Salaries, benefits, debt service and special education transportation and tuition account for 83.6 percent of the total budget. All of the other accounts make up 16.4 percent of the total budget.



The salary budget is based on the current staff and contractual agreements with the addition of 5.08 FTE positions. This includes the addition of tutoring support positions for students struggling in math, meeting state mandates for graduation requirements, and special education programs. Changes in grant funding accounts for 0.58 the increase to the operating budget for existing certified positions.



Classified positions increase 0.50 FTE which reflects a 1.0 FTE technology position for website management and tech support; a 0.50 FTE custodian to cover lunch waves; These requests are partially offset by the restructured technology positions.

Benefits budget is derived from projected expected medical claims plus new positions, actuarial reports and estimated payroll tax rates.

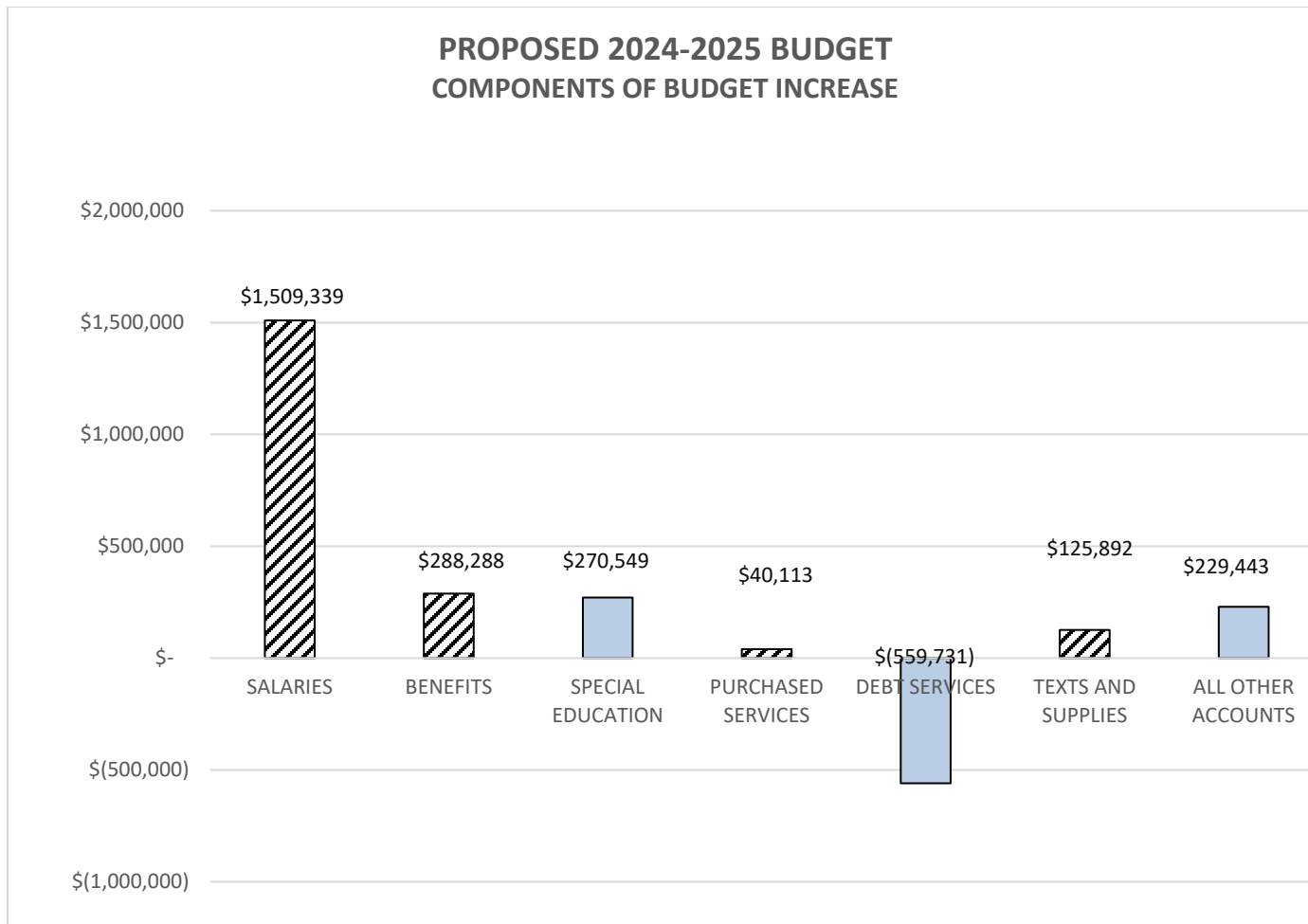
Special education tuition and transportation are based on identified incoming special education students from Grade 6 and identified special education students who are expected to move up one grade and remain in the District. There is *no* contingency for any students placed in a residential facility by a State agency. The State Department of Developmental Services (DDS) may attempt to shift the cost of State agency residential placements to the local school districts.

Debt Service budget is based on the current debt repayment schedule, including the most recent financing in July 2020. No new bonding is proposed.

All other accounts have been carefully reviewed and determined to be necessary to provide the high quality education expected by the community. Administrators looked at three years of history and were challenged to find cost savings and efficiencies.

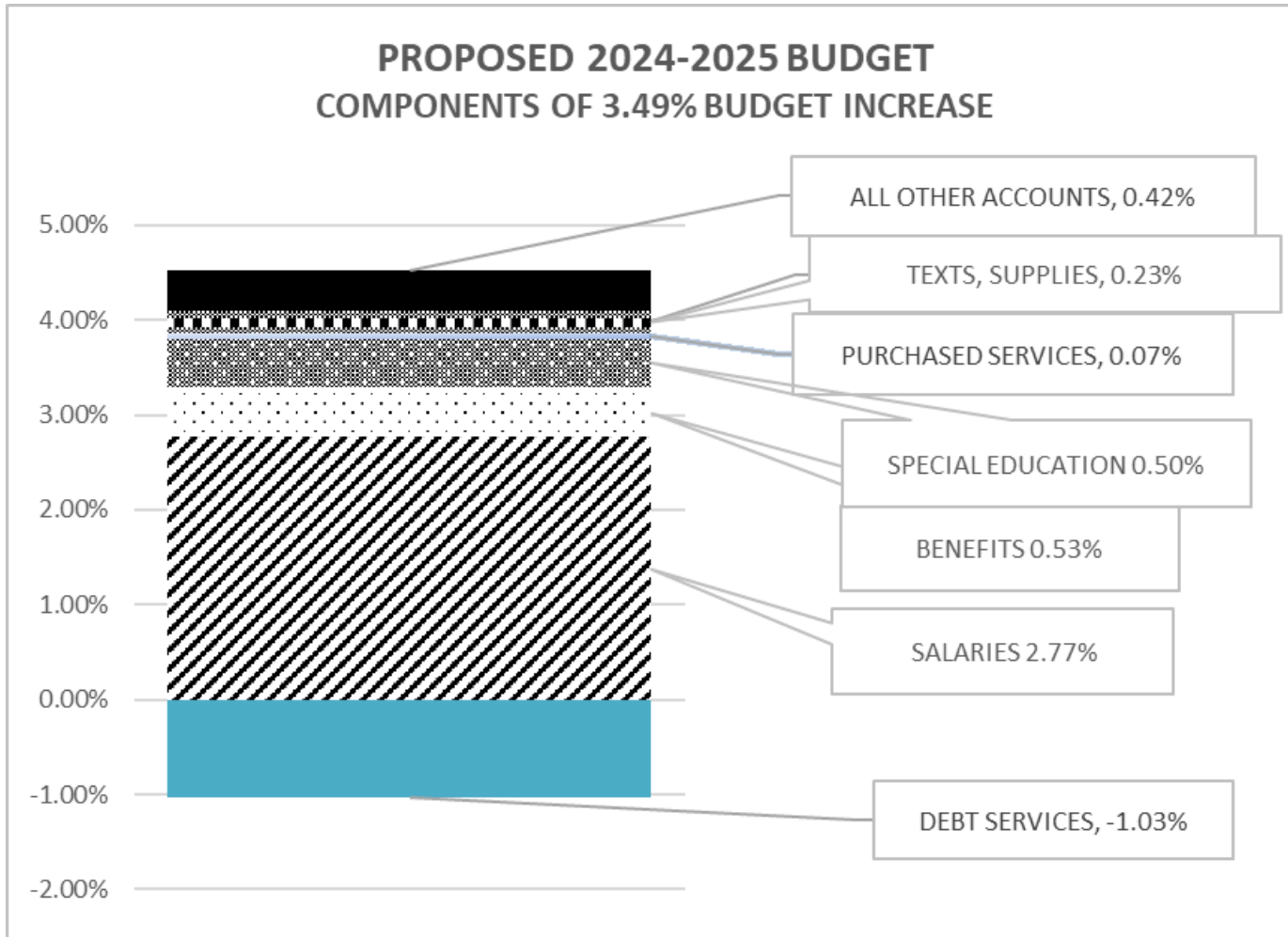
Salaries and benefits are higher by \$1,797,627 including new positions; textbooks, digital resources and supplies increase by \$47,196, purchases services are increasing \$118,809, debt service decreases by \$559,731; special education transportation and tuition increases by \$270,549 and all other accounts, including equipment and building and grounds improvements, have an increase of \$229,443.





❖ Total expenditures increase by \$1,903,893 or 3.49 percent





Most of the budget balancers are reasonable risks based on past history. Nevertheless, the Superintendent of Schools and Director of Finance and Administration will be closely monitoring the budget and holding back on certain budgeted expenditures (e.g., Contingency Account) to be sure the authorized appropriation is not exceeded. We also have made it a part of the District’s culture to find cost savings and efficiencies throughout the year.

COST SAVINGS AND EFFICIENCIES

Amity Regional School District Culture is to Work Efficiently and Reduce Costs

Our District’s goal has always been to provide an exceptional educational program to our students and still be mindful of the financial impact on the taxpayers. The District has had to find cost savings and efficiencies each year to offset the higher costs for salaries, medical insurance, special education, and unfunded mandates, to name a few of the many budget drivers.

We developed a process nearly a decade ago to foster a District culture of maximizing cost savings and efficiencies. First, the Board of Education made it a District Goal. Second, the administrative team embraced the concept, because they quickly understood the benefits to the District. Third, the District’s staff is continually being encouraged to participate through group meetings, e-mails, and one-on-one conversations. Fourth, the community at-large, including Town Officials, are learning about our efforts through monthly financial reports, local access television, and group and individual conversations. Fifth, the taxpayers have given us their ‘vote of confidence’ as evidenced by all three regional school district member towns voting overwhelmingly for the District’s budget thirteen years in a row through 2021.

Our school district is proud of our students’ achievements in the arts, academics, and athletics. Our students are amazing. We have an obligation to provide the staff, supplies and equipment, and infrastructure (both buildings and technology) so our students can excel. We accomplish that by planning, implementing, and following up on a day-to-day basis. Our goal is to find cost savings and efficiencies to make the resources available to help our students be the best they can be.

Since the start of this initiative in September 2014, our staff has identified cost **savings and efficiencies of \$1,953,697!**



The primary positive benefits derived for cost savings and efficiencies are, as follows:

- ❖ **Reallocate found funds to higher priority needs** – If we can do things more efficiently and less costly, we can free up funds to help move the district forward. It is difficult to accurately predict what will happen in 6 to 18 months. When we prepare a budget, it is almost nine months before the school year begins. We always spend the taxpayers’ money prudently. We do not spend funds just because it has been budgeted.
- ❖ **Reduce the required level of funding (i.e., lower budget increases)** – We can use these savings to partially offset the budget drivers. The five-year average budget total expenditure increase is 2.16 percent.
- ❖ **Reassure the taxpayers that we are using their money wisely** – Our prudent financial management has kept budget increases as low as possible; provided year-end fund balances, which have been returned to the member towns or used for high-priority needs; and our sound financial operations, transparent fiscal reporting, and prudent spending have played a key role in thirteen consecutive years of the budget passing on the first try.



LINE	CATEGORY	COLUMN 1 2022-2023 ACTUAL	COLUMN 2 2023-2024 BUDGET	COLUMN 5 FEB 24 FORECAST	COLUMN 4 2024-2025 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
1	MEMBER TOWN ALLOCATIONS	52,349,608	53,388,441	53,388,441	55,272,025	1,883,584	3.53%
1a	MEMBER TOWN ALLOCATION CREDIT				0		
2	OTHER REVENUE	260,077	162,413	307,474	250,699	88,286	54.36%
3	OTHER STATE GRANTS	550,251	965,905	776,831	893,928	(71,977)	-7.45%
4	MISCELLANEOUS INCOME	48,328	36,000	36,000	40,000	4,000	11.11%
5	TOTAL REVENUES	53,208,264	54,552,759	54,508,746	56,456,652	1,903,893	3.49%
6	SALARIES	28,162,899	29,742,117	29,446,005	31,251,456	1,509,339	5.07%
7	BENEFITS	6,022,653	6,540,201	6,697,055	6,828,489	288,288	4.41%
8	PURCHASED SERVICES	8,634,134	9,863,306	9,719,104	10,242,333	379,027	3.84%
9	DEBT SERVICE	4,485,716	4,417,942	4,417,942	3,858,211	(559,731)	-12.67%
10	SUPPLIES (INCLUDING UTILITIES)	2,890,187	3,333,435	3,353,241	3,459,384	125,949	3.78%
11	EQUIPMENT	248,752	82,530	80,930	200,101	117,571	142.46%
12	IMPROVEMENTS / CONTINGENCY	164,921	373,500	355,294	392,500	19,000	5.09%
13	DUES AND FEES	159,130	199,728	199,728	224,178	24,450	12.24%
14	TRANSFER ACCOUNT	1,066,995	0	0	0	0	0.00%
15	TOTAL EXPENDITURES	51,835,386	54,552,759	54,269,299	56,456,652	1,903,893	3.49%
16	SUBTOTAL	1,372,878	(0)	239,447	0	0	0.00%
17	CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	47,518	0	0	0	0	0.00%
18	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET	0	0	0	0	0	0.00%
19	NET BALANCE / (DEFICIT)	1,420,396	(0)	239,447	0	0	0.00%
20	AVERAGE DAILY MEMBERSHIP	2,209	2,080	2,116	2,116	36	1.73%
21	PER PUPIL EXPENDITURE	19,871	22,213	21,680	22,957	744	3.35%

Note: The number of students for average daily membership (ADM) in the 2024-2025 budget are 2,116 compared to the 2023-2024 ADM of 2,080; this is higher by 36 students.



LINE	CATEGORY	COLUMN 1 2022-2023 ACTUAL	COLUMN 2 2023-2024 BUDGET	COLUMN 5 FEB 24 FORECAST	COLUMN 4 2024-2025 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
1	MEMBER TOWN ALLOCATIONS	52,349,608	53,388,441	53,388,441	55,272,025	1,883,584	3.53%
2	OTHER REVENUE	260,077	162,413	307,474	250,699	88,286	54.36%
3	OTHER STATE GRANTS	550,251	965,905	776,831	893,928	(71,977)	-7.45%
1	BETHANY ALLOCATION	8,791,370	9,317,351	9,075,014	9,012,104	(305,247)	-3.28%
1a	PRIOR YEAR CREDIT BETHANY	126,909	0	242,337	0		
2	ORANGE ALLOCATION	26,011,943	26,103,744	25,388,491	27,479,040	1,375,296	5.27%
2a	PRIOR YEAR CREDIT ORANGE	356,031	0	715,253	0		
3	WOODBIDGE ALLOCATION	16,834,358	17,967,346	17,504,540	18,780,881	813,535	4.53%
3a	PRIOR YEAR CREDIT WOODBRIDGE	228,997	0	462,806	0		
4	MEMBER TOWN ALLOCATIONS	52,349,608	53,388,441	53,388,441	55,272,025	1,883,584	3.53%
5	ADULT EDUCATION	4,754	4,000	4,521	4,754	754	18.85%
6	PARKING INCOME	31,143	32,400	32,400	31,150	(1,250)	-3.86%
7	INVESTMENT INCOME	82,951	20,000	100,000	60,000	40,000	200.00%
8	ATHLETICS	33,727	24,000	24,000	28,000	4,000	16.67%
9	TUITION REVENUE	85,402	58,613	124,453	103,395	44,782	76.40%
10	TRANSPORTATION INCOME	22,100	23,400	22,100	23,400	0	0.00%
11	TRANSPORTATION BOW A AGREEMENT	0	0	0	0	0	0.00%
12	OTHER REVENUE	260,077	162,413	307,474	250,699	88,286	54.36%
14	SPECIAL EDUCATION GRANTS	550,251	965,905	776,831	893,928	(71,977)	-7.45%
15	OTHER STATE GRANTS	550,251	965,905	776,831	893,928	(71,977)	-7.45%
16	RENTAL INCOME	32,938	18,000	18,000	25,000	7,000	38.89%
17	INTERGOVERNMENTAL	1,872	0	0	0	0	0.00%
18	OTHER REVENUE	13,518	18,000	18,000	15,000	(3,000)	-16.67%
19	TRANSFER IN	0	0	0	0	0	0.00%
20	MISCELLANEOUS INCOME	48,328	36,000	36,000	40,000	4,000	11.11%
22	TOTAL REVENUES	53,208,264	54,552,759	54,508,746	56,456,652	1,903,893	3.49%

Note: A detailed explanation is provided under Assumptions and Observations for the changes from current 2023-2024 budget to the 2024-2025 budget for all revenue and expenditure accounts.



LINE	CATEGORY	COLUMN 1 2022-2023 ACTUAL	COLUMN 2 2023-2024 BUDGET	COLUMN 5 FEB 24 FORECAST	COLUMN 4 2024-2025 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
1	5111-CERTIFIED SALARIES	23,216,292	24,354,524	24,098,696	25,596,300	1,241,776	5.10%
2	5112-CLASSIFIED SALARIES	4,946,607	5,387,593	5,347,309	5,655,156	267,563	4.97%
3	SALARIES	28,162,899	29,742,117	29,446,005	31,251,456	1,509,339	5.07%
4	5200-MEDICARE - ER	390,667	432,831	432,831	455,244	22,413	5.18%
5	5210-FICA - ER	309,143	341,251	341,251	360,217	18,966	5.56%
6	5220-WORKERS' COMPENSATION	136,272	178,436	158,561	165,818	(12,618)	-7.07%
7	5251-TUITION REIMBURSEMENT	0	0	0	27,000	27,000	100.00%
8	5255-MEDICAL & DENTAL INSURANCE	3,915,076	4,364,277	4,488,063	4,574,718	210,441	4.82%
9	5860-OPEB TRUST	267,232	265,890	265,890	291,313	25,423	9.56%
10	5260-LIFE INSURANCE	47,172	63,986	59,986	64,396	410	0.64%
11	5275-DISABILITY INSURANCE	11,528	12,062	12,667	12,062	0	0.00%
12	5280-PENSION PLAN - CLASSIFIED	725,924	726,430	726,430	670,604	(55,826)	-7.68%
13	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	173,968	144,838	178,463	197,327	52,489	36.24%
14	5282-RETIREMENT SICK LEAVE - CERT	0	0	0	0	0	0.00%
15	5283-RETIREMENT SICK LEAVE - CLASS	0	0	0	0	0	0.00%
16	5284-SEVERANCE PAY - CERTIFIED	0	0	0	0	0	0.00%
17	5290-UNEMPLOYMENT COMPENSATION	44,491	8,000	28,513	7,590	(410)	-5.13%
18	5291-CLOTHING ALLOWANCE	1,181	2,200	4,400	2,200	0	0.00%
19	BENEFITS	6,022,653	6,540,201	6,697,055	6,828,489	288,288	4.41%



LINE	CATEGORY	COLUMN 1 2022-2023 ACTUAL	COLUMN 2 2023-2024 BUDGET	COLUMN 5 FEB 24 FORECAST	COLUMN 4 2024-2025 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
20	5322-INSTRUCTIONAL PROG IMPROVEMENT	16,211	60,750	60,750	64,200	3,450	5.68%
21	5327-DATA PROCESSING	133,292	148,943	148,943	138,302	(10,641)	-7.14%
22	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	2,305,289	2,129,048	2,129,048	2,298,132	169,084	7.94%
23	5440-RENTALS - LAND, BLDG, EQUIPMENT	100,905	117,846	117,846	112,566	(5,280)	-4.48%
24	5510-PUPIL TRANSPORTATION	3,453,836	3,931,690	3,976,297	4,020,506	88,816	2.26%
25	5521-GENERAL LIABILITY INSURANCE	274,546	308,963	290,994	305,004	(3,959)	-1.28%
26	5550-COMMUNICATIONS: TEL, POST, ETC.	85,631	114,805	114,805	115,076	271	0.24%
27	5560-TUITION EXPENSE	2,186,995	2,963,731	2,792,891	3,093,272	129,541	4.37%
28	5590-OTHER PURCHASED SERVICES	77,429	87,530	87,530	95,275	7,745	8.85%
29	PURCHASED SERVICES	8,634,134	9,863,306	9,719,104	10,242,333	379,027	3.84%
30	5830-INTEREST	788,835	523,986	523,986	368,978	(155,008)	-29.58%
31	5910-REDEMPTION OF PRINCIPAL	3,696,881	3,893,956	3,893,956	3,489,233	(404,723)	-10.39%
30a	INTEREST OWED TO STATE	0	0	0	0	0	0.00%
30b	BONDING OF FACILITIES CAPITAL ITEMS	0	0	0	0	0	0.00%
31	DEBT SERVICE	4,485,716	4,417,942	4,417,942	3,858,211	(559,731)	-12.67%
32	5410-UTILITIES, EXCLUDING HEAT	591,847	710,802	710,802	712,402	1,600	0.23%
33	5420-REPAIRS, MAINTENANCE & CLEANING	651,502	773,846	792,052	802,305	28,459	3.68%
34	5611-INSTRUCTIONAL SUPPLIES	331,437	405,738	405,738	444,802	39,064	9.63%
35	5613-MAINTENANCE/CUSTODIAL SUPPLIES	178,468	240,320	240,320	240,780	460	0.19%
36	5620-OIL USED FOR HEATING	49,050	64,900	64,900	60,930	(3,970)	-6.12%
37	5621-NATURAL GAS	97,149	115,245	115,245	104,180	(11,065)	-9.60%
38	5627-TRANSPORTATION SUPPLIES	140,980	188,515	188,515	180,913	(7,602)	-4.03%
39	5641-TEXTS & DIGITAL RESOURCES	144,702	131,085	131,085	178,281	47,196	36.00%
40	5642-LIBRARY BOOKS & PERIODICALS	20,185	20,550	20,550	20,550	0	0.00%
41	5690-OTHER SUPPLIES	238,030	246,699	246,699	257,296	10,597	4.30%
42	5695-TECHNOLOGY SUPPLIES	446,838	435,735	437,335	456,945	21,210	4.87%
43	SUPPLIES (INCLUDING UTILITIES)	2,890,187	3,333,435	3,353,241	3,459,384	125,949	3.78%



LINE	CATEGORY	COLUMN 1 2022-2023 ACTUAL	COLUMN 2 2023-2024 BUDGET	COLUMN 5 FEB 24 FORECAST	COLUMN 4 2024-2025 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
44	5730-EQUIPMENT - NEW	45,678	1,000	1,000	2,000	1,000	100.00%
45	5731-EQUIPMENT - REPLACEMENT	56,170	5,000	5,000	52,301	47,301	946.02%
46	5732-EQUIPMENT - TECHNOLOGY-NEW	66,582	21,830	2,030	0	(21,830)	-100.00%
47	5733-EQUIPMENT - TECHNOLOGY REPLACEMENT	80,322	54,700	72,900	145,800	91,100	166.54%
48	EQUIPMENT	248,752	82,530	80,930	200,101	117,571	142.46%
49	5715-IMPROVEMENTS TO BUILDING	123,835	29,500	29,500	73,500	44,000	149.15%
50	5715-FACILITIES CONTINGENCY	100,000	100,000	100,000	100,000	0	0.00%
49b	TRSF. FROM FACILITIES CONTINGENCY	(100,000)	0	(18,206)	0	0	0.00%
51	5720-IMPROVEMENTS TO SITES	41,086	94,000	94,000	69,000	(25,000)	-26.60%
52	5850-CONTINGENCY	150,000	150,000	150,000	150,000	0	0.00%
53	TRSF. FROM CONTINGENCY TO OTHER ACCTS.	(150,000)	0	0	0	0	0.00%
54	IMPROVEMENTS / CONTINGENCY	164,921	373,500	355,294	392,500	19,000	5.09%
55	5580-STAFF TRAVEL	17,858	24,650	24,650	25,888	1,238	5.02%
56	5581-TRAVEL - CONFERENCES	51,783	66,380	66,380	86,855	20,475	30.85%
57	5810-DUES & FEES	89,489	108,698	108,698	111,435	2,737	2.52%
58	DUES AND FEES	159,130	199,728	199,728	224,178	24,450	12.24%
59	5856-TRANSFER ACCOUNT	1,066,995	0	0	0	0	0.00%
60	TOTAL EXPENDITURES	51,835,386	54,552,759	54,269,299	56,456,652	1,903,893	3.49%



ASSUMPTIONS & OBSERVATIONS

Overview: The Superintendent Proposed 2024-2025 Budget is **\$56,456,652**, or **\$1,903,893** or **3.49 percent**, over the current budget.

Budget Drivers:

CATEGORY	VARIANCE \$	EXPLANATION
Salaries	\$1,143,439	Contractual or anticipated increases of current staff. There is a new teachers’ contract settled at 4.85% for the first year of the contract, FY25. Four of the District’s six bargaining units have current agreements in place for 2024-2025.
	\$442,608	New staff costs of \$124,066 to increase math support at all schools, \$62,033 for a transition specialist; \$62,033 for a business education teacher, \$15,000 for athletic administration support. An additional \$16,658 funding is needed to support 0.23 FTE existing mental health specialist position that is partially grant funded as well as 0.35 FTE tutor position at \$13,539 .
Benefits	\$491,039	Costs of benefits for new positions is estimated at \$60,000. Medical costs are projected to rise by 8.0%, \$389,994. The reserve is budgeted at a level of 18% in 2024-2025. The claims are running at 98.7% of budget this year. Payroll taxes and life insurance reflect increase salaries. Contributions for the defined contribution plan increase as participation grows. The budget request is based on the ADEC, actuarily determined employer contribution for pension, OPEB and sick and severance funds.



Utilities, Supplies & Equipment \$107,142

Natural gas, heating oil, and diesel fuel utilities *decrease* by \$13,435. Instructional, maintenance and other supply costs, largely paper products increase by \$31,371. Textbooks and digital resources increase by \$47,196. Transportation fuel decreases \$7,602 due to favorable bid prices. Repair and maintenance service costs are estimated to rise \$28,459. Technology software renewals for curriculum and school operations and small technology items increase by \$21,210.



Budget Balancers:

CATEGORY	VARIANCE \$	EXPLANATION
Salaries	(\$200,912)	1.0 FTE certified staff positions was reassigned to serve English Language Learners, 1.0 FTE classified position was reduced to through attrition, a system information specialist. RISK: Turnover and vacancy savings are estimates and may not be realized. Exact needs cannot be predicted and there is risk in assuming actual cost will not exceed the five-year average costs. Resignations were higher than usual but often are not the more tenured positions (higher salaries) and we cannot always realize savings when replacing staff. The increased number of shortage area positions also does not guaranteed new hires will be at a lower step.
	(\$665,687)	RISK: 18.9 positions including 13.5 para-educators, 2 interventionists, and support staff and 3.4 teaching positions are funded by grants. Some funding levels are not known until after the budget is adopted.
Medical & Dental Insurance, OPEB Trust	(\$661,138)	RISK: The District reduced the reserves to 18% from 22% level for the beginning with the FY23 budget. Keeping the reserve at 18% saves \$195,057. The District is a small size group and can fluctuations are more impactful to the bottom line. The District is currently experiencing high claims year-to-date. REDUCTIONS: Grant funding offsets anticipated costs by \$37,145. OPEB Trust actuarial required contribution is \$311,561, which is offset by a \$446,833 reduction in medical for retiree claims and reduced by \$20,248 to lower the budget. Pension contributions remain relatively flat based on less than average returns in 2022 and stable participation.



Debt Service

(\$559,731)

REDUCTION: Debt service payments decline as the District pays down the existing debt from the 2004 renovation of the three schools with very little borrowing in 10 years. The District was able to apply \$125,767 remaining the in 2020 bond contingency toward debt service. The District has been able to complete many capital projects with the 1% or 2% set aside for capital reserve, saving the cost of issuance fees and interest costs.

Risk Factors:

Budgets should not be ‘comfortable’ but rather ‘reasonably tight’; if we were to budget for almost every possible situation, the District’s budget would be too high. We, therefore, incorporate into the budget some risk factors. A budget cut with a risk factor means it is possible, if not likely, one or more of the risks will occur. This is part of our financial planning. We are thinking ahead of time of what actions we can reasonably take to make sure funds will be available if needed. When you have a ‘tight’ budget, there are no easy choices. You cannot hold back on texts purchases, because they are needed for the start of school. We cannot count on the legal budget, snow removal budget, or certified substitutes budget being partially unused. This is not sound financial planning. We have done so much in finding cost savings that we cannot count on finding significant amounts in the future. We need to plan ahead for possible over expenditures.

Staff turnover, vacancies and leave-of-absences savings are estimated. The number of retirements and resignations are not completely known until after the budget is adopted. When an employee takes a leave-of-absence, the savings is predicated on the employee having used all of their sick days and being temporarily replaced by a substitute at a lower salary. This is not always the case. Over the past five years, we have averaged about 7 retirements and 10 resignations. The budget assumes 5 retirements.

Special education expenditures are based on identified students, who are expected to return to school and incoming 6th graders from member towns. We have no means to estimate the number and cost of new students moving into the District. The State Department of Developmental Services (DDS) is attempting to shift the cost of State agency residential placements to the local school districts. Three in-house special education programs were developed to provide services to our students directly rather than outplace them. This budget reflects the recent changes in the interpretation of special education guidelines requires districts to provide services through age 21, until the student reaches 22 years of age.



Medical claims are projected based on our consultants' analysis of Anthem's rolling average of expected claims and a trend (i.e., rising medical costs) assumption. We have individual stop-loss coverage of \$150,000 and aggregate stop-loss coverage of 125 percent of expected claims excluding dental. It is possible a 'bad claim year' could almost completely wipe out the Self-Insurance Reserve Fund, which would necessitate replenishing the fund. We have lowered the targeted reserve ratio of 25 percent of expected claims, to 18 percent of claims. The size of our insured pool has shrunk increasing the impact of any large claims. If claims exceed budget in the current fiscal year, the starting reserve balance for the next fiscal year will be lower than budgeted. The District's aggregate stop-loss is 25 percent above expected claims. Thus, if we had a 'bad claims year'; the Self-Insurance Reserve Fund would probably be near zero.

Snow removal budget is based on the past five-years. The budget for snow removal is \$76,000. We have met or exceeded the snow removal budget in two of the past five years. The costs have ranged from a low of \$39,215 in 2022-2023 to a high of \$93,825 in 2020-2021. Historically, we have exceeded this budget, including in the fiscal years 2021 and 2022, but we have nevertheless budgeted for a 'normal' winter and refrained from budgeting for snow removal from roofs.

Purchase equipment with end of year funds: Currently end of year purchases are identified as a middle school science tables \$10,000; bookcase \$2,000; a cello \$1,400; speakers and tv for photo lab \$1,300 and athletic equipment for \$4,900. A total of \$19,600 to reduce this 2024-2025 budget request. The information will be included in the monthly forecast; however, there is no guarantee the current projected fund balance will support all of these purchases to offset the budget.

Possible reimbursement of a portion of State construction grant due to the District refinancing some of its bonds on the 1990's construction projects some years ago. Since the State paid construction grants to the District based on the original bonds, the State considers a portion of the savings to be their money. The State has calculated we owe a refund of the grant paid of **\$145,086**. The State has reported this on its website for the past several years but has not yet requested the money. The State's financial status may prompt the request for repayment of these funds.



Large, unbudgeted facilities repairs, such as the underground water supply lines, glycol system flush, and the District Offices air handler unit, have been paid out of the year end unspent budget. We have a facilities contingency account of \$100,000. We cannot predict with certainty when a high cost facilities repair will be needed. State Statute allows the District to set aside through the appropriation process a portion of the unspent fund balance, if available, at the end of the current fiscal year. These funds can be put into the Reserve for Capital and Nonrecurring Expenditures. \$1,091,054 of the current budget, 2% as allowed by State statute is the maximum amount that can be requested for transfer into the Reserve for Capital and Nonrecurring Expenditures.

Projects funded in prior years include the purchase of natural gas conversions, lighting projects, roof restoration at Amity High School, purchase of music instruments for the middle schools, renovating the lecture hall at the high school, gym roof repairs at each middle school and a major portion of the ARHS library media center renovation. These larger projects range from \$350,000 and up each. Smaller projects such as security cameras and custodial equipment has also been funded through the capital nonrecurring account. These types of purchases are generally under \$100,000.

Currently we plan to request a transfer of 2% from the 2023-2024 surplus if it is available. The Amity Finance Committee and Amity Board of Education will be asked to consider this request at their September 2024 meeting. Putting the funds aside for capital projects has reduced the need to borrow for capital items.



Average Daily Membership:

The Town of Bethany’s enrollment share of the 2024-2025 budget will decrease, while the Towns of Orange and Woodbridge will see an increase in their enrollment share. This is based on the enrollment on October 1, 2023, which includes outside placements, Vo-Ag, and Magnet school attendees from our district. It excludes Open Choice, tuition, and exchange students.

	Bethany	Orange	Woodbridge	Total
October 1, 2022	363	1,017	700	2,080
October 1, 2023	345	1,052	719	2,116
Net Change	(18)	35	19	36
	Bethany	Orange	Woodbridge	Total
Fiscal Year 2023-2024	17.452%	48.894%	33.654%	100.000%
Fiscal Year 2024-2025	16.305%	49,716%	33,979%	100.000%
Net Change	(1.147%)	.822%	0.325%	

If there were **NO INCREASE** in the total expenditures, Orange and Woodbridge’s allocations would be higher and Bethany’s allocations would be lower.

**MEMBER TOWN ALLOCATIONS
With a 0 Percent Budget Increase**

Member Town	Enrollment Shift	Higher Revenues	Total Allocation At 0%
Bethany	(\$612,367)	(\$17,287)	(\$629,652)
Orange	\$438,855	(\$52,713)	\$386,140
Woodbridge	\$173,512	(\$36,027)	\$137,485
Totals	\$0	(\$106,027)	(\$106,027)



**MEMBER TOWN ALLOCATIONS
With a 3.49 Percent Budget Increase**

Member Town	Enrollment Shift	Higher Revenues	Higher Operating Expenditures	Variance Dollar To Budget	Variance Percent To Budget	Prior Years Credit
Bethany	(\$612,367)	(\$3,311)	\$ 310,430	\$ (305,247)	(3.28%)	(\$ 242,337)
Orange	\$438,855	(\$10,097)	\$ 946,539	\$1,375,296	5.27%	(\$ 715,253)
Woodbridge	\$173,512	(\$6,901)	\$ 646,924	\$ 813,535	4.53,%	(\$ 462,806)
Totals	\$0	(\$20,309)	\$1,903,893	\$1,883,584	3.53%	(\$1,420,396)

STUDENT ENROLLMENT

The Average Daily Membership increased from 2,080 (on October 1, 2022) to 2,116 (on October 1, 2023), increasing by 36 students. This is used to calculate the distribution of the Member Town Allocations. ***It does not reflect the total projected student enrollment for next school year.*** For this, we use the Enrollment Projections and assume the current 5th graders will all move to 6th grade, and each class from grade 6 to 11 will move intact to the next grade. The number of outside placements, Vo-Ag / Magnet students, Open Choice students, tuition students, and exchange students are included and assumed to remain the same. The projected total students is 2,193 compared to 2,166 for this school year, an increase of 27 students. This increase across the three schools. These estimates are just that, an estimate. The NESDEC report of December 2023 and the District’s calculations indicate the enrollment loss in FY23 of 86 students will be erased by FY26, with gains starting in FY24. Historically, Amity Regional High School has average 52 new registration over the recent years.



STAFFING

The number of full-time equivalent positions will have a net increase of 5.08 FTE to support math intervention at all schools, personal finance teacher, a transition coordinator for special education, a website manager and absorbing partial FTEs that were previously grant funded. These requests are offset by reductions to staff through attrition.

POSSIBLE USES OF 2023-2024 YEAR-END UNSPENT FUND BALANCE

The SUPERINTENDENT OF SCHOOLS RECOMMENDATIONS below MAY BE CONSIDERED by the Amity Finance Committee and Amity Board of Education at the SEPTEMBER 2024 meeting.

- ✓ **CONSIDER** funding equipment and capital projects not included in the current budget request. These items library media center upgrades, bleacher repairs, and infrastructure planning at Amity Regional High School.
- ✓ **CONSIDER** appropriating up to 2% or \$1,091,054 of the 2023-2024 operating budget to the Capital and Nonrecurring fund for future capital items. This is the maximum amount allowed by State statute, though non-regional boards of education can set aside 2%. Legislation was adopted to correct the oversight of not allowing regional boards of education to increase reserves contributions to 2% as well.

Projects funded in prior years include the purchase of natural gas conversions, lighting projects, roof restoration at Amity High School, purchase of music instruments for the middle schools, renovating the lecture hall at the high school and gym roof repairs at each middle school. This larger projects range are typically over \$350,000 each. Smaller projects such as security cameras and custodial equipment has also been funded through the capital nonrecurring account. These types of purchases are generally under \$100,000. There is \$1,778,689 in the CNR account of which 99.14% is designated



DETAILED EXPLANATION BY REVENUE ACCOUNT

- Member Town Allocations:** Total expenditures less other revenues equal the member town allocations. The amount owed by each Member Town is based on the Average Daily Membership as of October 1, 2023.
- Adult Education:** The budget is based on the current State award.
- Parking Income:** The budget is based on historical data.
- Investment Income:** Interest income is expected to increase by \$40,000 compared to the current budget.
- Athletics:** The budget is based on historical data.
- Tuition Revenue:** The budget is based on seven tuition students, currently enrolled. Three are children of staff members and are at a discounted rate.
- Transportation Income:** The budget is for magnet school transportation only. All other transportation aid from the State has been eliminated.
- Transportation BOWA Agreement:** Amity Regional School District No. 5 and the Member Town Elementary School Districts share an equal number of busses in the current year.
- Special Education Grants:** The Excess Cost Grant currently is distributed to the District based on costs incurred by the District for special education students. The State had decreased funding by 3% from prior year until February 2023 when special legislation was passed. Funding is at 73% down from 80% due to updated estimates and revisions to the State funding formula.



- Rental Income:** The budget is based on historical data and assuming the buildings will open for rentals.
- Intergovernmental Revenue:** Revenue derived from charges for services between governmental agencies. This is a revenue line for revenue generated from shared services charges, currently none, between the District and the Member Towns.
- Designated from Prior Year:** Currently, no funds will be carried over from this fiscal year to reduce the Member Town Allocations but last year’s excess funds will be credited to the current budget March allocations.
- Other Revenue:** The budget is based on historical data.
- Transfer In:** This account is used for revenue from other Funds. There are none expected.
- Building Renovation Grants:** The amount is based on the debt schedule of reimbursements from the State, the repayment schedule ended in fiscal year 2019.



DETAILED EXPLANATION BY EXPENSE ACCOUNT

Certified Salaries: The budget is based on new contractual and estimated obligations for the current staff of administrators and teachers, **\$968,554 UNF**. New staff include a 1.0 FTE math interventionist for the middle schools, a 1.0 FTE math interventionist for the high school, a 1.0 FTE business teacher (mandated), and a 1.0 FTE transition/job coach special education position (mandated), A 0.35 FTE increase to a 1.0 FTE tutoring position to support special education. 0.23 FTE of various portions of positions are included in the general operating budget because of changes in grant funding. These requests total **\$273,222 UNF**.

RISK FACTOR

The budget assumes there will be five teacher retirements and currently none are known.

Classified Salaries: The budget is based on contractual and estimated obligations for the current staff of **\$174,885 UNF**. A 1.0 FTE website manager/tech support position, and increasing a part-time custodial position to full-time to cover lunch waves are requested positions. **\$92,671 UNF**. There is a reduction of 1.0 FTE classified position through attrition.

RISK FACTOR

The potential decrease in grants by the State or Federal government could necessitate para-educators to be paid by the Board’s budget at an approximate cost of **\$26,670 UNF each**. There are currently 13.5 para-educators funded by the IDEA grant, 2 intervention specialists funded through Title I and 3.37 FTE certified staff members.

Medicare & FICA: Payroll taxes are based on current tax rates.

Workers’ Compensation: The District’s insurance carrier provided estimated premiums based on the claims history. The adopted budget reflects a decrease of **\$12,618 FAV**.



Medical & Dental Insurance: The expected claims are based on a rolling-average of the past 12 months plus a trend factor (i.e., inflation increase of medical, dental, and prescription drugs). Projected claims are expected to increase by **\$110,441 UNF**, benefits for requested new staff add **\$100,000 UNF**. The budget keeps the target ratio of reserves to claims at 18 percent.

RISK FACTOR

Actual claims were 97.3% of the budget in fiscal year 2022, 93.6% of the fiscal year 2023 budget and currently at 96.9% in the fiscal year 2024 budget. We work with our consultants and Anthem’s underwriters to develop the best estimate for claims. There is nothing in the budget to cover new enrollees coming onto the plan if coverage is lost when a spouse is laid off.

RISK FACTOR

The target ratio of reserves to claims is 18 percent. The District’s aggregate stop-loss policy starts coverage at 125 percent of claims. If we have a ‘bad claims year’, the Self-Insurance Reserve Fund balance would be used. The fund would then need to be replenished in the following budget. The ‘*worst-case scenario*’ is actual claims exceed budget claims by 18 percent or more, which is approximately \$853,821 in next year’s budget.

OPEB Trust: The Actuarial Report calculated the actual required contribution less expected benefits payments at a contribution of **\$311,561, reduced during the budget process by \$20,248 for a net increase of \$25,423 UNF** and offset in the medical account. The District changed accounting methods for retirees, recording all payments, Board contribution and claims paid through the OPEB Trust starting July 1, 2022. This is the preferred method of accounting for retiree activity and changes the contribution directly from operations from zero in the current year. The District had been fully funding the ADEC (Actuarially Determined Employer Contribution) for several years and has benefited from positive investment gains.

Life Insurance: The budget is an estimate of the premiums based on the current staff with the anticipated salary increases. It is assumed there will be no increase in the premium rate.



Disability Insurance: The budget is an estimate of the premiums based on the current staff with the anticipated salary increases. It is assumed there will be no increase in the premium rate.

Pension Plans: The pension contribution declines with a **\$55,826 FAV** decrease. No change to pension participants, better investment returns in FY23, adjustments to the mortality tables, and plan participation restrictions are keeping costs stable. This budget is based on the Actuarial Report of June 2023. The Defined Contribution plan increases **\$52,489 UNF** as more participants join the plan annually. These accounts are a net **\$3,337 FAV** decrease.

Sick and Severance Accounts: The budget is based on the Actuarial Report. Long term planning and positive investments returns, have enabled this fund to be fully funded for established obligations. The fund currently requires no future contributions subject to investment earnings, depending on market activity, this may change in future years.

Unemployment Compensation: It is estimated there will very few individuals on unemployment during 2024-25. The budget was increases slightly by **\$410 UNF**.

Instructional Prog. Improvement: The budget increases **\$3,450 UNF**. Professional development consultants for a variety of curriculums are included in the operating budget. Topics will include literacy, convocation speakers, differentiated learning, and other similar topics.

Data Processing: The base contract and annual service maintenance to the financial software and HR software, overall is 5% increase. The budget includes the cost of software programs to on-board new staff; contact substitutes and record their time worked; staff absences and hourly employee's time worked, integrate data into our financial and human resource systems, streamline the onboarding process and maintain inventory database. The District opted out of one payroll/human resource software program. The account decreases **\$ 10,641 FAV**.

Professional & Tech. Srvc.: The cost of the School Resource Officer (SRO) at the high school is included in the District's budget since fiscal year 2018. The cost of copiers and associated supplies, legal notices, **\$24,870 UNF**. The budget proposes restoring interns to the



middle schools, **\$32,995 UNF**, increasing behavior cognitive analyst costs, **\$77,000, UNF**; costs for audio services decrease while physical therapy, occupational therapy and nursing services increase for a net increase of **\$20,293 UNF**. Other accounts have small variations projected on most other contracted services such as police coverage, athletic officials, printing, adult education services, auditing, safety training, and consulting.

Rentals – Land, Bldg., Equip.: The budget is decreasing **\$5,280 FAV** based on the actual cost of leasing off campus transition space for special education students. This to provide students with an increased peer to peer and community experience. The adopted budget also includes rental costs for athletics: field rental which is lower, ice time, swimming pool, and golf range use.

Pupil Transportation: The budget reflects the contractual increase in the second year of the agreement for regular transportation, **\$47,460 UNF**, an additional regular daily run is budgeted for increased enrollment, **\$65,718 is not funded in order to reduce the budget** and **\$31,315 FAV** by reducing 1 vocational technical bus run and developing centralized stops. Special education transportation increases by **\$111,088 UNF**. This is based on current students and incoming student needs and changes in shared transportation arrangements. Transportation costs increase in total by **\$88,816 UNF**.

General Liability Insurance: The District’s insurance carrier estimated lower premiums at **\$3,959 FAV**. This includes student accident insurance, liability insurance and cyber insurance. Cyber insurance is the driving factor of the increase.

Communications: Tel., Postage: This account includes the cost for internet connections, previously funded by the State. The CEN rate increased slightly and use of postage is expected to decrease, so there is little change projected for these accounts.

Tuition Expense: Special education tuition projected costs has increased by **\$129,541 UNF**, due to current student needs for in public outplacements and private outplacements. This is the first increase in three years for tuition costs. The District still works towards returning students to the District for service based on the most recent information from students’ IEPs.



	FY19-20 ACTUAL	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 FORECAST	FY24-25 BUDGET
Sound	6	5	3	3	5	3	5
Trumbull	4	3	1	3	4	3	4
Nonnewaug	5	7	9	7	8	7	8
Common Ground Charter HS	0	1	1	3	3	2	1
Fairchild Wheeler	0	0	0	0	2	0	2
Emmett O'Brien	0	0	0	2	0	1	1
Hill Career Magnet	0	0	0	1	0	1	0
Wintergreen Magnet	0	0	1	0	0	0	0
Marine Science Magnet HS	0	0	0	1	0	0	
Eli Whitney Tech	0	0	0	0	0	0	
Engineering Science Magnet	0	0	0	0	1	0	
Highville Charter School	0	0	0	0	0	0	
Vo-Tech/Ag Totals	15	16	15	20	23	17	21
Magnet-ECA	21	16	18	19	19	19	19
Public SPED	8	6	10	9	9	9	11
Private SPED	18	27	20	16	20	19	22
Public/Private Totals	26	33	30	25	29	28	33

RISK FACTOR



The 2024-2025 budget has *no funds* for any State agency placed students in residential facilities. The State Department of Developmental Services (DDS) is attempting to shift the cost of State agency residential placements to the local school districts. The minimum cost for placement of one student is \$105,000, but can be substantially higher.

Other Purchased Services: The budget includes PACT for grade 10 and PSAT testing for Grade 9-11 students at a cost of \$24,960, an increase of \$4,614 from FY24. The schools budget for student record folders, tardy slips, athletic certificates, CPR materials, and other printed materials. Cost for materials and catering needed for professional development sessions and the printing of the Amity District Calendar are also budgeted here. Costs for athletic officials has gone up while the cost of managing Medicaid required reporting is lower. Overall these accounts increase by **\$7,745 UNF**.

Debt Service: The budget for the redemption of principal and interest on bonds is based on the debt schedule of payments for the construction project to renovate-to-new the middle schools and add 80,000 square feet to the high school, a bond issued for capital projects such as consumer science room renovation, tennis court replacement, and air handler replacements, and the most recent issue for facilities projects and the athletic complex upgrades. The District has taken advantage of the lower interest rates and strong financial ratings of the District and Member Towns and refinanced bonds at various times over the past several years, including April of 2018. The latest refinancing resulted in \$707,935 of savings. The payments scheduled during 2024-2025 will decrease significantly, **\$433,964 FAV and remaining funds from the 2020 bond of \$125,767 FAV will be used for debt payments, net \$559,731 FAV**. No new debt has been incurred since 2020. The debt schedule is declining as the 2004 renovation project for all 3 schools is being paid off. The library media at the high school has a large portion funded with end-of-year funds appropriated into the Capital Nonrecurring Account. This presently has avoided borrowing costs.



BOND ISSUES

The voters approved a 2020 bond issue, which includes facilities projects and athletic facility projects. No new debt has been incurred and the debt schedule is declining as the 2004 renovation project for all 3 schools is being paid off. The library media at the high school has a large portion funded with end-of-year funds appropriated into the Capital Nonrecurring Account. Future bonds may be avoided if the District continues to set aside end-of-year funds to address capital needs.

Utilities, Excluding Heat: Electricity usage is budgeted 3,377,000 kWh at \$0.07988 per kWh (\$620,567) compared to 3,310,000 kWh at \$0.07988 per kWh (\$618,404), or a slight increase of **\$2,163 UNF**. A new contract rate was secured in 2020, though the delivery charges vary. The sewer budget is \$28,000, neutral compared to this fiscal year’s budget. The water budget is **\$57,600** which is **\$750 FAV** lower than this year’s budget. The propane budget is **\$4,635**, or **\$315 FAV** less than this year’s budget. The District participated in a regional cooperative bid for its electricity supply contract through October of 2024 at .07988, which is less than the previous rate of .08964 per kWh, but delivery charges have increased. The overall budget is increases by **\$1,600 UNF**.

Repairs, Maintenance & Cleaning: The budget increases by **\$28,459 UNF**. Facilities repair parts and contracts have increased higher than recent years. There is added costs, \$7,000 for anticipated plumbing service calls due to the unfunded State mandate of supplying free feminine hygiene products in all female bathrooms and one male restroom in each school. The District hired a maintainer and has avoided paying contractors for locker repairs, lock and door repairs, filter changes, concrete repairs, and preventive maintenance work. Being able to perform repairs in-house continues to save the District money, however, the cost of parts and the number of repairs are increasing.

RISK FACTOR

Snow removal and sanding is budgeted at \$76,000. This is based on a five-year average excluding the costs to remove snow and ice from roofs and removing snow from the sites. The five-year average is \$58,620. Snow removal costs tend to have large variances year-to-year. The annual costs range from \$40,200 to \$93,825 over the past 5 years.



Instructional Supplies: The budget is increasing due to new courses and inflation, **\$39,064 UNF**. Psychological test assessments, physical education supplies, magazine subscriptions, classroom posters, and student workbooks are some of the items requested, along with the general price increases of supplies drive the budget request up. Readers' workshop libraries are still being stocked at the middle schools.

Maintenance/Custodial Supplies: The budget for electrical, plumbing, and other trade supplies and custodial supplies, cleaning and paper goods is stable with a slight increase of **\$460 UNF**. Prices are stabilizing for these supplies. A new State mandate has been delayed until September 2024 which requires the free supply of feminine hygiene products in all female bathrooms and one male bathroom. There is no way to predict how costly this mandate will be but we have estimated \$17,000.

Oil Used for Heating: Amity Middle School – Bethany Campus is budgeted to use 21,000 gallons at \$2.83 plus tax per gallon compared to this year's budget of 20,000 gallons at \$3.17 per gallon, or a budget decrease of **\$3,970 FAV**. Amity Middle School – Orange Campus and Amity Regional High School have been fully switched to natural gas, no heating oil is needed for next year's budget. An additional \$1,500 is budgeted for the generators at the three school buildings, same as this fiscal year's budget.

Natural Gas: Amity Regional High School is budgeted to use 30,000 Ccf (i.e., the amount of gas contained in a space equal to one hundred cubic feet) at \$1.61 per Ccf. Amity Middle School – Orange Campus is budgeted to use 28,500 Ccf at \$1.61 per Ccf compared to 29,500 Ccf at \$1.97 per Ccf. The budget does not assume there will be a period the heat exchanger is off-line as has been the case in two of the past five fiscal years and since the heat exchanger became fully operational. The waste heat saves in natural gas costs for a major portion of the heating season. The estimated usage and prices will be lower driving an decrease of **\$11,065 FAV**.

Transportation Supplies: The budget assumes usage of 60,000 gallons of diesel fuel and 8,000 of gasoline for busses used to transport students. The District contracts for the busses, but pays for the diesel fuel. The bid price for 2024-2025 is \$2.85 a gallon down from \$3.0744 for diesel in FY24 and \$2.63 a gallon down from \$2.668 a gallon in FY24 for gasoline. The budget decreases by **\$7,602 FAV**.



Texts & Digital Resources: The textbook purchases have increased by **\$47,196 UNF** after the current budget was reduced. The high school is purchasing social studies, science, and world language textbooks. The middle schools are purchasing mathematics, and reading. Social studies text will be purchased with Open Choice funds. The five-year plan is continually reviewed and restructured for texts and digital resources.

Library Books & Periodicals: The budget request is **\$0 FAV**. There has only been about \$350 increase in five years.

Other Supplies: The budget increases by **\$10,597 UNF**. The cost of software programs and licenses to support teaching has risen. There are increases in some accounts due to price increases for supplies, such as, office supplies, athletic equipment and supplies, software licenses, projector bulbs, cables, security cameras, and miscellaneous supplies. These accounts have been separated into technology related supplies (mostly software) and non-technology related supplies.

Equipment – New & Replacement: The budget reflects an increase of **\$117,571 UNF**. Replacement equipment including upgrading the high school graphics lab, a furniture replacement allotment for each school, and phasing in replacement of teacher laptops. Promethean boards continued to be phased into classrooms to replace failing smartboards. All three schools are scheduled for replacement boards.

Improvements to Buildings & Sites: Total budget is \$242,500. This is **\$19,000 UNF** over this fiscal year’s budget. The projects have been identified on the five-year capital plan. Projects include replacing 1 obsolete boiler control in all three schools, other controls were pushed out to future years on the capital plan, painting the exterior overhang at the Bethany middle school, replacing the loading dock at AMSO, replacing of some pipe insulation, adding security window film, asphalt repairs, and parking lots and sidewalk repairs. \$35,000 was cut from the proposed budget for replacement of the all weather field in 8-10 years. Budgeting a small amount will avoid future bonding costs. This budget includes the following capital projects:



Improvements to Buildings: Total budget is \$173,500, which \$44,000 more than current year.

Amity Middle School – Bethany

<u>Project</u>	<u>Reason</u>	<u>Amount</u>
Boiler Controls	Current Controls are obsolete	\$19,000
Protective window film	Security Measure	\$5,000
Replace pipe insulation	Replace deteriorated insulation	\$5,000

Amity Middle School – Orange

Boiler Controls	Current Controls are obsolete	\$19,000
Protective window film	Security Measure	\$4,500
Replace pipe insulation	Replace deteriorated insulation	\$2,000

Amity Regional High School

Boiler Controls	Current Controls are obsolete	\$19,000
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District

Contingency	Needed for unforeseen infrastructure failures	\$100,000
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Improvements to Sites: Total budget is \$69,000. This is \$25,000 less than this fiscal year’s budget.

Amity Middle School – Bethany

<u>Project</u>	<u>Reason</u>	<u>Amount</u>
Paint exterior overhang	Paint is degraded giving poor appearance	\$30,000
Amity Middle School - Orange		
Asphalt sealing and crack repairs	Repair damage from weather and use	\$10,000
Concrete repair to loading dock	Repair damage from weather and use	\$29,000

Amity Regional High School



Contingency: This account is level funded at \$150,000.

Staff Travel: This account is increases by **\$1,238 UNF**, due to increased mileage reimbursement rates.

Travel – Conferences: The budget supports teachers attending various conferences, professional development for counselors, internship site visit, college visits, College Board Workshop, ACT Workshop, out of district PPT, and middle school meetings for counselors and psychologists. The budget reflects a increase of **\$20,475 UNF**, mainly due to staff attending literacy workshops, conferences for principals and social workers, and instructional coaches.

Dues and Fees: This budget is increases by **\$2,737 UNF**. Fees supported by these accounts include registration fees for students to participate in the Southern CT Science Research Fair, entrance fees for conference events, race day ski lift tickets, and coach clinic fees, costs for the Connecticut Debate Association, CIAC, NEASC, Greater New Haven Math League, and other organizations. Membership costs to CASBO, SCASA, ASCD, and administrator contractual reimbursements for professional memberships are expected to increase slightly.

Transfer Account: This account is for money which is intended to be moved out of the General Fund and into another fund, such as Self Insurance Reserve Fund or Reserve for Capital and Nonrecurring Expenditures. The budget is \$0, though the District Administration plans to request up to 2% if available from current year, 2023-2024 budget for the Capital and Nonrecurring Account.



HISTORICAL DATA

Sources of Unspent Fund Balance:

Over the past five years, the sources of unspent fund balance at year-end have been from financial management (i.e., actively seeking cost savings and efficiencies); special education (e.g., changes in the expected placements of some students; previously outplaced students returning to the District); and other circumstances (e.g., higher staff turnover than projected; more unpaid leaves-of-absence than anticipated; lower medical and dental claims than expected).

The **five-year average** unspent fund balance is **\$2,605,989**. The major contributors to the unspent fund balance were, as follows:

- **Special Education - \$974,018 or 38.8 percent:** These accounts are extremely difficult to forecast. As examples, special needs students can be hospitalized; move into the District or leave the District at any time; withdraw from Amity and enroll in Adult Education. Any one of these events can have a significant impact, positive or negative, on the District's special education expenditures. Budgets are based on the information available, including the specific students who will be entering 7th grade from one of the member town elementary school districts.
- **Financial Management - \$281,030 or 12.8 percent:** The district staff works continuously to look for ways to save the taxpayers money and run our operations in the most efficient manner. Our staff has identified more than three quarters' of a million dollars in real savings. We have used aggressive negotiations, energy conservation measures, refinanced existing debt, and many other initiatives to find and implement cost savings and efficiencies over the years. 15% of non-contractual accounts were withheld, nearly \$1,000,000 to cover unexpected expenses during the pandemic. The various reduced and hybrid operations dramatically impacted spending. The District used unexpended funds to complete capital projects saving on cost of issuance and interest for borrowing.
- **Turnover and Leaves-of-Absence - \$190,662 or 6.4 percent:** 'Turnover savings' from replacing teachers who retired or resigned and savings from unpaid leaves-of-absence have exceeded budget. We budget these savings based on historical data. However, there have been instances in which the actual number was unusually high, 2021-2022 had 9 retirements and 8 resignations and

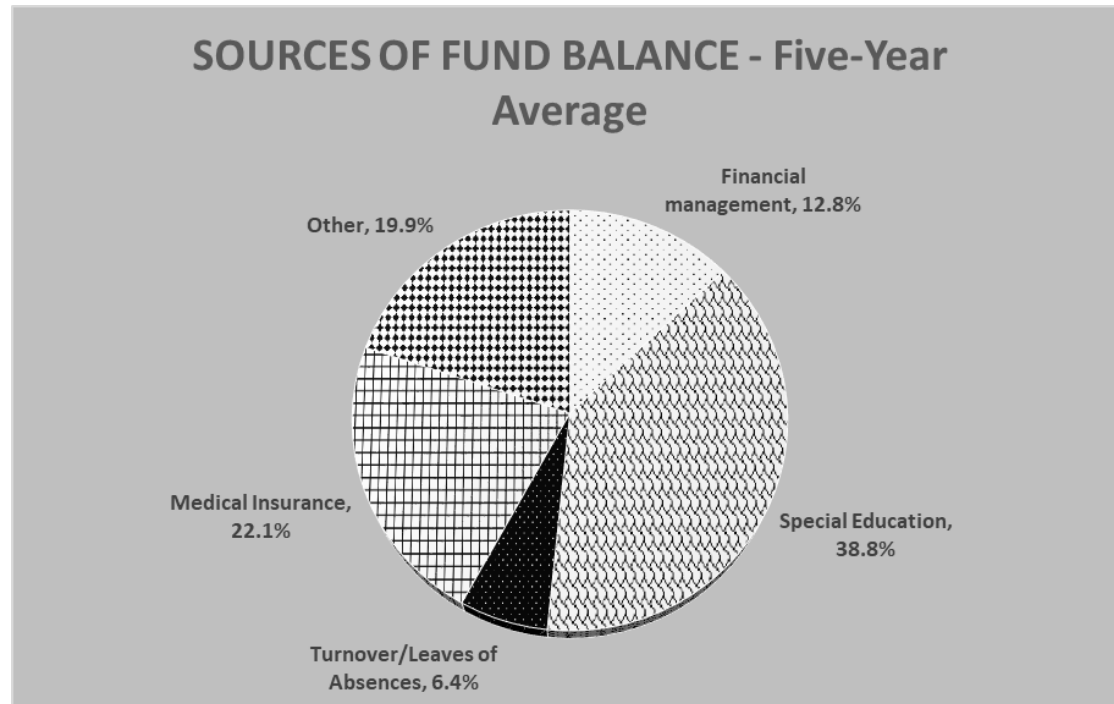


2022-2023 had 6 retirements and 21 resignations. Resignations have increased but savings are not always realized from a resignation and could actually result in an increase salary cost.

- **Medical Insurance - \$693,663 or 22.1 percent:** The District switched to a self-insured plan in fiscal year 2012-2013. We saved about one-half million dollars each year in administration costs and over 4 million lower than expected claims. Actual claims were lower than expected claims by almost 1 million dollars in fiscal year 2019 and 2020. The claims in 2020 and 2021 were significantly reduced during the COVID-19 pandemic. Routines medical treatments, procedures and hospitalizations were deferred for patients to limit exposure to COVID-19 and to reserve medical resources to those infected with the virus. This is savings of taxpayer dollars, and were returned to the member towns. However, we are currently experiencing claims at 103.8% of budget in FY24.
- **Other - \$466,617 or 19.9 percent:** Budgets are prepared months before the fiscal year begins. We do not spend funds just because there is a budget. Each decision is based on what is needed, and every effort is made to purchase goods and services at the lowest possible cost. Decreased operations due to a 3-month school shutdown and hybrid operations during the COVID-19 pandemic drastically altered spending and many accounts had large surpluses. Cost savings and efficiencies found to offset general operation costs and additional grant funding for reimbursements help lower expenses.



The sources of the fund balance over the past **five-year period** is graphically depicted below:



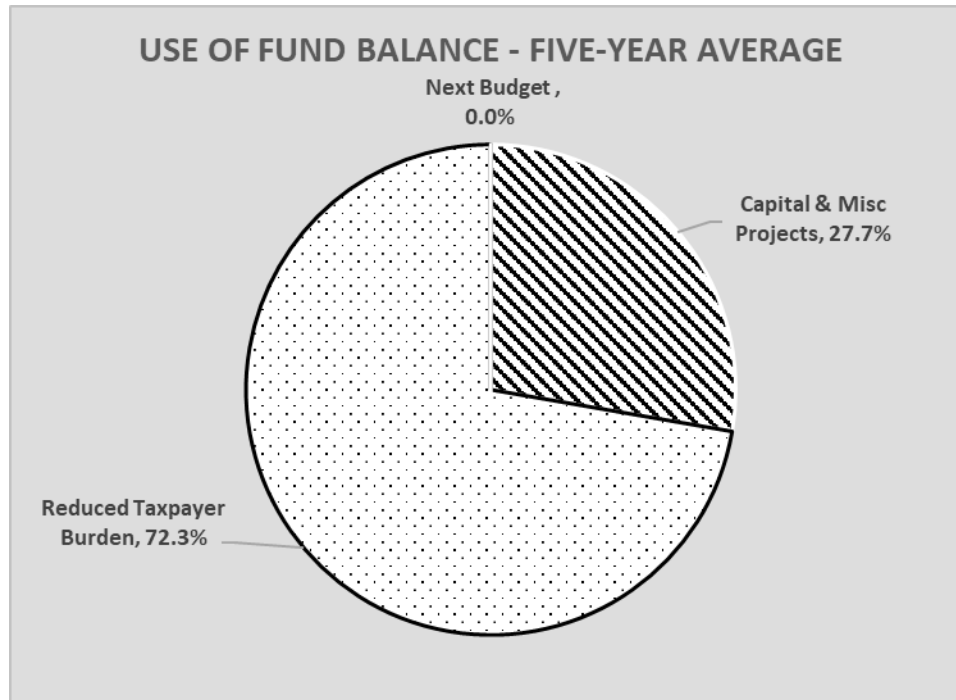
Uses of Unspent Fund Balance:

We have had a **five-year average** unspent fund balance of **\$2,583,752**. The Amity Board of Education and Superintendent can, by law, expend all of the dollars appropriated in the adopted school budget. Despite the legal authority to spend all of the budgeted expenditures, the Amity Board of Education has returned to the member towns, or designated for the subsequent budget (thus, reducing the member towns' allocations) 72.3 percent, or a five-year average of \$1,898,781. Most of the other unspent fund balance has been used to pay for large facility repairs, build-up the reserves in the Self-Insurance Reserve Fund, capital reserve and technology purchases.

- **Return Unspent Fund Balance - \$1,693,993 or 72.3 percent:** We have returned most of the unspent funds.
- **Assigned to Next Budget - \$0 or 0 percent:** This practice was discontinued 7 years ago. The process is being reevaluated since a review of the Connecticut General Statutes. Funds can be used to lower member town allocations. We have not carried forward any funds in the past six fiscal years. The Board of Education's has heard opinions from our attorney and auditors, and been provided data from other regional school districts. A decision is expected soon.
- **Other Uses - \$889,758 or 27.7%:** We have used funds to address major capital repairs including lecture hall remodeling, ARHS library media center renovation, musical instruments for the middle schools, flooring, heat exchanger, security vestibules, technology infrastructure, additional security and technology equipment, fund the District's reserve accounts for capital, medical insurance and OPEB Trust.

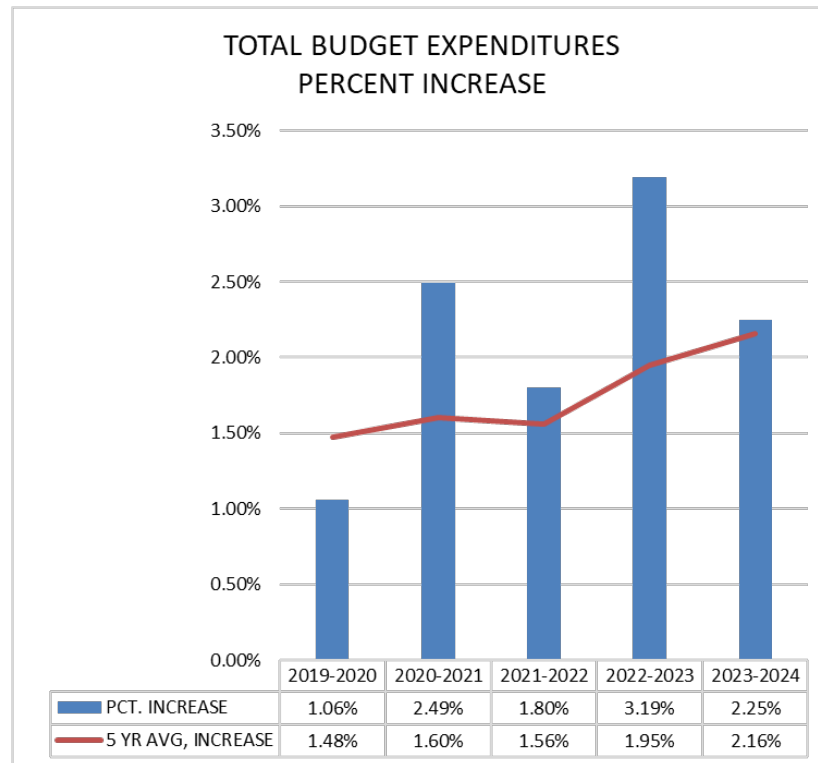


The uses of the fund balance over the past **five-year period** is graphically depicted below:



Budgeted Total Expenditures:

Over the past five-year period, the *budgeted total expenditures have averaged an increase of 2.16 percent*. The highest percentage was 3.19 percent in 2022-2023. The primary budget drivers for 2022-2023 were contracted salaries and the addition of a special education staff to build an in-house program, special education tuition increase, staff to new courses at the middle schools, and software increases with the 1:1 environment.



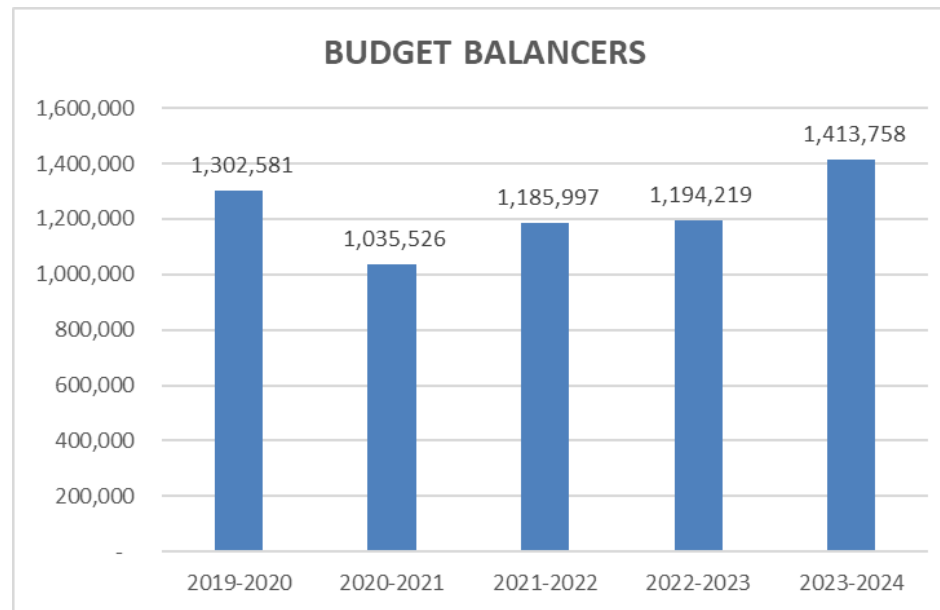
Note: Average Increase is the average of the preceding five-year period (i.e., 2018-2019 through 2023-2024, inclusive).



We have kept the budget increases as low as possible by finding cost savings and taking on more risk. We have been fortunate there has not yet been a ‘bad claims’ year for medical costs. It is, therefore, imperative we budget so that it is likely there will be an unspent fund balance of about one percent (i.e., \$500,000). If it is more than this target, due to sound financial management, proactive cost savings initiatives, or uncontrollable positive occurrences, we should consider this ‘best practices’. The regional school district cannot have a reserve balance in its General Fund, like the member towns, and, therefore, we need to guard against a budget shortfall, which would require a special tax on taxpayers.

Budget Balancers:

Budget balancers are actions taken to reduce operating expenses (e.g., move from a fully funded to a self-insured program to save over \$500,000 in annual administration costs and refinance existing debt); or cost avoidance (e.g., negotiating a new pension plan design) in 2016; install facility equipment to reduce energy consumption historically for both electricity and heating resources. Without these, the requested budget increases would have been substantially higher than the five-year average total budget increases of 1.90 percent.



The major budget balancers over the past five-year period are shown below:

2019-2020 Budget:

- ❖ \$208,230 – Turnover and vacancies estimates reduced the budget
- ❖ \$348,799 – Special Education positions funded by grants
- ❖ \$745,552 – Positive claim experience history reduced expected claim estimates

2020-2021 Budget:

- ❖ \$212,720 – Turnover and vacancies estimates reduced the budget
- ❖ \$388,631 – Special Education positions funded by grants
- ❖ \$388,175 – Positive claim experience history reduced expected claim estimates
- ❖ \$ 46,000 – Reduced the number of interns in all three schools

2021-2022 Budget:

- ❖ \$109,116 – Turnover and vacancies estimates reduced the budget
- ❖ \$403,863 – Positions funded by grants
- ❖ \$580,063 – Grant funding for benefits, keeping reserve at 18%, lower pension and OPEB contributions
- ❖ \$ 92,955 – Reduced the number of copiers, printers and paper, redeploying computers from labs

2022-2023 Budget:

- ❖ \$212,969 – Turnover and vacancies estimates reduced the budget
- ❖ \$649,970 – Positions funded by grants
- ❖ \$254,280 – Grant funding for benefits, keeping reserve at 22% and not returning to 25%, lower pension contributions
- ❖ \$ 77,000 – Reduced printers, funded technology device repairs and professional development with other sources.

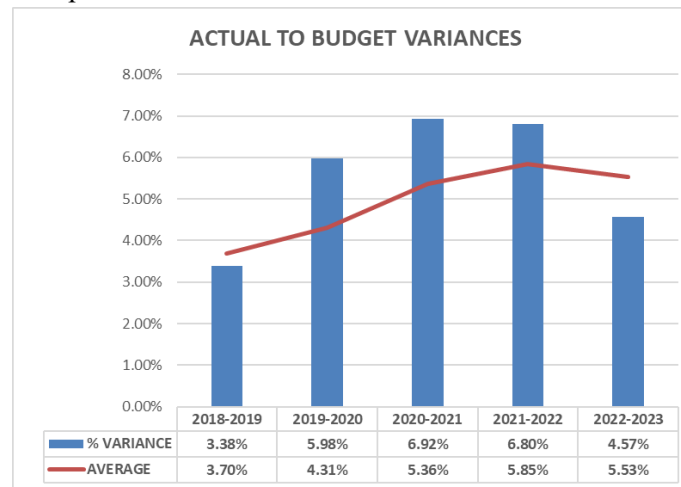
2023-2024 Budget:

- ❖ \$184,277 – Turnover and vacancies estimates reduced the budget
- ❖ \$578,918 – Positions funded by grants
- ❖ \$237,382 – Grant funding for benefits, keeping reserve at 18% and not returning to 22%, lower pension contributions
- ❖ \$303,246 – Reductions in special education reflecting actual services reflecting changes from prior year.
- ❖ \$109,935 - Textbooks were purchased with end of year funds or pushed out on forecast in order to lower budget request.



Actual to Budget Variances:

Over the past five-year period, the *actual to budget variances have averaged 5.53 percent*. The highest percentage was 6.92 percent in 2020-2021, of which 71 percent was returned to the member towns, \$2,483,748. Lower medical claims comprised 37.4% of the fund balance. The COVID-19 pandemic halted routine medical procedures and forced the closure of schools buildings for direct in-person instruction for 3 months in fiscal year 2019-2020 and operations were done in hybrid for most of 2020-2021. This resulted in an actual to budget variance of 6.92% in FY21, with significant surpluses in most accounts, particularly transportation, salaries, and medical claims. The actual to budget variance for the most recent fiscal year was 4.57% largely due to changes in special education services and reflected in a decrease for special education in FY24.

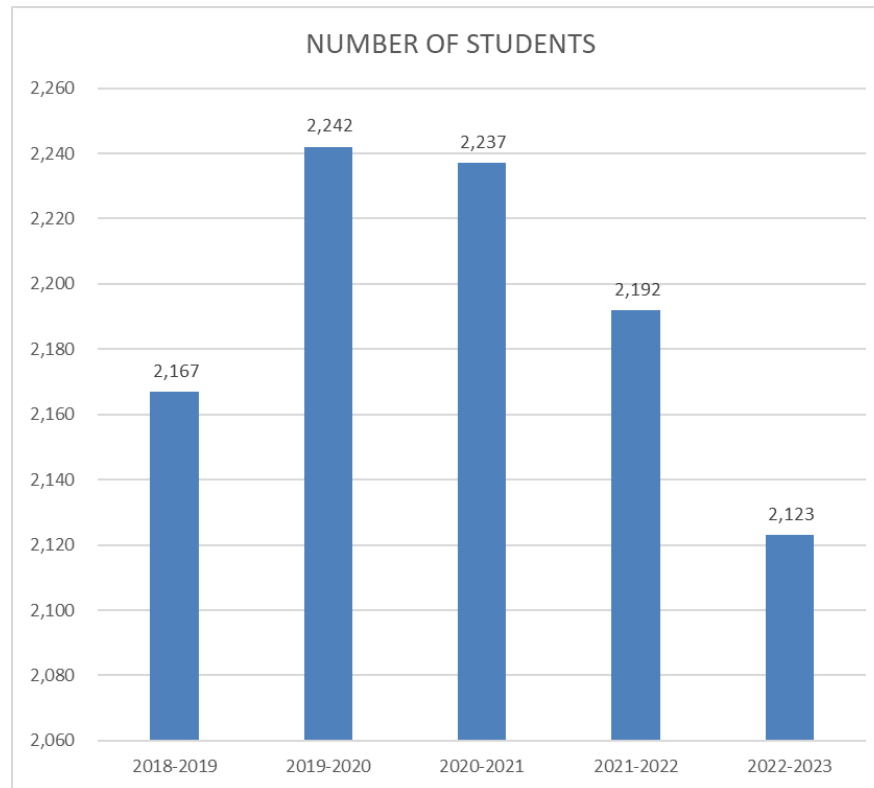


The budgets incorporate certain ‘risk factors’ to help hold down the budget increases. Some examples are no monies budgeted for any unanticipated special education students who may move into the district and need to be placed in an out-of-district facility; maintaining a reserve balance in the Self-Insurance Reserve Fund of 18 percent of expected claims, when a ‘bad claim year’ could nearly wipe-out the reserves and require a huge budget increase; and estimating turnover savings from retirements and resignations. We can also be restricted if the State lowers its grant funding, which would result in lower revenues. This, in turn, would require a reduction in the adopted budgeted expenditures, because we cannot spend more than the revenues. A regional school district cannot maintain a reserve balance in its General Fund, like the member towns, and thereby, we do not have this ‘safety valve’.



Student Enrollment:

The number of students is stable ranging from 2,167 to 2,242 over the past five-year period. Enrollment increased in the current fiscal year and is expected to increase again in 2025.



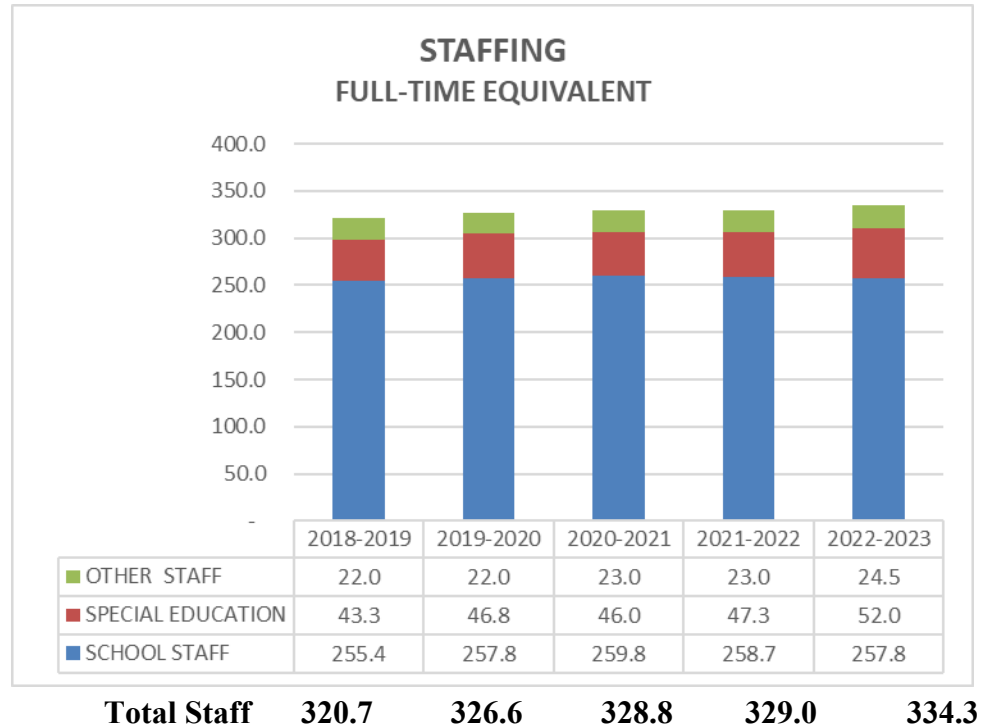
Staffing:

Total staff went from 320.7 FTE to 334.3 FTE positions or a net increase of 13.6 FTE over the past **five-year period**. The increase came primarily for tutoring, security, pupil services, special education, and technology.

Staffing levels are determined by a number of factors, including but not limited to:

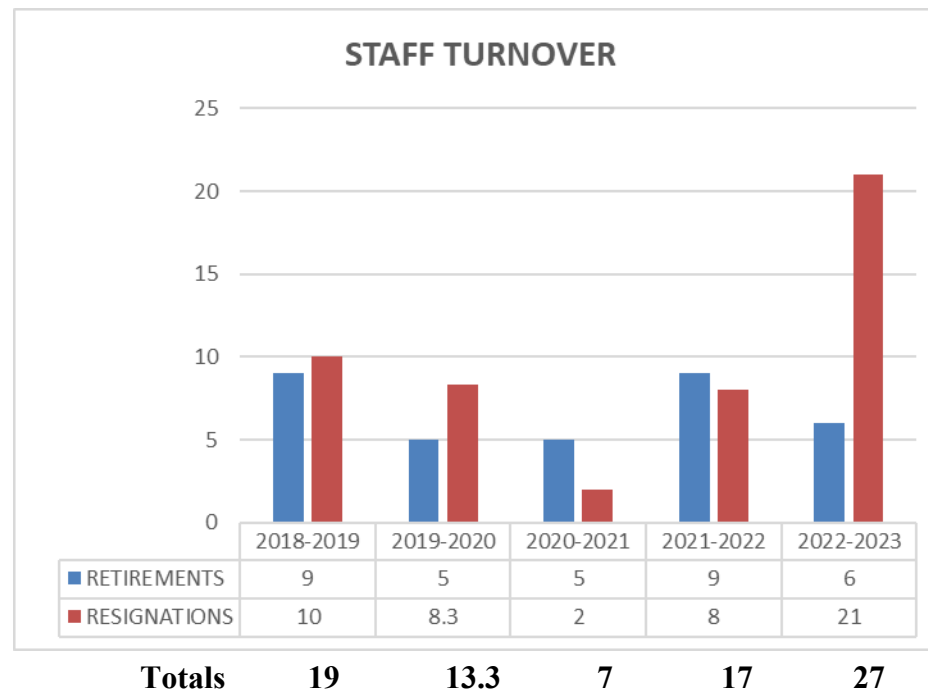
1. **Mandates:** Students must be offered the courses needed to fulfill State graduation requirements. Personal finance credit is a new requirement for graduation.
2. **Electives:** The eight-period schedule provides students with the opportunity to take more courses during the school year. The Superintendent of Schools and Principals carefully review the elective courses and determine which will be offered based on attendance.
3. **Class Sizes:** The maximum number of students in the various level classes is specified in the teachers' contract. A drop of 30 students or so does *not* mean a teacher position can be eliminated. For example, a decline in students could be 5 students in each grade from 7th to 12th grades, inclusive.
4. **Program Enhancements:** The District has added Acting and Directing for Film, Advanced Technical Theater, Pottery and Ceramics, Expository Writing changed to Writing College, and Career Readiness. Digital Media was added to the middle school curriculum. Support services were developed for reading and math interventions and in-school suspension tutoring.
5. **Security:** The District has added increased coverage at all three schools, both daytime and evenings in 2019-2020.
6. **Special Education/Pupil Services:** Students may need one-on-one learning assistance to meet their special needs. This may be required through the student's IEP. Some special education staff (teachers and para-educators) have been paid by grants. When State funding is reduced, the Board's budget must be used to provide the necessary staff. The District has added social workers to all the schools since 2020-21. Two positions at the high school and one at each middle school. Three in-house programs for special education students have been implemented since 2019-2020. This provides the opportunity for special education students to be among their peers and receive necessary services. This model requires additional staffing but saves the District outplacement costs and transportation costs. A transition/job coach coordinator is now mandated by the State.





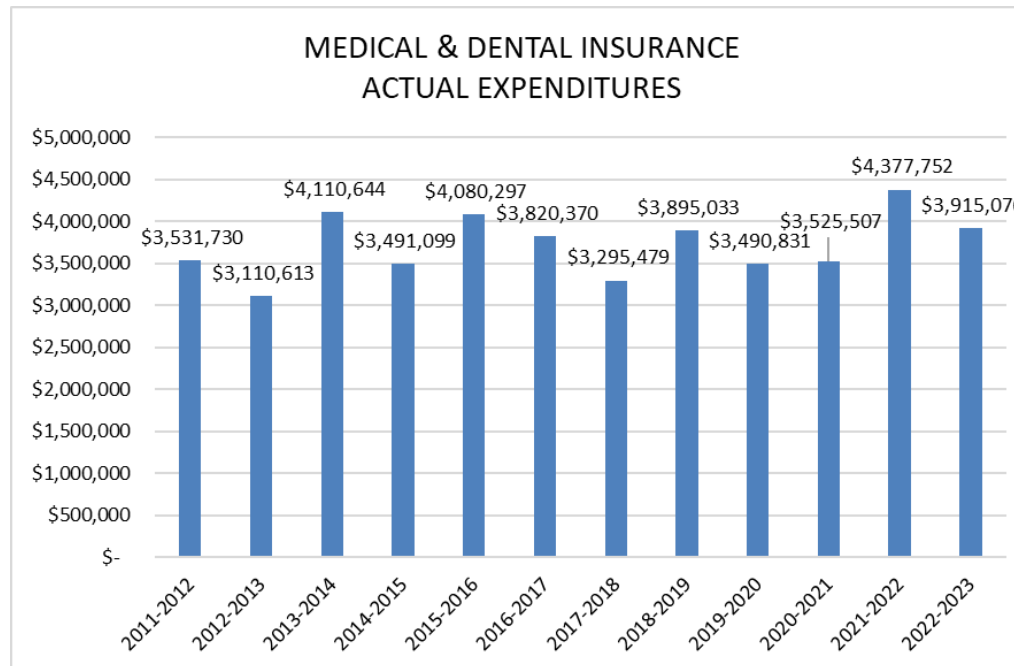
Staff Turnover:

One of the risk factors incorporated in each budget is the projected savings from staff turnover through certified retirements and resignations. The savings comes from hiring a replacement at a lower salary. For the five-year period, the highest was 27 in 2022-2023 and the lowest was 7 in 2020-2021. Year-to-date in 2023-2024 there is 20, 6 retirees and 14 resignations. Resignations typically do not yield the savings most retirements provide. Staff resigning to work in another district or leaving profession are often at the lower part of the salary schedule and replacement staff is hired nearer to or above the same wage.



Medical & Dental Insurance:

The District moved from a fully-insured plan (i.e., fixed premiums for single, 2-person and family are charged) to a self-insured plan (i.e., claims are paid when incurred) in 2012. The self-insured plan *saves over \$500,000 each year in administration fees*. The Board has also negotiated the High Deductible Health Plan (HDHP) as the platform plan for all staff now.

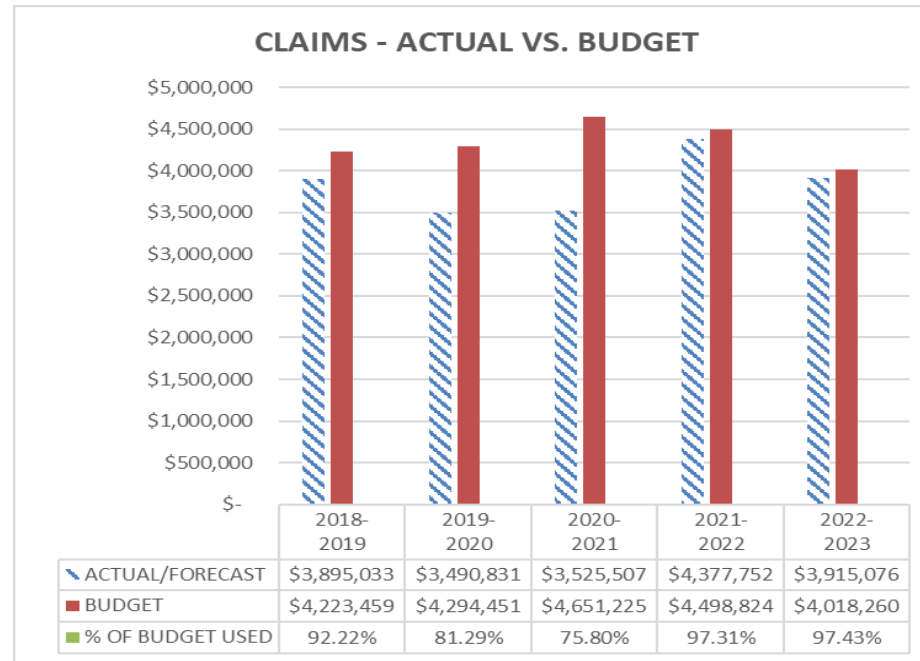


Ten full years of self-funding insurance claims is reflected above. There have been several claims that exceeded the stop-loss threshold of \$150,000. The amounts over the stop-loss threshold are not reflected above as they were covered by a separate reinsurance policy. The claims exceeding the stop-loss threshold impact renewal rates for the reinsurance policy and the projected claims experience in subsequent budgets. The District had positive claim experience in 2017-2018, with no claimant reaching the stop loss threshold.



Claims:

Actual claims for the last five years of the District on a self-insured plan are shown in the graph below:



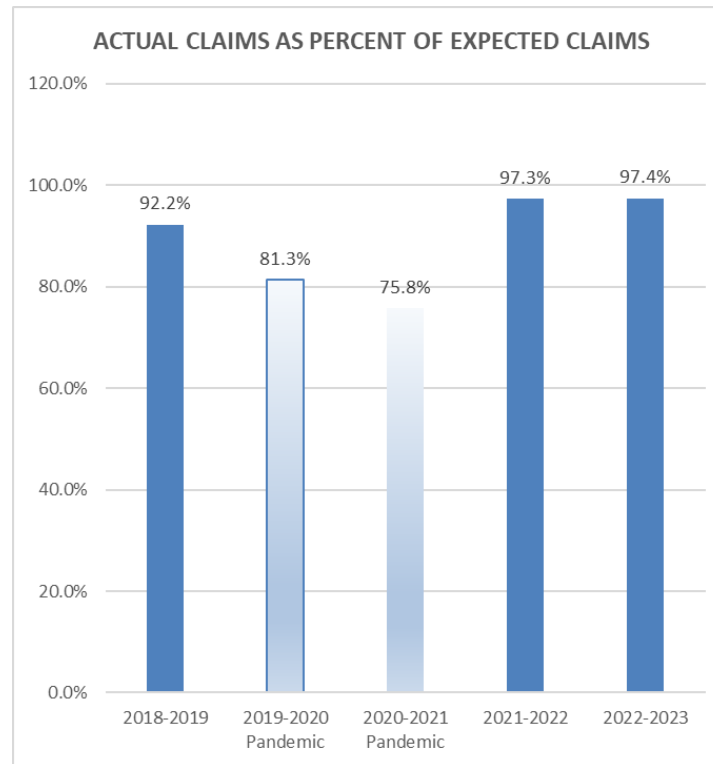
The claim experience for 2017-2018 was lower than Anthem’s benchmarks for similar groups, State average, and the District’s history. Routine medical tests and treatments were greatly impacted in 2020-2021 and 2021-2022 by the COVID-19 pandemic. The claims for the final quarter of the fiscal year 2020 were 50% of monthly budgeted claims. Claims are at 103.8% of the current FY24 budget.

Actual Claims as Percent of Expected Claims:

The District has an aggregate stop-loss insurance policy, which covers claims *over 125 percent of expected claims*. Anthem uses their projected expected claims, not what the District uses for its budget. Almost every year we have several claimants exceed the stop-loss



cap of \$150,000 per individual. The claims in excess of the individual caps are not reflected in the chart. The 2017-2018 year was extremely low not only compared to our budget, but also to State averages and Anthem’s book of business. The COVID-19 pandemic altered utilization in fiscal years 2020-2021 and 2021-2022. Utilization for the last quarter of 2019-2020 was 50% of the monthly budget.



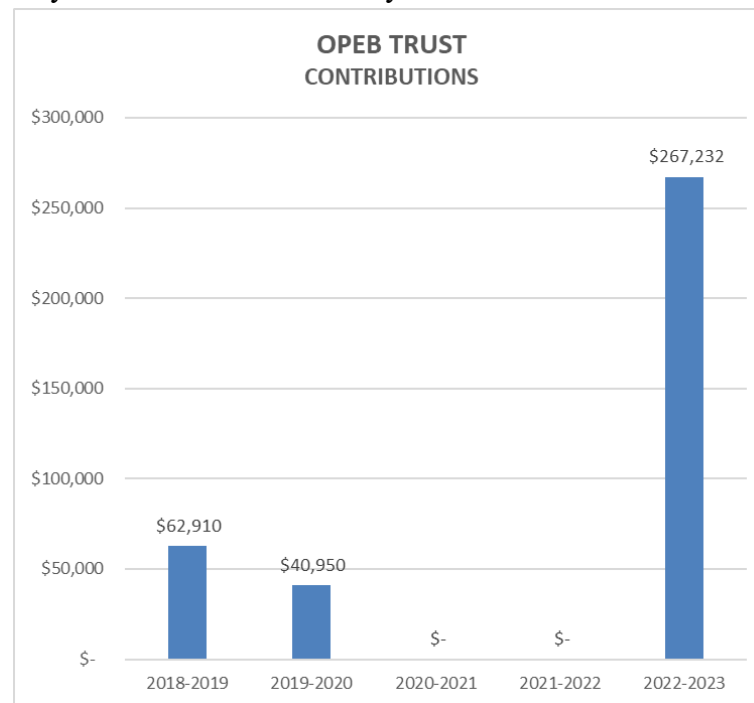
A “bad claim year” is defined as a year in which actual claims exceed expected claims by 25 percent or more. This would essentially use the entire reserve balance. Even if claims were over 110 percent, we would need to replenish the Self-Insurance Reserve Fund by more than \$500,000 in the next budget.



OPEB Trust:

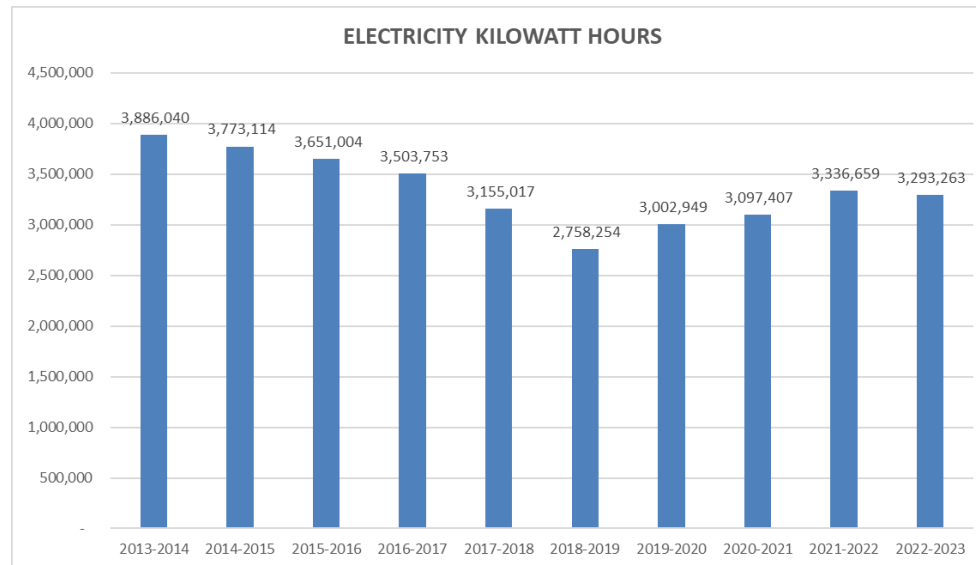
The District has made regular contributions to the OPEB Trust, however, it has not fully funded the OPEB Trust based on the actuarial reports. Based on the audited financial statements, the funded ratio (i.e., actuarial value of assets divided by actuarial accrued liability – projected unit credit) is 63.67 percent as of July 1, 2022, down from 75.06% in 2021 as a result of poor market returns.

There is no legal requirement to fully-fund the OPEB Trust. The District may budget on a pay-go basis, as long as all current retiree claims are paid. There are more in-depth details in the audited financial statements. The District conducted all retiree transactions, payments and claims, through the trust starting in July 2022. This is the recommended method of tracking retiree activity. This has increased the contribution to OPEB but removed retiree medical claims from the operating budget. The Amity Board of Education has fully funded actuarial determined employer contribution (ADEC) since 2016. The OPEB Trust funding level is in a strong position that can remain stable even with year-to-year fluctuations in activity.



Electricity:

The total electricity usage, as measured by kilowatt hours, has declined over the past ten-year period due to energy efficient measures taken. The kilowatt hour usage declined below typical levels in the pandemic years. An increase in usage is forecasted for 2024-2025. This is due to the high volume of instructional technology tools in place. The expected usage is still significantly less than 10 years ago.



There have been many initiatives to lower overall energy usage. These have included:

- Commissioning of new equipment to ensure the new Energy Star equipment is operating at its designed parameters to save energy
- Retro-commissioning the older HVAC equipment identified many changes that were ultimately implemented to upgrade equipment and save energy
- Motion sensors were installed in all rooms to ensure lights would shut off automatically when nobody is present
- A Variable Frequency Drive program was implemented to ensure large motors and pumps only run at RPM's needed, not at 100% all day long
- We signed up for and participate in the Load Shed Program, which has saved over \$125,000 to date



- Building Management Systems are used to their fullest to ensure equipment is operating properly. Equipment Maintainer programs units on a weekly basis to only serve areas of the building being used instead of turning on the whole building
- The Preventive Maintenance program is fully utilized, ensuring equipment is properly lubricated, cleaned, and serviced to obtain optimum performance, maximizing energy savings, and ensuring less down time and repair costs
- Participating in consortium bids for energy has allowed us to obtain the best available rates on the market, thus saving money on energy and more accurately budget for these costs
- A “Close the Window” program was implemented. After peak usage times, the buildings do not need as much fresh air, so the dampers are closed to allow less outside air in (according to need). We have recognized significant energy savings by not heating or cooling all of that outside air. (This practice was adjusted during the COVID pandemics per CDC guidelines)
- We had meters installed on the irrigation system and the cooling tower system to track the water being used by those systems. We then provide the readings to the sewage commission and get credits on our bill for the amount of water not going down the drain
- Chiller optimization programs were implemented to limit the temperature of the chilled water loop. Instead of always running 44 degree water, once the building is satisfied, the loop temperature is allowed to rise to 52, thus saving energy on not keeping the loop temperature at a constant 44 degrees
- A terminal reheat strategy was implemented for the boiler plants. Once the buildings are satisfied, the hot water loop is able to be dropped from 180 degrees to 140 degrees, or somewhere in between, depending on need. Excellent energy savings have been recognized by not keeping the heating loop at a constant 180 degrees
- Natural gas was installed at Amity Regional High School and Amity Middle School – Orange Campus. This resulted in large savings over the use of oil and propane
- We changed out most interior and exterior lighting fixtures to LED fixtures to decrease electricity usage and maintenance
- We completed a comprehensive HVAC project at the high school. This provides better building comfort and reduce energy usage
- A heat exchanger was installed at Amity Regional High School to capture the waste heat from the new fuel cell, which will greatly eliminate the natural gas costs associated with heating the building and domestic hot water
- De-stratification fans were installed in the main high school corridor to push the heat from the high ceilings down to the occupancy level.
- Control systems were upgraded to better monitor function of the system and address any fluctuations quickly.



FACILITIES FIVE-YEAR CAPITAL IMPROVEMENT PLAN

For more than ten years, we have prepared a facilities five-year capital improvement plan so the Amity Finance Committee, Amity Board of Education, and other stakeholders could see what large expenditures were anticipated. Each year, we would defer most of the items to a later year (and then again and again), because any one of the major items (e.g., air handler replacement, parking lot replacement, HVAC upgrades) would have made the percentage increase in total expenditures higher than what the taxpayers were likely to support.

With a proactive approach to finding and implementing cost savings initiatives and some favorable variances from uncontrollable expenditures (e.g., special education, medical claims, COVID factors), we have had large unspent fund balances. This has helped us meet the challenges of several large unbudgeted facilities expenditures with available funds (e.g., the glycol loop at Amity Middle School – Orange Campus for \$81,191 in 2018-2019; the well at Amity Middle School-Bethany Campus for \$49,500, a new lift in the auto shop at Amity High School for \$6,241 in 2019-20, \$495,482 for restoring sections of the high school roof, \$242,000 for the high school lecture hall in 2020-21, middle school music instruments for \$190,075, roof projects at both middle schools for \$713,000 in 2021-2022, and \$1,066,995 for the high school library media center renovation. Appropriating year-end funds to maintain our facilities saves taxpayers from incurring future borrowing costs and interest payments on new debt.

Five years ago, we bonded for large facility items as proposed in the prior two fiscal year budget presentations by the Superintendent of Schools. This was a sound financial planning model in which we paid for the largest facilities items with a bonding issue in the 2016-2017 fiscal year, and another bonding issue in 2018. The District’s existing debt service has been declining and will be significantly reduced by 2026-2027. In addition, the District was able to refinance some of the existing debt in January 2017 and April 2018, to lower payments on the existing debt. Facilities and athletic complex upgrades were approved in December of 2019 and funds secured in July 2020. The District obtained favorable bond terms and by spreading out the bond premium we can keep the debt payments flat in the 2021-2022 budget, had modest increases in 2022-23 and 2023-24 (before premium credit) before dropping in 2024-25 fiscal year.



FIVE-YEAR CAPITAL PLAN

	Line	DESCRIPTION	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Amity HS	1	Parking Lot Maintenance		\$0	\$25,000	\$0	\$0
	2	Sidewalk repair		\$0	\$15,000	\$0	\$0
	3	Replace deteriorated pipe insulation		\$5,000	\$5,000	\$5,000	
	4	Replace gas lines and fixtures in sci labs		\$8,000	\$8,000	\$8,000	
	5	Install/Replace protective window film		\$5,000	\$5,000	\$5,000	\$5,000
	6	Replace obsolete boiler controls	\$19,000	\$38,000			
	7	Update art classrooms.(cabinets,countertops, better storage solutions, tables and blinds)		\$8,000	\$8,000	\$8,000	
	8	Study to design upgrade CTE Woodworking room and dust collection system		\$30,000			
	9	Classroom Furniture -4 rooms annually	\$22,000	\$23,100	\$24,255	\$25,468	\$26,741
	10						
Subtotal Amity High School			\$41,000	\$117,100	\$90,255	\$51,468	\$31,741



FIVE-YEAR CAPITAL PLAN *continued*

	Line	DESCRIPTION	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Bethany	11	Parking Lot Maintenance		\$20,000	\$0	\$0	\$20,000
	12	Replace deteriorated pipe insulation	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	13	Concrete Repair	\$0	\$15,000	\$0	\$0	\$15,000
	14	Electrostatic paint 419 lockers		\$9,000			
	15	Install/Replace protective window film	\$5,000	\$2,000	\$2,000	\$2,000	
	16	Exterior painting of overhang/pillars at front entrance	\$30,000				
	17	Replace obsolete boiler controls	\$19,000	\$19,000			
	18	Classroom Furniture -2 rooms annually	\$11,000	\$11,550	\$12,128	\$12,734	\$13,371
	19	HVAC inspection					\$25,000
	20	Equipment upgrades to the fitness room				\$5,000	
Subtotal Bethany Middle School			\$70,000	\$81,550	\$19,128	\$24,734	\$78,371
Orange	21	Install/Replace protective window film	\$4,500	\$5,000	\$5,000	\$5,000	
	22	Electrostatic paint 419 lockers		\$9,000			
	23	Replace deteriorated pipe insulation	\$2,000	\$2,000	\$2,000	\$2,000	
	24	Concrete Repair	\$29,000	\$0	\$0	\$20,000	\$0
	25	Classroom Furniture -2 rooms annually	\$11,000	\$11,550	\$12,128	\$12,734	\$13,371
	25	Parking Lot Maintenance	\$10,000	\$0	\$0	\$15,000	\$0
	26	Painting of overhang at front entrance		\$25,000			
	27	Replace obsolete boiler controls	\$19,000	\$19,000			
	28	HVAC inspection					\$25,000
Subtotal Orange Middle School			\$75,500	\$71,550	\$19,128	\$54,734	\$38,371
District	29	Facilities Contingency for Emergencies	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	30	Planned replacement of all-weather field		\$35,000	\$35,000	\$35,000	\$35,000
Subtotal District			\$100,000	\$135,000	\$135,000	\$135,000	\$135,000
ANNUAL BUDGET TOTALS			\$286,500	\$405,200	\$263,510	\$265,936	\$283,482



<i>CAPITAL PROJECTS OTHER FUNDING SOURCES</i>							
SCHOOL	Line	DESCRIPTION	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
ARHS	31	Upgrade Library Media Center (LMC)					
AMSB/AMSO	32	Upgrade Library Media Center (LMC)	\$750,000				
AMSB/AMSO	33	Upgrade Library Media Center (LMC)		\$750,000			
AMSB/AMSO	34	HVAC replacements				TBD	TBD
AMSB/AMSO	35	Roof restorations/replacements				\$4,380,000	\$4,150,000
ARHS	36	Upgrade of CTE Woodworking room and dust collection system				TBD	
ARHS	37	Security Cameras			\$50,000	\$50,000	\$50,000
AMSB/AMSO	38	Lighting Gym Stage	\$120,000				
ARHS	39	Update/refurbish bleachers in main gym	\$14,350		\$500,000		
AMSB/AMSO	40	Painting of building exteriors		\$340,000	\$340,000		
ARHS	41	Replace corridor/classroom flooring		\$80,305			
ARHS	42	New lockers in "home" locker room		\$80,000			
AMSB	43	Walking track upgrade	\$40,000				
DISTRICT	44	Infrastructure Replacement	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000
ARHS	45	Resurface Track					\$200,000
ARHS	46	Main stadium gate and entrance upgrade	\$20,000				
ARHS	47	Replace portable bleachers on baseball and softball fields			\$200,000		
ARHS	48	Install warning track on bball and sball			\$35,000		
<i>CAPITAL PROJECTS OTHER FUNDING SOURCES TOTAL</i>			\$1,184,350	\$1,490,305	\$1,365,000	\$4,670,000	\$4,640,000

- There is \$2,448,627 in the CNR account of which 96.5% is designated. If funds are available at end-of-year and appropriated, future bonding may not be necessary. This plan is developed for planning purposes and is updated as needs and priorities change. End of year funds are requested and set aside as approved to offset future borrowing. Future years are shown in gray. Items marked with * may be funded with end-of-year funds.



TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN

The technology plan focuses on maintaining or upgrading all facets of the District’s IT environment to help support instruction now and moving forward. With the infrastructure upgrade project completed two and half years ago, the 5-year projection includes funding for infrastructure components such as switches, servers and access points in 2024-2025. A 1:1 student and teacher device environment has resulted in a higher demand for software related tools as reflected in the 5-year projection. The need for these new software solutions is not expected to return to pre-1:1 levels in future budgets. The need for specialty labs such as CAD, music and digital art are part of the 5-year plan.

Line #	Description	2024-2025		2025-2026		2026-2027		2027-2028		2028-2029	
1	Lab - Music		\$0		\$0		\$0	31	\$21,700		\$0
2	Promethean Boards	4	\$16,000	4	\$16,480	4	\$16,974	4	\$17,484	4	\$18,008
3	Projectors		\$0	2	\$1,600	2	\$1,600	2	\$1,600	2	\$1,600
4	Teacher laptops for 1:1 (10 per year)	10	\$8,000	10	\$8,240	10	\$8,487	10	\$8,742	10	\$9,004
	Amity Middle School Bethany		\$24,000		\$26,320		\$27,062		\$49,525		\$28,612
5	Lab - Music		\$0		\$0		\$0	31	\$21,700		\$0
6	Promethean Boards	4	\$16,000	4	\$16,480	4	\$16,974	4	\$17,484	4	\$18,008
7	Projectors		\$0	2	\$1,600	2	\$1,600	2	\$1,600	2	\$1,600
8	Redcat replacements (audio devices)	8	\$10,400								
9	Teacher laptops for 1:1 (10 per year)	10	\$8,000	10	\$8,240	10	\$8,487	10	\$8,742	10	\$9,004
	Amity Middle School Orange		\$34,400		\$26,320		\$27,062		\$49,525		\$28,612



TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN *continued*

Line #	Description	2024-2025		2025-2026		2026-2027		2027-2028		2028-2029	
10	Lab - Art		\$0	13	\$20,800	13	\$20,800		\$0		\$0
11	Lab - Music/Video		\$0		\$0	21	\$46,200		\$0		\$0
12	Lab - Graphic Arts	18	\$36,000		\$0		\$0		\$0		\$0
13	Promethean Boards	8	\$32,000	8	\$32,960	8	\$33,949	8	\$34,967	8	\$36,016
14	Projectors	3	\$3,000	2	\$1,600	2	\$1,600	2	\$1,600	2	\$1,600
15	Monitors			3	\$450			3	\$450		
16	Desktop computers			3	\$3,000			3	\$3,000		
17	Docking Stations for Teachers		\$0		\$1,000		\$1,000		\$1,000		\$1,000
18	Redcat replacements (audio devices)	8	\$10,400								
19	teacher laptops for 1:1		\$0	40	\$32,000	40	\$33,600	40	\$35,280	40	\$37,044
	Amity Regional High School		\$81,400		\$91,810		\$137,149		\$76,297		\$75,660
20	Monitors		\$0	5	\$750	5	\$750	5	\$750	5	\$750
21	Desktop computers		\$0	3	\$3,000	3	\$3,000	3	\$3,000	3	\$3,000
22	Laptops		\$0	5	\$4,000	5	\$4,000	10	\$8,000	5	\$4,000
23	Access Points		\$0		\$3,000		\$3,000		\$3,000		\$3,000
24	Security Cameras		\$0		\$5,000		\$5,000		\$5,000		\$5,000
25	Replacement Wireless Access Points		\$0		\$0	5	\$3,000	5	\$3,000	5	\$3,000
26	BrightLinks			2	\$9,000			2	\$9,000		
27	LCD Data Projectors	6	\$6,000	5	\$3,000	5	\$3,000	5	\$3,000	5	\$3,000
28	Infrastrure Replacement: Switches, Servers* on 2% list		\$240,000		\$240,000		\$240,000		\$240,000		\$240,000
	District Wide		\$246,000		\$267,750		\$261,750		\$274,750		\$261,750
	TOTALS		\$385,800		\$412,200		\$453,022		\$450,098		\$394,635



TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN *continued*

Line #	Description	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
29	1:1 Leases (Grade 7)	\$59,576	\$65,000	\$65,000	\$65,000	\$65,000
30	1:1 Leases (Grade 8)	\$68,640	\$68,640	\$72,072	\$72,072	\$72,072
31	1:1 Leases (Grade 9,11)	\$112,010	\$137,731	\$137,731	\$137,731	\$137,731
31	1:1 Leases (Grade 10) buyout costs		\$25,000	\$25,000		
32	1:1 Leases (Grade 12)	\$62,532	\$62,532	\$62,532	\$65,659	\$65,659
33	Infrastructure Lease	\$90,438				
34	Bitdefender Lease	\$51,000	\$51,000	\$51,000	\$52,530	\$52,530
35	CEN Fiber Service	\$45,600	\$45,600	\$46,000	\$46,000	\$46,000
	Technology Lease Totals	\$489,796	\$455,503	\$459,335	\$438,991	\$438,991
	*purchase with alternate funding source					



TEXTBOOK PURCHASE PLAN

The District has utilized a structure of classroom set of textbooks coupled with digital copies and resources for all students now that the 1:1 device plan is implemented. This allows for ready access to course materials for both in-person and remote learning. The digital licenses can vary in term lengths from 1 to 8 years, though multiple year subscriptions are currently in place. This plan requires a commitment to fund the textbook and digital resources consistently each year so ensure teachers and students have the instructional materials required to meet curriculum requirements.

TEXTBOOK PURCHASE PLAN 2025-2029					
Subject/School	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
CTE	\$ -	\$ -	\$ 7,700	\$ 5,000	\$ 5,000
ELA	\$ 20,000	\$ 20,000	\$ 8,000	\$ 8,000	\$ 8,000
Math	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Music	\$ -	\$ -	\$ -	\$ -	\$ -
Physical Education and Health	\$ -	\$ -	\$ -	\$ -	\$ -
Science	\$ 46,400	\$ 51,000	\$ 44,000	\$ 36,000	\$ 15,000
Social Studies	\$ 64,575	\$ 65,250	\$ 65,000	\$ 70,000	\$ 35,000
World Language	\$ 38,053	\$ 35,750	\$ 46,917	\$ 49,182	\$ 15,000
Amity Regional High School	\$ 172,028	\$ 175,000	\$ 174,617	\$ 171,182	\$ 81,000



TEXTBOOK PURCHASE PLAN 2025-2029					
Subject/School	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
ELA	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Math	\$ -	\$ -	\$ -	\$ 13,738	\$ 13,738
Science	\$ -	\$ -	\$ -	\$ 62,175	\$ 62,175
Social Studies	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
World Language	\$ -	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
Bethany Middle School	\$ -	\$ 4,600	\$ 4,600	\$ 80,513	\$ 80,513
ELA	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Math	\$ 1,253	\$ -	\$ -	\$ 13,374	\$ 13,374
Music	\$ -	\$ -	\$ -	\$ -	
Science	\$ -	\$ -	\$ -	\$ 62,175	\$ 62,175
Social Studies	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
World Language	\$ -	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
Orange Middle School	\$ 1,253	\$ 4,600	\$ 4,600	\$ 80,149	\$ 80,149
Readers' Workshop	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
TOTALS	\$ 178,281	\$ 189,200	\$ 188,817	\$ 336,844	\$ 246,662



GROSS AND NET DEBT SERVICE

Fiscal Year	GROSS DEBT SERVICE			PREMIUM and CONTINGENCY CREDIT		NET DEBT SERVICE		
	<u>Principal</u>	<u>Interest</u>	<u>Principal & Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal & Interest</u>
2025	3,615,000	368,978	3,983,978	-	-	3,615,000	368,978	3,983,978
2026	2,325,000	235,850	2,560,850			2,325,000	235,850	2,560,850
2027	1,345,000	146,250	1,491,250			1,345,000	146,250	1,491,250
2028	550,000	95,650	645,650			550,000	95,650	645,650
2029	550,000	68,150	618,150			550,000	68,150	618,150
2030	550,000	43,400	593,400			550,000	43,400	593,400
2031	550,000	26,900	576,900			550,000	26,900	576,900
2032	215,000	19,250	234,250			215,000	19,250	234,250
2033	215,000	14,950	229,950			215,000	14,950	229,950
2034	215,000	10,650	225,650			215,000	10,650	225,650
2035	215,000	6,350	221,350			215,000	6,350	221,350
2036	210,000	2,100	212,100			210,000	2,100	212,100
	\$ 10,555,000	\$ 1,038,478	\$ 11,593,478	\$ -	\$ -	\$ 10,555,000	\$ 1,038,478	\$ 11,593,478

Note: The District refinanced some of its bonds on the 1990’s construction projects some years ago and saved a significant amount of interest expense. The State has calculated we owe a refund of the grant paid of **\$145,086 UNF**. The State has reported this on its website for the past several years, but has not yet requested the money.



THREE-YEAR OPERATING FORECASTS

Forecasting is a tool to help the Amity Finance Committee, Amity Board of Education, and Superintendent of Schools to plan for the future. It is based on ‘best guess’ assumptions of what might be. We have found, from past experience, that forecasts have been significantly different from reality. The primary reason has been our successful efforts to find cost savings and efficiencies, not only during the budget process, but on an on-going basis.

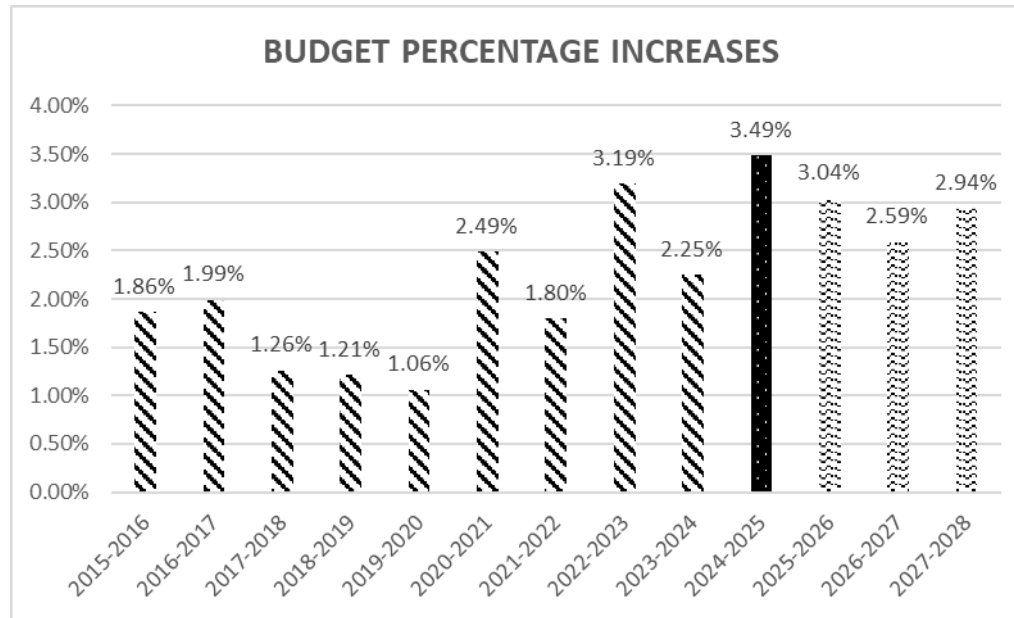
Forecasts are based on many assumptions. Certainly, there will be actions taken between now and several years in the future, which will impact the actual budgets. The reader should not put too much emphasis on these projections of the future.

Major Assumptions:

- 1. No funds will be designated for subsequent year’s budget.**
- 2. Inflation** will be 2.25 percent each year, this is the normal trend assuming the current high inflation is temporary.
- 3. Federal & State Funding (grants)** will not significantly change.
- 4. Mandates** are usually unfunded or underfunded. The cost impact of new mandates has been estimated.
- 5. Student enrollment** will be in-line with the October 1, 2023 Average Daily Membership, moving each grade forward.
- 6. Staffing** will remain the same as Board of Education approved budget; ‘turnover savings’ will be in-line with past history.
- 7. Payroll tax rates** will not be changed by the Federal or State governments.
- 8. Workers’ Compensation** will increase by 3.0 percent each year.
- 9. Medical & Dental Insurance** will increase by 8 percent and 5 percent respectively each year.
- 10. Self-Insurance Reserve Fund** balance will remain at 18% and not be depleted by claims reaching our aggregate stop-loss threshold.
- 11. Pension, Sick & Severance and OPEB Trust** will be fully funded each year. Sick & Severance is currently fully funded.
- 12. Transportation costs will increase per contract** at 7%, 5.5% and 5% for 2026-2028 years.
- 13. General Liability Insurance** will increase by 3 percent each year.
- 14. Oil Used for Heating, Natural Gas, and Diesel fuel** will increase by 4.0 percent each year.
- 15. Debt service** is the current debt with premium from the 2020 bond applied to stabilize budget.
- 16. Improvements to Buildings and Sites** will mirror the Five-Year Capital Improvement Plan.



A graphic presentation of the adopted budgets and the Superintendent Proposed 2024-2025 Budget, and the forecasts of the next three fiscal years **based on the assumptions above**, is shown below:



Note: The budgets of 2015-2016 through 2023-2024, inclusive, are adopted. The 2024-2025 through 2027-2028 is the proposed and three forecasts based on the abovementioned assumptions.

The nine adopted budgets from 2015-2016 to 2023-2024, inclusive, **average 1.90 percent**. The thirteen budgets (10 adopted; 3 forecasted) **average 2.24 percent**.



LINE	CATEGORY	COLUMN 1 2023-2024 BUDGET	COLUMN 2 FEB 24 FORECAST	COLUMN 3 2024-2025 BUDGET	COLUMN 4 2025-2026 FORECAST	COLUMN 5 2026-2027 FORECAST	COLUMN 6 2027-2028 FORECAST
1	MEMBER TOWN ALLOCATIONS	53,388,441	53,388,441	55,272,025	56,914,521	58,340,672	60,009,625
	PERCENT INCREASE/(DECREASE)	-0.12%		3.53%	2.97%	2.51%	2.86%
2	OTHER REVENUE	162,413	307,474	250,699	252,767	254,876	257,028
3	OTHER STATE GRANTS	965,905	776,831	893,928	967,524	1,044,799	1,125,938
4	MISCELLANEOUS INCOME	36,000	36,000	40,000	40,000	40,000	40,000
6	TOTAL REVENUES	54,552,759	54,508,746	56,456,652	58,174,812	59,680,348	61,432,590
7	SALARIES	29,742,117	29,446,005	31,251,456	32,680,531	34,074,218	35,202,101
8	BENEFITS	6,540,201	6,697,055	6,828,489	7,615,391	8,137,099	8,775,790
9	PURCHASED SERVICES	9,863,306	9,719,104	10,242,333	10,857,900	11,448,375	12,044,783
10	DEBT SERVICE	4,417,942	4,417,942	3,858,211	2,560,850	1,491,250	645,650
11	SUPPLIES (INCLUDING UTILITIES)	3,333,435	3,353,241	3,459,384	3,556,519	3,648,495	3,888,579
12	EQUIPMENT	82,530	80,930	200,101	228,400	281,532	271,035
13	IMPROVEMENTS / CONTINGENCY	373,500	355,294	392,500	446,000	365,000	365,000
14	DUES AND FEES	199,728	199,728	224,178	229,221	234,379	239,652
15	TRANSFER ACCOUNT	0	0	0	0	0	0
16	TOTAL EXPENDITURES	54,552,759	54,269,299	56,456,652	58,174,812	59,680,348	61,432,590
	PERCENT INCREASE/(DECREASE)	2.49%		3.49%	3.04%	2.59%	2.94%
17	SUBTOTAL	0	239,447	0	0	0	0
18	CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	0	0	0	0	0	0
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET	0	0	0	0	0	0
20	NET BALANCE/ (DEFICIT)	0	239,447	0	0	0	0
21	AVERAGE DAILY MEMBERSHIP	2,080	2,116	2,116	2,143	2,168	2,229
22	PER PUPIL EXPENDITURE	22,213	21,027	22,957	23,944	24,747	25,133



LINE	CATEGORY	COLUMN 1 2023-2024 BUDGET	COLUMN 2 FEB 24 FORECAST	COLUMN 3 2024-2025 BUDGET	COLUMN 4 2025-2026 FORECAST	COLUMN 5 2026-2027 FORECAST	COLUMN 6 2027-2028 FORECAST
1	BETHANY ALLOCATION	9,317,351	9,075,014	9,012,104	9,242,349	9,687,469	9,853,580
	PRIOR YEAR CREDIT BETHANY	0	242,337	0			
2	ORANGE ALLOCATION	26,103,744	25,388,491	27,479,040	27,939,338	28,282,391	29,587,746
	PRIOR YEAR CREDIT ORANGE	0	715,253	0			
3	WOODBRIIDGE ALLOCATION	17,967,346	17,504,540	18,780,881	19,732,834	20,370,813	20,568,299
	PRIOR YEAR CREDIT WOODBRIDGE	0	462,806				
4	MEMBER TOWN ALLOCATIONS	53,388,441	53,388,441	55,272,025	56,914,521	58,340,672	60,009,625
5	ADULT EDUCATION	4,000	4,521	4,754	4,754	4,754	4,754
6	PARKING INCOME	32,400	32,400	31,150	31,150	31,150	31,150
7	INVESTMENT INCOME	20,000	100,000	60,000	60,000	60,000	60,000
8	ATHLETICS	24,000	24,000	28,000	28,000	28,000	28,000
9	TUITION REVENUE	58,613	124,453	103,395	105,463	107,572	109,724
10	TRANSPORTATION INCOME	23,400	22,100	23,400	23,400	23,400	23,400
11	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0
12	OTHER REVENUE	162,413	307,474	250,699	252,767	254,876	257,028
14	SPECIAL EDUCATION GRANTS	965,905	776,831	893,928	967,524	1,044,799	1,125,938
15	OTHER STATE GRANTS	965,905	776,831	893,928	967,524	1,044,799	1,125,938
16	RENTAL INCOME	18,000	18,000	25,000	25,000	25,000	25,000
17	INTERGOVERNMENTAL	0	0	0	0	0	0
18	OTHER REVENUE	18,000	18,000	15,000	15,000	15,000	15,000
19	TRANSFER IN	0	0	0	0	0	0
20	MISCELLANEOUS INCOME	36,000	36,000	40,000	40,000	40,000	40,000
22	TOTAL REVENUES	54,552,759	54,508,746	56,456,652	58,174,812	59,680,348	61,432,590



LINE	CATEGORY	COLUMN 1 2023-2024 BUDGET	COLUMN 2 FEB 24 FORECAST	COLUMN 3 2024-2025 BUDGET	COLUMN 4 2025-2026 FORECAST	COLUMN 5 2026-2027 FORECAST	COLUMN 6 2027-2028 FORECAST
1	5111-CERTIFIED SALARIES	24,354,524	24,098,696	25,596,300	26,898,134	28,161,717	29,156,569
2	5112-CLASSIFIED SALARIES	5,387,593	5,347,309	5,655,156	5,782,397	5,912,501	6,045,532
3	SALARIES	29,742,117	29,446,005	31,251,456	32,680,531	34,074,218	35,202,101
4	5200-MEDICARE - ER	432,831	432,831	455,244	476,062	496,364	512,794
5	5210-FICA - ER	341,251	341,251	360,217	376,689	392,753	405,753
6	5220-WORKERS' COMPENSATION	178,436	158,561	165,818	170,793	175,917	181,195
7	5251-TUITION REIMBURSEMENT	0	0	27,000	27,000	27,000	100.00%
8	5255-MEDICAL & DENTAL INSURANCE	4,364,277	4,488,063	4,574,718	5,033,598	5,478,065	6,071,268
9	5860-OPEB TRUST	265,890	265,890	291,313	562,676	576,180	590,008
10	5260-LIFE INSURANCE	63,986	59,986	64,396	66,177	68,007	69,887
11	5275-DISABILITY INSURANCE	12,062	12,667	12,062	12,363	12,672	12,989
12	5280-PENSION PLAN - CLASSIFIED	726,430	726,430	670,604	665,693	660,671	655,536
13	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	144,838	178,463	197,327	216,140	241,270	268,159
14	5282-RETIREMENT SICK LEAVE - CERT	0	0	0	0	0	0
15	5283-RETIREMENT SICK LEAVE - CLASS	0	0	0	0	0	0
16	5284-SEVERANCE PAY - CERTIFIED	0	0	0	0	0	0
17	5290-UNEMPLOYMENT COMPENSATION	8,000	28,513	7,590	6,000	6,000	6,000
18	5291-CLOTHING ALLOWANCE	2,200	4,400	2,200	2,200	2,200	2,200
19	BENEFITS	6,540,201	6,697,055	6,828,489	7,615,391	8,137,099	8,775,790



LINE	CATEGORY	COLUMN 1 2023-2024 BUDGET	COLUMN 2 FEB 24 FORECAST	COLUMN 3 2024-2025 BUDGET	COLUMN 4 2025-2026 FORECAST	COLUMN 5 2026-2027 FORECAST	COLUMN 6 2027-2028 FORECAST
20	5322-INSTRUCTIONAL PROG IMPROVEMENT	60,750	60,750	64,200	65,645	67,122	68,632
21	5327-DATA PROCESSING	148,943	148,943	138,302	148,488	164,056	180,208
22	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	2,129,048	2,129,048	2,298,132	2,349,840	2,402,711	2,456,772
23	5440-RENTALS - LAND, BLDG, EQUIPMENT	117,846	117,846	112,566	115,099	117,689	120,337
24	5510-PUPIL TRANSPORTATION	3,931,690	3,976,297	4,020,506	4,301,941	4,538,548	4,765,475
25	5521-GENERAL LIABILITY INSURANCE	308,963	290,994	305,004	314,154	323,579	333,286
26	5550-COMMUNICATIONS: TEL, POST, ETC.	114,805	114,805	115,076	117,378	119,726	122,121
27	5560-TUITION EXPENSE	2,963,731	2,792,891	3,093,272	3,347,936	3,615,333	3,896,100
28	5590-OTHER PURCHASED SERVICES	87,530	87,530	95,275	97,419	99,611	101,852
29	PURCHASED SERVICES	9,863,306	9,719,104	10,242,333	10,857,900	11,448,375	12,044,783
30	5830-INTEREST	523,986	523,986	368,978	235,850	146,250	95,650
31	5910-REDEMPTION OF PRINCIPAL	3,893,956	3,893,956	3,489,233	2,325,000	1,345,000	550,000
30a	BONDING OF FACILITIES CAPITAL ITEMS						
32	DEBT SERVICE	4,417,942	4,417,942	3,858,211	2,560,850	1,491,250	645,650
33	5410-UTILITIES, EXCLUDING HEAT	710,802	710,802	712,402	740,898	770,534	801,355
34	5420-REPAIRS, MAINTENANCE & CLEANING	773,846	792,052	802,305	820,357	838,815	857,688
35	5611-INSTRUCTIONAL SUPPLIES	405,738	405,738	444,802	454,810	465,043	475,506
36	5613-MAINTENANCE/CUSTODIAL SUPPLIES	240,320	240,320	240,780	246,198	251,737	257,401
37	5620-OIL USED FOR HEATING	64,900	64,900	60,930	63,367	65,902	68,538
38	5621-NATURAL GAS	115,245	115,245	104,180	108,347	113,223	119,450
39	5627-TRANSPORTATION SUPPLIES	188,515	188,515	180,913	187,245	194,735	204,472
40	5641-TEXTS & DIGITAL RESOURCES	131,085	131,085	178,281	184,200	183,817	331,844
41	5642-LIBRARY BOOKS & PERIODICALS	20,550	20,550	20,550	21,012	21,485	21,968
42	5690-OTHER SUPPLIES	246,699	246,699	257,296	263,085	269,004	275,057
43	5695-TECHNOLOGY SUPPLIES	435,735	437,335	456,945	467,000	474,200	475,300
44	SUPPLIES (INCLUDING UTILITIES)	3,333,435	3,353,241	3,459,384	3,556,519	3,648,495	3,888,579



LINE	CATEGORY	COLUMN 1 2023-2024 BUDGET	COLUMN 2 FEB 24 FORECAST	COLUMN 3 2024-2025 BUDGET	COLUMN 4 2025-2026 FORECAST	COLUMN 5 2026-2027 FORECAST	COLUMN 6 2027-2028 FORECAST
45	5730-EQUIPMENT - NEW	1,000	1,000	2,000	10,000	20,000	10,000
46	5731-EQUIPMENT - REPLACEMENT	5,000	5,000	52,301	46,200	48,510	50,936
47	5732-EQUIPMENT - TECHNOLOGY-NEW	21,830	2,030	0	66,920	68,898	70,935
48	5733-EQUIPMENT - TECHNOLOGY REPLACEMENT	54,700	72,900	145,800	105,280	144,124	139,164
49	EQUIPMENT	82,530	80,930	200,101	228,400	281,532	271,035
50	5715-IMPROVEMENTS TO BUILDINGS	129,500	111,294	173,500	226,000	140,000	145,000
51	5720-IMPROVEMENTS TO SITES	94,000	94,000	69,000	70,000	75,000	70,000
52	5850-CONTINGENCY	150,000	150,000	150,000	150,000	150,000	150,000
53	IMPROVEMENTS / CONTINGENCY	373,500	355,294	392,500	446,000	365,000	365,000
54	5580-STAFF TRAVEL	24,650	24,650	25,888	26,470	27,066	27,675
55	5581-TRAVEL - CONFERENCES	66,380	66,380	86,855	88,809	90,807	92,850
56	5810-DUES & FEES	108,698	108,698	111,435	113,942	116,506	119,127
57	DUES AND FEES	199,728	199,728	224,178	229,221	234,379	239,652
58	5856-TRANSFER ACCOUNT	0	0	0	0	0	0
59	TOTAL EXPENDITURES	54,552,759	54,269,299	56,456,652	58,174,812	59,680,348	61,432,590



GLOSSARY OF TERMS

ACCRUAL BASIS – Method of accounting in which transactions are recognized at the time they are incurred as opposed to when cash is received or spent.

ADOPTED BUDGET – The official expenditure plan as authorized by the Regional District Town Meeting or Referendum for a specified fiscal year.

AGENCY FUNDS – Fiduciary funds used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities).

APPROPRIATION – An authorization made by the Board of Education, and in certain instances, Regional District Town Meeting or Referendum, permitting officials to incur obligations and make expenditures for specific purposes. Appropriations are usually for fixed amounts and are typically granted for a one-year period.

AUDIT – A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management’s assertions in the financial statements, or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspection, observation, inquiry, and confirmation with third parties.

AVERAGE DAILY MEMBERSHIP (ADM) – The number of resident students enrolled on October 1st of a particular year.

BALANCED BUDGET – A budget is balanced when current expenses are equal to revenues.

BOND ANTICIPATION NOTES (BANs) – Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.



BOND (DEBT INSTRUMENT) – A written promise to pay a specific sum of money, principal plus interest, within a specified period of time (maturity date). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET – A financial plan containing estimated expenditures and revenues to cover those expenditures for a specified period of time, usually a fiscal year.

BUDGET MESSAGE – A general discussion of the proposed budget presented in writing by the Superintendent of Schools to the Board of Education. The budget message should contain an explanation of the principal budget items, an outline of the school district’s experience during the past period, its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

BUDGET YEAR – The same 12-month period as the fiscal year of July 1st through June 30th.

CAPITAL EXPENDITURE BUDGET/FORECAST – A financial plan for proposed capital expenditures and a means for financing them. The capital expenditure budget is the first year of the capital expenditure plan.

CAPITAL EXPENDITURE PLAN/FORECAST – A long-range plan covering 5 years which outlines proposed capital improvement projects and estimates the costs and identifies funding sources for those projects.

CAPITAL NON-RECURRING – An account established to pay for capital needs on a “cash” basis in lieu of borrowing funds through the issuance of debt financing.

CAPITAL PROJECTS FUND – Fund type used to account for financial resources to be used for the acquisition of construction of major capital facilities (other than those financed by proprietary funds and trust funds).

DEBT SERVICE – Payment of interest and repayment of principal to the holders of the District’s bonds.



DEPARTMENT OF PUPIL SERVICES (DPS) – The Department of Pupil Services provides direction for special instruction and services. The major focuses are to facilitate improvement of instruction and service, to participate in staffing, to supervise and evaluate Special Education and Pupil Services staff, to oversee the identification, program development, and services for students who are identified as special education students and to fully comply with state and federal regulations.

Pupil Services consists of Special Education and the following support services: school counseling, psychology, speech and language, nursing, homeless, and child find. We contract for services for occupational therapy, physical therapy, assistive technology, behavior, hearing impaired, and psychiatric consultation, all of which goes through Pupil Services.

Section 504 also comes under Pupil Services.

EDUCATION FINANCIAL SYSTEM (EFS) – The State of Connecticut, has developed a new financial reporting system which requires School Districts to allocate expenses at the building level. The system was first used in June 2018. This budget moved identifiable Full Time Equivalent positions and their dollars into the building account structure.

ENCUMBRANCE – A reserve of financial resources (i.e., purchase order) that will be used to pay for specified goods and services that have not yet been delivered.

ENROLLMENT – The number of students attending Amity Regional School District No. 5 (Amity Middle School – Bethany Campus, Amity Middle School – Orange Campus, and Amity Regional High School) on October 1st.

EXPENDITURES – The total amount of funds paid out by a government to acquire various goods and services.

FISCAL YEAR – A 12-month period to which the annual operating budget applies, and, at the end of which, a government determines its financial position and the results of its operations.

FULL-TIME EQUIVALENT (FTE) – A 1.0 FTE is an employee who works full-time for the school district. A part-time employee is shown as 0.5 FTE, if the employee works one-half the usual time of a full-time employee.



FUND – A fiscal and accounting entity having revenue and expenditures that are equal and is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE – The difference between fund assets and fund liabilities of governmental and similar trust funds. The regional school district must return all undesignated fund balances to the member towns.

GENERAL FUND – The fund supported by taxes from member towns, fees, and other revenues that may be used for any lawful purpose. The general fund accounts for all financial resources, except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS – Bonds issued by the government that are secured by the issuer’s full faith and credit.

GRAND LIST – Compilation of all taxable and non-taxable real estate, personal property, and motor vehicles within the boundaries of the Towns of Bethany, Orange, and Woodbridge. This list shows all gross assessments and exceptions, and is filed in the Town Clerk’s Office by the Assessor annually by January 31st, unless otherwise specifically provided by law. This is applicable to the member towns and not the school district.

INTERGOVERNMENTAL REVENUE – The revenue anticipated from another government, specifically in this budget, it is revenue generated from the Town of Woodbridge and the Woodbridge Board of Education for shared services.

MEMBER TOWNS – The Amity Regional School District No. 5 has as its member towns Bethany, Orange, and Woodbridge.

MEMBER TOWN ALLOCATIONS – The amount of funds required to be paid from the member towns of the district, usually during a one-year period (i.e., fiscal year).

MILL – One one-thousandth of a dollar of assessed value. This is applicable to the member towns and not the school district.



MODIFIED ACCRUAL – A method of accounting for recording the receipt and expenditure of funds in which revenues are recorded when the amount becomes measurable and available to pay current liabilities and expenditures are recorded when the liability is actually incurred.

OTHER POST EMPLOYMENT BENEFITS (OPEB) – An OPEB Trust fund was established by the Board of Education in January 2007. The federal Government Accounting Standards Board (GASB) issued rules that require municipalities and regional school districts to show on their balance sheets the unfunded liability for retiree health insurance in their Other Post Employment Benefit (OPEB) accounts. State law requires school districts to offer retirees the option of continuing medical insurance with their previous school district. Even though the employee must pay 100 percent of the premium, the GASB has determined that this premium is subsidized by current district employees. This is because if retirees purchased their own insurance outside the district plan, it would be more costly to the individual retiree. The **Actuarially Determined Employer Contribution (ADEC)** to the trust fund is determined by an actuarial study. The portion of the ADEC related to retired employees is the “**implicit rate subsidy**”, and may be used to offset a portion of the insurance premium.

OPERATING BUDGET – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law.

PREMIUM COST SHARE – The amount of the premium paid by the employee to the school district to offset a portion of the total insurance premium paid to the insurance carrier. The employee pays the premium cost share through a payroll deduction.

REVALUATION – Involves the reappraisal of all real estate in town in order to bring about uniformity in property valuations, and to assure all property owners that they are paying only their fair share of taxes. This is applicable to the member towns and not the school district.

REVENUES – The gross income received by a government to be used for the provision of programs and services.



SPECIAL REVENUE FUND – A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specific purposes.

SURPLUS – The amount by which revenues exceed expenditures during a fiscal period.

STEM/STEAM - The acronym for Science, Technology, Engineering, and Math. STEM is described in Connecticut State Department of Education Technology Education Standards as: STEM education offers the promise of students learning in an interdisciplinary way that couples rigorous standards to real world experiences allowing students to apply science, technology, engineering, and mathematics in contexts that make connections between school, community, work, and their world. STEAM is the acronym that indicates integrating Arts across the curriculum.

TAXES – Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges). This is applicable to the member towns and not the school district.

TRANSFER ACCOUNT – Account is used to track funds transferred out of the general operating budget into another fund. This account is typically used for surplus funds appropriated to the Capital and Nonrecurring Account at the close of the fiscal.

VARIANCE – The calculation of the dollar or percentage difference. For example, if a particular expense increases from 90 to 120, the dollar variance is \$30 (i.e., \$120 less \$90) and the percentage variance is 33.3 percent (i.e., \$120 less \$90; divided by \$90).



Org Code	Object Code	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
AMSB ART DEPARTMENT									
01111001	5111	Certified Salaries	1.00	1.00	99,500	1.00	102,485	2,985	3.00%
01111001	5611	Instructional Supplies			4,850		5,000	150	3.09%
01111001	5810	Dues & Fees			200		200	-	0.00%
		AMSB ART DEPARTMENT Total	1.00	1.00	104,550	1.00	107,685	3,135	3.00%
AMSB ENGLISH DEPT									
01111005	5111	Certified Salaries	4.00	4.00	316,350	4.00	342,676	26,326	8.32%
01111005	5330	Other Professional & Tech Srvc			1,000		1,000	-	0.00%
01111005	5611	Instructional Supplies			2,250		2,250	-	0.00%
01111005	5641	Text & Digital Resources			-		-	-	0.00%
01111005	5690	Other Supplies			-		-	-	0.00%
		AMSB ENGLISH DEPT Total	4.00	4.00	319,600	4.00	345,926	26,326	8.24%
AMSB WORLD LANGUAGE DEPT									
01111006	5111	Certified Salaries	4.50	4.50	354,500	4.50	376,107	21,607	6.10%
01111006	5330	Other Professional & Tech Srvc					4,800	4,800	100.00%
01111006	5611	Instructional Supplies			12,036		9,985	(2,051)	-17.04%
01111006	5641	Text & Digital Resources			11,118		-	(11,118)	-100.00%
01111006	5690	Other Supplies			-		-	-	0.00%
01111006	5810	Dues & Fees			1,000		500	(500)	-50.00%
		AMSB WORLD LANGUAGE DEPT Total	4.50	4.50	378,654	4.50	391,392	12,738	3.36%
AMSB HEALTH/FAMILY STUDIES									
01111007	5111	Certified Salaries	1.00	1.00	56,203	1.00	65,345	9,142	16.27%
01111007	5611	Instructional Supplies			624		624	-	0.00%
		AMSB HEALTH/FAMILY STUDIES Total	1.00	1.00	56,827	1.00	65,969	9,142	16.09%
AMSB TECH EDUCATION									
01111008	5111	Certified Salaries	2.00	2.00	184,836	2.00	174,043	(10,793)	-5.84%
01111008	5420	Repairs,Maintenance & Cleaning			500		500	-	0.00%
01111008	5611	Instructional Supplies			8,800		8,350	(450)	-5.11%
01111008	5730	Equipment - New			-		-	-	0.00%
01111008	5731	Equipment - Replacement			-		-	-	0.00%
01111008	5810	Dues & Fees			250		500	250	100.00%
		AMSB TECH EDUCATION Total	2.00	2.00	194,386	2.00	183,393	(10,993)	-5.66%
AMSB MATHEMATICS DEPT									
01111009	5111	Certified Salaries	4.50	4.50	394,120	5.00	453,360	59,240	15.03%
01111009	5112	Classified Salaries	0.50	0.50	13,083		-	(13,083)	-100.00%
01111009	5611	Instructional Supplies			850		500	(350)	-41.18%
01111009	5641	Text & Digital Resources			2,951		-	(2,951)	-100.00%
01111009	5810	Dues & Fees			390		390	-	0.00%
		AMSB MATHEMATICS DEPT Total	5.00	5.00	411,394	5.00	454,250	(16,384)	-3.98%



Org Code	Object Code	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
AMSB MUSIC DEPARTMENT									
01111010	5111	Certified Salaries	2.00	2.00	184,443	2.00	198,179	13,736	7.45%
01111010	5330	Other Professional & Tech Srvc			1,570		1,645	75	4.78%
01111010	5420	Repairs,Maintenance & Cleaning			2,000		3,000	1,000	50.00%
01111010	5611	Instructional Supplies			6,333		6,730	397	6.27%
01111010	5690	Other Supplies			1,878		420	(1,458)	-77.64%
01111010	5730	Equipment - New			-		-	-	0.00%
01111010	5731	Equipment - Replacement			-		-	-	0.00%
01111010	5810	Dues & Fees			460		485	25	5.43%
		AMSB MUSIC DEPARTMENT Total	2.00	2.00	196,684	2.00	210,459	13,775	7.00%
AMSB PE DEPARTMENT									
01111011	5111	Certified Salaries	2.00	2.00	155,692	2.00	162,043	6,351	4.08%
01111011	5420	Repairs,Maintenance & Cleaning			1,000		1,000	-	0.00%
01111011	5611	Instructional Supplies			2,900		2,860	(40)	-1.38%
01111011	5810	Dues & Fees			525		525	-	0.00%
		AMSB PE DEPARTMENT Total	2.00	2.00	160,117	2.00	166,428	6,311	3.94%
AMSB SCIENCE DEPT									
01111013	5111	Certified Salaries	4.00	4.00	356,932	4.00	350,450	(6,482)	-1.82%
01111013	5510	Pupil Transportation			600		600	-	0.00%
01111013	5611	Instructional Supplies			4,549		4,549	-	0.00%
01111013	5641	Text & Digital Resources			-		-	-	0.00%
01111013	5690	Other Supplies			1,892		1,892	-	0.00%
		AMSB SCIENCE DEPT Total	4.00	4.00	363,973	4.00	357,491	(6,482)	-1.78%
AMSB SOCIAL STUDIES									
01111014	5111	Certified Salaries	4.00	4.00	372,202	4.00	385,907	13,705	3.68%
01111014	5330	Other Professional & Tech Srvc			2,237		4,675	2,438	108.99%
01111014	5611	Instructional Supplies			1,339		830	(509)	-38.01%
01111014	5641	Text & Digital Resources			30,553		-	(30,553)	-100.00%
01111014	5810	Dues & Fees			129		129	-	0.00%
		AMSB SOCIAL STUDIES Total	4.00	4.00	406,460	4.00	391,541	(14,919)	-3.67%
AMSB STEM									
01111015	5611	Instructional Supplies			2,192		2,192	-	0.00%
01111015	5810	Dues & Fees			550		550	-	0.00%
		AMSB STEM Total	-	-	2,742	-	2,742	-	0.00%



Org Code	Object Code	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
AMSB READING DEPT									
01111016	5111	Certified Salaries	1.00	1.00	85,423	1.00	91,931	6,508	7.62%
01111016	5611	Instructional Supplies			2,500		2,500	-	0.00%
01111016	5641	Text & Digital Resources			-		-	-	0.00%
01111016	5690	Other Supplies			-		-	-	0.00%
01111016	5810	Dues & Fees			-		-	-	0.00%
		AMSB READING DEPT Total	1.00	1.00	87,923	1.00	94,431	6,508	7.40%
AMSB COVERAGE									
01111027	5111	Certified Salaries	-	-	34,053	-	29,271	(4,782)	-14.04%
		AMSB COVERAGE Total	-	-	34,053	-	29,271	(4,782)	-14.04%
AMSB STUDENT ACTIVITIES									
01113201	5111	Certified Salaries	-	-	47,199	-	44,150	(3,049)	-6.46%
01113201	5590	Other Purchased Services			-		-	-	0.00%
01113201	5690	Other Supplies			700		735	35	5.00%
		AMSB STUDENT ACTIVITIES Total	-	-	47,899	-	44,885	(3,014)	-6.29%
AMSB INTERSCHOLASTIC SPORT									
01113202	5111	Certified Salaries	-	-	39,094	-	41,734	2,640	6.75%
01113202	5330	Other Professional & Tech Srvc			6,465		6,465	-	0.00%
01113202	5420	Repairs,Maintenance & Cleaning			-		-	-	0.00%
01113202	5510	Pupil Transportation			15,685		15,685	-	0.00%
01113202	5590	Other Purchased Services			440		440	-	0.00%
01113202	5690	Other Supplies			12,685		12,685	-	0.00%
01113202	5810	Dues & Fees			550		550	-	0.00%
		AMSB INTERSCHOLASTIC SPORT Total	-	-	74,919	-	77,559	2,640	3.52%
AMSB RESOURCE PROGRAM **									
01121200	5111	Certified Salaries	4.00	4.00	338,190	4.00	317,651	(20,539)	-6.07%
01121200	5112	Classified Salaries	2.00	2.00	50,188	2.00	50,188	-	0.00%
		AMSB RESOURCE PROGRAM Total	6.00	6.00	388,378	6.00	367,839	(20,539)	-5.29%
AMSB SPEECH & LANGUAGE SVCS **									
01122150	5111	Certified Salaries	0.50	0.50	49,750	0.50	51,243	1,493	3.00%
		AMSB SPEECH & LANGUAGE SVCS Total	0.50	0.50	49,750	0.50	51,243	1,493	3.00%
AMSB SOCIAL WORK SERVICES**									
01132110	5111	Certified Salaries	1.00	1.00	71,278	1.00	92,586	21,308	29.89%
		AMSB SOCIAL WORK SERVICES Total	1.00	1.00	71,278	1.00	92,586	21,308	29.89%



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AMSB COUNSELING SERVICES DEPT									
01132120	5111	Certified Salaries	2.00	2.00	177,625	2.00	193,548	15,923	8.96%
01132120	5112	Classified Salaries	1.00	1.00	42,008	1.00	44,421	2,413	5.74%
01132120	5330	Other Professional & Tech Srvc			1,662		2,500	838	50.42%
01132120	5590	Other Purchased Services			1,005		1,205	200	19.90%
01132120	5611	Instructional Supplies			450		450	-	0.00%
01132120	5690	Other Supplies			1,235		1,235	-	0.00%
01132120	5810	Dues & Fees			450		500	50	11.11%
		AMSB COUNSELING SERVICES DEPT Total	3.00	3.00	224,435	3.00	243,859	19,424	8.65%
AMSB NURSING SVCS									
01132130	5112	Classified Salaries	1.00	1.00	87,523	1.00	87,523	-	0.00%
01132130	5330	Other Professional & Tech Srvc			80		-	(80)	-100.00%
01132130	5581	Travel - Conferences			150		150	-	0.00%
01132130	5690	Other Supplies			2,000		750	(1,250)	-62.50%
01132130	5810	Dues & Fees			150		150	-	0.00%
		AMSB NURSING SVCS Total	1.00	1.00	89,903	1.00	88,573	(1,330)	-1.48%
AMSB PSYCHOLOGICAL SVCS **									
01132140	5111	Certified Salaries	2.00	2.00	209,276	2.00	170,971	(38,305)	-18.30%
		AMSB PSYCHOLOGICAL SVCS Total	2.00	2.00	209,276	2.00	170,971	(38,305)	-18.30%
AMSB MEDIA CENTER									
01132220	5111	Certified Salaries	1.00	1.00	104,053	1.00	107,328	3,275	3.15%
01132220	5112	Classified Salaries	0.50	0.50	21,004	0.50	22,211	1,207	5.75%
01132220	5330	Other Professional & Tech Srvc			1,400		1,400	-	0.00%
01132220	5611	Instructional Supplies			1,100		1,100	-	0.00%
01132220	5642	Library Books & Periodicals			5,235		5,235	-	0.00%
01132220	5690	Other Supplies			3,535		3,535	-	0.00%
		AMSB MEDIA CENTER Total	1.50	1.50	136,327	1.50	140,809	4,482	3.29%
AMSB PRINCIPAL SERVICES									
01132400	5111	Certified Salaries	2.00	2.00	370,851	2.00	385,279	14,428	3.89%
01132400	5112	Classified Salaries	4.50	4.50	212,887	4.50	236,637	23,750	11.16%
01132400	5330	Other Professional & Tech Srvc			2,109		18,259	16,150	765.77%
01132400	5420	Repairs,Maintenance & Cleaning			555		1,850	1,295	233.33%
01132400	5440	Rentals-Land,Bldg,Equipment			2,771		2,984	213	7.69%
01132400	5550	Communications: Tel,Post,Etc.			1,100		1,155	55	5.00%
01132400	5580	Staff Travel			750		788	38	5.07%
01132400	5581	Travel - Conferences			4,215		4,840	625	14.83%
01132400	5590	Other Purchased Services			4,000		1,730	(2,270)	-56.75%
01132400	5690	Other Supplies			1,858		6,850	4,992	268.68%
01132400	5731	Equipment - Replacement					11,000	11,000	100.00%



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01132400	5810	Dues & Fees			2,375		2,496	121	5.09%
AMSB PRINCIPAL SERVICES Total			6.50	6.50	603,471	6.50	673,868	70,397	11.67%
AMSB GENERAL INSTRUCTION									
01142219	5611	Instructional Supplies			5,963		6,262	299	5.01%
01142219	5690	Other Supplies			4,683		5,170	487	10.40%
AMSB GENERAL INSTRUCTION Total			-	-	10,646	-	11,432	786	7.38%
AMSB TECHNOLOGY DEPARTMENT									
01142350	5695	Technology Supplies			16,947		22,355	5,408	31.91%
01142350	5732	Equipment Technology-New			7,600		-	(7,600)	-100.00%
01142350	5733	Equipment Technology-Replacement			5,600		16,000	10,400	185.71%
AMSB TECHNOLOGY DEPARTMENT Total			-	-	30,147	-	38,355	8,208.00	27.23%
AMSB BUILDING OPER & MAINT									
01142600	5112	Classified Salaries	3.50	3.50	192,331	3.50	208,542	16,211	8.43%
01142600	5410	Utilities, Excluding Heat			109,135		109,135	-	0.00%
01142600	5420	Repairs,Maintenance & Cleaning			108,033		119,407	11,374	10.53%
01142600	5440	Rentals-Land,Bldg,Equipment			500		-	(500)	-100.00%
01142600	5613	Maintenance/Custodial Supplies			58,340		58,840	500	0.86%
01142600	5620	Oil Used For Heating			63,900		59,930	(3,970)	-6.21%
01142600	5715	Improvement - Buildings			5,000		24,000	19,000	380.00%
01142600	5720	Improvement - Sites			29,000		30,000	1,000	3.45%
AMSB BUILDING OPER & MAINT Total			3.50	3.50	566,239	3.50	609,854	43,615	7.70%
AMSB TRANSPORTATION									
01142700	5510	Pupil Transportation			3,200		3,500	300	9.38%
AMSB TRANSPORTATION Total			-	-	3,200	-	3,500	300	9.38%
AMSB SUMMER WORK									
01152601	5111	Certified Salaries	-	-	38,725	-	43,641	4,916	12.69%
AMSB SUMMER WORK Total			-	-	38,725	-	43,641	4,916	12.69%
AMITY MIDDLE SCHOOL - BETHANY TOTAL			55.50	55.50	5,261,956	55.50	5,459,952	197,996	3.76%



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AMSO ART DEPARTMENT									
02111001	5111	Certified Salaries	1.00	1.00	96,909	1.00	99,332	2,423	2.50%
02111001	5611	Instructional Supplies			5,000		4,900	(100)	-2.00%
02111001	5810	Dues & Fees			-		100	100	100.00%
		AMSO ART DEPARTMENT Total	1.00	1.00	101,909	1.00	104,332	2,423	2.38%
AMSO ENGLISH DEPT									
02111005	5111	Certified Salaries	4.00	4.00	320,098	4.00	334,288	14,190	4.43%
02111005	5330	Other Professional & Tech Srvc			1,000		1,000	-	0.00%
02111005	5611	Instructional Supplies			2,250		2,250	-	0.00%
02111005	5641	Text & Digital Resources			-		-	-	0.00%
		AMSO ENGLISH DEPT Total	4.00	4.00	323,348	4.00	337,538	14,190	4.39%
AMSO WORLD LANGUAGE DEPT									
02111006	5111	Certified Salaries	4.50	4.50	349,872	4.50	345,172	(4,700)	-1.34%
02111006	5330	Other Professional & Tech Srvc					1,200	1,200	100.00%
02111006	5611	Instructional Supplies			9,205		11,233	2,028	22.03%
02111006	5641	Text & Digital Resources			15,040		-	(15,040)	-100.00%
02111006	5810	Dues & Fees			500		500	-	0.00%
		AMSO WORLD LANGUAGE DEPT Total	4.50	4.50	374,617	4.50	358,105	(16,512)	-4.41%
AMSO HEALTH/FAMILY STUDIES									
02111007	5111	Certified Salaries	1.00	1.00	71,090	1.00	76,384	5,294	7.45%
02111007	5611	Instructional Supplies			781		612	(169)	-21.64%
02111007	5641	Text & Digital Resources			-		-	-	0.00%
		AMSO HEALTH/FAMILY STUDIES Total	1.00	1.00	71,871	1.00	76,996	5,125	7.13%
AMSO TECH EDUCATION									
02111008	5111	Certified Salaries	2.00	2.00	182,332	2.00	191,263	8,931	4.90%
02111008	5420	Repairs,Maintenance & Cleaning			500		500	-	0.00%
02111008	5611	Instructional Supplies			8,500		9,200	700	8.24%
02111008	5690	Other Supplies			300		-	(300)	-100.00%
02111008	5731	Equipment - Replacement			-		500	500	100.00%
02111008	5810	Dues & Fees			250		250	-	0.00%
		AMSO TECH EDUCATION Total	2.00	2.00	191,882	2.00	201,713	9,831	5.12%
AMSO MATHEMATICS DEPT									
02111009	5111	Certified Salaries	4.70	4.70	359,504	5.20	420,541	61,037	16.98%
02111009	5112	Classified Salaries	0.50	0.50	13,083		-	(13,083)	-100.00%
02111009	5611	Instructional Supplies			916		735	(181)	-19.76%
02111009	5641	Text & Digital Resources			2,920		1,253	(1,667)	-57.09%
02111009	5690	Other Supplies			408		910	502	123.04%
02111009	5810	Dues & Fees			390		440	50	12.82%
		AMSO MATHEMATICS DEPT Total	5.20	5.20	377,221	5.20	423,879	46,658	12.37%



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AMSO MUSIC DEPARTMENT									
02111010	5111	Certified Salaries	2.00	2.00	140,703	2.00	129,729	(10,974)	-7.80%
02111010	5330	Other Professional & Tech Srvc			2,000		2,000	-	0.00%
02111010	5420	Repairs,Maintenance & Cleaning			2,800		3,000	200	7.14%
02111010	5611	Instructional Supplies			5,589		5,589	-	0.00%
02111010	5730	Equipment - New			-		-	-	0.00%
02111010	5731	Equipment - Replacement			-		1,401	1,401	100.00%
02111010	5810	Dues & Fees			905		905	-	0.00%
		AMSO MUSIC DEPARTMENT Total	2.00	2.00	151,997	2.00	142,624	(9,373)	-6.17%
AMSO PE DEPARTMENT									
02111011	5111	Certified Salaries	2.00	2.00	166,522	2.00	174,249	7,727	4.64%
02111011	5420	Repairs,Maintenance & Cleaning			500		550	50	10.00%
02111011	5611	Instructional Supplies			2,995		3,204	209	6.98%
		AMSO PE DEPARTMENT Total	2.00	2.00	170,017	2.00	178,003	7,986	4.70%
AMSO SCIENCE DEPT									
02111013	5111	Certified Salaries	4.00	4.00	318,707	4.00	356,691	37,984	11.92%
02111013	5611	Instructional Supplies			7,508		7,514	6	0.08%
02111013	5641	Text & Digital Resources			-		-	-	0.00%
02111013	5690	Other Supplies			1,061		1,252	191	18.00%
02111013	5731	Equipment - Replacement			-		-	-	0.00%
		AMSO SCIENCE DEPT Total	4.00	4.00	327,276	4.00	365,457	38,181	11.67%
AMSO SOCIAL STUDIES									
02111014	5111	Certified Salaries	4.00	4.00	374,481	4.00	388,494	14,013	3.74%
02111014	5330	Other Professional & Tech Srvc			1,850		4,250	2,400	129.73%
02111014	5611	Instructional Supplies			3,849		4,042	193	5.01%
02111014	5641	Text & Digital Resources			30,553		-	(30,553)	-100.00%
02111014	5810	Dues & Fees			140		160	20	14.29%
		AMSO SOCIAL STUDIES Total	4.00	4.00	410,873	4.00	396,946	(13,927)	-3.39%
AMSO STEM									
02111015	5611	Instructional Supplies			2,192		2,192	-	0.00%
02111015	5810	Dues & Fees			550		550	-	0.00%
		AMSO STEM Total	-	-	2,742	-	2,742	-	0.00%
AMSO READING DEPT									
02111016	5111	Certified Salaries	1.00	1.00	99,500	1.00	102,485	2,985	3.00%
02111016	5611	Instructional Supplies			2,500		2,500	-	0.00%
02111016	5690	Other Supplies			-		-	-	0.00%
		AMSO READING DEPT Total	1.00	1.00	102,000	1.00	104,985	2,985	2.93%
AMSO COVERAGE									
02111027	5111	Certified Salaries	-	-	22,301	-	22,670	369	1.65%
		AMSO COVERAGE Total	-	-	22,301	-	22,670	369	1.65%



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AMSO STUDENT ACTIVITIES									
02113201	5111	Certified Salaries	-	-	47,199	-	44,150	(3,049)	-6.46%
02113201	5690	Other Supplies			800		800	-	0.00%
		AMSO STUDENT ACTIVITIES Total	-	-	47,999	-	44,950	(3,049)	-6.35%
AMSO INTERSCHOLASTIC SPRTS									
02113202	5111	Certified Salaries	-	-	39,094	-	41,734	2,640	6.75%
02113202	5330	Other Professional & Tech Srvc			6,369		6,369	-	0.00%
02113202	5420	Repairs,Maintenance & Cleaning			-		-	-	0.00%
02113202	5440	Rentals-Land,Bldg,Equipment			960		960	-	0.00%
02113202	5510	Pupil Transportation			15,685		15,685	-	0.00%
02113202	5590	Other Purchased Services			440		440	-	0.00%
02113202	5690	Other Supplies			12,685		12,685	-	0.00%
02113202	5810	Dues & Fees			550		550	-	0.00%
		AMSO INTERSCHOLASTIC SPRTS Total	-	-	75,783	-	78,423	2,640	3.48%
AMSO RESOURCE PROGRAM **									
02121200	5111	Certified Salaries	2.00	2.00	132,571	2.00	141,973	9,402	7.09%
02121200	5112	Classified Salaries	3.00	3.00	84,866	3.00	84,866	-	0.00%
		AMSO RESOURCE PROGRAM Total	5.00	5.00	217,437	5.00	226,839	9,402	4.32%
AMSO SPEECH/LANGUAGE **									
02122150	5111	Certified Salaries	0.80	0.80	50,273	0.80	54,103	3,830	7.62%
		AMSO SPEECH/LANGUAGE Total	0.80	0.80	50,273	0.80	54,103	3,830	7.62%
AMSO SOCIAL WORK SERVICES**									
02132110	5111	Certified Salaries	1.00	1.00	62,872	1.00	69,496	6,624	10.54%
		AMSO SOCIAL WORK SERVICES Total	1.00	1.00	62,872	1.00	69,496	6,624	10.54%
AMSO COUNSELING SERVICES DEPT									
02132120	5111	Certified Salaries	2.00	2.00	162,743	2.00	170,067	7,324	4.50%
02132120	5112	Classified Salaries	1.00	1.00	42,008	1.00	44,421	2,413	5.74%
02132120	5330	Other Professional & Tech Srvc			4,300		4,300	-	0.00%
02132120	5581	Travel - Conferences			150		150	-	0.00%
02132120	5590	Other Purchased Services			650		650	-	0.00%
02132120	5611	Instructional Supplies			1,200		2,000	800	66.67%
02132120	5690	Other Supplies			800		800	-	0.00%
		AMSO COUNSELING SERVICES DEPT Total	3.00	3.00	211,851	3.00	222,388	10,537	4.97%
AMSO NURSING SVCS									
02132130	5112	Classified Salaries	1.00	1.00	68,327	1.00	68,327	-	0.00%
02132130	5330	Other Professional & Tech Srvc			80		-	(80)	-100.00%
02132130	5581	Travel - Conferences			-		150	150	100.00%
02132130	5690	Other Supplies			1,800		750	(1,050)	-58.33%
02132130	5810	Dues & Fees			150		150	-	0.00%
		AMSO NURSING SVCS Total	1.00	1.00	70,357	1.00	69,377	(980)	-1.39%



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AMSO PSYCHOLOGICAL SVCS **									
02132140	5111	Certified Salaries	1.00	1.00	90,561	1.00	97,172	6,611	7.30%
		AMSO PSYCHOLOGICAL SVCS Total	1.00	1.00	90,561	1.00	97,172	6,611	7.30%
AMSO MEDIA CENTER									
02132220	5111	Certified Salaries	1.00	1.00	104,053	1.00	107,328	3,275	3.15%
02132220	5112	Classified Salaries	0.50	0.50	21,004	0.50	22,211	1,207	5.75%
02132220	5330	Other Professional & Tech Srvc			1,400		1,400	-	0.00%
02132220	5611	Instructional Supplies			1,100		1,100	-	0.00%
02132220	5642	Library Books & Periodicals			5,865		5,865	-	0.00%
02132220	5690	Other Supplies			2,885		2,885	-	0.00%
		AMSO MEDIA CENTER Total	1.50	1.50	136,307	1.50	140,789	4,482	3.29%
AMSO PRINCIPAL SERVICES									
02132400	5111	Certified Salaries	2.00	2.00	368,751	2.00	383,179	14,428	3.91%
02132400	5112	Classified Salaries	4.50	4.50	214,048	4.50	221,637	7,589	3.55%
02132400	5330	Other Professional & Tech Srvc			1,200		18,045	16,845	1403.75%
02132400	5420	Repairs,Maintenance & Cleaning			500		1,200	700	140.00%
02132400	5440	Rentals-Land,Bldg,Equipment			2,912		2,912	-	0.00%
02132400	5550	Communications: Tel,Post,Etc.			1,330		1,430	100	7.52%
02132400	5580	Staff Travel			1,400		1,400	-	0.00%
02132400	5581	Travel - Conferences			3,180		3,180	-	0.00%
02132400	5590	Other Purchased Services			2,799		2,800	1	0.04%
02132400	5690	Other Supplies			1,905		3,405	1,500	78.74%
02132400	5731	Equipment - Replacement					11,000	11,000	100.00%
02132400	5810	Dues & Fees			2,956		2,956	-	0.00%
		AMSO PRINCIPAL SERVICES Total	6.50	6.50	600,981	6.50	653,144	52,163	8.68%
AMSO GENERAL INSTRUCTION									
02142219	5611	Instructional Supplies			10,653		11,453	800	7.51%
		AMSO GENERAL INSTRUCTION Total	-	-	10,653	-	11,453	800	7.51%
AMSO TECHNOLOGY DEPARTMENT									
02142350	5695	Technology Supplies			24,994		21,209	(3,785)	-15.14%
02142350	5732	Equipment Technology-New			7,600		-	(7,600)	-100.00%
02142350	5733	Equipment Technology-Replacement			5,600		16,000	10,400	185.71%
		AMSO TECHNOLOGY DEPARTMENT Total	-	-	38,194	-	37,209	(985.00)	-2.58%



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AMSO BUILDING OPER & MAINT									
02142600	5112	Classified Salaries	3.50	3.50	192,331	3.50	208,542	16,211	8.43%
02142600	5410	Utilities, Excluding Heat			111,931		112,031	100	0.09%
02142600	5420	Repairs,Maintenance & Cleaning			96,455		105,619	9,164	9.50%
02142600	5613	Maintenance/Custodial Supplies			56,840		56,840	-	0.00%
02142600	5620	Oil Used For Heating			500		500	-	0.00%
02142600	5621	Natural Gas			56,145		45,080	(11,065)	-19.71%
02142600	5715	Improvement - Buildings			10,000		21,000	11,000	110.00%
02142600	5720	Improvement - Sites			15,000		39,000	24,000	160.00%
		AMSO BUILDING OPER & MAINT Total	3.50	3.50	539,202	3.50	588,612	49,410	9.16%
AMSO TRANSPORTATION									
02142700	5510	Pupil Transportation			3,000		3,500	500	16.67%
		AMSO TRANSPORTATION Total	-	-	3,000	-	3,500	500	16.67%
AMSO SUMMER WORK									
02152601	5111	Certified Salaries	-	-	38,724	-	43,641	4,917	12.70%
		AMSO SUMMER WORK Total	-	-	38,724	-	43,641	4,917	12.70%
AMITY MIDDLE SCHOOL - ORANGE TOTAL			54.00	54.00	4,822,248	54.00	5,057,086	234,838	4.87%



Org Code	Object Code	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
AHS ART DEPARTMENT									
03111001	5111	Certified Salaries	4.60	4.60	407,288	4.60	425,375	18,087	4.44%
03111001	5420	Repairs,Maintenance & Cleaning			1,500		1,600	100	6.67%
03111001	5581	Travel - Conferences			500		500	-	0.00%
03111001	5611	Instructional Supplies			27,300		27,800	500	1.83%
03111001	5695	Technology Supplies			1,260		-	(1,260)	-100.00%
03111001	5730	Equipment - New			-		2,000	2,000	100.00%
03111001	5732	Technology Equipment - New			-		-	-	0.00%
03111001	5733	Technology Equipment -Replacement			4,000		2,000	(2,000)	-50.00%
03111001	5810	Dues & Fees			600		600	-	0.00%
		AHS ART DEPARTMENT Total	4.60	4.60	442,448	4.60	459,875	17,427	3.94%
AHS BUSINESS EDUCATION									
03111003	5111	Certified Salaries	2.00	2.00	184,443	3.00	260,212	75,769	41.08%
03111003	5581	Staff Travel			-		-	-	0.00%
03111003	5611	Instructional Supplies			1,279		20,029	18,750	1465.99%
03111003	5641	Text & Digital Resources			-		-	-	0.00%
03111003	5810	Dues & Fees			-		-	-	0.00%
		AHS BUSINESS EDUCATION Total	2.00	2.00	185,722	3.00	280,241	94,519	50.89%
AHS ENGLISH DEPARTMENT									
03111005	5111	Certified Salaries	13.60	13.60	1,230,042	13.60	1,271,389	41,347	3.36%
03111005	5611	Instructional Supplies			250		400	150	60.00%
03111005	5641	Text & Digital Resources			15,800		20,000	4,200	26.58%
03111005	5690	Other Supplies			-		-	-	0.00%
03111005	5695	Technology Supplies			1,500		750	(750)	-50.00%
03111005	5730	Equipment - New			-		-	-	0.00%
03111005	5732	Technology Equipment - New			430		-	(430)	-100.00%
03111005	5733	Technology Equipment -Replacement			-		-	-	0.00%
03111005	5810	Dues & Fees			675		475	(200)	-29.63%
		AHS ENGLISH DEPARTMENT Total	13.60	13.60	1,248,697	13.60	1,293,014	44,317	3.55%
AHS WORLD LANGUAGE DEPT									
03111006	5111	Certified Salaries	13.20	13.20	1,151,376	13.20	1,171,250	19,874	1.73%
03111006	5611	Instructional Supplies			3,490		7,530	4,040	115.76%
03111006	5641	Text & Digital Resources			4,750		38,053	33,303	701.12%
03111006	5695	Technology Supplies			2,846		3,968	1,122	39.42%
03111006	5730	Equipment - New			-		-	-	0.00%
03111006	5732	Technology Equipment - New			3,200		-	(3,200)	-100.00%
03111006	5810	Dues & Fees			1,628		2,144	516	31.70%
		AHS WORLD LANGUAGE DEPT Total	13.20	13.20	1,167,290	13.20	1,222,945	55,655	4.77%
AHS FAMILY & CONSUMER SCIENCE									



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03111007	5111	Certified Salaries	4.00	4.00	332,730	4.00	323,142	(9,588)	-2.88%
03111007	5611	Instructional Supplies			29,894		33,481	3,587	12.00%
03111007	5641	Text & Digital Resources			-		-	-	0.00%
		AHS FAMILY & CONSUMER SCIENCE Total	4.00	4.00	362,624	4.00	356,623	(6,001)	-1.65%
AHS TECH EDUCATION									
03111008	5111	Certified Salaries	5.60	5.60	430,095	5.60	454,280	24,185	5.62%
03111008	5420	Repairs,Maintenance & Cleaning			1,100		1,300	200	18.18%
03111008	5611	Instructional Supplies			30,750		33,000	2,250	7.32%
03111008	5690	Other Supplies			1,680		1,680	-	0.00%
03111008	5695	Technology Supplies			9,335		6,235	(3,100)	-33.21%
03111008	5730	Equipment - New			-		-	-	0.00%
03111008	5732	Technology Equipment - New			-		-	-	0.00%
03111008	5733	Technology Equipment - Replacement			-		36,000	36,000	100.00%
03111008	5810	Dues & Fees			750		300	(450)	-60.00%
		AHS TECH EDUCATION Total	5.60	5.60	473,710	5.60	532,795	59,085	12.47%
AHS MATHEMATICS DEPT									
03111009	5111	Certified Salaries	15.80	15.80	1,520,264	16.80	1,564,770	44,506	2.93%
03111009	5611	Instructional Supplies			2,280		2,094	(186)	-8.16%
03111009	5641	Text & Digital Resources			6,000		3,000	(3,000)	-50.00%
03111009	5690	Other Supplies			300		300	-	0.00%
03111009	5695	Technology Supplies			10,500		8,625	(1,875)	-17.86%
03111009	5730	Equipment - New			-		-	-	0.00%
03111009	5732	Technology Equipment - New			-		-	-	0.00%
03111009	5810	Dues & Fees			400		400	-	0.00%
		AHS MATHEMATICS DEPT Total	15.80	15.80	1,539,744	16.80	1,579,189	39,445	2.56%
AHS MUSIC DEPARTMENT									
03111010	5111	Certified Salaries	3.00	3.00	271,295	3.00	282,279	10,984	4.05%
03111010	5330	Other Professional & Tech Srvc			4,000		4,000	-	0.00%
03111010	5420	Repairs,Maintenance & Cleaning			3,500		3,500	-	0.00%
03111010	5440	Rentals-Land,Bldg,Equipment			-		500	500	100.00%
03111010	5611	Instructional Supplies			11,200		11,200	-	0.00%
03111010	5641	Text & Digital Resources			-		-	-	0.00%
03111010	5695	Technology Supplies			2,685		3,165	480	17.88%
03111010	5730	Equipment - New			1,000		-	(1,000)	-100.00%
03111010	5731	Equipment - Replacement			-		1,400	1,400	100.00%
03111010	5732	Technology Equipment - New			-		-	-	0.00%
03111010	5810	Dues & Fees			1,200		1,200	-	0.00%
		AHS MUSIC DEPARTMENT Total	3.00	3.00	294,880	3.00	307,244	12,364	4.19%
AHS PE/ HEALTH DEPARTMENT									



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03111011	5111	Certified Salaries	6.40	6.60	494,705	6.60	494,938	233	0.05%
03111011	5330	Other Professional & Tech Srvc			500		500	-	0.00%
03111011	5611	Instructional Supplies			12,839		15,777	2,938	22.88%
AHS PE/ HEALTH DEPARTMENT Total			6.40	6.60	508,044	6.60	511,215	3,171	0.62%
AHS SCIENCE DEPARTMENT									
03111013	5111	Certified Salaries	20.60	20.40	1,779,969	20.40	1,846,807	66,838	3.76%
03111013	5420	Repairs,Maintenance & Cleaning			-		1,000	1,000	100.00%
03111013	5581	Travel - Conferences			2,000		2,000	-	0.00%
03111013	5611	Instructional Supplies			62,870		64,683	1,813	2.88%
03111013	5641	Text & Digital Resources			6,400		46,400	40,000	625.00%
03111013	5695	Technology Supplies			-		9,100	9,100	100.00%
03111013	5731	Equipment - Replacement			-		-	-	0.00%
03111013	5733	Technology Equipment - Replacement			-		1,000	1,000	100.00%
03111013	5810	Dues & Fees			6,250		6,250	-	0.00%
AHS SCIENCE DEPARTMENT Total			20.60	20.40	1,857,489	20.40	1,977,240	119,751	6.45%
AHS SOCIAL STUDIES									
03111014	5111	Certified Salaries	14.00	14.00	1,273,928	14.00	1,276,400	2,472	0.19%
03111014	5611	Instructional Supplies			375		300	(75)	-20.00%
03111014	5641	Text & Digital Resources			-		64,575	64,575	100.00%
03111014	5690	Other Supplies			2,000		2,000	-	0.00%
03111014	5695	Technology Supplies			-		-	-	0.00%
03111014	5732	Technology Equipment - New			-		-	-	0.00%
03111014	5733	Technology Equipment - Replacement			3,200		-	(3,200)	-100.00%
03111014	5810	Dues & Fees			25		190	165	660.00%
AHS SOCIAL STUDIES Total			14.00	14.00	1,279,528	14.00	1,343,465	63,937	5.00%
AHS STEM INITIATIVE									
03111015	5581	Staff Travel	-	-	-	-	-	-	0.00%
03111015	5611	Instructional Supplies	-	-	7,335	-	8,010	675	9.20%
03111015	5810	Dues & Fees	-	-	1,250	-	1,250	-	0.00%
AHS STEM INITIATIVE Total			-	-	8,585	-	9,260	675	7.86%
AHS READING DEPT									
03111016	5111	Certified Salaries	2.00	1.00	199,000	1.00	102,485	(96,515)	-48.50%
03111016	5611	Instructional Supplies			5,665		3,500	(2,165)	-38.22%
03111016	5690	Other Supplies			-		-	-	0.00%
03111016	5810	Dues & Fees			600		-	(600)	-100.00%
AHS READING DEPT Total			2.00	1.00	205,265	1.00	105,985	(99,280)	-48.37%
AHS THEATRE									
03111017	5111	Certified Salaries	1.60	1.60	155,054	1.60	158,932	3,878	2.50%
03111017	5330	Other Professional & Tech Srvc			-		-	-	0.00%
03111017	5611	Instructional Supplies			2,000		2,000	-	0.00%



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		AHS THEATRE Total	1.60	1.60	157,054	1.60	160,932	3,878	2.47%
ESL PROGRAM									
03111018	5611	Instructional Supplies			600		600	-	0.00%
		ESL PROGRAM Total	-	-	600	-	600	-	0.00%



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AHS COVERAGE									
03111027	5111	Certified Salaries	-	-	57,623	-	185,923	128,300	222.65%
		AHS COVERAGE Total	-	-	57,623	-	185,923	128,300	222.65%
AHS STUDENT ACTIVITIES									
03113201	5111	Certified Salaries	-	-	166,252	-	210,490	44,238	26.61%
03113201	5690	Other Supplies	-	-	-	-	-	-	0.00%
		AHS STUDENT ACTIVITIES Total	-	-	166,252	-	210,490	44,238	26.61%
AHS INTERSCHOLASTIC SPRTS									
03113202	5111	Certified Salaries	-	-	416,389	-	426,489	10,100	2.43%
03113202	5112	Classified Salaries	-	-	-	2.00	131,912	131,912	100.00%
03113202	5330	Other Professional & Tech Srvc	-	-	140,008	-	140,580	572	0.41%
03113202	5420	Repairs,Maintenance & Cleaning	-	-	20,900	-	21,200	300	1.44%
03113202	5440	Rentals-Land,Bldg,Equipment	-	-	76,903	-	73,410	(3,493)	-4.54%
03113202	5510	Pupil Transportation	-	-	184,385	-	184,385	-	0.00%
03113202	5590	Other Purchased Services	-	-	7,450	-	12,200	4,750	63.76%
03113202	5690	Other Supplies	-	-	102,144	-	104,040	1,896	1.86%
03113202	5730	Equipment - New	-	-	-	-	-	-	0.00%
03113202	5731	Equipment - Replacement	-	-	-	-	-	-	0.00%
03113202	5810	Dues & Fees	-	-	32,260	-	36,060	3,800	11.78%
		AHS INTERSCHOLASTIC SPRTS Total	-	-	980,439	2.00	1,130,276	149,837	15.28%
AHS RESOURCE PROGRAM **									
03121200	5111	Certified Salaries	8.00	8.00	692,370	8.00	783,757	91,387	13.20%
03121200	5112	Classified Salaries	3.50	3.00	91,820	3.00	78,485	(13,335)	-14.52%
		AHS RESOURCE PROGRAM Total	11.50	11.00	784,190	11.00	862,242	78,052	9.95%
AHS SPEECH/LANGUAGE **									
03122150	5111	Certified Salaries	1.50	1.50	149,250	1.50	153,728	4,478	3.00%
		AHS SPEECH/LANGUAGE Total	1.50	1.50	149,250	1.50	153,728	4,478	3.00%
AHS SOCIAL WORK SERVICES**									
03132110	5111	Certified Salaries	2.00	2.00	166,325	2.00	193,429	27,104	16.30%
		AHS SOCIAL WORK SERVICES Total	2.00	2.00	166,325	2.00	193,429	27,104	16.30%
AHS COUNSELING SERVICES DEPT									
03132120	5111	Certified Salaries	10.00	10.00	1,009,717	10.00	1,023,733	14,016	1.39%
03132120	5112	Classified Salaries	4.00	4.00	232,462	4.00	242,059	9,597	4.13%
03132120	5330	Other Professional & Tech Srvc	-	-	1,315	-	1,315	-	0.00%
03132120	5581	Travel - Conferences	-	-	3,800	-	4,000	200	5.26%
03132120	5590	Other Purchased Services	-	-	22,596	-	27,210	4,614	20.42%
03132120	5611	Instructional Supplies	-	-	4,025	-	3,450	(575)	-14.29%
		AHS COUNSELING SERVICES DEPT Total	14.00	14.00	1,273,915	14.00	1,301,767	27,852	2.19%



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AHS NURSING SVCS									
03132130	5112	Classified Salaries	3.00	3.00	197,619	3.00	197,018	(601)	-0.30%
03132130	5581	Travel - Conferences			-		150	150	100.00%
03132130	5690	Other Supplies			1,902		1,500	(402)	-21.14%
03132130	5810	Dues & Fees			300		300	-	0.00%
		AHS NURSING SVCS Total	3.00	3.00	199,821	3.00	198,968	(853)	-0.43%
AHS PSYCHOLOGICAL SVCS **									
03132140	5111	Certified Salaries	3.00	3.00	269,663	3.00	243,094	(26,569)	-9.85%
		AHS PSYCHOLOGICAL SVCS Total	3.00	3.00	269,663	3.00	243,094	(26,569)	-9.85%
AHS MEDIA CENTER									
03132220	5111	Certified Salaries	2.00	2.00	177,105	2.00	188,555	11,450	6.47%
03132220	5112	Classified Salaries	1.00	1.00	42,008	1.00	44,421	2,413	5.74%
03132220	5330	Professional Technical Services			3,000		3,000	-	0.00%
03132220	5611	Instructional Supplies			1,500		2,000	500	33.33%
03132220	5642	Library Books & Periodicals			9,450		9,450	-	0.00%
03132220	5690	Other Supplies			22,573		24,000	1,427	6.32%
03132220	5731	Equipment - Replacement			-		-	-	0.00%
03132220	5810	Dues & Fees			1,250		1,250	-	0.00%
		AHS MEDIA CENTER Total	3.00	3.00	256,886	3.00	272,676	15,790	6.15%
AHS PRINCIPAL SVCS									
03132400	5111	Certified Salaries	8.80	8.80	1,270,880	8.80	1,323,771	52,891	4.16%
03132400	5112	Classified Salaries	12.60	12.60	589,005	10.60	485,831	(103,174)	-17.52%
03132400	5330	Other Professional & Tech Srvc			193,676		194,127	451	0.23%
03132400	5333	NEASC			-		-	-	0.00%
03132400	5420	Repairs,Maintenance & Cleaning			2,000		2,000	-	0.00%
03132400	5440	Rentals-Land,Bldg,Equipment			11,700		11,700	-	0.00%
03132400	5550	Communications: Tel,Post,Etc.			14,000		14,000	-	0.00%
03132400	5580	Staff Travel			2,250		2,250	-	0.00%
03132400	5581	Travel - Conferences			2,250		11,080	8,830	392.44%
03132400	5611	Instructional Supplies			7,000		7,000	-	0.00%
03132400	5641	Text & Digital Resources			-		-	-	0.00%
03132400	5690	Other Supplies			4,940		6,642	1,702	34.45%
03132400	5695	Technology Supplies			600		625	25	4.17%
03132400	5731	Equipment - Replacement			-		22,000	22,000	100.00%
03132400	5810	Dues & Fees			12,500		12,500	-	0.00%
		AHS PRINCIPAL SVCS Total	21.40	21.40	2,110,801	19.40	2,093,526	(17,275)	-0.82%



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AHS GENERAL INSTRUCTION									
03142219	5611	Instructional Supplies			23,162		23,162	-	0.00%
		AHS GENERAL INSTRUCTION Total	-	-	23,162	-	23,162	-	0.00%
AHS BUILDING OPER & MAINT									
03142600	5112	Classified Salaries	11.50	11.50	652,590	12.00	714,047	61,457	9.42%
03142600	5410	Utilities, Excluding Heat			489,736		491,236	1,500	0.31%
03142600	5420	Repairs,Maintenance & Cleaning			292,006		297,229	5,223	1.79%
03142600	5440	Rentals-Land,Bldg,Equipment			4,600		4,600	-	0.00%
03142600	5613	Maintenance/Custodial Supplies			124,890		124,850	(40)	-0.03%
03142600	5620	Oil Used For Heating			500		500	-	0.00%
03142600	5621	Natural Gas			59,100		59,100	-	0.00%
03142600	5715	Improvement - Buildings			5,000		19,000	14,000	280.00%
03142600	5720	Improvement - Sites			15,000		-	(15,000)	-100.00%
		AHS BUILDING OPER & MAINT Total	11.50	11.50	1,643,422	12.00	1,710,562	67,140	4.09%
AHS TRANSPORTATION									
03142700	5510	Pupil Transportation			35,000		35,000	-	0.00%
		AHS TRANSPORTATION Total	-	-	35,000	-	35,000	-	0.00%
AHS SUMMER WORK									
03152601	5111	Certified Salaries	-	-	75,298	-	88,806	13,508	17.94%
		AHS SUMMER WORK Total	-	-	75,298	-	88,806	13,508	17.94%
AMITY HIGH SCHOOL TOTAL			177.30	175.80	17,923,727	178.30	18,844,272	920,545	5.14%



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DPS RESOURCE PROGRAM									
04121200	5111	Certified Salaries	2.00	2.00	321,736	2.00	345,194	23,458	7.29%
04121200	5112	Classified Salaries	-	-	20,000	-	20,000	-	0.00%
04121200	5330	Other Professional & Tech Srvc			24,000		24,000	-	0.00%
04121200	5581	Travel - Conferences			1,500		1,500	-	0.00%
04121200	5611	Instructional Supplies			3,300		3,450	150	4.55%
04121200	5690	Other Supplies			700		750	50	7.14%
04121200	5810	Dues & Fees			-		-	-	0.00%
		DPS RESOURCE PROGRAM Total	2.00	2.00	371,236	2.00	394,894	23,658	6.37%
DPS ALTERNATIVE SCHOOL									
04121201	5111	Certified Salaries	3.00	3.00	297,880	3.00	301,149	3,269	1.10%
04121201	5611	Instructional Supplies			750		750	-	0.00%
04121201	5690	Other Supplies			500		500	-	0.00%
		DPS ALTERNATIVE SCHOOL Total	3.00	3.00	299,130	3.00	302,399	3,269	1.09%
DPS SAILS PROGRAM **									
04121203	5111	Certified Salaries	2.65	2.65	139,492	4.00	224,363	84,871	60.84%
04121203	5112	Classified Salaries	2.00	5.00	51,260	5.00	133,923	82,663	161.26%
04121203	5330	Other Professional & Tech Srvc			20,000		15,000	(5,000)	-25.00%
04121203	5611	Instructional Supplies			4,100		3,900	(200)	-4.88%
04121203	5690	Other Supplies			2,750		2,750	-	0.00%
		DPS SAILS PROGRAM Total	4.65	7.65	217,602	9.00	379,936	162,334	74.60%
DPS TRANSITION ACADEMY									
04121206	5111	Certified Salaries	2.20	2.20	164,284	2.20	171,747	7,463	4.54%
04121206	5112	Classified Salaries	4.50	3.00	115,590	3.00	83,035	(32,555)	-28.16%
04121206	5330	Other Professional & Tech Srvc			1,500		1,000	(500)	-33.33%
04121206	5440	Rentals-Land,Bldg,Equipment			17,500		15,500	(2,000)	-11.43%
04121206	5580	Staff Travel			1,000		1,000	-	0.00%
04121206	5581	Travel - Conferences			50		50	-	0.00%
04121206	5611	Instructional Supplies			1,500		1,980	480	32.00%
04121206	5690	Other Supplies			1,000		1,500	500	50.00%
04121206	5730	Equipment - New			-		-	-	0.00%
		DPS TRANSITION ACADEMY Total	6.70	5.20	302,424	5.20	275,812	(26,612)	-8.80%
DPS EMOTIONALLY DISTURBED PROGRAM									
04121207	5111	Certified Salaries	2.00	2.00	168,702	2.00	157,066	(11,636)	-6.90%
04121207	5330	Other Professional & Tech Srvc		-	3,000		3,000	-	0.00%
04121207	5611	Instructional Supplies			2,000		2,000	-	0.00%
04121207	5690	Other Supplies			2,000		2,000	-	0.00%
		DPS EMOTIONALLY DISTURBED PRGM Total	2.00	2.00	175,702	2.00	164,066	(11,636)	-6.62%



Org Code	Object Code	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
DPS READING PROGRAM									
04121208	5111	Certified Salaries	2.00	2.00	175,793	2.00	184,090	8,297	4.72%
04121208	5330	Other Professional & Tech Srvc		-	10,000		10,000	-	0.00%
04121208	5581	Travel - Conferences		-	500		5,000	4,500	900.00%
04121208	5611	Instructional Supplies		-	3,000		3,000	-	0.00%
04121208	5690	Other Supplies		-	1,500		1,500	-	0.00%
		DPS READING PROGRAM	2.00	2.00	190,793	2.00	203,590	12,797.00	6.71%
DPS SPEECH/LANGUAGE									
04122150	5111	Certified Salaries	-	-	-	-	-	-	0.00%
04122150	5581	Travel - Conferences			-		1,000	1,000	100.00%
04122150	5611	Instructional Supplies			1,000		1,000	-	0.00%
04122150	5690	Other Supplies			350		350	-	0.00%
04122150	5810	Dues & Fees			750		750	-	0.00%
		DPS SPEECH/LANGUAGE Total	-	-	2,100	-	3,100	1,000	47.62%
DPS HEARING IMPAIRED									
04122151	5330	Other Professional & Tech Srvc			50,000		26,700	(23,300)	-46.60%
04122151	5420	Repairs,Maintenance & Cleaning			250		250	-	0.00%
04122151	5690	Other Supplies			7,500		7,500	-	0.00%
04122151	5733	Equipment Technology-Replacement			-		20,800	20,800	100.00%
		DPS HEARING IMPAIRED Total	-	-	57,750	-	55,250	(2,500)	-4.33%
DPS TECHNOLOGY DEPARTMENT									
04142350	5695	Technology Supplies			4,242		4,242	-	0.00%
04142350	5732	Equipment Technology-New			-		-	-	0.00%
04142350	5733	Equipment Technology-Replacement			-		-	-	0.00%
		DPS TECHNOLOGY DEPARTMENT Total	-	-	4,242	-	4,242	-	0.00%
DPS SPEC ED PUBLIC OUT									
04126110	5510	Pupil Transportation			292,372		297,746	5,374	1.84%
04126110	5560	Tuition Expense			955,082		826,215	(128,867)	-13.49%
		DPS SPEC ED PUBLIC OUT Total	-	-	1,247,454	-	1,123,961	(123,493)	-9.90%
DPS REG ED VOAG/VOTECH OUT									
04126111	5560	Tuition Expense			203,299		164,133	(39,166)	-19.27%
		DPS REG ED VOAG/VOTECH OUT Total	-	-	203,299	-	164,133	(39,166)	-19.27%
SPEC ED PUBLIC IN-DISTRICT									
04126116	5510	Pupil Transportation			642,808		729,919	87,111	13.55%
		SPEC ED PUBLIC IN-DISTRICT Total	-	-	642,808	-	729,919	87,111	13.55%
DPS REG ED PUBLIC OUT									
04126117	5560	Tuition Expense			116,736		121,600	4,864	4.17%
		DPS REG ED PUBLIC OUT Total	-	-	116,736	-	121,600	4,864	4.17%
DPS SPEC ED PRIVATE OUT									
04126130	5510	Pupil Transportation			701,723		725,700	23,977	3.42%



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04126130	5560	Tuition Expense			1,688,614		1,981,324	292,710	17.33%
		DPS SPEC ED PRIVATE OUT Total	-	-	2,390,337	-	2,707,024	316,687	13.25%
04132110	5581	Travel - Conferences					1,000	1,000	100.00%
04132110	5611	Instructional Supplies					500	500	100.00%
04132110	5690	Other Supplies					750	750	100.00%
04132110	5810	Dues & Fees					1,180	1,180	100.00%
		DPS SOCIAL WORK Total	-	-	-	-	3,430	3,430	100.00%
DPS NURSING SVCS									
04132130	5330	Other Professional & Tech Srvc			120,985		159,578	38,593	31.90%
		DPS NURSING SVCS Total	-	-	120,985	-	159,578	38,593	31.90%
DPS PSYCHOLOGICAL SVCS									
04132140	5330	Other Professional & Tech Srvc			40,000		45,000	5,000	12.50%
04132140	5581	Travel - Conferences			1,500		1,500	-	0.00%
04132140	5611	Instructional Supplies			500		500	-	0.00%
04132140	5690	Other Supplies			750		750	-	0.00%
04132140	5810	Dues & Fees			3,220		2,070	(1,150)	-35.71%
		DPS PSYCHOLOGICAL SVCS Total	-	-	45,970	-	49,820	3,850	8.38%
PUPIL SERVICES									
04132190	5111	Certified Salaries	1.00	1.00	181,477	1.23	203,126	21,649	11.93%
04132190	5112	Classified Salaries	1.50	1.50	105,598	1.50	101,663	(3,935)	-3.73%
04132190	5330	Other Professional & Tech Srvc			518,000		595,000	77,000	14.86%
04132190	5580	Staff Travel			2,750		3,000	250	9.09%
04132190	5581	Travel - Conferences			4,000		6,000	2,000	50.00%
04132190	5590	Other Purchased Services			3,000		2,000	(1,000)	-33.33%
04132190	5642	Library Books & Periodicals	-	-	-	-	-	-	0.00%
04132190	5690	Other Supplies			11,000		11,000	-	0.00%
04132190	5810	Dues & Fees			825		825	-	0.00%
		PUPIL SERVICES Total	2.50	2.50	826,650	2.73	922,614	95,964	11.61%
DPS HOMEBOUND INSTRUCTION									
04151204	5111	Certified Salaries	-	-	37,500	-	30,670	(6,830)	-18.21%
04151204	5330	Other Professional & Tech Srvc	-	-	-	-	6,500	6,500	100.00%
		DPS HOMEBOUND INSTRUCTION Total	-	-	37,500.00	-	37,170.00	(330.00)	-0.88%
DEPARTMENT OF PUPIL SERVICES TOTAL			22.85	24.35	7,252,718	25.93	7,802,538	549,820	7.58%



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BOARD OF EDUCATION									
05142310	5330	Other Professional & Tech Srvc			297,711		303,701	5,990	2.01%
05142310	5590	Other Purchased Services			6,000		6,000	-	0.00%
05142310	5690	Other Supplies			4,150		4,150	-	0.00%
05142310	5810	Dues & Fees			22,500		21,500	(1,000)	-4.44%
		BOARD OF EDUCATION Total	-	-	330,361	-	335,351	4,990	1.51%
CENTRAL ADMINISTRATION									
05142510	5111	Certified Salaries	3.00	4.00*	647,082	4.00*	749,174	102,092	15.78%
05142510	5112	Classified Salaries	8.00	8.00	724,822	8.00	865,850	141,028	19.46%
05142510	5322	Instructional Prog Improvement			60,750		64,200	3,450	5.68%
05142510	5327	Data Processing			148,943		138,302	(10,641)	-7.14%
05142510	5330	Other Professional & Tech Srvc			233,942		248,996	15,054	6.43%
05142510	5521	General Liability Insurance			308,963		305,004	(3,959)	-1.28%
05142510	5550	Communications: Tel,Post,Etc.			52,775		52,891	116	0.22%
05142510	5580	Staff Travel			10,800		11,550	750	6.94%
05142510	5581	Travel - Conferences			21,585		23,205	1,620	7.51%
05142510	5590	Other Purchased Services			38,950		40,600	1,650	4.24%
05142510	5611	Instructional Supplies			34,800		39,000	4,200	12.07%
05142510	5641	Text & Digital Resources			5,000		5,000	-	0.00%
05142510	5690	Other Supplies			17,250		18,275	1,025	5.94%
05142510	5810	Dues & Fees			6,965		7,325	360	5.17%
05142510	5850	Contingency			150,000		150,000	-	0.00%
		CENTRAL ADMINISTRATION Total	11.00	12.00	2,462,627	12.00	2,719,372	256,745	10.43%
*Includes Curriculum Writing Stipends									



Org Code	Object Code	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
TECHNOLOGY DEPARTMENT									
05142350	5111	Certified Salaries	1.60	1.60	172,362	1.60	188,212	15,850	9.20%
05142350	5112	Classified Salaries	9.00	8.00	668,133	9.00	720,657	52,524	7.86%
05142350	5330	Other Professional & Tech Srvc			412,939		414,252	1,313	0.32%
05142350	5420	Repairs,Maintenance & Cleaning			11,600		9,100	(2,500)	-21.55%
05142350	5550	Communications: Tel,Post,Etc.			45,600		45,600	-	0.00%
05142350	5580	Staff Travel			1,200		1,400	200	16.67%
05142350	5581	Travel - Conferences			21,000		21,400	400	1.90%
05142350	5590	Other Purchased Services			200		-	(200)	-100.00%
05142350	5690	Other Supplies			-		-	-	0.00%
05142350	5695	Technology Supplies			350,735		366,086	15,351	4.38%
05142350	5730	Equipment - New			-		-	-	0.00%
05142350	5731	Equipment - Replacement			-		-	-	0.00%
05142350	5732	Techology Equipment - New			-		-	-	0.00%
05142350	5733	Technology Equipment - Replacement			39,300		54,000	14,700	37.40%
05142350	5810	Dues & Fees			600		600	-	0.00%
		TECHNOLOGY DEPARTMENT Total	10.60	9.60	1,723,669	10.60	1,821,307	97,638	5.66%
CNTRL ADMIN-BLDGS OPER & MAINT									
05142600	5112	Classified Salaries	3.00	3.00	361,311	3.00	363,379	2,068	0.57%
05142600	5330	Other Professional & Tech Srvc			16,750		19,575	2,825	16.87%
05142600	5420	Repairs,Maintenance & Cleaning			228,147		228,500	353	0.15%
05142600	5580	Staff Travel			4,500		4,500	-	0.00%
05142600	5613	Maintenance Supplies			250		250	-	0.00%
05142600	5690	Other Supplies			-		-	-	0.00%
05142600	5715	Improvements To Buildings			-		-	-	0.00%
05142600	5720	Improvements To Sites			100,000		100,000	-	0.00%
05142600	5730	Equipment - New			35,000		-	(35,000)	-100.00%
05142600	5810	Dues & Fees			730		730	-	0.00%
		CNTRL ADMIN-BLDGS OPER & MAINT Total	3.00	3.00	746,688	3.00	716,934	(29,754)	-3.98%
SECURITY									
05142660	5330	Other Professional & Tech Srvc			3,000		3,000	-	0.00%
05142660	5690	Other Supplies			8,600		8,600	-	0.00%
05142660	5695	Technology Supplies			10,091		10,585	494	4.90%
05142660	5715	Improvements To Buildings			9,500		9,500	-	0.00%
05142660	5730	Equipment - New			-		-	-	0.00%
05142660	5731	Equipment - Replacement			5,000		5,000	-	0.00%
		SECURITY Total	-	-	36,191	-	36,685	494	1.36%
COVID-19									
05142675	5613	Maintenance/Custodial Supplies			-		-	-	0.00%
		COVID-19 Total	-	-	-	-	-	-	0.00%



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CNTRL ADMIN-TRANSPORTATION									
05142700	5510	Pupil Transportation			1,644,861		1,692,811	47,950	2.92%
05142700	5512	Vo-Ag / Vo-Tech Regular Education			337,309		258,052	(79,257)	-23.50%
05142700	5513	In District Private Regular Education			7,456		9,000	1,544	20.71%
05142700	5514	In District Public Regular Education			10,000		10,000	-	0.00%
05142700	5515	Out District Public Regular Education			37,606		38,923	1,317	3.50%
05142700	5627	Transportation Supplies			188,515		180,913	(7,602)	-4.03%
		CNTRL ADMIN-TRANSPORTATION Total	-	-	2,225,747	-	2,189,699	(36,048)	-1.62%
CNTRL ADMIN-SUBSTITUTES									
05151026	5111	Certified Salaries		-	655,084		613,406	(41,678)	-6.36%
05151026	5112	Classified Salaries		-	40,000		50,000	10,000	25.00%
		CNTRL ADMIN-SUBSTITUTES Total	-	-	695,084	-	663,406	(31,678)	-4.56%
EMPLOYEE BENEFITS									
05152512	5112	Classified Salaries			113,600		123,350	9,750	8.58%
05152512	5200	Medicare-Er			432,831		455,244	22,413	5.18%
05152512	5210	Fica-Er			341,251		360,217	18,966	5.56%
05152512	5220	Workers' Compensation			178,436		165,818	(12,618)	-7.07%
05152512	5292	Tuition Reimbursement			-		27,000	27,000	100.00%
05152512	5255	Medical & Dental Insurance			4,364,277		4,574,718	210,441	4.82%
05152512	5260	Life Insurance			63,986		64,396	410	0.64%
05152512	5275	Disability Insurance			12,062		12,062	-	0.00%
05152512	5280	Pension Plan - Classified			726,430		670,604	(55,826)	-7.68%
05152512	5281	Defined Contribution Plan			144,838		197,327	52,489	36.24%
05152512	5282	Retirement Sick Leave-Cert			-		-	-	0.00%
05152512	5283	Retirement Sick Leave-Class			-		-	-	0.00%
05152512	5284	Severance Pay-Certified			-		-	-	0.00%
05152512	5290	Unemployment Compensation			8,000		7,590	(410)	-5.13%
05152512	5860	OPEB Trust			265,890		291,313	25,423	9.56%
05152512	5291	Clothing Allowance			2,200		2,200	-	0.00%
		EMPLOYEE BENEFITS Total	-	-	6,653,801	-	6,951,839	298,038	4.48%
REDEMPTION OF PRINCIPAL									
05154000	5830	Interest			523,986		368,978	(155,008)	-29.58%
05154000	5910	Redemption Of Principal			3,893,956		3,489,233	(404,723)	-10.39%
		REDEMPTION OF PRINCIPAL Total	-	-	4,417,942	-	3,858,211	(559,731)	-12.67%
CENTRAL ADMINISTRATION TOTAL			24.60	24.60	19,292,110	25.60	19,292,804	694	0.00%
GRAND TOTAL			334.25	334.25	54,552,759	339.33	56,456,652	1,903,893	3.49%



Function	Location	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
ART	AHS	Certified Salaries	4.60	4.60	407,288	4.60	425,375	18,087	4.44%
ART	AHS	Repairs,Maintenance & Cleaning	-	-	1,500	-	1,600	100	6.67%
ART	AHS	Travel - Conferences	-	-	500	-	500	-	0.00%
ART	AHS	Instructional Supplies	-	-	27,300	-	27,800	500	1.83%
ART	AHS	Technology Supplies	-	-	1,260	-	-	(1,260)	-100.00%
ART	AHS	Equipment - New	-	-	-	-	2,000	2,000	100.00%
ART	AHS	Technology Equipment - New	-	-	-	-	-	-	0.00%
ART	AHS	Technology Equipment -Replacement	-	-	4,000.00	-	2,000.00	(2,000)	-50.00%
ART	AHS	Dues & Fees	-	-	600	-	600	-	0.00%
ART	BMS	Certified Salaries	1.00	1.00	99,500	1.00	102,485	2,985	3.00%
ART	BMS	Instructional Supplies	-	-	4,850	-	5,000	150	3.09%
ART	BMS	Dues & Fees	-	-	200	-	200	-	0.00%
ART	OMS	Certified Salaries	1.00	1.00	96,909	1.00	99,332	2,423	2.50%
ART	OMS	Instructional Supplies	-	-	5,000.00	-	4,900.00	(100)	-2.00%
ART	OMS	Dues & Fees	-	-	-	-	100.00	100	100.00%
ART Total			6.60	6.60	648,906.87	6.60	671,892.00	22,985	3.54%
ATHLETICS	AHS	Certified Salaries	-	-	416,389	-	426,489	10,100	2.43%
ATHLETICS	AHS	Classified Salaries	-	-	-	2.00	131,912	131,912	100.00%
ATHLETICS	AHS	Other Professional & Tech Srvc	-	-	140,008	-	140,580	572	0.41%
ATHLETICS	AHS	Repairs,Maintenance & Cleaning	-	-	20,900	-	21,200	300	1.44%
ATHLETICS	AHS	Rentals-Land,Bldg,Equipment	-	-	76,903	-	73,410	(3,493)	-4.54%
ATHLETICS	AHS	Pupil Transportation	-	-	184,385	-	184,385	-	0.00%
ATHLETICS	AHS	Other Purchased Services	-	-	7,450	-	12,200	4,750	63.76%
ATHLETICS	AHS	Other Supplies	-	-	102,144	-	104,040	1,896	1.86%
ATHLETICS	AHS	Equipment - New	-	-	-	-	-	-	0.00%
ATHLETICS	AHS	Equipment - Replacement	-	-	-	-	-	-	0.00%
ATHLETICS	AHS	Dues & Fees	-	-	32,260	-	36,060	3,800	11.78%
ATHLETICS	BMS	Certified Salaries	-	-	39,094	-	41,734	2,640	6.75%
ATHLETICS	BMS	Other Professional & Tech Srvc	-	-	6,465	-	6,465	-	0.00%
ATHLETICS	BMS	Repairs,Maintenance & Cleaning	-	-	-	-	-	-	0.00%
ATHLETICS	BMS	Pupil Transportation	-	-	15,685	-	15,685	-	0.00%
ATHLETICS	BMS	Other Purchased Services	-	-	440	-	440	-	0.00%
ATHLETICS	BMS	Other Supplies	-	-	12,685	-	12,685	-	0.00%
ATHLETICS	BMS	Dues & Fees	-	-	550	-	550	-	0.00%
ATHLETICS	OMS	Certified Salaries	-	-	39,094	-	41,734	2,640	6.75%
ATHLETICS	OMS	Other Professional & Tech Srvc	-	-	6,369	-	6,369	-	0.00%
ATHLETICS	OMS	Repairs,Maintenance & Cleaning	-	-	-	-	-	-	0.00%
ATHLETICS	OMS	Rentals-Land,Bldg,Equipment	-	-	960	-	960	-	0.00%
ATHLETICS	OMS	Pupil Transportation	-	-	15,685	-	15,685	-	0.00%
ATHLETICS	OMS	Other Purchased Services	-	-	440	-	440	-	0.00%
ATHLETICS	OMS	Other Supplies	-	-	12,685	-	12,685	-	0.00%



Function	Location	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
ATHLETICS	OMS	Dues & Fees	-	-	550	-	550	-	0.00%
ATHLETICS Total			-	-	1,131,141	2.00	1,286,258	155,117	13.71%
BENEFITS	DISTRICT	Classified Salaries	-	-	113,600	-	123,350	9,750	8.58%
BENEFITS	DISTRICT	Medicare-Er	-	-	432,831	-	455,244	22,413	5.18%
BENEFITS	DISTRICT	Fica-Er	-	-	341,251	-	360,217	18,966	5.56%
BENEFITS	DISTRICT	Workers' Compensation	-	-	178,436	-	165,818	(12,618)	-7.07%
BENEFITS	DISTRICT	Tuition Reimbursement	-	-	-	-	27,000	27,000	100.00%
BENEFITS	DISTRICT	Medical & Dental Insurance	-	-	4,364,277	-	4,574,718	210,441	4.82%
BENEFITS	DISTRICT	Life Insurance	-	-	63,986	-	64,396	410	0.64%
BENEFITS	DISTRICT	Disability Insurance	-	-	12,062	-	12,062	-	0.00%
BENEFITS	DISTRICT	Pension Plan - Classified	-	-	726,430	-	670,604	(55,826)	-7.68%
BENEFITS	DISTRICT	Defined Contribution Plan	-	-	144,838	-	197,327	52,489	36.24%
BENEFITS	DISTRICT	Retirement Sick Leave-Cert	-	-	-	-	-	-	0.00%
BENEFITS	DISTRICT	Retirement Sick Leave-Class	-	-	-	-	-	-	0.00%
BENEFITS	DISTRICT	Severance Pay-Certified	-	-	-	-	-	-	0.00%
BENEFITS	DISTRICT	Unemployment Compensation	-	-	8,000	-	7,590	(410)	-5.13%
BENEFITS	DISTRICT	OPEB Trust	-	-	265,890	-	291,313	25,423	9.56%
BENEFITS	DISTRICT	Clothing Allowance	-	-	2,200	-	2,200	-	0.00%
BENEFITS Total			-	-	6,653,801	-	6,951,839	298,038	4.48%
BOARD OF EDUCATION	DISTRICT	Other Professional & Tech Srvc	-	-	297,711	-	303,701	5,990	2.01%
BOARD OF EDUCATION	DISTRICT	Other Purchased Services	-	-	6,000	-	6,000	-	0.00%
BOARD OF EDUCATION	DISTRICT	Other Supplies	-	-	4,150	-	4,150	-	0.00%
BOARD OF EDUCATION	DISTRICT	Dues & Fees	-	-	22,500	-	21,500	(1,000)	-4.44%
BOARD OF EDUCATION Total			-	-	330,361	-	335,351	4,990	1.51%
BUSINESS	AHS	Certified Salaries	2.00	2.00	184,443	3.00	260,212	75,769	41.08%
BUSINESS	AHS	Staff Travel	-	-	-	-	-	-	0.00%
BUSINESS	AHS	Instructional Supplies	-	-	1,279	-	20,029	18,750	1465.99%
BUSINESS	AHS	Text & Digital Resources	-	-	-	-	-	-	0.00%
BUSINESS	AHS	Dues & Fees	-	-	-	-	-	-	0.00%
BUSINESS Total			2.00	2.00	185,722	3.00	280,241	94,519	50.89%



Function	Location	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
CENTRAL ADMINISTRATION	DISTRICT	Certified Salaries	3.00	4.00	647,082	4.00	749,174	102,092	15.78%
CENTRAL ADMINISTRATION	DISTRICT	Classified Salaries	8.00	8.00	724,822	8.00	865,850	141,028	19.46%
CENTRAL ADMINISTRATION	DISTRICT	Instructional Prog Improvement	-	-	60,750	-	64,200	3,450	5.68%
CENTRAL ADMINISTRATION	DISTRICT	Data Processing	-	-	148,943	-	138,302	(10,641)	-7.14%
CENTRAL ADMINISTRATION	DISTRICT	Other Professional & Tech Srvc	-	-	233,942	-	248,996	15,054	6.43%
CENTRAL ADMINISTRATION	DISTRICT	General Liability Insurance	-	-	308,963	-	305,004	(3,959)	-1.28%
CENTRAL ADMINISTRATION	DISTRICT	Communications: Tel,Post,Etc.	-	-	52,775	-	52,891	116	0.22%
CENTRAL ADMINISTRATION	DISTRICT	Staff Travel	-	-	10,800	-	11,550	750	6.94%
CENTRAL ADMINISTRATION	DISTRICT	Travel - Conferences	-	-	21,585	-	23,205	1,620	7.51%
CENTRAL ADMINISTRATION	DISTRICT	Other Purchased Services	-	-	38,950	-	40,600	1,650	4.24%
CENTRAL ADMINISTRATION	DISTRICT	Instructional Supplies	-	-	34,800	-	39,000	4,200	12.07%
CENTRAL ADMINISTRATION	DISTRICT	Text & Digital Resources	-	-	5,000	-	5,000	-	0.00%
CENTRAL ADMINISTRATION	DISTRICT	Other Supplies	-	-	17,250	-	18,275	1,025	5.94%
CENTRAL ADMINISTRATION	DISTRICT	Dues & Fees	-	-	6,965	-	7,325	360	5.17%
CENTRAL ADMINISTRATION	DISTRICT	Contingency	-	-	150,000	-	150,000	-	0.00%
CENTRAL ADMINISTRATION Total			11.00	12.00	2,462,627	12.00	2,719,372	256,745	10.43%
COVERAGE	AHS	Certified Salaries	-	-	57,623	-	185,923	128,300	222.65%
COVERAGE	BMS	Certified Salaries	-	-	34,053	-	29,271	(4,782)	-14.04%
COVERAGE	OMS	Certified Salaries	-	-	22,301	-	22,670	369	1.65%
COVERAGE Total					113,977		237,864	123,887	108.69%
COVID-19	DISTRICT	Rentals-Land,Bldg,Equipment	-	-	-	-	-	-	0.00%
COVID-19	DISTRICT	Maintenance/Custodial Supplies	-	-	-	-	-	-	0.00%
COVID-19 Total					-		-	-	0.00%
DEBT SERVICE	DISTRICT	Interest	-	-	523,986	-	368,978	(155,008)	-29.58%
DEBT SERVICE	DISTRICT	Redemption Of Principal	-	-	3,893,956	-	3,489,233	(404,723)	-10.39%
DEBT SERVICE Total					4,417,942		3,858,211	(559,731)	-12.67%
DPS - SAILS PROGRAM	DPS	Certified Salaries	2.65	2.65	139,492	4.00	224,363	84,871	60.84%
DPS - SAILS PROGRAM	DPS	Classified Salaries	2.00	5.00	51,260	5.00	133,923	82,663	161.26%
DPS - SAILS PROGRAM	DPS	Other Professional & Tech Srvc	-	-	20,000	-	15,000	(5,000)	-25.00%
DPS - SAILS PROGRAM	DPS	Instructional Supplies	-	-	4,100	-	3,900	(200)	-4.88%
DPS - SAILS PROGRAM	DPS	Other Supplies	-	-	2,750	-	2,750	-	0.00%
DPS - SAILS PROGRAM Total			4.65	7.65	217,602	9.00	379,936	162,334	74.60%
DPS - TUITION - MAGNET	DPS	Tuition Expense	-	-	116,736	-	121,600	4,864	4.17%
DPS - TUITION - MAGNET Total					116,736		121,600	4,864	4.17%
DPS - TUITION - PRIVATE OUT	DPS	Tuition Expense	-	-	1,688,614.00	-	1,981,324	292,710	17.33%
DPS - TUITION - PRIVATE OUT Total					1,688,614.00		1,981,324	292,710	17.33%
DPS - TUITION - PUBLIC OUT	DPS	Tuition Expense	-	-	955,082	-	826,215	(128,867)	-13.49%
DPS - TUITION - PUBLIC OUT Total					955,082		826,215	(128,867)	-13.49%



Function	Location	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
DPS - TUITION - VOAG/VOTECH	DPS	Tuition Expense	-	-	203,299	-	164,133	(39,166)	-19.27%
DPS - TUITION - VOAG/VOTECH Total			-	-	203,299	-	164,133	(39,166)	-19.27%
DPS-ALTERNATIVE SCHOOL	DPS	Certified Salaries	3.00	3.00	297,880	3.00	301,149	3,269	1.10%
DPS-ALTERNATIVE SCHOOL	DPS	Instructional Supplies	-	-	750	-	750	-	0.00%
DPS-ALTERNATIVE SCHOOL	DPS	Other Supplies	-	-	500	-	500	-	0.00%
DPS-ALTERNATIVE SCHOOL Total			3.00	3.00	299,130	3.00	302,399	3,269	1.09%
DPS-COUNSELING SERVICES	AHS	Certified Salaries	10.00	10.00	1,009,717	10.00	1,023,733	14,016	1.39%
DPS-COUNSELING SERVICES	AHS	Classified Salaries	4.00	4.00	232,462	4.00	242,059	9,597	4.13%
DPS-COUNSELING SERVICES	AHS	Other Professional & Tech Srvc	-	-	1,315	-	1,315	-	0.00%
DPS-COUNSELING SERVICES	AHS	Travel - Conferences	-	-	3,800	-	4,000	200	5.26%
DPS-COUNSELING SERVICES	AHS	Other Purchased Services	-	-	22,596	-	27,210	4,614	20.42%
DPS-COUNSELING SERVICES	AHS	Instructional Supplies	-	-	4,025	-	3,450	(575)	-14.29%
DPS-COUNSELING SERVICES	BMS	Certified Salaries	2.00	2.00	177,625	2.00	193,548	15,923	8.96%
DPS-COUNSELING SERVICES	BMS	Classified Salaries	1.00	1.00	42,008	1.00	44,421	2,413	5.74%
DPS-COUNSELING SERVICES	BMS	Other Professional & Tech Srvc	-	-	1,662	-	2,500	838	50.42%
DPS-COUNSELING SERVICES	BMS	Other Purchased Services	-	-	1,005	-	1,205	200	19.90%
DPS-COUNSELING SERVICES	BMS	Instructional Supplies	-	-	450	-	450	-	0.00%
DPS-COUNSELING SERVICES	BMS	Other Supplies	-	-	1,235	-	1,235	-	0.00%
DPS-COUNSELING SERVICES	BMS	Dues & Fees	-	-	450	-	500	50	11.11%
DPS-COUNSELING SERVICES	OMS	Certified Salaries	2.00	2.00	162,743	2.00	170,067	7,324	4.50%
DPS-COUNSELING SERVICES	OMS	Classified Salaries	1.00	1.00	42,008	1.00	44,421	2,413	5.74%
DPS-COUNSELING SERVICES	OMS	Other Professional & Tech Srvc	-	-	4,300	-	4,300	-	0.00%
DPS-COUNSELING SERVICES	OMS	Travel - Conferences	-	-	150	-	150	-	0.00%
DPS-COUNSELING SERVICES	OMS	Other Purchased Services	-	-	650	-	650	-	0.00%
DPS-COUNSELING SERVICES	OMS	Instructional Supplies	-	-	1,200	-	2,000	800	66.67%
DPS-COUNSELING SERVICES	OMS	Other Supplies	-	-	800	-	800	-	0.00%
DPS-COUNSELING SERVICES Total			20.00	20.00	1,710,201	20.00	1,768,014	57,813	3.38%
DPS-EMOTIONALLY DISTURBED	DPS	Certified Salaries	2.00	2.00	168,702.00	2.00	157,066.00	(11,636)	-6.90%
DPS-EMOTIONALLY DISTURBED	DPS	Other Professional & Tech Srvc	-	-	3,000.00	-	3,000.00	-	0.00%
DPS-EMOTIONALLY DISTURBED	DPS	Instructional Supplies	-	-	2,000.00	-	2,000.00	-	0.00%
DPS-EMOTIONALLY DISTURBED	DPS	Other Supplies	-	-	2,000.00	-	2,000.00	-	0.00%
DPS-EMOTIONALLY DISTURBED Total			2.00	2.00	175,702.00	2.00	164,066.00	(11,636)	-6.62%
DPS-READING	DPS	Certified Salaries	2.00	2.00	175,793.00	2.00	184,090.00	8,297	4.72%
DPS-READING	DPS	Other Professional & Tech Srvc	-	-	10,000.00	-	10,000.00	-	0.00%
DPS-READING	DPS	Travel - Conferences	-	-	500.00	-	5,000.00	4,500	900.00%
DPS-READING	DPS	Instructional Supplies	-	-	3,000.00	-	3,000.00	-	0.00%
DPS-READING	DPS	Other Supplies	-	-	1,500.00	-	1,500.00	-	0.00%
DPS-READING Total			2.00	2.00	190,793.00	2.00	203,590.00	12,797	6.71%



Function	Location	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
DPS-HEARING IMPAIRED	DPS	Other Professional & Tech Srvc	-	-	50,000	-	26,700	(23,300)	-46.60%
DPS-HEARING IMPAIRED	DPS	Repairs,Maintenance & Cleaning	-	-	250	-	250	-	0.00%
DPS-HEARING IMPAIRED	DPS	Other Supplies	-	-	7,500	-	7,500	-	0.00%
DPS-HEARING IMPAIRED	DPS	Equipment Technology-Replacement	-	-	-	-	20,800	20,800	100.00%
DPS-HEARING IMPAIRED Total			-	-	57,750	-	55,250	(2,500)	-4.33%
DPS-HOMEBOUND TUTORS	DPS	Certified Salaries	-	-	37,500	-	30,670	(6,830)	-18.21%
DPS-HOMEBOUND TUTORS	DPS	Other Professional & Tech Srvc	-	-	-	-	6,500	6,500	100.00%
DPS-HOMEBOUND TUTORS Total			-	-	37,500.00	-	37,170.00	(330.00)	-0.88%
DPS-NURSING SERVICES	AHS	Classified Salaries	3.00	3.00	197,619	3.00	197,018	(601)	-0.30%
DPS-NURSING SERVICES	AHS	Travel - Conferences	-	-	-	-	150	150	100.00%
DPS-NURSING SERVICES	AHS	Other Supplies	-	-	1,902	-	1,500	(402)	-21.14%
DPS-NURSING SERVICES	AHS	Dues & Fees	-	-	300	-	300	-	0.00%
DPS-NURSING SERVICES	BMS	Classified Salaries	1.00	1.00	87,523	1.00	87,523	-	0.00%
DPS-NURSING SERVICES	BMS	Other Professional & Tech Srvc	-	-	80	-	-	(80)	-100.00%
DPS-NURSING SERVICES	BMS	Travel - Conferences	-	-	150	-	150	-	0.00%
DPS-NURSING SERVICES	BMS	Other Supplies	-	-	2,000	-	750	(1,250)	-62.50%
DPS-NURSING SERVICES	BMS	Dues & Fees	-	-	150	-	150	-	0.00%
DPS-NURSING SERVICES	DPS	Other Professional & Tech Srvc	-	-	120,985.00	-	159,578	38,593	31.90%
DPS-NURSING SERVICES	OMS	Classified Salaries	1.00	1.00	68,327	1.00	68,327	-	0.00%
DPS-NURSING SERVICES	OMS	Other Professional & Tech Srvc	-	-	80	-	-	(80)	-100.00%
DPS-NURSING SERVICES	OMS	Travel - Conferences	-	-	-	-	150	150	100.00%
DPS-NURSING SERVICES	OMS	Other Supplies	-	-	1,800	-	750	(1,050)	-58.33%
DPS-NURSING SERVICES	OMS	Dues & Fees	-	-	150	-	150	-	0.00%
DPS-NURSING SERVICES Total			5.00	5.00	481,066	5.00	516,496	35,430	7.36%
DPS-PSYCHOLOGICAL SERVICES	AHS	Certified Salaries	3.00	3.00	269,663	3.00	243,094	(26,569)	-9.85%
DPS-PSYCHOLOGICAL SERVICES	BMS	Certified Salaries	2.00	2.00	209,276.00	2.00	170,971.00	(38,305)	-18.30%
DPS-PSYCHOLOGICAL SERVICES	OMS	Certified Salaries	1.00	1.00	90,561	1.00	97,172	6,611	7.30%
DPS-PSYCHOLOGICAL SERVICES	DPS	Other Professional & Tech Srvc	-	-	40,000	-	45,000	5,000	12.50%
DPS-PSYCHOLOGICAL SERVICES	DPS	Travel - Conferences	-	-	1,500	-	1,500	-	0.00%
DPS-PSYCHOLOGICAL SERVICES	DPS	Instructional Supplies	-	-	500	-	500	-	0.00%
DPS-PSYCHOLOGICAL SERVICES	DPS	Other Supplies	-	-	750	-	750	-	0.00%
DPS-PSYCHOLOGICAL SERVICES	DPS	Dues & Fees	-	-	3,220	-	2,070	(1,150)	-35.71%
DPS-PSYCHOLOGICAL SERVICES Total			6.00	6.00	615,470	6.00	561,057	(54,413)	-8.84%
DPS-PUPIL SERVICES	DPS	Certified Salaries	1.00	1.00	181,477	1.23	203,126	21,649	11.93%
DPS-PUPIL SERVICES	DPS	Classified Salaries	1.50	1.50	105,598	1.50	101,663	(3,935)	-3.73%
DPS-PUPIL SERVICES	DPS	Other Professional & Tech Srvc	-	-	518,000	-	595,000	77,000	14.86%
DPS-PUPIL SERVICES	DPS	Staff Travel	-	-	2,750	-	3,000	250	9.09%
DPS-PUPIL SERVICES	DPS	Travel - Conferences	-	-	4,000	-	6,000	2,000	50.00%
DPS-PUPIL SERVICES	DPS	Other Purchased Services	-	-	3,000	-	2,000	(1,000)	-33.33%
DPS-PUPIL SERVICES	DPS	Library Books & Periodicals	-	-	-	-	-	-	0.00%
DPS-PUPIL SERVICES	DPS	Other Supplies	-	-	11,000	-	11,000	-	0.00%



Function	Location	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
DPS-PUPIL SERVICES	DPS	Dues & Fees	-	-	825	-	825	-	0.00%
DPS-PUPIL SERVICES Total			2.50	2.50	826,650	2.73	922,614	95,964	11.61%



Function	Location	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
DPS-RESOURCE PROGRAM	AHS	Certified Salaries	8.00	8.00	692,370	8.00	783,757	91,387	13.20%
DPS-RESOURCE PROGRAM	AHS	Classified Salaries	3.50	3.00	91,820	3.00	78,485	(13,335)	-14.52%
DPS-RESOURCE PROGRAM	BMS	Certified Salaries	4	4	338,190	4	317,651	(20,539)	-6.07%
DPS-RESOURCE PROGRAM	BMS	Classified Salaries	2	2	50,188	2	50,188	-	0.00%
DPS-RESOURCE PROGRAM	DPS	Certified Salaries	2.00	2.00	321,736	2.00	345,194	23,458	7.29%
DPS-RESOURCE PROGRAM	DPS	Classified Salaries	-	-	20,000	-	20,000	-	0.00%
DPS-RESOURCE PROGRAM	DPS	Other Professional & Tech Srvc	-	-	24,000	-	24,000	-	0.00%
DPS-RESOURCE PROGRAM	DPS	Travel - Conferences	-	-	1,500	-	1,500	-	0.00%
DPS-RESOURCE PROGRAM	DPS	Instructional Supplies	-	-	3,300	-	3,450	150	4.55%
DPS-RESOURCE PROGRAM	DPS	Other Supplies	-	-	700	-	750	50	7.14%
DPS-RESOURCE PROGRAM	DPS	Dues & Fees	-	-	-	-	-	-	0.00%
DPS-RESOURCE PROGRAM	OMS	Certified Salaries	2.00	2.00	132,571	2.00	141,973	9,402	7.09%
DPS-RESOURCE PROGRAM	OMS	Classified Salaries	3.00	3.00	84,866	3.00	84,866	-	0.00%
DPS-RESOURCE PROGRAM Total			24.50	24.00	1,761,241	24.00	1,851,814	90,573	5.14%
DPS-SOCIAL WORK SERVICES	AHS	Certified Salaries	2.00	2.00	166,325.00	2.00	193,429	27,104	16.30%
DPS-SOCIAL WORK SERVICES	BMS	Certified Salaries	1.00	1.00	71,278.00	1.00	92,586.00	21,308	29.89%
DPS-SOCIAL WORK SERVICES	DPS	Travel - Conferences	-	-	-	-	1,000.00	1,000.00	100.00%
DPS-SOCIAL WORK SERVICES	DPS	Instructional Supplies	-	-	-	-	500.00	500.00	100.00%
DPS-SOCIAL WORK SERVICES	DPS	Other Supplies	-	-	-	-	750.00	750.00	100.00%
DPS-SOCIAL WORK SERVICES	DPS	Dues & Fees	-	-	-	-	1,180.00	1,180.00	100.00%
DPS-SOCIAL WORK SERVICES	OMS	Certified Salaries	1.00	1.00	62,872.00	1.00	69,496.00	6,624	10.54%
DPS-SOCIAL WORK SERVICES Total			4.00	4.00	300,475.00	4.00	358,941.00	58,466	19.46%
DPS-SPEECH/LANGUAGE	AHS	Certified Salaries	1.50	1.50	149,250	1.50	153,728	4,478	3.00%
DPS-SPEECH/LANGUAGE	BMS	Certified Salaries	0.50	0.50	49,750.00	0.50	51,243.00	1,493	3.00%
DPS-SPEECH/LANGUAGE	DPS	Certified Salaries	-	-	-	-	-	-	0.00%
DPS-SPEECH/LANGUAGE	DPS	Travel - Conferences	-	-	-	-	1,000.00	1,000	100.00%
DPS-SPEECH/LANGUAGE	DPS	Instructional Supplies	-	-	1,000.00	-	1,000.00	-	0.00%
DPS-SPEECH/LANGUAGE	DPS	Other Supplies	-	-	350.00	-	350.00	-	0.00%
DPS-SPEECH/LANGUAGE	DPS	Dues & Fees	-	-	750.00	-	750.00	-	0.00%
DPS-SPEECH/LANGUAGE	OMS	Certified Salaries	0.80	0.80	50,273	0.80	54,103	3,830	7.62%
DPS-SPEECH/LANGUAGE Total			2.80	2.80	251,373	2.80	262,174	10,801	4.30%
DPS-TRANSITION ACADEMY	DPS	Certified Salaries	2.20	2.20	164,284	2.20	171,747	7,463	4.54%
DPS-TRANSITION ACADEMY	DPS	Classified Salaries	4.50	3.00	115,590	3.00	83,035	(32,555)	-28.16%
DPS-TRANSITION ACADEMY	DPS	Other Professional & Tech Srvc	-	-	1,500	-	1,000	(500)	-33.33%
DPS-TRANSITION ACADEMY	DPS	Rentals-Land,Bldg,Equipment	-	-	17,500	-	15,500	(2,000)	-11.43%
DPS-TRANSITION ACADEMY	DPS	Staff Travel	-	-	1,000	-	1,000	-	0.00%
DPS-TRANSITION ACADEMY	DPS	Travel - Conferences	-	-	50	-	50	-	0.00%
DPS-TRANSITION ACADEMY	DPS	Instructional Supplies	-	-	1,500	-	1,980	480	32.00%
DPS-TRANSITION ACADEMY	DPS	Other Supplies	-	-	1,000	-	1,500	500	50.00%
DPS-TRANSITION ACADEMY	DPS	Equipment - New	-	-	-	-	-	-	0.00%
DPS-TRANSITION ACADEMY Total			6.70	5.20	302,424	5.20	275,812	(26,612)	-8.80%



Function	Location	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
ENGLISH	AHS	Certified Salaries	13.60	13.60	1,230,042	13.60	1,271,389	41,347	3.36%
ENGLISH	AHS	Instructional Supplies	-	-	250	-	400	150	60.00%
ENGLISH	AHS	Text & Digital Resources	-	-	15,800	-	20,000	4,200	26.58%
ENGLISH	AHS	Other Supplies	-	-	-	-	-	-	0.00%
ENGLISH	AHS	Technology Supplies	-	-	1,500	-	750	(750)	-50.00%
ENGLISH	AHS	Equipment - New	-	-	-	-	-	-	0.00%
ENGLISH	AHS	Technology Equipment - New	-	-	430	-	-	(430)	-100.00%
ENGLISH	AHS	Technology Equipment -Replacement	-	-	-	-	-	-	0.00%
ENGLISH	AHS	Dues & Fees	-	-	675	-	475	(200)	-29.63%
ENGLISH	BMS	Certified Salaries	4.00	4.00	316,350	4.00	342,676	26,326	8.32%
ENGLISH	BMS	Other Professional & Tech Srvc	-	-	1,000	-	1,000	-	0.00%
ENGLISH	BMS	Instructional Supplies	-	-	2,250	-	2,250	-	0.00%
ENGLISH	BMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
ENGLISH	BMS	Other Supplies	-	-	-	-	-	-	0.00%
ENGLISH	OMS	Certified Salaries	4.00	4.00	320,098	4.00	334,288	14,190	4.43%
ENGLISH	OMS	Other Professional & Tech Srvc	-	-	1,000	-	1,000	-	0.00%
ENGLISH	OMS	Instructional Supplies	-	-	2,250	-	2,250	-	0.00%
ENGLISH	OMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
ENGLISH Total			21.60	21.60	1,891,645	21.60	1,976,478	84,833	4.48%
ESL	AHS	Instructional Supplies	-	-	600	-	600	-	0.00%
ESL Total			-	-	600	-	600	-	0.00%



Function	Location	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
FACILITIES	AHS	Classified Salaries	11.50	11.50	652,590	12.00	714,047	61,457	9.42%
FACILITIES	AHS	Utilities, Excluding Heat	-	-	489,736	-	491,236	1,500	0.31%
FACILITIES	AHS	Repairs,Maintenance & Cleaning	-	-	292,006	-	297,229	5,223	1.79%
FACILITIES	AHS	Rentals-Land,Bldg,Equipment	-	-	4,600	-	4,600	-	0.00%
FACILITIES	AHS	Maintenance/Custodial Supplies	-	-	124,890	-	124,850	(40)	-0.03%
FACILITIES	AHS	Oil Used For Heating	-	-	500	-	500	-	0.00%
FACILITIES	AHS	Natural Gas	-	-	59,100	-	59,100	-	0.00%
FACILITIES	AHS	Improvement - Buildings	-	-	5,000	-	19,000	14,000	280.00%
FACILITIES	AHS	Improvement - Sites	-	-	15,000	-	-	(15,000)	-100.00%
FACILITIES	BMS	Classified Salaries	3.50	3.50	192,331	3.50	208,542	16,211	8.43%
FACILITIES	BMS	Utilities, Excluding Heat	-	-	109,135	-	109,135	-	0.00%
FACILITIES	BMS	Repairs,Maintenance & Cleaning	-	-	108,033	-	119,407	11,374	10.53%
FACILITIES	BMS	Rentals-Land,Bldg,Equipment	-	-	500	-	-	(500)	-100.00%
FACILITIES	BMS	Maintenance/Custodial Supplies	-	-	58,340	-	58,840	500	0.86%
FACILITIES	BMS	Oil Used For Heating	-	-	63,900	-	59,930	(3,970)	-6.21%
FACILITIES	BMS	Improvement - Buildings	-	-	5,000	-	24,000	19,000	380.00%
FACILITIES	BMS	Improvement - Sites	-	-	29,000	-	30,000	1,000	3.45%
FACILITIES	DISTRICT	Classified Salaries	3.00	3.00	361,311	3.00	363,379	2,068	0.57%
FACILITIES	DISTRICT	Other Professional & Tech Srvc	-	-	16,750	-	19,575	2,825	16.87%
FACILITIES	DISTRICT	Repairs,Maintenance & Cleaning	-	-	228,147	-	228,500	353	0.15%
FACILITIES	DISTRICT	Staff Travel	-	-	4,500	-	4,500	-	0.00%
FACILITIES	DISTRICT	Maintenance Supplies	-	-	250	-	250	-	0.00%
FACILITIES	DISTRICT	Other Supplies	-	-	-	-	-	-	0.00%
FACILITIES	DISTRICT	Improvements To Buildings	-	-	-	-	-	-	0.00%
FACILITIES	DISTRICT	Improvements To Sites	-	-	100,000	-	100,000	-	0.00%
FACILITIES	DISTRICT	Equipment - New	-	-	35,000	-	-	(35,000)	-100.00%
FACILITIES	DISTRICT	Dues & Fees	-	-	730	-	730	-	0.00%
FACILITIES	OMS	Classified Salaries	3.50	3.50	192,331	3.50	208,542	16,211	8.43%
FACILITIES	OMS	Utilities, Excluding Heat	-	-	111,931	-	112,031	100	0.09%
FACILITIES	OMS	Repairs,Maintenance & Cleaning	-	-	96,455	-	105,619	9,164	9.50%
FACILITIES	OMS	Maintenance/Custodial Supplies	-	-	56,840	-	56,840	-	0.00%
FACILITIES	OMS	Oil Used For Heating	-	-	500	-	500	-	0.00%
FACILITIES	OMS	Natural Gas	-	-	56,145	-	45,080	(11,065)	-19.71%
FACILITIES	OMS	Improvement - Buildings	-	-	10,000	-	21,000	11,000	110.00%
FACILITIES	OMS	Improvement - Sites	-	-	15,000	-	39,000	24,000	160.00%
FACILITIES Total			21.50	21.50	3,495,551	22.00	3,625,962	130,411	3.73%



Function	Location	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
FAMILY & CONSUMER SCIENCES	AHS	Certified Salaries	4.00	4.00	332,730	4.00	323,142	(9,588)	-2.88%
FAMILY & CONSUMER SCIENCES	AHS	Instructional Supplies	-	-	29,894	-	33,481	3,587	12.00%
FAMILY & CONSUMER SCIENCES	AHS	Text & Digital Resources	-	-	-	-	-	-	0.00%
FAMILY & CONSUMER SCIENCES	BMS	Certified Salaries	1.00	1.00	56,203	1.00	65,345	9,142	16.27%
FAMILY & CONSUMER SCIENCES	BMS	Instructional Supplies	-	-	624	-	624	-	0.00%
FAMILY & CONSUMER SCIENCES	OMS	Certified Salaries	1.00	1.00	71,090	1.00	76,384	5,294	7.45%
FAMILY & CONSUMER SCIENCES	OMS	Instructional Supplies	-	-	781	-	612	(169)	-21.64%
FAMILY & CONSUMER SCIENCES	OMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
FAMILY & CONSUMER SCIENCES Total			6.00	6.00	491,322	6.00	499,588	8,266	1.68%
GENERAL INSTRUCTION	AHS	Instructional Supplies	-	-	23,162	-	23,162	-	0.00%
GENERAL INSTRUCTION	BMS	Instructional Supplies	-	-	5,963	-	6,262	299	5.01%
GENERAL INSTRUCTION	BMS	Other Supplies	-	-	4,683	-	5,170	487	10.40%
GENERAL INSTRUCTION	OMS	Instructional Supplies	-	-	10,653	-	11,453	800	7.51%
GENERAL INSTRUCTION Total			-	-	44,461	-	46,047	1,586	3.57%
MATHEMATICS	AHS	Certified Salaries	15.80	15.80	1,520,264	16.80	1,564,770	44,506	2.93%
MATHEMATICS	AHS	Instructional Supplies	-	-	2,280	-	2,094	(186)	-8.16%
MATHEMATICS	AHS	Text & Digital Resources	-	-	6,000	-	3,000	(3,000)	-50.00%
MATHEMATICS	AHS	Other Supplies	-	-	300	-	300	-	0.00%
MATHEMATICS	AHS	Technology Supplies	-	-	10,500	-	8,625	(1,875)	-17.86%
MATHEMATICS	AHS	Equipment - New	-	-	-	-	-	-	0.00%
MATHEMATICS	AHS	Technology Equipment - New	-	-	-	-	-	-	0.00%
MATHEMATICS	AHS	Dues & Fees	-	-	400	-	400	-	0.00%
MATHEMATICS	BMS	Certified Salaries	4.50	4.50	394,120	5.00	453,360	59,240	15.03%
MATHEMATICS	BMS	Classified Salaries	0.50	0.50	13,083	-	-	(13,083)	-100.00%
MATHEMATICS	BMS	Instructional Supplies	-	-	850	-	500	(350)	-41.18%
MATHEMATICS	BMS	Text & Digital Resources	-	-	2,951	-	-	(2,951)	-100.00%
MATHEMATICS	BMS	Dues & Fees	-	-	390	-	390	-	0.00%
MATHEMATICS	OMS	Certified Salaries	4.70	4.70	359,504	5.20	420,541	61,037	16.98%
MATHEMATICS	OMS	Classified Salaries	0.50	0.50	13,083	-	-	(13,083)	-100.00%
MATHEMATICS	OMS	Instructional Supplies	-	-	916	-	735	(181)	-19.76%
MATHEMATICS	OMS	Text & Digital Resources	-	-	2,920	-	1,253	(1,667)	-57.09%
MATHEMATICS	OMS	Other Supplies	-	-	408	-	910	502	123.04%
MATHEMATICS	OMS	Dues & Fees	-	-	390	-	440	50	12.82%
MATHEMATICS Total			26.00	26.00	2,328,359	27.00	2,457,318	128,959	5.54%



Function	Location	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
MEDIA	AHS	Certified Salaries	2.00	2.00	177,105	2.00	188,555	11,450	6.47%
MEDIA	AHS	Classified Salaries	1.00	1.00	42,008	1.00	44,421	2,413	5.74%
MEDIA	AHS	Professional Technical Services	-	-	3,000	-	3,000	-	0.00%
MEDIA	AHS	Instructional Supplies	-	-	1,500	-	2,000	500	33.33%
MEDIA	AHS	Library Books & Periodicals	-	-	9,450	-	9,450	-	0.00%
MEDIA	AHS	Other Supplies	-	-	22,573	-	24,000	1,427	6.32%
MEDIA	AHS	Equipment - Replacement	-	-	-	-	-	-	0.00%
MEDIA	AHS	Dues & Fees	-	-	1,250	-	1,250	-	0.00%
MEDIA	BMS	Certified Salaries	1.00	1.00	104,053	1.00	107,328	3,275	3.15%
MEDIA	BMS	Classified Salaries	0.50	0.50	21,004	0.50	22,211	1,207	5.75%
MEDIA	BMS	Other Professional & Tech Srvc	-	-	1,400	-	1,400	-	0.00%
MEDIA	BMS	Instructional Supplies	-	-	1,100	-	1,100	-	0.00%
MEDIA	BMS	Library Books & Periodicals	-	-	5,235	-	5,235	-	0.00%
MEDIA	BMS	Other Supplies	-	-	3,535	-	3,535	-	0.00%
MEDIA	OMS	Certified Salaries	1.00	1.00	104,053	1.00	107,328	3,275	3.15%
MEDIA	OMS	Classified Salaries	0.50	0.50	21,004	0.50	22,211	1,207	5.75%
MEDIA	OMS	Other Professional & Tech Srvc	-	-	1,400	-	1,400	-	0.00%
MEDIA	OMS	Instructional Supplies	-	-	1,100	-	1,100	-	0.00%
MEDIA	OMS	Library Books & Periodicals	-	-	5,865	-	5,865	-	0.00%
MEDIA	OMS	Other Supplies	-	-	2,885	-	2,885	-	0.00%
MEDIA Total			6.00	6.00	529,520	6.00	554,274	24,754	4.67%



Function	Location	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
MUSIC	AHS	Certified Salaries	3.00	3.00	271,295	3.00	282,279	10,984	4.05%
MUSIC	AHS	Other Professional & Tech Srvc	-	-	4,000	-	4,000	-	0.00%
MUSIC	AHS	Repairs,Maintenance & Cleaning	-	-	3,500	-	3,500	-	0.00%
MUSIC	AHS	Rentals-Land,Bldg,Equipment	-	-	-	-	500	500	100.00%
MUSIC	AHS	Instructional Supplies	-	-	11,200	-	11,200	-	0.00%
MUSIC	AHS	Text & Digital Resources	-	-	-	-	-	-	0.00%
MUSIC	AHS	Technology Supplies	-	-	2,685	-	3,165	480	17.88%
MUSIC	AHS	Equipment - New	-	-	1,000	-	-	(1,000)	-100.00%
MUSIC	AHS	Equipment - Replacement	-	-	-	-	1,400	1,400	100.00%
MUSIC	AHS	Technology Equipment - New	-	-	-	-	-	-	0.00%
MUSIC	AHS	Dues & Fees	-	-	1,200	-	1,200	-	0.00%
MUSIC	BMS	Certified Salaries	2.00	2.00	184,443	2.00	198,179	13,736	7.45%
MUSIC	BMS	Other Professional & Tech Srvc	-	-	1,570	-	1,645	75	4.78%
MUSIC	BMS	Repairs,Maintenance & Cleaning	-	-	2,000	-	3,000	1,000	50.00%
MUSIC	BMS	Instructional Supplies	-	-	6,333	-	6,730	397	6.27%
MUSIC	BMS	Other Supplies	-	-	1,878	-	420	(1,458)	-77.64%
MUSIC	BMS	Equipment - New	-	-	-	-	-	-	0.00%
MUSIC	BMS	Equipment - Replacement	-	-	-	-	-	-	0.00%
MUSIC	BMS	Dues & Fees	-	-	460	-	485	25	5.43%
MUSIC	OMS	Certified Salaries	2.00	2.00	140,703	2.00	129,729	(10,974)	-7.80%
MUSIC	OMS	Other Professional & Tech Srvc	-	-	2,000	-	2,000	-	0.00%
MUSIC	OMS	Repairs,Maintenance & Cleaning	-	-	2,800	-	3,000	200	7.14%
MUSIC	OMS	Instructional Supplies	-	-	5,589	-	5,589	-	0.00%
MUSIC	OMS	Equipment - New	-	-	-	-	-	-	0.00%
MUSIC	OMS	Equipment - Replacement	-	-	-	-	1,401	1,401	100.00%
MUSIC	OMS	Dues & Fees	-	-	905	-	905	-	0.00%
MUSIC Total			7.00	7.00	643,561	7.00	660,327	16,766	2.61%
PHYSICAL EDUCATION	AHS	Certified Salaries	6.40	6.60	494,705	6.60	494,938	233	0.05%
PHYSICAL EDUCATION	AHS	Other Professional & Tech Srvc	-	-	500	-	500	-	0.00%
PHYSICAL EDUCATION	AHS	Instructional Supplies	-	-	12,839	-	15,777	2,938	22.88%
PHYSICAL EDUCATION	BMS	Certified Salaries	2.00	2.00	155,692	2.00	162,043	6,351	4.08%
PHYSICAL EDUCATION	BMS	Repairs,Maintenance & Cleaning	-	-	1,000	-	1,000	-	0.00%
PHYSICAL EDUCATION	BMS	Instructional Supplies	-	-	2,900	-	2,860	(40)	-1.38%
PHYSICAL EDUCATION	BMS	Dues & Fees	-	-	525	-	525	-	0.00%
PHYSICAL EDUCATION	OMS	Certified Salaries	2.00	2.00	166,522	2.00	174,249	7,727	4.64%
PHYSICAL EDUCATION	OMS	Repairs,Maintenance & Cleaning	-	-	500	-	550	50	10.00%
PHYSICAL EDUCATION	OMS	Instructional Supplies	-	-	2,995	-	3,204	209	6.98%
PHYSICAL EDUCATION Total			10.40	10.60	838,178	10.60	855,646	17,468	2.08%



Function	Location	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
PRINCIPAL SERVICES	AHS	Certified Salaries	8.80	8.80	1,270,880	8.80	1,323,771	52,891	4.16%
PRINCIPAL SERVICES	AHS	Classified Salaries	12.60	12.60	589,005	10.60	485,831	(103,174)	-17.52%
PRINCIPAL SERVICES	AHS	Other Professional & Tech Srvc	-	-	193,676	-	194,127	451	0.23%
PRINCIPAL SERVICES	AHS	NEASC	-	-	-	-	-	-	0.00%
PRINCIPAL SERVICES	AHS	Repairs,Maintenance & Cleaning	-	-	2,000	-	2,000	-	0.00%
PRINCIPAL SERVICES	AHS	Rentals-Land,Bldg,Equipment	-	-	11,700	-	11,700	-	0.00%
PRINCIPAL SERVICES	AHS	Communications: Tel,Post,Etc.	-	-	14,000	-	14,000	-	0.00%
PRINCIPAL SERVICES	AHS	Staff Travel	-	-	2,250	-	2,250	-	0.00%
PRINCIPAL SERVICES	AHS	Travel - Conferences	-	-	2,250	-	11,080	8,830	392.44%
PRINCIPAL SERVICES	AHS	Instructional Supplies	-	-	7,000	-	7,000	-	0.00%
PRINCIPAL SERVICES	AHS	Text & Digital Resources	-	-	-	-	-	-	0.00%
PRINCIPAL SERVICES	AHS	Other Supplies	-	-	4,940	-	6,642	1,702	34.45%
PRINCIPAL SERVICES	AHS	Technology Supplies	-	-	600	-	625	25	4.17%
PRINCIPAL SERVICES	AHS	Equipment - Replacement	-	-	-	-	22,000	22,000	100.00%
PRINCIPAL SERVICES	AHS	Dues & Fees	-	-	12,500	-	12,500	-	0.00%
PRINCIPAL SERVICES	BMS	Certified Salaries	2.00	2.00	370,851	2.00	385,279	14,428	3.89%
PRINCIPAL SERVICES	BMS	Classified Salaries	4.50	4.50	212,887	4.50	236,637	23,750	11.16%
PRINCIPAL SERVICES	BMS	Other Professional & Tech Srvc	-	-	2,109	-	18,259	16,150	765.77%
PRINCIPAL SERVICES	BMS	Repairs,Maintenance & Cleaning	-	-	555	-	1,850	1,295	233.33%
PRINCIPAL SERVICES	BMS	Rentals-Land,Bldg,Equipment	-	-	2,771	-	2,984	213	7.69%
PRINCIPAL SERVICES	BMS	Communications: Tel,Post,Etc.	-	-	1,100	-	1,155	55	5.00%
PRINCIPAL SERVICES	BMS	Staff Travel	-	-	750	-	788	38	5.07%
PRINCIPAL SERVICES	BMS	Travel - Conferences	-	-	4,215	-	4,840	625	14.83%
PRINCIPAL SERVICES	BMS	Other Purchased Services	-	-	4,000	-	1,730	(2,270)	-56.75%
PRINCIPAL SERVICES	BMS	Other Supplies	-	-	1,858	-	6,850	4,992	268.68%
PRINCIPAL SERVICES	BMS	Equipment - Replacement	-	-	-	-	11,000	11,000	100.00%
PRINCIPAL SERVICES	BMS	Dues & Fees	-	-	2,375	-	2,496	121	5.09%
PRINCIPAL SERVICES	OMS	Certified Salaries	2.00	2.00	368,751	2.00	383,179	14,428	3.91%
PRINCIPAL SERVICES	OMS	Classified Salaries	4.50	4.50	214,048	4.50	221,637	7,589	3.55%
PRINCIPAL SERVICES	OMS	Other Professional & Tech Srvc	-	-	1,200	-	18,045	16,845	1403.75%
PRINCIPAL SERVICES	OMS	Repairs,Maintenance & Cleaning	-	-	500	-	1,200	700	140.00%
PRINCIPAL SERVICES	OMS	Rentals-Land,Bldg,Equipment	-	-	2,912	-	2,912	-	0.00%
PRINCIPAL SERVICES	OMS	Communications: Tel,Post,Etc.	-	-	1,330	-	1,430	100	7.52%
PRINCIPAL SERVICES	OMS	Staff Travel	-	-	1,400	-	1,400	-	0.00%
PRINCIPAL SERVICES	OMS	Travel - Conferences	-	-	3,180	-	3,180	-	0.00%
PRINCIPAL SERVICES	OMS	Other Purchased Services	-	-	2,799	-	2,800	1	0.04%
PRINCIPAL SERVICES	OMS	Other Supplies	-	-	1,905	-	3,405	1,500	78.74%
PRINCIPAL SERVICES	OMS	Equipment - Replacement	-	-	-	-	11,000	11,000	100.00%
PRINCIPAL SERVICES	OMS	Dues & Fees	-	-	2,956	-	2,956	-	0.00%
PRINCIPAL SERVICES Total			34.40	34.40	3,315,253	32.40	3,420,538	105,285	3.18%



Function	Location	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
READING	AHS	Certified Salaries	2.00	1.00	199,000	1.00	102,485	(96,515)	-48.50%
READING	AHS	Instructional Supplies	-	-	5,665	-	3,500	(2,165)	-38.22%
READING	AHS	Other Supplies	-	-	-	-	-	-	0.00%
READING	AHS	Dues & Fees	-	-	600	-	-	(600)	-100.00%
READING	BMS	Certified Salaries	1.00	1.00	85,423	1.00	91,931	6,508	7.62%
READING	BMS	Instructional Supplies	-	-	2,500	-	2,500	-	0.00%
READING	BMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
READING	BMS	Other Supplies	-	-	-	-	-	-	0.00%
READING	BMS	Dues & Fees	-	-	-	-	-	-	0.00%
READING	OMS	Certified Salaries	1.00	1.00	99,500	1.00	102,485	2,985	3.00%
READING	OMS	Instructional Supplies	-	-	2,500	-	2,500	-	0.00%
READING	OMS	Other Supplies	-	-	-	-	-	-	0.00%
READING Total			4.00	3.00	395,188	3.00	305,401	(89,787)	-22.72%
SCIENCE	AHS	Certified Salaries	20.60	20.40	1,779,969	20.40	1,846,807	66,838	3.76%
SCIENCE	AHS	Repairs,Maintenance & Cleaning	-	-	-	-	1,000	1,000	100.00%
SCIENCE	AHS	Travel - Conferences	-	-	2,000	-	2,000	-	0.00%
SCIENCE	AHS	Instructional Supplies	-	-	62,870	-	64,683	1,813	2.88%
SCIENCE	AHS	Text & Digital Resources	-	-	6,400	-	46,400	40,000	625.00%
SCIENCE	AHS	Technology Supplies	-	-	-	-	9,100	9,100	100.00%
SCIENCE	AHS	Technology Equipment - Replacement	-	-	-	-	1,000	1,000	100.00%
SCIENCE	AHS	Dues & Fees	-	-	6,250	-	6,250	-	0.00%
SCIENCE	BMS	Certified Salaries	4.00	4.00	356,932	4.00	350,450	(6,482)	-1.82%
SCIENCE	BMS	Pupil Transportation	-	-	600	-	600	-	0.00%
SCIENCE	BMS	Instructional Supplies	-	-	4,549	-	4,549	-	0.00%
SCIENCE	BMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
SCIENCE	BMS	Other Supplies	-	-	1,892	-	1,892	-	0.00%
SCIENCE	OMS	Certified Salaries	4.00	4.00	318,707	4.00	356,691	37,984	11.92%
SCIENCE	OMS	Instructional Supplies	-	-	7,508	-	7,514	6	0.08%
SCIENCE	OMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
SCIENCE	OMS	Other Supplies	-	-	1,061	-	1,252	191	18.00%
SCIENCE	OMS	Equipment - Replacement	-	-	-	-	-	-	0.00%
SCIENCE Total			28.60	28.40	2,548,738	28.40	2,700,188	151,450	5.94%
SECURITY	DISTRICT	Other Professional & Tech Srvc	-	-	3,000	-	3,000	-	0.00%
SECURITY	DISTRICT	Technology Supplies	-	-	10,091	-	10,585	494	4.90%
SECURITY	DISTRICT	Improvements To Buildings	-	-	9,500	-	9,500	-	0.00%
SECURITY	DISTRICT	Equipment - New	-	-	-	-	-	-	0.00%
SECURITY	DISTRICT	Equipment - Replacement	-	-	5,000	-	5,000	-	0.00%
SECURITY	DISTRICT	Other Supplies	-	-	8,600	-	8,600	-	0.00%
SECURITY Total			-	-	36,191	-	36,685	494	1.36%



Function	Location	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
SOCIAL STUDIES	AHS	Certified Salaries	14.00	14.00	1,273,928	14.00	1,276,400	2,472	0.19%
SOCIAL STUDIES	AHS	Instructional Supplies	-	-	375	-	300	(75)	-20.00%
SOCIAL STUDIES	AHS	Text & Digital Resources	-	-	-	-	64,575	64,575	100.00%
SOCIAL STUDIES	AHS	Other Supplies	-	-	2,000	-	2,000	-	0.00%
SOCIAL STUDIES	AHS	Technology Supplies	-	-	-	-	-	-	0.00%
SOCIAL STUDIES	AHS	Technology Equipment - New	-	-	-	-	-	-	0.00%
SOCIAL STUDIES	AHS	Technology Equipment - Replacement	-	-	3,200	-	-	(3,200)	-100.00%
SOCIAL STUDIES	AHS	Dues & Fees	-	-	25	-	190	165	660.00%
SOCIAL STUDIES	BMS	Certified Salaries	4.00	4.00	372,202	4.00	385,907	13,705	3.68%
SOCIAL STUDIES	BMS	Other Professional & Tech Srvc	-	-	2,237	-	4,675	2,438	108.99%
SOCIAL STUDIES	BMS	Instructional Supplies	-	-	1,339	-	830	(509)	-38.01%
SOCIAL STUDIES	BMS	Text & Digital Resources	-	-	30,553	-	-	(30,553)	-100.00%
SOCIAL STUDIES	BMS	Dues & Fees	-	-	129	-	129	-	0.00%
SOCIAL STUDIES	OMS	Certified Salaries	4.00	4.00	374,481	4.00	388,494	14,013	3.74%
SOCIAL STUDIES	OMS	Other Professional & Tech Srvc	-	-	1,850	-	4,250	2,400	129.73%
SOCIAL STUDIES	OMS	Instructional Supplies	-	-	3,849	-	4,042	193	5.01%
SOCIAL STUDIES	OMS	Text & Digital Resources	-	-	30,553	-	-	(30,553)	-100.00%
SOCIAL STUDIES	OMS	Dues & Fees	-	-	140.00	-	160.00	20	14.29%
SOCIAL STUDIES Total			22.00	22.00	2,096,861.00	22.00	2,131,952.00	35,091	1.67%
STEM	AHS	Staff Travel	-	-	-	-	-	-	0.00%
STEM	AHS	Instructional Supplies	-	-	7,335	-	8,010	675	9.20%
STEM	AHS	Dues & Fees	-	-	1,250	-	1,250	-	0.00%
STEM	BMS	Instructional Supplies	-	-	2,192	-	2,192	-	0.00%
STEM	BMS	Dues & Fees	-	-	550	-	550	-	0.00%
STEM	OMS	Instructional Supplies	-	-	2,192	-	2,192	-	0.00%
STEM	OMS	Dues & Fees	-	-	550	-	550	-	0.00%
STEM Total			-	-	14,069	-	14,744	675	4.80%
STUDENT ACTIVITIES	AHS	Certified Salaries	-	-	166,252	-	210,490	44,238	26.61%
STUDENT ACTIVITIES	AHS	Other Supplies	-	-	-	-	-	-	0.00%
STUDENT ACTIVITIES	BMS	Certified Salaries	-	-	47,199	-	44,150	(3,049)	-6.46%
STUDENT ACTIVITIES	BMS	Other Purchased Services	-	-	-	-	-	-	0.00%
STUDENT ACTIVITIES	BMS	Other Supplies	-	-	700	-	735	35	5.00%
STUDENT ACTIVITIES	OMS	Certified Salaries	-	-	47,199	-	44,150	(3,049)	-6.46%
STUDENT ACTIVITIES	OMS	Other Supplies	-	-	800	-	800	-	0.00%
STUDENT ACTIVITIES Total			-	-	262,150	-	300,325	38,175	14.56%
SUBSTITUTES	DISTRICT	Certified Salaries	-	-	655,084	-	613,406	(41,678)	-6.36%
SUBSTITUTES	DISTRICT	Classified Salaries	-	-	40,000	-	50,000	10,000	25.00%
SUBSTITUTES Total			-	-	695,084	-	663,406	(31,678)	-4.56%
SUMMERWORK	AHS	Certified Salaries	-	-	75,298	-	88,806	13,508	17.94%
SUMMERWORK	BMS	Certified Salaries	-	-	38,725	-	43,641	4,916	12.69%
SUMMERWORK	OMS	Certified Salaries	-	-	38,724	-	43,641	4,917	12.70%



Function	Location	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
SUMMERWORK Total			-	-	152,747	-	176,088	23,341	15.28%
TECH EDUCATION	AHS	Certified Salaries	5.60	5.60	430,095	5.60	454,280	24,185	5.62%
TECH EDUCATION	AHS	Repairs,Maintenance & Cleaning	-	-	1,100	-	1,300	200	18.18%
TECH EDUCATION	AHS	Instructional Supplies	-	-	30,750	-	33,000	2,250	7.32%
TECH EDUCATION	AHS	Other Supplies	-	-	1,680.00	-	1,680.00	-	0.00%
TECH EDUCATION	AHS	Technology Supplies	-	-	9,335.00	-	6,235.00	(3,100)	-33.21%
TECH EDUCATION	AHS	Equipment - New	-	-	-	-	-	-	0.00%
TECH EDUCATION	AHS	Technology Equipment - New	-	-	-	-	-	-	0.00%
TECH EDUCATION	AHS	Technology Equipment - Replacement	-	-	-	-	36,000.00	36,000	100.00%
TECH EDUCATION	AHS	Dues & Fees	-	-	750.00	-	300.00	(450)	-60.00%
TECH EDUCATION	BMS	Certified Salaries	2.00	2.00	184,836	2.00	174,043	(10,793)	-5.84%
TECH EDUCATION	BMS	Repairs,Maintenance & Cleaning	-	-	500	-	500	-	0.00%
TECH EDUCATION	BMS	Instructional Supplies	-	-	8,800	-	8,350	(450)	-5.11%
TECH EDUCATION	BMS	Equipment - New	-	-	-	-	-	-	0.00%
TECH EDUCATION	BMS	Equipment - Replacement	-	-	-	-	-	-	0.00%
TECH EDUCATION	BMS	Dues & Fees	-	-	250	-	500	250	100.00%
TECH EDUCATION	OMS	Certified Salaries	2.00	2.00	182,332	2.00	191,263	8,931	4.90%
TECH EDUCATION	OMS	Repairs,Maintenance & Cleaning	-	-	500	-	500	-	0.00%
TECH EDUCATION	OMS	Instructional Supplies	-	-	8,500	-	9,200	700	8.24%
TECH EDUCATION	OMS	Other Supplies	-	-	300	-	-	(300)	-100.00%
TECH EDUCATION	OMS	Equipment - Replacement	-	-	-	-	500	500	100.00%
TECH EDUCATION	OMS	Dues & Fees	-	-	250	-	250	-	0.00%
TECH EDUCATION Total			9.60	9.60	859,978	9.60	917,901	57,923	6.74%



Function	Location	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
TECHNOLOGY	BMS	Technology Supplies	-	-	16,947	-	22,355	5,408	31.91%
TECHNOLOGY	BMS	Equipment Technology-New	-	-	7,600	-	-	(7,600)	-100.00%
TECHNOLOGY	BMS	Equipment Technology-Replacement	-	-	5,600	-	16,000	10,400	185.71%
TECHNOLOGY	DISTRICT	Certified Salaries	1.60	1.60	172,362	1.60	188,212	15,850	9.20%
TECHNOLOGY	DISTRICT	Classified Salaries	9.00	8.00	668,133	9.00	720,657	52,524	7.86%
TECHNOLOGY	DISTRICT	Other Professional & Tech Srvc	-	-	412,939	-	414,252	1,313	0.32%
TECHNOLOGY	DISTRICT	Repairs,Maintenance & Cleaning	-	-	11,600	-	9,100	(2,500)	-21.55%
TECHNOLOGY	DISTRICT	Communications: Tel,Post,Etc.	-	-	45,600	-	45,600	-	0.00%
TECHNOLOGY	DISTRICT	Staff Travel	-	-	1,200	-	1,400	200	16.67%
TECHNOLOGY	DISTRICT	Travel - Conferences	-	-	21,000	-	21,400	400	1.90%
TECHNOLOGY	DISTRICT	Other Purchased Services	-	-	200	-	-	(200)	-100.00%
TECHNOLOGY	DISTRICT	Other Supplies	-	-	-	-	-	-	0.00%
TECHNOLOGY	DISTRICT	Technology Supplies	-	-	350,735	-	366,086	15,351	4.38%
TECHNOLOGY	DISTRICT	Equipment - New	-	-	-	-	-	-	0.00%
TECHNOLOGY	DISTRICT	Equipment - Replacement	-	-	-	-	-	-	0.00%
TECHNOLOGY	DISTRICT	Techology Equipment - New	-	-	-	-	-	-	0.00%
TECHNOLOGY	DISTRICT	Technology Equipment - Replacement	-	-	39,300	-	54,000	14,700	37.40%
TECHNOLOGY	DISTRICT	Dues & Fees	-	-	600	-	600	-	0.00%
TECHNOLOGY	DPS	Technology Supplies	-	-	4,242	-	4,242	-	0.00%
TECHNOLOGY	DPS	Equipment Technology-New	-	-	-	-	-	-	0.00%
TECHNOLOGY	DPS	Equipment Technology-Replacement	-	-	-	-	-	-	0.00%
TECHNOLOGY	OMS	Technology Supplies	-	-	24,994	-	21,209	(3,785)	-15.14%
TECHNOLOGY	OMS	Equipment Technology-New	-	-	7,600	-	-	(7,600)	-100.00%
TECHNOLOGY	OMS	Equipment Technology-Replacement	-	-	5,600	-	16,000	10,400	185.71%
TECHNOLOGY Total			10.60	9.60	1,796,252	10.60	1,901,113	104,861	5.84%
THEATER ARTS	AHS	Certified Salaries	1.60	1.60	155,054	1.60	158,932	3,878	2.50%
THEATER ARTS	AHS	Other Professional & Tech Srvc	-	-	-	-	-	-	0.00%
THEATER ARTS	AHS	Instructional Supplies	-	-	2,000	-	2,000	-	0.00%
THEATER ARTS Total			1.60	1.60	157,054	1.60	160,932	3,878	2.47%
TRANSPORTATION	AHS	Pupil Transportation	-	-	35,000	-	35,000	-	0.00%
TRANSPORTATION	BMS	Pupil Transportation	-	-	3,200	-	3,500	300	9.38%
TRANSPORTATION	DISTRICT	Pupil Transportation	-	-	1,644,861	-	1,692,811	47,950	2.92%
TRANSPORTATION	DISTRICT	Vo-Ag / Vo-Tech Regular Education	-	-	337,309	-	258,052	(79,257)	-23.50%
TRANSPORTATION	DISTRICT	In District Private Regular Education	-	-	7,456	-	9,000	1,544	20.71%
TRANSPORTATION	DISTRICT	In District Public Regular Education	-	-	10,000	-	10,000	-	0.00%
TRANSPORTATION	DISTRICT	Out District Public Regular Education	-	-	37,606	-	38,923	1,317	3.50%
TRANSPORTATION	DISTRICT	Transportation Supplies	-	-	188,515	-	180,913	(7,602)	-4.03%
TRANSPORTATION	DPS	Pupil Transportation	-	-	292,372	-	297,746	5,374	1.84%
TRANSPORTATION	DPS	Pupil Transportation	-	-	642,808	-	729,919	87,111	13.55%
TRANSPORTATION	DPS	Pupil Transportation	-	-	701,723.00	-	725,700	23,977	3.42%
TRANSPORTATION	OMS	Pupil Transportation	-	-	3,000	-	3,500	500	16.67%



Function	Location	Description / Department	2023-2024 Budget FTE	2023-2024 Actual FTE	2023-2024 Adopted Budget	2024-2025 Budget FTE	2024-2025 Adopted Budget	Increase (Decrease)	Variance
TRANSPORTATION Total			-	-	3,903,850	-	3,985,064	81,214	2.08%
WORLD LANGUAGE	AHS	Certified Salaries	13.20	13.20	1,151,376	13.20	1,171,250	19,874	1.73%
WORLD LANGUAGE	AHS	Instructional Supplies	-	-	3,490	-	7,530	4,040	115.76%
WORLD LANGUAGE	AHS	Text & Digital Resources	-	-	4,750	-	38,053	33,303	701.12%
WORLD LANGUAGE	AHS	Technology Supplies	-	-	2,846	-	3,968	1,122	39.42%
WORLD LANGUAGE	AHS	Equipment - New	-	-	-	-	-	-	0.00%
WORLD LANGUAGE	AHS	Technology Equipment - New	-	-	3,200	-	-	(3,200)	-100.00%
WORLD LANGUAGE	AHS	Dues & Fees	-	-	1,628	-	2,144	516	31.70%
WORLD LANGUAGE	BMS	Certified Salaries	4.50	4.50	354,500	4.50	376,107	21,607	6.10%
WORLD LANGUAGE	BMS	Other Professional & Tech Srvc	-	-	-	-	4,800	4,800	100.00%
WORLD LANGUAGE	BMS	Instructional Supplies	-	-	12,036	-	9,985	(2,051)	-17.04%
WORLD LANGUAGE	BMS	Text & Digital Resources	-	-	11,118	-	-	(11,118)	-100.00%
WORLD LANGUAGE	BMS	Other Supplies	-	-	-	-	-	-	0.00%
WORLD LANGUAGE	BMS	Dues & Fees	-	-	1,000	-	500	(500)	-50.00%
WORLD LANGUAGE	OMS	Certified Salaries	4.50	4.50	349,872	4.50	345,172	(4,700)	-1.34%
WORLD LANGUAGE	OMS	Other Professional & Tech Srvc	-	-	-	-	1,200	1,200	100.00%
WORLD LANGUAGE	OMS	Instructional Supplies	-	-	9,205	-	11,233	2,028	22.03%
WORLD LANGUAGE	OMS	Text & Digital Resources	-	-	15,040	-	-	(15,040)	-100.00%
WORLD LANGUAGE	OMS	Dues & Fees	-	-	500	-	500	-	0.00%
WORLD LANGUAGE Total			22.20	22.20	1,920,561	22.20	1,972,442	51,881	2.70%

