

Amity Regional School District No. 5

Adopted Budget

2025-2026



May 6, 2025

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



Jennifer P. Byars, Ed.D.

Superintendent of Schools

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

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.

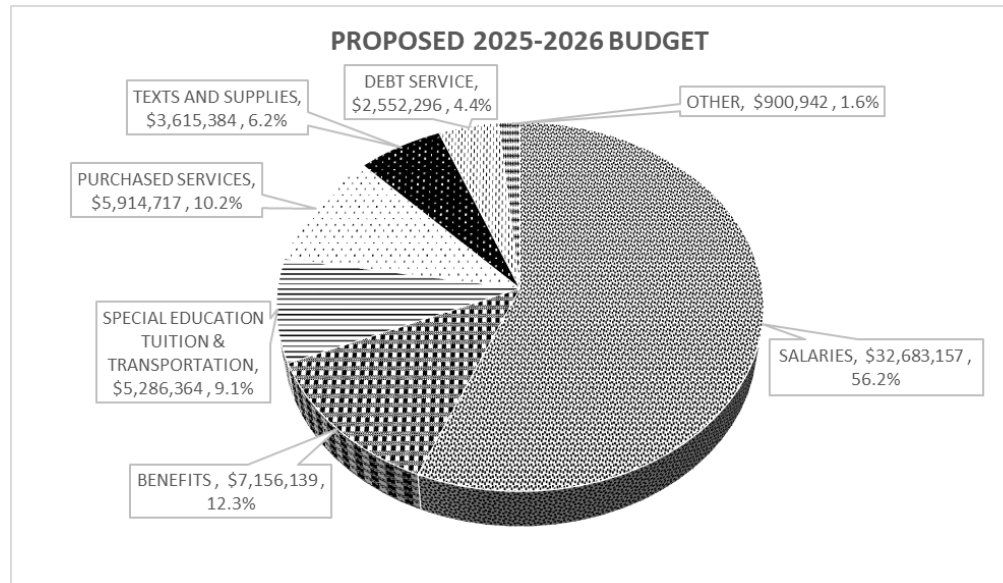


❖ The budget includes several risk factors

- 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.

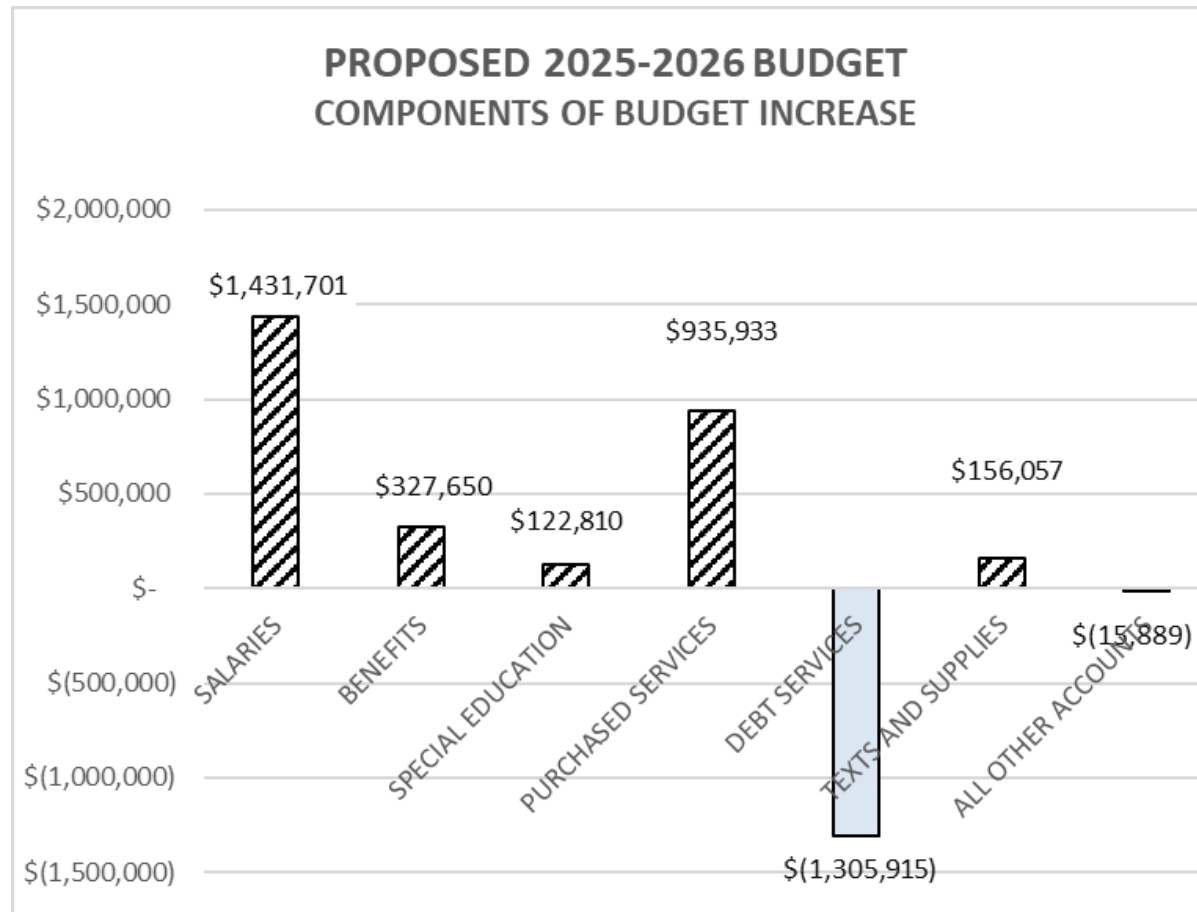
Special education tuition and transportation are based on identified incoming special education students from Grade 6 and identified special education students who are expected to move up one grade and remain in the District. There is **no** contingency for any students placed in a residential facility 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

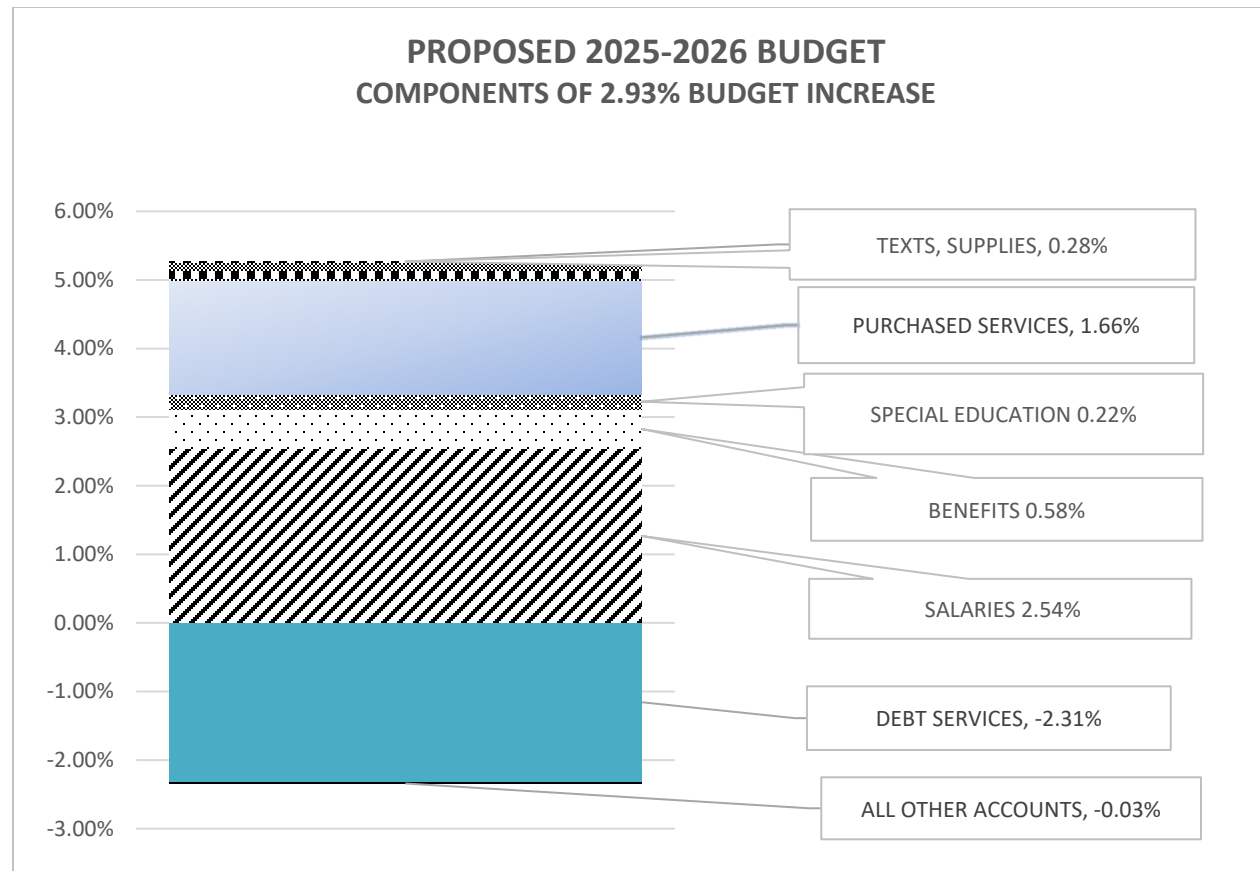


include new public announcement systems \$100,000 per middle school and a classroom remodel at AMSB to expand classroom space; and all other accounts increase by \$65,516.



❖ 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 | TOTAL REVENUES | 54,612,413 | 56,456,652 | 56,359,838 | 58,108,999 | 1,652,347 | 2.93% |
| 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 | TOTAL EXPENDITURES | 53,621,146 | 56,456,652 | 56,348,836 | 58,108,999 | 1,652,347 | 2.93% |
| 16 | SUBTOTAL | 991,271 | 0 | 11,002 | 0 | (0) | 0.00% |
| 17 | CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES | 59,412 | 0 | 0 | 0 | 0 | 0.00% |
| 18 | DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 19 | NET BALANCE/ (DEFICIT) | 1,050,683 | 0 | 11,002 | 0 | (0) | 0.00% |
| 20 | AVERAGE DAILY MEMBERSHIP | 2,123 | 2,166 | 2,201 | 2,201 | 35 | 1.62% |
| 21 | PER PUPIL EXPENDITURE | 21,371 | 22,427 | 22,032 | 23,340 | 913 | 4.07% |

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 | MEMBER TOWN ALLOCATIONS | 53,388,441 | 55,272,025 | 55,272,025 | 56,835,803 | 1,563,778 | 2.83% |
| 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 | OTHER REVENUE | 369,550 | 247,545 | 293,445 | 221,597 | (25,948) | -10.48% |
| 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 | OTHER STATE GRANTS | 839,037 | 922,082 | 774,368 | 1,036,599 | 114,517 | 12.42% |
| 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 | MISCELLANEOUS INCOME | 15,385 | 15,000 | 20,000 | 15,000 | 0 | 0.00% |
| 21 | TOTAL REVENUES | 54,612,413 | 56,456,652 | 56,359,838 | 58,108,999 | 1,652,347 | 2.93% |

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 | SALARIES | 29,108,667 | 31,251,456 | 31,210,479 | 32,683,157 | 1,431,701 | 4.58% |
| 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 | BENEFITS | 5,796,459 | 6,828,489 | 6,813,607 | 7,156,139 | 327,651 | 4.80% |



| 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 | PURCHASED SERVICES | 9,433,792 | 10,242,333 | 10,056,617 | 10,909,628 | 667,295 | 6.52% |
| 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 | DEBT SERVICE | 4,417,942 | 3,858,211 | 3,858,211 | 2,552,296 | (1,305,915) | -33.85% |
| 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 | SUPPLIES (INCLUDING UTILITIES) | 3,161,505 | 3,459,384 | 3,591,268 | 3,554,998 | 95,614 | 2.76% |



| 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 | EQUIPMENT | 169,506 | 200,101 | 216,261 | 274,400 | 74,299 | 37.13% |
| 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 | IMPROVEMENTS / CONTINGENCY | 272,756 | 392,500 | 373,215 | 749,000 | 356,500 | 90.83% |
| 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 | DUES AND FEES | 169,465 | 224,178 | 229,178 | 229,381 | 5,203 | 2.32% |
| 59 | 5856-TRANSFER ACCOUNT | 1,091,054 | 0 | 0 | | 0 | 0.00% |
| 60 | TOTAL EXPENDITURES | 53,621,146 | 56,456,652 | 56,348,836 | 58,108,999 | 1,652,347 | 2.93% |



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 nd 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) | RISK: Turnover and vacancy savings are estimates and may not be realized. Exact needs cannot be predicted and there is risk in assuming actual cost will not exceed the five-year average costs. Resignations were higher than usual 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) | RISK: 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) | RISK: 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. REDUCTIONS: 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 6th graders from member towns. We have no means to estimate the number and cost of new students moving into the District. The State Department of Developmental Services (DDS) is attempting to shift the cost of State agency residential placements to the local school districts. Three in-house special education programs were developed to provide services to our students directly rather than outplace them. This budget reflects the recent changes in the interpretation of special education guidelines requires districts to provide services through age 21, until the 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 and Orange's enrollment share of the 2025-2026 budget will decrease, while the Town of 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.

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

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

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

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



MEMBER TOWN ALLOCATIONS
With a 2.93 Percent Budget Increase

| Member Town | Enrollment Shift | Higher Revenues | Higher Operating Expenditures | Variance Dollar To Budget | Variance Percent To Budget | Prior Years Credit |
|------------------------|-----------------------------|----------------------------|--|--|---|-------------------------------|
| 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) |
| Totals | \$0 | (\$88,569) | \$1,652,347 | \$1,882,193 | 2.93% | (\$1,050,680) |

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 5th graders will all move to 6th grade, and each class from grade 6 to 11 will move intact to the next grade. The number of outside placements, Vo-Ag / Magnet students, Open Choice students, tuition students, and exchange students are included and assumed to remain the same. The projected total students is 2,211 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

| | |
|----------------------------------|---|
| Member Town Allocations: | Total expenditures less other revenues equal the member town allocations. The amount owed by each Member Town is based on the Average Daily Membership as of October 1, 2024. |
| Adult Education: | The budget is based on the current State award. |
| Open Choice: | The budget is based on estimated enrollment. This grant is required by State statute to be included in the general operating budget. |
| Special Education Grants: | The Excess Cost Grant currently is distributed to the District based on costs incurred by the District for special education students. The State 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. |
| Transportation Income: | The budget is for magnet school transportation only. All other transportation aid from the State has been eliminated. |
| Athletics: | The budget is based on historical data. |
| Investment Income: | Interest income is expected to level funded at \$60,000, no change with the current budget. |
| Tuition Revenue: | The budget is based on five tuition students, currently enrolled. Three are children of staff members and are at a discounted rate. |



| | |
|---------------------------------------|--|
| Rental Income: | The budget is based on historical and current data for rentals. |
| Transportation BOWA Agreement: | Amity Regional School District No. 5 and the Member Town Elementary School Districts share an equal number of buses in the current year. |
| Intergovernmental Revenue: | Revenue derived from charges for services between governmental agencies. This is a revenue line for revenue generated from shared services charges, currently none, between the District and the Member Towns. |
| Designated from Prior Year: | Currently, no funds will be carried over from this fiscal year to reduce the Member Town Allocations but last year's excess funds will be credited to the current budget March allocations. |
| Other Revenue: | The budget is based on historical data. |
| Transfer In: | This account is used for revenue from other Funds. There are none expected. |
| Building Renovation Grants: | The amount is based on the debt schedule of reimbursements from the State, the repayment schedule ended in fiscal year 2019. |



DETAILED EXPLANATION BY EXPENSE ACCOUNT

Certified Salaries: The budget is based on new contractual and estimated obligations for the current staff of administrators and teachers, **\$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 there is only one 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 has 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.

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



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 increased 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 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 stabilized 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 it 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 a decrease of **\$5,080 FAV**.

Transportation Supplies: The budget assumes usage of 65,000 gallons of diesel fuel and 15,000 of gasoline for buses 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 encompasses 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

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

Amity Middle School – Orange

| | | |
|-------------------------|---------------------------------------|------------------|
| Boiler Controls | Current Controls are obsolete | \$19,000 |
| Replace pipe insulation | Replace deteriorated insulation | \$ 2,000 |
| Replace PA System | Public Announcement system is failing | \$100,000 |

Amity Regional High School

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



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

Amity Middle School – Bethany

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

Amity Middle School - Orange

| | | |
|------------------|--|-----------------|
| Storage Building | School interior does not have enough storage | \$35,000 |
| Athletic field | Improve field condition | \$20,000 |

Amity Regional High School

| | | |
|------------------|--|-----------------|
| Concrete repairs | Regular maintenance of sidewalks | \$20,000 |
| Backstop repairs | Repairs to softball and baseball backstops | \$10,000 |



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 7th grade from one of the member town elementary school districts.
- **Financial Management - \$345,312 or 13.8 percent:** The district staff work 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 the cost of issuance and interest on 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 have retired or resigned and savings from unpaid leaves-of-absence have exceeded budget. We budget these savings based on historical data.

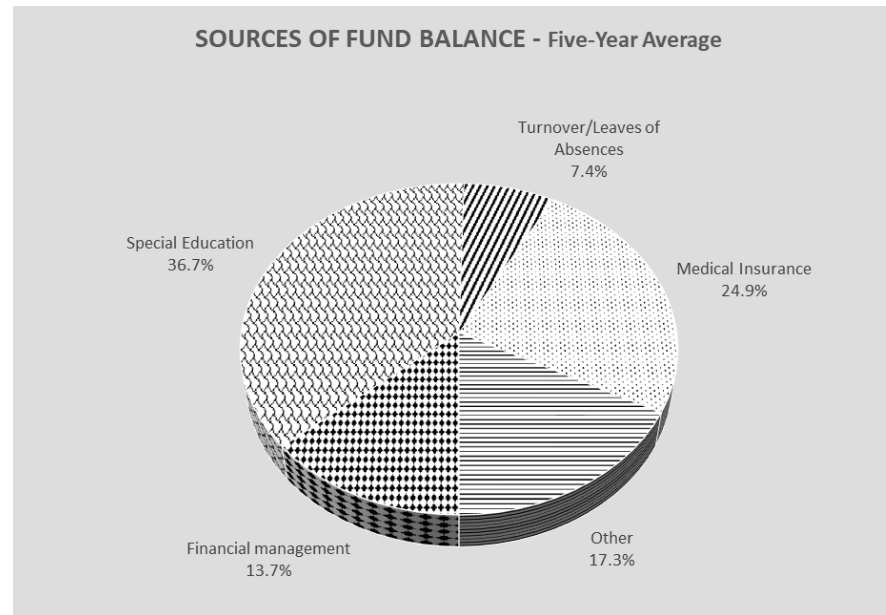


However, there have been instances in which the actual number was unusually high, 2021-2022 had 9 retirements and 8 resignations and 2022-2023 had 6 retirements and 21 resignations. Resignations have increased, but savings are not always realized from a resignation and could actually result in an increase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

- **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 is returned to the member towns. The last three years, the medical claims ranged between 93.6% and 99.5% of the budget. We are currently experiencing claims at 100.8% of the 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:



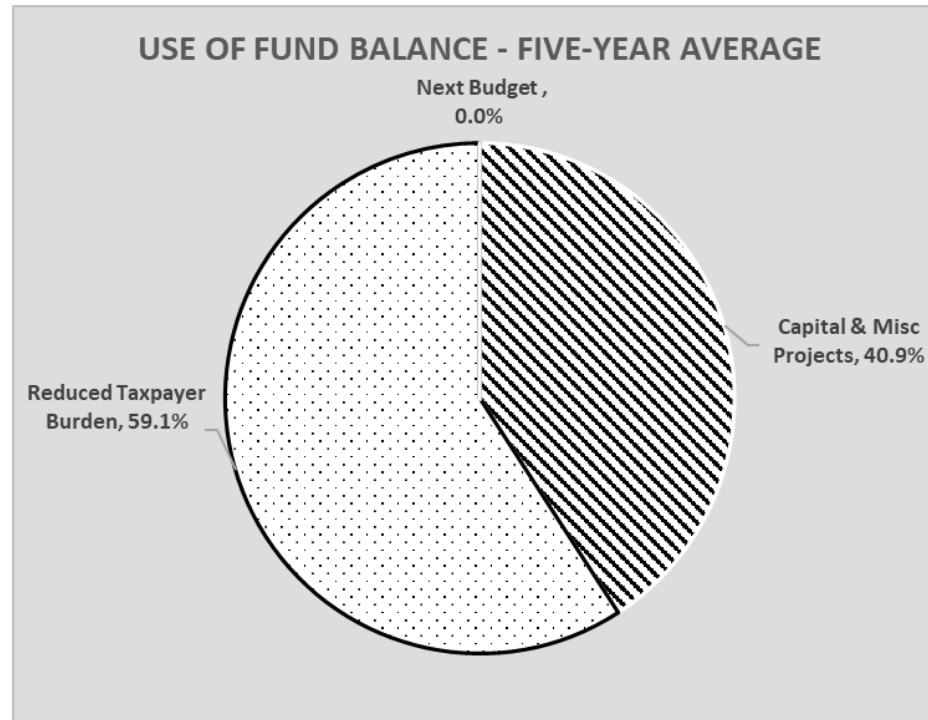
Uses of Unspent Fund Balance:

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.

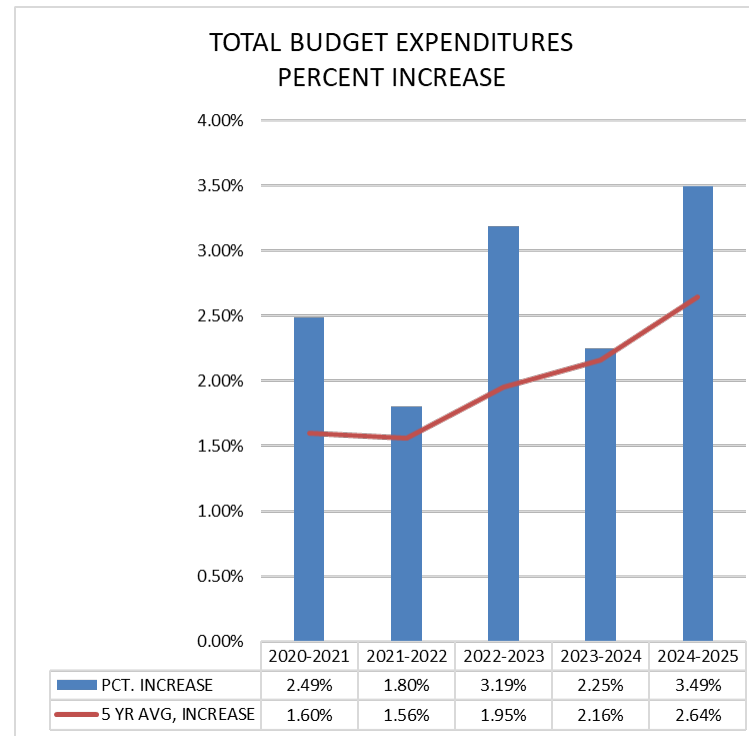


The uses of the fund balance over the past **five-year period** is graphically depicted below:



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.



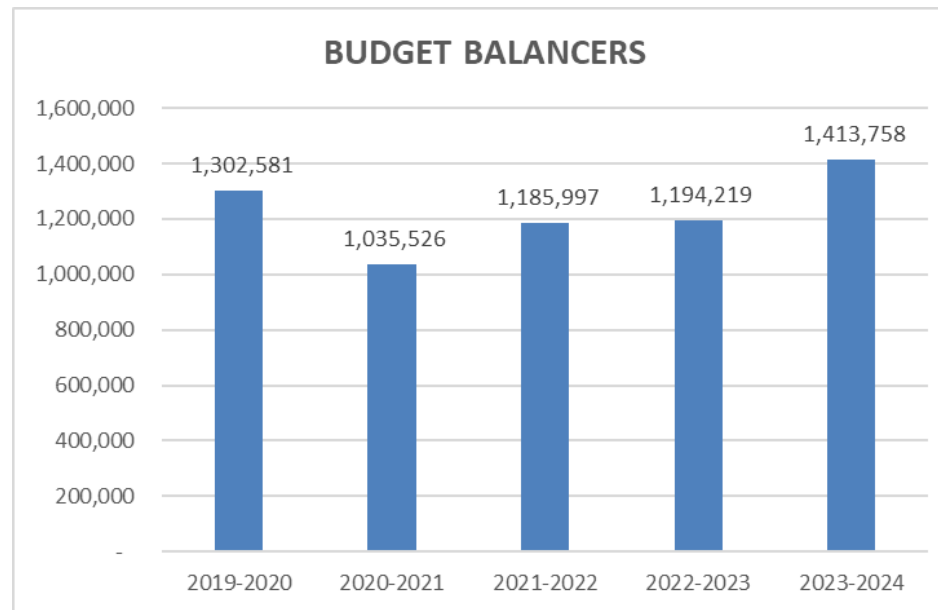
Note: Average Increase is the average of the preceding five-year period (i.e., 2020-2021 through 2024-2025), inclusive.



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.

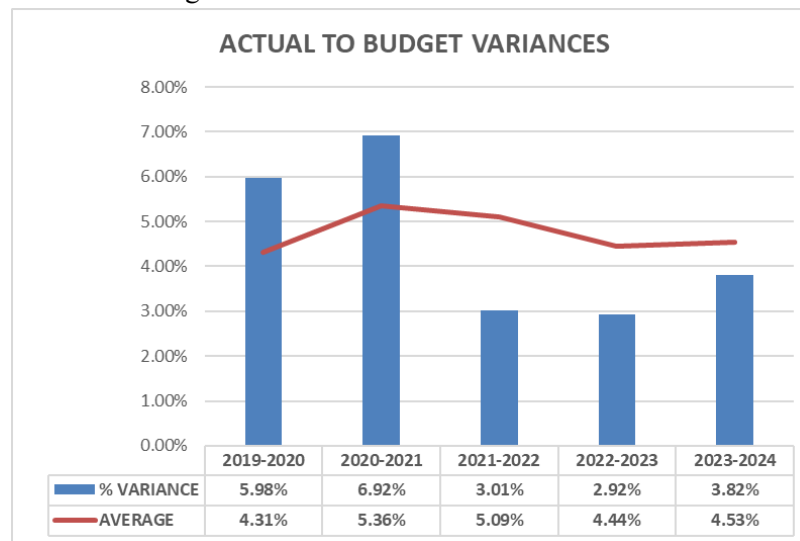
2024-2025 Budget:

- ❖ \$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.

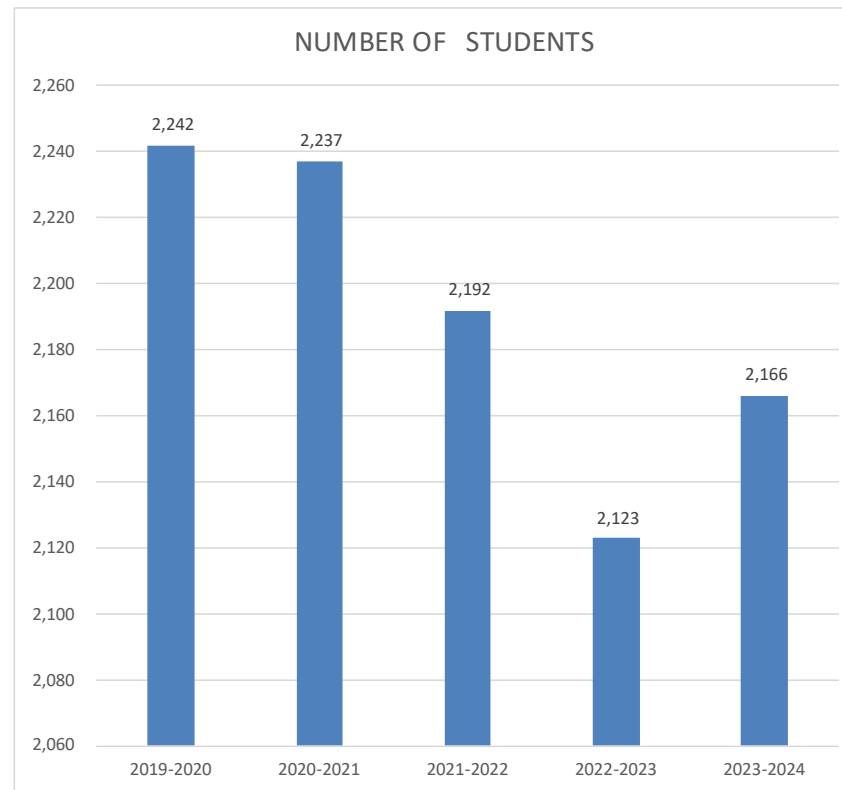


The budgets incorporate certain ‘risk factors’ to help hold down the budget increases. Some examples are no monies budgeted for any unanticipated special education students who may move into the district and need to be placed in an out-of-district facility; maintaining a reserve balance in the Self-Insurance 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.



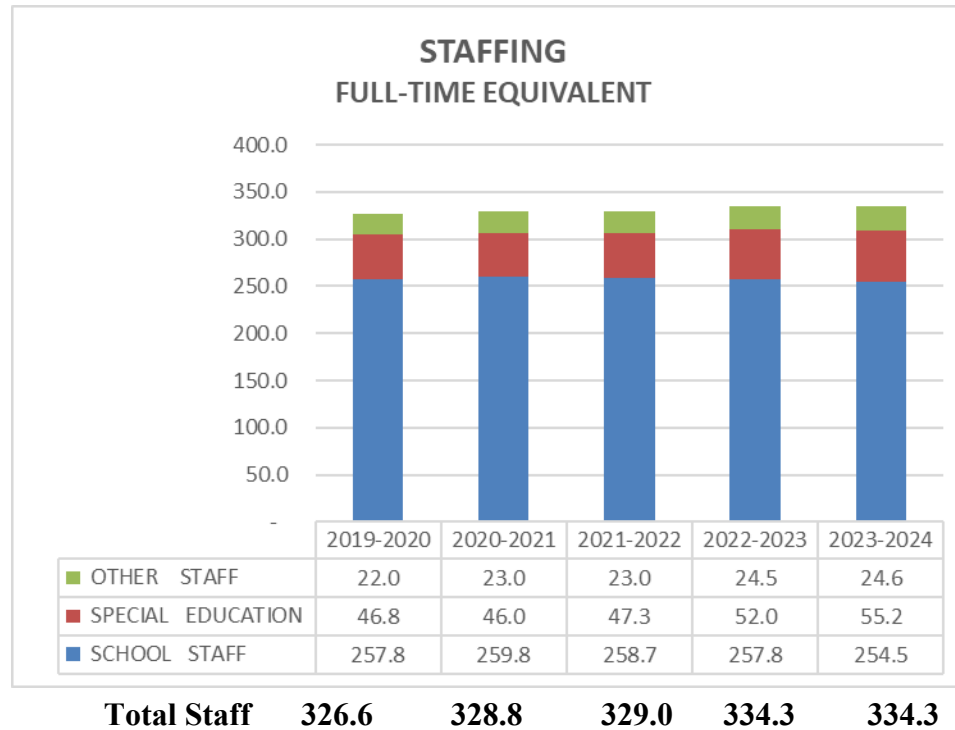
Staffing:

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:

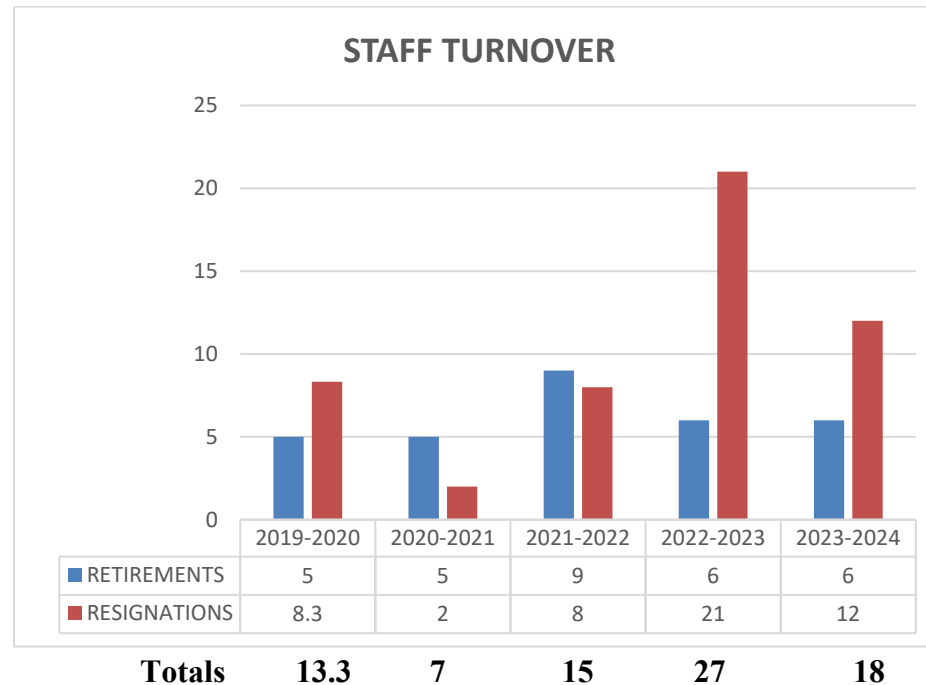
1. **Mandates:** Students must be offered the courses needed to fulfill State graduation requirements. Personal finance credit was a new requirement for graduation in FY25.
2. **Electives:** The eight-period schedule provides students with the opportunity to take more courses during the school year. 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 7th to 12th grades, inclusive.
4. **Program Enhancements:** The District has added Acting and Directing for Film, Advanced Technical Theater, Pottery and Ceramics, Expository Writing changed to Writing College, and Career Readiness. Digital Media was added to the middle school curriculum. Support services were developed for reading and math interventions and in-school suspension tutoring.
5. **Security:** The District has added increased coverage at all three schools, both daytime and evenings in 2019-2020.
6. **Special Education/Pupil Services:** Students may need one-on-one learning assistance to meet their special needs. This may be required through the student's IEP. Some special education staff (teachers and para-educators) have been paid by grants. When State funding is reduced, the Board's budget must be used to provide the necessary staff. The District has added social workers to all the schools since 2020-21. Two positions at the high school and one at each middle school. Three in-house programs for special education students have been implemented since 2019-2020. This provides the opportunity for special education students to be among their peers and receive necessary services. This model requires additional staffing but saves the District outplacement costs and transportation costs. A transition/job coach coordinator 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.





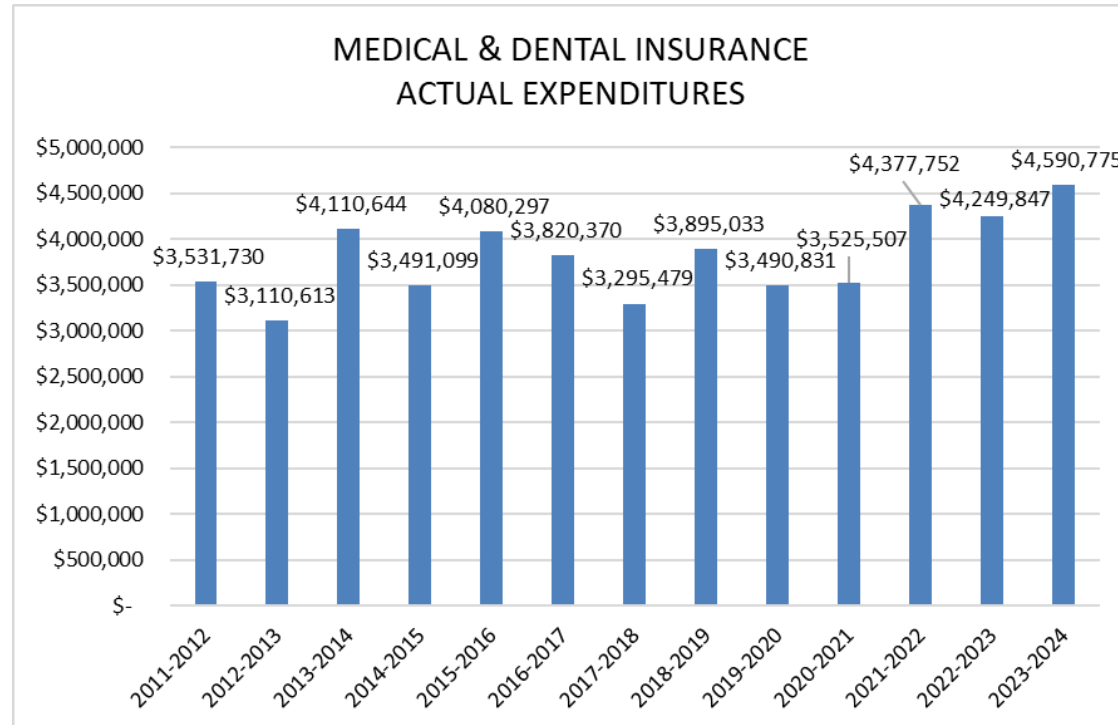
Staff Turnover:

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.



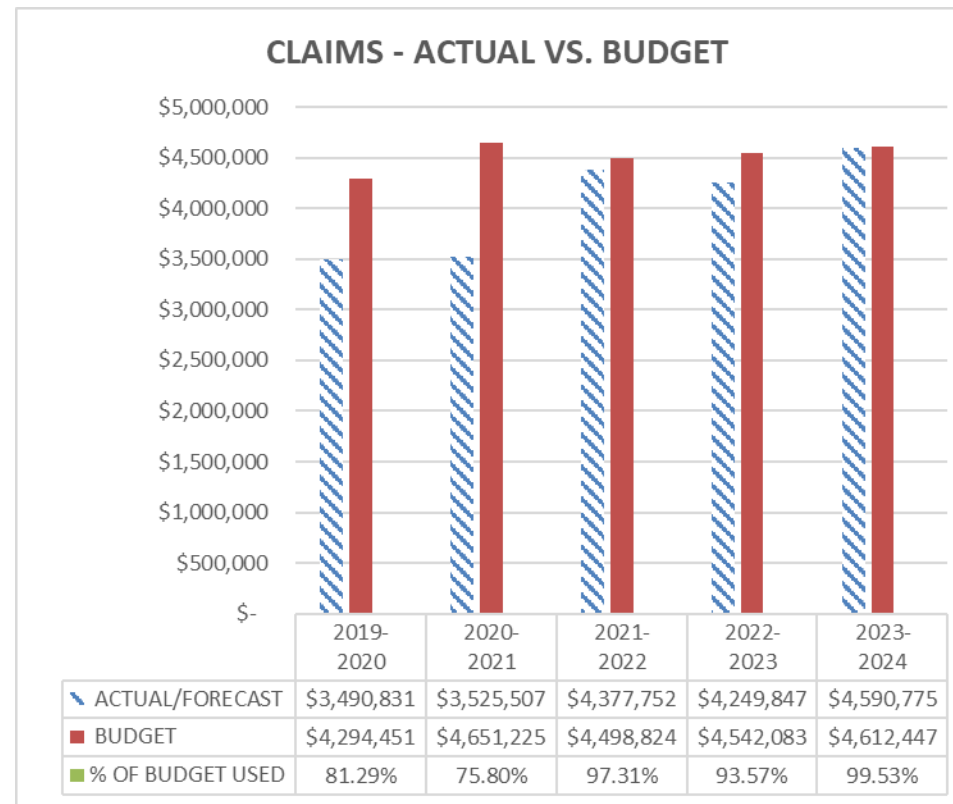
A full history of self-funding insurance claims is reflected above. There have been several claims that exceeded the stop-loss threshold of \$150,000. The amounts over the stop-loss threshold are not reflected above as they were covered by a separate reinsurance policy.



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 a positive claim experience in 2017-2018, with no claimant reaching the stop loss threshold.

Claims:

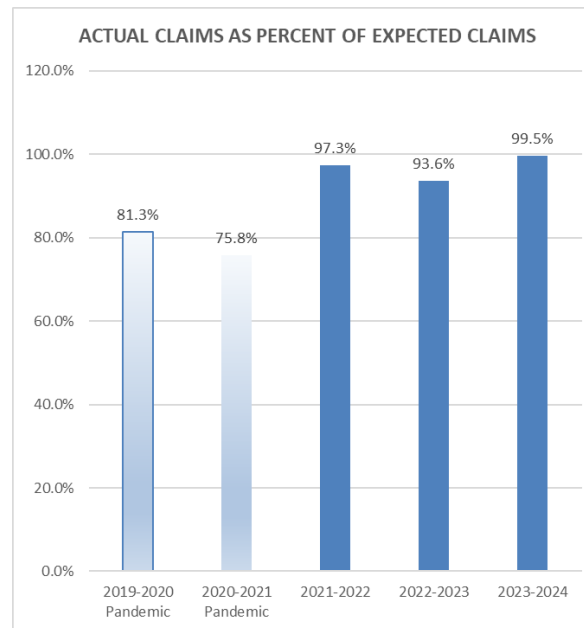
Actual claims for the last five years of the District on a self-insured plan are shown in the graph below:



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 97.5% 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.



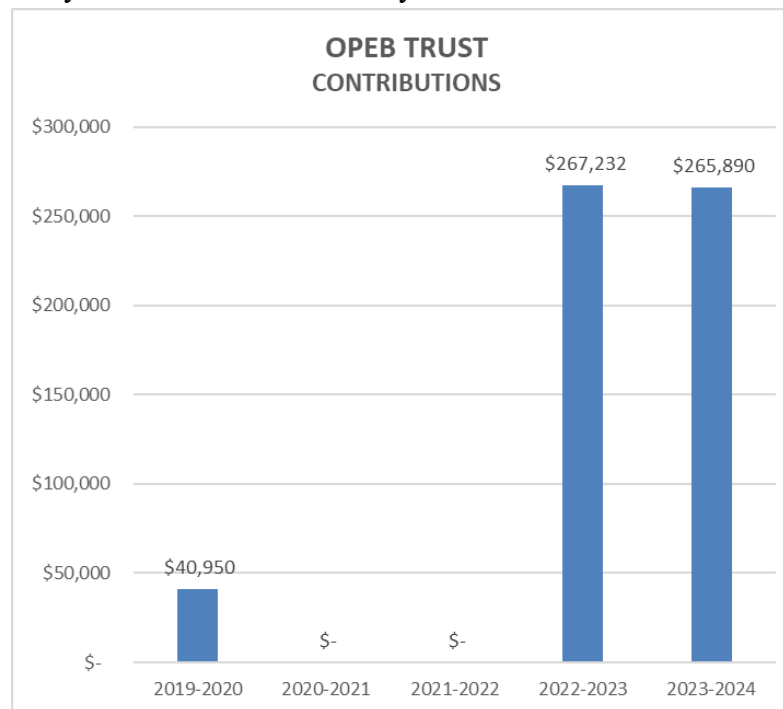
A “bad claim year” is defined as a year in which actual claims exceed expected claims by 25 percent or more. This would essentially use the entire reserve balance. Even if claims were over 110 percent, we would need to replenish the Self-Insurance Reserve Fund by more than \$500,000 in the next budget.



OPEB Trust:

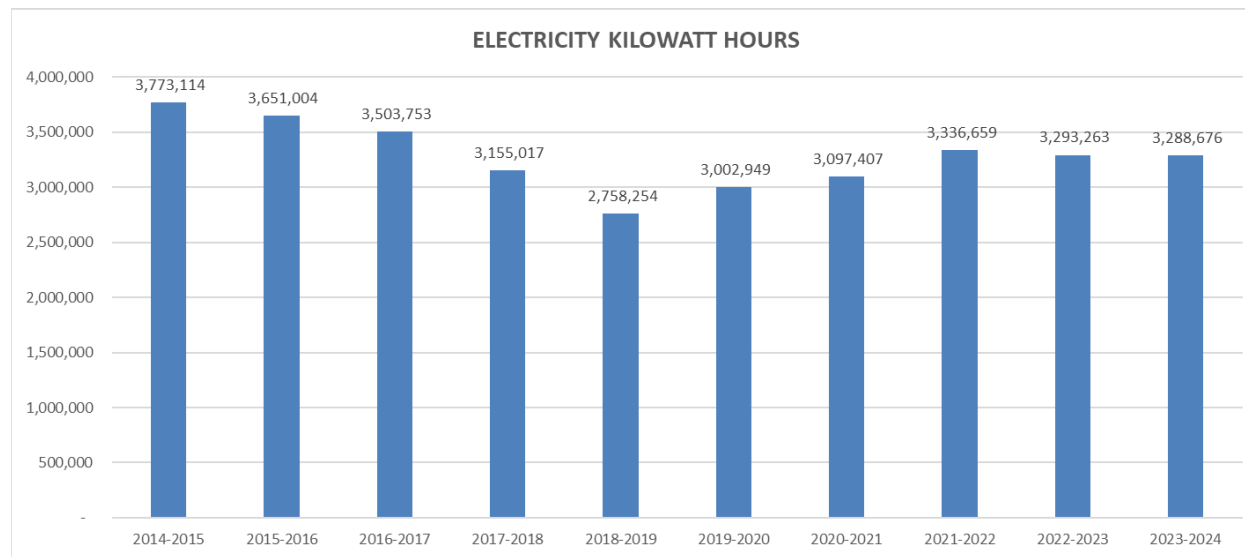
The District has made regular contributions to the OPEB Trust, however, it has not fully funded the OPEB Trust based on the actuarial reports. Based on the audited financial statements, the funded ratio (i.e., actuarial value of assets divided by actuarial accrued liability – projected unit credit) is 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 and 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 |
|-----------------------------------|------|---|------------------|------------------|-----------------|-----------------|------------------|
| Amity HS | 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 |
| Subtotal Amity High School | | | \$130,100 | \$112,755 | \$82,468 | \$52,241 | \$168,078 |



FIVE-YEAR CAPITAL PLAN *continued*

| | Line | DESCRIPTION | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 | 2029-2030 | COMMENTS |
|---------------------------------------|------|--|------------------|------------------|------------------|------------------|------------------|---|
| Bethany | 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 |
| Subtotal Bethany Middle School | | | \$247,550 | \$17,128 | \$17,734 | \$83,371 | \$19,039 | |
| | 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 |
| Subtotal Orange Middle School | | | \$187,550 | \$34,128 | \$54,734 | \$40,371 | \$14,039 | |
| District | 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 |
| Subtotal District | | | \$135,000 | \$135,000 | \$135,000 | \$135,000 | \$135,000 | |
| ANNUAL BUDGET TOTALS | | | \$700,200 | \$299,010 | \$289,936 | \$310,982 | \$336,156 | |



| CAPITAL PROJECTS OTHER FUNDING SOURCES | | | | | | | |
|---|-------------|---|------------------|--------------------|--------------------|--------------------|------------------|
| SCHOOL | Line | DESCRIPTION | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 | 2029-2030 |
| 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 | | |
| CAPITAL PROJECTS OTHER FUNDING SOURCES TOTAL | | | \$907,000 | \$1,270,305 | \$5,035,000 | \$5,130,000 | \$450,000 |

- 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 |
| | Amity Middle School Bethany | | \$18,000 | | \$18,480 | | \$40,674 | | \$19,484 | | \$20,008 |
| 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 |
| | Amity Middle School Orange | | \$18,000 | | \$18,480 | | \$40,674 | | \$19,484 | | \$20,008 |



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 |
| | Amity Regional High School | | \$78,400 | | \$81,760 | | \$39,549 | | \$37,567 | | \$40,016 |
| 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 |
| | District Wide | | \$66,000 | | \$259,000 | | \$253,000 | | \$256,000 | | \$253,000 |

*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 |
| | Technology Lease Totals | | \$506,950 | | \$508,710 | | \$511,178 | | \$517,228 | | \$526,600 |



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.

| TEXTBOOK PURCHASE PLAN 2026-2030 | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Subject/School | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 | 2029-2030 |
| 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 |
| Amity Regional High School | \$ 162,164 | \$ 176,026 | \$ 185,236 | \$ 153,826 | \$ 119,325 |



| TEXTBOOK PURCHASE PLAN 2026-2030 | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Subject/School | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 | 2029-2030 |
| 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 | \$ - | \$ - |
| Amity Middle School Bethany | \$ 4,000 | \$ 3,500 | \$ 68,360 | \$ 51,190 | \$ 51,500 |
| 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 | \$ - |
| Amity Middle School Orange | \$ 1,000 | \$ 3,500 | \$ 46,874 | \$ 68,874 | \$ 51,500 |
| Readers' Workshop | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| TOTALS | \$ 173,164 | \$ 189,026 | \$ 306,470 | \$ 279,890 | \$ 228,325 |



GROSS AND NET DEBT SERVICE

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

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.

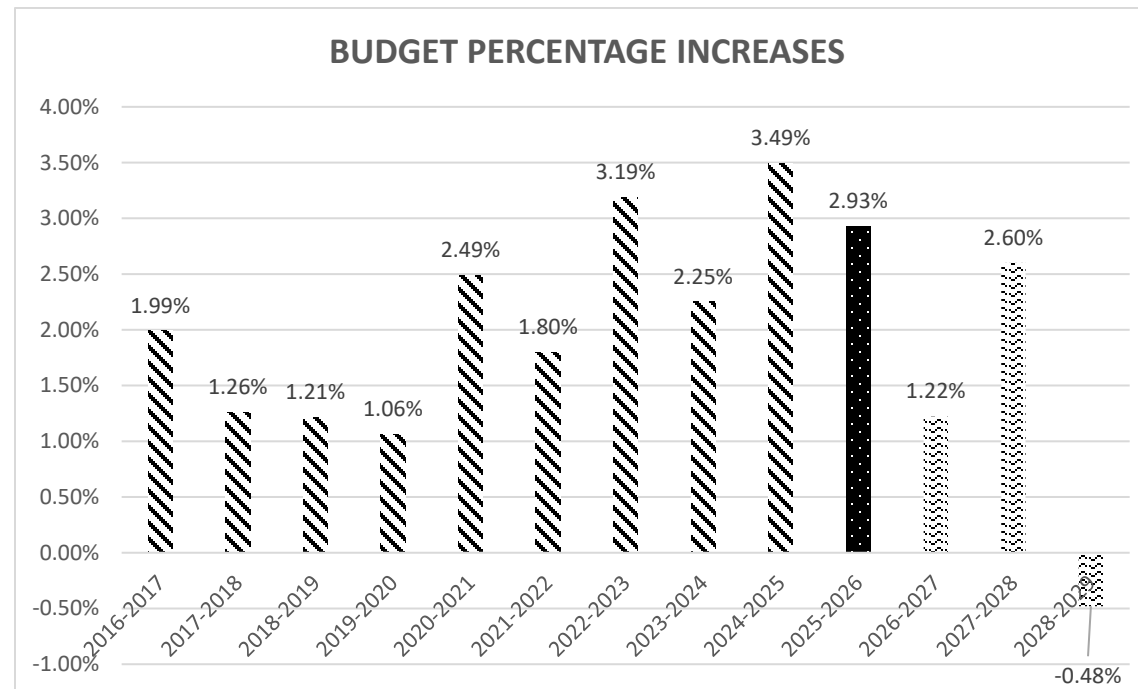
Forecasts are based on many assumptions. Certainly, there will be actions taken between now and several years in the future, which will impact the actual budgets. The reader should not put too much emphasis on these projections of the future.

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 Adopted 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 |
| | PERCENT INCREASE/(DECREASE) | -0.12% | | 2.83% | 1.22% | 2.60% | -0.48% |
| 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 | TOTAL REVENUES | 56,456,652 | 56,359,838 | 58,108,999 | 58,873,481 | 60,446,278 | 63,136,856 |
| 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 | TOTAL EXPENDITURES | 56,456,652 | 56,343,836 | 58,108,999 | 58,873,481 | 60,446,278 | 63,136,856 |
| | PERCENT INCREASE/(DECREASE) | 3.49% | | 2.93% | 1.32% | 2.67% | 4.45% |
| 17 | SUBTOTAL | 0 | 16,002 | (0) | 0 | 0 | 0 |
| 18 | CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | NET BALANCE/ (DEFICIT) | 0 | 16,002 | (0) | 0 | 0 | 0 |
| 21 | AVERAGE DAILY MEMBERSHIP | 2,166 | 2,201 | 2,201 | 2,211 | 2,287 | 2,296 |
| 22 | PER PUPIL EXPENDITURE | 22,427 | 22,030 | 23,340 | 23,928 | 24,082 | 25,069 |



| 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 | MEMBER TOWN ALLOCATIONS | 55,272,025 | 55,272,025 | 56,835,803 | 57,526,464 | 59,021,800 | 58,736,575 |
| 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 | OTHER REVENUE | 247,545 | 293,445 | 221,597 | 223,289 | 225,015 | 226,775 |
| 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 | OTHER STATE GRANTS | 922,082 | 774,368 | 1,036,599 | 1,108,728 | 1,184,463 | 1,263,985 |
| 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 | MISCELLANEOUS INCOME | 15,000 | 20,000 | 15,000 | 15,000 | 15,000 | 2,909,521 |
| 21 | TOTAL REVENUES | 56,456,652 | 56,359,838 | 58,108,999 | 58,873,481 | 60,446,278 | 63,136,856 |



| 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 | MEMBER TOWN ALLOCATIONS | 55,272,025 | 55,272,025 | 57,154,219 | 57,627,996 | 59,125,799 | 58,613,763 |
| 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 | OTHER REVENUE | 247,545 | 298,853 | 221,597 | 223,289 | 225,015 | 226,775 |
| 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 | OTHER STATE GRANTS | 922,082 | 803,452 | 1,132,038 | 1,210,217 | 1,292,304 | 1,378,496 |
| 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 | MISCELLANEOUS INCOME | 15,000 | 18,000 | 15,000 | 15,000 | 15,000 | 3,138,543 |
| 21 | TOTAL REVENUES | 56,456,652 | 56,392,330 | 58,522,854 | 59,076,502 | 60,658,118 | 63,357,577 |



| 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 | SALARIES | 31,251,456 | 31,210,479 | 32,683,157 | 34,077,186 | 35,416,583 | 36,804,216 |
| 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 | BENEFITS | 6,828,489 | 6,813,607 | 7,156,139 | 7,238,791 | 7,643,851 | 8,075,650 |



| 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 | PURCHASED SERVICES | 10,242,333 | 10,056,617 | 10,909,628 | 11,562,228 | 12,189,403 | 12,823,742 |
| 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 | DEBT SERVICE | 3,858,211 | 3,858,211 | 2,552,296 | 1,491,250 | 645,650 | 618,150 |
| 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 | SUPPLIES (INCLUDING UTILITIES) | 3,459,384 | 3,591,268 | 3,554,998 | 3,619,996 | 3,713,805 | 3,956,034 |



| 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 | EQUIPMENT | 200,101 | 216,261 | 274,400 | 248,987 | 208,167 | 211,350 |
| 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 | IMPROVEMENTS / CONTINGENCY | 392,500 | 373,215 | 749,000 | 400,500 | 389,000 | 402,500 |
| 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 | DUES AND FEES | 224,178 | 224,178 | 229,381 | 234,542 | 239,819 | 245,214 |
| 58 | 5856-TRANSFER ACCOUNT | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | TOTAL EXPENDITURES | 56,456,652 | 56,343,836 | 58,108,999 | 58,873,481 | 60,446,278 | 63,136,856 |



GLOSSARY OF TERMS

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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



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

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

Section 504 also comes under Pupil Services.

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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



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

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

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

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

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

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



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

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

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

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

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

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



| Org Code | Object Code | Description / Department | 2024-2025 Budget FTE | 2024-2025 Actual FTE | 2024-2025 Adopted Budget | 2025-2026 Budget FTE | 2025-2026 Adopted Budget | Increase (Decrease) | Variance |
|-----------------------------------|-------------|---|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| AMSB ART DEPARTMENT | | | | | | | | | |
| 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% |
| | | AMSB ART DEPARTMENT Total | 1.00 | 1.00 | 107,685 | 1.00 | 110,560 | 2,875 | 2.67% |
| AMSB ENGLISH DEPT | | | | | | | | | |
| 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% |
| | | AMSB ENGLISH DEPT Total | 4.00 | 4.00 | 345,926 | 4.00 | 361,732 | 15,806 | 4.57% |
| AMSB WORLD LANGUAGE DEPT | | | | | | | | | |
| 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% |
| | | AMSB WORLD LANGUAGE DEPT Total | 4.50 | 4.50 | 391,392 | 4.50 | 413,778 | 22,386 | 5.72% |
| AMSB HEALTH/FAMILY STUDIES | | | | | | | | | |
| 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% |
| | | AMSB HEALTH/FAMILY STUDIES Total | 1.00 | 1.00 | 65,969 | 1.00 | 70,836 | 4,867 | 7.38% |
| AMSB TECH EDUCATION | | | | | | | | | |
| 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% |
| | | AMSB TECH EDUCATION Total | 2.00 | 2.00 | 183,393 | 2.00 | 213,936 | 30,543 | 16.65% |
| AMSB MATHEMATICS DEPT | | | | | | | | | |
| 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% |
| | | AMSB MATHEMATICS DEPT Total | 5.00 | 5.00 | 454,250 | 5.00 | 492,615 | 410 | 0.09% |
| AMSB MUSIC DEPARTMENT | | | | | | | | | |



| Org Code | Object Code | Description / Department | 2024-2025 Budget FTE | 2024-2025 Actual FTE | 2024-2025 Adopted Budget | 2025-2026 Budget FTE | 2025-2026 Adopted 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% |
| | | AMSB MUSIC DEPARTMENT Total | 2.00 | 2.00 | 210,459 | 2.00 | 216,538 | 6,079 | 2.89% |
| AMSB PE DEPARTMENT | | | | | | | | | |
| 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% |
| | | AMSB PE DEPARTMENT Total | 2.00 | 2.00 | 166,428 | 2.00 | 173,141 | 6,713 | 4.03% |
| AMSB SCIENCE DEPT | | | | | | | | | |
| 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% |
| | | AMSB SCIENCE DEPT Total | 4.00 | 4.00 | 357,491 | 4.00 | 373,941 | 16,450 | 4.60% |
| AMSB SOCIAL STUDIES | | | | | | | | | |
| 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% |
| | | AMSB SOCIAL STUDIES Total | 4.00 | 4.00 | 391,541 | 4.00 | 411,054 | 19,513 | 4.98% |
| AMSB STEM | | | | | | | | | |
| 01111015 | 5611 | Instructional Supplies | | | 2,192 | | 2,192 | - | 0.00% |
| 01111015 | 5810 | Dues & Fees | | | 550 | | 350 | (200) | -36.36% |
| | | AMSB STEM Total | - | - | 2,742 | - | 2,542 | (200) | -7.29% |
| AMSB READING DEPT | | | | | | | | | |
| 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% |
| | | AMSB READING DEPT Total | 1.00 | 1.00 | 94,431 | 1.00 | 101,514 | 7,083 | 7.50% |



| Org Code | Object Code | Description / Department | 2024-2025 Budget FTE | 2024-2025 Actual FTE | 2024-2025 Adopted Budget | 2025-2026 Budget FTE | 2025-2026 Adopted Budget | Increase (Decrease) | Variance |
|---|-------------|--|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| AMSB COVERAGE | | | | | | | | | |
| 01111027 | 5111 | Certified Salaries | - | - | 29,271 | - | 32,787 | 3,516 | 12.01% |
| | | AMSB COVERAGE Total | - | - | 29,271 | - | 32,787 | 3,516 | 12.01% |
| AMSB STUDENT ACTIVITIES | | | | | | | | | |
| 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% |
| | | AMSB STUDENT ACTIVITIES Total | - | - | 44,885 | - | 59,811 | 14,926 | 33.25% |
| AMSB INTERSCHOLASTIC SPORT | | | | | | | | | |
| 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% |
| | | AMSB INTERSCHOLASTIC SPORT Total | - | - | 77,559 | - | 83,973 | 6,414 | 8.27% |
| AMSB RESOURCE PROGRAM ** | | | | | | | | | |
| 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% |
| | | AMSB RESOURCE PROGRAM Total | 6.00 | 6.00 | 367,839 | 6.00 | 390,249 | 22,410 | 6.09% |
| AMSB SPEECH & LANGUAGE SVCS ** | | | | | | | | | |
| 01122150 | 5111 | Certified Salaries | 0.50 | 0.50 | 51,243 | 0.50 | 52,780 | 1,537 | 3.00% |
| | | AMSB SPEECH & LANGUAGE SVCS Total | 0.50 | 0.50 | 51,243 | 0.50 | 52,780 | 1,537 | 3.00% |
| AMSB SOCIAL WORK SERVICES** | | | | | | | | | |
| 01132110 | 5111 | Certified Salaries | 1.00 | 1.00 | 92,586 | 1.00 | 99,345 | 6,759 | 7.30% |
| | | AMSB SOCIAL WORK SERVICES Total | 1.00 | 1.00 | 92,586 | 1.00 | 99,345 | 6,759 | 7.30% |
| AMSB COUNSELING SERVICES DEPT | | | | | | | | | |
| 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% |
| | | AMSB COUNSELING SERVICES DEPT Total | 3.00 | 3.00 | 243,859 | 3.00 | 259,550 | 15,691 | 6.43% |
| AMSB NURSING SVCS | | | | | | | | | |
| 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 Adopted Budget | Increase (Decrease) | Variance |
|----------|-------------|---|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| 01132130 | 5690 | Other Supplies | | | 750 | | 2,000 | 1,250 | 166.67% |
| 01132130 | 5810 | Dues & Fees | | | 150 | | - | (150) | -100.00% |
| | | AMSB NURSING SVCS Total | 1.00 | 1.00 | 88,573 | 1.00 | 93,090 | 4,517 | 5.10% |
| | | AMSB PSYCHOLOGICAL SVCS ** | | | | | | | |
| 01132140 | 5111 | Certified Salaries | 2.00 | 2.00 | 170,971 | 2.00 | 178,675 | 7,704 | 4.51% |
| | | AMSB PSYCHOLOGICAL SVCS Total | 2.00 | 2.00 | 170,971 | 2.00 | 178,675 | 7,704 | 4.51% |
| | | AMSB MEDIA CENTER | | | | | | | |
| 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% |
| | | AMSB MEDIA CENTER Total | 1.50 | 1.50 | 140,809 | 1.50 | 144,646 | 3,837 | 2.72% |
| | | AMSB PRINCIPAL SERVICES | | | | | | | |
| 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% |
| | | AMSB PRINCIPAL SERVICES Total | 6.50 | 6.50 | 673,868 | 6.50 | 695,501 | 21,633 | 3.21% |
| | | AMSB GENERAL INSTRUCTION | | | | | | | |
| 01142219 | 5611 | Instructional Supplies | | | 6,262 | | 6,830 | 568 | 9.07% |
| 01142219 | 5690 | Other Supplies | | | 5,170 | | 5,700 | 530 | 10.25% |
| | | AMSB GENERAL INSTRUCTION Total | - | - | 11,432 | - | 12,530 | 1,098 | 9.60% |
| | | AMSB TECHNOLOGY DEPARTMENT | | | | | | | |
| 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% |
| | | AMSB TECHNOLOGY DEPARTMENT Total | - | - | 38,355 | - | 54,631 | 16,276.00 | 42.44% |
| | | AMSB BUILDING OPER & MAINT | | | | | | | |
| 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 Adopted 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% |
| | | AMSB BUILDING OPER & MAINT Total | 3.50 | 3.50 | 609,854 | 3.50 | 784,968 | 175,114 | 28.71% |
| AMSB TRANSPORTATION | | | | | | | | | |
| 01142700 | 5510 | Pupil Transportation | | | 3,500 | | 4,000 | 500 | 14.29% |
| | | AMSB TRANSPORTATION Total | - | - | 3,500 | - | 4,000 | 500 | 14.29% |
| AMSB SUMMER WORK | | | | | | | | | |
| 01152601 | 5111 | Certified Salaries | - | - | 43,641 | - | 44,905 | 1,264 | 2.90% |
| | | AMSB SUMMER WORK Total | - | - | 43,641 | - | 44,905 | 1,264 | 2.90% |
| AMITY MIDDLE SCHOOL - BETHANY TOTAL | | | 55.50 | 55.50 | 5,459,952 | 55.50 | 5,933,628 | 473,676 | 8.68% |
| AMSO ART DEPARTMENT | | | | | | | | | |
| 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% |
| | | AMSO ART DEPARTMENT Total | 1.00 | 1.00 | 104,332 | 1.00 | 105,815 | 1,483 | 1.42% |
| AMSO ENGLISH DEPT | | | | | | | | | |
| 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% |
| | | AMSO ENGLISH DEPT Total | 4.00 | 4.00 | 337,538 | 4.00 | 358,748 | 21,210 | 6.28% |
| AMSO WORLD LANGUAGE DEPT | | | | | | | | | |
| 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% |
| | | AMSO WORLD LANGUAGE DEPT Total | 4.50 | 4.50 | 358,105 | 4.50 | 404,986 | 46,881 | 13.09% |
| AMSO HEALTH/FAMILY STUDIES | | | | | | | | | |
| 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% |
| | | AMSO HEALTH/FAMILY STUDIES Total | 1.00 | 1.00 | 76,996 | 1.00 | 82,661 | 5,665 | 7.36% |
| AMSO TECH EDUCATION | | | | | | | | | |
| 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 Adopted 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% |
| | | AMSO TECH EDUCATION Total | 2.00 | 2.00 | 201,713 | 2.00 | 210,029 | 8,316 | 4.12% |
| AMSO MATHEMATICS DEPT | | | | | | | | | |
| 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% |
| | | AMSO MATHEMATICS DEPT Total | 5.20 | 5.00 | 423,879 | 5.00 | 413,472 | (10,407) | -2.46% |
| AMSO MUSIC DEPARTMENT | | | | | | | | | |
| 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% |
| | | AMSO MUSIC DEPARTMENT Total | 2.00 | 2.00 | 142,624 | 2.00 | 153,114 | 10,490 | 7.36% |
| AMSO PE DEPARTMENT | | | | | | | | | |
| 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% |
| | | AMSO PE DEPARTMENT Total | 2.00 | 2.00 | 178,003 | 2.00 | 186,188 | 8,185 | 4.60% |
| AMSO SCIENCE DEPT | | | | | | | | | |
| 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% |
| | | AMSO SCIENCE DEPT Total | 4.00 | 4.00 | 365,457 | 4.00 | 382,335 | 16,878 | 4.62% |
| AMSO SOCIAL STUDIES | | | | | | | | | |
| 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 Adopted Budget | Increase (Decrease) | Variance |
|--------------------------------------|-------------|---|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| 02111014 | 5810 | Dues & Fees | | | 160 | | 170 | 10 | 6.25% |
| | | AMSO SOCIAL STUDIES Total | 4.00 | 4.00 | 396,946 | 4.00 | 382,128 | (14,818) | -3.73% |
| AMSO STEM | | | | | | | | | |
| 02111015 | 5611 | Instructional Supplies | | | 2,192 | | 2,308 | 116 | 5.29% |
| 02111015 | 5810 | Dues & Fees | | | 550 | | 350 | (200) | -36.36% |
| | | AMSO STEM Total | - | - | 2,742 | - | 2,658 | (84) | -3.06% |
| AMSO READING DEPT | | | | | | | | | |
| 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% |
| | | AMSO READING DEPT Total | 1.00 | 1.00 | 104,985 | 1.00 | 108,060 | 3,075 | 2.93% |
| AMSO COVERAGE | | | | | | | | | |
| 02111027 | 5111 | Certified Salaries | - | - | 22,670 | - | 30,439 | 7,769 | 34.27% |
| | | AMSO COVERAGE Total | - | - | 22,670 | - | 30,439 | 7,769 | 34.27% |
| AMSO STUDENT ACTIVITIES | | | | | | | | | |
| 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% |
| | | AMSO STUDENT ACTIVITIES Total | - | - | 44,950 | - | 58,264 | 13,314 | 29.62% |
| AMSO INTERSCHOLASTIC SPRTS | | | | | | | | | |
| 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% |
| | | AMSO INTERSCHOLASTIC SPRTS Total | - | - | 78,423 | - | 85,443 | 7,020 | 8.95% |
| AMSO RESOURCE PROGRAM ** | | | | | | | | | |
| 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% |
| | | AMSO RESOURCE PROGRAM Total | 5.00 | 4.00 | 226,839 | 4.00 | 213,719 | (13,120) | -5.78% |
| AMSO SPEECH/LANGUAGE ** | | | | | | | | | |
| 02122150 | 5111 | Certified Salaries | 0.80 | 0.80 | 54,103 | 0.80 | 58,225 | 4,122 | 7.62% |
| | | AMSO SPEECH/LANGUAGE Total | 0.80 | 0.80 | 54,103 | 0.80 | 58,225 | 4,122 | 7.62% |
| AMSO SOCIAL WORK SERVICES** | | | | | | | | | |
| 02132110 | 5111 | Certified Salaries | 1.00 | 1.00 | 69,496 | 1.00 | 74,496 | 5,000 | 7.19% |
| | | AMSO SOCIAL WORK SERVICES Total | 1.00 | 1.00 | 69,496 | 1.00 | 74,496 | 5,000 | 7.19% |
| AMSO COUNSELING SERVICES DEPT | | | | | | | | | |



| Org Code | Object Code | Description / Department | 2024-2025 Budget FTE | 2024-2025 Actual FTE | 2024-2025 Adopted Budget | 2025-2026 Budget FTE | 2025-2026 Adopted 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% |
| | | AMSO COUNSELING SERVICES DEPT Total | 3.00 | 3.00 | 222,388 | 3.00 | 230,898 | 8,510 | 3.83% |
| AMSO NURSING SVCS | | | | | | | | | |
| 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% |
| | | AMSO NURSING SVCS Total | 1.00 | 1.00 | 69,377 | 1.00 | 73,876 | 4,499 | 6.48% |
| AMSO PSYCHOLOGICAL SVCS ** | | | | | | | | | |
| 02132140 | 5111 | Certified Salaries | 1.00 | 1.00 | 97,172 | 1.00 | 104,360 | 7,188 | 7.40% |
| | | AMSO PSYCHOLOGICAL SVCS Total | 1.00 | 1.00 | 97,172 | 1.00 | 104,360 | 7,188 | 7.40% |
| AMSO MEDIA CENTER | | | | | | | | | |
| 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% |
| | | AMSO MEDIA CENTER Total | 1.50 | 1.50 | 140,789 | 1.50 | 144,076 | 3,287 | 2.33% |
| AMSO PRINCIPAL SERVICES | | | | | | | | | |
| 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% |
| | | AMSO PRINCIPAL SERVICES Total | 6.50 | 6.50 | 653,144 | 6.50 | 674,395 | 21,251 | 3.25% |



| Org Code | Object Code | Description / Department | 2024-2025 Budget FTE | 2024-2025 Actual FTE | 2024-2025 Adopted Budget | 2025-2026 Budget FTE | 2025-2026 Adopted Budget | Increase (Decrease) | Variance |
|---|-------------|---|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| AMSO GENERAL INSTRUCTION | | | | | | | | | |
| 02142219 | 5611 | Instructional Supplies | | | 11,453 | | 10,653 | (800) | -6.99% |
| | | AMSO GENERAL INSTRUCTION Total | - | - | 11,453 | - | 10,653 | (800) | -6.99% |
| AMSO TECHNOLOGY DEPARTMENT | | | | | | | | | |
| 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% |
| | | AMSO TECHNOLOGY DEPARTMENT Total | - | - | 37,209 | - | 49,233 | 12,024.00 | 32.31% |
| AMSO BUILDING OPER & MAINT | | | | | | | | | |
| 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% |
| | | AMSO BUILDING OPER & MAINT Total | 3.50 | 3.50 | 588,612 | 3.50 | 700,089 | 111,477 | 18.94% |
| AMSO TRANSPORTATION | | | | | | | | | |
| 02142700 | 5510 | Pupil Transportation | | | 3,500 | | 4,000 | 500 | 14.29% |
| | | AMSO TRANSPORTATION Total | - | - | 3,500 | - | 4,000 | 500 | 14.29% |
| AMSO SUMMER WORK | | | | | | | | | |
| 02152601 | 5111 | Certified Salaries | - | - | 43,641 | - | 44,442 | 801 | 1.84% |
| | | AMSO SUMMER WORK Total | - | - | 43,641 | - | 44,442 | 801 | 1.84% |
| AMITY MIDDLE SCHOOL - ORANGE TOTAL | | | 54.00 | 52.80 | 5,057,086 | 52.80 | 5,346,802 | 289,716 | 5.73% |
| AHS ART DEPARTMENT | | | | | | | | | |
| 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% |
| | | AHS ART DEPARTMENT Total | 4.60 | 4.60 | 459,875 | 4.60 | 480,339 | 20,464 | 4.45% |
| AHS BUSINESS EDUCATION | | | | | | | | | |
| 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 Adopted Budget | Increase (Decrease) | Variance |
|--|-------------|--|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| 03111003 | 5641 | Text & Digital Resources | | | - | | - | - | 0.00% |
| 03111003 | 5810 | Dues & Fees | | | - | | - | - | 0.00% |
| | | AHS BUSINESS EDUCATION Total | 3.00 | 3.00 | 280,241 | 3.00 | 305,733 | 25,492 | 9.10% |
| AHS ENGLISH DEPARTMENT | | | | | | | | | |
| 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% |
| | | AHS ENGLISH DEPARTMENT Total | 13.60 | 13.80 | 1,293,014 | 14.20 | 1,442,187 | 149,173 | 11.54% |
| AHS WORLD LANGUAGE DEPT | | | | | | | | | |
| 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% |
| | | AHS WORLD LANGUAGE DEPT Total | 13.20 | 13.20 | 1,222,945 | 13.20 | 1,270,074 | 47,129 | 3.85% |
| AHS FAMILY & CONSUMER SCIENCE | | | | | | | | | |
| 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% |
| | | AHS FAMILY & CONSUMER SCIENCE Total | 4.00 | 4.00 | 356,623 | 4.00 | 373,705 | 17,082 | 4.79% |
| AHS TECH EDUCATION | | | | | | | | | |
| 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% |
| | | AHS TECH EDUCATION Total | 5.60 | 5.60 | 532,795 | 5.60 | 572,554 | 39,759 | 7.46% |
| AHS MATHEMATICS DEPT | | | | | | | | | |



| Org Code | Object Code | Description / Department | 2024-2025 Budget FTE | 2024-2025 Actual FTE | 2024-2025 Adopted Budget | 2025-2026 Budget FTE | 2025-2026 Adopted 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% |
| | | AHS MATHEMATICS DEPT Total | 16.80 | 16.80 | 1,579,189 | 17.40 | 1,662,483 | 83,294 | 5.27% |
| AHS MUSIC DEPARTMENT | | | | | | | | | |
| 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% |
| | | AHS MUSIC DEPARTMENT Total | 3.00 | 3.00 | 307,244 | 3.00 | 321,713 | 14,469 | 4.71% |
| AHS PE/ HEALTH DEPARTMENT | | | | | | | | | |
| 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% |
| | | AHS PE/ HEALTH DEPARTMENT Total | 6.60 | 7.60 | 511,215 | 7.60 | 628,698 | 117,483 | 22.98% |
| AHS SCIENCE DEPARTMENT | | | | | | | | | |
| 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% |
| | | AHS SCIENCE DEPARTMENT Total | 20.40 | 19.60 | 1,977,240 | 19.60 | 1,913,810 | (63,430) | -3.21% |
| AHS SOCIAL STUDIES | | | | | | | | | |



| Org Code | Object Code | Description / Department | 2024-2025 Budget FTE | 2024-2025 Actual FTE | 2024-2025 Adopted Budget | 2025-2026 Budget FTE | 2025-2026 Adopted 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% |
| | | AHS SOCIAL STUDIES Total | 14.00 | 13.60 | 1,343,465 | 13.60 | 1,356,776 | 13,311 | 0.99% |
| AHS STEM INITIATIVE | | | | | | | | | |
| 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% |
| | | AHS STEM INITIATIVE Total | - | - | 9,260 | - | 8,560 | (700) | -7.56% |
| AHS READING DEPT | | | | | | | | | |
| 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% |
| | | AHS READING DEPT Total | 1.00 | 1.00 | 105,985 | 1.00 | 109,060 | 3,075 | 2.90% |
| AHS THEATRE | | | | | | | | | |
| 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% |
| | | AHS THEATRE Total | 1.60 | 1.60 | 160,932 | 1.20 | 124,678 | (36,254) | -22.53% |
| ESL PROGRAM | | | | | | | | | |
| 03111018 | 5611 | Instructional Supplies | | | 600 | | 600 | - | 0.00% |
| | | ESL PROGRAM Total | - | - | 600 | - | 600 | - | 0.00% |
| AHS COVERAGE | | | | | | | | | |
| 03111027 | 5111 | Certified Salaries | - | - | 185,923 | - | 167,931 | (17,992) | -9.68% |
| | | AHS COVERAGE Total | - | - | 185,923 | - | 167,931 | (17,992) | -9.68% |
| AHS STUDENT ACTIVITIES | | | | | | | | | |
| 03113201 | 5111 | Certified Salaries | - | - | 210,490 | - | 220,307 | 9,817 | 4.66% |
| 03113201 | 5690 | Other Supplies | - | - | - | - | 14,000 | 14,000 | 100.00% |
| | | AHS STUDENT ACTIVITIES Total | - | - | 210,490 | - | 234,307 | 23,817 | 11.32% |
| AHS INTERSCHOLASTIC SPRTS | | | | | | | | | |
| 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 Adopted 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% |
| | | AHS INTERSCHOLASTIC SPRTS Total | 2.00 | 2.00 | 1,130,276 | 3.00 | 1,360,549 | 230,273 | 20.37% |
| AHS RESOURCE PROGRAM ** | | | | | | | | | |
| 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% |
| | | AHS RESOURCE PROGRAM Total | 11.00 | 12.00 | 862,242 | 11.80 | 855,451 | (6,791) | -0.79% |
| AHS SPEECH/LANGUAGE ** | | | | | | | | | |
| 03122150 | 5111 | Certified Salaries | 1.50 | 1.50 | 153,728 | 1.50 | 158,340 | 4,612 | 3.00% |
| | | AHS SPEECH/LANGUAGE Total | 1.50 | 1.50 | 153,728 | 1.50 | 158,340 | 4,612 | 3.00% |
| AHS SOCIAL WORK SERVICES** | | | | | | | | | |
| 03132110 | 5111 | Certified Salaries | 2.00 | 2.00 | 193,429 | 2.00 | 210,251 | 16,822 | 8.70% |
| | | AHS SOCIAL WORK SERVICES Total | 2.00 | 2.00 | 193,429 | 2.00 | 210,251 | 16,822 | 8.70% |
| AHS COUNSELING SERVICES DEPT | | | | | | | | | |
| 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% |
| | | AHS COUNSELING SERVICES DEPT Total | 14.00 | 14.00 | 1,301,767 | 14.00 | 1,362,716 | 60,949 | 4.68% |
| AHS NURSING SVCS | | | | | | | | | |
| 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% |
| | | AHS NURSING SVCS Total | 3.00 | 3.00 | 198,968 | 3.00 | 208,430 | 9,462 | 4.76% |
| AHS PSYCHOLOGICAL SVCS ** | | | | | | | | | |
| 03132140 | 5111 | Certified Salaries | 3.00 | 3.00 | 243,094 | 3.00 | 255,270 | 12,176 | 5.01% |
| | | AHS PSYCHOLOGICAL SVCS Total | 3.00 | 3.00 | 243,094 | 3.00 | 255,270 | 12,176 | 5.01% |
| AHS MEDIA CENTER | | | | | | | | | |
| 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 Adopted 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% |
| | | AHS MEDIA CENTER Total | 3.00 | 3.00 | 272,676 | 3.00 | 285,963 | 13,287 | 4.87% |
| AHS PRINCIPAL SVCS | | | | | | | | | |
| 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% |
| | | AHS PRINCIPAL SVCS Total | 19.40 | 19.40 | 2,093,526 | 18.60 | 1,991,618 | (101,908) | -4.87% |
| AHS GENERAL INSTRUCTION | | | | | | | | | |
| 03142219 | 5611 | Instructional Supplies | | | 23,162 | | 23,162 | - | 0.00% |
| | | AHS GENERAL INSTRUCTION Total | - | - | 23,162 | - | 23,162 | - | 0.00% |
| AHS BUILDING OPER & MAINT | | | | | | | | | |
| 03142600 | 5112 | Classified Salaries | 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% |
| | | AHS BUILDING OPER & MAINT Total | 12.00 | 12.00 | 1,710,562 | 12.00 | 1,831,043 | 120,481 | 7.04% |
| AHS TRANSPORTATION | | | | | | | | | |
| 03142700 | 5510 | Pupil Transportation | | | 35,000 | | 35,000 | - | 0.00% |
| | | AHS TRANSPORTATION Total | - | - | 35,000 | - | 35,000 | - | 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 Adopted Budget | Increase (Decrease) | Variance |
|--|-------------|-------------------------------------|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| AHS SUMMER WORK | | | | | | | | | |
| 03152601 | 5111 | Certified Salaries | - | - | 88,806 | - | 123,039 | 34,233 | 38.55% |
| | | AHS SUMMER WORK Total | - | - | 88,806 | - | 123,039 | 34,233 | 38.55% |
| AMITY HIGH SCHOOL TOTAL | | | 178.30 | 179.30 | 18,844,272 | 179.90 | 19,674,040 | 829,768 | 4.40% |
| DPS RESOURCE PROGRAM | | | | | | | | | |
| 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% |
| | | DPS RESOURCE PROGRAM Total | 2.00 | 2.00 | 394,894 | 2.00 | 431,268 | 36,374 | 9.21% |
| DPS ALTERNATIVE SCHOOL | | | | | | | | | |
| 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% |
| | | DPS ALTERNATIVE SCHOOL Total | 3.00 | 3.00 | 302,399 | 3.00 | 310,340 | 7,941 | 2.63% |
| DPS SAILS PROGRAM ** | | | | | | | | | |
| 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% |
| | | DPS SAILS PROGRAM Total | 9.00 | 9.00 | 379,936 | 9.00 | 441,297 | 61,361 | 16.15% |
| DPS TRANSITION ACADEMY | | | | | | | | | |
| 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% |
| | | DPS TRANSITION ACADEMY Total | 5.20 | 5.20 | 275,812 | 5.20 | 257,028 | (18,784) | -6.81% |
| DPS EMOTIONALLY DISTURBED PROGRAM | | | | | | | | | |
| 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 Adopted Budget | Increase (Decrease) | Variance |
|-----------------------------------|-------------|---|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|----------------|
| 04121207 | 5690 | Other Supplies | | | 2,000 | | 2,000 | - | 0.00% |
| | | DPS EMOTIONALLY DISTURBED PRGM Total | 2.00 | 2.00 | 164,066 | 2.00 | 174,368 | 10,302 | 6.28% |
| DPS READING PROGRAM | | | | | | | | | |
| 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% |
| | | DPS READING PROGRAM | 2.00 | 2.00 | 203,590 | 2.00 | 209,135 | 5,545.00 | 2.72% |
| DPS SPEECH/LANGUAGE | | | | | | | | | |
| 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% |
| | | DPS SPEECH/LANGUAGE Total | - | - | 3,100 | - | 3,400 | 300 | 9.68% |
| DPS HEARING IMPAIRED | | | | | | | | | |
| 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% |
| | | DPS HEARING IMPAIRED Total | - | - | 55,250 | - | 34,900 | (20,350) | -36.83% |
| DPS TECHNOLOGY DEPARTMENT | | | | | | | | | |
| 04142350 | 5695 | Technology Supplies | | | 4,242 | | 4,242 | - | 0.00% |
| 04142350 | 5732 | Equipment Technology-New | | | - | | - | - | 0.00% |
| 04142350 | 5733 | Equipment Technology-Replacement | | | - | | - | - | 0.00% |
| | | DPS TECHNOLOGY DEPARTMENT Total | - | - | 4,242 | - | 4,242 | - | 0.00% |
| DPS SPEC ED PUBLIC OUT | | | | | | | | | |
| 04126110 | 5510 | Pupil Transportation | | | 297,746 | | 233,728 | (64,018) | -21.50% |
| 04126110 | 5560 | Tuition Expense | | | 826,215 | | 862,050 | 35,835 | 4.34% |
| | | DPS SPEC ED PUBLIC OUT Total | - | - | 1,123,961 | - | 1,095,778 | (28,183) | -2.51% |
| DPS REG ED VOAG/VOTECH OUT | | | | | | | | | |
| 04126111 | 5560 | Tuition Expense | | | 164,133 | | 75,361 | (88,772) | -54.09% |
| | | DPS REG ED VOAG/VOTECH OUT Total | - | - | 164,133 | - | 75,361 | (88,772) | -54.09% |
| SPEC ED PUBLIC IN-DISTRICT | | | | | | | | | |
| 04126116 | 5510 | Pupil Transportation | | | 729,919 | | 756,996 | 27,077 | 3.71% |
| | | SPEC ED PUBLIC IN-DISTRICT Total | - | - | 729,919 | - | 756,996 | 27,077 | 3.71% |
| DPS REG ED PUBLIC OUT | | | | | | | | | |
| 04126117 | 5560 | Tuition Expense | | | 121,600 | | 68,362 | (53,238) | -43.78% |
| | | DPS REG ED PUBLIC OUT Total | - | - | 121,600 | - | 68,362 | (53,238) | -43.78% |



| Org Code | Object Code | Description / Department | 2024-2025 Budget FTE | 2024-2025 Actual FTE | 2024-2025 Adopted Budget | 2025-2026 Budget FTE | 2025-2026 Adopted Budget | Increase (Decrease) | Variance |
|---|-------------|--|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| DPS SPEC ED PRIVATE OUT | | | | | | | | | |
| 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% |
| | | DPS SPEC ED PRIVATE OUT Total | - | - | 2,707,024 | - | 3,004,266 | 297,242 | 10.98% |
| 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% |
| | | DPS SOCIAL WORK Total | - | - | 3,430 | - | 3,180 | (250) | -7.29% |
| DPS NURSING SVCS | | | | | | | | | |
| 04132130 | 5330 | Other Professional & Tech Srvc | | | 159,578 | | 289,928 | 130,350 | 81.68% |
| | | DPS NURSING SVCS Total | - | - | 159,578 | - | 289,928 | 130,350 | 81.68% |
| DPS PSYCHOLOGICAL SVCS | | | | | | | | | |
| 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% |
| | | DPS PSYCHOLOGICAL SVCS Total | - | - | 49,820 | - | 52,070 | 2,250 | 4.52% |
| PUPIL SERVICES | | | | | | | | | |
| 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% |
| | | PUPIL SERVICES Total | 2.73 | 2.73 | 922,614 | 2.98 | 888,007 | (34,607) | -3.75% |
| DPS HOMEBOUND INSTRUCTION | | | | | | | | | |
| 04151204 | 5111 | Certified Salaries | - | - | 30,670 | - | 30,670 | - | 0.00% |
| 04151204 | 5330 | Other Professional & Tech Srvc | - | - | 6,500 | - | 6,500 | - | 0.00% |
| | | DPS HOMEBOUND INSTRUCTION Total | - | - | 37,170.00 | - | 37,170.00 | - | 0.00% |
| DEPARTMENT OF PUPIL SERVICES TOTAL | | | 25.93 | 25.93 | 7,802,538 | 26.18 | 8,137,096 | 334,558 | 4.29% |
| BOARD OF EDUCATION | | | | | | | | | |
| 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 Adopted Budget | Increase (Decrease) | Variance |
|---------------------------------------|-------------|---|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| | | BOARD OF EDUCATION Total | - | - | 335,351 | - | 350,370 | 15,019 | 4.48% |
| | | CENTRAL ADMINISTRATION | | | | | | | |
| 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% |
| | | CENTRAL ADMINISTRATION Total | 12.00 | 12.00 | 2,719,372 | 14.60 | 2,977,454 | 258,082 | 9.49% |
| *Includes Curriculum Writing Stipends | | | | | | | | | |
| | | TECHNOLOGY DEPARTMENT | | | | | | | |
| 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% |
| | | TECHNOLOGY DEPARTMENT Total | 10.60 | 10.00 | 1,821,307 | 10.00 | 2,020,974 | 199,667 | 10.96% |
| | | CNTRL ADMIN-BLDGS OPER & MAINT | | | | | | | |
| 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 Adopted 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% |
| | | CNTRL ADMIN-BLDGS OPER & MAINT Total | 3.00 | 3.00 | 716,934 | 3.00 | 763,865 | 46,931 | 6.55% |
| SECURITY | | | | | | | | | |
| 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% |
| | | SECURITY Total | - | - | 36,685 | - | 39,585 | 2,900 | 7.91% |
| CNTRL ADMIN-TRANSPORTATION | | | | | | | | | |
| 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% |
| | | CNTRL ADMIN-TRANSPORTATION Total | - | - | 2,189,699 | - | 2,328,607 | 138,908 | 6.34% |
| CNTRL ADMIN-SUBSTITUTES | | | | | | | | | |
| 05151026 | 5111 | Certified Salaries | | - | 613,406 | | 623,203 | 9,797 | 1.60% |
| 05151026 | 5112 | Classified Salaries | | | 50,000 | | 77,540 | 27,540 | 55.08% |
| | | CNTRL ADMIN-SUBSTITUTES Total | - | - | 663,406 | - | 700,743 | 37,337 | 5.63% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| 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 Adopted 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% |
| | | EMPLOYEE BENEFITS Total | - | - | 6,951,839 | - | 7,283,539 | 331,700 | 4.77% |
| REDEMPTION OF PRINCIPAL | | | | | | | | | |
| 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% |
| | | REDEMPTION OF PRINCIPAL Total | - | - | 3,858,211 | - | 2,552,296 | (1,305,915) | -33.85% |
| CENTRAL ADMINISTRATION TOTAL | | | 25.60 | 25.00 | 19,292,804 | 27.60 | 19,017,433 | (275,371) | -1.43% |
| GRAND TOTAL | | | 339.33 | 338.53 | 56,456,652 | 341.98 | 58,108,999 | 1,652,347 | 2.93% |



| Function | Location | Description / Department | 2024-2025 Budget FTE | 2024-2025 Actual FTE | 2024-2025 Adopted Budget | 2025-2026 Budget FTE | 2025-2026 Adopted 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% |
| ART Total | | | 6.60 | 6.60 | 671,892.00 | 6.60 | 696,714.00 | 24,822 | 3.69% |
| 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 Adopted Budget | Increase (Decrease) | Variance |
|---------------------------------|----------|--------------------------------|-------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|------------------------|----------|
| ATHLETICS | OMS | Dues & Fees | - | - | 550 | - | 550 | - | 0.00% |
| ATHLETICS Total | | | 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% |
| BENEFITS Total | | | - | - | 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% |
| BOARD OF EDUCATION Total | | | - | - | 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% |
| BUSINESS Total | | | 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 Adopted 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% |
| CENTRAL ADMINISTRATION Total | | | 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% |
| COVERAGE Total | | | - | - | 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% |
| DEBT SERVICE Total | | | - | - | 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% |
| DPS - SAILS PROGRAM Total | | | 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% |
| DPS - TUITION - MAGNET Total | | | - | - | 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% |
| DPS - TUITION - PRIVATE OUT Total | | | - | - | 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% |
| DPS - TUITION - PUBLIC OUT Total | | | - | - | 826,215 | - | 862,050 | 35,835 | 4.34% |
| DPS - TUITION - VOAG/VOTECH | DPS | Tuition Expense | - | - | 164,133 | - | 75,361 | (88,772) | -54.09% |
| DPS - TUITION - VOAG/VOTECH Total | | | - | - | 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% |
| DPS-ALTERNATIVE SCHOOL Total | | | 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 Adopted 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% |
| DPS-COUNSELING SERVICES Total | | | 20.00 | 20.00 | 1,768,014 | 20.00 | 1,853,164 | 85,150 | 4.82% |
| 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% |
| DPS-EMOTIONALLY DISTURBED Total | | | 2.00 | 2.00 | 164,066.00 | 2.00 | 174,368.00 | 10,302 | 6.28% |
| 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% |
| DPS-READING Total | | | 2.00 | 2.00 | 203,590.00 | 2.00 | 209,135.00 | 5,545 | 2.72% |
| 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% |
| DPS-HEARING IMPAIRED Total | | | - | - | 55,250 | - | 34,900 | (20,350) | -36.83% |
| 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% |
| DPS-HOMEBOUND TUTORS Total | | | - | - | 37,170.00 | - | 37,170 | - | 0.00% |
| 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 Adopted 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% |
| DPS-NURSING SERVICES Total | | | 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% |
| DPS-PSYCHOLOGICAL SERVICES Total | | | 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% |
| DPS-PUPIL SERVICES Total | | | 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% |
| DPS-RESOURCE PROGRAM Total | | | 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 Adopted 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% |
| DPS-SOCIAL WORK SERVICES Total | | | 4.00 | 4.00 | 358,941.00 | 4.00 | 387,272 | 28,331 | 7.89% |
| 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% |
| DPS-SPEECH/LANGUAGE Total | | | 2.80 | 2.80 | 262,174 | 2.80 | 272,745 | 10,571 | 4.03% |
| 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% |
| DPS-TRANSITION ACADEMY Total | | | 5.20 | 5.20 | 275,812 | 5.20 | 257,028 | (18,784) | -6.81% |
| 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 Adopted Budget | Increase (Decrease) | Variance |
|----------------------------|----------|---------------------------------|-------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|------------------------|----------|
| ENGLISH Total | | | 21.60 | 21.80 | 1,976,478 | 22.20 | 2,162,667 | 186,189 | 9.42% |
| ESL | AHS | Instructional Supplies | - | - | 600 | - | 600 | - | 0.00% |
| ESL Total | | | - | - | 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 | - | - | - | - | - | - | 0.00% |
| 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% |
| FACILITIES Total | | | 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 Adopted 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% |
| FAMILY & CONSUMER SCIENCES Total | | | 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% |
| GENERAL INSTRUCTION Total | | | - | - | 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% |
| MATHEMATICS Total | | | 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 Adopted 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% |
| MEDIA Total | | | 6.00 | 6.00 | 554,274 | 6.00 | 574,685 | 20,411 | 3.68% |
| 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% |
| MUSIC Total | | | 7.00 | 7.00 | 660,327 | 7.00 | 691,365 | 31,038 | 4.70% |



| Function | Location | Description / Department | 2024-2025 Budget FTE | 2024-2025 Actual FTE | 2024-2025 Adopted Budget | 2025-2026 Budget FTE | 2025-2026 Adopted 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% |
| PHYSICAL EDUCATION Total | | | 10.60 | 11.60 | 855,646 | 11.60 | 988,027 | 132,381 | 15.47% |
| 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 Adopted 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% |
| PRINCIPAL SERVICES Total | | | 32.40 | 32.40 | 3,420,538 | 31.60 | 3,361,514 | (59,024) | -1.73% |
| 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% |
| READING Total | | | 3.00 | 3.00 | 305,401 | 3.00 | 318,634 | 13,233 | 4.33% |
| 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 Adopted Budget | Increase (Decrease) | Variance |
|-----------------------------|----------|------------------------------------|-------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|------------------------|----------|
| SCIENCE Total | | | 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% |
| SECURITY Total | | | - | - | 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% |
| SOCIAL STUDIES Total | | | 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% |
| STEM Total | | | - | - | 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 Adopted 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% |
| STUDENT ACTIVITIES Total | | | - | - | 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% |
| SUBSTITUTES Total | | | - | - | 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% |
| SUMMERWORK Total | | | - | - | 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% |
| TECH EDUCATION Total | | | 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 Adopted 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% |
| TECHNOLOGY Total | | | 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% |
| THEATER ARTS Total | | | 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% |
| TRANSPORTATION Total | | | - | - | 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 Adopted 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% |
| WORLD LANGUAGE Total | | | 22.20 | 22.20 | 1,972,442 | 22.20 | 2,088,838 | 116,396 | 5.90% |

