

# Amity Regional School District No. 5 Board Approved Budget 2025-2026



March 10, 2025

**AMITY REGIONAL SCHOOL DISTRICT Nº 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:

The Amity Proposed 2025-2026 Budget exemplifies our unwavering dedication to delivering the exceptional education synonymous with the Amity Regional School District. At the same time, it reflects our responsibility to safeguard the financial stability and well-being of our taxpayers. This budget builds upon foundational principles refined over the years: fostering excellence in Academics, Athletics, and the Arts; planning strategically for capital improvements and technological advancements; pursuing cost-saving measures and operational efficiencies across departments; stabilizing funding in historically variable categories; addressing risks and uncertainties with prudence; and integrating community priorities into the final budget. Thanks to a collaborative and team-oriented approach, we present an initial budget proposal that is both thoughtful and fiscally responsible. The proposed budget reflects a 2.93% increase over the current fiscal year.

This budget proposal ensures we can sustain the exceptional, well-rounded educational experience our students and community expect. It aligns with the goals of the Amity Board of Education and supports the development of Amity students into the Portrait of the Graduate envisioned by the communities of Bethany, Orange, and Woodbridge. Our focus remains on providing high-quality programs and services while balancing cost efficiency to minimize taxpayer impact.

Key drivers of the 2025-2026 budget include contracted salaries, medical benefits, upgrades to public address systems at the middle schools, and specialized education services. Guided by student achievement data, the budget prioritizes initiatives to enhance mathematics performance, school attendance, and dual enrollment opportunities. Additionally, it incorporates staffing to meet an increasing multi-language learner population and unfunded mandates in Special Education. Notably, district debt decreases by 33.8%, offering some financial relief. With contracted and mandated services accounting for 91% of the total budget, the proposal ensures essential resources are allocated efficiently and effectively.

This Superintendent Proposed Budget underscores our commitment to maintaining a high standard of educational excellence while remaining fiscally prudent. We look forward to continuing our collaborative work with the Board of Education, Finance Committee, and community members to refine and finalize a budget that meets our shared goals.

***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 6, 2025.***

## **Table of Contents**

Introduction .....	i
Amity Board of Education Members .....	5
Amity Finance Committee Members .....	5
Amity Board of Education / District Goals .....	6
Document Organization .....	7
Budget Detail .....	8
Overall Summary .....	8
Cost Savings & Efficiencies .....	13
Total Revenues.....	15
Member Town Allocations.....	16
Other Revenue.....	16
Other State Grants .....	16
Miscellaneous Income .....	16
Salaries .....	17
Benefits .....	17
Purchased Services.....	18
Debt Service .....	18
Supplies (Including Utilities) .....	18
Equipment .....	19
Improvement/Contingency .....	19
Dues and Fees.....	19
Assumptions and Observations.....	20
Overview .....	20
Budget Drivers .....	20
Budget Balancers.....	22
Risk Factors.....	23
Average Daily Membership .....	26
Detailed Explanations by Account .....	29
Historical Data.....	43
Sources of Unspent Fund Balance.....	43
Use of Unspent Fund Balances.....	46
Budget Total Expenditures .....	48
Budget Balancers.....	49
Actual to Budget Variances.....	51
Student Enrollment.....	52
Staffing.....	53
Medical & Dental Insurance.....	56
OPEB Trust .....	59
Electricity .....	60

Long Range Projections.....	62
Five Year Capital Improvement Plan – Facilities.....	62
Capital Projects Other Funding Sources.....	65
Five Year Capital Improvement Plan – Technology .....	66
Five Year Plan – Textbooks .....	69
Debt Service .....	71
Three Year Operating Forecasts.....	72
Definitions .....	80
Department Detail.....	86
Amity Middle School – Bethany.....	86
Amity Middle School – Orange .....	90
Amity Regional High School .....	94
Department of Pupil Services.....	100
District Services .....	102
Board of Education .....	102
Central Administration.....	103
Technology .....	103
Building Operations & Maintenance.....	103
Security .....	104
Transportation .....	104
Substitutes .....	104
Employee Benefits .....	104
Redemption of Principal .....	105
Function Detail .....	106
Art .....	106
Athletics .....	106
Benefits .....	107
Board of Education.....	107
Business.....	107
Central Administration.....	107
Coverage .....	108
Debt Service .....	108
Department of Pupil Services.....	108
English.....	111
ESL.....	112
Facilities .....	112
Family & Consumer Sciences .....	112
General Instructional Supplies .....	113
Mathematics .....	113
Media .....	113



Music.....	114
Physical Education .....	115
Principal Services.....	115
Reading .....	116
Science .....	116
Security .....	117
Social Studies .....	117
STEM.....	117
Student Activities .....	117
Substitutes .....	118
Summer work .....	118
Technology Education.....	118
Technology Services .....	118
Theater.....	119
Transportation .....	119
World Language.....	119



**Amity Regional School District N°5  
Board of Education Members**

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

**Amity Regional School District N°5  
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 2023-2024 Actual, 2024-2025 Budget, 2025-2026 Forecast, and Proposed 2025-2026 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 \$1,652,347 or 2.93 percent
  - Salaries are higher by \$1,431,701
  - Benefits increase by \$327,651
  - Special education transportation and tuition increase by \$122,810
  - Debt Service *decreases* by \$1,305,915
  - Building and Site Improvements increase by \$356,500
  - Equipment, new, replacement including technology increase by \$74,299
  - Utilities, repairs and transportation supplies increase by \$89,652
- ❖ Member town allocations increase by \$1,563,778 or 2.83 percent
  - Excess Cost Revenue for the District is based on estimated revenue paid directly to the District. It is estimated at 60% reimbursement rate based on the revised State formula and current reimbursement rate data.
  - Revenue projections for other state grants increase based on current data
    - Open Choice Grant funds are now required to be accounted for in the general operating budget, an increase in revenue of \$125,000 (estimate).
  - No carryover funds are designated for next year's budget
- ❖ Total student enrollment is projected to increase from this school year's actual of 2,201 to 2,211 an estimate of 10 students
- ❖ The number of full-time equivalent (FTE) positions increases by a net 2.65 FTE
  - Certified positions will increase by 3.65 FTE to provide math support to Spartan Academy, English for speakers of other languages and special education services. An increase of 0.80 FTE for math offerings in Spartan Academy, a 0.25 FTE for a mental health specialist largely funded by grants, a 1.0 FTE TESOL (Teaching English to Speakers of Other Languages), and an increased work year for special education coordinators; 1.60 FTE positions funded by the Open Choice grant (revenue also increases) to support the 1.0 FTE in-school suspension tutor and the 0.60 FTE for the School Climate Coordinator. One less additional classified staff is requested as the District outsourced the cybersecurity position in the current budget cycle.

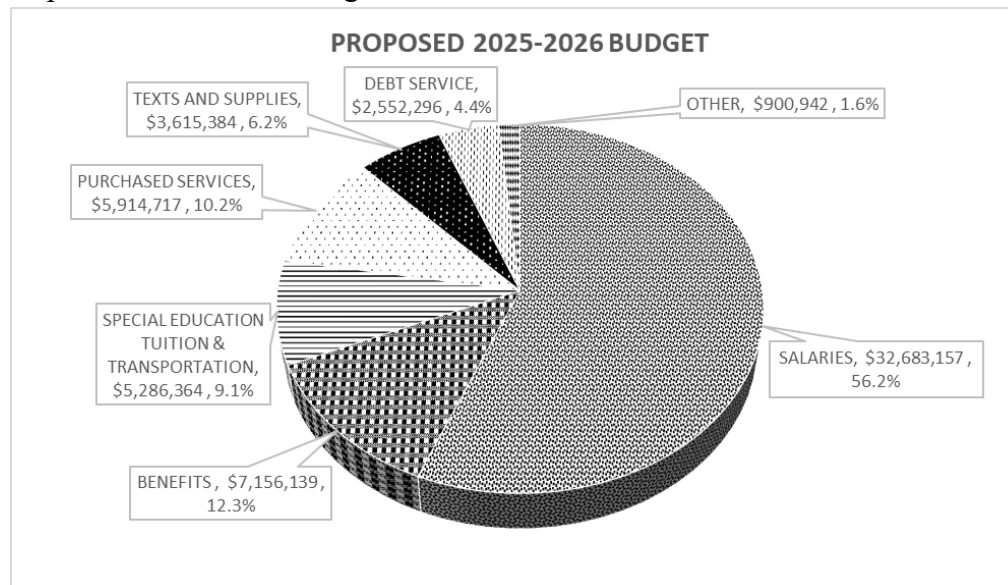


❖ The budget includes several risk factors

- Excess Costs will be funded at an estimated 60% reimbursement rate, State and federal grants will not be lower than budgeted (13.5 para-educator positions, 1.5 intervention specialists, 0.50 administrative assistant position and 3.1 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 82.05 percent of the total budget. All of the other accounts make up 17.95 percent of the total budget.



**The salary** budget is based on the current staff and contractual agreements with the addition of 3.65 FTE positions. This includes the addition of a 0.80 FTE math teacher for Spartan Academy, a 1.0 FTE for TESOL (Teaching English to Speakers of Other Languages) as our student population continues to be more diverse, and increasing the work year for two special education coordinators. There are changes in grant funding accounts resulting in 1.85 FTE the increase to the operating budget for existing certified positions. The 0.25 FTE school engagement specialist, a 1.0 FTE in-school suspension tutor and 0.60 FTE School Climate Coordinator are not new positions. The mental health position is part of a 3-year grant which gradually decreases and the costs shift to the general fund. The remaining positions continue to be funded by the Open Choice Grant but State legislation now requires the revenue and expenses are part of the operational budget. Classified positions decrease 1.0 FTE which reflects outsourcing the cybersecurity position. There is a net increase of 2.65 positions.

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

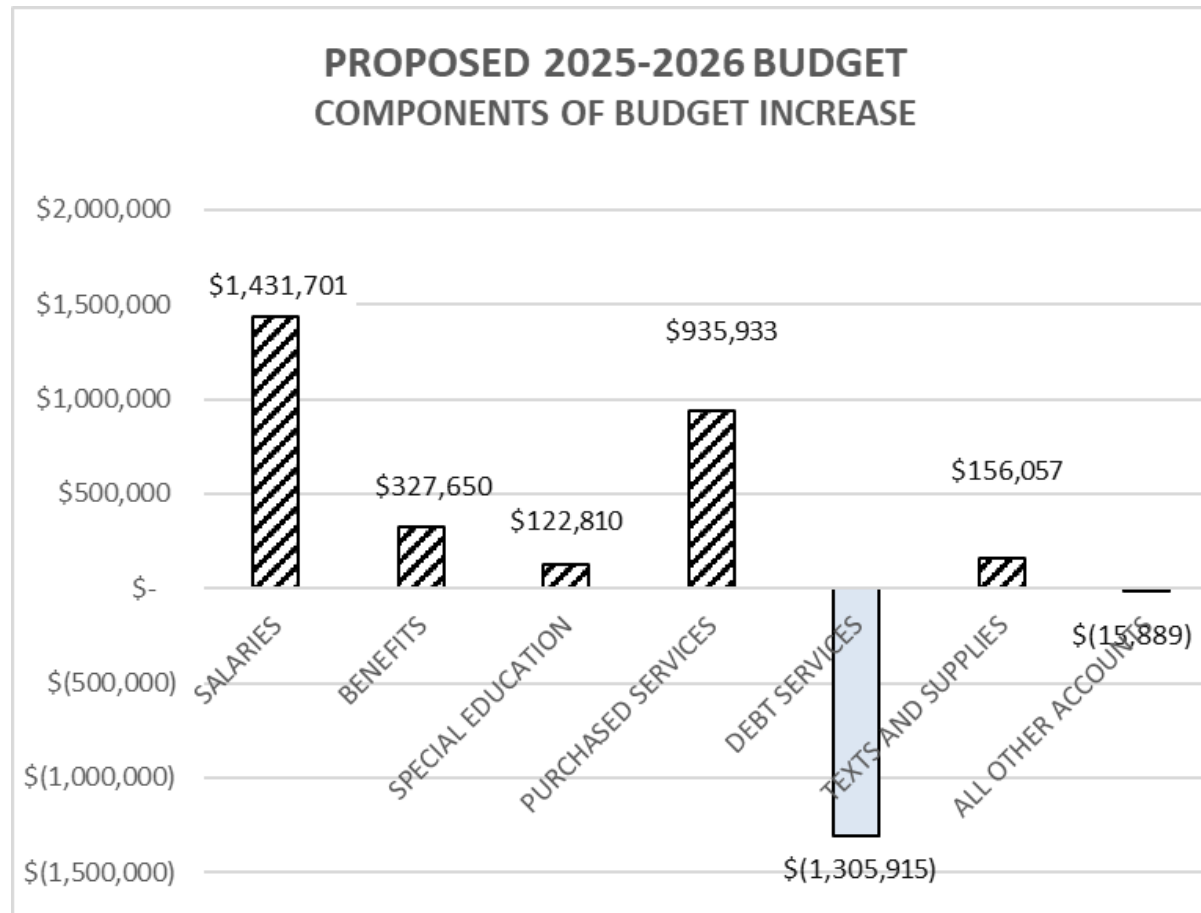
**Special education** tuition and transportation are based on identified incoming special education students from Grade 6 and identified special education students who are expected to move up one grade and remain in the District. There is **no** contingency for any students placed in a residential facility 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 in this budget but is proposed on the 5-year capital plan for with the majority being requested for middle school projects.

**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 \$1,759,352 including new positions; equipment increases by \$74,299 including replacement of the District's pickup truck \$35,000 and a 5 man football sled \$12,000, purchases services are increasing \$646,183 including \$145,563 for transportation contract increases and additional late busses at the middle schools, \$88,200 for cybersecurity services (corresponds to salary reduction), \$55,000 lease for new teacher devices, \$50,000 in contingency for the infrastructure, \$58,100 for outsourced special education services, and \$26,243 for legal services and print services; debt service decreases by \$1,305,915; special education transportation and tuition increases by \$122,810, building, grounds, and safety improvements, have an increase of \$356,500 which

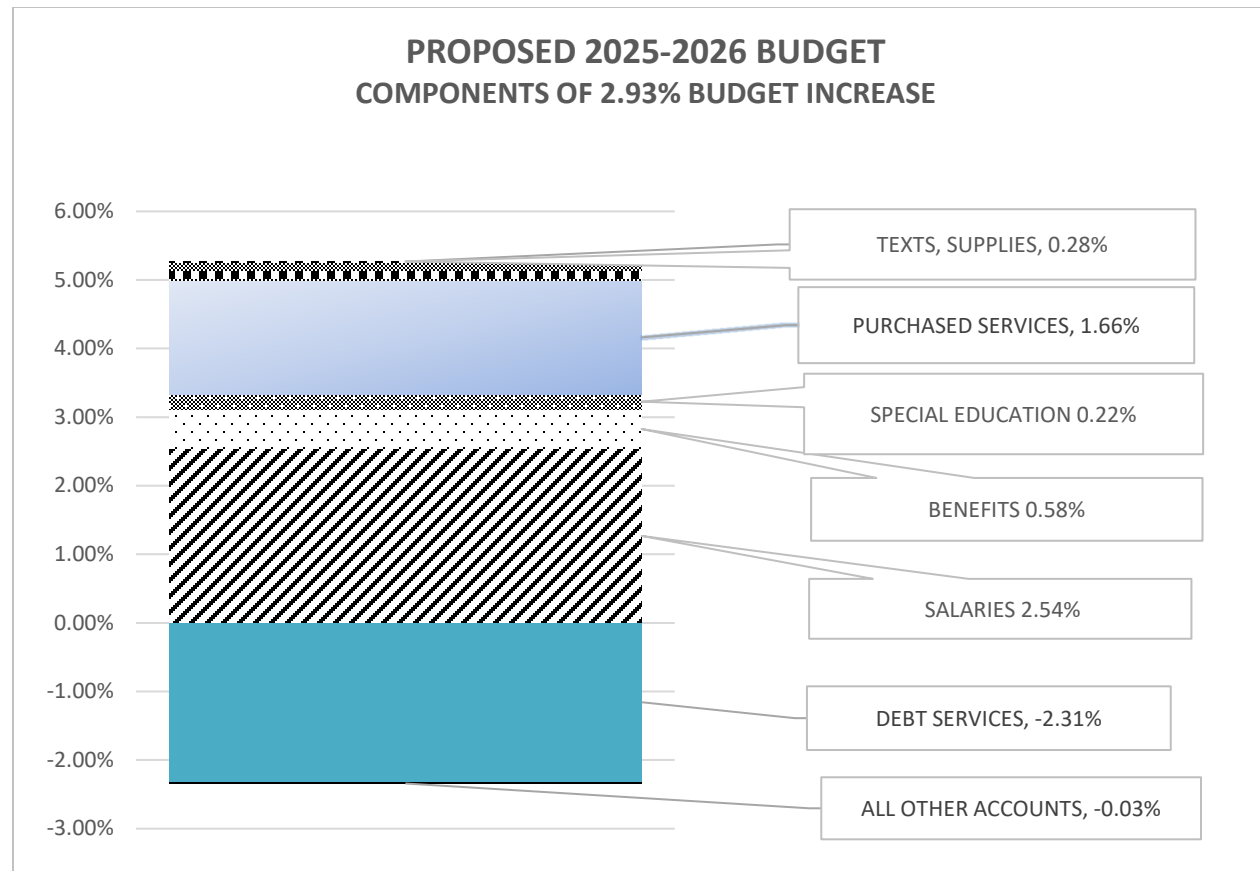


include new public announcement systems \$100,000 per middle school and a classroom remodel at AMSB to expand classroom space; and all other accounts increase by \$65,516.



❖ Total expenditures increase by \$1,652,347 or 2.93 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 Accounts) 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 \$2,002,324!**

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 2.64 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.
- ❖ **Fund capital projects from end-of-year funds-** The District with Board approval has been able to fund \$4,090,550 in capital projects including HVAC projects, security items, ARHS lecture hall, music instruments for the middle schools, major roof repairs at ARHS, gym roof replacements at the middle schools, save toward ARHS all-weather field replacement, library media center renovations. This saved the cost of issuing a bond and interest payments for the District.



LINE	CATEGORY	COLUMN 1 2023-2024 ACTUAL	COLUMN 2 2024-2025 BUDGET	COLUMN 5 FEB 25 FORECAST	COLUMN 4 2025-2026 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
1	MEMBER TOWN ALLOCATIONS	53,388,441	55,272,025	55,272,025	56,835,803	1,563,778	2.83%
1a	MEMBER TOWN ALLOCATION CREDIT				0		
2	OTHER REVENUE	369,550	247,545	293,445	221,597	(25,948)	-10.48%
3	OTHER STATE GRANTS	839,037	922,082	774,368	1,036,599	114,517	12.42%
4	MISCELLANEOUS INCOME	15,385	15,000	20,000	15,000	0	0.00%
5	<b>TOTAL REVENUES</b>	<b>54,612,413</b>	<b>56,456,652</b>	<b>56,359,838</b>	<b>58,108,999</b>	<b>1,652,347</b>	<b>2.93%</b>
6	SALARIES	29,108,667	31,251,456	31,210,479	32,683,157	1,431,701	4.58%
7	BENEFITS	5,796,459	6,828,489	6,813,607	7,156,139	327,651	4.80%
8	PURCHASED SERVICES	9,433,792	10,242,333	10,056,617	10,909,628	667,295	6.52%
9	DEBT SERVICE	4,417,942	3,858,211	3,858,211	2,552,296	(1,305,915)	-33.85%
10	SUPPLIES (INCLUDING UTILITIES)	3,161,505	3,459,384	3,591,268	3,554,998	95,614	2.76%
11	EQUIPMENT	169,506	200,101	216,261	274,400	74,299	37.13%
12	IMPROVEMENTS / CONTINGENCY	272,756	392,500	373,215	749,000	356,500	90.83%
13	DUES AND FEES	169,465	224,178	229,178	229,381	5,203	2.32%
14	TRANSFER ACCOUNT	1,091,054	0	0	0	0	0.00%
15	<b>TOTAL EXPENDITURES</b>	<b>53,621,146</b>	<b>56,456,652</b>	<b>56,348,836</b>	<b>58,108,999</b>	<b>1,652,347</b>	<b>2.93%</b>
16	<b>SUBTOTAL</b>	<b>991,271</b>	<b>0</b>	<b>11,002</b>	<b>0</b>	<b>(0)</b>	0.00%
17	CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	<b>59,412</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0.00%
18	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0.00%
19	<b>NET BALANCE/ (DEFICIT)</b>	<b>1,050,683</b>	<b>0</b>	<b>11,002</b>	<b>0</b>	<b>(0)</b>	0.00%
20	<b>AVERAGE DAILY MEMBERSHIP</b>	<b>2,123</b>	<b>2,166</b>	<b>2,201</b>	<b>2,201</b>	<b>35</b>	<b>1.62%</b>
21	<b>PER PUPIL EXPENDITURE</b>	<b>21,371</b>	<b>22,427</b>	<b>22,032</b>	<b>23,340</b>	<b>913</b>	<b>4.07%</b>

Note: The number of students for average daily membership (ADM) in the 2025-2026 budget are 2,153 compared to the 2024-2025 ADM of 2,116; this is higher by 37 students.





LINE	CATEGORY	COLUMN 1 2023-2024 ACTUAL	COLUMN 2 2024-2025 BUDGET	COLUMN 5 FEB 25 FORECAST	COLUMN 4 2025-2026 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
1	BETHANY ALLOCATION	9,075,014	9,012,104	8,828,987	9,160,226	148,122	1.64%
1a	PRIOR YEAR CREDIT BETHANY	242,337		183,117	0		
2	ORANGE ALLOCATION	25,388,491	27,479,040	26,964,444	27,533,537	54,497	0.20%
2a	PRIOR YEAR CREDIT ORANGE	715,253		514,596	0		
3	WOODBIDGE ALLOCATION	17,504,540	18,780,881	18,427,914	20,142,040	1,361,159	7.25%
3a	PRIOR YEAR CREDIT WOODBRIDGE	462,806		352,967	0		
4	<b>MEMBER TOWN ALLOCATIONS</b>	<b>53,388,441</b>	<b>55,272,025</b>	<b>55,272,025</b>	<b>56,835,803</b>	<b>1,563,778</b>	<b>2.83%</b>
5	ATHLETICS	27,229	28,000	28,000	27,000	(1,000)	-3.57%
6	INVESTMENT INCOME	151,963	60,000	110,000	60,000	0	0.00%
7	PARKING INCOME	32,019	31,150	31,150	32,000	850	2.73%
8	RENTAL INCOME	33,887	25,000	13,735	18,000	(7,000)	-28.00%
9	TUITION REVENUE	124,453	103,395	110,560	84,597	(18,798)	-18.18%
10	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0.00%
11	<b>OTHER REVENUE</b>	<b>369,550</b>	<b>247,545</b>	<b>293,445</b>	<b>221,597</b>	<b>(25,948)</b>	<b>-10.48%</b>
12	ADULT EDUCATION	4,521	4,754	5,178	4,900	146	3.07%
13	OPEN CHOICE	0	0	0	125,000	125,000	100.00%
14	SPECIAL EDUCATION GRANTS	812,416	893,928	747,090	884,599	(9,329)	-1.04%
15	TRANSPORTATION INCOME	22,100	23,400	22,100	22,100	(1,300)	-5.56%
16	<b>OTHER STATE GRANTS</b>	<b>839,037</b>	<b>922,082</b>	<b>774,368</b>	<b>1,036,599</b>	<b>114,517</b>	<b>12.42%</b>
17	INTERGOVERNMENTAL	0	0	0	0	0	0.00%
18	OTHER REVENUE	15,385	15,000	20,000	15,000	0	0.00%
19	TRANSFER IN	0	0	0	0	0	0.00%
20	<b>MISCELLANEOUS INCOME</b>	<b>15,385</b>	<b>15,000</b>	<b>20,000</b>	<b>15,000</b>	<b>0</b>	<b>0.00%</b>
21	<b>TOTAL REVENUES</b>	<b>54,612,413</b>	<b>56,456,652</b>	<b>56,359,838</b>	<b>58,108,999</b>	<b>1,652,347</b>	<b>2.93%</b>

**Note: A detailed explanation is provided under Assumptions and Observations for the changes from current 2024-2025 budget to the 2025-2026 budget for all revenue and expenditure accounts.**



LINE	CATEGORY	COLUMN 1	COLUMN 2	COLUMN 5	COLUMN 4	COLUMN 5	COLUMN 6
		2023-2024 ACTUAL	2024-2025 BUDGET	FEB 25 FORECAST	2025-2026 BUDGET	VAR. \$ TO BUDGET	VAR. % TO BUDGET
1	5111-CERTIFIED SALARIES	23,917,065	25,596,300	25,732,701	26,913,147	1,316,847	5.14%
2	5112-CLASSIFIED SALARIES	5,191,602	5,655,156	5,477,778	5,770,010	114,854	2.03%
3	<b>SALARIES</b>	<b>29,108,667</b>	<b>31,251,456</b>	<b>31,210,479</b>	<b>32,683,157</b>	<b>1,431,701</b>	<b>4.58%</b>
4	5200-MEDICARE - ER	407,317	455,244	455,244	474,989	19,745	4.34%
5	5210-FICA - ER	337,860	360,217	360,217	378,210	17,993	5.00%
6	5220-WORKERS' COMPENSATION	158,561	165,818	158,586	169,575	3,757	2.27%
7	5255-MEDICAL & DENTAL INSURANCE	3,611,804	4,574,718	4,549,222	4,837,753	263,035	5.75%
8	5860-OPEB TRUST	265,890	291,313	291,313	312,673	21,360	7.33%
9	5260-LIFE INSURANCE	48,405	64,396	64,396	56,461	(7,935)	-12.32%
10	5275-DISABILITY INSURANCE	12,106	12,062	12,062	15,016	2,954	24.49%
11	5280-PENSION PLAN - CLASSIFIED	726,430	670,604	670,604	681,191	10,587	1.58%
12	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	189,595	197,327	197,327	183,171	(14,156)	-7.17%
13	5282-RETIREMENT SICK LEA VE - CERT	0	0	0	0	0	0.00%
14	5283-RETIREMENT SICK LEA VE - CLASS	0	0	0	0	0	0.00%
15	5284-SEVERANCE PAY - CERTIFIED	0	0	0	0	0	0.00%
16	5290-UNEMPLOYMENT COMPENSATION	36,600	7,590	25,436	15,500	7,910	104.22%
17	5291-CLOTHING ALLOWANCE	1,891	2,200	2,200	4,600	2,400	109.09%
18	5251-TUITION REIMBURSEMENT	0	27,000	27,000	27,000	0	100.00%
19	<b>BENEFITS</b>	<b>5,796,459</b>	<b>6,828,489</b>	<b>6,813,607</b>	<b>7,156,139</b>	<b>327,651</b>	<b>4.80%</b>



LINE	CATEGORY	COLUMN 1	COLUMN 2	COLUMN 5	COLUMN 4	COLUMN 5	COLUMN 6
		2023-2024 ACTUAL	2024-2025 BUDGET	FEB 25 FORECAST	2025-2026 BUDGET	VAR. \$ TO BUDGET	VAR. % TO BUDGET
20	5322-INSTRUCTIONAL PROG IMPROVEMENT	61,690	64,200	64,200	64,200	0	0.00%
21	5327-DATA PROCESSING	132,568	138,302	138,302	157,949	19,647	14.21%
22	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	2,129,837	2,298,132	2,356,124	2,602,472	304,340	13.24%
23	5440-RENTALS - LAND, BLDG, EQUIPMENT	109,700	112,566	112,566	123,327	10,761	9.56%
24	5510-PUPIL TRANSPORTATION	3,833,125	4,020,506	3,997,506	4,184,788	164,282	4.09%
25	5521-GENERAL LIABILITY INSURANCE	282,623	305,004	309,835	324,428	19,424	6.37%
26	5550-COMMUNICATIONS: TEL, POST, ETC.	103,472	115,076	115,076	133,134	18,058	15.69%
27	5560-TUITION EXPENSE	2,712,997	3,093,272	2,867,733	3,198,805	105,533	3.41%
28	5590-OTHER PURCHASED SERVICES	67,780	95,275	95,275	120,525	25,250	26.50%
29	<b>PURCHASED SERVICES</b>	<b>9,433,792</b>	<b>10,242,333</b>	<b>10,056,617</b>	<b>10,909,628</b>	<b>667,295</b>	<b>6.52%</b>
30	5830-INTEREST	523,986	368,978	368,978	235,850	(133,128)	-36.08%
31	5910-REDEMPTION OF PRINCIPAL	3,893,956	3,489,233	3,489,233	2,316,446	(1,172,787)	-33.61%
30a	INTEREST OWED TO STATE	0	0	0	0	0	0.00%
32	<b>DEBT SERVICE</b>	<b>4,417,942</b>	<b>3,858,211</b>	<b>3,858,211</b>	<b>2,552,296</b>	<b>(1,305,915)</b>	<b>-33.85%</b>
33	5410-UTILITIES, EXCLUDING HEAT	679,399	712,402	887,511	718,420	6,018	0.84%
34	5420-REPAIRS, MAINTENANCE & CLEANING	792,147	802,305	821,590	857,352	55,047	6.86%
35	5611-INSTRUCTIONAL SUPPLIES	371,596	444,802	414,802	436,097	(8,705)	-1.96%
36	5613-MAINTENANCE/CUSTODIAL SUPPLIES	172,498	240,780	240,780	220,450	(20,330)	-8.44%
37	5620-OIL USED FOR HEATING	63,373	60,930	60,930	55,260	(5,670)	-9.31%
38	5621-NATURAL GAS	84,228	104,180	74,180	99,100	(5,080)	-4.88%
39	5627-TRANSPORTATION SUPPLIES	197,523	180,913	196,503	209,500	28,587	15.80%
40	5641-TEXTS & DIGITAL RESOURCES	117,975	178,281	169,281	173,164	(5,117)	-2.87%
41	5642-LIBRARY BOOKS & PERIODICALS	17,715	20,550	20,550	20,550	0	0.00%
42	5690-OTHER SUPPLIES	230,134	257,296	257,296	269,241	11,945	4.64%
43	5695-TECHNOLOGY SUPPLIES	434,917	456,945	447,845	495,864	38,919	8.52%
44	<b>SUPPLIES (INCLUDING UTILITIES)</b>	<b>3,161,505</b>	<b>3,459,384</b>	<b>3,591,268</b>	<b>3,554,998</b>	<b>95,614</b>	<b>2.76%</b>



LINE	CATEGORY	COLUMN 1 2023-2024 ACTUAL	COLUMN 2 2024-2025 BUDGET	COLUMN 5 FEB 25 FORECAST	COLUMN 4 2025-2026 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
45	5730-EQUIPMENT - NEW	36,099	2,000	2,000	4,500	2,500	125.00%
46	5731-EQUIPMENT - REPLACEMENT	60,136	52,301	52,301	105,617	53,316	101.94%
47	5732-EQUIPMENT - TECHNOLOGY-NEW	317	0	0	26,580	26,580	100.00%
48	5733-EQUIPMENT - TECHNOLOGY REPLACEMENT	72,954	145,800	161,960	137,703	(8,097)	-5.55%
49	<b>EQUIPMENT</b>	<b>169,506</b>	<b>200,101</b>	<b>216,261</b>	<b>274,400</b>	<b>74,299</b>	<b>37.13%</b>
50	5715-IMPROVEMENTS TO BUILDING	175,146	73,500	73,500	326,000	252,500	343.54%
51	5715-FACILITIES CONTINGENCY	100,000	100,000	100,000	100,000	0	0.00%
51a	TRSF. FROM FACILITIES CONTINGENCY	(100,000)	0	(19,285)	0	0	0.00%
52	5720-IMPROVEMENTS TO SITES	97,610	69,000	69,000	173,000	104,000	150.72%
53	5850-CONTINGENCY	137,162	150,000	150,000	150,000	0	0.00%
53a	TRSF. FROM CONTINGENCY TO OTHER ACCTS.	(137,162)	0	0	0	0	0.00%
54	<b>IMPROVEMENTS / CONTINGENCY</b>	<b>272,756</b>	<b>392,500</b>	<b>373,215</b>	<b>749,000</b>	<b>356,500</b>	<b>90.83%</b>
55	5580-STAFF TRAVEL	24,997	25,888	25,888	27,377	1,489	5.75%
56	5581-TRAVEL - CONFERENCES	53,964	86,855	91,855	85,718	(1,137)	-1.31%
57	5810-DUES & FEES	90,504	111,435	111,435	116,286	4,851	4.35%
58	<b>DUES AND FEES</b>	<b>169,465</b>	<b>224,178</b>	<b>229,178</b>	<b>229,381</b>	<b>5,203</b>	<b>2.32%</b>
59	<b>5856-TRANSFER ACCOUNT</b>	<b>1,091,054</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0.00%</b>
60	<b>TOTAL EXPENDITURES</b>	<b>53,621,146</b>	<b>56,456,652</b>	<b>56,348,836</b>	<b>58,108,999</b>	<b>1,652,347</b>	<b>2.93%</b>



## ASSUMPTIONS & OBSERVATIONS

**Overview:** The Superintendent Proposed 2025-2026 Budget is **\$58,108,999**, or **\$1,652,347** or **2.93 percent**, over the current budget.

**Budget Drivers:**

CATEGORY	VARIANCE \$	EXPLANATION
Salaries	\$1,125,277	Contractual or anticipated increases of current staff. There is a new teachers' contract settled at 4.50% for the 2 <sup>nd</sup> year of the contract, FY26. All of the District's six bargaining units have current agreements in place for 2025-2026.
	\$306,424	New staff costs of \$140,240 to increase math support in Spartan Academy and for a 1.0 FTE TESOL teacher; An additional \$18,195 funding is needed to support 0.25 FTE existing mental health specialist position that is partially grant funded. Open Choice expenses must now be accounted for in the general operating budget. Open Choice grant funds 1.60 FTE include 0.60 FTE for School C and 1.0 FTE for in-school suspension tutor, combining for \$109,523. Increasing the work year for 2 special education coordinators to 12 months is \$38,466.
Benefits	\$327,651	Costs of benefits for new positions is estimated at \$20,000. Medical costs are projected to rise by a net 5.75%, \$263,035. The reserve is budgeted at a level of 18% in 2025-2026. The claims are running at 98.8% of budget this fiscal year. Payroll taxes and life insurance reflect increased salaries. Contributions for the defined contribution plan increase as participation grows. The budget request is based on the ADEC, actuarially determined employer contribution for pension, OPEB and sick and severance funds.



Utilities, Supplies & Equipment	\$169,913	Natural gas and heating oil <i>decrease</i> by \$10,750. Instructional, maintenance and other supply costs, largely custodial products <i>decrease</i> by \$17,090. Textbooks and digital resources <i>decrease</i> by \$5,117. Transportation fuel increases \$28,587 due to increased usage and current bid prices. Repair and maintenance service costs are estimated to rise \$55,047 including a new dust collections system. Technology software renewals for curriculum and school operations and small technology items increase by \$38,919. The District's pickup truck needs replacing, \$35,000 is budgeted.
Building, Sites and Safety Improvements	\$356,500	\$100,000 is budgeted for each middle school to have the public announcement system updated. AMSB has a budget of \$28,000 to remodel one large classroom into three instructional spaces. Obsolete boiler controls will be replaced at all three schools. Storage buildings are planned for each middle school to address the storage needs, \$35,000 each building.



Budget Balancers:

CATEGORY	VARIANCE \$	EXPLANATION
Salaries	(\$168,690)	<b>RISK:</b> 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 in past years 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 guarantee new hires will be at a lower salary step.
	(\$669,001)	<b>RISK:</b> 18.6 positions including 13.5 para-educators, 1.5 interventionists and support staff, 0.50 administrative assistant position and 3.1 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)	<b>RISK:</b> The District reduced the reserves to 18% from 22% level for the beginning with the FY23 budget. Keeping the reserve at 18% saves \$268,102. 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. <b>REDUCTIONS:</b> Grant funding offsets anticipated costs by \$37,145. OPEB Trust actuarial required contribution is \$312,673, which is offset by a \$282,048 reduction in medical for retiree claims.



Debt Service

(\$1,305,915)

**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 \$8,554 remaining from the 2020 bond contingency toward debt service. The District has been able to complete many capital projects with the 1% and 2% set aside for capital/educational reserves, saving the cost of issuance fees and interest.

**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 incorporate some risk factors into the budget. 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 6 retirements and 10 resignations. The budget assumes 5 retirements, only 1 is submitted to date.

**Special education** expenditures are based on identified students, who are expected to return to school and incoming 6<sup>th</sup> 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 end of the school year 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. Snow removal is over budget in the current fiscal year by \$20,200. 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 athletic training table \$2,500. The forecast for available funds at year-end are not significant at this point to assume major purchases could be supported. A total of \$2,500 to reduce this 2025-2026 budget request. The information will be included in the monthly forecast; however, there is no guarantee the current projected fund balance will support any purchase 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 Educational Expenditures. \$1,129,132 of the current budget, 2% as allowed by State statute is the maximum amount that can be requested for transfer into the Reserve for Educational 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 have 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 2024-2025 surplus if it is available. The Amity Finance Committee and Amity Board of Education will be asked to consider this request at their August or September 2025 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 2025-2026 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, 2024, which includes outside placements, Vo-Ag, and Magnet school attendees from our district. It excludes Open Choice, tuition, and exchange students.

	<b>Bethany</b>	<b>Orange</b>	<b>Woodbridge</b>	<b>Total</b>
October 1, 2024	347	1,043	763	2,153
October 1, 2023	345	1,052	719	2,116
<b>Net Change</b>	<b>2</b>	<b>(9)</b>	<b>44</b>	<b>37</b>

	<b>Bethany</b>	<b>Orange</b>	<b>Woodbridge</b>	<b>Total</b>
Fiscal Year 2024-2025	16.305%	49.716%	33.979%	100.000%
Fiscal Year 2025-2026	16.117%	48.444%	35.439%	100.000%
<b>Net Change</b>	<b>(0.188%)</b>	<b>(1.272%)</b>	<b>1.460%</b>	

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

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

<b>Member Town</b>	<b>Enrollment Shift</b>	<b>Higher Revenues</b>	<b>Total Allocation At 0%</b>
Bethany	(\$103,912)	(\$14,275)	(\$118,187)
Orange	(\$703,060)	(\$42,906)	(\$745,966)
Woodbridge	\$806,972	(\$31,388)	\$775,584
<b>Totals</b>	<b>\$0</b>	<b>(\$88,569)</b>	<b>(\$88,569)</b>



**MEMBER TOWN ALLOCATIONS**  
**With a 2.93 Percent Budget Increase**

<b>Member Town</b>	<b>Enrollment Shift</b>	<b>Higher Revenues</b>	<b>Higher Operating Expenditures</b>	<b>Variance Dollar To Budget</b>	<b>Variance Percent To Budget</b>	<b>Prior Years Credit</b>
Bethany	(\$103,912)	(\$14,275)	\$ 266,309	\$ 148,122	1.64%	(\$ 183,117)
Orange	(\$703,060)	(\$42,906)	\$ 800,463	\$ 54,496	0.20%	(\$ 514,596)
Woodbridge	\$806,972	(\$31,388)	\$ 585,575	\$1,361,160	7.25%	(\$ 352,967)
<b>Totals</b>	<b>\$0</b>	<b>(\$88,569)</b>	<b>\$1,652,347</b>	<b>\$1,882,193</b>	<b>2.93%</b>	<b>(\$1,050,680)</b>

**STUDENT ENROLLMENT**

The Average Daily Membership increased from 2,116 (on October 1, 2023) to 2,153 (on October 1, 2024), increasing by 37 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 5<sup>th</sup> graders will all move to 6<sup>th</sup> 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 2,211 compared to 2,201 for this school year, an increase of 10 students. This is the increase across the three schools. These estimates are just that, an estimate. The NESDEC report of December 2024 and the District's calculations indicate the enrollment loss in FY23 of 86 students will be erased by FY27, with gains started in FY24. Historically, Amity Regional High School has average 52 new registrations over the recent years.



## STAFFING

*The number of full-time equivalent positions will have a net increase of 2.65 FTE to provide math support at the high school, English Language Learners teacher, increased coordinator days for special education, and absorbing 1.85 FTEs that are grant funded. These requests are offset by a reduction of the technology staff for a cyber position.*

## POSSIBLE USES OF 2024-2025 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 AUGUST/SEPTEMBER 2025 meeting.

- ✓ CONSIDER funding equipment and capital projects not included in the current budget request. These items library media center upgrades and infrastructure planning District wide.
- ✓ CONSIDER appropriating up to 2% or \$1,129,132 of the 2024-2025 operating budget to the Reserve for Educational Expenditures account for future capital items. This fund replaces the Capital and Nonrecurring fund per State statute. This is the maximum amount allowed by State statute.

Projects funded in prior years include the purchase of library media center project at ARHS, 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 have also been funded through the capital nonrecurring account. These types of purchases are generally under \$100,000. There is \$2,068,427 in the CNR account of which 100% is designated and \$1,091,054 in the Reserve for Educational Expenditures of which 100% is designated. The majority of these funds are designated for the ARHS library media center (LMC) renovation project with a small amount toward lighting projects district wide. The District has a grant application pending with the State for partial reimbursement of the LMC project.



**DETAILED EXPLANATION BY REVENUE ACCOUNT**

<b>Member Town Allocations:</b>	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, 2024.
<b>Adult Education:</b>	The budget is based on the current State award.
<b>Open Choice:</b>	The budget is based on estimated enrollment. This grant is required by State statute to be included in the general operating budget.
<b>Special Education Grants:</b>	The Excess Cost Grant currently is distributed to the District based on costs incurred by the District for special education students. The State has consistently decreased funding despite special legislation was passed to increase funding. Funding is estimated at 60%, down from earlier projections of 67% and 80%. This is due to updated estimates and revisions to the State funding formula.
<b>Transportation Income:</b>	The budget is for magnet school transportation only. All other transportation aid from the State has been eliminated.
<b>Athletics:</b>	The budget is based on historical data.
<b>Investment Income:</b>	Interest income is expected to level funded at \$60,000, no change with the current budget.
<b>Tuition Revenue:</b>	The budget is based on five tuition students, currently enrolled. Three are children of staff members and are at a discounted rate.



<b>Rental Income:</b>	The budget is based on historical and current data for rentals.
<b>Transportation BOWA Agreement:</b>	Amity Regional School District No. 5 and the Member Town Elementary School Districts share an equal number of buses in the current year.
<b>Intergovernmental Revenue:</b>	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.
<b>Designated from Prior Year:</b>	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.
<b>Other Revenue:</b>	The budget is based on historical data.
<b>Transfer In:</b>	This account is used for revenue from other Funds. There are none expected.
<b>Building Renovation Grants:</b>	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, **\$1,010,423 UNF**. New staff include a 1.0 FTE Teachers of English to Speakers of Other Languages (TESOL) position, a 0.8 FTE math position for Spartan Academy at the high school, increase in the work year for 2 special education coordinators to 12 months; 1.85 FTE of various portions of positions are included in the general operating budget because of changes in grant funding. An additional 0.25 FTE existing mental health specialist position that is partially grant funded. Open Choice expenses must now be accounted for in the general operating budget. Open Choice grant supports 1.60 FTE include 0.60 FTE for school climate coordinator and 1.0 FTE for in-school suspension tutor, combining for \$109,523. Increasing the work year for 2 special education coordinators to 12 months is \$38,466. These requests total **\$306,424 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 **\$114,854 UNF**. There is a reduction of 1.0 FTE classified position since the cybersecurity services were outsourced.

**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 **\$28,821 UNF each**. There are currently 13.5 para-educators funded by the IDEA grant, 2 intervention specialists funded through Title I and 3.10 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 proposed budget reflects a increase of **\$3,757 UNF**.





**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 **\$243,035 UNF**, benefits for requested new staff add **\$20,000 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, 99.5% in fiscal year 2024 and currently at 98.8% in the fiscal year 2025 budget. We work with our consultants and Anthem's underwriters to develop the best estimate of 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 \$927,687 in next year's budget.

**OPEB Trust:** The Actuarial Report calculated the actual required contribution less expected benefits payments at a contribution of **\$312,673**, an increase of **\$21,360 UNF**. 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 increases slightly by **\$10,587 UNF**. 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 **\$14,156 FAV** as the District will use forfeiture funds to offset the rising costs as more participants join the plan annually.

**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 a few individuals on unemployment during 2024-25. The budget was increases by **\$7,910 UNF**.

**Instructional Prog. Improvement:** The budget is flat with no increase **FAV**. 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 14% 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. There is an additional software program requested to automate staff evaluations **\$18,000 UNF**. The software is part of the Frontline suite of HR programs the District currently uses. The account increases \$ **19,647 UNF**.



**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, one additional copier is requested for the high school; **\$5,100 UNF**. The budget proposes maintaining a contingency for infrastructure equipment since all equipment is out of warranty; **\$50,000 UNF**, a cybersecurity position was outsourced in the current budget and will continue in FY26 at **\$88,200 UNF**; the cybersecurity cost has an offsetting reduction on the salary line; some contracted special services include behavior cognitive analyst, audio services, physical therapy, occupational therapy and nursing services increase for a net increase of **\$58,100 UNF**. A new lease for teacher devices is projected to cost **\$55,000 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 increasing **\$10,761 UNF**. This account covers the 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 proposed budget also includes rental costs for athletics: field rental which is lower, but ice time, swimming pool, and golf range use are higher.

**Pupil Transportation:** The budget reflects the contractual increase in the third year of the agreement for regular transportation, **\$145,563 UNF** and an additional late bus run is budgeted for each middle schools, **\$21,624 UNF**. Special education transportation decreases by **\$3,937 FAV**. This is based on current students and incoming student needs and changes in shared transportation arrangements. Overall, transportation costs increase in total by **\$164,282 UNF**.

**General Liability Insurance:** The District's insurance carrier estimated higher premiums at **\$19,424 UNF**. This includes student accident insurance, liability insurance and cyber insurance. Student Accident 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 account increases \$18,058 to include costs for a media liaison and the rising cost of postage.



**Tuition Expense:** Special education tuition projected costs has increased by **\$105,533 UNF**, due to current student needs for in public outplacements and private outplacements. The District still works towards returning students to the District for service based on the most recent information from students' IEPs.

	<b>FY20-21 ACTUAL</b>	<b>FY21-22 ACTUAL</b>	<b>FY22-23 ACTUAL</b>	<b>FY23-24 ACTUAL</b>	<b>FY24-25 BUDGET</b>	<b>FY24-25 FORECAST</b>	<b>FY25-26 BUDGET</b>
Sound	5	3	3	3	5	4	4
Trumbull	3	1	3	4	4	3	3
Nonnewaug	7	9	7	8	8	4	7
Common Ground Charter HS	1	1	3	2	1	0	0
NH Coop Arts	0	0	0	0	0	1	1
Fairchild Wheeler	0	0	0	0	0	1	0
Emmett O'Brien	0	0	2	2	2	2	1
Hill Career Magnet	0	0	1	0	0	0	0
Wintergreen Magnet	0	1	0	0	0	0	0
Marine Science Magnet HS	0	0	1	0	0	0	0
Lyman Hall Tech	0	0	0	0	0	1	1
Engineering Science Magnet	0	0	0	0	0	1	0
Highville Charter School	0	0	0	0	0	0	0
<b>Vo-Tech/Ag Totals</b>	<b>16</b>	<b>15</b>	<b>20</b>	<b>19</b>	<b>21</b>	<b>17</b>	<b>17</b>
<b>Magnet-ECA</b>	<b>16</b>	<b>18</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>
Public SPED	6	10	9	8	11	9	10
Private SPED	27	20	16	19	16	15	21
<b>Public/Private Totals</b>	<b>33</b>	<b>30</b>	<b>25</b>	<b>27</b>	<b>27</b>	<b>24</b>	<b>31</b>



**RISK FACTOR**

The 2025-2026 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 new funding for field trip assistance at all three schools of **\$20,000 UNF** and support for theater programs at all three schools of **\$8,000 UNF**. PACT for grade 10 and PSAT testing for Grade 9-11 students. The schools budget for student record folders, tardy slips, athletic certificates, CPR materials, other printed materials and athletic officials.. Cost for materials and catering needed for professional development sessions and the printing of the Amity District Calendar are also budgeted here. Overall, these accounts increase by **\$25,250 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 2025-2026 will decrease significantly, **\$1,305,915 FAV including remaining funds from the 2020 bond of \$8,554 FAV that will be applied to debt payments**. 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 is funded with end-of-year funds appropriated into the Capital Nonrecurring and Educational Expenditures Accounts. This presently has avoided borrowing costs. **The District does anticipate needing to bond for major projects in fiscal year 2027. The majority of projects are at the middle schools, including repair/replacement of the roofs on the main part of the schools (gym roofs were done in 2023); HVAC repairs/replacements; field upgrades; well pump and pump house replacement at AMSB and stage lighting at both middle schools. The five-year capital plan lists the projects.**



### 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 is fully funded with end-of-year funds appropriated into the Capital Nonrecurring and Educational Expenditure Accounts. Future borrowing is planned for in 2027 to address middle school projects listed on the five-year capital plan.

**Utilities, Excluding Heat:** Electricity usage is budgeted 3,400,000 kWh at \$0.10793 per kWh (\$622,736) compared to 3,377,000 kWh at \$0.07988 per kWh, or a slight increase of **\$2,169 UNF**. A new contract rate was secured in 2024, though the delivery charges vary. The sewer budget is \$31,109, an increase of **\$3,109 UNF**. The water budget is **\$60,000** which is **\$740 UNF** higher than this year's budget. The propane budget is **\$4,575**, or **\$60 FAV** less than this year's budget. The District participated in a regional cooperative bid for its electricity supply in October of 2024 at .1079, which is higher than the previous rate of .07988 per kWh and delivery and public use charges have increased. The overall budget is increases by **\$6,018 UNF**. Public benefit charges for electricity may be higher than budgeted. It has been difficult to estimate the charges.

**Repairs, Maintenance & Cleaning:** The budget increases by **\$55,047 UNF**. Facilities repair parts and contracts have increased as has the frequency of repairs on older buildings and equipment. The dust collection system at the high school, needs replacement **\$20,000 UNF**. 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 \$82,000. This is based on a five-year average of \$58,620, excluding the costs to remove snow and ice from roofs and removing snow from the sites. Snow removal costs have large variances year-to-year. The annual costs range from \$40,200 to \$93,825 over the past 5 years. There may be lower snowfall totals but higher instances of salting and sanding events. The account is over budget \$20,200 year-to-date in 2025.



**Instructional Supplies:** The budget is decreasing based on adjustments for actual expenditures, **\$8,705 FAV**. Psychological test assessments, physical education supplies, magazine subscriptions, classroom posters, and student workbooks are some of the items requested, along with Readers' Workshop libraries for the middle schools.

**Maintenance/Custodial Supplies:** The budget for electrical, plumbing, and other trade supplies and custodial supplies, cleaning and paper goods is decreasing by **\$20,330 FAV**. Prices have stabilizing for these supplies, the custodial staff is using current inventory to ensure stock is rotated and current; and a new vendor is being utilized with more favorable pricing. A new State mandate went into effect in 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 annually but we have estimated \$17,000.

**Oil Used for Heating:** Amity Middle School – Bethany Campus is budgeted to use 21,000 gallons at \$2.56 plus tax per gallon compared to this year's budget of 21,000 gallons at \$2.83 per gallon, or a budget decrease of **\$5,170 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 \$1,000 is budgeted for the generators at the three school buildings, **\$500 FAV** less than 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 \$1.97 per Ccf. Amity Middle School – Orange Campus is budgeted to use 20,305 Ccf at \$1.97 per Ccf compared to 28,500 Ccf. The budget does not assume there will be a period the heat exchanger is off-line as has been the at times in the past fiscal years 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 is assumed to be lower, driving an decrease of **\$5,080 FAV**.

**Transportation Supplies:** The budget assumes usage of 65,000 gallons of diesel fuel and 15,000 of gasoline for busses used to transport students. This is an increase of 13,000 gallons based on historical usage. The account was overbudget in FY24 and is expected to be in FY25 due to the increase fuel usage. The District contracts for the buses but pays for the diesel fuel. The bid price for 2025-2026 is \$2.63 a gallon down from \$2.85 for diesel in FY25 and \$2.57 a gallon down from \$2.63 a gallon in FY25 for gasoline helping to offset the increased usage. The budget increases by **\$28,587 UNF**.



**Texts & Digital Resources:** The textbook purchases have decreased by **\$5,117 FAV** based on the textbook forecast. The high school is purchasing social studies, science, and world language textbooks. The middle schools are purchasing social studies licenses and reading books. 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 **\$50,864 UNF**. The cost and number of software programs and licenses to support teaching has risen. The majority of the increase is for Artic Wolf **\$55,000 UNF** a cybersecurity program, and Magic School, an AI software, **\$11,000 UNF**. There are decreases in some accounts due to historical spending trends for supplies, such as, office supplies, athletic equipment and supplies, , 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 **\$74,299 UNF**. Replacement equipment including upgrading the high school manufacturing lab **\$40,273 UNF**, a furniture replacement allotment for each school, a new football sled at **\$12,000 UNF**, replacing the District’s 2008 pickup truck **\$35,000 UNF**. Promethean boards continued to be phased into classrooms to replace failing smartboards. All three schools are scheduled for replacement boards. Other technology replacement items are lower, **\$8,097 FAV**.

**Improvements to Buildings & Sites:** Total budget is \$599,000. This is **\$356,500 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 as phase 2 of the replacement plan, upgrading the public announcement systems at both middle schools \$200,000 UNF; subdividing a large classroom at AMSB into 3 classrooms \$28,000 UNF, field maintenance at AMSO \$20,000; bleachers and courtyards improvements at AMSB \$18,000 UNF; new storage buildings at each middle school \$70,000 UNF; and phase one of power washing the high school \$19,000. The other regular items include insulation, security window film, asphalt repairs, and parking lots and sidewalk repairs. This budget includes the following capital projects:





**Improvements to Buildings:** Total budget is \$426,000, which \$252,500 more than current year.

**Amity Middle School – Bethany**

<b><u>Project</u></b>	<b><u>Reason</u></b>	<b><u>Amount</u></b>
Boiler Controls	Current Controls are obsolete	<b>\$20,000</b>
Redesign Room 27	Split large classroom into 3 learning spaces	<b>\$28,000</b>
Replace PA system	Public Announcement system is failing	<b>\$100,000</b>

**Amity Middle School – Orange**

Boiler Controls	Current Controls are obsolete	<b>\$19,000</b>
Replace pipe insulation	Replace deteriorated insulation	<b>\$ 2,000</b>
Replace PA System	Public Announcement system is failing	<b>\$100,000</b>

**Amity Regional High School**

Boiler Controls	Current Controls are obsolete	<b>\$20,000</b>
Replace gas lines/fixtures	Science labs need updating	<b>\$ 8,000</b>
Upgrade dust collection	Woodworking room system needs upgrade	<b>\$20,000</b>
Update art classroom	Art classroom cabinets are worn	<b>\$10,000</b>
Power wash building	Phase one of power washing	<b>\$19,000</b>
Facilities Contingency	Unforeseen facilities related failures	<b>\$100,000</b>



**Improvements to Sites:** Total budget is \$173,000. This is \$104,000 more than this fiscal year's budget.

**Amity Middle School – Bethany**

<b><u>Project</u></b>	<b><u>Reason</u></b>	<b><u>Amount</u></b>
Courtyard improvements	Clear trees and overgrown brush	<b>\$ 8,000</b>
Storage Building	School interior does not have enough storage	<b>\$35,000</b>
Concrete repairs	Regular maintenance of sidewalks	<b>\$15,000</b>
Asphalt sealing and crack repairs	Regular maintenance of parking lot	<b>\$20,000</b>
Add bleachers to field	Bleachers for sporting events	<b>\$10,000</b>

**Amity Middle School - Orange**

Storage Building	School interior does not have enough storage	<b>\$35,000</b>
Athletic field	Improve field condition	<b>\$20,000</b>

**Amity Regional High School**

Concrete repairs	Regular maintenance of sidewalks	<b>\$20,000</b>
Backstop repairs	Repairs to softball and baseball backstops	<b>\$10,000</b>



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

**Staff Travel:** This account is increases by **\$1,489 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 decrease of **\$1,137 FAV** based on current requests.

**Dues and Fees:** This budget is increases by **\$4,851 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 Educational Expenditures. The budget is \$0, though the District Administration plans to request up to 2% if available from current 2024-2025 budget for the Educational Expenditures 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 **\$2,511,544**. The major contributors to the unspent fund balance were, as follows:

- **Special Education - \$920,656 or 36.8 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 7<sup>th</sup> grade from one of the member town elementary school districts.
- **Financial Management - \$345,312 or 13.8 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. The District seeks grant funding to offset the operating budget. Most recently the District received \$766,000 for reimbursement of the HVAC project at the high school. The District's application for grant funding for the high school library media center project is on the State's priority list.
- **Turnover and Leaves-of-Absence - \$184,983 or 7.4 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,

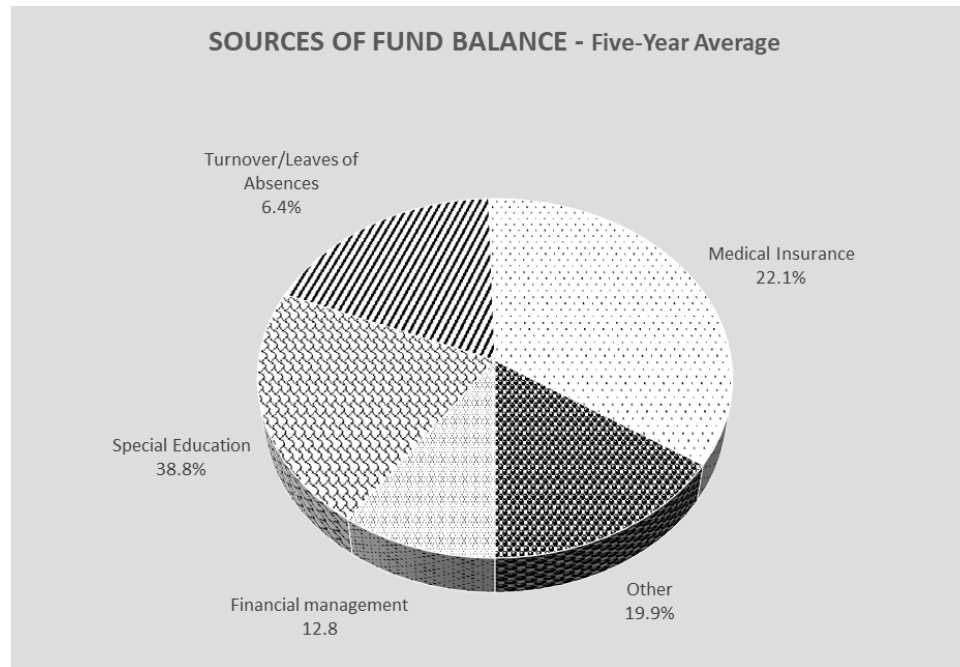


there have been instances in which the actual number was unusually high, 2021-2022 had 9 retirements and 8 resignations and 2022-2023 had 6 retirements and 21 resignations. Resignations have increased but savings are not always realized from a resignation and could actually result in an increase salary cost.

- **Medical Insurance - \$626,220 or 25.0 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. The last three years, the medical claims ranged between 93.6% and 99.5% of budget. We are currently experiencing claims at 100.8% of budget in FY25.
- **Other - \$434,373 or 17.4 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. Decreases were realized when snow removal was underbudget, athletic teams did not travel to playoffs, instructional and maintenance supplies not fully expended, savings on rental space for special education programs, and reduction in cybersecurity insurance due to enhancements the District put in place, and staff travel accounts. 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:



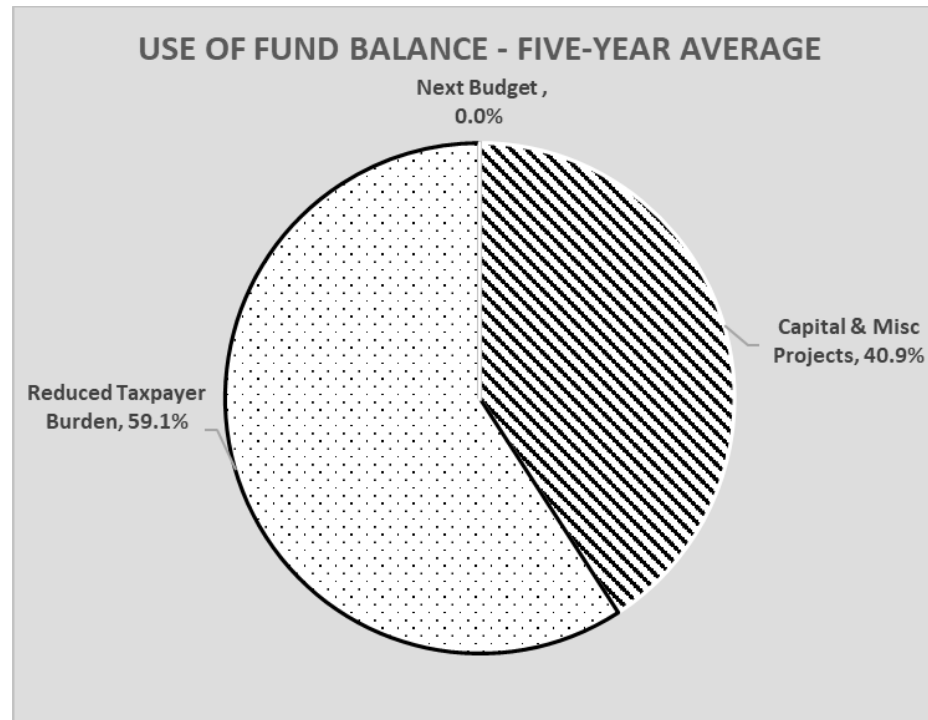
**Uses of Unspent Fund Balance:**

We have had a **five-year average** unspent fund balance of **\$2,511,544**. 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) 59.1 percent, or a five-year average of \$1,485.427. Most of the other unspent fund balance has been used to pay for large facility repairs, funding the capital and/or educational reserve for planned capital projects and technology purchases.

- **Return Unspent Fund Balance - \$1,485,427 or 59.1 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 - \$1,026,117 or 40.9%:** 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 education expenditures, capital, medical insurance and OPEB Trust.



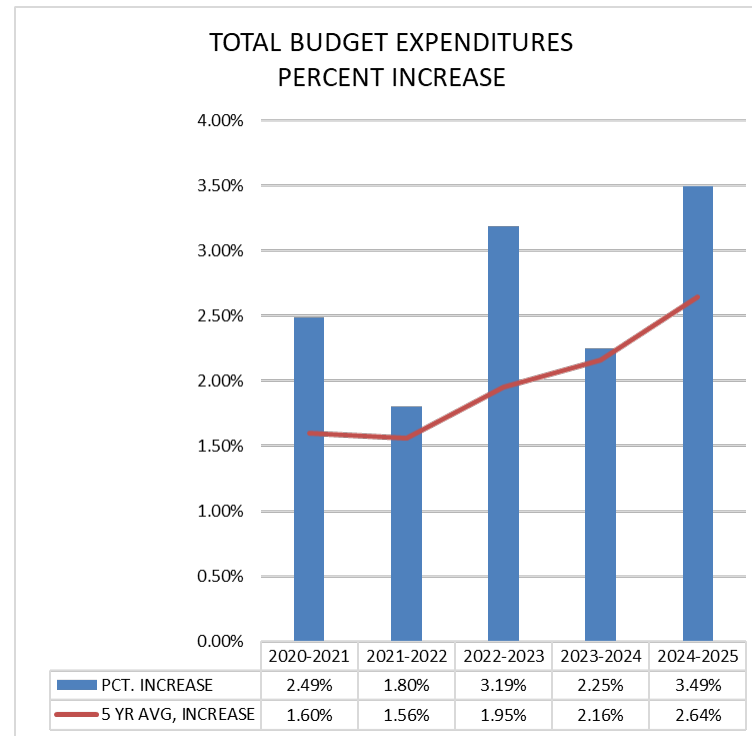
The uses of the fund balance over the past **five-year period** is graphically depicted below:





**Budgeted Total Expenditures:**

Over the past five-year period, the ***budgeted total expenditures have averaged an increase of 2.64 percent.*** The highest percentage was 3.49 percent in 2024-2025. The primary budget drivers for 2024-2025 were contracted salaries and additional math support for students, required financial literacy teacher, and benefits for the new staff.



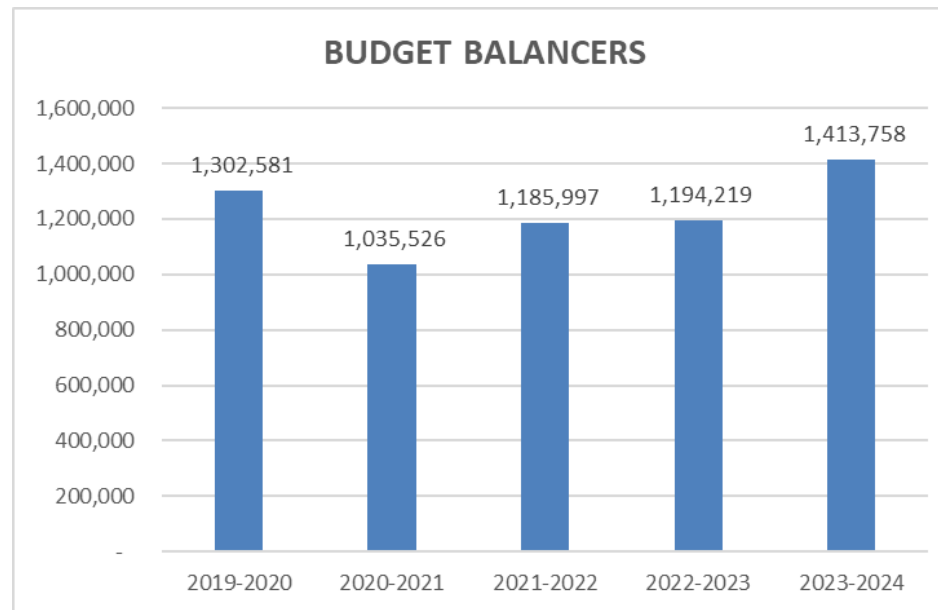
Note: Average Increase is the average of the preceding five-year period (i.e., 2020-2021 through 2024-2025), inclusive.



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 2.64 percent.



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

**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.

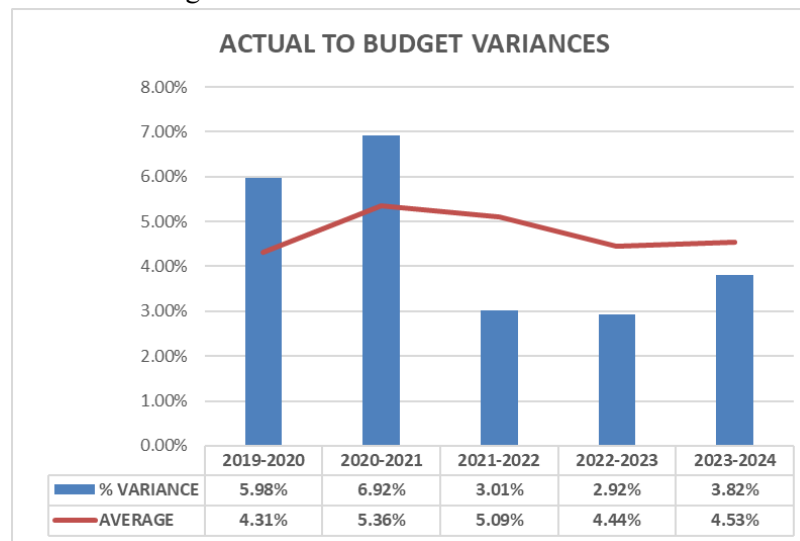
**2024-2025 Budget:**

- ❖ \$200,912 – Turnover and vacancies estimates reduced the budget
- ❖ \$665,687 – Positions funded by grants, mainly special education
- ❖ \$661,138 – A lower medical reserve, full funding of the pensions, and OPEB contributions reduced benefit costs



**Actual to Budget Variances:**

Over the past five-year period, the *actual to budget variances have averaged 4.53 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, 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 3.82% largely due to turnover of staff and a savings in medical claims.

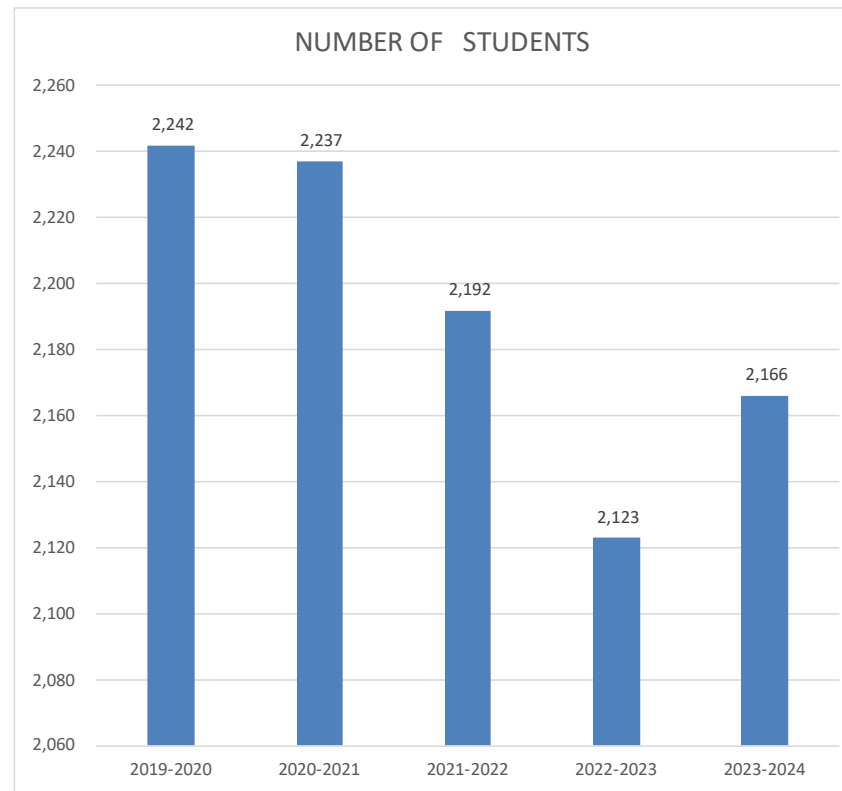


The budgets incorporate certain ‘risk factors’ to help hold down the budget increases. Some examples are no monies budgeted for any unanticipated special education students who may move into the district and need to be placed in an out-of-district facility; maintaining a reserve balance in the Self-Insurance 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 2,123 to 2,242 over the past five-year period. Enrollment increased in the current fiscal year and is expected to increase again in 2026.



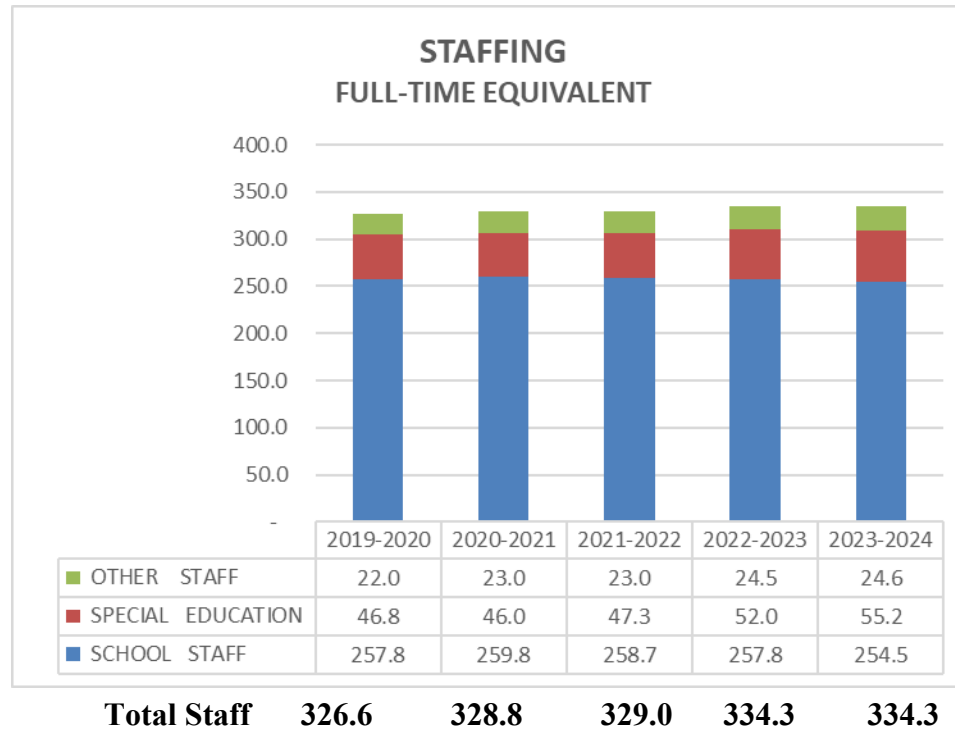
**Staffing:**

Total staff went from 328.8 FTE to 334.3 FTE positions or a net increase of 7.7 FTE over the past **five-year period**. The increase came primarily for tutoring, math instruction, special education, and technology.

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

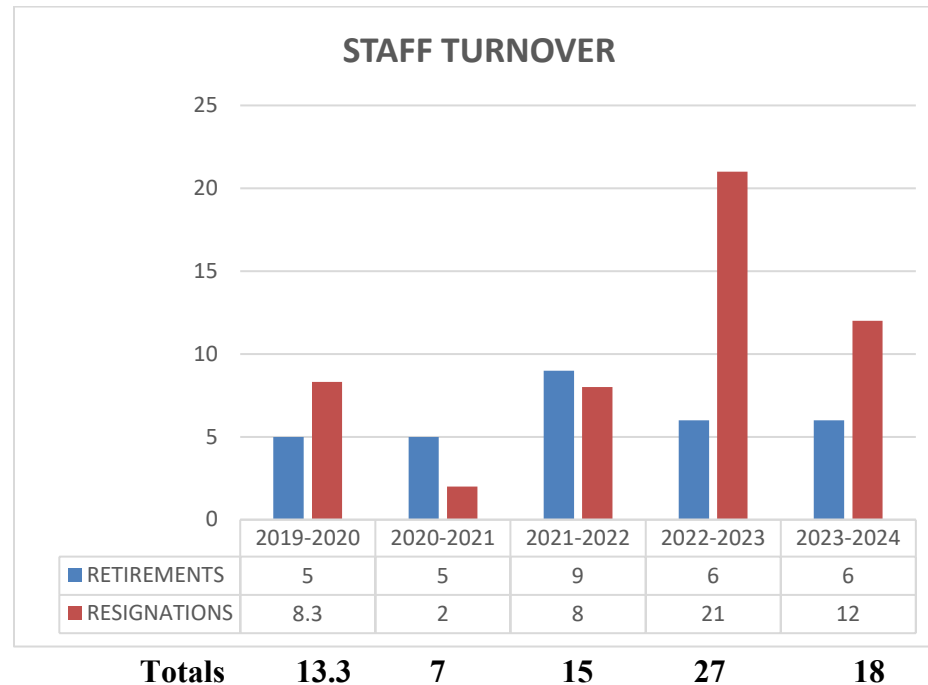
1. **Mandates:** Students must be offered the courses needed to fulfill State graduation requirements. Personal finance credit was a new requirement for graduation in FY25.
2. **Electives:** The eight-period schedule provides students with the opportunity to take more courses during the school year. 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 7<sup>th</sup> to 12<sup>th</sup> 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 was mandated by the State in 2024-25. A school engagement specialist has been partially grant funded for two years and will be in the last year of funding in 2025-26.





**Staff Turnover:**

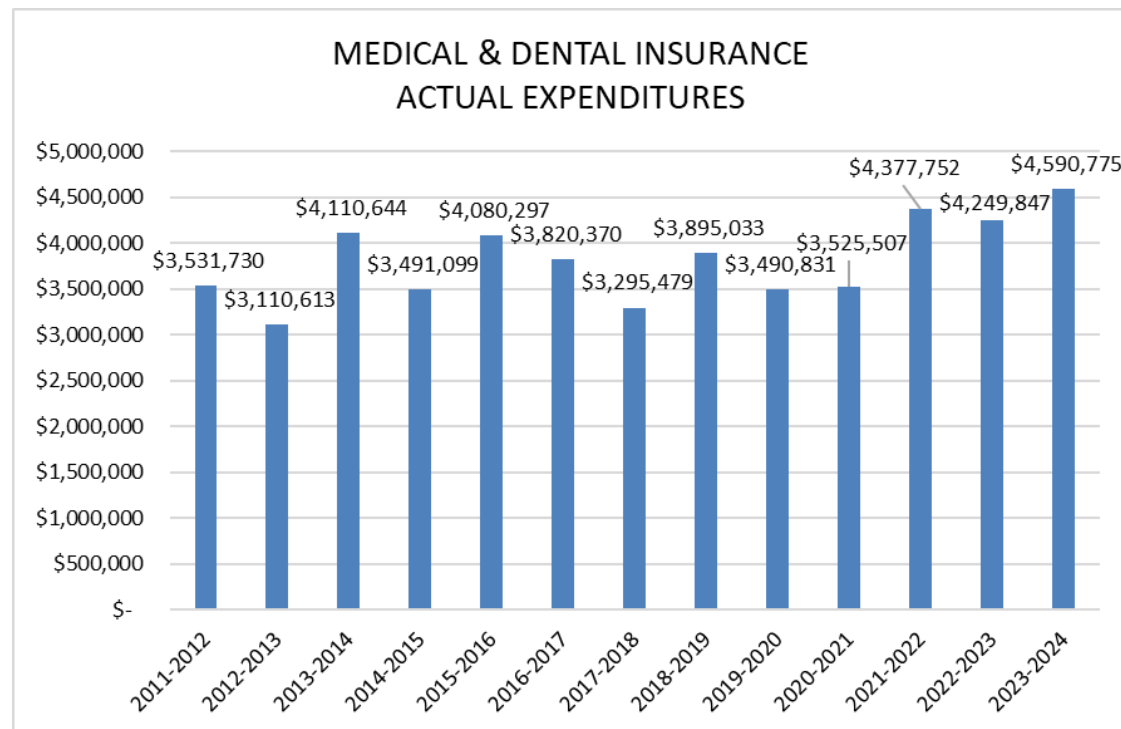
One of the risk factors incorporated in each budget is the projected savings from staff turnover through certified retirements and resignations. The savings comes from hiring a replacement at a lower salary. For the five-year period, the highest was 27 in 2022-2023 and the lowest was 7 in 2020-2021. Year-to-date in 2024-2025 there are 17, 3 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. The savings from retirees has decreased as more seasoned teachers are hired as replacement staff in this competitive market.





**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.



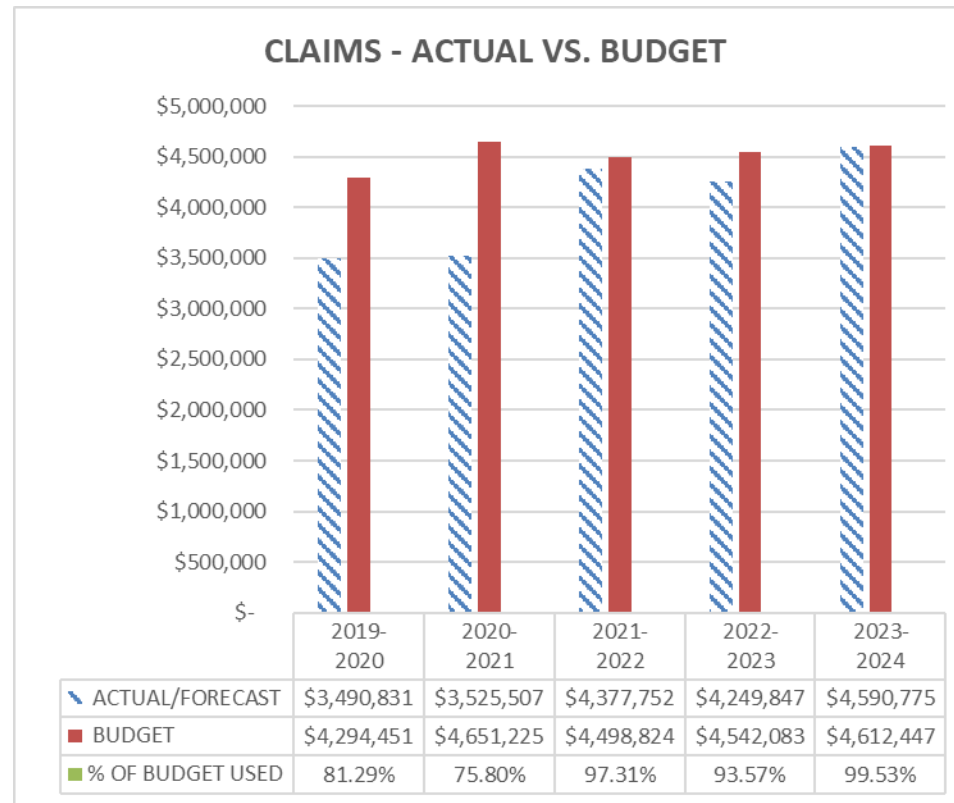
A full history of self-funding insurance claims is reflected above. There have been several claims that exceeded the stop-loss threshold of \$150,000. The amounts over the stop-loss threshold are not reflected above as they were covered by a separate reinsurance policy.



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:**

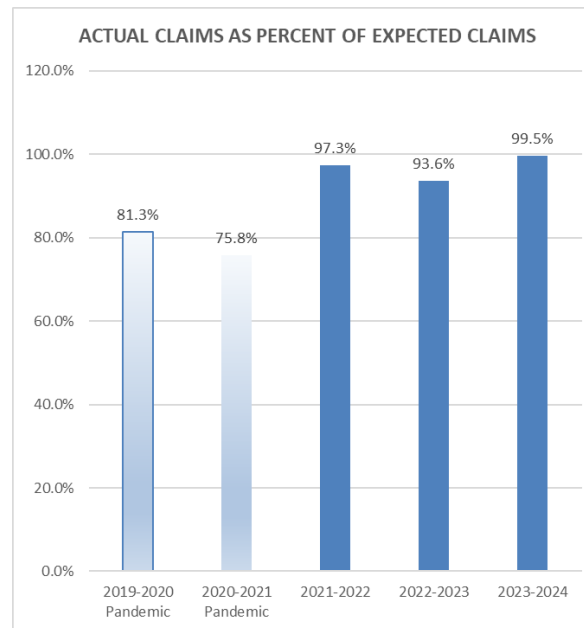
Actual claims for the last five years of the District on a self-insured plan are shown in the graph below:



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 98.8% of the current FY25 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 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.



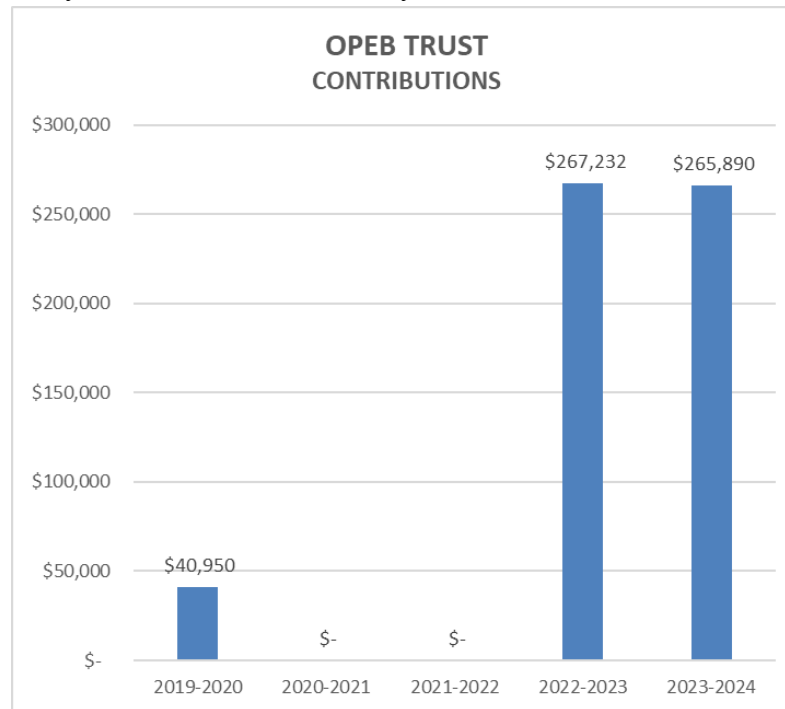
A “bad claim year” is defined as a year in which actual claims exceed expected claims by 25 percent or more. This would essentially use the entire reserve balance. Even if claims were over 110 percent, we would need to replenish the Self-Insurance Reserve Fund by more than \$500,000 in the next budget.



**OPEB Trust:**

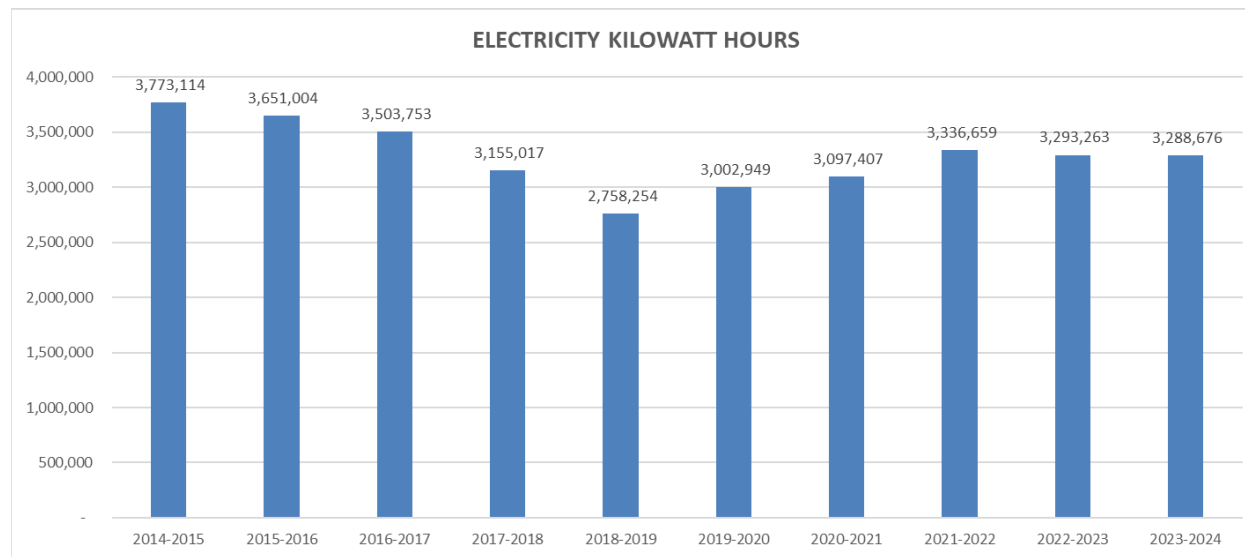
The District has made regular contributions to the OPEB Trust, however, it has not fully funded the OPEB Trust based on the actuarial reports. Based on the audited financial statements, the funded ratio (i.e., actuarial value of assets divided by actuarial accrued liability – projected unit credit) is 69.8 percent as of July 1, 2024, up from 66.8% in 2023 as a result of good 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. A slight increase in usage is forecasted for 2025-2026. This is due to the high volume of instructional technology tools in place. The expected usage is still significantly less than 10 years ago, while the public benefit charge has skyrocketed.



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
- 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 all 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 or medical claims), 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, \$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, \$1,066,995 for the high school library media center renovation and \$1,091,054 for library media center renovations in all 3 schools. 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. The District's existing debt service has been declining and will be significantly reduced by 2026-2027. 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. There is a significant reduction in debt service in the proposed 2025-26 fiscal year.

**The District expects to have a bond referendum in 2027 for capital items at each middle school. The projects include roof restoration/replacement, HVAC replacements, stage lighting and field upgrades.**



**FIVE-YEAR CAPITAL PLAN**

	Line	DESCRIPTION	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
<b>Amity HS</b>	1	Parking lot maintenance	\$0	\$25,000	\$0	\$0	\$25,000
	2	Sidewalk and concrete repair	\$20,000	\$0	\$15,000	\$0	\$15,000
	3	Replace gas lines and fixtures in sci labs	\$8,000	\$8,000	\$8,000		
	4	Replace obsolete boiler controls	\$20,000	\$20,000			
	5	Update art classrooms.(cabinets,countertops, better storage solutions, tables and blinds)	\$10,000	\$8,000	\$8,000	\$8,000	
	6	Upgrade CTE Woodworking room and dust collection system	\$20,000				
	7	Classroom Furniture -4 rooms annually	\$23,100	\$24,255	\$25,468	\$26,741	\$28,078
	8	Power wash building exterior	\$19,000	\$27,500	\$26,000	\$17,500	
	9	Backstop repair	\$10,000				
	10	HVAC Inspection					\$100,000
<b>Subtotal Amity High School</b>			<b>\$130,100</b>	<b>\$112,755</b>	<b>\$82,468</b>	<b>\$52,241</b>	<b>\$168,078</b>





**FIVE-YEAR CAPITAL PLAN *continued***

	Line	DESCRIPTION	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	COMMENTS
<b>Bethany</b>	11	Parking lot maintenance	\$20,000	\$0	\$0	\$20,000	\$0	Asphalt repairs,painting, etc.
	12	Replace deteriorated pipe insulation	\$0	\$5,000	\$5,000	\$5,000	\$5,000	needed to condensation leaking thru
	13	Concrete repair	\$15,000	\$0	\$0	\$15,000	\$0	Repair salt damage and wear
	14	Replace obsolete boiler controls	\$20,000					Old controls are obsolete and unavailable
	15	New storage buildings	\$35,000					Lack of storage in the building, need exterior storage options
	16	Upgrade the PA/Bell system	\$100,000					Old system is outdated and has had multiple repairs in prior years
	17	Add bleachers to fields	\$10,000					Need seating for sporting events
	18	Classroom Furniture -2 rooms annually	\$11,550	\$12,128	\$12,734	\$13,371	\$14,039	Regular replacement of furniture
	19	HVAC inspection				\$25,000		Mandated state requirement
	20	Courtyard improvements	\$8,000					Includes tree and shrub removal, hardscape improvements. Current landscaping is overgrown and unsightly
	21	Room 27 redesign	\$28,000					
	22	Equipment upgrades to the fitness room				\$5,000		request for new equipment, mats, etc. Space is used daily by students
<b>Subtotal Bethany Middle School</b>			<b>\$247,550</b>	<b>\$17,128</b>	<b>\$17,734</b>	<b>\$83,371</b>	<b>\$19,039</b>	
	23	Upgrade the PA/Bell system	\$100,000					Old system is outdated and has had multiple repairs in prior years
	24	New storage buildings	\$35,000					Lack of storage in the building, need exterior storage options
	25	Replace deteriorated pipe insulation	\$2,000	\$2,000	\$2,000	\$2,000		On-going maintenance
	26	Concrete Repair	\$0	\$0	\$20,000	\$0	\$0	Repair salt damage and wear
	27	Classroom Furniture -2 rooms annually	\$11,550	\$12,128	\$12,734	\$13,371	\$14,039	
	28	Parking Lot Maintenance	\$0	\$0	\$20,000	\$0	\$0	Asphalt repairs,painting, etc.
	29	Athletic facility improvements	\$20,000					Upgrades to walkways, landscaping and new bleachers
	30	Replace obsolete boiler controls	\$19,000	\$20,000				Old controls are obsolete and unavailable
<b>Subtotal Orange Middle School</b>			<b>\$187,550</b>	<b>\$34,128</b>	<b>\$54,734</b>	<b>\$40,371</b>	<b>\$14,039</b>	
<b>District</b>	32	Facilities Contingency for Emergencies	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	Needed for unforeseen facility repair
	33	Replacement of District Pick-up	\$35,000					
	34	Planned replacement of all-weather field	\$0	\$35,000	\$35,000	\$35,000	\$35,000	Plan for replacement in 10 plus years
<b>Subtotal District</b>			<b>\$135,000</b>	<b>\$135,000</b>	<b>\$135,000</b>	<b>\$135,000</b>	<b>\$135,000</b>	
<b>ANNUAL BUDGET TOTALS</b>			<b>\$700,200</b>	<b>\$299,010</b>	<b>\$289,936</b>	<b>\$310,982</b>	<b>\$336,156</b>	



<b><i>CAPITAL PROJECTS OTHER FUNDING SOURCES</i></b>							
<b>SCHOOL</b>	<b>Line</b>	<b>DESCRIPTION</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>	<b>2028-2029</b>	<b>2029-2030</b>
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	34	Fire Pump/Pump house Replacement			TBD		
AMSB/AMSO	35	HVAC replacements			TBD	TBD	
AMSB/AMSO	36	Roof restorations/replacements			\$4,380,000	\$4,150,000	
AMSB/AMSO	37	Lighting Gym Stage			\$120,000		
AMSB/AMSO	38	Field Upgrades			TBD	TBD	
AMSB/AMSO	39	Painting of building exteriors				\$680,000	
ARHS	37	Upgrade of CTE Woodworking room and dust collection system	TBD	TBD			
ARHS	38	Security Cameras		\$50,000	\$50,000	\$50,000	
ARHS	39	Replace corridor/classroom flooring		\$80,305			
ARHS	40	New lockers in "home" locker room		\$80,000			
AMSB	38	Walking track upgrade		\$40,000			
DISTRICT	39	Infrastructure Replacement	\$100,000	\$250,000	\$250,000	\$250,000	\$250,000
ARHS	40	Resurface Track					\$200,000
ARHS	41	Main stadium gate and entrance upgrade		\$20,000			
ARHS	42	Power wash building exterior	\$57,000				
ARHS	43	Replace portable bleachers on baseball and softball field with permanent 300 seat hi rise bleachers			\$200,000		
ARHS	44	Install warning track on bball and sball			\$35,000		
<b><i>CAPITAL PROJECTS OTHER FUNDING SOURCES TOTAL</i></b>			<b>\$907,000</b>	<b>\$1,270,305</b>	<b>\$5,035,000</b>	<b>\$5,130,000</b>	<b>\$450,000</b>

- There is \$2,068,427 in the CNR account of which 100% is designated. There is \$1,091,054 in the Educational Expenditure Reserve and 100% 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. The District expects to bond for items in 2027.



**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 2025-2026. 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	2025-2026		2026-2027		2027-2028		2028-2029		2029-2030	
1	Lab - Music		\$0		\$0	31	\$21,700		\$0		\$0
2	Promethean Boards	4	\$16,000	4	\$16,480	4	\$16,974	4	\$17,484	4	\$18,008
3	Projectors	2	\$2,000	2	\$2,000	2	\$2,000	2	\$2,000	2	\$2,000
	<b>Amity Middle School Bethany</b>		<b>\$18,000</b>		<b>\$18,480</b>		<b>\$40,674</b>		<b>\$19,484</b>		<b>\$20,008</b>
4	Lab - Music		\$0		\$0	31	\$21,700		\$0		\$0
5	Promethean Boards	4	\$16,000	4	\$16,480	4	\$16,974	4	\$17,484	4	\$18,008
6	Projectors	2	\$2,000	2	\$2,000	2	\$2,000	2	\$2,000	2	\$2,000
	<b>Amity Middle School Orange</b>		<b>\$18,000</b>		<b>\$18,480</b>		<b>\$40,674</b>		<b>\$19,484</b>		<b>\$20,008</b>



**TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN *continued***

Line #	Description		2025-2026		2026-2027		2027-2028		2028-2029		2029-2030
7	Lab - Manufacture	17	\$40,800		\$0		\$0		\$0		\$0
8	Lab - Music/Video		\$0	21	\$46,200		\$0		\$0		\$0
9	Promethean Boards	8	\$32,000	8	\$32,960	8	\$33,949	8	\$34,967	8	\$36,016
10	Projectors	2	\$1,600	2	\$1,600	2	\$1,600	2	\$1,600	3	\$3,000
11	Desktop computers	3	\$3,000			3	\$3,000				
12	Docking Stations for Teachers		\$1,000		\$1,000		\$1,000		\$1,000		\$1,000
	<b>Amity Regional High School</b>		<b>\$78,400</b>		<b>\$81,760</b>		<b>\$39,549</b>		<b>\$37,567</b>		<b>\$40,016</b>
13	Monitors	10	\$2,000	10	\$2,000	10	\$2,000	10	\$2,000	10	\$2,000
14	Desktop computers	3	\$3,000	3	\$3,000	3	\$3,000	3	\$3,000	3	\$3,000
15	Outdoor and additional Access Points		\$3,000		\$3,000		\$0		\$0		\$0
16	Security Cameras		\$5,000		\$5,000		\$5,000		\$5,000		\$5,000
17	Replacement Wireless Access Points		\$0	5	\$3,000		\$0	5	\$3,000		\$0
18	LCD Data Projectors	2	\$3,000	2	\$3,000	2	\$3,000	2	\$3,000	2	\$3,000
19	Infrastrure Replacement: Switches, Servers (also on 2% list for future years)*		\$50,000		\$240,000		\$240,000		\$240,000		\$240,000
	<b>District Wide</b>		<b>\$66,000</b>		<b>\$259,000</b>		<b>\$253,000</b>		<b>\$256,000</b>		<b>\$253,000</b>

\*purchase with alternate funding source



**TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN *continued***

Line #	Description	2025-2026		2026-2027		2027-2028		2028-2029		2029-2030	
20	1:1 Leases (Grade 7)		\$70,614		\$70,614		\$70,614		\$70,614		\$72,000
21	1:1 Leases (Grade 8)		\$62,532		\$62,532		\$65,000		\$65,000		\$65,000
22	1:1 Leases (Grade 9)		\$70,614		\$70,614		\$70,614		\$70,614		\$72,000
23	1:1 Leases (Grade 10)		\$68,640		\$70,000		\$70,000		\$70,000		\$72,000
24	1:1 Leases (Grade 11)		\$66,975		\$66,975		\$66,975		\$70,000		\$70,000
25	1:1 Leases (Grade 12)		\$66,975		\$66,975		\$66,975		\$70,000		\$70,000
26	Teacher Laptops		\$55,000		\$55,000		\$55,000		\$55,000		\$60,000
27	CEN Fiber Service		\$45,600		\$46,000		\$46,000		\$46,000		\$45,600
	<b>Technology Lease Totals</b>		<b>\$506,950</b>		<b>\$508,710</b>		<b>\$511,178</b>		<b>\$517,228</b>		<b>\$526,600</b>



**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 terms of length 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.

<b>TEXTBOOK PURCHASE PLAN 2026-2030</b>					
<b>Subject/School</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>	<b>2028-2029</b>	<b>2029-2030</b>
CTE	\$ -	\$ 7,700	\$ 5,000	\$ 5,000	\$ 5,000
ELA	\$ 20,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000
Math	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Music	\$ -	\$ -	\$ -	\$ -	\$ -
Physical Education and Health	\$ -	\$ -	\$ -	\$ -	\$ -
Science	\$ 51,500	\$ 26,000	\$ 46,000	\$ 55,000	\$ 28,000
Social Studies	\$ 65,255	\$ 65,000	\$ 70,000	\$ 35,000	\$ 40,000
World Language	\$ 22,409	\$ 59,326	\$ 51,236	\$ 45,826	\$ 33,325
<b>Amity Regional High School</b>	<b>\$ 162,164</b>	<b>\$ 176,026</b>	<b>\$ 185,236</b>	<b>\$ 153,826</b>	<b>\$ 119,325</b>



<b>TEXTBOOK PURCHASE PLAN 2026-2030</b>					
<b>Subject/School</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>	<b>2028-2029</b>	<b>2029-2030</b>
ELA	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Math	\$ -	\$ -	\$ 12,860	\$ 17,690	\$ 14,000
Music	\$ -	\$ -	\$ -	\$ -	\$ -
Science	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -
Social Studies	\$ 4,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 35,000
World Language	\$ -	\$ -	\$ 22,000	\$ -	\$ -
<b>Amity Middle School Bethany</b>	<b>\$ 4,000</b>	<b>\$ 3,500</b>	<b>\$ 68,360</b>	<b>\$ 51,190</b>	<b>\$ 51,500</b>
ELA	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Math	\$ -	\$ -	\$ 13,374	\$ 13,374	\$ 14,000
Music	\$ -	\$ -	\$ -	\$ -	\$ -
Science	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -
Social Studies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 35,000
World Language	\$ -	\$ -	\$ -	\$ 22,000	\$ -
<b>Amity Middle School Orange</b>	<b>\$ 1,000</b>	<b>\$ 3,500</b>	<b>\$ 46,874</b>	<b>\$ 68,874</b>	<b>\$ 51,500</b>
Readers' Workshop	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
<b>TOTALS</b>	<b>\$ 173,164</b>	<b>\$ 189,026</b>	<b>\$ 306,470</b>	<b>\$ 279,890</b>	<b>\$ 228,325</b>



**GROSS AND NET DEBT SERVICE**

<b>Fiscal Year</b>	<b>GROSS DEBT SERVICE</b>			<b>PREMIUM and CONTINGENCY CREDIT</b>		<b>NET DEBT SERVICE</b>		
	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Principal &amp; Interest</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Principal &amp; Interest</u></b>
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
	<b>\$ 6,940,000</b>	<b>\$ 669,500</b>	<b>\$ 7,609,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,940,000</b>	<b>\$ 669,500</b>	<b>\$ 7,609,500</b>

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.

**The District is planning to borrow for middle school roofs, HVAC repair/replacements and other capital projects in 2027.**





### **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.

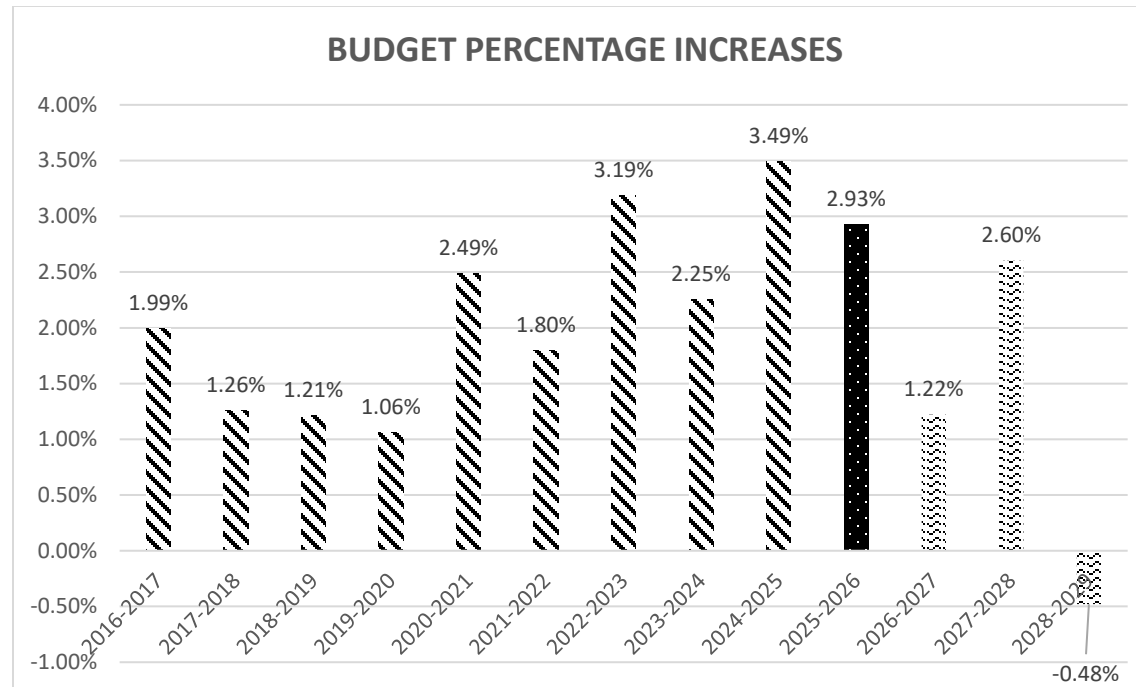
Forecasts are based on many assumptions. Certainly, there will be actions taken between now and several years in the future, which will impact the actual budgets. The reader should not put too much emphasis on these projections of the future.

#### **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 known mandates has been estimated.
- 5. Student enrollment** will be in-line with the October 1, 2024 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 2027-2029 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, public benefit charge will decrease.
- 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 2025-2026 Budget, and the forecasts for the next three fiscal years **based on the assumptions above**, is shown below:



Note: The budgets of 2016-2017 through 2024-2025, inclusive, are adopted. The 2026-2027 through 2028-2029 is the proposed and three forecasts based on the abovementioned assumptions.

The nine adopted budgets from 2016-2017 to 2024-2025, inclusive, **average 2.08 percent**. The thirteen budgets (9 adopted; 1 proposed; 3 forecasted) **average 1.92 percent**.



LINE	CATEGORY	COLUMN 1 2024-2025 BUDGET	COLUMN 2 FEB 25 FORECAST	COLUMN 3 2025-2026 BUDGET	COLUMN 4 2026-2027 FORECAST	COLUMN 5 2027-2028 FORECAST	COLUMN 6 2028-2029 FORECAST
1	MEMBER TOWN ALLOCATIONS	55,272,025	55,272,025	56,835,803	57,526,464	59,021,800	58,736,575
	<b>PERCENT INCREASE/(DECREASE)</b>	<b>-0.12%</b>		<b>2.83%</b>	<b>1.22%</b>	<b>2.60%</b>	<b>-0.48%</b>
2	OTHER REVENUE	247,545	293,445	221,597	223,289	225,015	226,775
3	OTHER STATE GRANTS	922,082	774,368	1,036,599	1,108,728	1,184,463	1,263,985
4	MISCELLANEOUS INCOME	15,000	20,000	15,000	15,000	15,000	2,909,521
6	<b>TOTAL REVENUES</b>	<b>56,456,652</b>	<b>56,359,838</b>	<b>58,108,999</b>	<b>58,873,481</b>	<b>60,446,278</b>	<b>63,136,856</b>
7	SALARIES	31,251,456	31,210,479	32,683,157	34,077,186	35,416,583	36,804,216
8	BENEFITS	6,828,489	6,813,607	7,156,139	7,238,791	7,643,851	8,075,650
9	PURCHASED SERVICES	10,242,333	10,056,617	10,909,628	11,562,228	12,189,403	12,823,742
10	DEBT SERVICE	3,858,211	3,858,211	2,552,296	1,491,250	645,650	618,150
11	SUPPLIES (INCLUDING UTILITIES)	3,459,384	3,591,268	3,554,998	3,619,996	3,713,805	3,956,034
12	EQUIPMENT	200,101	216,261	274,400	248,987	208,167	211,350
13	IMPROVEMENTS / CONTINGENCY	392,500	373,215	749,000	400,500	389,000	402,500
14	DUES AND FEES	224,178	224,178	229,381	234,542	239,819	245,214
15	TRANSFER ACCOUNT	0	0	0	0	0	0
16	<b>TOTAL EXPENDITURES</b>	<b>56,456,652</b>	<b>56,343,836</b>	<b>58,108,999</b>	<b>58,873,481</b>	<b>60,446,278</b>	<b>63,136,856</b>
	<b>PERCENT INCREASE/(DECREASE)</b>	<b>3.49%</b>		<b>2.93%</b>	<b>1.32%</b>	<b>2.67%</b>	<b>4.45%</b>
17	<b>SUBTOTAL</b>	<b>0</b>	<b>16,002</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	<b>NET BALANCE/ (DEFICIT)</b>	<b>0</b>	<b>16,002</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>
21	<b>AVERAGE DAILY MEMBERSHIP</b>	<b>2,166</b>	<b>2,201</b>	<b>2,201</b>	<b>2,211</b>	<b>2,287</b>	<b>2,296</b>
22	<b>PER PUPIL EXPENDITURE</b>	<b>22,427</b>	<b>22,030</b>	<b>23,340</b>	<b>23,928</b>	<b>24,082</b>	<b>25,069</b>



LINE	CATEGORY	COLUMN 1 2024-2025 BUDGET	COLUMN 2 FEB 25 FORECAST	COLUMN 3 2025-2026 BUDGET	COLUMN 4 2026-2027 FORECAST	COLUMN 5 2027-2028 FORECAST	COLUMN 6 2028-2029 FORECAST
1	BETHANY ALLOCATION	9,012,104	8,828,987	9,160,226	9,334,819	9,621,734	9,797,848
1a	PRIOR YEAR CREDIT BETHANY	0	183,117	0			
2	ORANGE ALLOCATION	27,479,040	26,964,444	27,533,537	27,526,413	28,601,374	28,506,035
2a	PRIOR YEAR CREDIT ORANGE	0	514,596	0			
3	WOODBIDGE ALLOCATION	18,780,881	18,427,914	20,142,040	20,664,656	20,798,692	20,432,105
3a	PRIOR YEAR CREDIT WOODBRIDGE	0	352,967	0			
4	<b>MEMBER TOWN ALLOCATIONS</b>	<b>55,272,025</b>	<b>55,272,025</b>	<b>56,835,803</b>	<b>57,526,464</b>	<b>59,021,800</b>	<b>58,736,575</b>
5	ATHLETICS	28,000	28,000	27,000	27,000	27,000	27,000
6	INVESTMENT INCOME	60,000	110,000	60,000	60,000	60,000	60,000
7	PARKING INCOME	31,150	31,150	32,000	32,000	32,000	32,000
8	RENTAL INCOME	25,000	13,735	18,000	18,000	18,000	18,000
9	TUITION REVENUE	103,395	110,560	84,597	86,289	88,015	89,775
10	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0
11	<b>OTHER REVENUE</b>	<b>247,545</b>	<b>293,445</b>	<b>221,597</b>	<b>223,289</b>	<b>225,015</b>	<b>226,775</b>
12	ADULT EDUCATION	4,754	5,178	4,900	5,145	5,402	5,672
13	OPEN CHOICE	0	0	125,000	125,000	125,000	125,000
14	SPECIAL EDUCATION GRANTS	893,928	747,090	884,599	956,483	1,031,961	1,111,213
15	TRANSPORTATION INCOME	23,400	22,100	22,100	22,100	22,100	22,100
16	<b>OTHER STATE GRANTS</b>	<b>922,082</b>	<b>774,368</b>	<b>1,036,599</b>	<b>1,108,728</b>	<b>1,184,463</b>	<b>1,263,985</b>
17	INTERGOVERNMENTAL	0	0	0	0	0	0
18	OTHER REVENUE	15,000	20,000	15,000	15,000	15,000	15,000
19	TRANSFER IN	0	0	0	0	0	0
20	<b>MISCELLANEOUS INCOME</b>	<b>15,000</b>	<b>20,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>2,909,521</b>
21	<b>TOTAL REVENUES</b>	<b>56,456,652</b>	<b>56,359,838</b>	<b>58,108,999</b>	<b>58,873,481</b>	<b>60,446,278</b>	<b>63,136,856</b>



LINE	CATEGORY	COLUMN 1 2024-2025 BUDGET	COLUMN 2 NOV 24 FORECAST	COLUMN 3 2025-2026 BUDGET	COLUMN 4 2026-2027 FORECAST	COLUMN 5 2027-2028 FORECAST	COLUMN 6 2028-2029 FORECAST
1	BETHANY ALLOCATION	9,012,104	8,828,987	9,211,545	9,351,295	9,638,688	9,777,362
1a	PRIOR YEAR CREDIT BETHANY	0	183,117	0			
2	ORANGE ALLOCATION	27,479,040	26,964,444	27,687,790	27,574,996	28,651,771	28,446,431
2a	PRIOR YEAR CREDIT ORANGE	0	514,596	0			
3	WOODBIDGE ALLOCATION	18,780,881	18,427,914	20,254,884	20,701,129	20,835,340	20,389,384
3a	PRIOR YEAR CREDIT WOODBRIDGE	0	352,967	0			
4	<b>MEMBER TOWN ALLOCATIONS</b>	<b>55,272,025</b>	<b>55,272,025</b>	<b>57,154,219</b>	<b>57,627,996</b>	<b>59,125,799</b>	<b>58,613,763</b>
5	ATHLETICS	28,000	24,000	27,000	27,000	27,000	27,000
6	INVESTMENT INCOME	60,000	100,000	60,000	60,000	60,000	60,000
7	PARKING INCOME	31,150	32,400	32,000	32,000	32,000	32,000
8	RENTAL INCOME	25,000	18,000	18,000	18,000	18,000	18,000
9	TUITION REVENUE	103,395	124,453	84,597	86,289	88,015	89,775
10	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0
11	<b>OTHER REVENUE</b>	<b>247,545</b>	<b>298,853</b>	<b>221,597</b>	<b>223,289</b>	<b>225,015</b>	<b>226,775</b>
12	ADULT EDUCATION	4,754	4,521	4,900	5,145	5,402	5,672
13	OPEN CHOICE	0	0	125,000	125,000	125,000	125,000
14	SPECIAL EDUCATION GRANTS	893,928	776,831	980,038	1,057,972	1,139,802	1,225,724
15	TRANSPORTATION INCOME	23,400	22,100	22,100	22,100	22,100	22,100
16	<b>OTHER STATE GRANTS</b>	<b>922,082</b>	<b>803,452</b>	<b>1,132,038</b>	<b>1,210,217</b>	<b>1,292,304</b>	<b>1,378,496</b>
17	INTERGOVERNMENTAL	0	0	0	0	0	0
18	OTHER REVENUE	15,000	18,000	15,000	15,000	15,000	15,000
19	TRANSFER IN	0	0	0	0	0	0
20	<b>MISCELLANEOUS INCOME</b>	<b>15,000</b>	<b>18,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>3,138,543</b>
21	<b>TOTAL REVENUES</b>	<b>56,456,652</b>	<b>56,392,330</b>	<b>58,522,854</b>	<b>59,076,502</b>	<b>60,658,118</b>	<b>63,357,577</b>



LINE	CATEGORY	COLUMN 1 2024-2025 BUDGET	COLUMN 2 FEB 25 FORECAST	COLUMN 3 2025-2026 BUDGET	COLUMN 4 2026-2027 FORECAST	COLUMN 5 2027-2028 FORECAST	COLUMN 6 2028-2029 FORECAST
1	5111-CERTIFIED SALARIES	25,596,300	25,732,701	26,913,147	28,177,351	29,384,002	30,635,902
2	5112-CLASSIFIED SALARIES	5,655,156	5,477,778	5,770,010	5,899,835	6,032,581	6,168,314
3	<b>SALARIES</b>	<b>31,251,456</b>	<b>31,210,479</b>	<b>32,683,157</b>	<b>34,077,186</b>	<b>35,416,583</b>	<b>36,804,216</b>
4	5200-MEDICARE - ER	455,244	455,244	474,989	495,249	514,715	534,882
5	5210-FICA - ER	360,217	360,217	378,210	394,342	409,842	425,900
6	5220-WORKERS' COMPENSATION	165,818	158,586	169,575	174,662	179,902	185,299
7	5255-MEDICAL & DENTAL INSURANCE	4,574,718	4,549,222	4,837,753	4,866,271	5,206,910	5,571,394
8	5860-OPEB TRUST	291,313	291,313	312,673	320,177	327,861	335,730
9	5260-LIFE INSURANCE	64,396	64,396	56,461	58,437	60,482	62,599
10	5275-DISABILITY INSURANCE	12,062	12,062	15,016	15,542	16,086	16,649
11	5280-PENSION PLAN - CLASSIFIED	670,604	670,604	681,191	676,518	671,740	666,854
12	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	197,327	197,327	183,171	195,993	214,713	234,743
13	5282-RETIREMENT SICK LEAVE - CERT	0	0	0	0	0	0
14	5283-RETIREMENT SICK LEAVE - CLASS	0	0	0	0	0	0
15	5284-SEVERANCE PAY - CERTIFIED	0	0	0	0	0	0
16	5290-UNEMPLOYMENT COMPENSATION	7,590	25,436	15,500	10,000	10,000	10,000
17	5291-CLOTHING ALLOWANCE	2,200	2,200	4,600	4,600	4,600	4,600
18	5292-TUITION REIMBURSEMENT	27,000	27,000	27,000	27,000	27,000	27,000
19	<b>BENEFITS</b>	<b>6,828,489</b>	<b>6,813,607</b>	<b>7,156,139</b>	<b>7,238,791</b>	<b>7,643,851</b>	<b>8,075,650</b>



LINE	CATEGORY	COLUMN 1 2024-2025 BUDGET	COLUMN 2 FEB 25 FORECAST	COLUMN 3 2025-2026 BUDGET	COLUMN 4 2026-2027 FORECAST	COLUMN 5 2027-2028 FORECAST	COLUMN 6 2028-2029 FORECAST
20	5322-INSTRUCTIONAL PROG IMPROVEMENT	64,200	64,200	64,200	65,645	67,122	68,632
21	5327-DATA PROCESSING	138,302	138,302	157,949	170,057	187,710	206,157
22	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	2,298,132	2,356,124	2,602,472	2,661,028	2,720,901	2,782,121
23	5440-RENTALS - LAND, BLDG, EQUIPMENT	112,566	112,566	123,327	126,102	128,939	131,840
24	5510-PUPIL TRANSPORTATION	4,020,506	3,997,506	4,184,788	4,477,723	4,723,998	4,960,198
25	5521-GENERAL LIABILITY INSURANCE	305,004	309,835	324,428	343,894	364,528	386,400
26	5550-COMMUNICATIONS: TEL, POST, ETC.	115,076	115,076	133,134	135,797	138,513	141,283
27	5560-TUITION EXPENSE	3,093,272	2,867,733	3,198,805	3,458,745	3,731,682	4,018,266
28	5590-OTHER PURCHASED SERVICES	95,275	95,275	120,525	123,237	126,010	128,845
29	<b>PURCHASED SERVICES</b>	<b>10,242,333</b>	<b>10,056,617</b>	<b>10,909,628</b>	<b>11,562,228</b>	<b>12,189,403</b>	<b>12,823,742</b>
30	5830-INTEREST	368,978	368,978	235,850	146,250	95,650	68,150
31	5910-REDEMPTION OF PRINCIPAL	3,489,233	3,489,233	2,316,446	1,345,000	550,000	550,000
30a	BONDING OF FACILITIES CAPITAL ITEMS						
32	<b>DEBT SERVICE</b>	<b>3,858,211</b>	<b>3,858,211</b>	<b>2,552,296</b>	<b>1,491,250</b>	<b>645,650</b>	<b>618,150</b>
33	5410-UTILITIES, EXCLUDING HEAT	712,402	887,511	718,420	747,157	777,043	808,125
34	5420-REPAIRS, MAINTENANCE & CLEANING	802,305	821,590	857,352	876,642	896,366	916,534
35	5611-INSTRUCTIONAL SUPPLIES	444,802	414,802	436,097	445,909	455,942	466,201
36	5613-MAINTENANCE/CUSTODIAL SUPPLIES	240,780	240,780	220,450	225,410	230,482	235,668
37	5620-OIL USED FOR HEATING	60,930	60,930	55,260	57,470	59,769	62,160
38	5621-NATURAL GAS	104,180	74,180	99,100	103,064	107,702	113,626
39	5627-TRANSPORTATION SUPPLIES	180,913	196,503	209,500	216,833	225,506	236,781
40	5641-TEXTS & DIGITAL RESOURCES	178,281	169,281	173,164	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	257,296	257,296	269,241	275,299	281,493	287,827
43	5695-TECHNOLOGY SUPPLIES	456,945	447,845	495,864	467,000	474,200	475,300
44	<b>SUPPLIES (INCLUDING UTILITIES)</b>	<b>3,459,384</b>	<b>3,591,268</b>	<b>3,554,998</b>	<b>3,619,996</b>	<b>3,713,805</b>	<b>3,956,034</b>



LINE	CATEGORY	COLUMN 1 2024-2025 BUDGET	COLUMN 2 FEB 25 FORECAST	COLUMN 3 2025-2026 BUDGET	COLUMN 4 2026-2027 FORECAST	COLUMN 5 2027-2028 FORECAST	COLUMN 6 2028-2029 FORECAST
45	5730-EQUIPMENT - NEW	2,000	2,000	4,500	10,000	10,000	10,000
46	5731-EQUIPMENT - REPLACEMENT	52,301	52,301	105,617	72,029	73,470	74,939
47	5732-EQUIPMENT - TECHNOLOGY-NEW	0	0	26,580	29,238	32,162	35,378
48	5733-EQUIPMENT - TECHNOLOGY REPLACEMENT	145,800	161,960	137,703	137,720	92,535	91,033
49	<b>EQUIPMENT</b>	<b>200,101</b>	<b>216,261</b>	<b>274,400</b>	<b>248,987</b>	<b>208,167</b>	<b>211,350</b>
50	5715-IMPROVEMENTS TO BUILDINGS	173,500	154,215	426,000	190,500	149,000	182,500
51	5720-IMPROVEMENTS TO SITES	69,000	69,000	173,000	60,000	90,000	70,000
52	5850-CONTINGENCY	150,000	150,000	150,000	150,000	150,000	150,000
53	<b>IMPROVEMENTS / CONTINGENCY</b>	<b>392,500</b>	<b>373,215</b>	<b>749,000</b>	<b>400,500</b>	<b>389,000</b>	<b>402,500</b>
54	5580-STAFF TRAVEL	25,888	25,888	27,377	27,993	28,623	29,267
55	5581-TRAVEL - CONFERENCES	86,855	86,855	85,718	87,647	89,619	91,635
56	5810-DUES & FEES	111,435	111,435	116,286	118,902	121,577	124,312
57	<b>DUES AND FEES</b>	<b>224,178</b>	<b>224,178</b>	<b>229,381</b>	<b>234,542</b>	<b>239,819</b>	<b>245,214</b>
58	<b>5856-TRANSFER ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
59	<b>TOTAL EXPENDITURES</b>	<b>56,456,652</b>	<b>56,343,836</b>	<b>58,108,999</b>	<b>58,873,481</b>	<b>60,446,278</b>	<b>63,136,856</b>





## **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 1<sup>st</sup> 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 1<sup>st</sup> through June 30<sup>th</sup>.

**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 1<sup>st</sup>.

**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 31<sup>st</sup>, 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	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
<b>AMSB ART DEPARTMENT</b>									
01111001	5111	Certified Salaries	1.00	1.00	102,485	1.00	105,560	3,075	3.00%
01111001	5611	Instructional Supplies			5,000		5,000	-	0.00%
01111001	5810	Dues & Fees			200		-	(200)	-100.00%
		<b>AMSB ART DEPARTMENT Total</b>	<b>1.00</b>	<b>1.00</b>	<b>107,685</b>	<b>1.00</b>	<b>110,560</b>	<b>2,875</b>	<b>2.67%</b>
<b>AMSB ENGLISH DEPT</b>									
01111005	5111	Certified Salaries	4.00	4.00	342,676	4.00	358,482	15,806	4.61%
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%
		<b>AMSB ENGLISH DEPT Total</b>	<b>4.00</b>	<b>4.00</b>	<b>345,926</b>	<b>4.00</b>	<b>361,732</b>	<b>15,806</b>	<b>4.57%</b>
<b>AMSB WORLD LANGUAGE DEPT</b>									
01111006	5111	Certified Salaries	4.50	4.50	376,107	4.50	399,213	23,106	6.14%
01111006	5330	Other Professional & Tech Srvc			4,800		5,500	700	14.58%
01111006	5611	Instructional Supplies			9,985		8,565	(1,420)	-14.22%
01111006	5641	Text & Digital Resources			-		-	-	0.00%
01111006	5690	Other Supplies			-		-	-	0.00%
01111006	5810	Dues & Fees			500		500	-	0.00%
		<b>AMSB WORLD LANGUAGE DEPT Total</b>	<b>4.50</b>	<b>4.50</b>	<b>391,392</b>	<b>4.50</b>	<b>413,778</b>	<b>22,386</b>	<b>5.72%</b>
<b>AMSB HEALTH/FAMILY STUDIES</b>									
01111007	5111	Certified Salaries	1.00	1.00	65,345	1.00	70,212	4,867	7.45%
01111007	5611	Instructional Supplies			624		624	-	0.00%
		<b>AMSB HEALTH/FAMILY STUDIES Total</b>	<b>1.00</b>	<b>1.00</b>	<b>65,969</b>	<b>1.00</b>	<b>70,836</b>	<b>4,867</b>	<b>7.38%</b>
<b>AMSB TECH EDUCATION</b>									
01111008	5111	Certified Salaries	2.00	2.00	174,043	2.00	203,883	29,840	17.15%
01111008	5420	Repairs,Maintenance & Cleaning			500		803	303	60.60%
01111008	5611	Instructional Supplies			8,350		9,000	650	7.78%
01111008	5730	Equipment - New			-		-	-	0.00%
01111008	5731	Equipment - Replacement			-		-	-	0.00%
01111008	5810	Dues & Fees			500		250	(250)	-50.00%
		<b>AMSB TECH EDUCATION Total</b>	<b>2.00</b>	<b>2.00</b>	<b>183,393</b>	<b>2.00</b>	<b>213,936</b>	<b>30,543</b>	<b>16.65%</b>
<b>AMSB MATHEMATICS DEPT</b>									
01111009	5111	Certified Salaries	5.00	5.00	453,360	5.00	491,315	37,955	8.37%
01111009	5112	Classified Salaries			-		-	-	0.00%
01111009	5611	Instructional Supplies			500		800	300	60.00%
01111009	5641	Text & Digital Resources			-		-	-	0.00%
01111009	5810	Dues & Fees			390		500	110	28.21%
		<b>AMSB MATHEMATICS DEPT Total</b>	<b>5.00</b>	<b>5.00</b>	<b>454,250</b>	<b>5.00</b>	<b>492,615</b>	<b>410</b>	<b>0.09%</b>
<b>AMSB MUSIC DEPARTMENT</b>									



Org Code	Object Code	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
01111010	5111	Certified Salaries	2.00	2.00	198,179	2.00	202,639	4,460	2.25%
01111010	5330	Other Professional & Tech Srvc			1,645		2,070	425	25.84%
01111010	5420	Repairs,Maintenance & Cleaning			3,000		3,300	300	10.00%
01111010	5611	Instructional Supplies			6,730		7,046	316	4.70%
01111010	5690	Other Supplies			420		998	578	137.62%
01111010	5730	Equipment - New			-		-	-	0.00%
01111010	5731	Equipment - Replacement			-		-	-	0.00%
01111010	5810	Dues & Fees			485		485	-	0.00%
		<b>AMSB MUSIC DEPARTMENT Total</b>	<b>2.00</b>	<b>2.00</b>	<b>210,459</b>	<b>2.00</b>	<b>216,538</b>	<b>6,079</b>	<b>2.89%</b>
<b>AMSB PE DEPARTMENT</b>									
01111011	5111	Certified Salaries	2.00	2.00	162,043	2.00	168,716	6,673	4.12%
01111011	5420	Repairs,Maintenance & Cleaning			1,000		1,000	-	0.00%
01111011	5611	Instructional Supplies			2,860		2,900	40	1.40%
01111011	5810	Dues & Fees			525		525	-	0.00%
		<b>AMSB PE DEPARTMENT Total</b>	<b>2.00</b>	<b>2.00</b>	<b>166,428</b>	<b>2.00</b>	<b>173,141</b>	<b>6,713</b>	<b>4.03%</b>
<b>AMSB SCIENCE DEPT</b>									
01111013	5111	Certified Salaries	4.00	4.00	350,450	4.00	366,850	16,400	4.68%
01111013	5510	Pupil Transportation			600		650	50	8.33%
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%
		<b>AMSB SCIENCE DEPT Total</b>	<b>4.00</b>	<b>4.00</b>	<b>357,491</b>	<b>4.00</b>	<b>373,941</b>	<b>16,450</b>	<b>4.60%</b>
<b>AMSB SOCIAL STUDIES</b>									
01111014	5111	Certified Salaries	4.00	4.00	385,907	4.00	400,260	14,353	3.72%
01111014	5330	Other Professional & Tech Srvc			4,675		4,950	275	5.88%
01111014	5611	Instructional Supplies			830		1,690	860	103.61%
01111014	5641	Text & Digital Resources			-		4,000	4,000	100.00%
01111014	5810	Dues & Fees			129		154	25	19.38%
		<b>AMSB SOCIAL STUDIES Total</b>	<b>4.00</b>	<b>4.00</b>	<b>391,541</b>	<b>4.00</b>	<b>411,054</b>	<b>19,513</b>	<b>4.98%</b>
<b>AMSB STEM</b>									
01111015	5611	Instructional Supplies			2,192		2,192	-	0.00%
01111015	5810	Dues & Fees			550		350	(200)	-36.36%
		<b>AMSB STEM Total</b>	<b>-</b>	<b>-</b>	<b>2,742</b>	<b>-</b>	<b>2,542</b>	<b>(200)</b>	<b>-7.29%</b>
<b>AMSB READING DEPT</b>									
01111016	5111	Certified Salaries	1.00	1.00	91,931	1.00	99,014	7,083	7.70%
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%
		<b>AMSB READING DEPT Total</b>	<b>1.00</b>	<b>1.00</b>	<b>94,431</b>	<b>1.00</b>	<b>101,514</b>	<b>7,083</b>	<b>7.50%</b>





Org Code	Object Code	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
<b>AMSB COVERAGE</b>									
01111027	5111	Certified Salaries	-	-	29,271	-	32,787	3,516	12.01%
		<b>AMSB COVERAGE Total</b>	-	-	<b>29,271</b>	-	<b>32,787</b>	<b>3,516</b>	<b>12.01%</b>
<b>AMSB STUDENT ACTIVITIES</b>									
01113201	5111	Certified Salaries	-	-	44,150	-	50,464	6,314	14.30%
01113201	5590	Other Purchased Services			-		7,000	7,000	100.00%
01113201	5690	Other Supplies			735		2,347	1,612	219.32%
		<b>AMSB STUDENT ACTIVITIES Total</b>	-	-	<b>44,885</b>	-	<b>59,811</b>	<b>14,926</b>	<b>33.25%</b>
<b>AMSB INTERSCHOLASTIC SPORT</b>									
01113202	5111	Certified Salaries	-	-	41,734	-	42,569	835	2.00%
01113202	5330	Other Professional & Tech Srvc			6,465		6,769	304	4.70%
01113202	5420	Repairs,Maintenance & Cleaning			-		5,000	5,000	100.00%
01113202	5510	Pupil Transportation			15,685		16,000	315	2.01%
01113202	5590	Other Purchased Services			440		300	(140)	-31.82%
01113202	5690	Other Supplies			12,685		12,785	100	0.79%
01113202	5810	Dues & Fees			550		550	-	0.00%
		<b>AMSB INTERSCHOLASTIC SPORT Total</b>	-	-	<b>77,559</b>	-	<b>83,973</b>	<b>6,414</b>	<b>8.27%</b>
<b>AMSB RESOURCE PROGRAM **</b>									
01121200	5111	Certified Salaries	4.00	4.00	317,651	4.00	336,391	18,740	5.90%
01121200	5112	Classified Salaries	2.00	2.00	50,188	2.00	53,858	3,670	7.31%
		<b>AMSB RESOURCE PROGRAM Total</b>	<b>6.00</b>	<b>6.00</b>	<b>367,839</b>	<b>6.00</b>	<b>390,249</b>	<b>22,410</b>	<b>6.09%</b>
<b>AMSB SPEECH &amp; LANGUAGE SVCS **</b>									
01122150	5111	Certified Salaries	0.50	0.50	51,243	0.50	52,780	1,537	3.00%
		<b>AMSB SPEECH &amp; LANGUAGE SVCS Total</b>	<b>0.50</b>	<b>0.50</b>	<b>51,243</b>	<b>0.50</b>	<b>52,780</b>	<b>1,537</b>	<b>3.00%</b>
<b>AMSB SOCIAL WORK SERVICES**</b>									
01132110	5111	Certified Salaries	1.00	1.00	92,586	1.00	99,345	6,759	7.30%
		<b>AMSB SOCIAL WORK SERVICES Total</b>	<b>1.00</b>	<b>1.00</b>	<b>92,586</b>	<b>1.00</b>	<b>99,345</b>	<b>6,759</b>	<b>7.30%</b>
<b>AMSB COUNSELING SERVICES DEPT</b>									
01132120	5111	Certified Salaries	2.00	2.00	193,548	2.00	207,908	14,360	7.42%
01132120	5112	Classified Salaries	1.00	1.00	44,421	1.00	45,752	1,331	3.00%
01132120	5330	Other Professional & Tech Srvc			2,500		2,500	-	0.00%
01132120	5590	Other Purchased Services			1,205		1,205	-	0.00%
01132120	5611	Instructional Supplies			450		450	-	0.00%
01132120	5690	Other Supplies			1,235		1,235	-	0.00%
01132120	5810	Dues & Fees			500		500	-	0.00%
		<b>AMSB COUNSELING SERVICES DEPT Total</b>	<b>3.00</b>	<b>3.00</b>	<b>243,859</b>	<b>3.00</b>	<b>259,550</b>	<b>15,691</b>	<b>6.43%</b>
<b>AMSB NURSING SVCS</b>									
01132130	5112	Classified Salaries	1.00	1.00	87,523	1.00	90,850	3,327	3.80%
01132130	5330	Other Professional & Tech Srvc			-		90	90	100.00%
01132130	5581	Travel - Conferences			150		150	-	0.00%



Org Code	Object Code	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
01132130	5690	Other Supplies			750		2,000	1,250	166.67%
01132130	5810	Dues & Fees			150		-	(150)	-100.00%
		<b>AMSB NURSING SVCS Total</b>	<b>1.00</b>	<b>1.00</b>	<b>88,573</b>	<b>1.00</b>	<b>93,090</b>	<b>4,517</b>	<b>5.10%</b>
		<b>AMSB PSYCHOLOGICAL SVCS **</b>							
01132140	5111	Certified Salaries	2.00	2.00	170,971	2.00	178,675	7,704	4.51%
		<b>AMSB PSYCHOLOGICAL SVCS Total</b>	<b>2.00</b>	<b>2.00</b>	<b>170,971</b>	<b>2.00</b>	<b>178,675</b>	<b>7,704</b>	<b>4.51%</b>
		<b>AMSB MEDIA CENTER</b>							
01132220	5111	Certified Salaries	1.00	1.00	107,328	1.00	110,500	3,172	2.96%
01132220	5112	Classified Salaries	0.50	0.50	22,211	0.50	22,876	665	2.99%
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%
		<b>AMSB MEDIA CENTER Total</b>	<b>1.50</b>	<b>1.50</b>	<b>140,809</b>	<b>1.50</b>	<b>144,646</b>	<b>3,837</b>	<b>2.72%</b>
		<b>AMSB PRINCIPAL SERVICES</b>							
01132400	5111	Certified Salaries	2.00	2.00	385,279	2.00	395,411	10,132	2.63%
01132400	5112	Classified Salaries	4.50	4.50	236,637	4.50	246,071	9,434	3.99%
01132400	5330	Other Professional & Tech Srvc			18,259		18,870	611	3.35%
01132400	5420	Repairs,Maintenance & Cleaning			1,850		1,450	(400)	-21.62%
01132400	5440	Rentals-Land,Bldg,Equipment			2,984		3,221	237	7.94%
01132400	5550	Communications: Tel,Post,Etc.			1,155		1,213	58	5.02%
01132400	5580	Staff Travel			788		827	39	4.95%
01132400	5581	Travel - Conferences			4,840		4,803	(37)	-0.76%
01132400	5590	Other Purchased Services			1,730		2,930	1,200	69.36%
01132400	5690	Other Supplies			6,850		6,450	(400)	-5.84%
01132400	5731	Equipment - Replacement			11,000		11,550	550	5.00%
01132400	5810	Dues & Fees			2,496		2,705	209	8.37%
		<b>AMSB PRINCIPAL SERVICES Total</b>	<b>6.50</b>	<b>6.50</b>	<b>673,868</b>	<b>6.50</b>	<b>695,501</b>	<b>21,633</b>	<b>3.21%</b>
		<b>AMSB GENERAL INSTRUCTION</b>							
01142219	5611	Instructional Supplies			6,262		6,830	568	9.07%
01142219	5690	Other Supplies			5,170		5,700	530	10.25%
		<b>AMSB GENERAL INSTRUCTION Total</b>	<b>-</b>	<b>-</b>	<b>11,432</b>	<b>-</b>	<b>12,530</b>	<b>1,098</b>	<b>9.60%</b>
		<b>AMSB TECHNOLOGY DEPARTMENT</b>							
01142350	5695	Technology Supplies			22,355		29,265	6,910	30.91%
01142350	5732	Equipment Technology-New			-		6,366	6,366	100.00%
01142350	5733	Equipment Technology-Replacement			16,000		19,000	3,000	18.75%
		<b>AMSB TECHNOLOGY DEPARTMENT Total</b>	<b>-</b>	<b>-</b>	<b>38,355</b>	<b>-</b>	<b>54,631</b>	<b>16,276.00</b>	<b>42.44%</b>
		<b>AMSB BUILDING OPER &amp; MAINT</b>							
01142600	5112	Classified Salaries	3.50	3.50	208,542	3.50	213,591	5,049	2.42%
01142600	5410	Utilities, Excluding Heat			109,135		111,575	2,440	2.24%



Org Code	Object Code	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
01142600	5420	Repairs,Maintenance & Cleaning			119,407		121,702	2,295	1.92%
01142600	5440	Rentals-Land,Bldg,Equipment			-		-	-	0.00%
01142600	5613	Maintenance/Custodial Supplies			58,840		47,840	(11,000)	-18.69%
01142600	5620	Oil Used For Heating			59,930		54,260	(5,670)	-9.46%
01142600	5715	Improvement - Buildings			24,000		148,000	124,000	516.67%
01142600	5720	Improvement - Sites			30,000		88,000	58,000	193.33%
		<b>AMSB BUILDING OPER &amp; MAINT Total</b>	<b>3.50</b>	<b>3.50</b>	<b>609,854</b>	<b>3.50</b>	<b>784,968</b>	<b>175,114</b>	<b>28.71%</b>
<b>AMSB TRANSPORTATION</b>									
01142700	5510	Pupil Transportation			3,500		4,000	500	14.29%
		<b>AMSB TRANSPORTATION Total</b>	<b>-</b>	<b>-</b>	<b>3,500</b>	<b>-</b>	<b>4,000</b>	<b>500</b>	<b>14.29%</b>
<b>AMSB SUMMER WORK</b>									
01152601	5111	Certified Salaries	-	-	43,641	-	44,905	1,264	2.90%
		<b>AMSB SUMMER WORK Total</b>	<b>-</b>	<b>-</b>	<b>43,641</b>	<b>-</b>	<b>44,905</b>	<b>1,264</b>	<b>2.90%</b>
<b>AMITY MIDDLE SCHOOL - BETHANY TOTAL</b>			<b>55.50</b>	<b>55.50</b>	<b>5,459,952</b>	<b>55.50</b>	<b>5,933,628</b>	<b>473,676</b>	<b>8.68%</b>
<b>AMSO ART DEPARTMENT</b>									
02111001	5111	Certified Salaries	1.00	1.00	99,332	1.00	101,815	2,483	2.50%
02111001	5611	Instructional Supplies			4,900		4,000	(900)	-18.37%
02111001	5810	Dues & Fees			100		-	(100)	-100.00%
		<b>AMSO ART DEPARTMENT Total</b>	<b>1.00</b>	<b>1.00</b>	<b>104,332</b>	<b>1.00</b>	<b>105,815</b>	<b>1,483</b>	<b>1.42%</b>
<b>AMSO ENGLISH DEPT</b>									
02111005	5111	Certified Salaries	4.00	4.00	334,288	4.00	355,498	21,210	6.34%
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%
		<b>AMSO ENGLISH DEPT Total</b>	<b>4.00</b>	<b>4.00</b>	<b>337,538</b>	<b>4.00</b>	<b>358,748</b>	<b>21,210</b>	<b>6.28%</b>
<b>AMSO WORLD LANGUAGE DEPT</b>									
02111006	5111	Certified Salaries	4.50	4.50	345,172	4.50	394,472	49,300	14.28%
02111006	5330	Other Professional & Tech Srvc			1,200		2,550	1,350	112.50%
02111006	5611	Instructional Supplies			11,233		7,464	(3,769)	-33.55%
02111006	5641	Text & Digital Resources			-		-	-	0.00%
02111006	5810	Dues & Fees			500		500	-	0.00%
		<b>AMSO WORLD LANGUAGE DEPT Total</b>	<b>4.50</b>	<b>4.50</b>	<b>358,105</b>	<b>4.50</b>	<b>404,986</b>	<b>46,881</b>	<b>13.09%</b>
<b>AMSO HEALTH/FAMILY STUDIES</b>									
02111007	5111	Certified Salaries	1.00	1.00	76,384	1.00	82,071	5,687	7.45%
02111007	5611	Instructional Supplies			612		590	(22)	-3.59%
02111007	5641	Text & Digital Resources			-		-	-	0.00%
		<b>AMSO HEALTH/FAMILY STUDIES Total</b>	<b>1.00</b>	<b>1.00</b>	<b>76,996</b>	<b>1.00</b>	<b>82,661</b>	<b>5,665</b>	<b>7.36%</b>
<b>AMSO TECH EDUCATION</b>									
02111008	5111	Certified Salaries	2.00	2.00	191,263	2.00	200,829	9,566	5.00%
02111008	5420	Repairs,Maintenance & Cleaning			500		-	(500)	-100.00%



Org Code	Object Code	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
02111008	5611	Instructional Supplies			9,200		9,200	-	0.00%
02111008	5690	Other Supplies			-		-	-	0.00%
02111008	5731	Equipment - Replacement			500		-	(500)	-100.00%
02111008	5810	Dues & Fees			250		-	(250)	-100.00%
		<b>AMSO TECH EDUCATION Total</b>	<b>2.00</b>	<b>2.00</b>	<b>201,713</b>	<b>2.00</b>	<b>210,029</b>	<b>8,316</b>	<b>4.12%</b>
<b>AMSO MATHEMATICS DEPT</b>									
02111009	5111	Certified Salaries	5.20	5.00	420,541	5.00	411,963	(8,578)	-2.04%
02111009	5112	Classified Salaries			-		-	-	0.00%
02111009	5611	Instructional Supplies			735		812	77	10.48%
02111009	5641	Text & Digital Resources			1,253		-	(1,253)	-100.00%
02111009	5690	Other Supplies			910		607	(303)	-33.30%
02111009	5810	Dues & Fees			440		90	(350)	-79.55%
		<b>AMSO MATHEMATICS DEPT Total</b>	<b>5.20</b>	<b>5.00</b>	<b>423,879</b>	<b>5.00</b>	<b>413,472</b>	<b>(10,407)</b>	<b>-2.46%</b>
<b>AMSO MUSIC DEPARTMENT</b>									
02111010	5111	Certified Salaries	2.00	2.00	129,729	2.00	139,097	9,368	7.22%
02111010	5330	Other Professional & Tech Srvc			2,000		2,000	-	0.00%
02111010	5420	Repairs,Maintenance & Cleaning			3,000		3,000	-	0.00%
02111010	5440	Rentals-Land,Bldg,Equipment			-		1,020	1,020	100.00%
02111010	5611	Instructional Supplies			5,589		5,445	(144)	-2.58%
02111010	5730	Equipment - New			-		-	-	0.00%
02111010	5731	Equipment - Replacement			1,401		1,767	366	26.12%
02111010	5810	Dues & Fees			905		785	(120)	-13.26%
		<b>AMSO MUSIC DEPARTMENT Total</b>	<b>2.00</b>	<b>2.00</b>	<b>142,624</b>	<b>2.00</b>	<b>153,114</b>	<b>10,490</b>	<b>7.36%</b>
<b>AMSO PE DEPARTMENT</b>									
02111011	5111	Certified Salaries	2.00	2.00	174,249	2.00	182,438	8,189	4.70%
02111011	5420	Repairs,Maintenance & Cleaning			550		550	-	0.00%
02111011	5611	Instructional Supplies			3,204		3,200	(4)	-0.12%
		<b>AMSO PE DEPARTMENT Total</b>	<b>2.00</b>	<b>2.00</b>	<b>178,003</b>	<b>2.00</b>	<b>186,188</b>	<b>8,185</b>	<b>4.60%</b>
<b>AMSO SCIENCE DEPT</b>									
02111013	5111	Certified Salaries	4.00	4.00	356,691	4.00	373,294	16,603	4.65%
02111013	5611	Instructional Supplies			7,514		7,464	(50)	-0.67%
02111013	5641	Text & Digital Resources			-		-	-	0.00%
02111013	5690	Other Supplies			1,252		1,577	325	25.96%
02111013	5731	Equipment - Replacement			-		-	-	0.00%
		<b>AMSO SCIENCE DEPT Total</b>	<b>4.00</b>	<b>4.00</b>	<b>365,457</b>	<b>4.00</b>	<b>382,335</b>	<b>16,878</b>	<b>4.62%</b>
<b>AMSO SOCIAL STUDIES</b>									
02111014	5111	Certified Salaries	4.00	4.00	388,494	4.00	371,586	(16,908)	-4.35%
02111014	5330	Other Professional & Tech Srvc			4,250		5,560	1,310	30.82%
02111014	5611	Instructional Supplies			4,042		3,812	(230)	-5.69%
02111014	5641	Text & Digital Resources			-		1,000	1,000	100.00%



Org Code	Object Code	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
02111014	5810	Dues & Fees			160		170	10	6.25%
		<b>AMSO SOCIAL STUDIES Total</b>	<b>4.00</b>	<b>4.00</b>	<b>396,946</b>	<b>4.00</b>	<b>382,128</b>	<b>(14,818)</b>	<b>-3.73%</b>
<b>AMSO STEM</b>									
02111015	5611	Instructional Supplies			2,192		2,308	116	5.29%
02111015	5810	Dues & Fees			550		350	(200)	-36.36%
		<b>AMSO STEM Total</b>	<b>-</b>	<b>-</b>	<b>2,742</b>	<b>-</b>	<b>2,658</b>	<b>(84)</b>	<b>-3.06%</b>
<b>AMSO READING DEPT</b>									
02111016	5111	Certified Salaries	1.00	1.00	102,485	1.00	105,560	3,075	3.00%
02111016	5611	Instructional Supplies			2,500		2,500	-	0.00%
02111016	5690	Other Supplies			-		-	-	0.00%
		<b>AMSO READING DEPT Total</b>	<b>1.00</b>	<b>1.00</b>	<b>104,985</b>	<b>1.00</b>	<b>108,060</b>	<b>3,075</b>	<b>2.93%</b>
<b>AMSO COVERAGE</b>									
02111027	5111	Certified Salaries	-	-	22,670	-	30,439	7,769	34.27%
		<b>AMSO COVERAGE Total</b>	<b>-</b>	<b>-</b>	<b>22,670</b>	<b>-</b>	<b>30,439</b>	<b>7,769</b>	<b>34.27%</b>
<b>AMSO STUDENT ACTIVITIES</b>									
02113201	5111	Certified Salaries	-	-	44,150	-	50,464	6,314	14.30%
02113201	5590	Other Purchased Services	-	-	-	-	7,000	7,000	100.00%
02113201	5690	Other Supplies			800		800	-	0.00%
		<b>AMSO STUDENT ACTIVITIES Total</b>	<b>-</b>	<b>-</b>	<b>44,950</b>	<b>-</b>	<b>58,264</b>	<b>13,314</b>	<b>29.62%</b>
<b>AMSO INTERSCHOLASTIC SPRTS</b>									
02113202	5111	Certified Salaries	-	-	41,734	-	42,569	835	2.00%
02113202	5330	Other Professional & Tech Srvc			6,369		6,769	400	6.28%
02113202	5420	Repairs,Maintenance & Cleaning			-		5,000	5,000	0.00%
02113202	5440	Rentals-Land,Bldg,Equipment			960		1,470	510	53.13%
02113202	5510	Pupil Transportation			15,685		16,000	315	2.01%
02113202	5590	Other Purchased Services			440		300	(140)	-31.82%
02113202	5690	Other Supplies			12,685		12,785	100	0.79%
02113202	5810	Dues & Fees			550		550	-	0.00%
		<b>AMSO INTERSCHOLASTIC SPRTS Total</b>	<b>-</b>	<b>-</b>	<b>78,423</b>	<b>-</b>	<b>85,443</b>	<b>7,020</b>	<b>8.95%</b>
<b>AMSO RESOURCE PROGRAM **</b>									
02121200	5111	Certified Salaries	2.00	2.00	141,973	2.00	152,043	10,070	7.09%
02121200	5112	Classified Salaries	3.00	2.00	84,866	2.00	61,676	(23,190)	-27.33%
		<b>AMSO RESOURCE PROGRAM Total</b>	<b>5.00</b>	<b>4.00</b>	<b>226,839</b>	<b>4.00</b>	<b>213,719</b>	<b>(13,120)</b>	<b>-5.78%</b>
<b>AMSO SPEECH/LANGUAGE **</b>									
02122150	5111	Certified Salaries	0.80	0.80	54,103	0.80	58,225	4,122	7.62%
		<b>AMSO SPEECH/LANGUAGE Total</b>	<b>0.80</b>	<b>0.80</b>	<b>54,103</b>	<b>0.80</b>	<b>58,225</b>	<b>4,122</b>	<b>7.62%</b>
<b>AMSO SOCIAL WORK SERVICES**</b>									
02132110	5111	Certified Salaries	1.00	1.00	69,496	1.00	74,496	5,000	7.19%
		<b>AMSO SOCIAL WORK SERVICES Total</b>	<b>1.00</b>	<b>1.00</b>	<b>69,496</b>	<b>1.00</b>	<b>74,496</b>	<b>5,000</b>	<b>7.19%</b>
<b>AMSO COUNSELING SERVICES DEPT</b>									



Org Code	Object Code	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
02132120	5111	Certified Salaries	2.00	2.00	170,067	2.00	177,396	7,329	4.31%
02132120	5112	Classified Salaries	1.00	1.00	44,421	1.00	45,752	1,331	3.00%
02132120	5330	Other Professional & Tech Srvc			4,300		4,300	-	0.00%
02132120	5581	Travel - Conferences			150		-	(150)	-100.00%
02132120	5590	Other Purchased Services			650		650	-	0.00%
02132120	5611	Instructional Supplies			2,000		2,000	-	0.00%
02132120	5690	Other Supplies			800		800	-	0.00%
		<b>AMSO COUNSELING SERVICES DEPT Total</b>	<b>3.00</b>	<b>3.00</b>	<b>222,388</b>	<b>3.00</b>	<b>230,898</b>	<b>8,510</b>	<b>3.83%</b>
<b>AMSO NURSING SVCS</b>									
02132130	5112	Classified Salaries	1.00	1.00	68,327	1.00	71,776	3,449	5.05%
02132130	5330	Other Professional & Tech Srvc			-		-	-	0.00%
02132130	5581	Travel - Conferences			150		150	-	0.00%
02132130	5690	Other Supplies			750		1,800	1,050	140.00%
02132130	5810	Dues & Fees			150		150	-	0.00%
		<b>AMSO NURSING SVCS Total</b>	<b>1.00</b>	<b>1.00</b>	<b>69,377</b>	<b>1.00</b>	<b>73,876</b>	<b>4,499</b>	<b>6.48%</b>
<b>AMSO PSYCHOLOGICAL SVCS **</b>									
02132140	5111	Certified Salaries	1.00	1.00	97,172	1.00	104,360	7,188	7.40%
		<b>AMSO PSYCHOLOGICAL SVCS Total</b>	<b>1.00</b>	<b>1.00</b>	<b>97,172</b>	<b>1.00</b>	<b>104,360</b>	<b>7,188</b>	<b>7.40%</b>
<b>AMSO MEDIA CENTER</b>									
02132220	5111	Certified Salaries	1.00	1.00	107,328	1.00	110,500	3,172	2.96%
02132220	5112	Classified Salaries	0.50	0.50	22,211	0.50	22,876	665	2.99%
02132220	5330	Other Professional & Tech Srvc			1,400		1,400	-	0.00%
02132220	5611	Instructional Supplies			1,100		550	(550)	-50.00%
02132220	5642	Library Books & Periodicals			5,865		5,865	-	0.00%
02132220	5690	Other Supplies			2,885		2,885	-	0.00%
		<b>AMSO MEDIA CENTER Total</b>	<b>1.50</b>	<b>1.50</b>	<b>140,789</b>	<b>1.50</b>	<b>144,076</b>	<b>3,287</b>	<b>2.33%</b>
<b>AMSO PRINCIPAL SERVICES</b>									
02132400	5111	Certified Salaries	2.00	2.00	383,179	2.00	393,311	10,132	2.64%
02132400	5112	Classified Salaries	4.50	4.50	221,637	4.50	230,696	9,059	4.09%
02132400	5330	Other Professional & Tech Srvc			18,045		20,045	2,000	11.08%
02132400	5420	Repairs,Maintenance & Cleaning			1,200		1,200	-	0.00%
02132400	5440	Rentals-Land,Bldg,Equipment			2,912		3,112	200	6.87%
02132400	5550	Communications: Tel,Post,Etc.			1,430		1,430	-	0.00%
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			2,800		2,800	-	0.00%
02132400	5690	Other Supplies			3,405		2,715	(690)	-20.26%
02132400	5731	Equipment - Replacement			11,000		11,550	550	5.00%
02132400	5810	Dues & Fees			2,956		2,956	-	0.00%
		<b>AMSO PRINCIPAL SERVICES Total</b>	<b>6.50</b>	<b>6.50</b>	<b>653,144</b>	<b>6.50</b>	<b>674,395</b>	<b>21,251</b>	<b>3.25%</b>



Org Code	Object Code	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
<b>AMSO GENERAL INSTRUCTION</b>									
02142219	5611	Instructional Supplies			11,453		10,653	(800)	-6.99%
		<b>AMSO GENERAL INSTRUCTION Total</b>	-	-	<b>11,453</b>	-	<b>10,653</b>	<b>(800)</b>	<b>-6.99%</b>
<b>AMSO TECHNOLOGY DEPARTMENT</b>									
02142350	5695	Technology Supplies			21,209		26,019	4,810	22.68%
02142350	5732	Equipment Technology-New			-		4,214	4,214	100.00%
02142350	5733	Equipment Technology-Replacement			16,000		19,000	3,000	18.75%
		<b>AMSO TECHNOLOGY DEPARTMENT Total</b>	-	-	<b>37,209</b>	-	<b>49,233</b>	<b>12,024.00</b>	<b>32.31%</b>
<b>AMSO BUILDING OPER &amp; MAINT</b>									
02142600	5112	Classified Salaries	3.50	3.50	208,542	3.50	213,591	5,049	2.42%
02142600	5410	Utilities, Excluding Heat			112,031		112,500	469	0.42%
02142600	5420	Repairs,Maintenance & Cleaning			105,619		110,158	4,539	4.30%
02142600	5613	Maintenance/Custodial Supplies			56,840		47,340	(9,500)	-16.71%
02142600	5620	Oil Used For Heating			500		500	-	0.00%
02142600	5621	Natural Gas			45,080		40,000	(5,080)	-11.27%
02142600	5715	Improvement - Buildings			21,000		121,000	100,000	476.19%
02142600	5720	Improvement - Sites			39,000		55,000	16,000	41.03%
		<b>AMSO BUILDING OPER &amp; MAINT Total</b>	<b>3.50</b>	<b>3.50</b>	<b>588,612</b>	<b>3.50</b>	<b>700,089</b>	<b>111,477</b>	<b>18.94%</b>
<b>AMSO TRANSPORTATION</b>									
02142700	5510	Pupil Transportation			3,500		4,000	500	14.29%
		<b>AMSO TRANSPORTATION Total</b>	-	-	<b>3,500</b>	-	<b>4,000</b>	<b>500</b>	<b>14.29%</b>
<b>AMSO SUMMER WORK</b>									
02152601	5111	Certified Salaries	-	-	43,641	-	44,442	801	1.84%
		<b>AMSO SUMMER WORK Total</b>	-	-	<b>43,641</b>	-	<b>44,442</b>	<b>801</b>	<b>1.84%</b>
<b>AMITY MIDDLE SCHOOL - ORANGE TOTAL</b>			<b>54.00</b>	<b>52.80</b>	<b>5,057,086</b>	<b>52.80</b>	<b>5,346,802</b>	<b>289,716</b>	<b>5.73%</b>
<b>AHS ART DEPARTMENT</b>									
03111001	5111	Certified Salaries	4.60	4.60	425,375	4.60	444,489	19,114	4.49%
03111001	5420	Repairs,Maintenance & Cleaning			1,600		1,800	200	12.50%
03111001	5581	Travel - Conferences			500		500	-	0.00%
03111001	5611	Instructional Supplies			27,800		29,100	1,300	4.68%
03111001	5695	Technology Supplies			-		-	-	0.00%
03111001	5730	Equipment - New			2,000		2,000	-	0.00%
03111001	5732	Technology Equipment - New			-		1,850	1,850	100.00%
03111001	5733	Technology Equipment -Replacement			2,000		-	(2,000)	-100.00%
03111001	5810	Dues & Fees			600		600	-	0.00%
		<b>AHS ART DEPARTMENT Total</b>	<b>4.60</b>	<b>4.60</b>	<b>459,875</b>	<b>4.60</b>	<b>480,339</b>	<b>20,464</b>	<b>4.45%</b>
<b>AHS BUSINESS EDUCATION</b>									
03111003	5111	Certified Salaries	3.00	3.00	260,212	3.00	304,454	44,242	17.00%
03111003	5581	Staff Travel			-		-	-	0.00%
03111003	5611	Instructional Supplies			20,029		1,279	(18,750)	-93.61%



Org Code	Object Code	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
03111003	5641	Text & Digital Resources			-		-	-	0.00%
03111003	5810	Dues & Fees			-		-	-	0.00%
		<b>AHS BUSINESS EDUCATION Total</b>	<b>3.00</b>	<b>3.00</b>	<b>280,241</b>	<b>3.00</b>	<b>305,733</b>	<b>25,492</b>	<b>9.10%</b>
<b>AHS ENGLISH DEPARTMENT</b>									
03111005	5111	Certified Salaries	13.60	13.80	1,271,389	14.20	1,409,437	138,048	10.86%
03111005	5611	Instructional Supplies			400		1,000	600	150.00%
03111005	5641	Text & Digital Resources			20,000		20,000	-	0.00%
03111005	5690	Other Supplies			-		-	-	0.00%
03111005	5695	Technology Supplies			750		11,250	10,500	1400.00%
03111005	5730	Equipment - New			-		-	-	0.00%
03111005	5732	Technology Equipment - New			-		-	-	0.00%
03111005	5733	Technology Equipment -Replacement			-		-	-	0.00%
03111005	5810	Dues & Fees			475		500	25	5.26%
		<b>AHS ENGLISH DEPARTMENT Total</b>	<b>13.60</b>	<b>13.80</b>	<b>1,293,014</b>	<b>14.20</b>	<b>1,442,187</b>	<b>149,173</b>	<b>11.54%</b>
<b>AHS WORLD LANGUAGE DEPT</b>									
03111006	5111	Certified Salaries	13.20	13.20	1,171,250	13.20	1,229,705	58,455	4.99%
03111006	5611	Instructional Supplies			7,530		6,365	(1,165)	-15.47%
03111006	5641	Text & Digital Resources			38,053		22,409	(15,644)	-41.11%
03111006	5695	Technology Supplies			3,968		3,427	(541)	-13.63%
03111006	5730	Equipment - New			-		-	-	0.00%
03111006	5732	Technology Equipment - New			-		6,000	6,000	100.00%
03111006	5810	Dues & Fees			2,144		2,168	24	1.12%
		<b>AHS WORLD LANGUAGE DEPT Total</b>	<b>13.20</b>	<b>13.20</b>	<b>1,222,945</b>	<b>13.20</b>	<b>1,270,074</b>	<b>47,129</b>	<b>3.85%</b>
<b>AHS FAMILY &amp; CONSUMER SCIENCE</b>									
03111007	5111	Certified Salaries	4.00	4.00	323,142	4.00	336,876	13,734	4.25%
03111007	5611	Instructional Supplies			33,481		36,829	3,348	10.00%
03111007	5641	Text & Digital Resources			-		-	-	0.00%
		<b>AHS FAMILY &amp; CONSUMER SCIENCE Total</b>	<b>4.00</b>	<b>4.00</b>	<b>356,623</b>	<b>4.00</b>	<b>373,705</b>	<b>17,082</b>	<b>4.79%</b>
<b>AHS TECH EDUCATION</b>									
03111008	5111	Certified Salaries	5.60	5.60	454,280	5.60	480,038	25,758	5.67%
03111008	5420	Repairs,Maintenance & Cleaning			1,300		2,848	1,548	119.08%
03111008	5611	Instructional Supplies			33,000		35,310	2,310	7.00%
03111008	5690	Other Supplies			1,680		1,680	-	0.00%
03111008	5695	Technology Supplies			6,235		8,875	2,640	42.34%
03111008	5730	Equipment - New			-		-	-	0.00%
03111008	5732	Technology Equipment - New			-		-	-	0.00%
03111008	5733	Technology Equipment - Replacement			36,000		43,503	7,503	20.84%
03111008	5810	Dues & Fees			300		300	-	0.00%
		<b>AHS TECH EDUCATION Total</b>	<b>5.60</b>	<b>5.60</b>	<b>532,795</b>	<b>5.60</b>	<b>572,554</b>	<b>39,759</b>	<b>7.46%</b>
<b>AHS MATHEMATICS DEPT</b>									





Org Code	Object Code	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
03111009	5111	Certified Salaries	16.80	16.80	1,564,770	17.40	1,650,789	86,019	5.50%
03111009	5611	Instructional Supplies			2,094		2,444	350	16.71%
03111009	5641	Text & Digital Resources			3,000		3,000	-	0.00%
03111009	5690	Other Supplies			300		300	-	0.00%
03111009	5695	Technology Supplies			8,625		4,900	(3,725)	-43.19%
03111009	5730	Equipment - New			-		-	-	0.00%
03111009	5732	Technology Equipment - New			-		-	-	0.00%
03111009	5810	Dues & Fees			400		1,050	650	162.50%
		<b>AHS MATHEMATICS DEPT Total</b>	<b>16.80</b>	<b>16.80</b>	<b>1,579,189</b>	<b>17.40</b>	<b>1,662,483</b>	<b>83,294</b>	<b>5.27%</b>
<b>AHS MUSIC DEPARTMENT</b>									
03111010	5111	Certified Salaries	3.00	3.00	282,279	3.00	293,828	11,549	4.09%
03111010	5330	Other Professional & Tech Srvc			4,000		4,900	900	22.50%
03111010	5420	Repairs,Maintenance & Cleaning			3,500		3,800	300	8.57%
03111010	5440	Rentals-Land,Bldg,Equipment			500		800	300	60.00%
03111010	5611	Instructional Supplies			11,200		11,500	300	2.68%
03111010	5641	Text & Digital Resources			-		-	-	0.00%
03111010	5695	Technology Supplies			3,165		4,285	1,120	35.39%
03111010	5730	Equipment - New			-		-	-	0.00%
03111010	5731	Equipment - Replacement			1,400		1,400	-	0.00%
03111010	5732	Technology Equipment - New			-		-	-	0.00%
03111010	5810	Dues & Fees			1,200		1,200	-	0.00%
		<b>AHS MUSIC DEPARTMENT Total</b>	<b>3.00</b>	<b>3.00</b>	<b>307,244</b>	<b>3.00</b>	<b>321,713</b>	<b>14,469</b>	<b>4.71%</b>
<b>AHS PE/ HEALTH DEPARTMENT</b>									
03111011	5111	Certified Salaries	6.60	7.60	494,938	7.60	610,517	115,579	23.35%
03111011	5330	Other Professional & Tech Srvc			500		3,250	2,750	550.00%
03111011	5611	Instructional Supplies			15,777		14,931	(846)	-5.36%
		<b>AHS PE/ HEALTH DEPARTMENT Total</b>	<b>6.60</b>	<b>7.60</b>	<b>511,215</b>	<b>7.60</b>	<b>628,698</b>	<b>117,483</b>	<b>22.98%</b>
<b>AHS SCIENCE DEPARTMENT</b>									
03111013	5111	Certified Salaries	20.40	19.60	1,846,807	19.60	1,794,967	(51,840)	-2.81%
03111013	5420	Repairs,Maintenance & Cleaning			1,000		1,000	-	0.00%
03111013	5581	Travel - Conferences			2,000		1,000	(1,000)	-50.00%
03111013	5611	Instructional Supplies			64,683		62,093	(2,590)	-4.00%
03111013	5641	Text & Digital Resources			46,400		51,500	5,100	10.99%
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		3,250	(3,000)	-48.00%
		<b>AHS SCIENCE DEPARTMENT Total</b>	<b>20.40</b>	<b>19.60</b>	<b>1,977,240</b>	<b>19.60</b>	<b>1,913,810</b>	<b>(63,430)</b>	<b>-3.21%</b>
<b>AHS SOCIAL STUDIES</b>									



Org Code	Object Code	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
03111014	5111	Certified Salaries	14.00	13.60	1,276,400	13.60	1,290,026	13,626	1.07%
03111014	5611	Instructional Supplies			300		300	-	0.00%
03111014	5641	Text & Digital Resources			64,575		65,255	680	1.05%
03111014	5690	Other Supplies			2,000		1,000	(1,000)	-50.00%
03111014	5695	Technology Supplies			-		-	-	0.00%
03111014	5732	Technology Equipment - New			-		-	-	0.00%
03111014	5733	Technology Equipment - Replacement			-		-	-	0.00%
03111014	5810	Dues & Fees			190		195	5	2.63%
		<b>AHS SOCIAL STUDIES Total</b>	<b>14.00</b>	<b>13.60</b>	<b>1,343,465</b>	<b>13.60</b>	<b>1,356,776</b>	<b>13,311</b>	<b>0.99%</b>
<b>AHS STEM INITIATIVE</b>									
03111015	5581	Staff Travel	-	-	-	-	-	-	0.00%
03111015	5611	Instructional Supplies	-	-	8,010	-	8,010	-	0.00%
03111015	5810	Dues & Fees	-	-	1,250	-	550	(700)	-56.00%
		<b>AHS STEM INITIATIVE Total</b>	<b>-</b>	<b>-</b>	<b>9,260</b>	<b>-</b>	<b>8,560</b>	<b>(700)</b>	<b>-7.56%</b>
<b>AHS READING DEPT</b>									
03111016	5111	Certified Salaries	1.00	1.00	102,485	1.00	105,560	3,075	3.00%
03111016	5611	Instructional Supplies			3,500		3,500	-	0.00%
03111016	5690	Other Supplies			-		-	-	0.00%
03111016	5810	Dues & Fees			-		-	-	0.00%
		<b>AHS READING DEPT Total</b>	<b>1.00</b>	<b>1.00</b>	<b>105,985</b>	<b>1.00</b>	<b>109,060</b>	<b>3,075</b>	<b>2.90%</b>
<b>AHS THEATRE</b>									
03111017	5111	Certified Salaries	1.60	1.60	158,932	1.20	122,178	(36,754)	-23.13%
03111017	5330	Other Professional & Tech Srvc			-		-	-	0.00%
03111017	5611	Instructional Supplies			2,000		2,500	500	25.00%
		<b>AHS THEATRE Total</b>	<b>1.60</b>	<b>1.60</b>	<b>160,932</b>	<b>1.20</b>	<b>124,678</b>	<b>(36,254)</b>	<b>-22.53%</b>
<b>ESL PROGRAM</b>									
03111018	5611	Instructional Supplies			600		600	-	0.00%
		<b>ESL PROGRAM Total</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>0.00%</b>
<b>AHS COVERAGE</b>									
03111027	5111	Certified Salaries	-	-	185,923	-	167,931	(17,992)	-9.68%
		<b>AHS COVERAGE Total</b>	<b>-</b>	<b>-</b>	<b>185,923</b>	<b>-</b>	<b>167,931</b>	<b>(17,992)</b>	<b>-9.68%</b>
<b>AHS STUDENT ACTIVITIES</b>									
03113201	5111	Certified Salaries	-	-	210,490	-	220,307	9,817	4.66%
03113201	5690	Other Supplies	-	-	-	-	14,000	14,000	100.00%
		<b>AHS STUDENT ACTIVITIES Total</b>	<b>-</b>	<b>-</b>	<b>210,490</b>	<b>-</b>	<b>234,307</b>	<b>23,817</b>	<b>11.32%</b>
<b>AHS INTERSCHOLASTIC SPRTS</b>									
03113202	5111	Certified Salaries	-	-	426,489	1.00	608,395	181,906	42.65%
03113202	5112	Classified Salaries	2.00	2.00	131,912	2.00	135,626	3,714	2.82%
03113202	5330	Other Professional & Tech Srvc			140,580		147,551	6,971	4.96%
03113202	5420	Repairs,Maintenance & Cleaning			21,200		19,640	(1,560)	-7.36%



Org Code	Object Code	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
03113202	5440	Rentals-Land,Bldg,Equipment			73,410		81,704	8,294	11.30%
03113202	5510	Pupil Transportation			184,385		188,073	3,688	2.00%
03113202	5590	Other Purchased Services			12,200		13,500	1,300	10.66%
03113202	5690	Other Supplies			104,040		109,000	4,960	4.77%
03113202	5730	Equipment - New			-		2,500	2,500	100.00%
03113202	5731	Equipment - Replacement			-		14,400	14,400	0.00%
03113202	5810	Dues & Fees			36,060		40,160	4,100	11.37%
		<b>AHS INTERSCHOLASTIC SPRTS Total</b>	<b>2.00</b>	<b>2.00</b>	<b>1,130,276</b>	<b>3.00</b>	<b>1,360,549</b>	<b>230,273</b>	<b>20.37%</b>
<b>AHS RESOURCE PROGRAM **</b>									
03121200	5111	Certified Salaries	8.00	8.00	783,757	7.80	745,504	(38,253)	-4.88%
03121200	5112	Classified Salaries	3.00	4.00	78,485	4.00	109,947	31,462	40.09%
		<b>AHS RESOURCE PROGRAM Total</b>	<b>11.00</b>	<b>12.00</b>	<b>862,242</b>	<b>11.80</b>	<b>855,451</b>	<b>(6,791)</b>	<b>-0.79%</b>
<b>AHS SPEECH/LANGUAGE **</b>									
03122150	5111	Certified Salaries	1.50	1.50	153,728	1.50	158,340	4,612	3.00%
		<b>AHS SPEECH/LANGUAGE Total</b>	<b>1.50</b>	<b>1.50</b>	<b>153,728</b>	<b>1.50</b>	<b>158,340</b>	<b>4,612</b>	<b>3.00%</b>
<b>AHS SOCIAL WORK SERVICES**</b>									
03132110	5111	Certified Salaries	2.00	2.00	193,429	2.00	210,251	16,822	8.70%
		<b>AHS SOCIAL WORK SERVICES Total</b>	<b>2.00</b>	<b>2.00</b>	<b>193,429</b>	<b>2.00</b>	<b>210,251</b>	<b>16,822</b>	<b>8.70%</b>
<b>AHS COUNSELING SERVICES DEPT</b>									
03132120	5111	Certified Salaries	10.00	10.00	1,023,733	10.00	1,065,946	42,213	4.12%
03132120	5112	Classified Salaries	4.00	4.00	242,059	4.00	248,427	6,368	2.63%
03132120	5330	Other Professional & Tech Srvc			1,315		14,253	12,938	983.88%
03132120	5581	Travel - Conferences			4,000		4,500	500	12.50%
03132120	5590	Other Purchased Services			27,210		25,640	(1,570)	-5.77%
03132120	5611	Instructional Supplies			3,450		3,950	500	14.49%
		<b>AHS COUNSELING SERVICES DEPT Total</b>	<b>14.00</b>	<b>14.00</b>	<b>1,301,767</b>	<b>14.00</b>	<b>1,362,716</b>	<b>60,949</b>	<b>4.68%</b>
<b>AHS NURSING SVCS</b>									
03132130	5112	Classified Salaries	3.00	3.00	197,018	3.00	206,680	9,662	4.90%
03132130	5581	Travel - Conferences			150		150	-	0.00%
03132130	5690	Other Supplies			1,500		1,500	-	0.00%
03132130	5810	Dues & Fees			300		100	(200)	-66.67%
		<b>AHS NURSING SVCS Total</b>	<b>3.00</b>	<b>3.00</b>	<b>198,968</b>	<b>3.00</b>	<b>208,430</b>	<b>9,462</b>	<b>4.76%</b>
<b>AHS PSYCHOLOGICAL SVCS **</b>									
03132140	5111	Certified Salaries	3.00	3.00	243,094	3.00	255,270	12,176	5.01%
		<b>AHS PSYCHOLOGICAL SVCS Total</b>	<b>3.00</b>	<b>3.00</b>	<b>243,094</b>	<b>3.00</b>	<b>255,270</b>	<b>12,176</b>	<b>5.01%</b>
<b>AHS MEDIA CENTER</b>									
03132220	5111	Certified Salaries	2.00	2.00	188,555	2.00	197,511	8,956	4.75%
03132220	5112	Classified Salaries	1.00	1.00	44,421	1.00	45,752	1,331	3.00%
03132220	5330	Professional Technical Services			3,000		3,000	-	0.00%
03132220	5611	Instructional Supplies			2,000		2,400	400	20.00%



Org Code	Object Code	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
03132220	5642	Library Books & Periodicals			9,450		9,450	-	0.00%
03132220	5690	Other Supplies			24,000		25,200	1,200	5.00%
03132220	5731	Equipment - Replacement			-		-	-	0.00%
03132220	5810	Dues & Fees			1,250		2,650	1,400	112.00%
		<b>AHS MEDIA CENTER Total</b>	<b>3.00</b>	<b>3.00</b>	<b>272,676</b>	<b>3.00</b>	<b>285,963</b>	<b>13,287</b>	<b>4.87%</b>
<b>AHS PRINCIPAL SVCS</b>									
03132400	5111	Certified Salaries	8.80	8.80	1,323,771	8.00	1,203,469	(120,302)	-9.09%
03132400	5112	Classified Salaries	10.60	10.60	485,831	10.60	503,352	17,521	3.61%
03132400	5330	Other Professional & Tech Srvc			194,127		194,327	200	0.10%
03132400	5333	NEASC			-		-	-	0.00%
03132400	5420	Repairs,Maintenance & Cleaning			2,000		2,000	-	0.00%
03132400	5440	Rentals-Land,Bldg,Equipment			11,700		13,900	2,200	18.80%
03132400	5550	Communications: Tel,Post,Etc.			14,000		12,000	(2,000)	-14.29%
03132400	5580	Staff Travel			2,250		2,250	-	0.00%
03132400	5581	Travel - Conferences			11,080		11,080	-	0.00%
03132400	5611	Instructional Supplies			7,000		9,500	2,500	35.71%
03132400	5641	Text & Digital Resources			-		-	-	0.00%
03132400	5690	Other Supplies			6,642		3,740	(2,902)	-43.69%
03132400	5695	Technology Supplies			625		400	(225)	-36.00%
03132400	5731	Equipment - Replacement			22,000		23,100	1,100	5.00%
03132400	5810	Dues & Fees			12,500		12,500	-	0.00%
		<b>AHS PRINCIPAL SVCS Total</b>	<b>19.40</b>	<b>19.40</b>	<b>2,093,526</b>	<b>18.60</b>	<b>1,991,618</b>	<b>(101,908)</b>	<b>-4.87%</b>
<b>AHS GENERAL INSTRUCTION</b>									
03142219	5611	Instructional Supplies			23,162		23,162	-	0.00%
		<b>AHS GENERAL INSTRUCTION Total</b>	<b>-</b>	<b>-</b>	<b>23,162</b>	<b>-</b>	<b>23,162</b>	<b>-</b>	<b>0.00%</b>
<b>AHS BUILDING OPER &amp; MAINT</b>									
03142600	5112	Classified Salaries	12.00	12.00	714,047	12.00	731,777	17,730	2.48%
03142600	5330	Professional Technical Services			-		-	-	0.00%
03142600	5410	Utilities, Excluding Heat			491,236		494,345	3,109	0.63%
03142600	5420	Repairs,Maintenance & Cleaning			297,229		330,201	32,972	11.09%
03142600	5440	Rentals-Land,Bldg,Equipment			4,600		4,600	-	0.00%
03142600	5613	Maintenance/Custodial Supplies			124,850		123,520	(1,330)	-1.07%
03142600	5620	Oil Used For Heating			500		500	-	0.00%
03142600	5621	Natural Gas			59,100		59,100	-	0.00%
03142600	5715	Improvement - Buildings			19,000		57,000	38,000	200.00%
03142600	5720	Improvement - Sites			-		30,000	30,000	100.00%
		<b>AHS BUILDING OPER &amp; MAINT Total</b>	<b>12.00</b>	<b>12.00</b>	<b>1,710,562</b>	<b>12.00</b>	<b>1,831,043</b>	<b>120,481</b>	<b>7.04%</b>
<b>AHS TRANSPORTATION</b>									
03142700	5510	Pupil Transportation			35,000		35,000	-	0.00%
		<b>AHS TRANSPORTATION Total</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>0.00%</b>



Org Code	Object Code	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
<b>AHS SUMMER WORK</b>									
03152601	5111	Certified Salaries	-	-	88,806	-	123,039	34,233	38.55%
		<b>AHS SUMMER WORK Total</b>	-	-	<b>88,806</b>	-	<b>123,039</b>	<b>34,233</b>	<b>38.55%</b>
<b>AMITY HIGH SCHOOL TOTAL</b>			<b>178.30</b>	<b>179.30</b>	<b>18,844,272</b>	<b>179.90</b>	<b>19,674,040</b>	<b>829,768</b>	<b>4.40%</b>
<b>DPS RESOURCE PROGRAM</b>									
04121200	5111	Certified Salaries	2.00	2.00	345,194	2.00	381,818	36,624	10.61%
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			3,450		3,200	(250)	-7.25%
04121200	5690	Other Supplies			750		750	-	0.00%
04121200	5810	Dues & Fees			-		-	-	0.00%
		<b>DPS RESOURCE PROGRAM Total</b>	<b>2.00</b>	<b>2.00</b>	<b>394,894</b>	<b>2.00</b>	<b>431,268</b>	<b>36,374</b>	<b>9.21%</b>
<b>DPS ALTERNATIVE SCHOOL</b>									
04121201	5111	Certified Salaries	3.00	3.00	301,149	3.00	309,190	8,041	2.67%
04121201	5611	Instructional Supplies			750		650	(100)	-13.33%
04121201	5690	Other Supplies			500		500	-	0.00%
		<b>DPS ALTERNATIVE SCHOOL Total</b>	<b>3.00</b>	<b>3.00</b>	<b>302,399</b>	<b>3.00</b>	<b>310,340</b>	<b>7,941</b>	<b>2.63%</b>
<b>DPS SAILS PROGRAM **</b>									
04121203	5111	Certified Salaries	4.00	4.00	224,363	4.00	265,990	41,627	18.55%
04121203	5112	Classified Salaries	5.00	5.00	133,923	5.00	146,857	12,934	9.66%
04121203	5330	Other Professional & Tech Srvc			15,000		13,500	(1,500)	-10.00%
04121203	5611	Instructional Supplies			3,900		3,700	(200)	-5.13%
04121203	5690	Other Supplies			2,750		11,250	8,500	309.09%
		<b>DPS SAILS PROGRAM Total</b>	<b>9.00</b>	<b>9.00</b>	<b>379,936</b>	<b>9.00</b>	<b>441,297</b>	<b>61,361</b>	<b>16.15%</b>
<b>DPS TRANSITION ACADEMY</b>									
04121206	5111	Certified Salaries	2.20	2.20	171,747	2.20	151,793	(19,954)	-11.62%
04121206	5112	Classified Salaries	3.00	3.00	83,035	3.00	86,755	3,720	4.48%
04121206	5330	Other Professional & Tech Srvc			1,000		750	(250)	-25.00%
04121206	5440	Rentals-Land,Bldg,Equipment			15,500		13,500	(2,000)	-12.90%
04121206	5580	Staff Travel			1,000		750	(250)	-25.00%
04121206	5581	Travel - Conferences			50		-	(50)	-100.00%
04121206	5611	Instructional Supplies			1,980		1,980	-	0.00%
04121206	5690	Other Supplies			1,500		1,500	-	0.00%
04121206	5730	Equipment - New			-		-	-	0.00%
		<b>DPS TRANSITION ACADEMY Total</b>	<b>5.20</b>	<b>5.20</b>	<b>275,812</b>	<b>5.20</b>	<b>257,028</b>	<b>(18,784)</b>	<b>-6.81%</b>
<b>DPS EMOTIONALLY DISTURBED PROGRAM</b>									
04121207	5111	Certified Salaries	2.00	2.00	157,066	2.00	168,618	11,552	7.35%
04121207	5330	Other Professional & Tech Srvc		-	3,000		2,000	(1,000)	-33.33%
04121207	5611	Instructional Supplies			2,000		1,750	(250)	-12.50%



Org Code	Object Code	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
04121207	5690	Other Supplies			2,000		2,000	-	0.00%
		<b>DPS EMOTIONALLY DISTURBED PRGM Total</b>	<b>2.00</b>	<b>2.00</b>	<b>164,066</b>	<b>2.00</b>	<b>174,368</b>	<b>10,302</b>	<b>6.28%</b>
<b>DPS READING PROGRAM</b>									
04121208	5111	Certified Salaries	2.00	2.00	184,090	2.00	192,885	8,795	4.78%
04121208	5330	Other Professional & Tech Srvc		-	10,000		9,000	(1,000)	-10.00%
04121208	5581	Travel - Conferences		-	5,000		3,500	(1,500)	-30.00%
04121208	5611	Instructional Supplies		-	3,000		2,500	(500)	-16.67%
04121208	5690	Other Supplies		-	1,500		1,250	(250)	-16.67%
		<b>DPS READING PROGRAM</b>	<b>2.00</b>	<b>2.00</b>	<b>203,590</b>	<b>2.00</b>	<b>209,135</b>	<b>5,545.00</b>	<b>2.72%</b>
<b>DPS SPEECH/LANGUAGE</b>									
04122150	5111	Certified Salaries	-	-	-	-	-	-	0.00%
04122150	5581	Travel - Conferences			1,000		1,500	500	50.00%
04122150	5611	Instructional Supplies			1,000		800	(200)	-20.00%
04122150	5690	Other Supplies			350		350	-	0.00%
04122150	5810	Dues & Fees			750		750	-	0.00%
		<b>DPS SPEECH/LANGUAGE Total</b>	<b>-</b>	<b>-</b>	<b>3,100</b>	<b>-</b>	<b>3,400</b>	<b>300</b>	<b>9.68%</b>
<b>DPS HEARING IMPAIRED</b>									
04122151	5330	Other Professional & Tech Srvc			26,700		26,700	-	0.00%
04122151	5420	Repairs,Maintenance & Cleaning			250		-	(250)	-100.00%
04122151	5690	Other Supplies			7,500		5,000	(2,500)	-33.33%
04122151	5733	Equipment Technology-Replacement			20,800		3,200	(17,600)	-84.62%
		<b>DPS HEARING IMPAIRED Total</b>	<b>-</b>	<b>-</b>	<b>55,250</b>	<b>-</b>	<b>34,900</b>	<b>(20,350)</b>	<b>-36.83%</b>
<b>DPS TECHNOLOGY DEPARTMENT</b>									
04142350	5695	Technology Supplies			4,242		4,242	-	0.00%
04142350	5732	Equipment Technology-New			-		-	-	0.00%
04142350	5733	Equipment Technology-Replacement			-		-	-	0.00%
		<b>DPS TECHNOLOGY DEPARTMENT Total</b>	<b>-</b>	<b>-</b>	<b>4,242</b>	<b>-</b>	<b>4,242</b>	<b>-</b>	<b>0.00%</b>
<b>DPS SPEC ED PUBLIC OUT</b>									
04126110	5510	Pupil Transportation			297,746		233,728	(64,018)	-21.50%
04126110	5560	Tuition Expense			826,215		862,050	35,835	4.34%
		<b>DPS SPEC ED PUBLIC OUT Total</b>	<b>-</b>	<b>-</b>	<b>1,123,961</b>	<b>-</b>	<b>1,095,778</b>	<b>(28,183)</b>	<b>-2.51%</b>
<b>DPS REG ED VOAG/VOTECH OUT</b>									
04126111	5560	Tuition Expense			164,133		75,361	(88,772)	-54.09%
		<b>DPS REG ED VOAG/VOTECH OUT Total</b>	<b>-</b>	<b>-</b>	<b>164,133</b>	<b>-</b>	<b>75,361</b>	<b>(88,772)</b>	<b>-54.09%</b>
<b>SPEC ED PUBLIC IN-DISTRICT</b>									
04126116	5510	Pupil Transportation			729,919		756,996	27,077	3.71%
		<b>SPEC ED PUBLIC IN-DISTRICT Total</b>	<b>-</b>	<b>-</b>	<b>729,919</b>	<b>-</b>	<b>756,996</b>	<b>27,077</b>	<b>3.71%</b>
<b>DPS REG ED PUBLIC OUT</b>									
04126117	5560	Tuition Expense			121,600		68,362	(53,238)	-43.78%
		<b>DPS REG ED PUBLIC OUT Total</b>	<b>-</b>	<b>-</b>	<b>121,600</b>	<b>-</b>	<b>68,362</b>	<b>(53,238)</b>	<b>-43.78%</b>



Org Code	Object Code	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
<b>DPS SPEC ED PRIVATE OUT</b>									
04126130	5510	Pupil Transportation			725,700		811,234	85,534	11.79%
04126130	5560	Tuition Expense			1,981,324		2,193,032	211,708	10.69%
		<b>DPS SPEC ED PRIVATE OUT Total</b>	-	-	<b>2,707,024</b>	-	<b>3,004,266</b>	<b>297,242</b>	<b>10.98%</b>
04132110	5581	Travel - Conferences			1,000		1,000	-	0.00%
04132110	5611	Instructional Supplies			500		500	-	0.00%
04132110	5690	Other Supplies			750		500	(250)	-33.33%
04132110	5810	Dues & Fees			1,180		1,180	-	0.00%
		<b>DPS SOCIAL WORK Total</b>	-	-	<b>3,430</b>	-	<b>3,180</b>	<b>(250)</b>	<b>-7.29%</b>
<b>DPS NURSING SVCS</b>									
04132130	5330	Other Professional & Tech Srvc			159,578		289,928	130,350	81.68%
		<b>DPS NURSING SVCS Total</b>	-	-	<b>159,578</b>	-	<b>289,928</b>	<b>130,350</b>	<b>81.68%</b>
<b>DPS PSYCHOLOGICAL SVCS</b>									
04132140	5330	Other Professional & Tech Srvc			45,000		47,500	2,500	5.56%
04132140	5581	Travel - Conferences			1,500		1,500	-	0.00%
04132140	5611	Instructional Supplies			500		500	-	0.00%
04132140	5690	Other Supplies			750		500	(250)	-33.33%
04132140	5810	Dues & Fees			2,070		2,070	-	0.00%
		<b>DPS PSYCHOLOGICAL SVCS Total</b>	-	-	<b>49,820</b>	-	<b>52,070</b>	<b>2,250</b>	<b>4.52%</b>
<b>PUPIL SERVICES</b>									
04132190	5111	Certified Salaries	1.23	1.23	203,126	1.48	229,097	25,971	12.79%
04132190	5112	Classified Salaries	1.50	1.50	101,663	1.50	111,835	10,172	10.01%
04132190	5330	Other Professional & Tech Srvc			595,000		524,000	(71,000)	-11.93%
04132190	5580	Staff Travel			3,000		3,000	-	0.00%
04132190	5581	Travel - Conferences			6,000		6,000	-	0.00%
04132190	5590	Other Purchased Services			2,000		2,000	-	0.00%
04132190	5642	Library Books & Periodicals	-	-	-	-	-	-	0.00%
04132190	5690	Other Supplies			11,000		11,250	250	2.27%
04132190	5810	Dues & Fees			825		825	-	0.00%
		<b>PUPIL SERVICES Total</b>	<b>2.73</b>	<b>2.73</b>	<b>922,614</b>	<b>2.98</b>	<b>888,007</b>	<b>(34,607)</b>	<b>-3.75%</b>
<b>DPS HOMEBOUND INSTRUCTION</b>									
04151204	5111	Certified Salaries	-	-	30,670	-	30,670	-	0.00%
04151204	5330	Other Professional & Tech Srvc	-	-	6,500	-	6,500	-	0.00%
		<b>DPS HOMEBOUND INSTRUCTION Total</b>	-	-	<b>37,170.00</b>	-	<b>37,170.00</b>	-	<b>0.00%</b>
<b>DEPARTMENT OF PUPIL SERVICES TOTAL</b>			<b>25.93</b>	<b>25.93</b>	<b>7,802,538</b>	<b>26.18</b>	<b>8,137,096</b>	<b>334,558</b>	<b>4.29%</b>
<b>BOARD OF EDUCATION</b>									
05142310	5330	Other Professional & Tech Srvc			303,701		314,642	10,941	3.60%
05142310	5590	Other Purchased Services			6,000		5,000	(1,000)	-16.67%
05142310	5690	Other Supplies			4,150		4,150	-	0.00%
05142310	5810	Dues & Fees			21,500		26,578	5,078	23.62%



Org Code	Object Code	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
		<b>BOARD OF EDUCATION Total</b>	-	-	335,351	-	350,370	15,019	4.48%
		<b>CENTRAL ADMINISTRATION</b>							
05142510	5111	Certified Salaries	4.00	4.00	749,174	6.60	936,725	187,551	25.03%
05142510	5112	Classified Salaries	8.00	8.00	865,850	8.00	856,988	(8,862)	-1.02%
05142510	5322	Instructional Prog Improvement			64,200		64,200	-	0.00%
05142510	5327	Data Processing			138,302		157,949	19,647	14.21%
05142510	5330	Other Professional & Tech Srvc			248,996		264,298	15,302	6.15%
05142510	5521	General Liability Insurance			305,004		324,428	19,424	6.37%
05142510	5550	Communications: Tel,Post,Etc.			52,891		72,891	20,000	37.81%
05142510	5580	Staff Travel			11,550		12,550	1,000	8.66%
05142510	5581	Travel - Conferences			23,205		23,105	(100)	-0.43%
05142510	5590	Other Purchased Services			40,600		38,200	(2,400)	-5.91%
05142510	5611	Instructional Supplies			39,000		48,000	9,000	23.08%
05142510	5641	Text & Digital Resources			5,000		6,000	1,000	20.00%
05142510	5690	Other Supplies			18,275		15,910	(2,365)	-12.94%
05142510	5810	Dues & Fees			7,325		6,210	(1,115)	-15.22%
05142510	5850	Contingency			150,000		150,000	-	0.00%
		<b>CENTRAL ADMINISTRATION Total</b>	<b>12.00</b>	<b>12.00</b>	<b>2,719,372</b>	<b>14.60</b>	<b>2,977,454</b>	<b>258,082</b>	<b>9.49%</b>
*Includes Curriculum Writing Stipends									
		<b>TECHNOLOGY DEPARTMENT</b>							
05142350	5111	Certified Salaries	1.60	2.00	188,212	2.00	219,584	31,372	16.67%
05142350	5112	Classified Salaries	9.00	8.00	720,657	8.00	673,369	(47,288)	-6.56%
05142350	5330	Other Professional & Tech Srvc			414,252		602,555	188,303	45.46%
05142350	5420	Repairs,Maintenance & Cleaning			9,100		9,400	300	3.30%
05142350	5550	Communications: Tel,Post,Etc.			45,600		45,600	-	0.00%
05142350	5580	Staff Travel			1,400		2,100	700	50.00%
05142350	5581	Travel - Conferences			21,400		22,100	700	3.27%
05142350	5590	Other Purchased Services			-		-	-	0.00%
05142350	5690	Other Supplies			-		-	-	0.00%
05142350	5695	Technology Supplies			366,086		392,616	26,530	7.25%
05142350	5730	Equipment - New			-		-	-	0.00%
05142350	5731	Equipment - Replacement			-		-	-	0.00%
05142350	5732	Technology Equipment - New			-		-	-	0.00%
05142350	5733	Technology Equipment - Replacement			54,000		53,000	(1,000)	-1.85%
05142350	5810	Dues & Fees			600		650	50	8.33%
		<b>TECHNOLOGY DEPARTMENT Total</b>	<b>10.60</b>	<b>10.00</b>	<b>1,821,307</b>	<b>10.00</b>	<b>2,020,974</b>	<b>199,667</b>	<b>10.96%</b>
		<b>CNTRL ADMIN-BLDGS OPER &amp; MAINT</b>							
05142600	5112	Classified Salaries	3.00	3.00	363,379	3.00	368,340	4,961	1.37%
05142600	5330	Other Professional & Tech Srvc			19,575		20,045	470	2.40%





Org Code	Object Code	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
05142600	5420	Repairs,Maintenance & Cleaning			228,500		233,500	5,000	2.19%
05142600	5580	Staff Travel			4,500		4,500	-	0.00%
05142600	5613	Maintenance Supplies			250		1,750	1,500	600.00%
05142600	5690	Other Supplies			-		-	-	0.00%
05142600	5715	Improvements To Buildings			-		100,000	100,000	0.00%
05142600	5720	Improvements To Sites			100,000		-	(100,000)	-100.00%
05142600	5731	Equipment - Replacement			-		35,000	35,000	100.00%
05142600	5810	Dues & Fees			730		730	-	0.00%
		<b>CNTRL ADMIN-BLDGS OPER &amp; MAINT Total</b>	<b>3.00</b>	<b>3.00</b>	<b>716,934</b>	<b>3.00</b>	<b>763,865</b>	<b>46,931</b>	<b>6.55%</b>
<b>SECURITY</b>									
05142660	5330	Other Professional & Tech Srvc			3,000		3,000	-	0.00%
05142660	5690	Other Supplies			8,600		11,000	2,400	27.91%
05142660	5695	Technology Supplies			10,585		10,585	-	0.00%
05142660	5715	Improvements To Buildings			9,500		-	(9,500)	-100.00%
05142660	5731	Equipment - Replacement			5,000		5,000	-	0.00%
05142660	5732	Techology Equipment - New			-		10,000	10,000	100.00%
		<b>SECURITY Total</b>	<b>-</b>	<b>-</b>	<b>36,685</b>	<b>-</b>	<b>39,585</b>	<b>2,900</b>	<b>7.91%</b>
<b>CNTRL ADMIN-TRANSPORTATION</b>									
05142700	5510	Pupil Transportation			1,692,811		1,833,506	140,695	8.31%
05142700	5512	Vo-Ag / Vo-Tech Regular Education			258,052		240,630	(17,422)	-6.75%
05142700	5513	In District Private Regular Education			9,000		-	(9,000)	-100.00%
05142700	5514	In District Public Regular Education			10,000		5,000	(5,000)	-50.00%
05142700	5515	Out District Public Regular Education			38,923		39,971	1,048	2.69%
05142700	5627	Transportation Supplies			180,913		209,500	28,587	15.80%
		<b>CNTRL ADMIN-TRANSPORTATION Total</b>	<b>-</b>	<b>-</b>	<b>2,189,699</b>	<b>-</b>	<b>2,328,607</b>	<b>138,908</b>	<b>6.34%</b>
<b>CNTRL ADMIN-SUBSTITUTES</b>									
05151026	5111	Certified Salaries		-	613,406		623,203	9,797	1.60%
05151026	5112	Classified Salaries			50,000		77,540	27,540	55.08%
		<b>CNTRL ADMIN-SUBSTITUTES Total</b>	<b>-</b>	<b>-</b>	<b>663,406</b>	<b>-</b>	<b>700,743</b>	<b>37,337</b>	<b>5.63%</b>
<b>EMPLOYEE BENEFITS</b>									
05152512	5112	Classified Salaries			123,350		127,400	4,050	3.28%
05152512	5200	Medicare-Er			455,244		474,989	19,745	4.34%
05152512	5210	Fica-Er			360,217		378,210	17,993	5.00%
05152512	5220	Workers' Compensation			165,818		169,575	3,757	2.27%
05152512	5292	Tuition Reimbursement			27,000		27,000	-	0.00%
05152512	5255	Medical & Dental Insurance			4,574,718		4,837,753	263,035	5.75%
05152512	5260	Life Insurance			64,396		56,461	(7,935)	-12.32%
05152512	5275	Disability Insurance			12,062		15,016	2,954	24.49%
05152512	5280	Pension Plan - Classified			670,604		681,191	10,587	1.58%
05152512	5281	Defined Contribution Plan			197,327		183,171	(14,156)	-7.17%



Org Code	Object Code	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
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			7,590		15,500	7,910	104.22%
05152512	5860	OPEB Trust			291,313		312,673	21,360	7.33%
05152512	5291	Clothing Allowance			2,200		4,600	2,400	109.09%
		<b>EMPLOYEE BENEFITS Total</b>	-	-	<b>6,951,839</b>	-	<b>7,283,539</b>	<b>331,700</b>	<b>4.77%</b>
<b>REDEMPTION OF PRINCIPAL</b>									
05154000	5830	Interest			368,978		235,850	(133,128)	-36.08%
05154000	5910	Redemption Of Principal			3,489,233		2,316,446	(1,172,787)	-33.61%
		<b>REDEMPTION OF PRINCIPAL Total</b>	-	-	<b>3,858,211</b>	-	<b>2,552,296</b>	<b>(1,305,915)</b>	<b>-33.85%</b>
<b>CENTRAL ADMINISTRATION TOTAL</b>			<b>25.60</b>	<b>25.00</b>	<b>19,292,804</b>	<b>27.60</b>	<b>19,017,433</b>	<b>(275,371)</b>	<b>-1.43%</b>
<b>GRAND TOTAL</b>			<b>339.33</b>	<b>338.53</b>	<b>56,456,652</b>	<b>341.98</b>	<b>58,108,999</b>	<b>1,652,347</b>	<b>2.93%</b>



Function	Location	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
ART	AHS	Certified Salaries	4.60	4.60	425,375	4.60	444,489	19,114	4.49%
ART	AHS	Repairs,Maintenance & Cleaning	-	-	1,600	-	1,800	200	12.50%
ART	AHS	Travel - Conferences	-	-	500	-	500	-	0.00%
ART	AHS	Instructional Supplies	-	-	27,800	-	29,100	1,300	4.68%
ART	AHS	Technology Supplies	-	-	-	-	-	-	0.00%
ART	AHS	Equipment - New	-	-	2,000	-	2,000	-	0.00%
ART	AHS	Technology Equipment - New	-	-	-	-	1,850	1,850	100.00%
ART	AHS	Technology Equipment -Replacement	-	-	2,000.00	-	-	(2,000)	-100.00%
ART	AHS	Dues & Fees	-	-	600	-	600	-	0.00%
ART	BMS	Certified Salaries	1.00	1.00	102,485	1.00	105,560	3,075	3.00%
ART	BMS	Instructional Supplies	-	-	5,000	-	5,000	-	0.00%
ART	BMS	Dues & Fees	-	-	200	-	-	(200)	-100.00%
ART	OMS	Certified Salaries	1.00	1.00	99,332	1.00	101,815	2,483	2.50%
ART	OMS	Instructional Supplies	-	-	4,900.00	-	4,000	(900)	-18.37%
ART	OMS	Dues & Fees	-	-	100.00	-	-	(100)	-100.00%
<b>ART Total</b>			<b>6.60</b>	<b>6.60</b>	<b>671,892.00</b>	<b>6.60</b>	<b>696,714.00</b>	<b>24,822</b>	<b>3.69%</b>
ATHLETICS	AHS	Certified Salaries	-	-	426,489	1.00	608,395	181,906	42.65%
ATHLETICS	AHS	Classified Salaries	2.00	2.00	131,912	2.00	135,626	3,714	2.82%
ATHLETICS	AHS	Other Professional & Tech Srvc	-	-	140,580	-	147,551	6,971	4.96%
ATHLETICS	AHS	Repairs,Maintenance & Cleaning	-	-	21,200	-	19,640	(1,560)	-7.36%
ATHLETICS	AHS	Rentals-Land,Bldg,Equipment	-	-	73,410	-	81,704	8,294	11.30%
ATHLETICS	AHS	Pupil Transportation	-	-	184,385	-	188,073	3,688	2.00%
ATHLETICS	AHS	Other Purchased Services	-	-	12,200	-	13,500	1,300	10.66%
ATHLETICS	AHS	Other Supplies	-	-	104,040	-	109,000	4,960	4.77%
ATHLETICS	AHS	Equipment - New	-	-	-	-	2,500	2,500	0.00%
ATHLETICS	AHS	Equipment - Replacement	-	-	-	-	14,400	14,400	0.00%
ATHLETICS	AHS	Dues & Fees	-	-	36,060	-	40,160	4,100	11.37%
ATHLETICS	BMS	Certified Salaries	-	-	41,734	-	42,569	835	2.00%
ATHLETICS	BMS	Other Professional & Tech Srvc	-	-	6,465	-	6,769	304	4.70%
ATHLETICS	BMS	Repairs,Maintenance & Cleaning	-	-	-	-	5,000	5,000	0.00%
ATHLETICS	BMS	Pupil Transportation	-	-	15,685	-	16,000	315	2.01%
ATHLETICS	BMS	Other Purchased Services	-	-	440	-	300	(140)	-31.82%
ATHLETICS	BMS	Other Supplies	-	-	12,685	-	12,785	100	0.79%
ATHLETICS	BMS	Dues & Fees	-	-	550	-	550	-	0.00%
ATHLETICS	OMS	Certified Salaries	-	-	41,734	-	42,569	835	2.00%
ATHLETICS	OMS	Other Professional & Tech Srvc	-	-	6,369	-	6,769	400	6.28%
ATHLETICS	OMS	Repairs,Maintenance & Cleaning	-	-	-	-	5,000	5,000	0.00%
ATHLETICS	OMS	Rentals-Land,Bldg,Equipment	-	-	960	-	1,470	510	53.13%
ATHLETICS	OMS	Pupil Transportation	-	-	15,685	-	16,000	315	2.01%
ATHLETICS	OMS	Other Purchased Services	-	-	440	-	300	(140)	-31.82%
ATHLETICS	OMS	Other Supplies	-	-	12,685	-	12,785	100	0.79%



Function	Location	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
ATHLETICS	OMS	Dues & Fees	-	-	550	-	550	-	0.00%
<b>ATHLETICS Total</b>			2.00	2.00	1,286,258	3.00	1,529,965	243,707	18.95%
BENEFITS	DISTRICT	Classified Salaries	-	-	123,350	-	127,400	4,050	3.28%
BENEFITS	DISTRICT	Medicare-Er	-	-	455,244	-	474,989	19,745	4.34%
BENEFITS	DISTRICT	Fica-Er	-	-	360,217	-	378,210	17,993	5.00%
BENEFITS	DISTRICT	Workers' Compensation	-	-	165,818	-	169,575	3,757	2.27%
BENEFITS	DISTRICT	Tuition Reimbursement	-	-	27,000	-	27,000	-	0.00%
BENEFITS	DISTRICT	Medical & Dental Insurance	-	-	4,574,718	-	4,837,753	263,035	5.75%
BENEFITS	DISTRICT	Life Insurance	-	-	64,396	-	56,461	(7,935)	-12.32%
BENEFITS	DISTRICT	Disability Insurance	-	-	12,062	-	15,016	2,954	24.49%
BENEFITS	DISTRICT	Pension Plan - Classified	-	-	670,604	-	681,191	10,587	1.58%
BENEFITS	DISTRICT	Defined Contribution Plan	-	-	197,327	-	183,171	(14,156)	-7.17%
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	-	-	7,590	-	15,500	7,910	104.22%
BENEFITS	DISTRICT	OPEB Trust	-	-	291,313	-	312,673	21,360	7.33%
BENEFITS	DISTRICT	Clothing Allowance	-	-	2,200	-	4,600	2,400	109.09%
<b>BENEFITS Total</b>			-	-	6,951,839	-	7,283,539	331,700	4.77%
BOARD OF EDUCATION	DISTRICT	Other Professional & Tech Srvc	-	-	303,701	-	314,642	10,941	3.60%
BOARD OF EDUCATION	DISTRICT	Other Purchased Services	-	-	6,000	-	5,000	(1,000)	-16.67%
BOARD OF EDUCATION	DISTRICT	Other Supplies	-	-	4,150	-	4,150	-	0.00%
BOARD OF EDUCATION	DISTRICT	Dues & Fees	-	-	21,500	-	26,578	5,078	23.62%
<b>BOARD OF EDUCATION Total</b>			-	-	335,351	-	350,370	15,019	4.48%
BUSINESS	AHS	Certified Salaries	3.00	3.00	260,212	3.00	304,454	44,242	17.00%
BUSINESS	AHS	Staff Travel	-	-	-	-	-	-	0.00%
BUSINESS	AHS	Instructional Supplies	-	-	20,029	-	1,279	(18,750)	-93.61%
BUSINESS	AHS	Text & Digital Resources	-	-	-	-	-	-	0.00%
BUSINESS	AHS	Dues & Fees	-	-	-	-	-	-	0.00%
<b>BUSINESS Total</b>			3.00	3.00	280,241	3.00	305,733	25,492	9.10%
CENTRAL ADMINISTRATION	DISTRICT	Certified Salaries	4.00	4.00	749,174	6.60	936,725	187,551	25.03%
CENTRAL ADMINISTRATION	DISTRICT	Classified Salaries	8.00	8.00	865,850	8.00	856,988	(8,862)	-1.02%
CENTRAL ADMINISTRATION	DISTRICT	Instructional Prog Improvement	-	-	64,200	-	64,200	-	0.00%
CENTRAL ADMINISTRATION	DISTRICT	Data Processing	-	-	138,302	-	157,949	19,647	14.21%
CENTRAL ADMINISTRATION	DISTRICT	Other Professional & Tech Srvc	-	-	248,996	-	264,298	15,302	6.15%
CENTRAL ADMINISTRATION	DISTRICT	General Liability Insurance	-	-	305,004	-	324,428	19,424	6.37%
CENTRAL ADMINISTRATION	DISTRICT	Communications: Tel,Post,Etc.	-	-	52,891	-	72,891	20,000	37.81%
CENTRAL ADMINISTRATION	DISTRICT	Staff Travel	-	-	11,550	-	12,550	1,000	8.66%
CENTRAL ADMINISTRATION	DISTRICT	Travel - Conferences	-	-	23,205	-	23,105	(100)	-0.43%
CENTRAL ADMINISTRATION	DISTRICT	Other Purchased Services	-	-	40,600	-	38,200	(2,400)	-5.91%
CENTRAL ADMINISTRATION	DISTRICT	Instructional Supplies	-	-	39,000	-	48,000	9,000	23.08%



Function	Location	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
CENTRAL ADMINISTRATION	DISTRICT	Text & Digital Resources	-	-	5,000	-	6,000	1,000	20.00%
CENTRAL ADMINISTRATION	DISTRICT	Other Supplies	-	-	18,275	-	15,910	(2,365)	-12.94%
CENTRAL ADMINISTRATION	DISTRICT	Dues & Fees	-	-	7,325	-	6,210	(1,115)	-15.22%
CENTRAL ADMINISTRATION	DISTRICT	Contingency	-	-	150,000	-	150,000	-	0.00%
<b>CENTRAL ADMINISTRATION Total</b>			12.00	12.00	2,719,372	14.60	2,977,454	258,082	9.49%
COVERAGE	AHS	Certified Salaries	-	-	185,923	-	167,931	(17,992)	-9.68%
COVERAGE	BMS	Certified Salaries	-	-	29,271	-	32,787	3,516	12.01%
COVERAGE	OMS	Certified Salaries	-	-	22,670	-	30,439	7,769	34.27%
<b>COVERAGE Total</b>			-	-	237,864	-	231,157	(6,707)	-2.82%
DEBT SERVICE	DISTRICT	Interest	-	-	368,978	-	235,850	(133,128)	-36.08%
DEBT SERVICE	DISTRICT	Redemption Of Principal	-	-	3,489,233	-	2,316,446	(1,172,787)	-33.61%
<b>DEBT SERVICE Total</b>			-	-	3,858,211	-	2,552,296	(1,305,915)	-33.85%
DPS - SAILS PROGRAM	DPS	Certified Salaries	4.00	4.00	224,363	4.00	265,990	41,627	18.55%
DPS - SAILS PROGRAM	DPS	Classified Salaries	5.00	5.00	133,923	5.00	146,857	12,934	9.66%
DPS - SAILS PROGRAM	DPS	Other Professional & Tech Srvc	-	-	15,000	-	13,500	(1,500)	-10.00%
DPS - SAILS PROGRAM	DPS	Instructional Supplies	-	-	3,900	-	3,700	(200)	-5.13%
DPS - SAILS PROGRAM	DPS	Other Supplies	-	-	2,750	-	11,250	8,500	309.09%
<b>DPS - SAILS PROGRAM Total</b>			9.00	9.00	379,936	9.00	441,297	61,361	16.15%
DPS - TUITION - MAGNET	DPS	Tuition Expense	-	-	121,600	-	68,362	(53,238)	-43.78%
<b>DPS - TUITION - MAGNET Total</b>			-	-	121,600	-	68,362	(53,238)	-43.78%
DPS - TUITION - PRIVATE OUT	DPS	Tuition Expense	-	-	1,981,324.00	-	2,193,032	211,708	10.69%
<b>DPS - TUITION - PRIVATE OUT Total</b>			-	-	1,981,324.00	-	2,193,032	211,708	10.69%
DPS - TUITION - PUBLIC OUT	DPS	Tuition Expense	-	-	826,215	-	862,050	35,835	4.34%
<b>DPS - TUITION - PUBLIC OUT Total</b>			-	-	826,215	-	862,050	35,835	4.34%
DPS - TUITION - VOAG/VOTECH	DPS	Tuition Expense	-	-	164,133	-	75,361	(88,772)	-54.09%
<b>DPS - TUITION - VOAG/VOTECH Total</b>			-	-	164,133	-	75,361	(88,772)	-54.09%
DPS-ALTERNATIVE SCHOOL	DPS	Certified Salaries	3.00	3.00	301,149	3.00	309,190	8,041	2.67%
DPS-ALTERNATIVE SCHOOL	DPS	Instructional Supplies	-	-	750	-	650	(100)	-13.33%
DPS-ALTERNATIVE SCHOOL	DPS	Other Supplies	-	-	500	-	500	-	0.00%
<b>DPS-ALTERNATIVE SCHOOL Total</b>			3.00	3.00	302,399	3.00	310,340	7,941	2.63%
DPS-COUNSELING SERVICES	AHS	Certified Salaries	10.00	10.00	1,023,733	10.00	1,065,946	42,213	4.12%
DPS-COUNSELING SERVICES	AHS	Classified Salaries	4.00	4.00	242,059	4.00	248,427	6,368	2.63%
DPS-COUNSELING SERVICES	AHS	Other Professional & Tech Srvc	-	-	1,315	-	14,253	12,938	983.88%
DPS-COUNSELING SERVICES	AHS	Travel - Conferences	-	-	4,000	-	4,500	500	12.50%
DPS-COUNSELING SERVICES	AHS	Other Purchased Services	-	-	27,210	-	25,640	(1,570)	-5.77%
DPS-COUNSELING SERVICES	AHS	Instructional Supplies	-	-	3,450	-	3,950	500	14.49%
DPS-COUNSELING SERVICES	BMS	Certified Salaries	2.00	2.00	193,548	2.00	207,908	14,360	7.42%
DPS-COUNSELING SERVICES	BMS	Classified Salaries	1.00	1.00	44,421	1.00	45,752	1,331	3.00%
DPS-COUNSELING SERVICES	BMS	Other Professional & Tech Srvc	-	-	2,500	-	2,500	-	0.00%
DPS-COUNSELING SERVICES	BMS	Other Purchased Services	-	-	1,205	-	1,205	-	0.00%
DPS-COUNSELING SERVICES	BMS	Instructional Supplies	-	-	450	-	450	-	0.00%



Function	Location	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
DPS-COUNSELING SERVICES	BMS	Other Supplies	-	-	1,235	-	1,235	-	0.00%
DPS-COUNSELING SERVICES	BMS	Dues & Fees	-	-	500	-	500	-	0.00%
DPS-COUNSELING SERVICES	OMS	Certified Salaries	2.00	2.00	170,067	2.00	177,396	7,329	4.31%
DPS-COUNSELING SERVICES	OMS	Classified Salaries	1.00	1.00	44,421	1.00	45,752	1,331	3.00%
DPS-COUNSELING SERVICES	OMS	Other Professional & Tech Srvc	-	-	4,300	-	4,300	-	0.00%
DPS-COUNSELING SERVICES	OMS	Travel - Conferences	-	-	150	-	-	(150)	-100.00%
DPS-COUNSELING SERVICES	OMS	Other Purchased Services	-	-	650	-	650	-	0.00%
DPS-COUNSELING SERVICES	OMS	Instructional Supplies	-	-	2,000	-	2,000	-	0.00%
DPS-COUNSELING SERVICES	OMS	Other Supplies	-	-	800	-	800	-	0.00%
<b>DPS-COUNSELING SERVICES Total</b>			<b>20.00</b>	<b>20.00</b>	<b>1,768,014</b>	<b>20.00</b>	<b>1,853,164</b>	<b>85,150</b>	<b>4.82%</b>
DPS-EMOTIONALLY DISTURBED	DPS	Certified Salaries	2.00	2.00	157,066.00	2.00	168,618.00	11,552	7.35%
DPS-EMOTIONALLY DISTURBED	DPS	Other Professional & Tech Srvc	-	-	3,000.00	-	2,000.00	(1,000)	-33.33%
DPS-EMOTIONALLY DISTURBED	DPS	Instructional Supplies	-	-	2,000.00	-	1,750.00	(250)	-12.50%
DPS-EMOTIONALLY DISTURBED	DPS	Other Supplies	-	-	2,000.00	-	2,000.00	-	0.00%
<b>DPS-EMOTIONALLY DISTURBED Total</b>			<b>2.00</b>	<b>2.00</b>	<b>164,066.00</b>	<b>2.00</b>	<b>174,368.00</b>	<b>10,302</b>	<b>6.28%</b>
DPS-READING	DPS	Certified Salaries	2.00	2.00	184,090.00	2.00	192,885.00	8,795	4.78%
DPS-READING	DPS	Other Professional & Tech Srvc	-	-	10,000.00	-	9,000.00	(1,000)	-10.00%
DPS-READING	DPS	Travel - Conferences	-	-	5,000.00	-	3,500.00	(1,500)	-30.00%
DPS-READING	DPS	Instructional Supplies	-	-	3,000.00	-	2,500.00	(500)	-16.67%
DPS-READING	DPS	Other Supplies	-	-	1,500.00	-	1,250.00	(250)	-16.67%
<b>DPS-READING Total</b>			<b>2.00</b>	<b>2.00</b>	<b>203,590.00</b>	<b>2.00</b>	<b>209,135.00</b>	<b>5,545</b>	<b>2.72%</b>
DPS-HEARING IMPAIRED	DPS	Other Professional & Tech Srvc	-	-	26,700	-	26,700	-	0.00%
DPS-HEARING IMPAIRED	DPS	Repairs,Maintenance & Cleaning	-	-	250	-	-	(250)	-100.00%
DPS-HEARING IMPAIRED	DPS	Other Supplies	-	-	7,500	-	5,000	(2,500)	-33.33%
DPS-HEARING IMPAIRED	DPS	Equipment Technology-Replacement	-	-	20,800	-	3,200	(17,600)	-84.62%
<b>DPS-HEARING IMPAIRED Total</b>			<b>-</b>	<b>-</b>	<b>55,250</b>	<b>-</b>	<b>34,900</b>	<b>(20,350)</b>	<b>-36.83%</b>
DPS-HOMEBOUND TUTORS	DPS	Certified Salaries	-	-	30,670	-	30,670	-	0.00%
DPS-HOMEBOUND TUTORS	DPS	Other Professional & Tech Srvc	-	-	6,500	-	6,500	-	0.00%
<b>DPS-HOMEBOUND TUTORS Total</b>			<b>-</b>	<b>-</b>	<b>37,170.00</b>	<b>-</b>	<b>37,170</b>	<b>-</b>	<b>0.00%</b>
DPS-NURSING SERVICES	AHS	Classified Salaries	3.00	3.00	197,018	3.00	206,680	9,662	4.90%
DPS-NURSING SERVICES	AHS	Travel - Conferences	-	-	150	-	150	-	0.00%
DPS-NURSING SERVICES	AHS	Other Supplies	-	-	1,500	-	1,500	-	0.00%
DPS-NURSING SERVICES	AHS	Dues & Fees	-	-	300	-	100	(200)	-66.67%
DPS-NURSING SERVICES	BMS	Classified Salaries	1.00	1.00	87,523	1.00	90,850	3,327	3.80%
DPS-NURSING SERVICES	BMS	Other Professional & Tech Srvc	-	-	-	-	90	90	100.00%
DPS-NURSING SERVICES	BMS	Travel - Conferences	-	-	150	-	150	-	0.00%
DPS-NURSING SERVICES	BMS	Other Supplies	-	-	750	-	2,000	1,250	166.67%
DPS-NURSING SERVICES	BMS	Dues & Fees	-	-	150	-	-	(150)	-100.00%
DPS-NURSING SERVICES	DPS	Other Professional & Tech Srvc	-	-	159,578.00	-	289,928	130,350	81.68%
DPS-NURSING SERVICES	OMS	Classified Salaries	1.00	1.00	68,327	1.00	71,776	3,449	5.05%
DPS-NURSING SERVICES	OMS	Other Professional & Tech Srvc	-	-	-	-	-	-	0.00%



Function	Location	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
DPS-NURSING SERVICES	OMS	Travel - Conferences	-	-	150	-	150	-	0.00%
DPS-NURSING SERVICES	OMS	Other Supplies	-	-	750	-	1,800	1,050	140.00%
DPS-NURSING SERVICES	OMS	Dues & Fees	-	-	150	-	150	-	0.00%
<b>DPS-NURSING SERVICES Total</b>			5.00	5.00	516,496	5.00	665,324	148,828	28.81%
DPS-PSYCHOLOGICAL SERVICES	AHS	Certified Salaries	3.00	3.00	243,094	3.00	255,270	12,176	5.01%
DPS-PSYCHOLOGICAL SERVICES	BMS	Certified Salaries	2.00	2.00	170,971.00	2.00	178,675.00	7,704	4.51%
DPS-PSYCHOLOGICAL SERVICES	OMS	Certified Salaries	1.00	1.00	97,172	1.00	104,360	7,188	7.40%
DPS-PSYCHOLOGICAL SERVICES	DPS	Other Professional & Tech Srvc	-	-	45,000	-	47,500	2,500	5.56%
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	-	500	(250)	-33.33%
DPS-PSYCHOLOGICAL SERVICES	DPS	Dues & Fees	-	-	2,070	-	2,070	-	0.00%
<b>DPS-PSYCHOLOGICAL SERVICES Total</b>			6.00	6.00	561,057	6.00	590,375	29,318	5.23%
DPS-PUPIL SERVICES	DPS	Certified Salaries	1.23	1.23	203,126	1.48	229,097	25,971	12.79%
DPS-PUPIL SERVICES	DPS	Classified Salaries	1.50	1.50	101,663	1.50	111,835	10,172	10.01%
DPS-PUPIL SERVICES	DPS	Other Professional & Tech Srvc	-	-	595,000	-	524,000	(71,000)	-11.93%
DPS-PUPIL SERVICES	DPS	Staff Travel	-	-	3,000	-	3,000	-	0.00%
DPS-PUPIL SERVICES	DPS	Travel - Conferences	-	-	6,000	-	6,000	-	0.00%
DPS-PUPIL SERVICES	DPS	Other Purchased Services	-	-	2,000	-	2,000	-	0.00%
DPS-PUPIL SERVICES	DPS	Library Books & Periodicals	-	-	-	-	-	-	0.00%
DPS-PUPIL SERVICES	DPS	Other Supplies	-	-	11,000	-	11,250	250	2.27%
DPS-PUPIL SERVICES	DPS	Dues & Fees	-	-	825	-	825	-	0.00%
<b>DPS-PUPIL SERVICES Total</b>			2.73	2.73	922,614	2.98	888,007	(34,607)	-3.75%
DPS-RESOURCE PROGRAM	AHS	Certified Salaries	8.00	8.00	783,757	7.80	745,504	(38,253)	-4.88%
DPS-RESOURCE PROGRAM	AHS	Classified Salaries	3.00	4.00	78,485	4.00	109,947	31,462	40.09%
DPS-RESOURCE PROGRAM	BMS	Certified Salaries	4	4	317,651	4	336,391	18,740	5.90%
DPS-RESOURCE PROGRAM	BMS	Classified Salaries	2	2	50,188	2	53,858	3,670	7.31%
DPS-RESOURCE PROGRAM	DPS	Certified Salaries	2.00	2.00	345,194	2.00	381,818	36,624	10.61%
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	-	-	3,450	-	3,200	(250)	-7.25%
DPS-RESOURCE PROGRAM	DPS	Other Supplies	-	-	750	-	750	-	0.00%
DPS-RESOURCE PROGRAM	DPS	Dues & Fees	-	-	-	-	-	-	0.00%
DPS-RESOURCE PROGRAM	OMS	Certified Salaries	2.00	2.00	141,973	2.00	152,043	10,070	7.09%
DPS-RESOURCE PROGRAM	OMS	Classified Salaries	3.00	2.00	84,866	2.00	61,676	(23,190)	-27.33%
<b>DPS-RESOURCE PROGRAM Total</b>			24.00	24.00	1,851,814	23.80	1,890,687	38,873	2.10%
DPS-SOCIAL WORK SERVICES	AHS	Certified Salaries	2.00	2.00	193,429.00	2.00	210,251	16,822	8.70%
DPS-SOCIAL WORK SERVICES	BMS	Certified Salaries	1.00	1.00	92,586.00	1.00	99,345	6,759	7.30%
DPS-SOCIAL WORK SERVICES	DPS	Travel - Conferences	-	-	1,000.00	-	1,000	-	0.00%
DPS-SOCIAL WORK SERVICES	DPS	Instructional Supplies	-	-	500.00	-	500	-	0.00%



Function	Location	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
DPS-SOCIAL WORK SERVICES	DPS	Other Supplies	-	-	750.00	-	500	(250.00)	-33.33%
DPS-SOCIAL WORK SERVICES	DPS	Dues & Fees	-	-	1,180.00	-	1,180	-	0.00%
DPS-SOCIAL WORK SERVICES	OMS	Certified Salaries	1.00	1.00	69,496.00	1.00	74,496	5,000	7.19%
<b>DPS-SOCIAL WORK SERVICES Total</b>			<b>4.00</b>	<b>4.00</b>	<b>358,941.00</b>	<b>4.00</b>	<b>387,272</b>	<b>28,331</b>	<b>7.89%</b>
DPS-SPEECH/LANGUAGE	AHS	Certified Salaries	1.50	1.50	153,728	1.50	158,340	4,612	3.00%
DPS-SPEECH/LANGUAGE	BMS	Certified Salaries	0.50	0.50	51,243.00	0.50	52,780	1,537	3.00%
DPS-SPEECH/LANGUAGE	DPS	Certified Salaries	-	-	-	-	-	-	0.00%
DPS-SPEECH/LANGUAGE	DPS	Travel - Conferences	-	-	1,000.00	-	1,500	500	50.00%
DPS-SPEECH/LANGUAGE	DPS	Instructional Supplies	-	-	1,000.00	-	800	(200)	-20.00%
DPS-SPEECH/LANGUAGE	DPS	Other Supplies	-	-	350.00	-	350	-	0.00%
DPS-SPEECH/LANGUAGE	DPS	Dues & Fees	-	-	750.00	-	750	-	0.00%
DPS-SPEECH/LANGUAGE	OMS	Certified Salaries	0.80	0.80	54,103	0.80	58,225	4,122	7.62%
<b>DPS-SPEECH/LANGUAGE Total</b>			<b>2.80</b>	<b>2.80</b>	<b>262,174</b>	<b>2.80</b>	<b>272,745</b>	<b>10,571</b>	<b>4.03%</b>
DPS-TRANSITION ACADEMY	DPS	Certified Salaries	2.20	2.20	171,747	2.20	151,793	(19,954)	-11.62%
DPS-TRANSITION ACADEMY	DPS	Classified Salaries	3.00	3.00	83,035	3.00	86,755	3,720	4.48%
DPS-TRANSITION ACADEMY	DPS	Other Professional & Tech Srvc	-	-	1,000	-	750	(250)	-25.00%
DPS-TRANSITION ACADEMY	DPS	Rentals-Land,Bldg,Equipment	-	-	15,500	-	13,500	(2,000)	-12.90%
DPS-TRANSITION ACADEMY	DPS	Staff Travel	-	-	1,000	-	750	(250)	-25.00%
DPS-TRANSITION ACADEMY	DPS	Travel - Conferences	-	-	50	-	-	(50)	-100.00%
DPS-TRANSITION ACADEMY	DPS	Instructional Supplies	-	-	1,980	-	1,980	-	0.00%
DPS-TRANSITION ACADEMY	DPS	Other Supplies	-	-	1,500	-	1,500	-	0.00%
DPS-TRANSITION ACADEMY	DPS	Equipment - New	-	-	-	-	-	-	0.00%
<b>DPS-TRANSITION ACADEMY Total</b>			<b>5.20</b>	<b>5.20</b>	<b>275,812</b>	<b>5.20</b>	<b>257,028</b>	<b>(18,784)</b>	<b>-6.81%</b>
ENGLISH	AHS	Certified Salaries	13.60	13.80	1,271,389	14.20	1,409,437	138,048	10.86%
ENGLISH	AHS	Instructional Supplies	-	-	400	-	1,000	600	150.00%
ENGLISH	AHS	Text & Digital Resources	-	-	20,000	-	20,000	-	0.00%
ENGLISH	AHS	Other Supplies	-	-	-	-	-	-	0.00%
ENGLISH	AHS	Technology Supplies	-	-	750	-	11,250	10,500	1400.00%
ENGLISH	AHS	Equipment - New	-	-	-	-	-	-	0.00%
ENGLISH	AHS	Technology Equipment - New	-	-	-	-	-	-	0.00%
ENGLISH	AHS	Technology Equipment -Replacement	-	-	-	-	-	-	0.00%
ENGLISH	AHS	Dues & Fees	-	-	475	-	500	25	5.26%
ENGLISH	BMS	Certified Salaries	4.00	4.00	342,676	4.00	358,482	15,806	4.61%
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	334,288	4.00	355,498	21,210	6.34%
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%





Function	Location	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
<b>ENGLISH Total</b>			21.60	21.80	1,976,478	22.20	2,162,667	186,189	9.42%
ESL	AHS	Instructional Supplies	-	-	600	-	600	-	0.00%
<b>ESL Total</b>			-	-	600	-	600	-	0.00%
FACILITIES	AHS	Classified Salaries	12.00	12.00	714,047	12.00	731,777	17,730	2.48%
FACILITIES	AHS	Professional Technical Services	-	-	-	-	-	-	#DIV/0!
FACILITIES	AHS	Utilities, Excluding Heat	-	-	491,236	-	494,345	3,109	0.63%
FACILITIES	AHS	Repairs,Maintenance & Cleaning	-	-	297,229	-	330,201	32,972	11.09%
FACILITIES	AHS	Rentals-Land,Bldg,Equipment	-	-	4,600	-	4,600	-	0.00%
FACILITIES	AHS	Maintenance/Custodial Supplies	-	-	124,850	-	123,520	(1,330)	-1.07%
FACILITIES	AHS	Oil Used For Heating	-	-	500	-	500	-	0.00%
FACILITIES	AHS	Natural Gas	-	-	59,100	-	59,100	-	0.00%
FACILITIES	AHS	Improvement - Buildings	-	-	19,000	-	57,000	38,000	200.00%
FACILITIES	AHS	Improvement - Sites	-	-	-	-	30,000	30,000	100.00%
FACILITIES	BMS	Classified Salaries	3.50	3.50	208,542	3.50	213,591	5,049	2.42%
FACILITIES	BMS	Utilities, Excluding Heat	-	-	109,135	-	111,575	2,440	2.24%
FACILITIES	BMS	Repairs,Maintenance & Cleaning	-	-	119,407	-	121,702	2,295	1.92%
FACILITIES	BMS	Rentals-Land,Bldg,Equipment	-	-	-	-	-	-	0.00%
FACILITIES	BMS	Maintenance/Custodial Supplies	-	-	58,840	-	47,840	(11,000)	-18.69%
FACILITIES	BMS	Oil Used For Heating	-	-	59,930	-	54,260	(5,670)	-9.46%
FACILITIES	BMS	Improvement - Buildings	-	-	24,000	-	148,000	124,000	516.67%
FACILITIES	BMS	Improvement - Sites	-	-	30,000	-	88,000	58,000	193.33%
FACILITIES	DISTRICT	Classified Salaries	3.00	3.00	363,379	3.00	368,340	4,961	1.37%
FACILITIES	DISTRICT	Other Professional & Tech Srvc	-	-	19,575	-	20,045	470	2.40%
FACILITIES	DISTRICT	Repairs,Maintenance & Cleaning	-	-	228,500	-	233,500	5,000	2.19%
FACILITIES	DISTRICT	Staff Travel	-	-	4,500	-	4,500	-	0.00%
FACILITIES	DISTRICT	Maintenance Supplies	-	-	250	-	1,750	1,500	600.00%
FACILITIES	DISTRICT	Other Supplies	-	-	-	-	-	-	0.00%
FACILITIES	DISTRICT	Improvements To Buildings	-	-	-	-	100,000	100,000	0.00%
FACILITIES	DISTRICT	Improvements To Sites	-	-	100,000	-	-	(100,000)	-100.00%
FACILITIES	DISTRICT	Equipment - Replacement	-	-	-	-	35,000	35,000	100.00%
FACILITIES	DISTRICT	Dues & Fees	-	-	730	-	730	-	0.00%
FACILITIES	OMS	Classified Salaries	3.50	3.50	208,542	3.50	213,591	5,049	2.42%
FACILITIES	OMS	Utilities, Excluding Heat	-	-	112,031	-	112,500	469	0.42%
FACILITIES	OMS	Repairs,Maintenance & Cleaning	-	-	105,619	-	110,158	4,539	4.30%
FACILITIES	OMS	Maintenance/Custodial Supplies	-	-	56,840	-	47,340	(9,500)	-16.71%
FACILITIES	OMS	Oil Used For Heating	-	-	500	-	500	-	0.00%
FACILITIES	OMS	Natural Gas	-	-	45,080	-	40,000	(5,080)	-11.27%
FACILITIES	OMS	Improvement - Buildings	-	-	21,000	-	121,000	100,000	476.19%
FACILITIES	OMS	Improvement - Sites	-	-	39,000	-	55,000	16,000	41.03%
<b>FACILITIES Total</b>			22.00	22.00	3,625,962	22.00	4,079,965	454,003	12.52%
FAMILY & CONSUMER SCIENCES	AHS	Certified Salaries	4.00	4.00	323,142	4.00	336,876	13,734	4.25%



Function	Location	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
FAMILY & CONSUMER SCIENCES	AHS	Instructional Supplies	-	-	33,481	-	36,829	3,348	10.00%
FAMILY & CONSUMER SCIENCES	AHS	Text & Digital Resources	-	-	-	-	-	-	0.00%
FAMILY & CONSUMER SCIENCES	BMS	Certified Salaries	1.00	1.00	65,345	1.00	70,212	4,867	7.45%
FAMILY & CONSUMER SCIENCES	BMS	Instructional Supplies	-	-	624	-	624	-	0.00%
FAMILY & CONSUMER SCIENCES	OMS	Certified Salaries	1.00	1.00	76,384	1.00	82,071	5,687	7.45%
FAMILY & CONSUMER SCIENCES	OMS	Instructional Supplies	-	-	612	-	590	(22)	-3.59%
FAMILY & CONSUMER SCIENCES	OMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
<b>FAMILY &amp; CONSUMER SCIENCES Total</b>			6.00	6.00	499,588	6.00	527,202	27,614	5.53%
GENERAL INSTRUCTION	AHS	Instructional Supplies	-	-	23,162	-	23,162	-	0.00%
GENERAL INSTRUCTION	BMS	Instructional Supplies	-	-	6,262	-	6,830	568	9.07%
GENERAL INSTRUCTION	BMS	Other Supplies	-	-	5,170	-	5,700	530	10.25%
GENERAL INSTRUCTION	OMS	Instructional Supplies	-	-	11,453	-	10,653	(800)	-6.99%
<b>GENERAL INSTRUCTION Total</b>			-	-	46,047	-	46,345	298	0.65%
MATHEMATICS	AHS	Certified Salaries	16.80	16.80	1,564,770	17.40	1,650,789	86,019	5.50%
MATHEMATICS	AHS	Instructional Supplies	-	-	2,094	-	2,444	350	16.71%
MATHEMATICS	AHS	Text & Digital Resources	-	-	3,000	-	3,000	-	0.00%
MATHEMATICS	AHS	Other Supplies	-	-	300	-	300	-	0.00%
MATHEMATICS	AHS	Technology Supplies	-	-	8,625	-	4,900	(3,725)	-43.19%
MATHEMATICS	AHS	Equipment - New	-	-	-	-	-	-	0.00%
MATHEMATICS	AHS	Technology Equipment - New	-	-	-	-	-	-	0.00%
MATHEMATICS	AHS	Dues & Fees	-	-	400	-	1,050	650	162.50%
MATHEMATICS	BMS	Certified Salaries	5.00	5.00	453,360	5.00	491,315	37,955	8.37%
MATHEMATICS	BMS	Classified Salaries	-	-	-	-	-	-	0.00%
MATHEMATICS	BMS	Instructional Supplies	-	-	500	-	800	300	60.00%
MATHEMATICS	BMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
MATHEMATICS	BMS	Dues & Fees	-	-	390	-	500	110	28.21%
MATHEMATICS	OMS	Certified Salaries	5.20	5.00	420,541	5.00	411,963	(8,578)	-2.04%
MATHEMATICS	OMS	Classified Salaries	-	-	-	-	-	-	0.00%
MATHEMATICS	OMS	Instructional Supplies	-	-	735	-	812	77	10.48%
MATHEMATICS	OMS	Text & Digital Resources	-	-	1,253	-	-	(1,253)	-100.00%
MATHEMATICS	OMS	Other Supplies	-	-	910	-	607	(303)	-33.30%
MATHEMATICS	OMS	Dues & Fees	-	-	440	-	90	(350)	-79.55%
<b>MATHEMATICS Total</b>			27.00	26.80	2,457,318	27.40	2,568,570	111,252	4.53%
MEDIA	AHS	Certified Salaries	2.00	2.00	188,555	2.00	197,511	8,956	4.75%
MEDIA	AHS	Classified Salaries	1.00	1.00	44,421	1.00	45,752	1,331	3.00%
MEDIA	AHS	Professional Technical Services	-	-	3,000	-	3,000	-	0.00%
MEDIA	AHS	Instructional Supplies	-	-	2,000	-	2,400	400	20.00%
MEDIA	AHS	Library Books & Periodicals	-	-	9,450	-	9,450	-	0.00%
MEDIA	AHS	Other Supplies	-	-	24,000	-	25,200	1,200	5.00%
MEDIA	AHS	Equipment - Replacement	-	-	-	-	-	-	0.00%
MEDIA	AHS	Dues & Fees	-	-	1,250	-	2,650	1,400	112.00%



Function	Location	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
MEDIA	BMS	Certified Salaries	1.00	1.00	107,328	1.00	110,500	3,172	2.96%
MEDIA	BMS	Classified Salaries	0.50	0.50	22,211	0.50	22,876	665	2.99%
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	107,328	1.00	110,500	3,172	2.96%
MEDIA	OMS	Classified Salaries	0.50	0.50	22,211	0.50	22,876	665	2.99%
MEDIA	OMS	Other Professional & Tech Srvc	-	-	1,400	-	1,400	-	0.00%
MEDIA	OMS	Instructional Supplies	-	-	1,100	-	550	(550)	-50.00%
MEDIA	OMS	Library Books & Periodicals	-	-	5,865	-	5,865	-	0.00%
MEDIA	OMS	Other Supplies	-	-	2,885	-	2,885	-	0.00%
<b>MEDIA Total</b>			<b>6.00</b>	<b>6.00</b>	<b>554,274</b>	<b>6.00</b>	<b>574,685</b>	<b>20,411</b>	<b>3.68%</b>
MUSIC	AHS	Certified Salaries	3.00	3.00	282,279	3.00	293,828	11,549	4.09%
MUSIC	AHS	Other Professional & Tech Srvc	-	-	4,000	-	4,900	900	22.50%
MUSIC	AHS	Repairs,Maintenance & Cleaning	-	-	3,500	-	3,800	300	8.57%
MUSIC	AHS	Rentals-Land,Bldg,Equipment	-	-	500	-	800	300	60.00%
MUSIC	AHS	Instructional Supplies	-	-	11,200	-	11,500	300	2.68%
MUSIC	AHS	Text & Digital Resources	-	-	-	-	-	-	0.00%
MUSIC	AHS	Technology Supplies	-	-	3,165	-	4,285	1,120	35.39%
MUSIC	AHS	Equipment - New	-	-	-	-	-	-	0.00%
MUSIC	AHS	Equipment - Replacement	-	-	1,400	-	1,400	-	0.00%
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	198,179	2.00	202,639	4,460	2.25%
MUSIC	BMS	Other Professional & Tech Srvc	-	-	1,645	-	2,070	425	25.84%
MUSIC	BMS	Repairs,Maintenance & Cleaning	-	-	3,000	-	3,300	300	10.00%
MUSIC	BMS	Instructional Supplies	-	-	6,730	-	7,046	316	4.70%
MUSIC	BMS	Other Supplies	-	-	420	-	998	578	137.62%
MUSIC	BMS	Equipment - New	-	-	-	-	-	-	0.00%
MUSIC	BMS	Equipment - Replacement	-	-	-	-	-	-	0.00%
MUSIC	BMS	Dues & Fees	-	-	485	-	485	-	0.00%
MUSIC	OMS	Certified Salaries	2.00	2.00	129,729	2.00	139,097	9,368	7.22%
MUSIC	OMS	Other Professional & Tech Srvc	-	-	2,000	-	2,000	-	0.00%
MUSIC	OMS	Repairs,Maintenance & Cleaning	-	-	3,000	-	3,000	-	0.00%
MUSIC	OMS	Rentals-Land,Bldg,Equipment	-	-	-	-	1,020	1,020	100.00%
MUSIC	OMS	Instructional Supplies	-	-	5,589	-	5,445	(144)	-2.58%
MUSIC	OMS	Equipment - New	-	-	-	-	-	-	0.00%
MUSIC	OMS	Equipment - Replacement	-	-	1,401	-	1,767	366	26.12%
MUSIC	OMS	Dues & Fees	-	-	905	-	785	(120)	-13.26%
<b>MUSIC Total</b>			<b>7.00</b>	<b>7.00</b>	<b>660,327</b>	<b>7.00</b>	<b>691,365</b>	<b>31,038</b>	<b>4.70%</b>



Function	Location	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
PHYSICAL EDUCATION	AHS	Certified Salaries	6.60	7.60	494,938	7.60	610,517	115,579	23.35%
PHYSICAL EDUCATION	AHS	Other Professional & Tech Srvc	-	-	500	-	3,250	2,750	550.00%
PHYSICAL EDUCATION	AHS	Instructional Supplies	-	-	15,777	-	14,931	(846)	-5.36%
PHYSICAL EDUCATION	BMS	Certified Salaries	2.00	2.00	162,043	2.00	168,716	6,673	4.12%
PHYSICAL EDUCATION	BMS	Repairs,Maintenance & Cleaning	-	-	1,000	-	1,000	-	0.00%
PHYSICAL EDUCATION	BMS	Instructional Supplies	-	-	2,860	-	2,900	40	1.40%
PHYSICAL EDUCATION	BMS	Dues & Fees	-	-	525	-	525	-	0.00%
PHYSICAL EDUCATION	OMS	Certified Salaries	2.00	2.00	174,249	2.00	182,438	8,189	4.70%
PHYSICAL EDUCATION	OMS	Repairs,Maintenance & Cleaning	-	-	550	-	550	-	0.00%
PHYSICAL EDUCATION	OMS	Instructional Supplies	-	-	3,204	-	3,200	(4)	-0.12%
<b>PHYSICAL EDUCATION Total</b>			<b>10.60</b>	<b>11.60</b>	<b>855,646</b>	<b>11.60</b>	<b>988,027</b>	<b>132,381</b>	<b>15.47%</b>
PRINCIPAL SERVICES	AHS	Certified Salaries	8.80	8.80	1,323,771	8.00	1,203,469	(120,302)	-9.09%
PRINCIPAL SERVICES	AHS	Classified Salaries	10.60	10.60	485,831	10.60	503,352	17,521	3.61%
PRINCIPAL SERVICES	AHS	Other Professional & Tech Srvc	-	-	194,127	-	194,327	200	0.10%
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	-	13,900	2,200	18.80%
PRINCIPAL SERVICES	AHS	Communications: Tel,Post,Etc.	-	-	14,000	-	12,000	(2,000)	-14.29%
PRINCIPAL SERVICES	AHS	Staff Travel	-	-	2,250	-	2,250	-	0.00%
PRINCIPAL SERVICES	AHS	Travel - Conferences	-	-	11,080	-	11,080	-	0.00%
PRINCIPAL SERVICES	AHS	Instructional Supplies	-	-	7,000	-	9,500	2,500	35.71%
PRINCIPAL SERVICES	AHS	Text & Digital Resources	-	-	-	-	-	-	0.00%
PRINCIPAL SERVICES	AHS	Other Supplies	-	-	6,642	-	3,740	(2,902)	-43.69%
PRINCIPAL SERVICES	AHS	Technology Supplies	-	-	625	-	400	(225)	-36.00%
PRINCIPAL SERVICES	AHS	Equipment - Replacement	-	-	22,000	-	23,100	1,100	5.00%
PRINCIPAL SERVICES	AHS	Dues & Fees	-	-	12,500	-	12,500	-	0.00%
PRINCIPAL SERVICES	BMS	Certified Salaries	2.00	2.00	385,279	2.00	395,411	10,132	2.63%
PRINCIPAL SERVICES	BMS	Classified Salaries	4.50	4.50	236,637	4.50	246,071	9,434	3.99%
PRINCIPAL SERVICES	BMS	Other Professional & Tech Srvc	-	-	18,259	-	18,870	611	3.35%
PRINCIPAL SERVICES	BMS	Repairs,Maintenance & Cleaning	-	-	1,850	-	1,450	(400)	-21.62%
PRINCIPAL SERVICES	BMS	Rentals-Land,Bldg,Equipment	-	-	2,984	-	3,221	237	7.94%
PRINCIPAL SERVICES	BMS	Communications: Tel,Post,Etc.	-	-	1,155	-	1,213	58	5.02%
PRINCIPAL SERVICES	BMS	Staff Travel	-	-	788	-	827	39	4.95%
PRINCIPAL SERVICES	BMS	Travel - Conferences	-	-	4,840	-	4,803	(37)	-0.76%
PRINCIPAL SERVICES	BMS	Other Purchased Services	-	-	1,730	-	2,930	1,200	69.36%
PRINCIPAL SERVICES	BMS	Other Supplies	-	-	6,850	-	6,450	(400)	-5.84%
PRINCIPAL SERVICES	BMS	Equipment - Replacement	-	-	11,000	-	11,550	550	5.00%
PRINCIPAL SERVICES	BMS	Dues & Fees	-	-	2,496	-	2,705	209	8.37%
PRINCIPAL SERVICES	OMS	Certified Salaries	2.00	2.00	383,179	2.00	393,311	10,132	2.64%
PRINCIPAL SERVICES	OMS	Classified Salaries	4.50	4.50	221,637	4.50	230,696	9,059	4.09%
PRINCIPAL SERVICES	OMS	Other Professional & Tech Srvc	-	-	18,045	-	20,045	2,000	11.08%



Function	Location	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
PRINCIPAL SERVICES	OMS	Repairs,Maintenance & Cleaning	-	-	1,200	-	1,200	-	0.00%
PRINCIPAL SERVICES	OMS	Rentals-Land,Bldg,Equipment	-	-	2,912	-	3,112	200	6.87%
PRINCIPAL SERVICES	OMS	Communications: Tel,Post,Etc.	-	-	1,430	-	1,430	-	0.00%
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	-	-	2,800	-	2,800	-	0.00%
PRINCIPAL SERVICES	OMS	Other Supplies	-	-	3,405	-	2,715	(690)	-20.26%
PRINCIPAL SERVICES	OMS	Equipment - Replacement	-	-	11,000	-	11,550	550	5.00%
PRINCIPAL SERVICES	OMS	Dues & Fees	-	-	2,956	-	2,956	-	0.00%
<b>PRINCIPAL SERVICES Total</b>			<b>32.40</b>	<b>32.40</b>	<b>3,420,538</b>	<b>31.60</b>	<b>3,361,514</b>	<b>(59,024)</b>	<b>-1.73%</b>
READING	AHS	Certified Salaries	1.00	1.00	102,485	1.00	105,560	3,075	3.00%
READING	AHS	Instructional Supplies	-	-	3,500	-	3,500	-	0.00%
READING	AHS	Other Supplies	-	-	-	-	-	-	0.00%
READING	AHS	Dues & Fees	-	-	-	-	-	-	0.00%
READING	BMS	Certified Salaries	1.00	1.00	91,931	1.00	99,014	7,083	7.70%
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	102,485	1.00	105,560	3,075	3.00%
READING	OMS	Instructional Supplies	-	-	2,500	-	2,500	-	0.00%
READING	OMS	Other Supplies	-	-	-	-	-	-	0.00%
<b>READING Total</b>			<b>3.00</b>	<b>3.00</b>	<b>305,401</b>	<b>3.00</b>	<b>318,634</b>	<b>13,233</b>	<b>4.33%</b>
SCIENCE	AHS	Certified Salaries	20.40	19.60	1,846,807	19.60	1,794,967	(51,840)	-2.81%
SCIENCE	AHS	Repairs,Maintenance & Cleaning	-	-	1,000	-	1,000	-	0.00%
SCIENCE	AHS	Travel - Conferences	-	-	2,000	-	1,000	(1,000)	-50.00%
SCIENCE	AHS	Instructional Supplies	-	-	64,683	-	62,093	(2,590)	-4.00%
SCIENCE	AHS	Text & Digital Resources	-	-	46,400	-	51,500	5,100	10.99%
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	-	3,250	(3,000)	-48.00%
SCIENCE	BMS	Certified Salaries	4.00	4.00	350,450	4.00	366,850	16,400	4.68%
SCIENCE	BMS	Pupil Transportation	-	-	600	-	650	50	8.33%
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	356,691	4.00	373,294	16,603	4.65%
SCIENCE	OMS	Instructional Supplies	-	-	7,514	-	7,464	(50)	-0.67%
SCIENCE	OMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
SCIENCE	OMS	Other Supplies	-	-	1,252	-	1,577	325	25.96%
SCIENCE	OMS	Equipment - Replacement	-	-	-	-	-	-	0.00%



Function	Location	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
<b>SCIENCE Total</b>			28.40	27.60	2,700,188	27.60	2,670,086	(30,102)	-1.11%
SECURITY	DISTRICT	Other Professional & Tech Srvc	-	-	3,000	-	3,000	-	0.00%
SECURITY	DISTRICT	Technology Supplies	-	-	10,585	-	10,585	-	0.00%
SECURITY	DISTRICT	Improvements To Buildings	-	-	9,500	-	-	(9,500)	-100.00%
SECURITY	DISTRICT	Equipment - Replacement	-	-	5,000	-	5,000	-	0.00%
SECURITY	DISTRICT	Techology Equipment - New	-	-	-	-	10,000	10,000	100.00%
SECURITY	DISTRICT	Other Supplies	-	-	8,600	-	11,000	2,400.00	27.91%
<b>SECURITY Total</b>			-	-	36,685	-	39,585	2,900	7.91%
SOCIAL STUDIES	AHS	Certified Salaries	14.00	13.60	1,276,400	13.60	1,290,026	13,626	1.07%
SOCIAL STUDIES	AHS	Instructional Supplies	-	-	300	-	300	-	0.00%
SOCIAL STUDIES	AHS	Text & Digital Resources	-	-	64,575	-	65,255	680	1.05%
SOCIAL STUDIES	AHS	Other Supplies	-	-	2,000	-	1,000	(1,000)	-50.00%
SOCIAL STUDIES	AHS	Technology Supplies	-	-	-	-	-	-	0.00%
SOCIAL STUDIES	AHS	Technology Equipment - New	-	-	-	-	-	-	0.00%
SOCIAL STUDIES	AHS	Technology Equipment - Replacement	-	-	-	-	-	-	0.00%
SOCIAL STUDIES	AHS	Dues & Fees	-	-	190	-	195	5	2.63%
SOCIAL STUDIES	BMS	Certified Salaries	4.00	4.00	385,907	4.00	400,260	14,353	3.72%
SOCIAL STUDIES	BMS	Other Professional & Tech Srvc	-	-	4,675	-	4,950	275	5.88%
SOCIAL STUDIES	BMS	Instructional Supplies	-	-	830	-	1,690	860	103.61%
SOCIAL STUDIES	BMS	Text & Digital Resources	-	-	-	-	4,000	4,000	100.00%
SOCIAL STUDIES	BMS	Dues & Fees	-	-	129	-	154	25	19.38%
SOCIAL STUDIES	OMS	Certified Salaries	4.00	4.00	388,494	4.00	371,586	(16,908)	-4.35%
SOCIAL STUDIES	OMS	Other Professional & Tech Srvc	-	-	4,250	-	5,560	1,310	30.82%
SOCIAL STUDIES	OMS	Instructional Supplies	-	-	4,042	-	3,812	(230)	-5.69%
SOCIAL STUDIES	OMS	Text & Digital Resources	-	-	-	-	1,000	1,000	100.00%
SOCIAL STUDIES	OMS	Dues & Fees	-	-	160.00	-	170	10	6.25%
<b>SOCIAL STUDIES Total</b>			22.00	21.60	2,131,952.00	21.60	2,149,958	18,006	0.84%
STEM	AHS	Staff Travel	-	-	-	-	-	-	0.00%
STEM	AHS	Instructional Supplies	-	-	8,010	-	8,010	-	0.00%
STEM	AHS	Dues & Fees	-	-	1,250	-	550	(700)	-56.00%
STEM	BMS	Instructional Supplies	-	-	2,192	-	2,192	-	0.00%
STEM	BMS	Dues & Fees	-	-	550	-	350	(200)	-36.36%
STEM	OMS	Instructional Supplies	-	-	2,192	-	2,308	116	5.29%
STEM	OMS	Dues & Fees	-	-	550	-	350	(200)	-36.36%
<b>STEM Total</b>			-	-	14,744	-	13,760	(984)	-6.67%
STUDENT ACTIVITIES	AHS	Certified Salaries	-	-	210,490	-	220,307	9,817	4.66%
STUDENT ACTIVITIES	AHS	Other Supplies	-	-	-	-	14,000	14,000	0.00%
STUDENT ACTIVITIES	BMS	Certified Salaries	-	-	44,150	-	50,464	6,314	14.30%
STUDENT ACTIVITIES	BMS	Other Purchased Services	-	-	-	-	7,000	7,000	0.00%
STUDENT ACTIVITIES	BMS	Other Supplies	-	-	735	-	2,347	1,612	219.32%
STUDENT ACTIVITIES	OMS	Certified Salaries	-	-	44,150	-	50,464	6,314	14.30%



Function	Location	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
STUDENT ACTIVITIES	OMS	Other Purchased Services	-	-	-	-	7,000	7,000	100.00%
STUDENT ACTIVITIES	OMS	Other Supplies	-	-	800	-	800	-	0.00%
<b>STUDENT ACTIVITIES Total</b>			-	-	300,325	-	352,382	52,057	17.33%
SUBSTITUTES	DISTRICT	Certified Salaries	-	-	613,406	-	623,203	9,797	1.60%
SUBSTITUTES	DISTRICT	Classified Salaries	-	-	50,000	-	77,540	27,540	55.08%
<b>SUBSTITUTES Total</b>			-	-	663,406	-	700,743	37,337	5.63%
SUMMERWORK	AHS	Certified Salaries	-	-	88,806	-	123,039	34,233	38.55%
SUMMERWORK	BMS	Certified Salaries	-	-	43,641	-	44,905	1,264	2.90%
SUMMERWORK	OMS	Certified Salaries	-	-	43,641	-	44,442	801	1.84%
<b>SUMMERWORK Total</b>			-	-	176,088	-	212,386	36,298	20.61%
TECH EDUCATION	AHS	Certified Salaries	5.60	5.60	454,280	5.60	480,038	25,758	5.67%
TECH EDUCATION	AHS	Repairs,Maintenance & Cleaning	-	-	1,300	-	2,848	1,548	119.08%
TECH EDUCATION	AHS	Instructional Supplies	-	-	33,000	-	35,310	2,310	7.00%
TECH EDUCATION	AHS	Other Supplies	-	-	1,680.00	-	1,680.00	-	0.00%
TECH EDUCATION	AHS	Technology Supplies	-	-	6,235.00	-	8,875.00	2,640	42.34%
TECH EDUCATION	AHS	Equipment - New	-	-	-	-	-	-	0.00%
TECH EDUCATION	AHS	Technology Equipment - New	-	-	-	-	-	-	0.00%
TECH EDUCATION	AHS	Technology Equipment - Replacement	-	-	36,000.00	-	43,503.00	7,503	20.84%
TECH EDUCATION	AHS	Dues & Fees	-	-	300.00	-	300	-	0.00%
TECH EDUCATION	BMS	Certified Salaries	2.00	2.00	174,043	2.00	203,883	29,840	17.15%
TECH EDUCATION	BMS	Repairs,Maintenance & Cleaning	-	-	500	-	803	303	60.60%
TECH EDUCATION	BMS	Instructional Supplies	-	-	8,350	-	9,000	650	7.78%
TECH EDUCATION	BMS	Equipment - New	-	-	-	-	-	-	0.00%
TECH EDUCATION	BMS	Equipment - Replacement	-	-	-	-	-	-	0.00%
TECH EDUCATION	BMS	Dues & Fees	-	-	500	-	250	(250)	-50.00%
TECH EDUCATION	OMS	Certified Salaries	2.00	2.00	191,263	2.00	200,829	9,566	5.00%
TECH EDUCATION	OMS	Repairs,Maintenance & Cleaning	-	-	500	-	-	(500)	-100.00%
TECH EDUCATION	OMS	Instructional Supplies	-	-	9,200	-	9,200	-	0.00%
TECH EDUCATION	OMS	Other Supplies	-	-	-	-	-	-	0.00%
TECH EDUCATION	OMS	Equipment - Replacement	-	-	500	-	-	(500)	-100.00%
TECH EDUCATION	OMS	Dues & Fees	-	-	250	-	-	(250)	-100.00%
<b>TECH EDUCATION Total</b>			9.60	9.60	917,901	9.60	996,519	78,618	8.56%
TECHNOLOGY	BMS	Technology Supplies	-	-	22,355	-	29,265	6,910	30.91%
TECHNOLOGY	BMS	Equipment Technology-New	-	-	-	-	6,366	6,366	100.00%
TECHNOLOGY	BMS	Equipment Technology-Replacement	-	-	16,000	-	19,000	3,000	18.75%
TECHNOLOGY	DISTRICT	Certified Salaries	1.60	2.00	188,212	2.00	219,584	31,372	16.67%
TECHNOLOGY	DISTRICT	Classified Salaries	9.00	8.00	720,657	8.00	673,369	(47,288)	-6.56%
TECHNOLOGY	DISTRICT	Other Professional & Tech Srvc	-	-	414,252	-	602,555	188,303	45.46%
TECHNOLOGY	DISTRICT	Repairs,Maintenance & Cleaning	-	-	9,100	-	9,400	300	3.30%
TECHNOLOGY	DISTRICT	Communications: Tel,Post,Etc.	-	-	45,600	-	45,600	-	0.00%
TECHNOLOGY	DISTRICT	Staff Travel	-	-	1,400	-	2,100	700	50.00%



Function	Location	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
TECHNOLOGY	DISTRICT	Travel - Conferences	-	-	21,400	-	22,100	700	3.27%
TECHNOLOGY	DISTRICT	Other Purchased Services	-	-	-	-	-	-	0.00%
TECHNOLOGY	DISTRICT	Other Supplies	-	-	-	-	-	-	0.00%
TECHNOLOGY	DISTRICT	Technology Supplies	-	-	366,086	-	392,616	26,530	7.25%
TECHNOLOGY	DISTRICT	Equipment - New	-	-	-	-	-	-	0.00%
TECHNOLOGY	DISTRICT	Equipment - Replacement	-	-	-	-	-	-	0.00%
TECHNOLOGY	DISTRICT	Technology Equipment - New	-	-	-	-	-	-	0.00%
TECHNOLOGY	DISTRICT	Technology Equipment - Replacement	-	-	54,000	-	53,000	(1,000)	-1.85%
TECHNOLOGY	DISTRICT	Dues & Fees	-	-	600	-	650	50	8.33%
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	-	-	21,209	-	26,019	4,810	22.68%
TECHNOLOGY	OMS	Equipment Technology-New	-	-	-	-	4,214	4,214	100.00%
TECHNOLOGY	OMS	Equipment Technology-Replacement	-	-	16,000	-	19,000	3,000	18.75%
<b>TECHNOLOGY Total</b>			10.60	10.00	1,901,113	10.00	2,129,080	227,967	11.99%
THEATER ARTS	AHS	Certified Salaries	1.60	1.60	158,932	1.20	122,178	(36,754)	-23.13%
THEATER ARTS	AHS	Other Professional & Tech Srvc	-	-	-	-	-	-	0.00%
THEATER ARTS	AHS	Instructional Supplies	-	-	2,000	-	2,500	500	25.00%
<b>THEATER ARTS Total</b>			1.60	1.60	160,932	1.20	124,678	(36,254)	-22.53%
TRANSPORTATION	AHS	Pupil Transportation	-	-	35,000	-	35,000	-	0.00%
TRANSPORTATION	BMS	Pupil Transportation	-	-	3,500	-	4,000	500	14.29%
TRANSPORTATION	DISTRICT	Pupil Transportation	-	-	1,692,811	-	1,833,506	140,695	8.31%
TRANSPORTATION	DISTRICT	Vo-Ag / Vo-Tech Regular Education	-	-	258,052	-	240,630	(17,422)	-6.75%
TRANSPORTATION	DISTRICT	In District Private Regular Education	-	-	9,000	-	-	(9,000)	-100.00%
TRANSPORTATION	DISTRICT	In District Public Regular Education	-	-	10,000	-	5,000	(5,000)	-50.00%
TRANSPORTATION	DISTRICT	Out District Public Regular Education	-	-	38,923	-	39,971	1,048	2.69%
TRANSPORTATION	DISTRICT	Transportation Supplies	-	-	180,913	-	209,500	28,587	15.80%
TRANSPORTATION	DPS	Pupil Transportation	-	-	297,746	-	233,728	(64,018)	-21.50%
TRANSPORTATION	DPS	Pupil Transportation	-	-	729,919	-	756,996	27,077	3.71%
TRANSPORTATION	DPS	Pupil Transportation	-	-	725,700.00	-	811,234	85,534	11.79%
TRANSPORTATION	OMS	Pupil Transportation	-	-	3,500	-	4,000	500	14.29%
<b>TRANSPORTATION Total</b>			-	-	3,985,064	-	4,173,565	188,501	4.73%
WORLD LANGUAGE	AHS	Certified Salaries	13.20	13.20	1,171,250	13.20	1,229,705	58,455	4.99%
WORLD LANGUAGE	AHS	Instructional Supplies	-	-	7,530	-	6,365	(1,165)	-15.47%
WORLD LANGUAGE	AHS	Text & Digital Resources	-	-	38,053	-	22,409	(15,644)	-41.11%
WORLD LANGUAGE	AHS	Technology Supplies	-	-	3,968	-	3,427	(541)	-13.63%
WORLD LANGUAGE	AHS	Equipment - New	-	-	-	-	-	-	0.00%
WORLD LANGUAGE	AHS	Technology Equipment - New	-	-	-	-	6,000	6,000	100.00%
WORLD LANGUAGE	AHS	Dues & Fees	-	-	2,144	-	2,168	24	1.12%
WORLD LANGUAGE	BMS	Certified Salaries	4.50	4.50	376,107	4.50	399,213	23,106	6.14%





Function	Location	Description / Department	2024-2025 Budget FTE	2024-2025 Actual FTE	2024-2025 Adopted Budget	2025-2026 Budget FTE	2025-2026 Proposed Budget	Increase (Decrease)	Variance
WORLD LANGUAGE	BMS	Other Professional & Tech Srvc	-	-	4,800	-	5,500	700	14.58%
WORLD LANGUAGE	BMS	Instructional Supplies	-	-	9,985	-	8,565	(1,420)	-14.22%
WORLD LANGUAGE	BMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
WORLD LANGUAGE	BMS	Other Supplies	-	-	-	-	-	-	0.00%
WORLD LANGUAGE	BMS	Dues & Fees	-	-	500	-	500	-	0.00%
WORLD LANGUAGE	OMS	Certified Salaries	4.50	4.50	345,172	4.50	394,472	49,300	14.28%
WORLD LANGUAGE	OMS	Other Professional & Tech Srvc	-	-	1,200	-	2,550	1,350	112.50%
WORLD LANGUAGE	OMS	Instructional Supplies	-	-	11,233	-	7,464	(3,769)	-33.55%
WORLD LANGUAGE	OMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
WORLD LANGUAGE	OMS	Dues & Fees	-	-	500	-	500	-	0.00%
<b>WORLD LANGUAGE Total</b>			22.20	22.20	1,972,442	22.20	2,088,838	116,396	5.90%

