



AMITY REGIONAL SCHOOL DISTRICT NO. 5 SUPERINTENDENT'S PROPOSED 2026-2027 BUDGET



TABLE OF CONTENTS

- Introduction** **5**
- Executive Summary** **6**
 - Superintendent's Letter 7
 - AFC/BOE Members 8
 - School District Profiles 9
 - Board Goals 10
 - Budget Process & Timeline 11
 - Revenue Summary 12
 - Expenditure Summary 13
 - Student Enrollment 14
 - Average Daily Membership 16
 - Personnel Changes Summary 18
 - Debt Summary Overview 19
 - Risk Factors 20
- Assumptions & Observations** **22**
 - Assumptions & Observations-Budget Drivers 23
 - Assumptions & Observations- Budget Balancers 24
 - Possible Uses Unspent Fund Balance 25
- Financials** **26**
 - Budget Summary 27
 - Budget Overview 28
 - Major Budget Categories 30
 - Capital Improvement Plan 31
 - One Year Plan 33
 - Multi-Year Plan 34
 - Project Types 35
 - Capital Projects 37
 - BUILDING OPERS & MAINT 39
 - HVAC Inspection - AMSB State Mandated 40
 - Parking lot - asphalt repairs-AMSB 41
 - Pipe Insulation-AMSO 42
 - Sidewalk & Concrete Repairs-AMSB 43
 - Sidewalk & Concrete Repairs-ARHS 45
 - BUILDING OPERS & MAINT 47
 - Boiler controls-ARHS 48
 - HVAC Inspection - ARHS - State Mandated 50
 - Power wash building-ARHS 51
 - BUILDING OPERS & MAINT 53
 - Boiler Controls-AMSO 54
 - HVAC Inspections - AMSO - State Mandated 55
 - Parking Lot Maintenance-AMSO 57
 - Pipe insulation-AMSB 59
 - Sidewalk & Concrete Repairs-AMSO 60
 - BUILDING OPERS & MAINT 62
 - Facilities Contingency 63
 - Expenditures 64
 - Art Room Upgrades-ARHS 65

| | |
|---|-----|
| MUSIC | 66 |
| Lab - Music/Video-ARHS | 67 |
| PHYSICAL EDUCATION | 68 |
| Fitness Room Equipment-AMSB | 69 |
| PRINCIPAL SERVICES | 70 |
| Furniture Replacement-ARHS | 71 |
| PRINCIPAL SERVICES | 72 |
| Furniture Replacement-AMSB | 73 |
| Furniture Replacement-AMSO | 74 |
| SCIENCE | 75 |
| Science Lab gas lines-ARHS | 76 |
| TECHNOLOGY DEPARTMENT | 78 |
| Computer Lab - Tech Ed - AMSB | 79 |
| Computer Lab - Tech Ed - AMSO | 80 |
| Projectors-AMSB | 81 |
| Promethean/Instructional Boards-AMSB | 82 |
| TECHNOLOGY DEPARTMENT | 83 |
| Projectors-AMSO | 84 |
| Promethean/Instructional Boards-AMSO | 85 |
| TECHNOLOGY DEPARTMENT | 86 |
| Access Points Replacement-DW | 87 |
| Access Points-DW | 88 |
| Desktop computer replacement-DW | 89 |
| Docking Stations-DW | 90 |
| Infrastructure Replacement-DW | 91 |
| LCD Data Projectors-DW | 92 |
| Monitors-DW | 93 |
| Projectors-ARHS | 94 |
| Promethean/Instructional Boards -ARHS | 95 |
| Security Cameras-DW | 96 |
| Debt Summary | 97 |
| Obligations for OPEB | 98 |
| COST SAVINGS | 99 |
| Year-to-Year Budget Comparison Summary | 100 |
| Revenue Accounts | 103 |
| Expense Accounts | 104 |
| Expenses: Salaries & Benefits | 105 |
| Expenses: Professional Services | 107 |
| Expenses: Special Education Tuition | 108 |
| Expenses: Purchased Services, Debt & Utilities | 110 |
| Expense: Improvements to Buildings | 112 |
| Expenses: Improvements to Sites | 113 |
| Expenses: Staff Travel, Contingency, Dues & Fees | 114 |
| Accounts by Categories: Function, Object, Location, Program | 115 |
| 3 Year Operating Forecast | 134 |
| Long Range Projected Budgets | 135 |
| Textbook Purchase Plan | 138 |
| Future Bond Information | 139 |
| Historical and Projected Budget Increases | 141 |

| | |
|---|------------|
| Historical Data | 142 |
| Sources of Fund Balances | 143 |
| Uses of Unspent Fund Balance | 145 |
| Budget Increases 5-Year Average | 146 |
| Budget Balancers - 5 Year History | 147 |
| Actual to Budget Variances | 149 |
| Student Enrollment 5 Year History | 150 |
| Staffing | 151 |
| Staff Turn-over Trends | 153 |
| Medical & Dental Claim History | 154 |
| Medical & Dental Claims Variances | 155 |
| Electricity Usage | 157 |
| Additional Information | 159 |
| Glossary of Terms | 160 |
| Year-End Balance | 164 |

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.

EXECUTIVE SUMMARY: A message from the Superintendent of Schools, Board goals, a list of Board members and an outline of the budget process.

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

FINANCIALS: This section includes budget summary data, capital plans, debt summary, OPEB data, cost-savings efforts, and a detailed description of budget lines.

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.

GLOSSARY: 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.).

Executive Summary

Outlining what it takes to support a quality education and well-maintained facilities



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

Jennifer P. Byars, Ed.D.
Superintendent of Schools

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

The Amity Proposed 2026-2027 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 1.54% 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 2026-2027 budget include contracted salaries, medical benefits, transportation, utilities and dues and fees. A re-imagined middle school schedule increases student choice, expands elective offerings, and provides additional instructional time. Three new teaching positions are required to support the opportunities created by this schedule, one position will be reassigned from the high school. Other staff positions requested include an additional special education teacher to support increased enrollment, and an instructional coach to support curriculum alignment and vertical articulation across grades 7-12 in the STEM curriculum. Athletics has requested 2 assistant coaches for growing programs. As part of the district's Strategic Plan goal to expand career pathways, the high school is proposing to offer a Certified Nursing Assistant (CNA) program for students. The program can be implemented without hiring additional staff, though costs are associated with contracting services to support program delivery. Notably, district debt decreases by 41.6%, 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's Proposed Budget reflects a balanced commitment to educational excellence, expanded student opportunities, and the Board's goals, while exercising responsible stewardship of district resources. We look forward to continuing our collaborative work with the Board of Education, the Finance Committee, and community members to refine and finalize a budget that advances 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 5, 2026.

BOE and AFC Members

Amity Regional School District N^o5

Board of Education Members

Mr. Paul Davis – Chairperson (O)
Mr. Patrick Reed – Vice-Chairperson (W)
Ms. Dana Lombardi- Secretary –(O)
Ms. Meghan Rabuse - Treasurer (O)
Ms. Donna Schlank - Deputy Treasurer (O)
Ms. Cathy Bradley (O)
Ms. Autumn Cloud Ingram (B)
Ms. Jennifer Jacquet (O)
Mr. Sudhir Karunakaran (W)
Mr. Michael McDonough (O)
Dr. Carol Oladele (W)
Ms. Donna Schuster –(W)
Mr. Christian Young- (O)

Amity Regional School District N^o5

Finance Committee Members

Mr. Sudhir Karunakaran – Chairperson (ABOE-W)
Ms. Meghan Rabuse (ABOE-O)
Ms. Autumn Cloud Ingram –(ABOE-B)
TBD (Bethany BOF)
Mr. Joseph Nuzzo (Orange BOF)
Mr. Donovan Lofters (Woodbridge BOF)

Profile of the School District

Amity's MISSION

To enable every Amity student to become a lifelong learner and a literate, caring, creative, and effective world citizen.

DISTRICT HISTORY

The Amity Regional School District was organized after approval by voters in 1953 and the High School opened its doors in 1954. The term Amity has ties to colonial Woodbridge and Bethany but also means “friendship” and is symbolic of the cooperation demonstrated among the three founding towns in arranging for a regional school district. The three birds on the shield are symbols of the towns of Bethany, Orange, and Woodbridge and the sun symbolizes the connection Amity has with all three towns.

BOWA is the acronym used to represent the four school districts that serve our three towns – **B**ethany Public Schools, **O**range Public Schools, **W**oodbridge Public Schools, and **A**mity Regional School District No. 5. Each of these school districts has its own Board of Education, but we work collaboratively to provide a comprehensive K-12 education for the students in our community.

The District's Strategic Action Plan and The Portrait of The Graduate

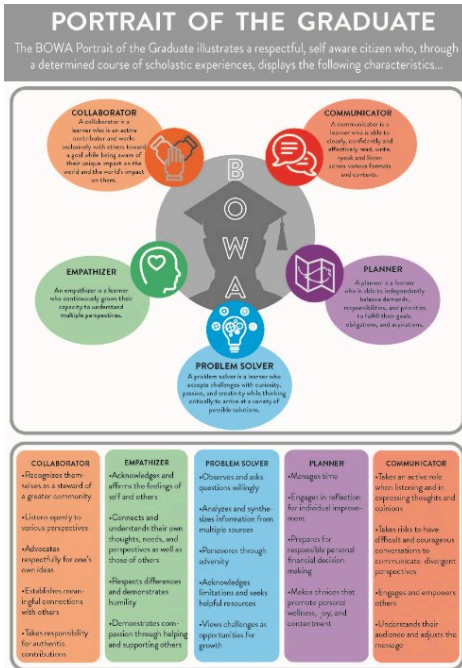
Click here to link to the District's Strategic Action Plan -

[ARD5-Strategic-Action-Plan-2023-2026.pdf](#)

What is a Portrait of the Graduate (POG)?

A Portrait of the Graduate outlines the skills, knowledge, and dispositions that students across all grade levels should have. It is a promise that our educators make to ALL our students to prepare our students for the world beyond school. Additionally, a Portrait of the Graduate should reflect what our community values for our graduates.

Amity Board of Education / District Goals

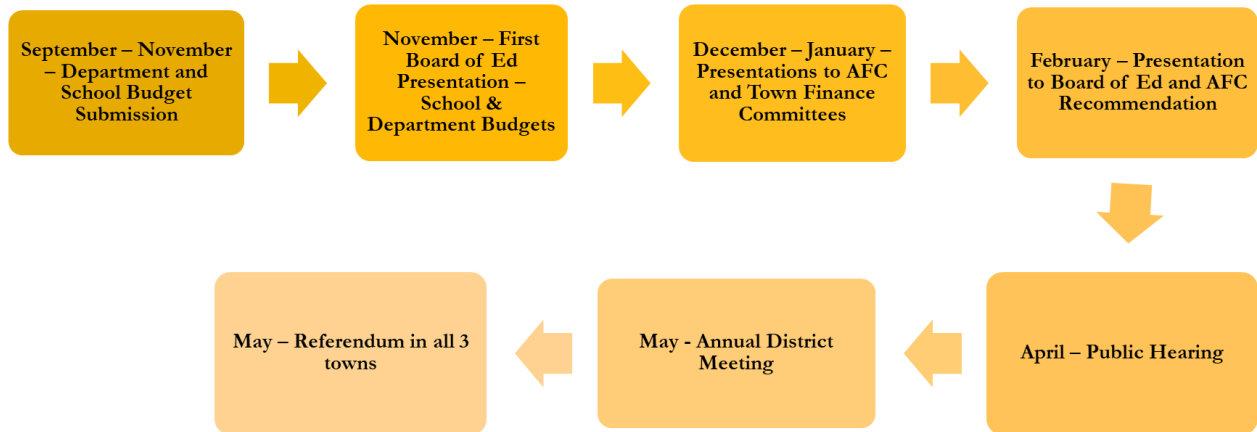


Continuously improve instruction, cultivate creativity, and enhance student engagement and performance.

Enhance the efficient and effective use of resources.

Foster a supportive climate for students and adults.

Budget Timeline



Revenue Summary

- Member town allocations increase by \$560,588 or 0.99 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 decrease slightly based on current data
 - Open Choice Grant funds are now required to be accounted for in the general operating budget \$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 2,145 to 2,209 an estimate of 64 students

Expenditure Summary

- Total expenditures increase by \$895,175 or 1.54 percent
 - Salaries are higher by \$1,550,015
 - Benefits increase by \$423,242
 - Special education transportation and tuition increase by \$261,098
 - Debt Service *decreases* by \$1,061,046
 - Building and Site Improvements decrease by \$388,500
 - Equipment, new, replacement including technology decrease by \$50,499
 - Utilities, repairs and transportation supplies increase by \$123,131

Full-time Equivalent (FTE) position increases by a net 4.53 FTE

- Certified positions will increase by 4.53 FTE. 1.0 FTE teaching position to support the increased number of special education students, increased elective offered at the middle schools for the new schedule require 2.0 FTE will be added in physical education (1 FTE will be transferred from the high school) and 1.0 FTE position will be added in world language. An additional instructional coach, 1.0 FTE to support curriculum alignment and vertical articulation across grades 7-12 in the STEM curriculum, 0.53 FTE previously funded by grants.

Student Enrollment

The Average Daily Membership decreased from 2,153 (on October 1, 2024) to 2,145 (on October 1, 2025), decreasing by 8 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 2,263 compared to 2,199 for this school year, an increase of 64 students. This is the increase across the three schools. These estimates are just that; an estimate. The NESDEC report of December 2025 and the District's calculations indicate the enrollment loss in FY23 of 86 students was erased in FY24, remained relatively flat in FY25, with an increase in FY26. Amity Regional High School has average 52 new registrations over recent years.

| TOWN | Elementary - BOW (Pre K - 6) | | | | | | | | Amity District #5 (7-12) | | | | | | Outside Placements | V0-AG / Magnet | ADM* | by Scho |
|---------------------|------------------------------|------------|------------|------------|------------|------------|------------|------------|--------------------------|------------|------------|------------|------------|------------|--|---|-------------|---------|
| | Pre-K | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | | |
| Bethany | 18 | 49 | 58 | 60 | 46 | 64 | 61 | 76 | 68 | 62 | 46 | 51 | 48 | 67 | Gr 7: 0 Gr 8: 0 Gr 9: 0 Gr 10: 1 Gt. 11: 0 Gr. 12: 2 Total: 3 | Gr 7: 0 Gr 8: 0 Gr 9: 3 Gr 10: 1 Gt. 11: 2 Gr. 12: 2 Total: 8 | 353 | |
| Orange | 61 | 166 | 139 | 161 | 194 | 181 | 173 | 196 | 167 | 185 | 175 | 148 | 165 | 150 | Gr 7: 1 Gr 8: 0 Gr 9: 1 Gr 10: 1 Gt. 11: 0 Gr. 12: 6 Total: 9 | Gr 7: 0 Gr 8: 1 Gr 9: 7 Gr 10: 9 Gt. 11: 2 Gr. 12: 7 Total: 26 | 1,025 | |
| Woodbridge | 24 | 85 | 106 | 133 | 122 | 140 | 128 | 127 | 124 | 135 | 115 | 132 | 126 | 118 | Gr 7: 0 Gr 8: 1 Gr 9: 1 Gr 10: 1 Gt. 11: 0 Gr. 12: 5 Total: 8 | Gr 7: 0 Gr 8: 0 Gr 9: 1 Gr 10: 2 Gt. 11: 3 Gr. 12: 3 Total: 9 | 767 | |
| Grade Totals | 103 | 300 | 303 | 354 | 362 | 385 | 362 | 399 | 359 | 382 | 336 | 331 | 339 | 335 | 20 | 43 | 2145 | |

(continued from above)

| Open Choice Placed Students | Tuition Total | Exchange or State | |
|-----------------------------|-----------------|-------------------|--------------|
| | | | |
| Bethany Middle | Bethany Middle | Bethany Middle | 360 |
| 7 | 0 | 0 | |
| | | | |
| Total: 7 | Total: 0 | Total: 0 | |
| | | | |
| | | | |
| Orange Middle | Orange Middle | Orange Middle | 1,034 |
| 9 | 0 | 0 | |
| | | | |
| Total: 9 | Total: 0 | Total: 0 | |
| | | | |
| | | | |
| High School | High School | High School | 805 |
| 29 | 8 | 1 | |
| | | | |
| Total: 29 | Total: 8 | Total: 1 | |
| 45 | 8 | 1 | 2199 |

Average Daily Membership: The Towns of Bethany and Woodbridge's enrollment share of the 2026-2027 budget will increase, while the Town of Orange will see a decrease in their enrollment share. This is based on the enrollment on October 1, 2025, 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, 2025 | 353 | 1025 | 767 | 2145 |
| October 1, 2024 | 347 | 1043 | 763 | 2153 |
| Net Change | 6 | -18 | 4 | -8 |
| | | | | |
| | Bethany | Orange | Woodbridge | Total |
| Fiscal Year 2026-2027 | 16.457% | 47.786% | 35.757% | 100.00% |
| Fiscal Year 2025-2026 | 16.117% | 48.444% | 35.439% | 100.00% |
| Net Change | 0.340% | -0.658% | 0.264% | |

MEMBER TOWN ALLOCATIONS

With a 0 Percent Budget Increase and Higher Revenues

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

| | Enrollment Shift | Higher Revenues | Total Allocation At 0% |
|-------------------|-------------------------|------------------------|-------------------------------|
| Bethany | \$193,242 | -\$55,063 | \$138,179 |
| Orange | -\$373,980 | -\$159,886 | -\$533,866 |
| Woodbridge | \$180,738 | -\$119,638 | \$61,100 |
| Totals | \$0 | -\$334,587 | -\$334,587 |

MEMBER TOWN ALLOCATIONS With a 1.54 Percent Budget Increase

| Member Town | Enrollment Shift | Higher Revenues | Higher Operating Expenditures |
|-------------------|------------------|-------------------|-------------------------------|
| Bethany | \$193,242 | -\$55,063 | \$147,319 |
| Orange | -\$373,980 | -\$159,886 | \$427,768 |
| Woodbridge | \$180,738 | -\$119,638 | \$320,088 |
| Totals | \$0 | -\$334,587 | \$895,175 |

(continued from above) ↑

| Variance Dollar To Budget | Variance Percent To Budget | Prior Years Credit |
|---------------------------|----------------------------|--------------------|
| \$285,499 | 3.12% | -\$147,479 |
| -\$106,097 | -0.39% | -\$446,061 |
| \$381,188 | 1.89% | -\$305,064 |
| \$560,590 | 1.54% | -\$898,604 |

Personnel Changes

The number of full-time equivalent (FTE) positions will have a net increase of 4.53 FTE. 1.0 FTE teaching position to support the increased number of special education students, increased elective offerings at the middle schools for the new schedule require 2.0 FTE will be added in physical education (1.0 FTE will be reassigned from the high school and 1.0 FTE position will be added in world language. An instructional coach 1.0 FTE to support curriculum alignment and vertical articulation across grades 7-12 in the STEM curriculum, 0.53 FTE previously funded by grants for mental health specialist.

Debt Summary Overview

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 2018. The latest refinancing resulted in \$707,935 of savings. The payments scheduled during 2026-2027 will decrease significantly, **\$1,061,046 FAV**. No new debt has been incurred since 2020. The debt schedule is declining as the 2004 renovation project for all 3 schools is being paid off. The library media at the high school 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; and stage lighting at both middle schools. Auditorium lighting and two field improvements are proposed for the high school. The projects are listed under the 3-year Forecast Section.**

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 tennis court power washing and fence repair, . The forecast for available funds at year-end are not significant at this point to assume major purchases could be supported. A total of \$18,000 to reduce this 2026-2027 budget request with end of year purchases. 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 2025-2026 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 2026 meeting. Putting the funds aside for capital projects has reduced the need to borrow for capital items.

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.

ASSUMPTIONS & OBSERVATIONS



ASSUMPTIONS & OBSERVATIONS - *Budget Drivers:*

Overview: The Superintendent's Proposed 2026-2027 Budget is **\$59,004,174**, or **\$895,175** or **1.54 percent**, over the current budget.

Budget Drivers:

| CATEGORY | VARIANCE \$ | EXPLANATION |
|---|------------------------------|---|
| Salaries | \$1,206,004 \$344,011 | <p>Contractual or anticipated increases of current staff. There is a new teachers' contract settled at 4.14% for the last year of the contract. Four of the District's six bargaining units have current agreements in place for 2025-2026.</p> <p>New staff requests include a teaching position (1.0 FTE) to support an increase in special education students; Three (3 FTE) to support the schedule changes at the middle school and provide students with more opportunities for physical education (1 FTE will be reassigned from the high school) and electives. An instructional coach position is requested to curriculum alignment and vertical articulation across grades 7-12 in the STEM curriculum, (1.0 FTE). A 0.53 FTE existing mental health specialist position is no longer grant funded.</p> |
| Benefits | \$447,814 | <p>The cost of benefits for new positions is estimated at \$80,000. Medical costs are projected to rise by a net 7.60%, \$367,814. The reserve is budgeted at a level of 18% for 2026-2027. The claims are running at 105.2% 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.</p> |
| Utilities, Supplies & Equipment | \$168,791 | <p>Natural gas remains flat and heating oil increases by \$2,167. Transportation fuel decreases by \$30,895 due to current bid pricing. The cost for technology software renewals for curriculum and school operations, instructional supplies and small technology items increases by \$43,493.</p> |
| Building, Sites and Safety Improvements | \$153,183 | <p>Obsolete boiler controls will be completed at the high school in 2026-27. The art room cabinetry will be updated at the high school. Some of the gas lines in the science labs will be replaced. Phase 2 of the power washing of the high school building and sidewalk and parking lot maintenance will continue.</p> |

ASSUMPTIONS & OBSERVATIONS -*Budget Balancers:*

| CATEGORY | VARIANCE \$ | EXPLANATION |
|--|---------------|--|
| Salaries | (\$169,980) | <p>RISK: Turnover and vacancy savings are estimates and may not be realized. Exact needs cannot be predicted and there is a risk in assuming the 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.</p> |
| Medical & Dental Insurance, OPEB Trust | (\$671,370) | <p>RISK: 17.5 positions, including 13.9 para-educators, 1.6 interventionists and support staff, 0.50 administrative assistant positions and 1.5 teaching positions are funded by grants. Some funding levels are not known until after the budget is adopted.</p> <p>RISK: The District reduced the reserves to 18% from 22% level for the beginning with the FY23 budget. Keeping the reserve at 18% saves \$274,875. The District is a small size group and fluctuations are more impactful on the bottom line. The District is currently experiencing high claims year-to-date.</p> <p>REDUCTIONS: Grant funding offsets anticipated costs by \$37,145. OPEB Trust actuarial required contribution is \$236,648, which is offset by a \$366,900 reduction in medical for retiree claims.</p> |
| Debt Service | (\$1,061,046) | <p>REDUCTION: Debt service payments decline \$1,061,046 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 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.</p> <p>Natural gas remains flat and heating oil increases by \$15,240. Instructional, maintenance and other supply costs, largely custodial products decreases by \$17,090. Textbooks and digital resources decreases by \$44,409. Repair and maintenance service costs and custodials supplies budget is decreasing by \$49,913.</p> <p>Only a few capital projects are included in the budget request, a decrease of \$93,500</p> |

POSSIBLE USES OF 2025-2026 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 2026** meeting.

- **CONSIDER** funding equipment and capital projects not included in the current budget request. These items included library media center upgrades and infrastructure planning District wide.
- **CONSIDER** appropriating up to 2% or \$1,162,179 of the 2025-2026 operating budget to the Reserve for Educational Expenditures account for future capital items. This fund replaces the Capital and Nonrecurring (CNR) fund per State statute. This is the maximum amount allowed by State statute.

Projects funded in prior years include the funding of the library media center project at ARHS, well pump replacement at AMSB, servers replacement for the infrastructure, partial funding to date of the middle school library projects, 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 \$200,000 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 \$1,926,679 in the CNR account of which 99.75% is designated and \$2,225,910 in the Reserve for Educational Expenditures of which 100% is designated. The majority of these funds are designated for the library media center (LMC) renovation projects with a portion toward well pump and infrastructure replacement. The District's grant application with the State was approved for partial reimbursement of the ARHS LMC project. No funding is received until the project is started and expenses are submitted for reimbursement.

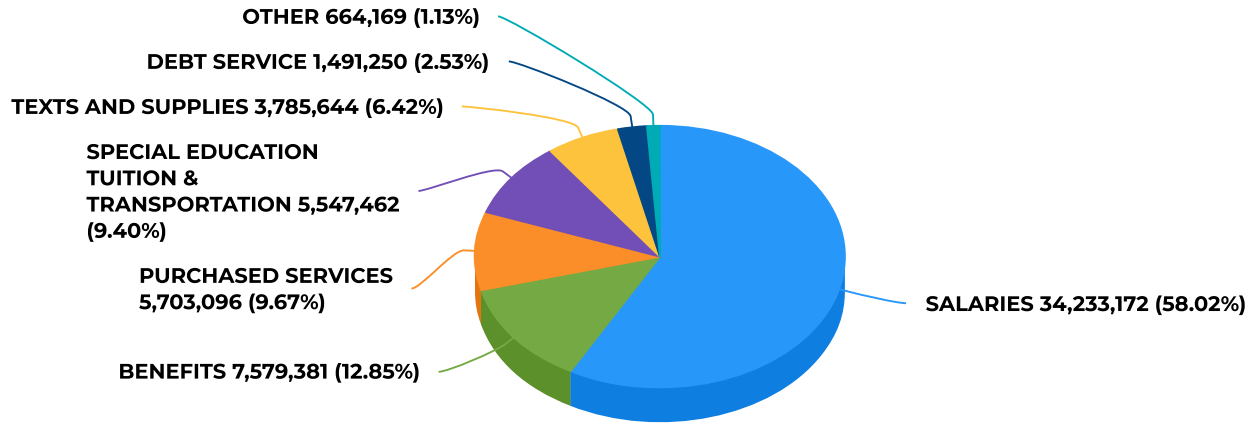
Financial Section



Fiscal Year 2026-2027 Budget

Salaries, benefits, debt service and special education transportation and tuition account for 82.79 percent of the total budget. All of the other accounts make up 17.21 percent of the total budget.

COMPONENTS OF 1.54% BUDGET INCREASE



Budget Overview:

Total expenditures increased by \$895,175 or 1.54 percent.

- Salaries are higher by \$1,550,015
- Benefits increase by \$413,242
- Special education transportation and tuition increase by \$261,098
- Debt Service *decreases* by \$1,061,046
- Building and Site Improvements decrease by \$388,500
- Equipment, new, replacement including technology decrease by \$50,499
- Utilities, repairs and transportation supplies increase by \$123,131

Member town allocations increased by \$560,588 or 0.99 percent.

- Excess Cost Revenue for the District is based on estimated revenue paid directly to the District. It is estimated at a 60% reimbursement rate based on the revised State formula and current reimbursement rate data. It is projected to increase based on student services budgeted in FY27.
- 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 estimate of \$125,000.
- No carryover funds are designated for next year's budget.

Enrollment

- Total student enrollment is projected to increase from this school year's current enrollment of 2,199 to 2,263 an estimate increase of 64 students.

The number of full-time equivalent (FTE) positions increases by a net 4.53 FTE

New staff requests include a teaching position (1.0 FTE) to support an increase in special education students; Three (3 FTE) to support the schedule changes at the middle school and provide students with more opportunities for physical education (1 FTE will be reassigned from the high school) and electives. An instructional coach position is requested to support curriculum alignment and vertical articulation in STEM grades 7-12, (1.0 FTE). A 0.53 FTE existing mental health specialist position is no longer grant funded.

The budget includes several risk factors.

- The Excess Cost Grant 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 positions 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.

Major Budget Categories:

The salary budget is based on the current staff and contractual agreements with the addition of 4.53 FTE positions. New staff requests include a teaching position (1.0 FTE) to support an increase in special education students; Three (3 FTE) to support the schedule changes at the middle school (1 FTE will be reassigned from the high school) and provide students with more opportunities for physical education and electives. An instructional coach position is requested to support vertical articulation and curriculum alignment in STEM grades 7-12, (1.0 FTE). A 0.53 FTE existing mental health specialist position is no longer grant funded.

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 in the 5-year capital plan in 2027, 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 \$1,550,015 including new positions; equipment decreases by \$50,499; purchases services are increasing \$280,035 including \$51,356 for transportation contract increases \$324,168 for special education tuition and transportation, debt service decreases by \$1,061,046; and all other accounts decrease by \$236,773.

5-Year Capital Improvement Plan for Facilities and Technology

A Capital Improvement Plan (CIP) is a strategic roadmap that outlines the District's commitment to enhancing our schools' infrastructure and assets. This document serves as a comprehensive guide to long-term investment strategies, highlighting goals, projects, funding strategies, and implementation timelines

Capital Budgeting Process

For more than fifteen 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; \$250,00 for a well pump replacement and \$200,000 for infrastructure replacement. Appropriating year-end funds to maintain our facilities saves taxpayers from incurring future borrowing costs and interest payments on new debt.

Basis for Capital Revenue and Expenditures Estimates

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 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 the 2024-25 fiscal year. There is a significant reduction in debt service in the proposed 2026-27 fiscal year.

There is \$1,926,679 in the CNR account, of which 99.75% is designated. There is \$2,225,910 in the Educational Expenditure Reserve and 100% is designated. If funds are available at the 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.

Capital Improvement Project Prioritization Process

Regular inspections of the three facilities and grounds, along with maintenance records, guide our planning for repairs and replacement of capital assets. Items that generally have a life-span of 10 years or longer and cost at least \$5,000. Some items are on a continuous cycle, such as concrete repairs to sidewalks and asphalt repairs and replacement. These are done on a rotating basis across the three schools.

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.

Technology Purchases and Projects

The technology items on the plan focus 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 five and a half years ago, the 5-year projection includes funding for infrastructure components such as switches, servers and access points in 2026-2027. 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 music and tech ed are part of the 5-year plan.

One Year Plan

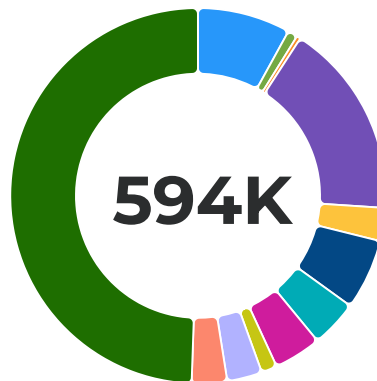
FY27 Total Capital Requested

\$593,611

FY27 Total Funding Requested

\$593,611

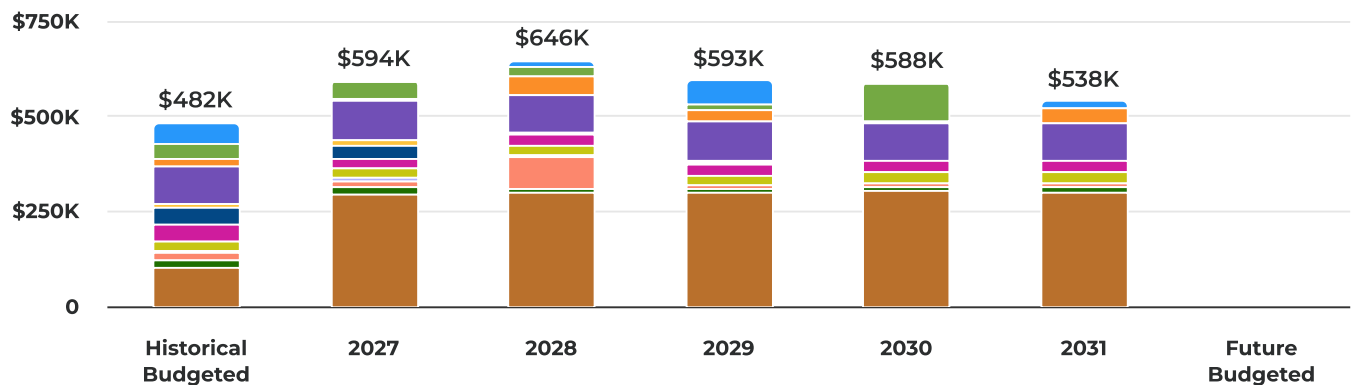
FY27 Total Funding Requested by Department



| | | |
|--------------------------|------------------|--------|
| ● BUILDING OPERS & MAINT | \$47,500 | 8.00% |
| ● BUILDING OPERS & MAINT | \$5,000 | 0.84% |
| ● BUILDING OPERS & MAINT | \$2,000 | 0.34% |
| ● BUILDING OPERS & MAINT | \$100,000 | 16.85% |
| ● Expenditures | \$17,000 | 2.86% |
| ● MUSIC | \$36,000 | 6.06% |
| ● PRINCIPAL SERVICES | \$24,255 | 4.09% |
| ● PRINCIPAL SERVICES | \$24,256 | 4.09% |
| ● SCIENCE | \$8,000 | 1.35% |
| ● TECHNOLOGY DEPARTMENT | \$18,000 | 3.03% |
| ● TECHNOLOGY DEPARTMENT | \$18,000 | 3.03% |
| ● TECHNOLOGY DEPARTMENT | \$293,600 | 49.46% |

Capital Improvement Multi-Year Plan

FY27 - FY31 Total Funding Requested by Department (including Historical Budgeted, Future Budgeted)

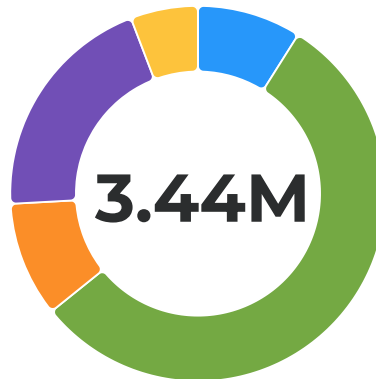


Funding by Department Totals (all years)

| | | |
|--------------------------|--------------------|--------|
| ● BUILDING OPERS & MAINT | \$157,000 | 4.56% |
| ● BUILDING OPERS & MAINT | \$230,000 | 6.69% |
| ● BUILDING OPERS & MAINT | \$144,000 | 4.19% |
| ● BUILDING OPERS & MAINT | \$600,000 | 17.44% |
| ● Expenditures | \$43,000 | 1.25% |
| ● MUSIC | \$76,800 | 2.23% |
| ● PHYSICAL EDUCATION | \$5,000 | 0.15% |
| ● PRINCIPAL SERVICES | \$179,124 | 5.21% |
| ● PRINCIPAL SERVICES | \$157,128 | 4.57% |
| ● SCIENCE | \$24,000 | 0.70% |
| ● TECHNOLOGY DEPARTMENT | \$149,469 | 4.34% |
| ● TECHNOLOGY DEPARTMENT | \$77,466 | 2.25% |
| ● TECHNOLOGY DEPARTMENT | \$1,597,345 | 46.43% |

Capital Improvement Plan - Project Types

FY27 - FY31 Capital Costs By Project Type (including Historical Budgeted, Future Budgeted)



| | | |
|--|--------------------|--------|
| ● Building and Facilities | \$308,000 | 8.95% |
| ● Computers and Related Equipment | \$1,901,080 | 55.26% |
| ● Other Equipment | \$341,252 | 9.92% |
| ● Other Improvements | \$690,000 | 20.06% |
| ● Sites and Grounds Improvements | \$200,000 | 5.81% |

Building and Facilities

| | Historical Budgeted | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|--------------------------------------|---------------------|----------|----------|----------|-----------|---------|-----------|
| Total Building and Facilities | \$59,000 | \$52,000 | \$23,000 | \$65,000 | \$107,000 | \$2,000 | \$308,000 |

Computers and Related Equipment

| | Historical Budgeted | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|--|---------------------|-----------|-----------|-----------|-----------|-----------|-------------|
| Total Computers and Related Equipment | \$180,400 | \$365,600 | \$390,600 | \$317,280 | \$325,007 | \$322,193 | \$1,901,080 |

Other Equipment

| | Historical Budgeted | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|------------------------------|---------------------|----------|----------|----------|----------|----------|-----------|
| Total Other Equipment | \$68,200 | \$48,511 | \$50,936 | \$58,483 | \$56,156 | \$58,966 | \$341,252 |

Other Improvements

| | Historical Budgeted | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---------------------------------|---------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Total Other Improvements | \$119,000 | \$127,500 | \$126,000 | \$117,500 | \$100,000 | \$100,000 | \$690,000 |

Sites and Grounds Improvements

| | Historical Budgeted | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Total |
|---|--------------------------------|---------------|-----------------|-----------------|---------------|-----------------|------------------|
| Total Sites and Grounds Improvements | \$55,000 | \$0 | \$55,000 | \$35,000 | \$0 | \$55,000 | \$200,000 |

Capital Projects

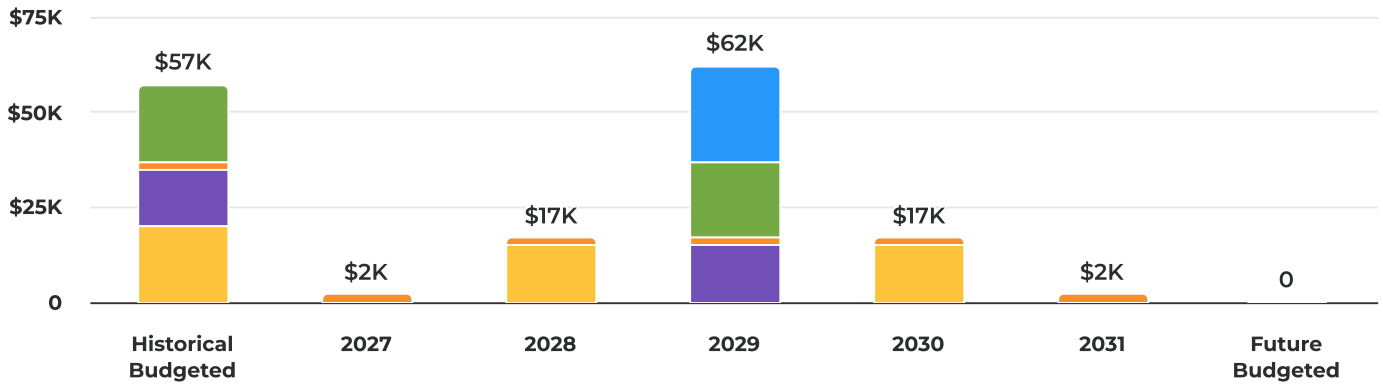
Capital Projects

| Project Name | Years | Departments | Type | Total |
|--|-------------|------------------------|---------------------------------|-------------|
| Access Points Replacement-DW | 2027 - 2029 | TECHNOLOGY DEPARTMENT | Computers and Related Equipment | \$6,000 |
| Access Points-DW | 2027 | TECHNOLOGY DEPARTMENT | Computers and Related Equipment | \$3,000 |
| Art Room Upgrades-ARHS | 2027 - 2029 | Expenditures | Building and Facilities | \$33,000 |
| Boiler Controls-AMSO | 2027 | BUILDING OPERS & MAINT | Building and Facilities | \$0 |
| Boiler controls-ARHS | 2027 | BUILDING OPERS & MAINT | Building and Facilities | \$20,000 |
| Computer Lab - Tech Ed - AMSB | 2028 | TECHNOLOGY DEPARTMENT | Computers and Related Equipment | \$36,000 |
| Computer Lab - Tech Ed - AMSO | 2028 | TECHNOLOGY DEPARTMENT | Computers and Related Equipment | \$36,000 |
| Desktop computer replacement-DW | 2027 - 2031 | TECHNOLOGY DEPARTMENT | Computers and Related Equipment | \$21,000 |
| Docking Stations-DW | 2027 - 2031 | TECHNOLOGY DEPARTMENT | Computers and Related Equipment | \$5,000 |
| Facilities Contingency | 2027 - 2031 | BUILDING OPERS & MAINT | Other Improvements | \$500,000 |
| Fitness Room Equipment-AMSB | 2029 | PHYSICAL EDUCATION | Other Equipment | \$5,000 |
| Furniture Replacement-AMSB | 2027 - 2031 | PRINCIPAL SERVICES | Other Equipment | \$67,014 |
| Furniture Replacement-AMSO | 2027 - 2031 | PRINCIPAL SERVICES | Other Equipment | \$67,014 |
| Furniture Replacement-ARHS | 2027 - 2031 | PRINCIPAL SERVICES | Other Equipment | \$134,024 |
| HVAC Inspection - AMSB State Mandated | 2029 | BUILDING OPERS & MAINT | Building and Facilities | \$25,000 |
| HVAC Inspection - ARHS - State Mandated | 2030 | BUILDING OPERS & MAINT | Building and Facilities | \$100,000 |
| HVAC Inspections - AMSO - State Mandated | 2029 | BUILDING OPERS & MAINT | Building and Facilities | \$25,000 |
| Infrastructure Replacement-DW | 2027 - 2031 | TECHNOLOGY DEPARTMENT | Computers and Related Equipment | \$1,200,000 |
| Lab - Music/Video-ARHS | 2027 - 2030 | MUSIC | Computers and Related Equipment | \$36,000 |
| LCD Data Projectors-DW | 2027 - 2030 | TECHNOLOGY DEPARTMENT | Computers and Related Equipment | \$12,000 |
| Monitors-DW | 2027 - 2031 | TECHNOLOGY DEPARTMENT | Computers and Related Equipment | \$10,000 |
| Parking lot - asphalt repairs-AMSB | 2029 | BUILDING OPERS & MAINT | Sites and Grounds Improvements | \$20,000 |
| Parking Lot Maintenance-AMSO | 2028 - 2031 | BUILDING OPERS & MAINT | Sites and Grounds Improvements | \$40,000 |
| Pipe insulation-AMSB | 2027 - 2030 | BUILDING OPERS & MAINT | Building and Facilities | \$20,000 |

| Project Name | Years | Departments | Type | Total |
|---------------------------------------|----------------|---------------------------|------------------------------------|--------------|
| Pipe Insulation-AMSO | 2027 - 2031 | BUILDING OPERS & MAINT | Building and Facilities | \$10,000 |
| Power wash building-ARHS | 2027 - 2029 | BUILDING OPERS & MAINT | Other Improvements | \$71,000 |
| Projectors-AMSB | 2027 - 2031 | TECHNOLOGY DEPARTMENT | Computers and Related Equipment | \$10,000 |
| Projectors-AMSO | 2027 - 2031 | TECHNOLOGY DEPARTMENT | Computers and Related Equipment | \$10,000 |
| Projectors-ARHS | 2027 - 2031 | TECHNOLOGY DEPARTMENT | Computers and Related Equipment | \$9,400 |
| Promethean/Instructional Boards -ARHS | 2027 - 2031 | TECHNOLOGY DEPARTMENT | Computers and Related Equipment | \$199,345 |
| Promethean/Instructional Boards-AMSB | 2027 - 2031 | TECHNOLOGY DEPARTMENT | Computers and Related Equipment | \$49,469 |
| Promethean/Instructional Boards-AMSO | 2027 - 2031 | TECHNOLOGY DEPARTMENT | Computers and Related Equipment | \$49,469 |
| Science Lab gas lines-ARHS | 2027 - 2028 | SCIENCE | Building and Facilities | \$16,000 |
| Security Cameras-DW | 2027 - 2031 | TECHNOLOGY DEPARTMENT | Computers and Related Equipment | \$25,000 |
| Sidewalk & Concrete Repairs-AMSB | 2029 | BUILDING OPERS & MAINT | Sites and Grounds Improvements | \$15,000 |
| Sidewalk & Concrete Repairs-AMSO | 2028 - 2031 | BUILDING OPERS & MAINT | Sites and Grounds Improvements | \$40,000 |
| Sidewalk & Concrete Repairs-ARHS | 2028 - 2030 | BUILDING OPERS & MAINT | Sites and Grounds Improvements | \$30,000 |

BUILDING OPERS & MAINT

FY27 - FY31 BUILDING OPERS & MAINT Projects (including Historical Budgeted, Future Budgeted)



| | | |
|---|-----------------|--------|
| ● HVAC Inspection - AMSB State Mandated | \$25,000 | 15.92% |
| ● Parking lot - asphalt repairs-AMSB | \$40,000 | 25.48% |
| ● Pipe Insulation-AMSO | \$12,000 | 7.64% |
| ● Sidewalk & Concrete Repairs-AMSB | \$30,000 | 19.11% |
| ● Sidewalk & Concrete Repairs-ARHS | \$50,000 | 31.85% |

Summary of Requests

| Category | Historical Budgeted | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Future Budgeted | Total |
|---------------------------------------|---------------------|----------------|-----------------|-----------------|-----------------|----------------|-----------------|------------------|
| HVAC Inspection - AMSB State Mandated | \$0 | \$0 | \$0 | \$25,000 | \$0 | \$0 | \$0 | \$25,000 |
| Parking lot - asphalt repairs-AMSB | \$20,000 | \$0 | \$0 | \$20,000 | \$0 | \$0 | \$0 | \$40,000 |
| Pipe Insulation-AMSO | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |
| Sidewalk & Concrete Repairs-AMSB | \$15,000 | \$0 | \$0 | \$15,000 | \$0 | \$0 | \$0 | \$30,000 |
| Sidewalk & Concrete Repairs-ARHS | \$20,000 | \$0 | \$15,000 | \$0 | \$15,000 | \$0 | \$0 | \$50,000 |
| Total Summary of Requests | \$57,000 | \$2,000 | \$17,000 | \$62,000 | \$17,000 | \$2,000 | \$0 | \$157,000 |

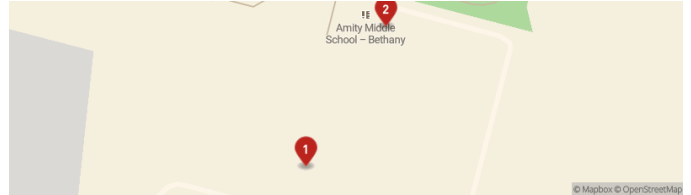
HVAC Inspection - AMSB State Mandated

Overview

Request Owner Terry Lumas, Finance Director
Department BUILDING OPERS & MAINT
Type Capital Improvement
Estimated Start Date 07/3/2028

Project Location

190 Luke Hill Road



Description

HVAC inspection mandated every 5 years

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$0 | \$25K | \$25K |

Detailed Breakdown

| Category | Historical Budgeted | FY2029 Requested | Future Budgeted | Total |
|----------------------|---------------------|------------------|-----------------|-----------------|
| Repairs/Improvements | \$0 | \$25,000 | \$0 | \$25,000 |
| Engineering | \$0 | \$0 | \$0 | \$0 |
| Total | \$0 | \$25,000 | \$0 | \$25,000 |

Funding Sources

| | | |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$0 | \$25K | \$25K |

Detailed Breakdown

| Category | Historical Budgeted | FY2029 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$0 | \$25,000 | \$0 | \$25,000 |
| Total | \$0 | \$25,000 | \$0 | \$25,000 |

Parking lot - asphalt repairs-AMSB

Overview

Request Owner Terry Lumas, Finance Director
Department BUILDING OPERS & MAINT
Type Capital Improvement
Estimated Start Date 07/1/2025

Project Location

Bethany



Description

Parking lot maintenance - asphalt repairs and line painting

Details

Type of Project: Resurface Current Road

Benefit to Community

Safety measures for asphalt repairs, fill cracks and potholes. Line painting for fire lanes, parking spaces, etc

Capital Cost

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$0 | \$20K | \$40K |

Detailed Breakdown

| Category | Historical Budgeted | FY2029 Requested | Future Budgeted | Total |
|--------------------------|---------------------|------------------|-----------------|-----------------|
| Construction/Maintenance | \$20,000 | \$20,000 | \$0 | \$40,000 |
| Total | \$20,000 | \$20,000 | \$0 | \$40,000 |

Funding Sources

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$0 | \$20K | \$40K |

Detailed Breakdown

| Category | Historical Budgeted | FY2029 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$20,000 | \$20,000 | \$0 | \$40,000 |
| Total | \$20,000 | \$20,000 | \$0 | \$40,000 |

Pipe Insulation-AMSO

Overview

Request Owner Terry Lumas, Finance Director
Department BUILDING OPERS & MAINT
Type Capital Improvement
Estimated Start Date 07/1/2025

Project Location

100 Ohman Avenue



Description

Replace deteriorating pipe insulation as needed. Condensation causes leaks over time.

Capital Cost

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$2K | \$10K | \$12K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|----------------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Repairs/Improvements | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |
| Total | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |

Funding Sources

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$2K | \$10K | \$12K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |
| Total | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |

Sidewalk & Concrete Repairs-AMSB

Overview

| | |
|----------------------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | BUILDING OPERS & MAINT |
| Type | Capital Improvement |
| Estimated Start Date | 07/1/2025 |
| Estimated Completion Date | 08/15/2025 |

Project Location

Bethany



Description

Sidewalk and concrete repairs. Safety measures and general maintenance.

Details

Benefit to Community

Safety

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$15K

Project Total (to date)

\$30K

Detailed Breakdown

| Category | Historical Budgeted | FY2029 Requested | Future Budgeted | Total |
|--------------------------|---------------------|---------------------|-----------------|-----------------|
| Construction/Maintenance | \$15,000 | \$15,000 | \$0 | \$30,000 |
| Total | \$15,000 | \$15,000 | \$0 | \$30,000 |

Funding Sources

FY2027 Budget

\$0

Total Budget (all years)

\$15K

Project Total (to date)

\$30K

Detailed Breakdown

| Category | Historical Budgeted | FY2029 <i>Requested</i> | Future Budgeted | Total |
|------------------|---------------------|----------------------------|-----------------|-----------------|
| Funding Source 1 | \$15,000 | \$15,000 | \$0 | \$30,000 |
| Total | \$15,000 | \$15,000 | \$0 | \$30,000 |

Sidewalk & Concrete Repairs-ARHS

Overview

| | |
|----------------------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | BUILDING OPERS & MAINT |
| Type | Capital Improvement |
| Estimated Start Date | 07/1/2025 |
| Estimated Completion Date | 08/15/2025 |

Description

Regular maintenance and repairs to sidewalks

Details

Benefit to Community

Safety measure

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$30K

Project Total (to date)

\$50K

Detailed Breakdown

| Category | Historical Budgeted | FY2028 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------------------|------------------------|---------------------|---------------------|--------------------|-----------------|
| Construction/Maintenance | \$20,000 | \$15,000 | \$15,000 | \$0 | \$50,000 |
| Total | \$20,000 | \$15,000 | \$15,000 | \$0 | \$50,000 |

Funding Sources

FY2027 Budget

\$0

Total Budget (all years)

\$30K

Project Total (to date)

\$50K

Detailed Breakdown

| Category | Historical Budgeted | FY2028 Requested | FY2030 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$20,000 | \$15,000 | \$15,000 | \$0 | \$50,000 |
| Total | \$20,000 | \$15,000 | \$15,000 | \$0 | \$50,000 |

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$30K

Project Total (to date)

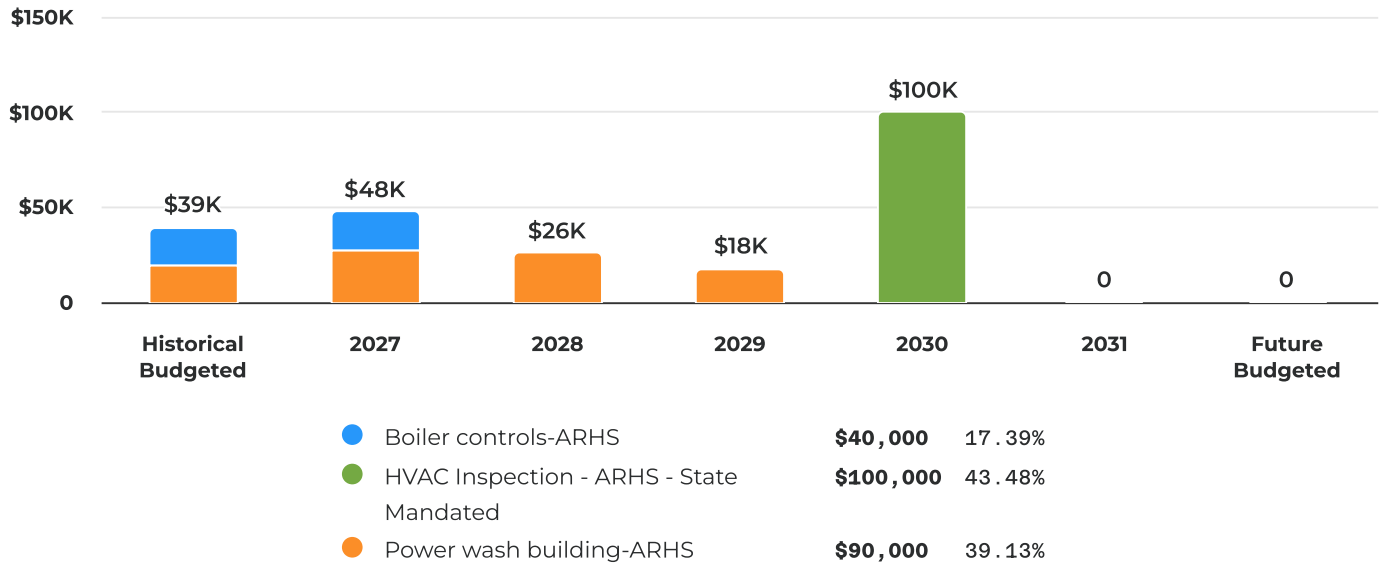
\$50K

Detailed Breakdown

| Category | Historical Budgeted | FY2028 Requested | FY2031 Requested | Future Budgeted | Total |
|---------------------|---------------------|------------------|------------------|-----------------|-----------------|
| General Maintenance | \$20,000 | \$15,000 | \$15,000 | \$0 | \$50,000 |
| Total | \$20,000 | \$15,000 | \$15,000 | \$0 | \$50,000 |

BUILDING OPERS & MAINT

FY27 - FY31 BUILDING OPERS & MAINT Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

| Category | Historical Budgeted | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Future Budgeted | Total |
|---|---------------------|-----------------|-----------------|-----------------|------------------|------------|-----------------|------------------|
| Boiler controls-ARHS | \$20,000 | \$20,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$40,000 |
| HVAC Inspection - ARHS - State Mandated | \$0 | \$0 | \$0 | \$0 | \$100,000 | \$0 | \$0 | \$100,000 |
| Power wash building-ARHS | \$19,000 | \$27,500 | \$26,000 | \$17,500 | \$0 | \$0 | \$0 | \$90,000 |
| Total Summary of Requests | \$39,000 | \$47,500 | \$26,000 | \$17,500 | \$100,000 | \$0 | \$0 | \$230,000 |

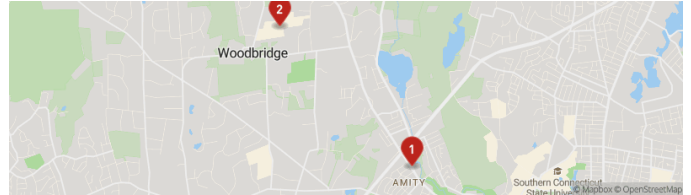
Boiler controls-ARHS

Overview

| | |
|----------------------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | BUILDING OPERS & MAINT |
| Type | Capital Improvement |
| Estimated Start Date | 07/1/2025 |
| Estimated Completion Date | 08/15/2025 |

Project Location

Amity



Description

Boiler controls are obsolete. Replacing proactively in stages

Details

Type of Project: Replacement

Capital Cost

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$20K | \$20K | \$40K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | Future Budgeted | Total |
|------------------------|---------------------|------------------|-----------------|-----------------|
| Furniture and Fixtures | \$20,000 | \$20,000 | \$0 | \$40,000 |
| Total | \$20,000 | \$20,000 | \$0 | \$40,000 |

Funding Sources

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$20K | \$20K | \$40K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$20,000 | \$20,000 | \$0 | \$40,000 |
| Total | \$20,000 | \$20,000 | \$0 | \$40,000 |

Operational Costs

FY2027 Budget

\$20K

Total Budget (all years)

\$20K

Project Total (to date)

\$40K

Detailed Breakdown

| Category | Historical Budgeted | FY2027 <i>Requested</i> | Future Budgeted | Total |
|---------------------|---------------------|----------------------------|-----------------|-----------------|
| General Maintenance | \$20,000 | \$20,000 | \$0 | \$40,000 |
| Total | \$20,000 | \$20,000 | \$0 | \$40,000 |

HVAC Inspection - ARHS - State Mandated

Overview

Request Owner Terry Lumas, Finance Director
Department BUILDING OPERS & MAINT
Type Capital Improvement
Estimated Start Date 07/2/2029

Project Location

Amity



Description

HVAC Inspections required every 5 years

Details

Type of Project: Other

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$0 | \$100K | \$100K |

Detailed Breakdown

| Category | Historical Budgeted | FY2030 Requested | Future Budgeted | Total |
|--------------|---------------------|------------------|-----------------|------------------|
| Engineering | \$0 | \$100,000 | \$0 | \$100,000 |
| Total | \$0 | \$100,000 | \$0 | \$100,000 |

Funding Sources

| | | |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$0 | \$100K | \$100K |

Detailed Breakdown

| Category | Historical Budgeted | FY2030 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|-----------------|------------------|
| Funding Source 1 | \$0 | \$100,000 | \$0 | \$100,000 |
| Total | \$0 | \$100,000 | \$0 | \$100,000 |

Power wash building-ARHS

Overview

| | |
|----------------------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | BUILDING OPERS & MAINT |
| Type | Capital Improvement |
| Estimated Start Date | 07/1/2025 |
| Estimated Completion Date | 08/15/2025 |

Project Location

Amity



Description

Power wash brick facades and repair masonry as needed.

Details

Type of Project: Refurbishment

Benefit to Community

Repair masonry to avoid larger expense from leaks or other exposures

Capital Cost

FY2027 Budget

\$27.5K

Total Budget (all years)

\$71K

Project Total (to date)

\$90K

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | Future Budgeted | Total |
|--------------------------|---------------------|------------------|------------------|------------------|-----------------|-----------------|
| Construction/Maintenance | \$19,000 | \$27,500 | \$26,000 | \$17,500 | \$0 | \$90,000 |
| Total | \$19,000 | \$27,500 | \$26,000 | \$17,500 | \$0 | \$90,000 |

Funding Sources

FY2027 Budget

\$27.5K

Total Budget (all years)

\$71K

Project Total (to date)

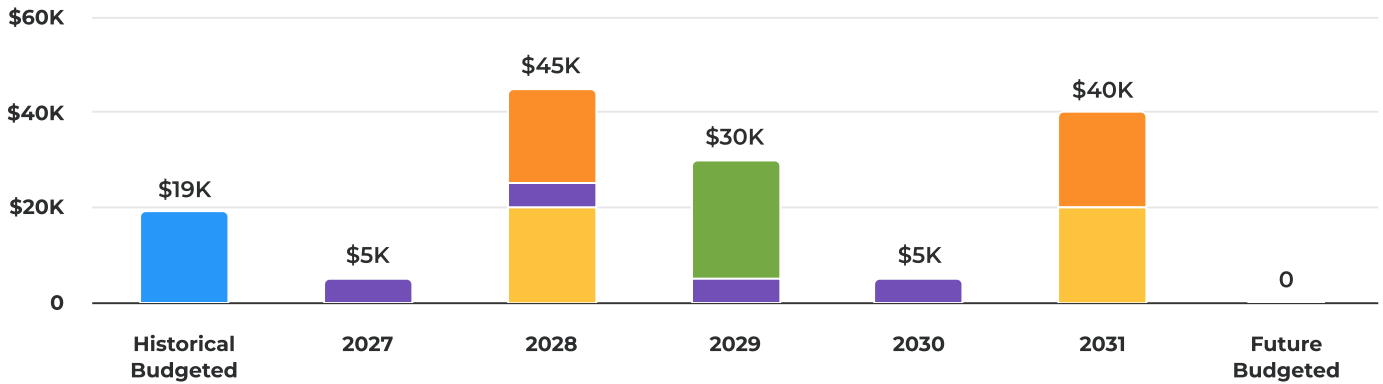
\$90K

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | Future Budgeted | Total |
|------------------|------------------------|---------------------|---------------------|---------------------|--------------------|-----------------|
| Funding Source 1 | \$19,000 | \$27,500 | \$26,000 | \$17,500 | \$0 | \$90,000 |
| Total | \$19,000 | \$27,500 | \$26,000 | \$17,500 | \$0 | \$90,000 |

BUILDING OPERS & MAINT

FY27 - FY31 BUILDING OPERS & MAINT Projects (including Historical Budgeted, Future Budgeted)



| | | |
|---|-----------------|--------|
| ● Boiler Controls-AMSO | \$19,000 | 13.19% |
| ● HVAC Inspections - AMSO - State Mandated | \$25,000 | 17.36% |
| ● Parking Lot Maintenance-AMSO | \$40,000 | 27.78% |
| ● Pipe insulation-AMSB | \$20,000 | 13.89% |
| ● Sidewalk & Concrete Repairs-AMSO | \$40,000 | 27.78% |

Summary of Requests

| Category | Historical Budgeted | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Future Budgeted | Total |
|--|---------------------|----------------|-----------------|-----------------|----------------|-----------------|-----------------|------------------|
| Boiler Controls-AMSO | \$19,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$19,000 |
| HVAC Inspections - AMSO - State Mandated | \$0 | \$0 | \$0 | \$25,000 | \$0 | \$0 | \$0 | \$25,000 |
| Parking Lot Maintenance-AMSO | \$0 | \$0 | \$20,000 | \$0 | \$0 | \$20,000 | \$0 | \$40,000 |
| Pipe insulation-AMSB | \$0 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$0 | \$0 | \$20,000 |
| Sidewalk & Concrete Repairs-AMSO | \$0 | \$0 | \$20,000 | \$0 | \$0 | \$20,000 | \$0 | \$40,000 |
| Total Summary of Requests | \$19,000 | \$5,000 | \$45,000 | \$30,000 | \$5,000 | \$40,000 | \$0 | \$144,000 |

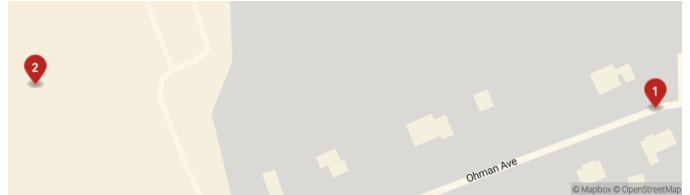
Boiler Controls-AMSO

Overview

Request Owner Terry Lumas, Finance Director
Department BUILDING OPERS & MAINT
Type Capital Improvement
Estimated Start Date 07/1/2025
Estimated Completion Date 08/15/2025

Project Location

190 Ohman Avenue



Description

Replace obsolete boilers - phase 2

Details

Type of Project: Replacement

Capital Cost

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$0 | \$0 | \$19K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | Future Budgeted | Total |
|------------------------|---------------------|------------------|-----------------|-----------------|
| Furniture and Fixtures | \$19,000 | \$0 | \$0 | \$19,000 |
| Total | \$19,000 | \$0 | \$0 | \$19,000 |

Funding Sources

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$0 | \$0 | \$19K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$19,000 | \$0 | \$0 | \$19,000 |
| Total | \$19,000 | \$0 | \$0 | \$19,000 |

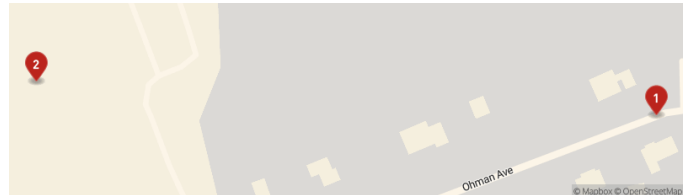
HVAC Inspections - AMSO - State Mandated

Overview

Request Owner Terry Lumas, Finance Director
Department BUILDING OPERS & MAINT
Type Capital Improvement
Estimated Start Date 07/3/2028

Project Location

190 Ohman Avenue



Description

HVAC inspections - mandated by the State every 5 years

Details

Type of Project: Other

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$0 | \$25K | \$25K |

Detailed Breakdown

| Category | Historical Budgeted | FY2029 Requested | Future Budgeted | Total |
|--------------|---------------------|------------------|-----------------|-----------------|
| Engineering | \$0 | \$25,000 | \$0 | \$25,000 |
| Design | \$0 | \$0 | \$0 | \$0 |
| Total | \$0 | \$25,000 | \$0 | \$25,000 |

Funding Sources

| | | |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$0 | \$25K | \$25K |

Detailed Breakdown

| Category | Historical Budgeted | FY2029 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$0 | \$25,000 | \$0 | \$25,000 |
| Total | \$0 | \$25,000 | \$0 | \$25,000 |

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$25K

Project Total

\$25K

Detailed Breakdown

| Category | Historical Budgeted | FY2029 <i>Requested</i> | Future Budgeted | Total |
|--------------|---------------------|----------------------------|-----------------|-----------------|
| Other | \$0 | \$25,000 | \$0 | \$25,000 |
| Total | \$0 | \$25,000 | \$0 | \$25,000 |

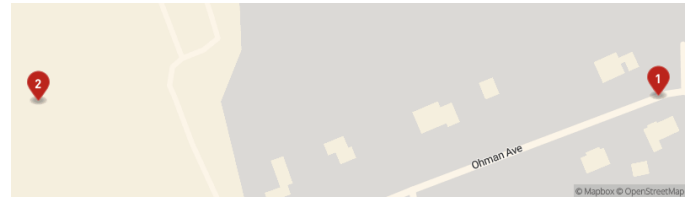
Parking Lot Maintenance-AMSO

Overview

| | |
|----------------------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | BUILDING OPERS & MAINT |
| Type | Capital Improvement |
| Estimated Start Date | 07/1/2027 |
| Estimated Completion Date | 08/20/2027 |

Project Location

190 Ohman Avenue



Description

Safety measures to repair potholes and cracks in parking lot. Painting lines for fire lanes, cross walks and parking lots

Details

Benefit to Community

Maintain asphalt in parking lot to a safe standard

Line painting for fire lanes and parking lot

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$40K

Project Total

\$40K

Detailed Breakdown

| Category | Historical Budgeted | FY2028 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------------------|---------------------|------------------|------------------|-----------------|-----------------|
| Construction/Maintenance | \$0 | \$20,000 | \$20,000 | \$0 | \$40,000 |
| Total | \$0 | \$20,000 | \$20,000 | \$0 | \$40,000 |

Funding Sources

FY2027 Budget

\$0

Total Budget (all years)

\$40K

Project Total

\$40K

Detailed Breakdown

| Category | Historical Budgeted | FY2028 <i>Requested</i> | FY2031 <i>Requested</i> | Future Budgeted | Total |
|------------------|------------------------|----------------------------|----------------------------|--------------------|-----------------|
| Funding Source 1 | \$0 | \$20,000 | \$20,000 | \$0 | \$40,000 |
| Total | \$0 | \$20,000 | \$20,000 | \$0 | \$40,000 |

Pipe insulation-AMSB

Overview

Request Owner Terry Lumas, Finance Director
Department BUILDING OPERS & MAINT
Type Capital Improvement
Estimated Start Date 07/1/2026

Project Location

Bethany



Description

Replace deteriorating pipe insulation. Condensation leaks through and damages insulation over time.

Details

Type of Project: Replacement

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$5K | \$20K | \$20K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | Future Budgeted | Total |
|----------------------|---------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Repairs/Improvements | \$0 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$0 | \$20,000 |
| Total | \$0 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$0 | \$20,000 |

Funding Sources

| | | |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$5K | \$20K | \$20K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$0 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$0 | \$20,000 |
| Total | \$0 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$0 | \$20,000 |

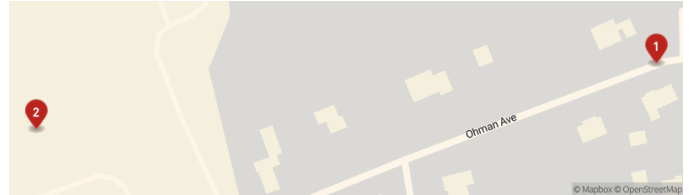
Sidewalk & Concrete Repairs-AMSO

Overview

Request Owner Terry Lumas, Finance Director
Department BUILDING OPERS & MAINT
Type Capital Improvement
Estimated Start Date 07/1/2027
Estimated Completion Date 08/20/2027

Project Location

190 Ohman Avenue



Description

Safety measures to maintain sidewalks in good condition

Details

Type of Project: Resurface Current Road

Benefit to Community

Safety measures to maintain sidewalks in good condition

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$40K

Project Total

\$40K

Detailed Breakdown

| Category | Historical Budgeted | FY2028 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------------------|---------------------|------------------|------------------|-----------------|-----------------|
| Construction/Maintenance | \$0 | \$20,000 | \$20,000 | \$0 | \$40,000 |
| Total | \$0 | \$20,000 | \$20,000 | \$0 | \$40,000 |

Funding Sources

FY2027 Budget

\$0

Total Budget (all years)

\$40K

Project Total

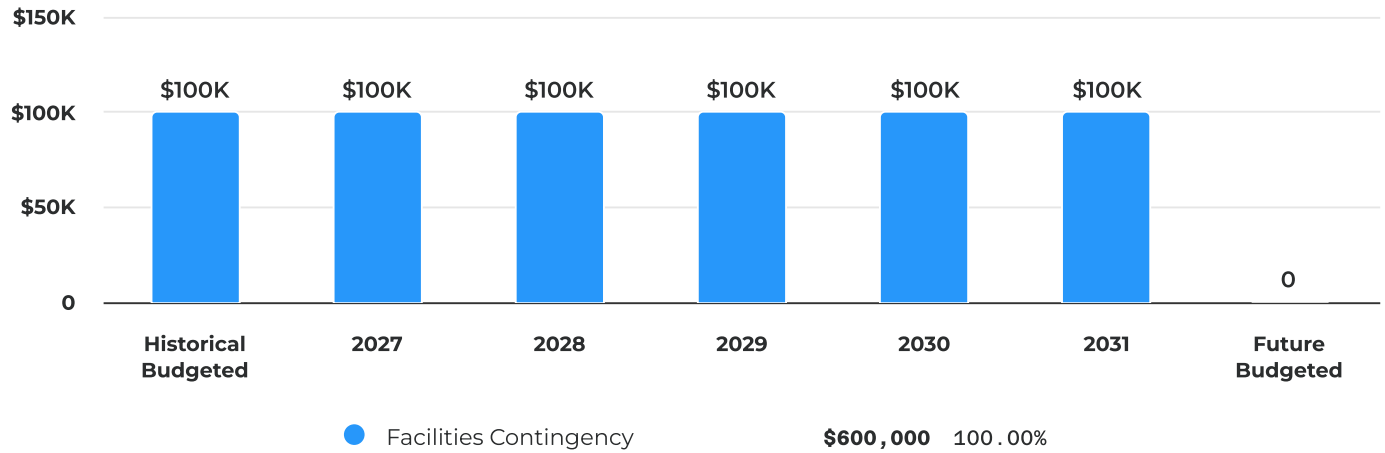
\$40K

Detailed Breakdown

| Category | Historical Budgeted | FY2028 <i>Requested</i> | FY2031 <i>Requested</i> | Future Budgeted | Total |
|------------------|------------------------|----------------------------|----------------------------|--------------------|-----------------|
| Funding Source 1 | \$0 | \$20,000 | \$20,000 | \$0 | \$40,000 |
| Total | \$0 | \$20,000 | \$20,000 | \$0 | \$40,000 |

BUILDING OPERS & MAINT

FY27 - FY31 BUILDING OPERS & MAINT Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

| Category | Historical Budgeted | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Future Budgeted | Total |
|----------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------------|
| Facilities Contingency | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$0 | \$600,000 |
| Total Summary of Requests | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$0 | \$600,000 |

Facilities Contingency

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | BUILDING OPERS & MAINT |
| Type | Capital Improvement |

Description

Contingency for emergency repairs at any of the 3 school buildings and/or grounds

Details

Benefit to Community

Avoids additional referendum to support repair or delaying capital projects and scheduled repairs due to emergency use of funds.

Capital Cost

FY2027 Budget

\$100K

Total Budget (all years)

\$500K

Project Total (to date)

\$600K

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|------------------|
| Other | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$0 | \$600,000 |
| Total | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$0 | \$600,000 |

Funding Sources

FY2027 Budget

\$100K

Total Budget (all years)

\$500K

Project Total (to date)

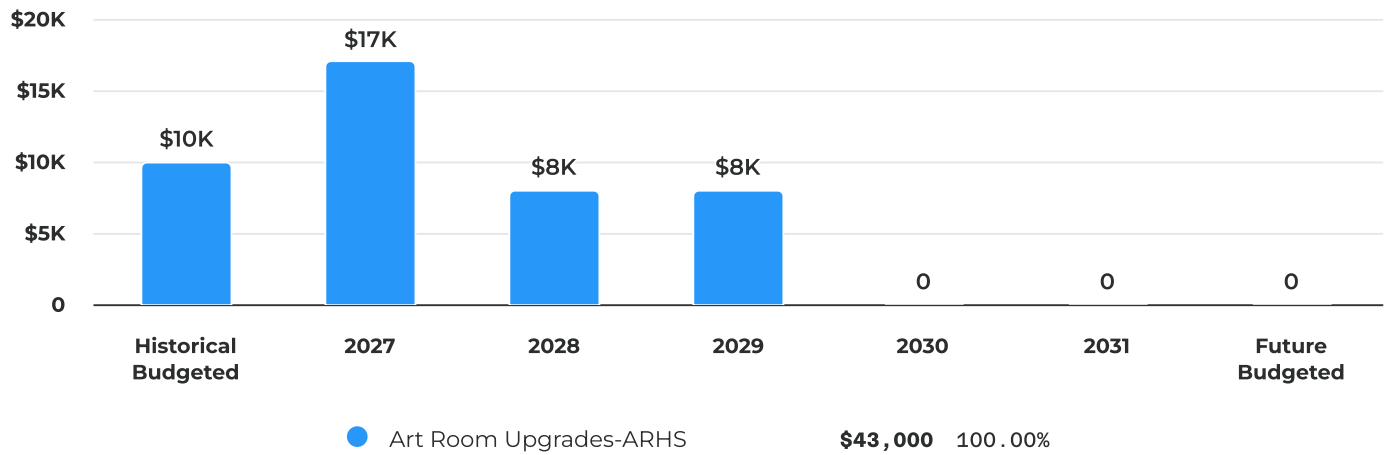
\$600K

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|------------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|------------------|
| Funding Source 1 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$0 | \$600,000 |
| Total | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$0 | \$600,000 |

Expenditures

FY27 - FY31 Expenditures Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

| Category | Historical Budgeted | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Future Budgeted | Total |
|----------------------------------|---------------------|-----------------|----------------|----------------|------------|------------|-----------------|-----------------|
| Art Room Upgrades-ARHS | \$10,000 | \$17,000 | \$8,000 | \$8,000 | \$0 | \$0 | \$0 | \$43,000 |
| Total Summary of Requests | \$10,000 | \$17,000 | \$8,000 | \$8,000 | \$0 | \$0 | \$0 | \$43,000 |

Art Room Upgrades-ARHS

Overview

| | |
|----------------------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | Expenditures |
| Type | Capital Improvement |
| Estimated Start Date | 07/1/2025 |
| Estimated Completion Date | 08/15/2025 |

Project Location

Amity



Description

Art Rooms need some updating. Cabinetry is broken in some cases

Capital Cost

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$17K | \$33K | \$43K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | Future Budgeted | Total |
|----------------------|---------------------|------------------|------------------|------------------|-----------------|-----------------|
| Repairs/Improvements | \$10,000 | \$17,000 | \$8,000 | \$8,000 | \$0 | \$43,000 |
| Total | \$10,000 | \$17,000 | \$8,000 | \$8,000 | \$0 | \$43,000 |

Funding Sources

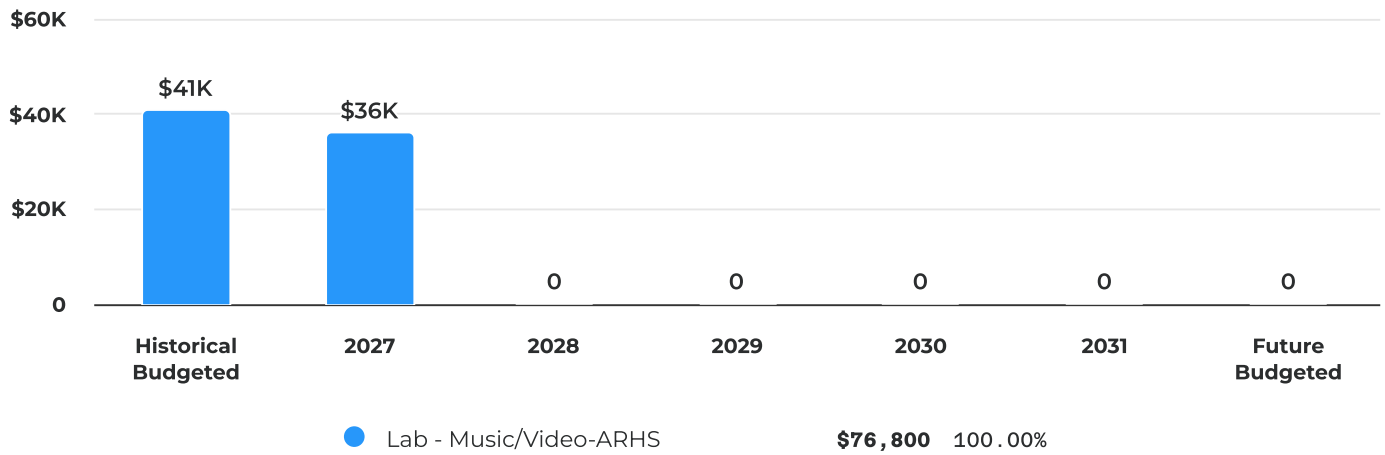
| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$17K | \$33K | \$43K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$10,000 | \$17,000 | \$8,000 | \$8,000 | \$0 | \$43,000 |
| Total | \$10,000 | \$17,000 | \$8,000 | \$8,000 | \$0 | \$43,000 |

MUSIC

FY27 - FY31 MUSIC Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

| Category | Historical Budgeted | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Future Budgeted | Total |
|----------------------------------|---------------------|-----------------|------------|------------|------------|------------|-----------------|-----------------|
| Lab - Music/Video-ARHS | \$40,800 | \$36,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$76,800 |
| Total Summary of Requests | \$40,800 | \$36,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$76,800 |

Lab - Music/Video-ARHS

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | MUSIC |
| Type | Capital Equipment |

Description

Replacement of computers in music video lab at end of computer life expectancy

Details

New Purchase or Replacement: Replacement

Capital Cost

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$36K | \$36K | \$76.8K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | Future Budgeted | Total |
|--------------|---------------------|------------------|-----------------|-----------------|
| Equipment | \$40,800 | \$36,000 | \$0 | \$76,800 |
| Total | \$40,800 | \$36,000 | \$0 | \$76,800 |

Funding Sources

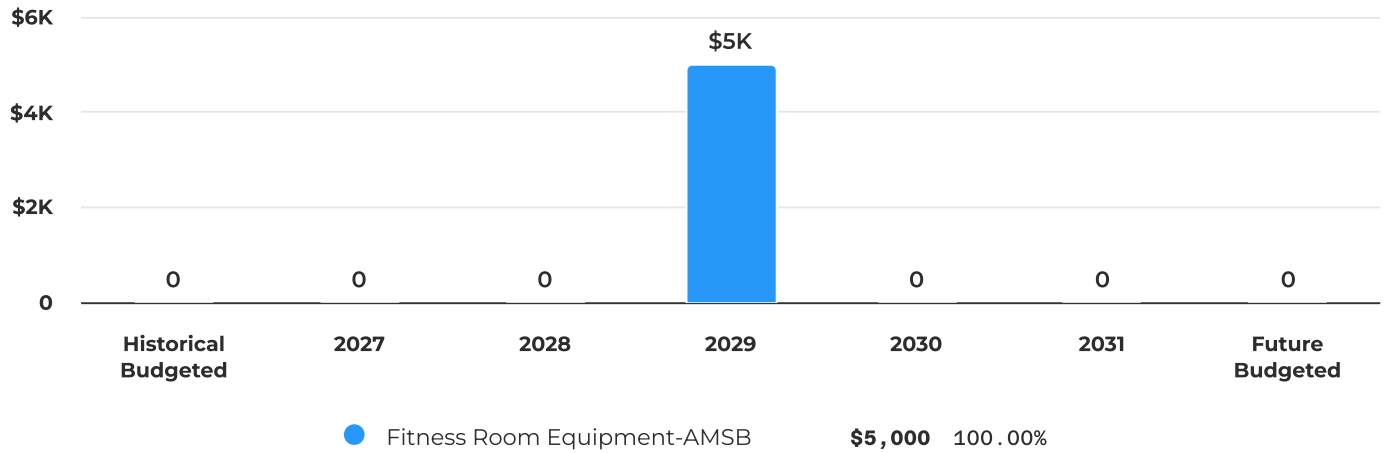
| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$36K | \$36K | \$76.8K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$40,800 | \$36,000 | \$0 | \$0 | \$0 | \$0 | \$76,800 |
| Total | \$40,800 | \$36,000 | \$0 | \$0 | \$0 | \$0 | \$76,800 |

PHYSICAL EDUCATION

FY27 - FY31 PHYSICAL EDUCATION Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

| Category | Historical Budgeted | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Future Budgeted | Total |
|----------------------------------|---------------------|------------|------------|----------------|------------|------------|-----------------|----------------|
| Fitness Room Equipment-AMSB | \$0 | \$0 | \$0 | \$5,000 | \$0 | \$0 | \$0 | \$5,000 |
| Total Summary of Requests | \$0 | \$0 | \$0 | \$5,000 | \$0 | \$0 | \$0 | \$5,000 |

Fitness Room Equipment-AMSB

Overview

Request Owner Terry Lumas, Finance Director
Department PHYSICAL EDUCATION
Type Capital Equipment

Description

Fitness Room needs upgrade. Exercise equipment needs replacing

Details

New Purchase or Replacement: Replacement

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$0 | \$5K | \$5K |

Detailed Breakdown

| Category | Historical Budgeted | FY2029 Requested | Future Budgeted | Total |
|--------------|---------------------|------------------|-----------------|----------------|
| Equipment | \$0 | \$5,000 | \$0 | \$5,000 |
| Total | \$0 | \$5,000 | \$0 | \$5,000 |

Funding Sources

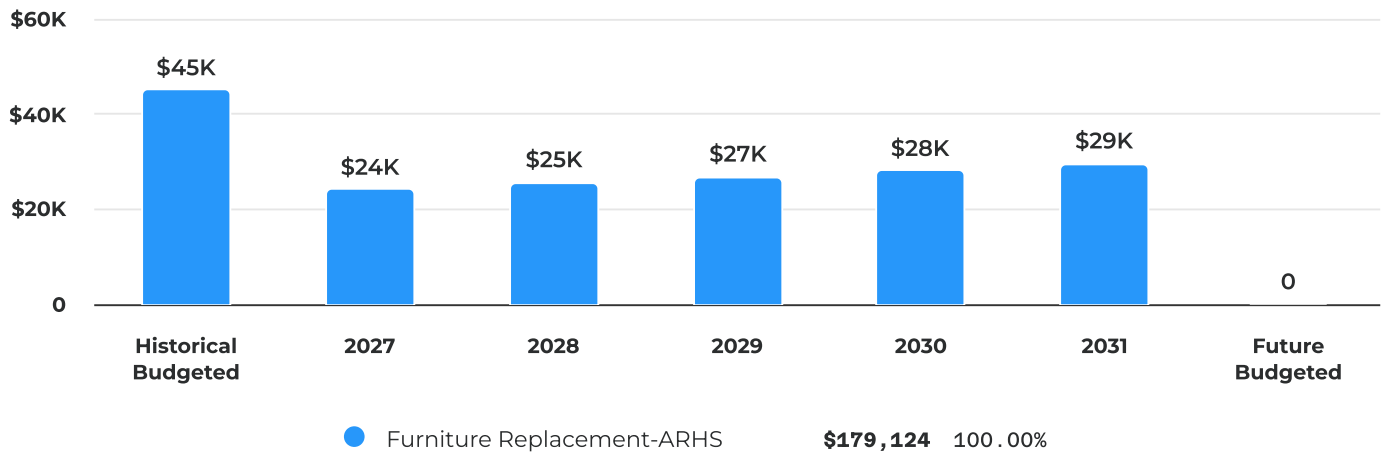
| | | |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$0 | \$5K | \$5K |

Detailed Breakdown

| Category | Historical Budgeted | FY2029 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|-----------------|----------------|
| Funding Source 1 | \$0 | \$5,000 | \$0 | \$5,000 |
| Total | \$0 | \$5,000 | \$0 | \$5,000 |

PRINCIPAL SERVICES

FY27 - FY31 PRINCIPAL SERVICES Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

| Category | Historical Budgeted | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Future Budgeted | Total |
|----------------------------------|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Furniture Replacement-ARHS | \$45,100 | \$24,255 | \$25,468 | \$26,741 | \$28,078 | \$29,482 | \$0 | \$179,124 |
| Total Summary of Requests | \$45,100 | \$24,255 | \$25,468 | \$26,741 | \$28,078 | \$29,482 | \$0 | \$179,124 |

Furniture Replacement-ARHS

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | PRINCIPAL SERVICES |
| Type | Capital Equipment |

Description

Scheduled replacement of furniture. The estimate is based on 4 classrooms per year, adjusted for inflation.

Details

New Purchase or Replacement: Replacement

Capital Cost

| | | |
|----------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$24.3K | \$134K | \$179K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------------|
| Equipment | \$45,100 | \$24,255 | \$25,468 | \$26,741 | \$28,078 | \$29,482 | \$0 | \$179,124 |
| Total | \$45,100 | \$24,255 | \$25,468 | \$26,741 | \$28,078 | \$29,482 | \$0 | \$179,124 |

Funding Sources

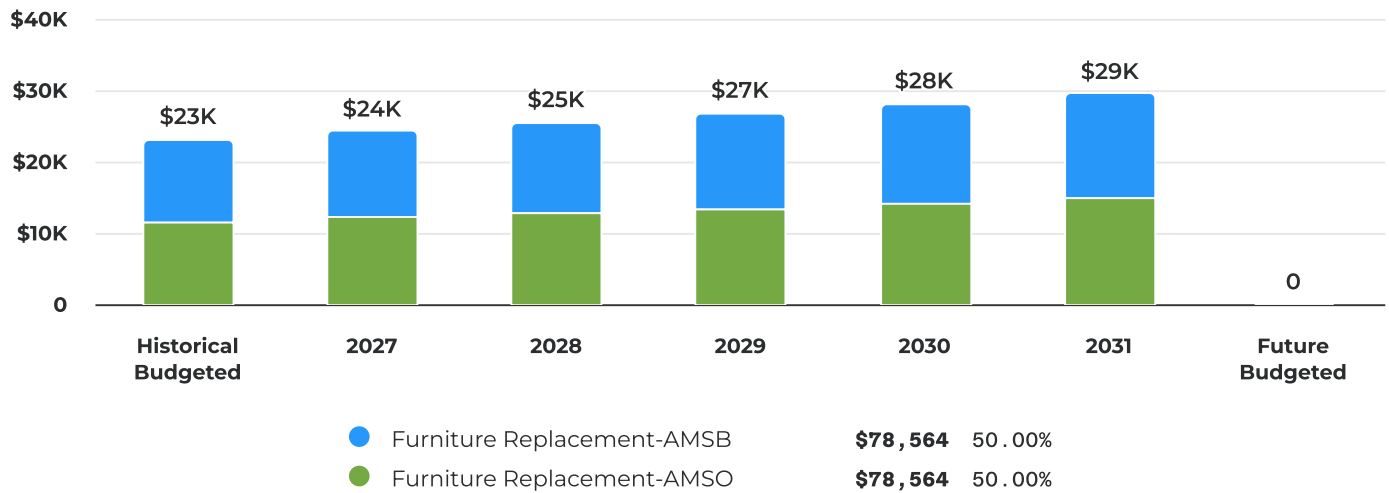
| | | |
|----------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$24.3K | \$134K | \$179K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------------|
| Funding Source 1 | \$45,100 | \$24,255 | \$25,468 | \$26,741 | \$28,078 | \$29,482 | \$0 | \$179,124 |
| Total | \$45,100 | \$24,255 | \$25,468 | \$26,741 | \$28,078 | \$29,482 | \$0 | \$179,124 |

PRINCIPAL SERVICES

FY27 - FY31 PRINCIPAL SERVICES Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

| Category | Historical Budgeted | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Future Budgeted | Total |
|----------------------------------|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Furniture Replacement-AMSB | \$11,550 | \$12,128 | \$12,734 | \$13,371 | \$14,039 | \$14,742 | \$0 | \$78,564 |
| Furniture Replacement-AMSO | \$11,550 | \$12,128 | \$12,734 | \$13,371 | \$14,039 | \$14,742 | \$0 | \$78,564 |
| Total Summary of Requests | \$23,100 | \$24,256 | \$25,468 | \$26,742 | \$28,078 | \$29,484 | \$0 | \$157,128 |

Furniture Replacement-AMSB

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | PRINCIPAL SERVICES |
| Type | Capital Equipment |

Description

Replacement of furniture as needed - estimated 2 classrooms per year. Adjusted for inflation

Details

New Purchase or Replacement: Replacement

Capital Cost

| | | |
|----------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$12.1K | \$67K | \$78.6K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Equipment | \$11,550 | \$12,128 | \$12,734 | \$13,371 | \$14,039 | \$14,742 | \$0 | \$78,564 |
| Total | \$11,550 | \$12,128 | \$12,734 | \$13,371 | \$14,039 | \$14,742 | \$0 | \$78,564 |

Funding Sources

| | | |
|----------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$12.1K | \$67K | \$78.6K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$11,550 | \$12,128 | \$12,734 | \$13,371 | \$14,039 | \$14,742 | \$0 | \$78,564 |
| Total | \$11,550 | \$12,128 | \$12,734 | \$13,371 | \$14,039 | \$14,742 | \$0 | \$78,564 |

Furniture Replacement-AMSO

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | PRINCIPAL SERVICES |
| Type | Capital Equipment |

Description

Replace furniture - estimate of 2 classrooms annually adjusted for inflation

Details

New Purchase or Replacement: Replacement

Capital Cost

| | | |
|----------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$12.1K | \$67K | \$78.6K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Equipment | \$11,550 | \$12,128 | \$12,734 | \$13,371 | \$14,039 | \$14,742 | \$0 | \$78,564 |
| Total | \$11,550 | \$12,128 | \$12,734 | \$13,371 | \$14,039 | \$14,742 | \$0 | \$78,564 |

Funding Sources

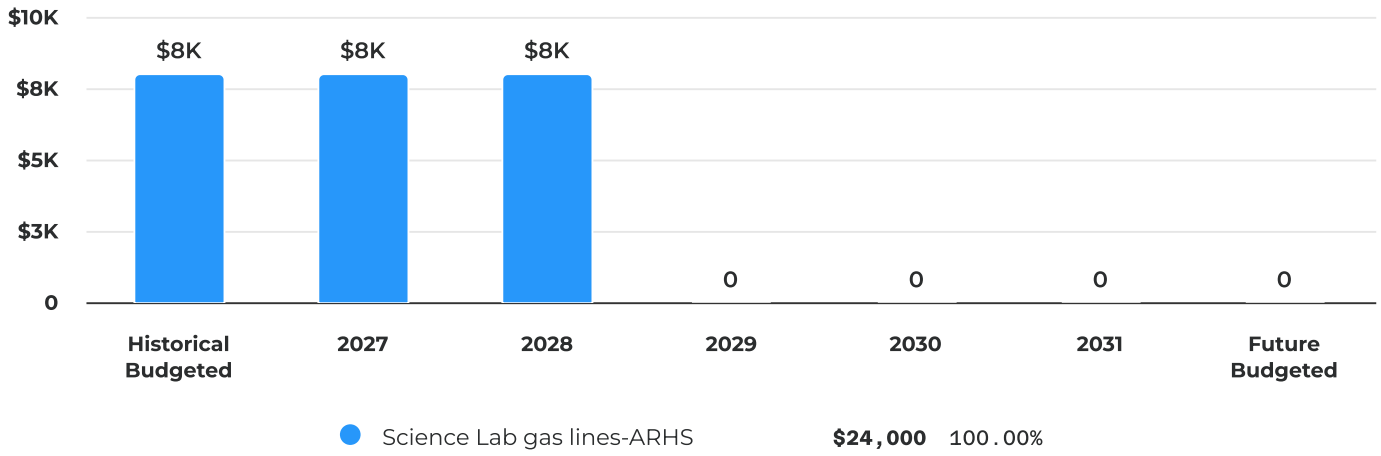
| | | |
|----------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$12.1K | \$67K | \$78.6K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$11,550 | \$12,128 | \$12,734 | \$13,371 | \$14,039 | \$14,742 | \$0 | \$78,564 |
| Total | \$11,550 | \$12,128 | \$12,734 | \$13,371 | \$14,039 | \$14,742 | \$0 | \$78,564 |

SCIENCE

FY27 - FY31 SCIENCE Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

| Category | Historical Budgeted | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Future Budgeted | Total |
|----------------------------------|---------------------|----------------|----------------|------------|------------|------------|-----------------|-----------------|
| Science Lab gas lines-ARHS | \$8,000 | \$8,000 | \$8,000 | \$0 | \$0 | \$0 | \$0 | \$24,000 |
| Total Summary of Requests | \$8,000 | \$8,000 | \$8,000 | \$0 | \$0 | \$0 | \$0 | \$24,000 |

Science Lab gas lines-ARHS

Overview

| | |
|----------------------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | SCIENCE |
| Type | Capital Improvement |
| Estimated Start Date | 07/1/2025 |
| Estimated Completion Date | 08/15/2025 |

Project Location

Amity



Description

Replace gas lines in science labs. Outdated fixtures and copper supply lines. Preventive maintenance, replace before leaks start.

Capital Cost

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$8K | \$16K | \$24K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | Future Budgeted | Total |
|----------------------|---------------------|------------------|------------------|-----------------|-----------------|
| Repairs/Improvements | \$8,000 | \$8,000 | \$8,000 | \$0 | \$24,000 |
| Total | \$8,000 | \$8,000 | \$8,000 | \$0 | \$24,000 |

Funding Sources

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$8K | \$16K | \$24K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$8,000 | \$8,000 | \$8,000 | \$0 | \$24,000 |
| Total | \$8,000 | \$8,000 | \$8,000 | \$0 | \$24,000 |

Operational Costs

FY2027 Budget

\$8K

Total Budget (all years)

\$16K

Project Total (to date)

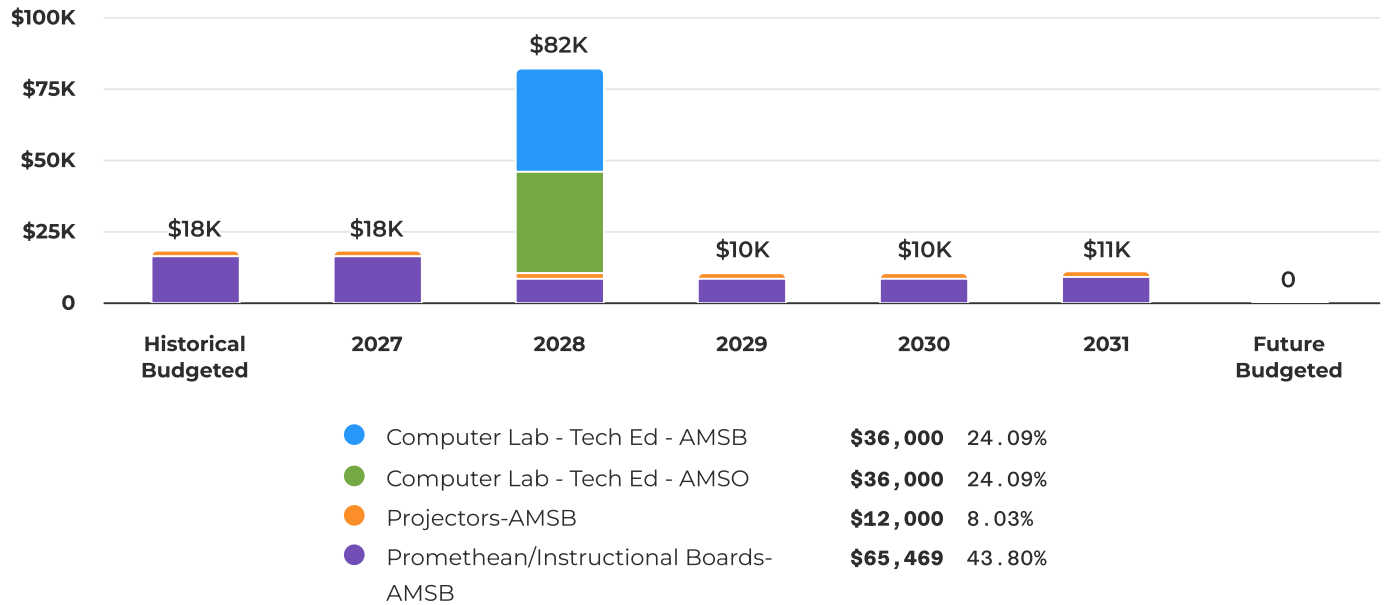
\$24K

Detailed Breakdown

| Category | Historical Budgeted | FY2027 <i>Requested</i> | FY2028 <i>Requested</i> | Future Budgeted | Total |
|--------------|------------------------|----------------------------|----------------------------|--------------------|-----------------|
| Utilities | \$8,000 | \$8,000 | \$8,000 | \$0 | \$24,000 |
| Total | \$8,000 | \$8,000 | \$8,000 | \$0 | \$24,000 |

TECHNOLOGY DEPARTMENT

FY27 - FY31 TECHNOLOGY DEPARTMENT Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

| Category | Historical Budgeted | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Future Budgeted | Total |
|--------------------------------------|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Computer Lab - Tech Ed - AMSB | \$0 | \$0 | \$36,000 | \$0 | \$0 | \$0 | \$0 | \$36,000 |
| Computer Lab - Tech Ed - AMSO | \$0 | \$0 | \$36,000 | \$0 | \$0 | \$0 | \$0 | \$36,000 |
| Projectors-AMSB | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |
| Promethean/Instructional Boards-AMSB | \$16,000 | \$16,000 | \$8,000 | \$8,240 | \$8,487 | \$8,742 | \$0 | \$65,469 |
| Total Summary of Requests | \$18,000 | \$18,000 | \$82,000 | \$10,240 | \$10,487 | \$10,742 | \$0 | \$149,469 |

Computer Lab - Tech Ed - AMSB

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | TECHNOLOGY DEPARTMENT |
| Type | Capital Equipment |

Description

Replace lab in the technology education classroom along with the Tech Ed COWs (Computers on Wheels).

Details

New Purchase or Replacement: Replacement

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$0 | \$36K | \$36K |

Detailed Breakdown

| Category | Historical Budgeted | FY2028 Requested | Future Budgeted | Total |
|--------------|---------------------|------------------|-----------------|-----------------|
| Equipment | \$0 | \$36,000 | \$0 | \$36,000 |
| Total | \$0 | \$36,000 | \$0 | \$36,000 |

Funding Sources

| | | |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$0 | \$36K | \$36K |

Detailed Breakdown

| Category | Historical Budgeted | FY2028 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$0 | \$36,000 | \$0 | \$36,000 |
| Total | \$0 | \$36,000 | \$0 | \$36,000 |

Computer Lab - Tech Ed - AMSO

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | TECHNOLOGY DEPARTMENT |
| Type | Capital Equipment |

Description

Replacement lab for computer lab in the technology education classroom along with replacing COWs (computers on wheels).

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$0 | \$36K | \$36K |

Detailed Breakdown

| Category | Historical Budgeted | FY2028 Requested | Future Budgeted | Total |
|--------------|---------------------|------------------|-----------------|-----------------|
| Equipment | \$0 | \$36,000 | \$0 | \$36,000 |
| Total | \$0 | \$36,000 | \$0 | \$36,000 |

Funding Sources

| | | |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$0 | \$36K | \$36K |

Detailed Breakdown

| Category | Historical Budgeted | FY2028 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$0 | \$36,000 | \$0 | \$36,000 |
| Total | \$0 | \$36,000 | \$0 | \$36,000 |

Projectors-AMSB

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | TECHNOLOGY DEPARTMENT |
| Type | Capital Equipment |

Description

2 planned replacements of classroom projectors

Details

New Purchase or Replacement: Replacement

Capital Cost

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$2K | \$10K | \$12K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------|
| Equipment | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |
| Total | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |

Funding Sources

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$2K | \$10K | \$12K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|------------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------|
| Funding Source 1 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |
| Total | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |

Promethean/Instructional Boards-AMSB

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | TECHNOLOGY DEPARTMENT |
| Type | Capital Equipment |

Description

4 Promethean or other appropriate instructional boards. Annual requests will be evaluated for best solution.

Details

New Purchase or Replacement: Replacement

Capital Cost

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$16K | \$49.5K | \$65.5K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Equipment | \$16,000 | \$16,000 | \$8,000 | \$8,240 | \$8,487 | \$8,742 | \$0 | \$65,469 |
| Total | \$16,000 | \$16,000 | \$8,000 | \$8,240 | \$8,487 | \$8,742 | \$0 | \$65,469 |

Funding Sources

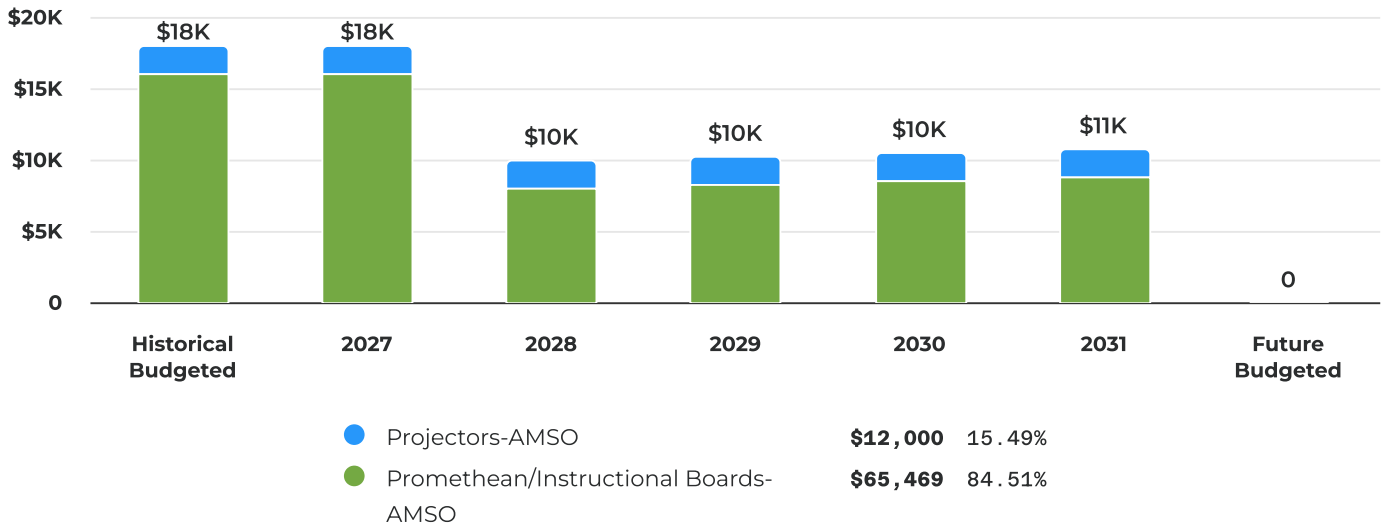
| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$16K | \$49.5K | \$65.5K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$16,000 | \$16,000 | \$8,000 | \$8,240 | \$8,487 | \$8,742 | \$0 | \$65,469 |
| Total | \$16,000 | \$16,000 | \$8,000 | \$8,240 | \$8,487 | \$8,742 | \$0 | \$65,469 |

TECHNOLOGY DEPARTMENT

FY27 - FY31 TECHNOLOGY DEPARTMENT Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

| Category | Historical Budgeted | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Future Budgeted | Total |
|--------------------------------------|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Projectors-AMSO | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |
| Promethean/Instructional Boards-AMSO | \$16,000 | \$16,000 | \$8,000 | \$8,240 | \$8,487 | \$8,742 | \$0 | \$65,469 |
| Total Summary of Requests | \$18,000 | \$18,000 | \$10,000 | \$10,240 | \$10,487 | \$10,742 | \$0 | \$77,469 |

Projectors-AMSO

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | TECHNOLOGY DEPARTMENT |
| Type | Capital Equipment |

Description

2 planned replacements of classroom projectors

Details

New Purchase or Replacement: Replacement

Capital Cost

FY2027 Budget

\$2K

Total Budget (all years)

\$10K

Project Total (to date)

\$12K

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------|
| Equipment | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |
| Total | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |

Funding Sources

FY2027 Budget

\$2K

Total Budget (all years)

\$10K

Project Total (to date)

\$12K

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|------------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------|
| Funding Source 1 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |
| Total | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |

Promethean/Instructional Boards-AMSO

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | TECHNOLOGY DEPARTMENT |
| Type | Capital Equipment |

Description

4 Promethean or other appropriate instructional boards. Annual requests will be evaluated for best solution.

Details

New Purchase or Replacement: Replacement

Capital Cost

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$16K | \$49.5K | \$65.5K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Equipment | \$16,000 | \$16,000 | \$8,000 | \$8,240 | \$8,484 | \$8,742 | \$0 | \$65,466 |
| Total | \$16,000 | \$16,000 | \$8,000 | \$8,240 | \$8,484 | \$8,742 | \$0 | \$65,466 |

Funding Sources

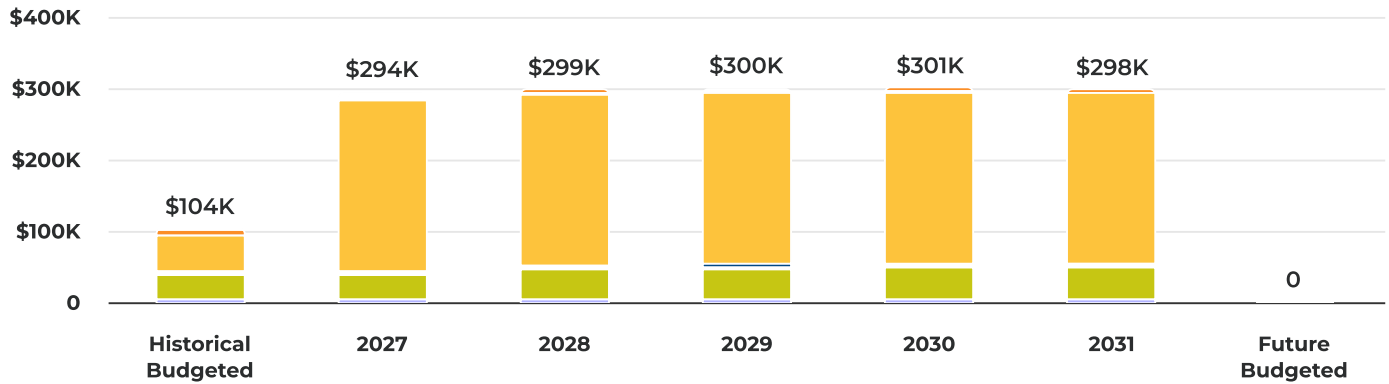
| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$16K | \$49.5K | \$65.5K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$16,000 | \$16,000 | \$8,000 | \$8,240 | \$8,487 | \$8,742 | \$0 | \$65,469 |
| Total | \$16,000 | \$16,000 | \$8,000 | \$8,240 | \$8,487 | \$8,742 | \$0 | \$65,469 |

TECHNOLOGY DEPARTMENT

FY27 - FY31 TECHNOLOGY DEPARTMENT Projects (including Historical Budgeted, Future Budgeted)



| | | |
|---|-------------|--------|
| ● Access Points Replacement-DW | \$6,000 | 0.38% |
| ● Access Points-DW | \$6,000 | 0.38% |
| ● Desktop computer replacement-DW | \$27,000 | 1.69% |
| ● Docking Stations-DW | \$6,000 | 0.38% |
| ● Infrastructure Replacement-DW | \$1,250,000 | 78.40% |
| ● LCD Data Projectors-DW | \$15,000 | 0.94% |
| ● Monitors-DW | \$12,000 | 0.75% |
| ● Projectors-ARHS | \$11,000 | 0.69% |
| ● Promethean/Instructional Boards -ARHS | \$231,345 | 14.51% |
| ● Security Cameras-DW | \$30,000 | 1.88% |

Summary of Requests

| Category | Historical Budgeted | FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | Future Budgeted | Total |
|---------------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|--------------------|
| Access Points Replacement-DW | \$0 | \$3,000 | \$0 | \$3,000 | \$0 | \$0 | \$0 | \$6,000 |
| Access Points-DW | \$3,000 | \$3,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$6,000 |
| Desktop computer replacement-DW | \$6,000 | \$3,000 | \$6,000 | \$3,000 | \$6,000 | \$3,000 | \$0 | \$27,000 |
| Docking Stations-DW | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$0 | \$6,000 |
| Infrastructure Replacement-DW | \$50,000 | \$240,000 | \$240,000 | \$240,000 | \$240,000 | \$240,000 | \$0 | \$1,250,000 |
| LCD Data Projectors-DW | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$0 | \$0 | \$15,000 |
| Monitors-DW | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |
| Projectors-ARHS | \$1,600 | \$1,600 | \$1,600 | \$1,600 | \$1,600 | \$3,000 | \$0 | \$11,000 |
| Promethean/Instructional Boards -ARHS | \$32,000 | \$32,000 | \$40,000 | \$41,200 | \$42,436 | \$43,709 | \$0 | \$231,345 |
| Security Cameras-DW | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$0 | \$30,000 |
| Total Summary of Requests | \$103,600 | \$293,600 | \$298,600 | \$299,800 | \$301,036 | \$297,709 | \$0 | \$1,594,345 |

Access Points Replacement-DW

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | TECHNOLOGY DEPARTMENT |
| Type | Capital Equipment |

Description

Add and replace interior and exterior access points as need to maintain strong infrastructure

Details

New Purchase or Replacement: Replacement

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$3K | \$6K | \$6K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|----------------|
| Equipment | \$0 | \$3,000 | \$0 | \$0 | \$3,000 | \$0 | \$0 | \$6,000 |
| Total | \$0 | \$3,000 | \$0 | \$0 | \$3,000 | \$0 | \$0 | \$6,000 |

Funding Sources

| | | |
|---------------|--------------------------|---------------|
| FY2027 Budget | Total Budget (all years) | Project Total |
| \$3K | \$6K | \$6K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2029 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|------------------|-----------------|----------------|
| Funding Source 1 | \$0 | \$3,000 | \$3,000 | \$0 | \$6,000 |
| Total | \$0 | \$3,000 | \$3,000 | \$0 | \$6,000 |

Access Points-DW

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | TECHNOLOGY DEPARTMENT |
| Type | Capital Equipment |

Description

Add and replace interior and exterior access points as need to maintain strong infrastructure

Details

New Purchase or Replacement: New

Capital Cost

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$3K | \$3K | \$6K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | Future Budgeted | Total |
|--------------|---------------------|------------------|-----------------|----------------|
| Equipment | \$3,000 | \$3,000 | \$0 | \$6,000 |
| Total | \$3,000 | \$3,000 | \$0 | \$6,000 |

Funding Sources

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$3K | \$3K | \$6K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|-----------------|----------------|
| Funding Source 1 | \$3,000 | \$3,000 | \$0 | \$6,000 |
| Total | \$3,000 | \$3,000 | \$0 | \$6,000 |

Desktop computer replacement-DW

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | TECHNOLOGY DEPARTMENT |
| Type | Capital Equipment |

Description

Replacement of desktop computers that fail during the year, estimated 3 @ \$1,000 each

Details

New Purchase or Replacement: Replacement

Capital Cost

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$3K | \$21K | \$27K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Equipment | \$6,000 | \$3,000 | \$6,000 | \$3,000 | \$6,000 | \$3,000 | \$0 | \$27,000 |
| Total | \$6,000 | \$3,000 | \$6,000 | \$3,000 | \$6,000 | \$3,000 | \$0 | \$27,000 |

Funding Sources

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$3K | \$21K | \$27K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$6,000 | \$3,000 | \$6,000 | \$3,000 | \$6,000 | \$3,000 | \$0 | \$27,000 |
| Total | \$6,000 | \$3,000 | \$6,000 | \$3,000 | \$6,000 | \$3,000 | \$0 | \$27,000 |

Docking Stations-DW

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | TECHNOLOGY DEPARTMENT |
| Type | Capital Equipment |

Description

Docking stations replaced as needed for teachers

Details

New Purchase or Replacement: Replacement

Capital Cost

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$1K | \$5K | \$6K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|----------------|
| Equipment | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$0 | \$6,000 |
| Total | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$0 | \$6,000 |

Funding Sources

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$1K | \$5K | \$6K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|----------------|
| Funding Source 1 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$0 | \$6,000 |
| Total | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$0 | \$6,000 |

Infrastructure Replacement-DW

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | TECHNOLOGY DEPARTMENT |
| Type | Capital Equipment |

Description

Replacement of all switches, servers and other infrastructure items over 5 years

Details

New Purchase or Replacement: Replacement

Capital Cost

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$240K | \$1.2M | \$1.25M |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|--------------------|
| Equipment | \$50,000 | \$240,000 | \$240,000 | \$240,000 | \$240,000 | \$240,000 | \$0 | \$1,250,000 |
| Total | \$50,000 | \$240,000 | \$240,000 | \$240,000 | \$240,000 | \$240,000 | \$0 | \$1,250,000 |

Funding Sources

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$240K | \$1.2M | \$1.25M |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|--------------------|
| Funding Source 1 | \$50,000 | \$240,000 | \$240,000 | \$240,000 | \$240,000 | \$240,000 | \$0 | \$1,250,000 |
| Total | \$50,000 | \$240,000 | \$240,000 | \$240,000 | \$240,000 | \$240,000 | \$0 | \$1,250,000 |

LCD Data Projectors-DW

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | TECHNOLOGY DEPARTMENT |
| Type | Capital Equipment |

Description

LCD Projectors replaced as needed, estimated 2 per year

Details

New Purchase or Replacement: Replacement

Capital Cost

FY2027 Budget

\$3K

Total Budget (all years)

\$15K

Project Total (to date)

\$18K

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------|
| Equipment | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$0 | \$18,000 |
| Total | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$0 | \$18,000 |

Funding Sources

FY2027 Budget

\$3K

Total Budget (all years)

\$12K

Project Total (to date)

\$15K

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | Future Budgeted | Total |
|------------------|------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------|
| Funding Source 1 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$0 | \$15,000 |
| Total | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$0 | \$15,000 |

Monitors-DW

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | TECHNOLOGY DEPARTMENT |
| Type | Capital Equipment |

Description

Replace Monitors throughout the District as they fail. Estimate 10 monitors per year

Details

New Purchase or Replacement: Replacement

Capital Cost

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$2K | \$10K | \$12K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Equipment | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |
| Total | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |

Funding Sources

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$2K | \$10K | \$12K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |
| Total | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$12,000 |

Projectors-ARHS

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | TECHNOLOGY DEPARTMENT |
| Type | Capital Equipment |

Description

2 planned replacements of classroom projectors in ARHS

Details

New Purchase or Replacement: Replacement

Capital Cost

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$1.6K | \$9.4K | \$11K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------|
| Equipment | \$1,600 | \$1,600 | \$1,600 | \$1,600 | \$1,600 | \$3,000 | \$0 | \$11,000 |
| Total | \$1,600 | \$1,600 | \$1,600 | \$1,600 | \$1,600 | \$3,000 | \$0 | \$11,000 |

Funding Sources

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$1.6K | \$9.4K | \$11K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|------------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------|
| Funding Source 1 | \$1,600 | \$1,600 | \$1,600 | \$1,600 | \$1,600 | \$3,000 | \$0 | \$11,000 |
| Total | \$1,600 | \$1,600 | \$1,600 | \$1,600 | \$1,600 | \$3,000 | \$0 | \$11,000 |

Promethean/Instructional Boards -ARHS

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | TECHNOLOGY DEPARTMENT |
| Type | Capital Equipment |

Description

8 Promethean or other appropriate instructional boards for ARHS. Annual requests will be evaluated for best solution.

Details

New Purchase or Replacement: Replacement

Capital Cost

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$32K | \$199K | \$231K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------------|
| Equipment | \$32,000 | \$32,000 | \$40,000 | \$41,200 | \$42,436 | \$43,709 | \$0 | \$231,345 |
| Total | \$32,000 | \$32,000 | \$40,000 | \$41,200 | \$42,436 | \$43,709 | \$0 | \$231,345 |

Funding Sources

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$32K | \$199K | \$231K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------------|
| Funding Source 1 | \$32,000 | \$32,000 | \$40,000 | \$41,200 | \$42,436 | \$43,709 | \$0 | \$231,345 |
| Total | \$32,000 | \$32,000 | \$40,000 | \$41,200 | \$42,436 | \$43,709 | \$0 | \$231,345 |

Security Cameras-DW

Overview

| | |
|----------------------|-------------------------------|
| Request Owner | Terry Lumas, Finance Director |
| Department | TECHNOLOGY DEPARTMENT |
| Type | Capital Equipment |

Description

Add or replace security cameras as needed

Details

New Purchase or Replacement: Replacement

Capital Cost

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$5K | \$25K | \$30K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|--------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Equipment | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$0 | \$30,000 |
| Total | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$0 | \$30,000 |

Funding Sources

| | | |
|---------------|--------------------------|-------------------------|
| FY2027 Budget | Total Budget (all years) | Project Total (to date) |
| \$5K | \$25K | \$30K |

Detailed Breakdown

| Category | Historical Budgeted | FY2027 Requested | FY2028 Requested | FY2029 Requested | FY2030 Requested | FY2031 Requested | Future Budgeted | Total |
|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Funding Source 1 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$0 | \$30,000 |
| Total | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$0 | \$30,000 |

Gross and Net Debt Service

| GROSS DEBT | | | | PREMIUM and CONTINGENCY CREDIT | |
|-------------|--------------------|------------------|----------------------|--------------------------------|-------------|
| Fiscal Year | Principal | Interest | Principal & Interest | Principal | Interest |
| 2027 | \$1,345,000 | \$146,250 | \$1,491,250 | | |
| 2028 | \$550,000 | \$95,650 | \$645,650 | | |
| 2029 | \$550,000 | \$68,150 | \$618,150 | | |
| 2030 | \$550,000 | \$43,400 | \$593,400 | | |
| 2031 | \$550,000 | \$26,900 | \$576,900 | | |
| 2032 | \$215,000 | \$19,250 | \$234,250 | | |
| 2033 | \$215,000 | \$14,950 | \$229,950 | | |
| 2034 | \$215,000 | \$10,650 | \$225,650 | | |
| 2035 | \$215,000 | \$6,350 | \$221,350 | | |
| 2036 | \$210,000 | \$2,100 | \$212,100 | | |
| | \$4,615,000 | \$433,650 | \$5,048,650 | \$0 | \$ - |

(continued from above)

| NET DEBT € | | |
|--------------------|------------------|----------------------|
| Principal | Interest | Principal & Interest |
| \$1,345,000 | \$146,250 | \$1,491,250 |
| \$550,000 | \$95,650 | \$645,650 |
| \$550,000 | \$68,150 | \$618,150 |
| \$550,000 | \$43,400 | \$593,400 |
| \$550,000 | \$26,900 | \$576,900 |
| \$215,000 | \$19,250 | \$234,250 |
| \$215,000 | \$14,950 | \$229,950 |
| \$215,000 | \$10,650 | \$225,650 |
| \$215,000 | \$6,350 | \$221,350 |
| \$210,000 | \$2,100 | \$212,100 |
| \$4,615,000 | \$433,650 | \$5,048,650 |

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.

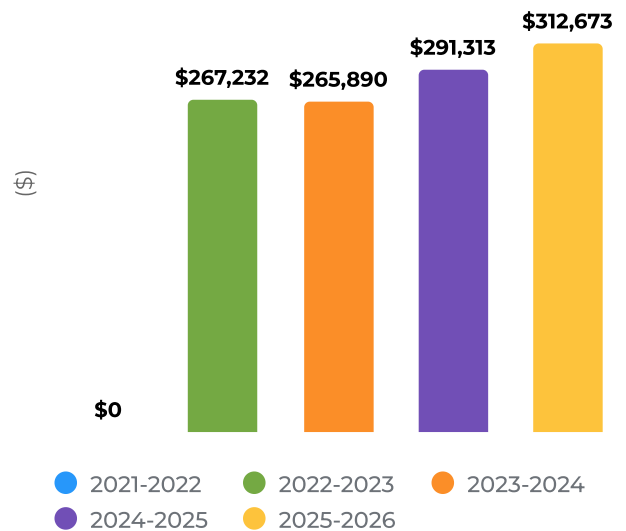
The District is planning to borrow for middle school roofs, HVAC repair/replacements and other capital projects in 2027. See more detail under 3 year Forecasts.

Obligations for OPEB

The District has made regular contributions to the OPEB Trust. However, it has not fully funded the OPEB Trust based on 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 83.34 percent as of July 1, 2025, up from 71.88% in 2024 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.

OPEB Funding



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 are continually 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 have identified cost **savings and efficiencies of \$3,074,791!**

The primary positive benefits derived from 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 2.73 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 \$5,219,682 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, fire pump replacement, infrastructure items, and library media center renovations at all 3 schools. This saved the cost of issuing a bond and interest payments for the District until the now when the debt has decreased substantially.

Year-to-Year Budget Comparison

| | | COLUMN 1 | COLUMN 2 | COLUMN 5 | COLUMN 4 | COLUMN 5 | COLUMN 6 |
|-----------|---|-------------------|-------------------|-------------------|-------------------|-----------------|---------------|
| | | 2024-2025 | 2025-2026 | NOV 25 | 2026-2027 | VAR. \$ TO | VAR. % |
| LINE | CATEGORY | ACTUAL | BUDGET | FORECAST | BUDGET | BUDGET | TO BUDGE |
| 1 | MEMBER TOWN ALLOCATIONS | 55,272,025 | 56,835,803 | 56,835,803 | 57,396,391 | 560,588 | 0.99% |
| 1a | MEMBER TOWN ALLOCATION CREDIT | | | | 0 | | |
| 2 | OTHER REVENUE | 323,394 | 221,597 | 254,596 | 211,342 | (10,255) | -4.63% |
| 3 | OTHER STATE GRANTS | 991,294 | 1,036,599 | 1,039,977 | 1,375,441 | 338,842 | 32.69% |
| 4 | MISCELLANEOUS INCOME | 20,139 | 15,000 | 15,000 | 21,000 | 6,000 | 40.00% |
| 5 | TOTAL REVENUES | 56,606,852 | 58,108,999 | 58,145,376 | 59,004,174 | 895,175 | 1.54% |
| 6 | SALARIES | 30,600,178 | 32,683,157 | 32,443,905 | 34,233,172 | 1,550,015 | 4.74% |
| 7 | BENEFITS | 6,740,038 | 7,156,139 | 7,131,267 | 7,569,381 | 413,242 | 5.77% |
| 8 | PURCHASED SERVICES | 9,450,226 | 10,909,628 | 11,114,995 | 11,189,663 | 280,035 | 2.57% |
| 9 | DEBT SERVICE | 3,858,211 | 2,552,296 | 2,552,296 | 1,491,250 | (1,061,046) | -41.57% |
| 10 | SUPPLIES (INCLUDING UTILITIES) | 3,417,128 | 3,554,998 | 3,551,301 | 3,649,090 | 94,092 | 2.65% |
| 11 | EQUIPMENT | 245,196 | 274,400 | 321,399 | 223,901 | (50,499) | -18.40% |
| 12 | IMPROVEMENTS / CONTINGENCY | 137,685 | 749,000 | 749,000 | 360,500 | (388,500) | -51.87% |
| 13 | DUES AND FEES | 214,307 | 229,381 | 229,381 | 287,217 | 57,836 | 25.21% |
| 14 | TRANSFER ACCOUNT | 1,129,132 | 0 | 0 | 0 | 0 | 0.00% |
| 15 | TOTAL EXPENDITURES | 55,792,102 | 58,108,999 | 58,093,544 | 59,004,174 | 895,175 | 1.54% |
| 16 | SUBTOTAL | 814,754 | 0 | 51,832 | 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) | 874,166 | 0 | 51,832 | 0 | 0 | 0.00% |
| 20 | AVERAGE DAILY MEMBERSHIP | 2,153 | 2,201 | 2,145 | 2,209 | 8 | 0.36% |
| 21 | PER PUPIL EXPENDITURE | 22,390 | 23,340 | 23,864 | 23,983 | 643 | 2.75% |
| 1 | BETHANY ALLOCATION | 8,828,986 | 9,160,226 | 9,012,747 | 9,445,724 | 285,498 | 3.12% |
| 1a | PRIOR YEAR CREDIT BETHANY | 183,118 | 0 | 147,479 | 0 | | |
| 2 | ORANGE ALLOCATION | 26,964,444 | 27,533,537 | 27,087,476 | 27,427,439 | (106,098) | -0.39% |
| 2a | PRIOR YEAR CREDIT ORANGE | 514,596 | 0 | 446,061 | 0 | | |
| 3 | WOODBIDGE ALLOCATION | 18,427,914 | 20,142,040 | 19,836,976 | 20,523,228 | 381,188 | 1.89% |
| 3a | PRIOR YEAR CREDIT WOODBRIDGE | 352,967 | 0 | 305,064 | 0 | | |
| 4 | MEMBER TOWN ALLOCATIONS | 55,272,025 | 56,835,803 | 56,835,803 | 57,396,391 | 560,588 | 0.99% |
| 5 | ATHLETICS | 26,234 | 27,000 | 27,000 | 26,000 | (1,000) | -3.70% |
| 6 | INVESTMENT INCOME | 138,452 | 60,000 | 60,000 | 60,000 | 0 | 0.00% |
| 7 | PARKING INCOME | 30,967 | 32,000 | 32,000 | 29,000 | (3,000) | -9.38% |
| 8 | RENTAL INCOME | 17,181 | 18,000 | 18,000 | 16,000 | (2,000) | -11.11% |
| 9 | TUITION REVENUE | 110,560 | 84,597 | 117,596 | 80,342 | (4,255) | -5.03% |
| 10 | TRANSPORTATION BOWA AGREEMENT | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 11 | OTHER REVENUE | 323,394 | 221,597 | 254,596 | 211,342 | (10,255) | -4.63% |
| 12 | ADULT EDUCATION | 5,178 | 4,900 | 5,178 | 5,300 | 400 | 8.16% |
| 13 | OPEN CHOICE | 0 | 125,000 | 132,000 | 125,000 | 0 | 100.00% |
| 14 | SPECIAL EDUCATION GRANTS | 964,016 | 884,599 | 884,599 | 1,225,141 | 340,542 | 38.50% |
| 15 | TRANSPORTATION INCOME | 22,100 | 22,100 | 18,200 | 20,000 | (2,100) | -9.50% |
| 16 | OTHER STATE GRANTS | 991,294 | 1,036,599 | 1,039,977 | 1,375,441 | 338,842 | 32.69% |
| 17 | INTERGOVERNMENTAL | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 18 | OTHER REVENUE | 20,139 | 15,000 | 15,000 | 21,000 | 6,000 | 40.00% |
| 19 | TRANSFER IN | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 20 | MISCELLANEOUS INCOME | 20,139 | 15,000 | 15,000 | 21,000 | 6,000 | 40.00% |
| 21 | TOTAL REVENUES | 56,606,852 | 58,108,999 | 58,145,376 | 59,004,174 | 895,175 | 1.54% |

| | | | | | | | |
|-----|---|-------------------|-------------------|-------------------|-------------------|--------------------|----------------|
| 1 | 5111-CERTIFIED SALARIES | 25,246,947 | 26,913,147 | 26,754,073 | 28,317,898 | 1,404,751 | 5.22% |
| 2 | 5112-CLASSIFIED SALARIES | 5,353,231 | 5,770,010 | 5,689,832 | 5,915,274 | 145,264 | 2.52% |
| 3 | SALARIES | 30,600,178 | 32,683,157 | 32,443,905 | 34,233,172 | 1,550,015 | 4.74% |
| 4 | 5200-MEDICARE - ER | 428,639 | 474,989 | 474,989 | 490,298 | 15,309 | 3.22% |
| 5 | 5210-FICA - ER | 343,760 | 378,210 | 378,210 | 388,277 | 10,067 | 2.66% |
| 6 | 5220-WORKERS' COMPENSATION | 158,586 | 169,575 | 150,203 | 166,296 | (3,279) | -1.93% |
| 7 | 5255-MEDICAL & DENTAL INSURANCE | 4,548,772 | 4,837,753 | 4,837,753 | 5,285,567 | 447,814 | 9.26% |
| 8 | 5860-OPEB TRUST | 291,313 | 312,673 | 312,673 | 236,648 | (76,025) | -24.31% |
| 9 | 5260-LIFE INSURANCE | 49,789 | 56,461 | 56,461 | 55,385 | (1,076) | -1.91% |
| 10 | 5275-DISABILITY INSURANCE | 11,372 | 15,016 | 15,016 | 14,758 | (258) | -1.72% |
| 11 | 5280-PENSION PLAN - CLASSIFIED | 670,604 | 681,191 | 681,191 | 672,066 | (9,125) | -1.34% |
| 12 | 5281-DEFINED CONTRIBUTION RETIREMENT PLAN | 213,386 | 183,171 | 183,171 | 208,881 | 25,710 | 14.04% |
| 13 | 5282-RETIREMENT SICK LEAVE - CERT | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 14 | 5283-RETIREMENT SICK LEAVE - CLASS | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 15 | 5284-SEVERANCE PAY - CERTIFIED | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 16 | 5290-UNEMPLOYMENT COMPENSATION | 17,352 | 15,500 | 10,000 | 19,605 | 4,105 | 26.48% |
| 17 | 5291-CLOTHING ALLOWANCE | 1,912 | 4,600 | 4,600 | 4,600 | 0 | 0.00% |
| 18 | 5251-TUITION REIMBURSEMENT | 4,554 | 27,000 | 27,000 | 27,000 | 0 | 100.00% |
| 19 | BENEFITS | 6,740,038 | 7,156,139 | 7,131,267 | 7,569,381 | 413,242 | 5.77% |
| 20 | 5322-INSTRUCTIONAL PROG IMPROVEMENT | 81,812 | 64,200 | 64,200 | 46,000 | (18,200) | -28.35% |
| 21 | 5327-DATA PROCESSING | 130,705 | 157,949 | 157,949 | 159,526 | 1,577 | 1.00% |
| 22 | 5330-OTHER PROFESSIONAL & TECHNICAL SRVC | 2,247,009 | 2,602,472 | 2,712,034 | 2,454,740 | (147,732) | -5.68% |
| 23 | 5440-RENTALS - LAND, BLDG, EQUIPMENT | 104,661 | 123,327 | 123,327 | 135,428 | 12,101 | 9.81% |
| 24 | 5510-PUPIL TRANSPORTATION | 3,727,958 | 4,184,788 | 4,353,945 | 4,534,645 | 349,857 | 8.36% |
| 25 | 5521-GENERAL LIABILITY INSURANCE | 301,337 | 324,428 | 322,015 | 346,137 | 21,709 | 6.69% |
| 26 | 5550-COMMUNICATIONS: TEL, POST, ETC. | 91,860 | 133,134 | 133,134 | 166,358 | 33,224 | 24.96% |
| 27 | 5560-TUITION EXPENSE | 2,694,569 | 3,198,805 | 3,127,866 | 3,224,472 | 25,667 | 0.80% |
| 28 | 5590-OTHER PURCHASED SERVICES | 70,316 | 120,525 | 120,525 | 122,357 | 1,832 | 1.52% |
| 29 | PURCHASED SERVICES | 9,450,226 | 10,909,628 | 11,114,995 | 11,189,663 | 280,035 | 2.57% |
| 30 | 5830-INTEREST | 368,978 | 235,850 | 235,850 | 146,250 | (89,600) | -37.99% |
| 31 | 5910-REDEMPTION OF PRINCIPAL | 3,489,233 | 2,316,446 | 2,316,446 | 1,345,000 | (971,446) | -41.94% |
| 30a | INTEREST OWED TO STATE | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 32 | DEBT SERVICE | 3,858,211 | 2,552,296 | 2,552,296 | 1,491,250 | (1,061,046) | -41.57% |
| 33 | 5410-UTILITIES, EXCLUDING HEAT | 936,901 | 718,420 | 722,223 | 875,959 | 157,539 | 21.93% |
| 34 | 5420-REPAIRS, MAINTENANCE & CLEANING | 798,707 | 857,352 | 857,352 | 853,839 | (3,513) | -0.41% |
| 35 | 5611-INSTRUCTIONAL SUPPLIES | 322,271 | 436,097 | 436,097 | 448,426 | 12,329 | 2.83% |
| 36 | 5613-MAINTENANCE/CUSTODIAL SUPPLIES | 178,557 | 220,450 | 212,950 | 174,050 | (46,400) | -21.05% |
| 37 | 5620-OIL USED FOR HEATING | 67,017 | 55,260 | 55,260 | 57,427 | 2,167 | 3.92% |
| 38 | 5621-NATURAL GAS | 77,407 | 99,100 | 99,100 | 99,100 | 0 | 0.00% |
| 39 | 5627-TRANSPORTATION SUPPLIES | 171,394 | 209,500 | 209,500 | 178,605 | (30,895) | -14.75% |
| 40 | 5641-TEXTS & DIGITAL RESOURCES | 156,903 | 173,164 | 173,164 | 128,755 | (44,409) | -25.65% |
| 41 | 5642-LIBRARY BOOKS & PERIODICALS | 18,632 | 20,550 | 20,550 | 20,530 | (20) | -0.10% |
| 42 | 5690-OTHER SUPPLIES | 246,191 | 269,241 | 269,241 | 273,042 | 3,801 | 1.41% |
| 43 | 5695-TECHNOLOGY SUPPLIES | 443,149 | 495,864 | 495,864 | 539,357 | 43,493 | 8.77% |
| 44 | SUPPLIES (INCLUDING UTILITIES) | 3,417,128 | 3,554,998 | 3,551,301 | 3,649,090 | 94,092 | 2.65% |
| 45 | 5730-EQUIPMENT - NEW | 8,199 | 4,500 | 4,500 | 5,200 | 700 | 15.56% |

| | | | | | | | |
|-----|--|-------------------|-------------------|-------------------|-------------------|------------------|----------------|
| 46 | 5731-EQUIPMENT - REPLACEMENT | 66,263 | 105,617 | 152,616 | 75,361 | (30,256) | -28.65% |
| 47 | 5732-EQUIPMENT - TECHNOLOGY-NEW | 600 | 26,580 | 26,580 | 31,240 | 4,660 | 100.00% |
| 48 | 5733-EQUIPMENT - TECHNOLOGY REPLACEMENT | 170,134 | 137,703 | 137,703 | 112,100 | (25,603) | -18.59% |
| 49 | EQUIPMENT | 245,196 | 274,400 | 321,399 | 223,901 | (50,499) | -18.40% |
| 50 | 5715-IMPROVEMENTS TO BUILDING | 67,309 | 326,000 | 326,000 | 58,000 | (268,000) | -82.21% |
| 51 | 5715-FACILITIES CONTINGENCY | 100,000 | 100,000 | 100,000 | 100,000 | 0 | 0.00% |
| 51a | TRSF. FROM FACILITIES CONTINGENCY | (100,000) | 0 | 0 | | 0 | 0.00% |
| 52 | 5720-IMPROVEMENTS TO SITES | 70,376 | 173,000 | 173,000 | 52,500 | (120,500) | -69.65% |
| 53 | 5850-CONTINGENCY | 74,500 | 150,000 | 130,001 | 150,000 | 0 | 0.00% |
| 53a | TRSF. FROM CONTINGENCY TO OTHER ACCTS. | (74,500) | 0 | 19,999 | | 0 | 0.00% |
| 54 | IMPROVEMENTS / CONTINGENCY | 137,685 | 749,000 | 749,000 | 360,500 | (388,500) | -51.87% |
| 55 | 5580-STAFF TRAVEL | 28,311 | 27,377 | 27,377 | 27,408 | 31 | 0.11% |
| 56 | 5581-TRAVEL - CONFERENCES | 83,228 | 85,718 | 85,718 | 94,826 | 9,108 | 10.63% |
| 57 | 5810-DUES & FEES | 102,769 | 116,286 | 116,286 | 164,983 | 48,697 | 41.88% |
| 58 | DUES AND FEES | 214,307 | 229,381 | 229,381 | 287,217 | 57,836 | 25.21% |
| 59 | 5856-TRANSFER ACCOUNT | 1,129,132 | 0 | 0 | \$ - | 0 | 0.00% |
| 60 | TOTAL EXPENDITURES | 55,792,102 | 58,108,999 | 58,093,544 | 59,004,174 | 895,174 | 1.54% |
| 61 | TOTAL EXPENDITURES W/O DEBT SERVICE | 51,933,891 | 55,556,703 | 55,541,248 | 57,512,924 | 1,956,220 | 3.52% |

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, 2025.

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 is currently distributed to the District based on costs incurred by the District for special education students. The State has consistently decreased funding despite special legislation being 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. Two 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 ACCOUNTS



Salaries & Benefits

Certified Salaries: The budget is based on contractual and estimated obligations for the current staff of administrators and teachers, **\$1,060,726 UNF**. New staff requests include a teaching position (1.0 FTE) to support an increase in special education students; Three (3 FTE) to support the schedule changes at the middle school including 2 physical education teachers (1 FTE will be reassigned from the high school) and 1 world language teacher. The additional staff will provide students with more opportunities for physical education and electives. An instructional coach position is requested to support teachers in the STEM areas across grades 7-12, (1.0 FTE). A 0.53 FTE existing mental health specialist position is no longer grant funded. There are also 2 assistant coaches for tennis and girls wrestling requested. These requests total **\$339,715 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 **\$145,264 UNF**.

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 \$30,726 UNF each. There are currently 13.96 para-educators and 1.5 certified staff funded by the IDEA grant, .49 FTE intervention specialists funded through Title I and 1.6 FTE certified staff members through Open Choice funding.

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 an increase of **\$3,279 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 **\$367,814 UNF, and benefits** for requested new staff add **\$80,000 UNF**. The budget keeps the target ratio of reserves to claims at 18 percent.

RISK FACTOR

Actual claims were 93.6% of the budget in fiscal year 2023, 99.53% of the fiscal year 2024 budget, 104.6% in fiscal year 2025 and currently at 105.2% in the fiscal year 2026 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 \$1,099,000 in next year's budget.

OPEB Trust: The Actuarial Report calculated the actual required contribution less expected benefits payments at a contribution of **\$236,648**, an decrease of **\$76,025 FAV**. 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 decreases slightly by **\$9,125 FAV**. No change to pension participants, better investment returns in FY25, adjustments to the mortality tables, and plan participation restrictions are keeping costs stable. This budget is based on the Actuarial Report of June 2025. The Defined Contribution plan increases **\$25,710 UNF** as more participants join the plan annually which is offset slightly as the District will use forfeiture funds to offset the rising costs.

Sick and Severance Accounts: The budget is based on the Actuarial Report. Long term planning and positive investment 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 still be few individuals on unemployment during 2026-27. The budget was increased by **\$4,105 UNF**.

Professional services, Rentals, Communication

Instructional Prog. Improvement: The budget is decreasing **\$18,200 FAV**. Fewer professional development consultants are needed for instructing staff on writing curriculum. More district staff is now trained in writing curriculum.

Data Processing: The base contract and annual service maintenance for the financial software and HR software, overall is 5% increase. The budget includes the cost of software programs to on-board new staff; contact substitutes and recording their time worked; staff absences and hourly employee's time worked, integrate data into our financial and human resource systems, streamlining the onboarding process and maintaining an inventory database. The account increases **\$1,577 UNF**.

Professional & Tech. Srvc.: The cost of the School Resource Officer (SRO) at the high school has been 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; **\$6,769 UNF**. A new copier lease is in progress and the cost is expected to be lower and the proposed budget will be adjusted. The budget continues maintaining a contingency for infrastructure equipment since all equipment is out of warranty; **\$50,000 with no increased proposed**, cybersecurity protection is outsourced and will continue in FY27 at **\$90,000, a \$1,800 increase UNF**; some contracted special services include behavior cognitive analyst, audio services, physical therapy, occupational therapy and nursing services are adjusted for student need for a net decrease of **\$147,732 FAV**. 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 **\$4,601 UNF**. This account covers the cost of leasing off-campus transition space for special education students. This provides 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 fourth year of the agreement for regular transportation, **\$114,425 UNF**. Special education transportation increases by **\$235,432 FAV**. This is based on current students and incoming student needs and changes in shared transportation arrangements. Overall, transportation costs increased in total by **\$349,857 UNF**.

General Liability Insurance: The District's insurance carrier estimated higher premiums at **\$21,709 UNF**. This includes student accident insurance, liability insurance and cyber insurance. Student Accident insurance is the driving factor for the increase.

Communications: Tel., Postage: This account includes the cost of internet connections, previously funded by the State. The account increases \$33,224 to include costs for the increased CEN charge for Bethany. Previously, the District did not incur costs for AMSB, but the State has changed its geographic mapping and now Bethany Middle School internet service is a cost to the District, as ARHS and AMSO always have been. Though much less physical mail is sent out, the decrease in mailings is offset by the rising cost of postage.

Tuition Expense: Special education tuition projected costs has increased by **\$25,667 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.

| | FY21-22 ACTUAL | FY22-23 ACTUAL | FY23-24 ACTUAL | FY24-25 ACTUAL | FY25-26 BUDGET | FY25-26 FORECAST | FY26-27 BUDGET |
|----------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Sound | 3 | 3 | 3 | 4 | 4 | 5 | 5 |
| Trumbull | 1 | 3 | 4 | 3 | 3 | 3 | 1 |
| Nonnewaug | 9 | 7 | 8 | 4 | 7 | 5 | 8 |
| Emmett O'Brien | 0 | 2 | 2 | 0 | 1 | 4 | 4 |
| Common Ground Charter HS | 1 | 3 | 2 | 0 | 0 | 1 | 1 |
| Fairchild Wheeler | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| NH Coop Arts | 0 | 0 | 0 | 1 | 1 | 1 | 0 |
| Wintergreen Magnet | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Marine Science Magnet HS | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| Engineering Science Magnet | 0 | 0 | 0 | 1 | 0 | 1 | 1 |
| Center for Global Studies | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| Lyman Hall-Vo- AG School | 0 | 0 | 0 | 1 | 1 | 1 | 0 |
| Vo-Tech/Ag Totals | 15 | 19 | 19 | 15 | 17 | 22 | 20 |
| Magnet-ECA | 18 | 19 | 19 | 19 | 19 | 19 | 19 |
| Public SPED | 10 | 9 | 8 | 11 | 9 | 10 | 8 |
| Private SPED | 20 | 16 | 19 | 16 | 15 | 21 | 16 |
| Public/Private Totals | 30 | 25 | 27 | 27 | 24 | 31 | 24 |

RISK FACTOR

The 2026-2027 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 \$125,000, but can be substantially higher.

Purchased Services, Debt Service & Utilities

Other Purchased Services: The budget includes continued funding for field trip assistance at all three schools of **\$20,000**, and support for theater programs at all three schools of **\$8,000** along with PACT fees 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 slightly by **\$1,832 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 2026-2027 will decrease significantly, **\$1,061,046 FAV**. No new debt has been incurred since 2020. The debt schedule is declining as the 2004 renovation project for all 3 schools is being paid off. The library media at the high school 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; auditorium lighting at the high school 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 3,551,901 kWh at \$0.10793 per kWh (\$383,357). The generation rate is contracted, however the delivery rate and public benefit charges vary from month to month, though the delivery charges vary. The sewer budget is \$34,000, an increase of **\$2,891 UNF**. The water budget is **\$68,500** which is **\$8.500 UNF** higher than this year's budget. The propane budget is **\$4,725**, or **\$200 UNF** more than this year's budget. The District participated in a regional cooperative bid for its electricity supply in October of 2024 at .10793, delivery and public use charges have increased. The overall budget is increases by **\$157,539 UNF**. Public benefit charges for electricity were \$161,239 in 2025 and \$72,000 year-to-date. It has been difficult to estimate the charges.

Repairs, Maintenance & Cleaning: The budget decreases slightly by **\$3,513 FAV**. 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.

RISK FACTOR

Snow removal and sanding is budgeted at \$93,000. This is based on a five-year average of \$70,751. Snow removal costs have large variances year-to-year. The annual costs range from \$39,215 to \$93,825 over the past 5 years. There may be lower snowfall totals but higher instances of salting and sanding events.

Instructional Supplies: The budget is increasing largely due to higher food prices for the culinary program and lumber for tech ed programs; **\$12,329 UNF.** 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 **\$46,400 FAV.** The Facilities Department has utilized multiple vendors and negotiated better prices for repair parts. Prices have stabilized for these supplies, the custodial staff is using current inventory to ensure stock is rotated and current and new vendors are 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.

Oil Used for Heating: Amity Middle School – Bethany Campus is budgeted to use 23,000 gallons at \$2.43 plus tax per gallon compared to this year's budget of 21,000 gallons at \$2.56 per gallon, or a budget increase of **\$2,167 UNF.** 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.

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). Amity Middle School – Orange Campus is budgeted to use 29,000 Ccf compared to 20,500 Ccf. The budget does not assume there will be a period when the heat exchanger is offline as it has been 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 slightly higher, though no increase is projected as delivery and public benefits charges have tapered off on natural gas at the moment.

Transportation Supplies: The budget assumes usage of 60,000 gallons of diesel fuel and 15,000 of gasoline for buses used to transport students. This is an decrease of 5,000 gallons based on historical usage. The account was over budget in FY24 and FY25 due to the increase in fuel usage. The District contracts for the buses but pays for the diesel fuel. The budget for diesel at \$2.45 per gallon and \$2.10 per gallon for gasoline. The bid price for 2026-2027 came in lower and the budget was adjusted. The budget decreases by **\$30,895 FAV.**

Texts & Digital Resources: The textbook purchases have decreased by **\$44,409 FAV** based on the textbook forecast. The high school is purchasing social studies, science, and world language textbooks. The middle schools are purchasing world language and reading books. The five-year plan is continually reviewed and restructured for texts and digital resources. **There will be a significant increase in textbooks in the following fiscal year due to the expiration of online licenses.**

Library Books & Periodicals: The budget request is **\$20 FAV.** There has only been about \$350 increase in five years.

Other Supplies: The budget increases by **\$47,294 UNF.** The cost and number of software programs and licenses to support teaching has risen. 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 decrease of **\$50,499 FAV.** There is only one lab scheduled for replacement at the high school, a furniture replacement allotment for each school, and replacing worn out athletic exam tables. Promethean boards continued to be phased into classrooms to replace failing smart boards. All three schools are scheduled for replacement boards.

Improvements to Buildings & Sites:

Total budget is \$360,500. This is **\$388,500 FAV** compared to this fiscal year's budget. The projects have been identified on the five-year capital plan. Projects include replacing 1 obsolete boiler control in the high school; and phase three of power washing the high school \$27,500. The other regular items include pipe insulation, asphalt repairs to parking lots and sidewalk repairs. This budget includes the following capital projects:

Improvements to Buildings: Total budget is \$158,000, which \$268,000 less than current year.

| <u>Project</u> | <u>Reason</u> | <u>Amount</u> |
|--------------------------------------|--|------------------|
| Amity Middle School – Bethany | | |
| Replace pipe insulation | Replace deteriorated insulation | \$5,000 |
| Amity Middle School – Orange | | |
| Replace pipe insulation | Replace deteriorated insulation | \$ 8,000 |
| Amity Regional High School | | |
| Boiler Controls | Current Controls are obsolete | \$20,000 |
| Replace gas lines/fixtures | Science labs need updating | \$ 8,000 |
| Update art classroom | Art classroom cabinets are worn | \$17,000 |
| Facilities Contingency | Unforeseen facilities-related failures | \$100,000 |
| | | |

Improvements to Sites: Total budget is \$52,500. This is \$120,500 less than this fiscal year's budget.

Amity Regional High School

| <u>Project</u> | <u>Reason</u> | <u>Amount</u> |
|-----------------------------------|------------------------------------|----------------------|
| Power wash building | Phase 3 of power washing | \$27,500 |
| Asphalt sealing and crack repairs | Regular maintenance of parking lot | \$25,000 |

Contingency: This account is level funded at \$150,000 and is used for unexpected but necessary expenses.

Staff Travel: This account is relatively flat only increasing by **\$31 UNF**.

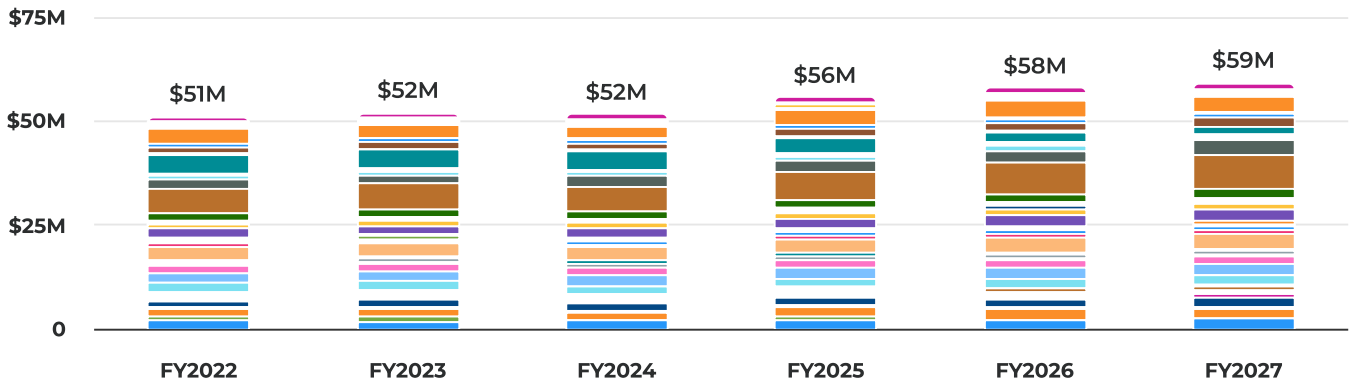
Travel – Conferences: The budget supports teachers attending various conferences, professional development for counselors, internship site visits, college visits, College Board Workshop, ACT Workshop, out-of-district PPT, and middle school meetings for counselors and psychologists. The budget reflects an increase of **\$9,108 UNF** based on current requests and the increase in travel and hotel accommodations.

Dues and Fees: This budget line has increased by **\$48,697 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. The largest increase is **\$26,570 UNF** to support implementing a Certified Nursing Assistant Program at the high school. The cost covers membership in the Excel Academy, textbooks, workbooks, uniforms, a one-time set-up fee, and covering the cost of the pro-metric exam that participants can take upon completing requirements.

Transfer Account: This account is for money which is intended to be moved out of the General Fund and into another fund, such as the 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 the current 2026-2027 budget for the Educational Expenditures Account.

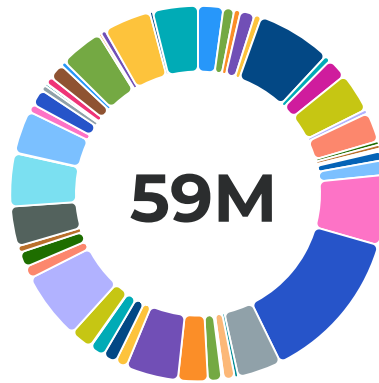
Expenditures by Function

Historical Expenditures by Function



- ADMINISTRATION-FISCAL
- ART
- BUSINESS EDUCATION
- COVERAGE
- DPPS ED PROGRAM
- DPPS REG ED VOAG/VOTECH OUT
- DPPS SPEC ED-PRIVATE OUT
- ENGLISH LANGUAGE LEARNERS
- HEARING IMPAIRED
- INTERSCHOLASTIC SPORTS
- MEDICAL SERVICES
- PHYSICAL EDUCATION
- PUPIL PERSONNEL
- SCIENCE
- SOCIAL WORK SERVICES
- STAFF DEVELOPMENT
- SUBSTITUTES
- THEATER
- UNDESIGNATED
- ADMINISTRATIVE-GENERAL
- BOARD OF EDUCATION
- CAREER & TECHNOLOGY EDUCATION
- COVID-19
- DPPS READING
- DPPS SAILS PROGRAM
- EMPLOYEE BENEFITS
- FAM/CONS SCIENCE (MS-HEALTH)
- HOMEBOUND
- MATHEMATICS
- MUSIC
- READING
- SECURITY
- SPEC ED PUBLIC IN-DISTRICT
- STEM INITIATIVES
- SUMMER WORK
- TRANSITION ACADEMY
- WORLD LANGUAGE
- ALTERNATIVE SCHOOL
- BUILDING OPERS & MAINT
- COUNSELING SERVICES
- DEBT SERVICES
- DPPS REG ED PUBLIC OUT
- DPPS SPEC ED PUBLIC OUT
- ENGLISH
- GENERAL INSTRUCTION
- INSTRUCTIONAL PROGRAM IMP
- MEDIA CENTER
- OTHER SUPPORT
- PSYCHOLOGICAL SERVICES
- RESOURCE PROGRAMS
- SOCIAL STUDIES
- SPEECH & LANGUAGE
- STUDENT ACTIVITIES
- TECHNOLOGY DEPARTMENT
- TRANSPORTATION

FY27 Expenditures by Function



| | | |
|---------------------------------|--------------------|--------|
| ● ADMINISTRATION-FISCAL | \$1,281,284 | 2.17% |
| ● ADMINISTRATIVE-GENERAL | \$556,139 | 0.94% |
| ● ALTERNATIVE SCHOOL | \$317,919 | 0.54% |
| ● ART | \$731,821 | 1.24% |
| ● BOARD OF EDUCATION | \$354,762 | 0.60% |
| ● BUILDING OPERS & MAINT | \$3,786,759 | 6.42% |
| ● BUSINESS EDUCATION | \$315,159 | 0.53% |
| ● CAREER & TECHNOLOGY EDUCATION | \$1,033,258 | 1.75% |
| ● COUNSELING SERVICES | \$2,010,645 | 3.41% |
| ● COVERAGE | \$205,765 | 0.35% |
| ● DEBT SERVICES | \$1,491,250 | 2.53% |
| ● DPPS ED PROGRAM | \$185,541 | 0.31% |
| ● DPPS READING | \$198,940 | 0.34% |
| ● DPPS REG ED PUBLIC OUT | \$64,764 | 0.11% |
| ● DPPS REG ED VOAG/VOTECH OUT | \$79,412 | 0.13% |
| ● DPPS SAILS PROGRAM | \$455,990 | 0.77% |
| ● DPPS SPEC ED PUBLIC OUT | \$741,210 | 1.26% |
| ● DPPS SPEC ED-PRIVATE OUT | \$3,563,296 | 6.04% |
| ● EMPLOYEE BENEFITS | \$7,855,313 | 13.31% |
| ● ENGLISH | \$2,234,699 | 3.79% |
| ● ENGLISH LANGUAGE LEARNERS | \$183,871 | 0.31% |
| ● FAM/CONS SCIENCE (MS-HEALTH) | \$555,231 | 0.94% |
| ● GENERAL INSTRUCTION | \$46,848 | 0.08% |
| ● HEARING IMPAIRED | \$27,200 | 0.05% |
| ● HOMEBOUND | \$30,000 | 0.05% |
| ● INSTRUCTIONAL PROGRAM IMP | \$697,636 | 1.18% |
| ● INTERSCHOLASTIC SPORTS | \$1,516,883 | 2.57% |
| ● MATHEMATICS | \$2,674,136 | 4.53% |
| ● MEDIA CENTER | \$594,630 | 1.01% |
| ● MEDICAL SERVICES | \$690,220 | 1.17% |
| ● MUSIC | \$769,624 | 1.30% |
| ● OTHER SUPPORT | \$43,105 | 0.07% |
| ● PHYSICAL EDUCATION | \$1,116,887 | 1.89% |
| ● PRINCIPAL SERVICES | \$3,444,690 | 5.84% |
| ● PSYCHOLOGICAL SERVICES | \$617,691 | 1.05% |
| ● PUPIL PERSONNEL | \$781,620 | 1.32% |

| | | |
|------------------------------|--------------------|-------|
| ● READING | \$330,426 | 0.56% |
| ● RESOURCE PROGRAMS | \$2,015,517 | 3.42% |
| ● SCIENCE | \$2,696,414 | 4.57% |
| ● SECURITY | \$36,185 | 0.06% |
| ● SOCIAL STUDIES | \$2,169,876 | 3.68% |
| ● SOCIAL WORK SERVICES | \$408,628 | 0.69% |
| ● SPEC ED PUBLIC IN-DISTRICT | \$837,699 | 1.42% |
| ● SPEECH & LANGUAGE | \$282,029 | 0.48% |
| ● STAFF DEVELOPMENT | \$128,049 | 0.22% |
| ● STEM INITIATIVES | \$13,938 | 0.02% |
| ● STUDENT ACTIVITIES | \$361,925 | 0.61% |
| ● SUBSTITUTES | \$802,550 | 1.36% |
| ● SUMMER WORK | \$234,450 | 0.40% |
| ● TECHNOLOGY DEPARTMENT | \$2,185,102 | 3.70% |
| ● THEATER | \$127,732 | 0.22% |
| ● TRANSITION ACADEMY | \$260,256 | 0.44% |
| ● TRANSPORTATION | \$2,414,291 | 4.09% |
| ● UNDESIGNATED | \$150,000 | 0.25% |
| ● WORLD LANGUAGE | \$2,294,909 | 3.89% |

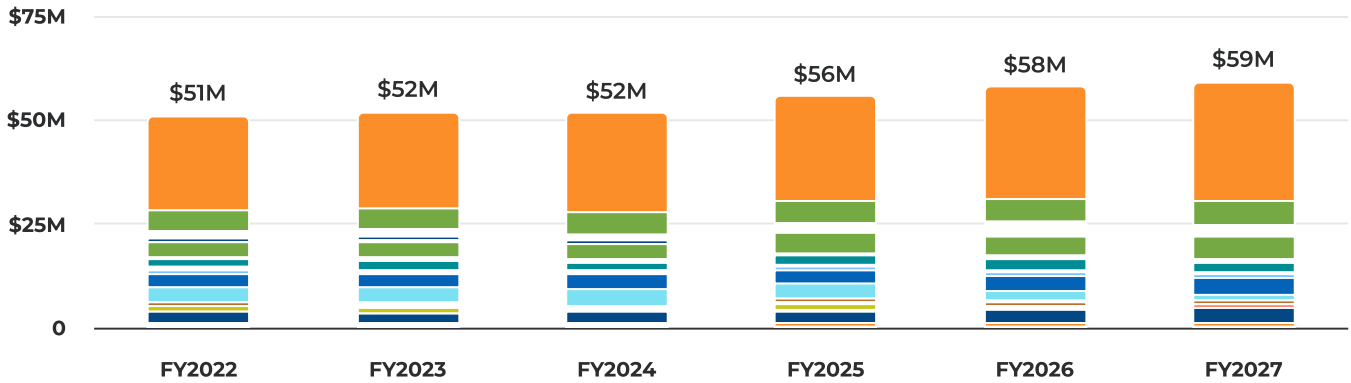
Expenditures by Function

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Budgeted | FY 2026 Adopted vs. FY 2027 Budgeted (% Change) |
|-------------------------------|----------------|-----------------|------------------|---|
| ART | \$670,210 | \$696,714 | \$731,821 | 5.04% |
| BUSINESS EDUCATION | \$296,658 | \$305,733 | \$315,159 | 3.08% |
| ENGLISH | \$2,007,394 | \$2,176,667 | \$2,234,699 | 2.67% |
| WORLD LANGUAGE | \$1,985,625 | \$2,088,838 | \$2,294,909 | 9.87% |
| FAM/CONS SCIENCE (MS-HEALTH) | \$498,890 | \$527,202 | \$555,231 | 5.32% |
| CAREER & TECHNOLOGY EDUCATION | \$933,495 | \$996,519 | \$1,033,258 | 3.69% |
| MATHEMATICS | \$2,413,208 | \$2,568,570 | \$2,674,136 | 4.11% |
| MUSIC | \$670,268 | \$691,365 | \$769,624 | 11.32% |
| PHYSICAL EDUCATION | \$933,934 | \$988,027 | \$1,116,887 | 13.04% |
| SCIENCE | \$2,459,604 | \$2,670,086 | \$2,696,414 | 0.99% |
| SOCIAL STUDIES | \$2,041,336 | \$2,149,958 | \$2,169,876 | 0.93% |
| STEM INITIATIVES | \$10,502 | \$13,760 | \$13,938 | 1.29% |
| READING | \$302,457 | \$318,634 | \$330,426 | 3.70% |
| THEATER | \$162,172 | \$124,678 | \$127,732 | 2.45% |
| ENGLISH LANGUAGE LEARNERS | \$103,085 | \$184,071 | \$183,871 | -0.11% |
| SUBSTITUTES | \$680,219 | \$700,743 | \$802,550 | 14.53% |
| COVERAGE | \$123,662 | \$231,157 | \$205,765 | -10.98% |
| RESOURCE PROGRAMS | \$1,760,281 | \$1,890,687 | \$2,015,517 | 6.60% |
| ALTERNATIVE SCHOOL | \$306,879 | \$310,340 | \$317,919 | 2.44% |
| DPSPS SAILS PROGRAM | \$286,813 | \$441,297 | \$455,990 | 3.33% |
| HOMEBOUND | \$17,245 | \$37,170 | \$30,000 | -19.29% |
| TRANSITION ACADEMY | \$239,712 | \$257,028 | \$260,256 | 1.26% |
| DPSPS ED PROGRAM | \$189,166 | \$174,368 | \$185,541 | 6.41% |
| DPSPS READING | \$201,191 | \$209,135 | \$198,940 | -4.87% |
| SOCIAL WORK SERVICES | \$364,716 | \$387,272 | \$408,628 | 5.51% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Budgeted | FY 2026 Adopted vs. FY 2027 Budgeted (% Change) |
|-----------------------------|---------------------|---------------------|---------------------|---|
| COUNSELING SERVICES | \$1,828,035 | \$1,853,164 | \$2,010,645 | 8.50% |
| MEDICAL SERVICES | \$525,986 | \$665,324 | \$690,220 | 3.74% |
| PSYCHOLOGICAL SERVICES | \$560,713 | \$590,375 | \$617,691 | 4.63% |
| SPEECH & LANGUAGE | \$262,351 | \$272,745 | \$282,029 | 3.40% |
| HEARING IMPAIRED | \$33,075 | \$34,900 | \$27,200 | -22.06% |
| PUPIL PERSONNEL | \$939,750 | \$888,007 | \$781,620 | -11.98% |
| INSTRUCTIONAL PROGRAM IMP | \$494,304 | \$584,620 | \$697,636 | 19.33% |
| STAFF DEVELOPMENT | \$99,074 | \$112,279 | \$128,049 | 14.05% |
| GENERAL INSTRUCTION | \$32,837 | \$46,345 | \$46,848 | 1.09% |
| MEDIA CENTER | \$544,600 | \$574,685 | \$594,630 | 3.47% |
| BOARD OF EDUCATION | \$279,744 | \$350,370 | \$354,762 | 1.25% |
| ADMINISTRATIVE-GENERAL | \$503,557 | \$532,835 | \$556,139 | 4.37% |
| TECHNOLOGY DEPARTMENT | \$1,872,498 | \$2,129,080 | \$2,185,102 | 2.63% |
| PRINCIPAL SERVICES | \$3,349,794 | \$3,361,514 | \$3,444,690 | 2.47% |
| ADMINISTRATION-FISCAL | \$1,190,008 | \$1,264,436 | \$1,281,284 | 1.33% |
| EMPLOYEE BENEFITS | \$6,866,438 | \$7,380,670 | \$7,855,313 | 6.43% |
| BUILDING OPERS & MAINT | \$3,675,646 | \$4,079,965 | \$3,786,759 | -7.19% |
| SUMMER WORK | \$197,527 | \$212,386 | \$234,450 | 10.39% |
| SECURITY | \$36,804 | \$39,585 | \$36,185 | -8.59% |
| TRANSPORTATION | \$2,152,541 | \$2,371,607 | \$2,414,291 | 1.80% |
| STUDENT ACTIVITIES | \$277,861 | \$352,382 | \$361,925 | 2.71% |
| INTERSCHOLASTIC SPORTS | \$1,185,047 | \$1,529,965 | \$1,516,883 | -0.86% |
| DEBT SERVICES | \$3,858,210 | \$2,552,296 | \$1,491,250 | -41.57% |
| DPPS SPEC ED PUBLIC OUT | \$996,919 | \$1,095,778 | \$741,210 | -32.36% |
| DPPS REG ED VOAG/VOTECH OUT | \$66,346 | \$75,361 | \$79,412 | 5.38% |
| SPEC ED PUBLIC IN-DISTRICT | \$618,377 | \$756,996 | \$837,699 | 10.66% |
| DPPS REG ED PUBLIC OUT | \$68,346 | \$68,362 | \$64,764 | -5.26% |
| DPPS SPEC ED-PRIVATE OUT | \$2,487,860 | \$3,004,266 | \$3,563,296 | 18.61% |
| OTHER SUPPORT | - | \$38,682 | \$43,105 | 11.43% |
| UNDESIGNATED | \$1,129,132 | \$150,000 | \$150,000 | 0.00% |
| Total Expenditures | \$55,792,100 | \$58,108,999 | \$59,004,174 | 1.54% |

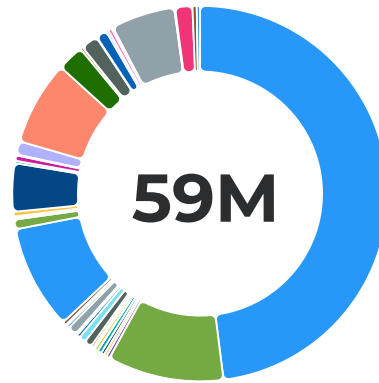
Expenditures by Object

Historical Expenditures by Object



- CERTIFIED SALARIES
- CLASSIFIED SALARIES
- CLOTHING ALLOWANCE
- COMMUNICATIONS: TEL,POST,ETC.
- CONTINGENCY
- DATA PROCESSING
- DEFINED CONTRIBUTE RETIRE PLN
- DISABILITY INSURANCE
- DUES & FEES
- EQUIPMENT - NEW
- EQUIPMENT - REPLACEMENT
- EQUIPMENT-TECHNOLOGY-NEW
- EQUIPMENT-TECHNOLOGY-REPLACE
- FICA-ER
- GENERAL LIABILITY INSURANCE
- IMPROVEMENTS TO BUILDINGS
- IMPROVEMENTS TO SITES
- IN DISTRICT PRIVATE REG ED
- IN DISTRICT PUBLIC REG ED-MED
- INSTRUCTIONAL PROG IMPROVEMENT
- INSTRUCTIONAL SUPPLIES
- INTEREST
- LIBRARY BOOKS & PERIODICALS
- LIFE INSURANCE
- MAINTENANCE/CUSTODIAL SUPPLIES
- MEDICAL & DENTAL INSURANCE
- MEDICARE-ER
- NATURAL GAS
- OIL USED FOR HEATING
- OPEB Trust
- OTHER PROFESSIONAL & TECH SRVC
- OTHER PURCHASED SERVICES
- OTHER SUPPLIES
- OUT DISTRICT - PUBLIC REG ED
- PENSION PLAN - CLASSIFIED
- PUPIL TRANSPORTATION
- REDEMPTION OF PRINCIPAL
- RENTALS-LAND,BLDG,EQUIPMENT
- REPAIRS,MAINTENANCE & CLEANING
- STAFF TRAVEL
- TECHNOLOGY SUPPLIES
- TEXTS AND DIGITAL RESOURCES
- Transfer Account
- TRANSPORTATION SUPPLIES
- TRAVEL - CONFERENCES
- TUITION EXPENSE
- TUITION REIMBURSEMENT
- UNEMPLOYMENT COMPENSATION
- UTILITIES, EXCLUDING HEAT
- VO-AG/VO-TECH REG ED
- WORKERS' COMPENSATION

FY27 Expenditures by Object



| | | |
|-----------------------------------|---------------------|--------|
| CERTIFIED SALARIES | \$28,317,898 | 47.99% |
| CLASSIFIED SALARIES | \$5,915,274 | 10.03% |
| CLOTHING ALLOWANCE | \$4,600 | 0.01% |
| COMMUNICATIONS: TEL,POST,ETC. | \$166,358 | 0.28% |
| CONTINGENCY | \$150,000 | 0.25% |
| DATA PROCESSING | \$159,526 | 0.27% |
| DEFINED CONTRIBUTE RETIRE PLN | \$208,881 | 0.35% |
| DISABILITY INSURANCE | \$14,758 | 0.03% |
| DUES & FEES | \$164,983 | 0.28% |
| EQUIPMENT - NEW | \$5,200 | 0.01% |
| EQUIPMENT - REPLACEMENT | \$75,361 | 0.13% |
| EQUIPMENT-TECHNOLOGY- NEW | \$22,340 | 0.04% |
| EQUIPMENT-TECHNOLOGY- REPLACE | \$121,000 | 0.21% |
| FICA-ER | \$388,277 | 0.66% |
| GENERAL LIABILITY INSURANCE | \$346,137 | 0.59% |
| IMPROVEMENTS TO BUILDINGS | \$158,000 | 0.27% |
| IMPROVEMENTS TO SITES | \$52,500 | 0.09% |
| IN DISTRICT PUBLIC REG ED- MED | \$4,000 | 0.01% |
| INSTRUCTIONAL PROG IMPROVEMENT | \$46,000 | 0.08% |
| INSTRUCTIONAL SUPPLIES | \$448,426 | 0.76% |
| INTEREST | \$146,250 | 0.25% |
| LIBRARY BOOKS & PERIODICALS | \$20,530 | 0.03% |
| LIFE INSURANCE | \$55,385 | 0.09% |
| MAINTENANCE/CUSTODIAL SUPPLIES | \$174,050 | 0.29% |
| MEDICAL & DENTAL INSURANCE | \$5,285,567 | 8.96% |
| MEDICARE-ER | \$490,298 | 0.83% |
| NATURAL GAS | \$99,100 | 0.17% |
| OIL USED FOR HEATING | \$57,427 | 0.10% |
| OPEB Trust | \$236,648 | 0.40% |
| OTHER PROFESSIONAL & TECH SRVC | \$2,454,740 | 4.16% |
| OTHER PURCHASED SERVICES | \$122,357 | 0.21% |

| | | |
|-------------------------------------|--------------------|-------|
| ● OTHER SUPPLIES | \$273,042 | 0.46% |
| ● OUT DISTRICT - PUBLIC REG ED | \$44,376 | 0.08% |
| ● PENSION PLAN - CLASSIFIED | \$672,066 | 1.14% |
| ● PUPIL TRANSPORTATION | \$4,273,563 | 7.24% |
| ● REDEMPTION OF PRINCIPAL | \$1,345,000 | 2.28% |
| ● RENTALS- LAND,BLDG,EQUIPMENT | \$135,428 | 0.23% |
| ● REPAIRS,MAINTENANCE & CLEANING | \$853,839 | 1.45% |
| ● STAFF TRAVEL | \$27,408 | 0.05% |
| ● TECHNOLOGY SUPPLIES | \$539,357 | 0.91% |
| ● TEXTS AND DIGITAL RESOURCES | \$128,755 | 0.22% |
| ● TRANSPORTATION SUPPLIES | \$178,605 | 0.30% |
| ● TRAVEL - CONFERENCES | \$94,826 | 0.16% |
| ● TUITION EXPENSE | \$3,224,472 | 5.46% |
| ● TUITION REIMBURSEMENT | \$27,000 | 0.05% |
| ● UNEMPLOYMENT COMPENSATION | \$19,605 | 0.03% |
| ● UTILITIES, EXCLUDING HEAT | \$875,959 | 1.48% |
| ● VO-AG/VO-TECH REG ED | \$212,706 | 0.36% |
| ● WORKERS' COMPENSATION | \$166,296 | 0.28% |

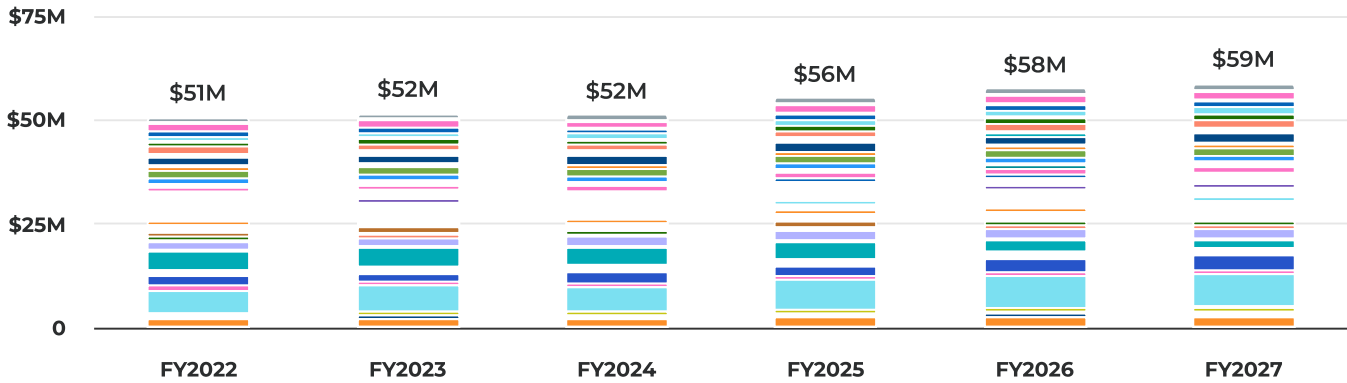
Expenditures by Object

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Budgeted | FY 2026 Adopted vs. FY 2027 Budgeted (% Change) |
|-----------------------------------|----------------|-----------------|---------------------|--|
| CERTIFIED SALARIES | \$25,246,947 | \$26,913,147 | \$28,317,898 | 5.22% |
| CLASSIFIED SALARIES | \$5,353,231 | \$5,770,010 | \$5,915,274 | 2.52% |
| MEDICARE-ER | \$428,639 | \$474,989 | \$490,298 | 3.22% |
| FICA-ER | \$343,760 | \$378,210 | \$388,277 | 2.66% |
| WORKERS' COMPENSATION | \$158,586 | \$169,575 | \$166,296 | -1.93% |
| MEDICAL & DENTAL INSURANCE | \$4,548,772 | \$4,837,753 | \$5,285,567 | 9.26% |
| LIFE INSURANCE | \$49,789 | \$56,461 | \$55,385 | -1.91% |
| DISABILITY INSURANCE | \$11,372 | \$15,016 | \$14,758 | -1.72% |
| PENSION PLAN - CLASSIFIED | \$670,604 | \$681,191 | \$672,066 | -1.34% |
| DEFINED CONTRIBUTE RETIRE PLN | \$213,386 | \$183,171 | \$208,881 | 14.04% |
| UNEMPLOYMENT COMPENSATION | \$17,352 | \$15,500 | \$19,605 | 26.48% |
| CLOTHING ALLOWANCE | \$1,912 | \$4,600 | \$4,600 | 0.00% |
| TUITION REIMBURSEMENT | \$4,554 | \$27,000 | \$27,000 | 0.00% |
| INSTRUCTIONAL PROG IMPROVEMENT | \$81,812 | \$64,200 | \$46,000 | -28.35% |
| DATA PROCESSING | \$130,705 | \$157,949 | \$159,526 | 1.00% |
| OTHER PROFESSIONAL & TECH SRVC | \$2,247,009 | \$2,602,472 | \$2,454,740 | -5.68% |
| UTILITIES, EXCLUDING HEAT | \$936,901 | \$718,420 | \$875,959 | 21.93% |
| REPAIRS,MAINTENANCE & CLEANING | \$799,085 | \$857,352 | \$853,839 | -0.41% |
| RENTALS-LAND,BLDG,EQUIPMENT | \$104,282 | \$123,327 | \$135,428 | 9.81% |
| PUPIL TRANSPORTATION | \$3,460,113 | \$3,899,187 | \$4,273,563 | 9.60% |
| VO-AG/VO-TECH REG ED | \$229,110 | \$240,630 | \$212,706 | -11.60% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Budgeted | FY 2026 Adopted vs. FY 2027 Budgeted (% Change) |
|--------------------------------|---------------------|---------------------|---------------------|---|
| IN DISTRICT PUBLIC REG ED-MED | - | \$5,000 | \$4,000 | -20.00% |
| OUT DISTRICT - PUBLIC REG ED | \$38,735 | \$39,971 | \$44,376 | 11.02% |
| GENERAL LIABILITY INSURANCE | \$301,337 | \$324,428 | \$346,137 | 6.69% |
| COMMUNICATIONS: TEL,POST,ETC. | \$91,860 | \$133,134 | \$166,358 | 24.96% |
| TUITION EXPENSE | \$2,694,569 | \$3,198,805 | \$3,224,472 | 0.80% |
| STAFF TRAVEL | \$28,311 | \$27,377 | \$27,408 | 0.11% |
| TRAVEL - CONFERENCES | \$83,228 | \$85,718 | \$94,826 | 10.63% |
| OTHER PURCHASED SERVICES | \$70,316 | \$120,525 | \$122,357 | 1.52% |
| INSTRUCTIONAL SUPPLIES | \$322,271 | \$436,097 | \$448,426 | 2.83% |
| MAINTENANCE/CUSTODIAL SUPPLIES | \$178,557 | \$220,450 | \$174,050 | -21.05% |
| OIL USED FOR HEATING | \$67,017 | \$55,260 | \$57,427 | 3.92% |
| NATURAL GAS | \$77,407 | \$99,100 | \$99,100 | 0.00% |
| TRANSPORTATION SUPPLIES | \$171,394 | \$209,500 | \$178,605 | -14.75% |
| TEXTS AND DIGITAL RESOURCES | \$156,903 | \$173,164 | \$128,755 | -25.65% |
| LIBRARY BOOKS & PERIODICALS | \$18,632 | \$20,550 | \$20,530 | -0.10% |
| OTHER SUPPLIES | \$246,191 | \$269,241 | \$273,042 | 1.41% |
| TECHNOLOGY SUPPLIES | \$443,149 | \$495,864 | \$539,357 | 8.77% |
| IMPROVEMENTS TO BUILDINGS | \$67,309 | \$426,000 | \$158,000 | -62.91% |
| IMPROVEMENTS TO SITES | \$70,376 | \$173,000 | \$52,500 | -69.65% |
| EQUIPMENT - NEW | \$8,199 | \$4,500 | \$5,200 | 15.56% |
| EQUIPMENT - REPLACEMENT | \$66,263 | \$105,617 | \$75,361 | -28.65% |
| EQUIPMENT-TECHNOLOGY-NEW | \$600 | \$26,580 | \$22,340 | -15.95% |
| EQUIPMENT-TECHNOLOGY-REPLACE | \$170,134 | \$137,703 | \$121,000 | -12.13% |
| DUES & FEES | \$102,769 | \$116,286 | \$164,983 | 41.88% |
| INTEREST | \$368,978 | \$235,850 | \$146,250 | -37.99% |
| CONTINGENCY | - | \$150,000 | \$150,000 | 0.00% |
| Transfer Account | \$1,129,132 | - | - | - |
| OPEB Trust | \$291,313 | \$312,673 | \$236,648 | -24.31% |
| REDEMPTION OF PRINCIPAL | \$3,489,232 | \$2,316,446 | \$1,345,000 | -41.94% |
| Total Expenditures | \$55,792,100 | \$58,108,999 | \$59,004,174 | 1.54% |

Expenditures by Org

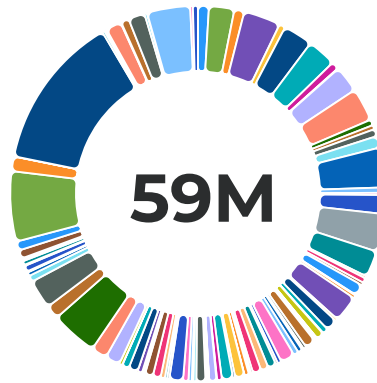
Historical Expenditures by Org



- ADMINISTRATION GENERAL
- ADMINISTRATION-FISCAL
- AHS ART DEPARTMENT
- AHS BUILDING OPER & MAINT
- AHS BUSINESS EDUCATION
- AHS COUNSELING SERVICES
- AHS ENGLISH DEPARTMENT
- AHS FAMILY STUDIES
- AHS GENERAL INSTRUCTION
- AHS INTERSCHOLASTIC SPRTS
- AHS MATHEMATICS DEPT
- AHS MEDIA CENTER
- AHS MEDICAL SVCS
- AHS MUSIC DEPARTMENT
- AHS PE/ HEALTH DEPARTMENT
- AHS PRINCIPAL SVCS
- AHS PSYCHOLOGICAL SVCS
- AHS READING DEPT
- AHS RESOURCE PROGRAM
- AHS SCIENCE DEPARTMENT
- AHS SOCIAL STUDIES
- AHS SPEECH/LANGUAGE
- AHS STUDENT BODY ACTIVITIES
- AHS SUMMER WORK
- AHS TECH EDUCATION
- AHS TRANSPORTATION
- AHS UNCLASSIFIED TEACHING
- AHS WORLD LANGUAGE
- AMSB ART DEPARTMENT
- AMSB BUILDING OPER & MAINT
- AMSB COVERAGE
- AMSB ENGLISH DEPT
- AMSB COUNSELING SERVICES
- AMSB HLTH/FAMILY STUDIES
- AMSB INTERSCHOLASTIC SPORTS
- AMSB GENERAL INSTRUCTION
- AMSB MEDIA CENTER
- AMSB MEDICAL SVCS
- AMSB MATHEMATICS DEPT
- AMSB PE DEPARTMENT
- AMSB PRINCIPAL SERVICES
- AMSB MUSIC DEPARTMENT
- AMSB PSYCHOLOGICAL SVCS
- AMSB READING DEPT
- AMSB RESOURCE PROGRAM
- AMSB PSYCHOLOGICAL SVCS
- AMSB SCIENCE DEPT
- AMSB SOCIAL STUDIES
- AMSB SPEECH/LANGUAGE
- AMSB STUDENT BODY ACTIVITIES
- AMSB SUMMER WORK
- AMSB TECH EDUCATION
- AMSB TRANSPORTATION
- AMSB WORLD LANGUAGE
- AMSO ART DEPARTMENT
- AMSO BUILDING OPER & MAINT
- AMSO COVERAGE
- AMSO ENGLISH DEPT
- AMSO COUNSELING SERVICES
- AMSO HLTH/FAMILY STUDIES
- AMSO GENERAL INSTRUCTION
- AMSO INTERSCHOLASTIC SPORTS
- AMSO MEDIA CENTER
- AMSO MATHEMATICS DEPT
- AMSO MUSIC DEPARTMENT
- AMSO PE DEPARTMENT
- AMSO MEDICAL SVCS
- AMSO PSYCHOLOGICAL SVCS
- AMSO READING DEPT
- AMSO PRINCIPAL SERVICES
- AMSO SCIENCE DEPT
- AMSO SOCIAL STUDIES
- AMSO RESOURCE PROGRAM
- AMSO STUDENT BODY ACTIVITIES
- AMSO SPEECH/LANGUAGE
- AMSO SUMMER WORK
- AMSO TECH EDUCATION
- AMSO TRANSPORTATION
- AMSO WORLD LANGUAGE
- BOARD OF EDUCATION
- CENTRAL ADMINISTRATION-MEDICAL SERVICES
- AMSO SPEECH/LANGUAGE
- AMSO STUDENT BODY ACTIVITIES
- AMSO SUMMER WORK
- AMSO WORLD LANGUAGE
- CNTRL ADMIN-BLDGS OPER & MAINT
- CNTRL ADMIN-SUBSTITUTES
- CNTRL ADMIN-TRANSPORTATION
- COVID-19
- CURR/STAFF DEVELOPMENT
- DEBT SERVICE
- DPPS ALTERNATIVE SCHOOL
- DPPS ED PROGRAM
- DPPS HEARING IMPAIRED
- DPPS HOMEBOUND INSTRUCTION
- DPPS MEDICAL SVCS
- DPPS PSYCH SERVICES
- DPPS READING
- DPPS REG ED PUBLIC OUT
- DPPS REG ED VOAG/VOTECH OUT
- DPPS RESOURCE PROGRAM
- DPPS SAILS PROGRAM
- DPPS SPEC ED PRIVATE OUT
- DPPS SPEECH/LANGUAGE
- DPPS SW SERVICES
- DPPS SPEC ED PUBLIC OUT
- ESOL
- ESOL DISTRICTI WIDE
- EMPLOYEE BENEFITS
- MIDDLE SCHOOL ENGLISH
- OTHER SUPPORT
- MATHEMATICS

- PUPIL & PERSONNEL SERV
- SPEC ED PUBLIC IN-DISTRICT
- TECHNOLOGY DEPARTMENT
- SECURITY
- STAFF DEVELOPMENT
- THEATER
- SOCIAL WORK SERVICES
- STEM INITIATIVES
- TRANSITION ACADEMY

FY27 Expenditures by Org



| | | |
|-------------------------------|--------------------|-------|
| ● ADMINISTRATION GENERAL | \$556,139 | 0.94% |
| ● ADMINISTRATION-FISCAL | \$1,281,284 | 2.17% |
| ● AHS ART DEPARTMENT | \$507,812 | 0.86% |
| ● AHS BUILDING OPER & MAINT | \$1,878,049 | 3.18% |
| ● AHS BUSINESS EDUCATION | \$315,159 | 0.53% |
| ● AHS COUNSELING SERVICES | \$1,495,760 | 2.54% |
| ● AHS ENGLISH DEPARTMENT | \$1,474,851 | 2.50% |
| ● AHS FAMILY STUDIES | \$391,166 | 0.66% |
| ● AHS GENERAL INSTRUCTION | \$23,162 | 0.04% |
| ● AHS INTERSCHOLASTIC SPRTS | \$1,340,591 | 2.27% |
| ● AHS MATHEMATICS DEPT | \$1,688,698 | 2.86% |
| ● AHS MEDIA CENTER | \$296,770 | 0.50% |
| ● AHS MEDICAL SVCS | \$211,699 | 0.36% |
| ● AHS MUSIC DEPARTMENT | \$373,345 | 0.63% |
| ● AHS PE/ HEALTH DEPARTMENT | \$584,631 | 0.99% |
| ● AHS PRINCIPAL SVCS | \$2,025,689 | 3.43% |
| ● AHS PSYCHOLOGICAL SVCS | \$268,992 | 0.46% |
| ● AHS READING DEPT | \$111,699 | 0.19% |
| ● AHS RESOURCE PROGRAM | \$961,312 | 1.63% |
| ● AHS SCIENCE DEPARTMENT | \$1,908,846 | 3.24% |
| ● AHS SOCIAL STUDIES | \$1,348,471 | 2.29% |
| ● AHS SPEECH/LANGUAGE | \$108,199 | 0.18% |
| ● AHS STUDENT BODY ACTIVITIES | \$242,600 | 0.41% |
| ● AHS SUMMER WORK | \$141,672 | 0.24% |
| ● AHS TECH EDUCATION | \$579,790 | 0.98% |
| ● AHS TRANSPORTATION | \$35,000 | 0.06% |
| ● AHS UNCLASSIFIED TEACHING | \$146,729 | 0.25% |
| ● AHS WORLD LANGUAGE | \$1,348,500 | 2.29% |
| ● AMSB ART DEPARTMENT | \$113,399 | 0.19% |
| ● AMSB BUILDING OPER & MAINT | \$592,462 | 1.00% |
| ● AMSB COUNSELING SERVICES | \$276,627 | 0.47% |
| ● AMSB COVERAGE | \$29,518 | 0.05% |
| ● AMSB ENGLISH DEPT | \$376,471 | 0.64% |
| ● AMSB GENERAL INSTRUCTION | \$13,133 | 0.02% |
| ● AMSB HLTH/FAMILY STUDIES | \$75,695 | 0.13% |
| ● AMSB INTERSCHOLASTIC SPORTS | \$87,796 | 0.15% |
| ● AMSB MATHEMATICS DEPT | \$527,510 | 0.89% |
| ● AMSB MEDIA CENTER | \$148,005 | 0.25% |

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|---|--------------------|-------|
| ● AMSB MEDICAL SVCS | \$93,100 | 0.16% |
| ● AMSB MUSIC DEPARTMENT | \$222,629 | 0.38% |
| ● AMSB PE DEPARTMENT | \$258,887 | 0.44% |
| ● AMSB PRINCIPAL SERVICES | \$726,691 | 1.23% |
| ● AMSB PSYCHOLOGICAL SVCS | \$185,789 | 0.31% |
| ● AMSB READING DEPT | \$108,088 | 0.18% |
| ● AMSB RESOURCE PROGRAM | \$410,918 | 0.70% |
| ● AMSB SCIENCE DEPT | \$389,382 | 0.66% |
| ● AMSB SOCIAL STUDIES | \$422,389 | 0.72% |
| ● AMSB SPEECH/LANGUAGE | \$108,199 | 0.18% |
| ● AMSB STUDENT BODY ACTIVITIES | \$60,050 | 0.10% |
| ● AMSB SUMMER WORK | \$46,523 | 0.08% |
| ● AMSB TECH EDUCATION | \$227,658 | 0.39% |
| ● AMSB TRANSPORTATION | \$5,000 | 0.01% |
| ● AMSB WORLD LANGUAGE | \$475,794 | 0.81% |
| ● AMSO ART DEPARTMENT | \$110,610 | 0.19% |
| ● AMSO BUILDING OPER & MAINT | \$566,834 | 0.96% |
| ● AMSO COUNSELING SERVICES | \$238,258 | 0.40% |
| ● AMSO COVERAGE | \$29,518 | 0.05% |
| ● AMSO ENGLISH DEPT | \$369,377 | 0.63% |
| ● AMSO GENERAL INSTRUCTION | \$10,553 | 0.02% |
| ● AMSO HLTH/FAMILY STUDIES | \$88,370 | 0.15% |
| ● AMSO INTERSCHOLASTIC SPORTS | \$88,496 | 0.15% |
| ● AMSO MATHEMATICS DEPT | \$457,928 | 0.78% |
| ● AMSO MEDIA CENTER | \$149,855 | 0.25% |
| ● AMSO MEDICAL SVCS | \$73,565 | 0.12% |
| ● AMSO MUSIC DEPARTMENT | \$173,650 | 0.29% |
| ● AMSO PE DEPARTMENT | \$273,369 | 0.46% |
| ● AMSO PRINCIPAL SERVICES | \$692,310 | 1.17% |
| ● AMSO PSYCHOLOGICAL SVCS | \$111,040 | 0.19% |
| ● AMSO READING DEPT | \$110,639 | 0.19% |
| ● AMSO RESOURCE PROGRAM | \$216,348 | 0.37% |
| ● AMSO SCIENCE DEPT | \$398,186 | 0.67% |
| ● AMSO SOCIAL STUDIES | \$399,016 | 0.68% |
| ● AMSO SPEECH/LANGUAGE | \$62,201 | 0.11% |
| ● AMSO STUDENT BODY ACTIVITIES | \$59,275 | 0.10% |
| ● AMSO SUMMER WORK | \$46,255 | 0.08% |
| ● AMSO TECH EDUCATION | \$225,810 | 0.38% |
| ● AMSO TRANSPORTATION | \$5,000 | 0.01% |
| ● AMSO WORLD LANGUAGE | \$470,615 | 0.80% |
| ● BOARD OF EDUCATION | \$354,762 | 0.60% |
| ● CENTRAL ADMINISTRATION-MEDICAL SERVICES | \$8,150 | 0.01% |
| ● CENTRAL ADMINISTRATION-NON-PRO | \$150,000 | 0.25% |
| ● CNTRL ADMIN-BLDGS OPER & MAINT | \$749,414 | 1.27% |
| ● CNTRL ADMIN-SUBSTITUTES | \$802,550 | 1.36% |
| ● CNTRL ADMIN-TRANSPORTATION | \$2,369,291 | 4.02% |
| ● CURR/STAFF DEVELOPMENT | \$697,636 | 1.18% |
| ● DEBT SERVICE | \$1,491,250 | 2.53% |

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|-------------------------------|--------------------|--------|
| ● DPPS ALTERNATIVE SCHOOL | \$317,919 | 0.54% |
| ● DPPS ED PROGRAM | \$185,541 | 0.31% |
| ● DPPS HEARING IMPAIRED | \$27,200 | 0.05% |
| ● DPPS HOMEBOUND INSTRUCTION | \$30,000 | 0.05% |
| ● DPPS MEDICAL SVCS | \$303,706 | 0.51% |
| ● DPPS PSYCH SERVICES | \$51,870 | 0.09% |
| ● DPPS READING | \$198,940 | 0.34% |
| ● DPPS REG ED PUBLIC OUT | \$64,764 | 0.11% |
| ● DPPS REG ED VOAG/VOTECH OUT | \$79,412 | 0.13% |
| ● DPPS RESOURCE PROGRAM | \$426,939 | 0.72% |
| ● DPPS SAILS PROGRAM | \$455,990 | 0.77% |
| ● DPPS SPEC ED PRIVATE OUT | \$3,563,296 | 6.04% |
| ● DPPS SPEC ED PUBLIC OUT | \$741,210 | 1.26% |
| ● DPPS SPEECH/LANGUAGE | \$3,430 | 0.01% |
| ● DPPS SW SERVICES | \$3,750 | 0.01% |
| ● EMPLOYEE BENEFITS | \$7,855,313 | 13.31% |
| ● ESOL | \$108,399 | 0.18% |
| ● ESOL DISTRICTI WIDE | \$75,472 | 0.13% |
| ● MIDDLE SCHOOL ENGLISH | \$14,000 | 0.02% |
| ● OTHER SUPPORT | \$43,105 | 0.07% |
| ● PUPIL & PERSONNEL SERV | \$781,620 | 1.32% |
| ● SECURITY | \$36,185 | 0.06% |
| ● SOCIAL WORK SERVICES | \$404,878 | 0.69% |
| ● SPEC ED PUBLIC IN-DISTRICT | \$837,699 | 1.42% |
| ● STAFF DEVELOPMENT | \$128,049 | 0.22% |
| ● STEM INITIATIVES | \$13,938 | 0.02% |
| ● TECHNOLOGY DEPARTMENT | \$2,185,102 | 3.70% |
| ● THEATER | \$127,732 | 0.22% |
| ● TRANSITION ACADEMY | \$260,256 | 0.44% |

Expenditures by Org

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Budgeted | FY 2026 Adopted vs. FY 2027 Budgeted (% Change) |
|------------------------------|----------------|-----------------|------------------|---|
| AMSB ART DEPARTMENT | \$107,376 | \$110,560 | \$113,399 | 2.57% |
| AMSB ENGLISH DEPT | \$330,987 | \$361,732 | \$376,471 | 4.07% |
| AMSB WORLD LANGUAGE | \$385,018 | \$413,778 | \$475,794 | 14.99% |
| AMSB HLTH/FAMILY STUDIES | \$65,896 | \$70,836 | \$75,695 | 6.86% |
| AMSB TECH EDUCATION | \$203,636 | \$213,936 | \$227,658 | 6.41% |
| AMSB MATHEMATICS DEPT | \$471,693 | \$492,615 | \$527,510 | 7.08% |
| AMSB MUSIC DEPARTMENT | \$209,192 | \$216,538 | \$222,629 | 2.81% |
| AMSB PE DEPARTMENT | \$165,662 | \$173,141 | \$258,887 | 49.52% |
| AMSB SCIENCE DEPT | \$359,795 | \$373,941 | \$389,382 | 4.13% |
| AMSB SOCIAL STUDIES | \$391,539 | \$411,054 | \$422,389 | 2.76% |
| STEM INITIATIVES | \$10,502 | \$13,760 | \$13,938 | 1.29% |
| AMSB READING DEPT | \$94,145 | \$101,514 | \$108,088 | 6.48% |
| AMSB COVERAGE | \$22,022 | \$32,787 | \$29,518 | -9.97% |
| AMSB STUDENT BODY ACTIVITIES | \$49,629 | \$59,811 | \$60,050 | 0.40% |
| AMSB INTERSCHOLASTIC SPORTS | \$74,899 | \$83,973 | \$87,796 | 4.55% |

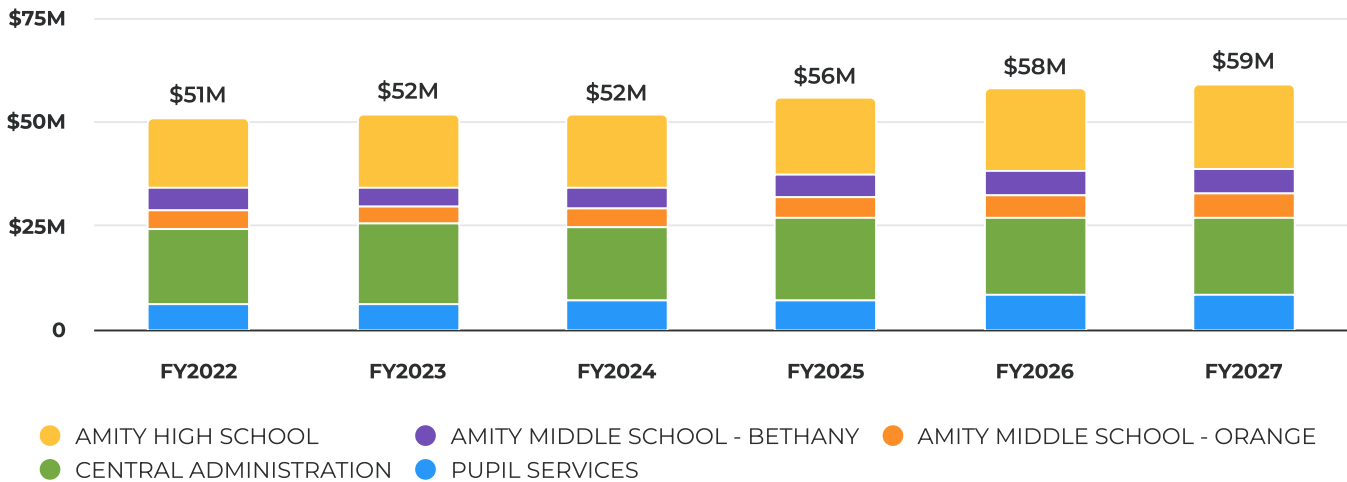
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Budgeted | FY 2026 Adopted vs. FY 2027 Budgeted (% Change) |
|------------------------------|----------------|-----------------|------------------|---|
| AMSB RESOURCE PROGRAM | \$357,055 | \$390,249 | \$410,918 | 5.30% |
| AMSB SPEECH/LANGUAGE | \$51,242 | \$52,780 | \$108,199 | 105.00% |
| SOCIAL WORK SERVICES | \$362,394 | \$384,092 | \$404,878 | 5.41% |
| AMSB COUNSELING SERVICES | \$240,731 | \$259,550 | \$276,627 | 6.58% |
| AMSB MEDICAL SVCS | \$89,463 | \$93,090 | \$93,100 | 0.01% |
| AMSB PSYCHOLOGICAL SVCS | \$170,971 | \$178,675 | \$185,789 | 3.98% |
| AMSB MEDIA CENTER | \$138,726 | \$144,646 | \$148,005 | 2.32% |
| AMSB PRINCIPAL SERVICES | \$667,619 | \$695,501 | \$726,691 | 4.48% |
| AMSB GENERAL INSTRUCTION | \$10,531 | \$12,530 | \$13,133 | 4.81% |
| TECHNOLOGY DEPARTMENT | \$1,872,498 | \$2,129,080 | \$2,185,102 | 2.63% |
| AMSB BUILDING OPER & MAINT | \$630,818 | \$784,968 | \$592,462 | -24.52% |
| AMSB TRANSPORTATION | \$2,546 | \$4,000 | \$5,000 | 25.00% |
| AMSB SUMMER WORK | \$38,790 | \$44,905 | \$46,523 | 3.60% |
| AMSO ART DEPARTMENT | \$104,058 | \$105,815 | \$110,610 | 4.53% |
| AMSO ENGLISH DEPT | \$327,600 | \$358,748 | \$369,377 | 2.96% |
| AMSO WORLD LANGUAGE | \$384,853 | \$404,986 | \$470,615 | 16.21% |
| AMSO HLTH/FAMILY STUDIES | \$76,438 | \$82,661 | \$88,370 | 6.91% |
| AMSO TECH EDUCATION | \$202,078 | \$210,029 | \$225,810 | 7.51% |
| AMSO MATHEMATICS DEPT | \$385,778 | \$413,472 | \$457,928 | 10.75% |
| AMSO MUSIC DEPARTMENT | \$151,756 | \$153,114 | \$173,650 | 13.41% |
| AMSO PE DEPARTMENT | \$177,510 | \$186,188 | \$273,369 | 46.82% |
| AMSO SCIENCE DEPT | \$362,679 | \$382,335 | \$398,186 | 4.15% |
| AMSO SOCIAL STUDIES | \$351,482 | \$382,128 | \$399,016 | 4.42% |
| AMSO READING DEPT | \$104,982 | \$108,060 | \$110,639 | 2.39% |
| AMSO COVERAGE | \$13,216 | \$30,439 | \$29,518 | -3.03% |
| AMSO STUDENT BODY ACTIVITIES | \$42,403 | \$58,264 | \$59,275 | 1.74% |
| AMSO INTERSCHOLASTIC SPORTS | \$69,045 | \$85,443 | \$88,496 | 3.57% |
| AMSO RESOURCE PROGRAM | \$202,072 | \$213,719 | \$216,348 | 1.23% |
| AMSO SPEECH/LANGUAGE | \$54,284 | \$58,225 | \$62,201 | 6.83% |
| AMSO COUNSELING SERVICES | \$215,855 | \$230,898 | \$238,258 | 3.19% |
| AMSO MEDICAL SVCS | \$72,927 | \$73,876 | \$73,565 | -0.42% |
| AMSO PSYCHOLOGICAL SVCS | \$97,172 | \$104,360 | \$111,040 | 6.40% |
| AMSO MEDIA CENTER | \$141,617 | \$144,076 | \$149,855 | 4.01% |
| AMSO PRINCIPAL SERVICES | \$638,943 | \$674,395 | \$692,310 | 2.66% |
| AMSO GENERAL INSTRUCTION | \$4,906 | \$10,653 | \$10,553 | -0.94% |
| AMSO BUILDING OPER & MAINT | \$651,950 | \$700,089 | \$566,834 | -19.03% |
| AMSO TRANSPORTATION | \$2,897 | \$4,000 | \$5,000 | 25.00% |
| AMSO SUMMER WORK | \$31,727 | \$44,442 | \$46,255 | 4.08% |
| AHS ART DEPARTMENT | \$458,776 | \$480,339 | \$507,812 | 5.72% |
| AHS BUSINESS EDUCATION | \$296,658 | \$305,733 | \$315,159 | 3.08% |
| AHS ENGLISH DEPARTMENT | \$1,335,274 | \$1,442,187 | \$1,474,851 | 2.26% |
| AHS WORLD LANGUAGE | \$1,215,754 | \$1,270,074 | \$1,348,500 | 6.17% |
| AHS FAMILY STUDIES | \$356,556 | \$373,705 | \$391,166 | 4.67% |
| AHS TECH EDUCATION | \$527,781 | \$572,554 | \$579,790 | 1.26% |
| AHS MATHEMATICS DEPT | \$1,555,737 | \$1,662,483 | \$1,688,698 | 1.58% |
| AHS MUSIC DEPARTMENT | \$309,321 | \$321,713 | \$373,345 | 16.05% |

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Budgeted | FY 2026 Adopted vs. FY 2027 Budgeted (% Change) |
|-----------------------------|----------------|-----------------|------------------|---|
| AHS PE/ HEALTH DEPARTMENT | \$590,762 | \$628,698 | \$584,631 | -7.01% |
| AHS SCIENCE DEPARTMENT | \$1,737,129 | \$1,913,810 | \$1,908,846 | -0.26% |
| AHS SOCIAL STUDIES | \$1,298,316 | \$1,356,776 | \$1,348,471 | -0.61% |
| AHS READING DEPT | \$103,330 | \$109,060 | \$111,699 | 2.42% |
| THEATER | \$162,172 | \$124,678 | \$127,732 | 2.45% |
| ESOL | \$600 | \$600 | \$108,399 | 17,966.50% |
| AHS UNCLASSIFIED TEACHING | \$88,424 | \$167,931 | \$146,729 | -12.63% |
| AHS STUDENT BODY ACTIVITIES | \$185,829 | \$234,307 | \$242,600 | 3.54% |
| AHS INTERSCHOLASTIC SPRTS | \$1,041,103 | \$1,360,549 | \$1,340,591 | -1.47% |
| AHS RESOURCE PROGRAM | \$826,442 | \$855,451 | \$961,312 | 12.37% |
| AHS SPEECH/LANGUAGE | \$153,728 | \$158,340 | \$108,199 | -31.67% |
| AHS COUNSELING SERVICES | \$1,371,450 | \$1,362,716 | \$1,495,760 | 9.76% |
| AHS MEDICAL SVCS | \$201,361 | \$208,430 | \$211,699 | 1.57% |
| AHS PSYCHOLOGICAL SVCS | \$243,094 | \$255,270 | \$268,992 | 5.38% |
| AHS MEDIA CENTER | \$264,258 | \$285,963 | \$296,770 | 3.78% |
| AHS PRINCIPAL SVCS | \$2,043,233 | \$1,991,618 | \$2,025,689 | 1.71% |
| AHS GENERAL INSTRUCTION | \$17,401 | \$23,162 | \$23,162 | 0.00% |
| AHS BUILDING OPER & MAINT | \$1,866,744 | \$1,831,043 | \$1,878,049 | 2.57% |
| AHS TRANSPORTATION | \$24,449 | \$35,000 | \$35,000 | 0.00% |
| AHS SUMMER WORK | \$127,010 | \$123,039 | \$141,672 | 15.14% |
| DPPS RESOURCE PROGRAM | \$374,712 | \$431,268 | \$426,939 | -1.00% |
| DPPS ALTERNATIVE SCHOOL | \$306,879 | \$310,340 | \$317,919 | 2.44% |
| DPPS SAILS PROGRAM | \$286,813 | \$441,297 | \$455,990 | 3.33% |
| TRANSITION ACADEMY | \$239,712 | \$257,028 | \$260,256 | 1.26% |
| DPPS ED PROGRAM | \$189,166 | \$174,368 | \$185,541 | 6.41% |
| DPPS READING | \$201,191 | \$209,135 | \$198,940 | -4.87% |
| DPPS SPEECH/LANGUAGE | \$3,097 | \$3,400 | \$3,430 | 0.88% |
| DPPS HEARING IMPAIRED | \$33,075 | \$34,900 | \$27,200 | -22.06% |
| DPPS SPEC ED PUBLIC OUT | \$996,919 | \$1,095,778 | \$741,210 | -32.36% |
| DPPS REG ED VOAG/VOTECH OUT | \$66,346 | \$75,361 | \$79,412 | 5.38% |
| SPEC ED PUBLIC IN-DISTRICT | \$618,377 | \$756,996 | \$837,699 | 10.66% |
| DPPS REG ED PUBLIC OUT | \$68,346 | \$68,362 | \$64,764 | -5.26% |
| DPPS SPEC ED PRIVATE OUT | \$2,487,860 | \$3,004,266 | \$3,563,296 | 18.61% |
| DPPS SW SERVICES | \$2,322 | \$3,180 | \$3,750 | 17.92% |
| DPPS MEDICAL SVCS | \$162,235 | \$289,928 | \$303,706 | 4.75% |
| DPPS PSYCH SERVICES | \$49,476 | \$52,070 | \$51,870 | -0.38% |
| PUPIL & PERSONNEL SERV | \$939,750 | \$888,007 | \$781,620 | -11.98% |
| DPPS HOMEBOUND INSTRUCTION | \$17,245 | \$37,170 | \$30,000 | -19.29% |
| MIDDLE SCHOOL ENGLISH | \$13,532 | \$14,000 | \$14,000 | 0.00% |
| ESOL DISTRICTI WIDE | \$102,485 | \$183,471 | \$75,472 | -58.86% |
| CURR/STAFF DEVELOPMENT | \$494,304 | \$584,620 | \$697,636 | 19.33% |
| STAFF DEVELOPMENT | \$99,074 | \$112,279 | \$128,049 | 14.05% |
| BOARD OF EDUCATION | \$279,744 | \$350,370 | \$354,762 | 1.25% |
| ADMINISTRATION GENERAL | \$503,557 | \$532,835 | \$556,139 | 4.37% |
| ADMINISTRATION-FISCAL | \$1,190,008 | \$1,264,436 | \$1,281,284 | 1.33% |

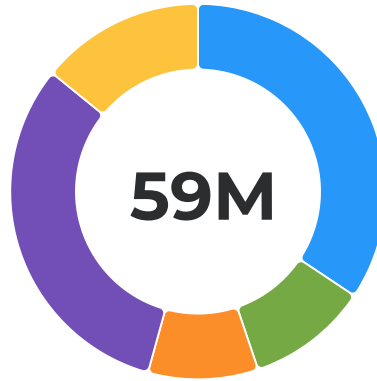
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Budgeted | FY 2026 Adopted vs. FY 2027 Budgeted (% Change) |
|---|---------------------|---------------------|---------------------|---|
| CNTRL ADMIN-BLDGS OPER & MAINT | \$526,134 | \$763,865 | \$749,414 | -1.89% |
| SECURITY | \$36,804 | \$39,585 | \$36,185 | -8.59% |
| CNTRL ADMIN-TRANSPORTATION | \$2,122,649 | \$2,328,607 | \$2,369,291 | 1.75% |
| CENTRAL ADMINISTRATION-NON-PRO | \$1,129,132 | \$150,000 | \$150,000 | 0.00% |
| CNTRL ADMIN-SUBSTITUTES | \$680,219 | \$700,743 | \$802,550 | 14.53% |
| EMPLOYEE BENEFITS | \$6,866,438 | \$7,380,670 | \$7,855,313 | 6.43% |
| DEBT SERVICE | \$3,858,210 | \$2,552,296 | \$1,491,250 | -41.57% |
| OTHER SUPPORT | - | \$38,682 | \$43,105 | 11.43% |
| CENTRAL ADMINISTRATION-MEDICAL SERVICES | - | - | \$8,150 | - |
| Total Expenditures | \$55,792,100 | \$58,108,999 | \$59,004,174 | 1.54% |

Expenditures by Facility

Historical Expenditures by Facility



FY27 Expenditures by Facility



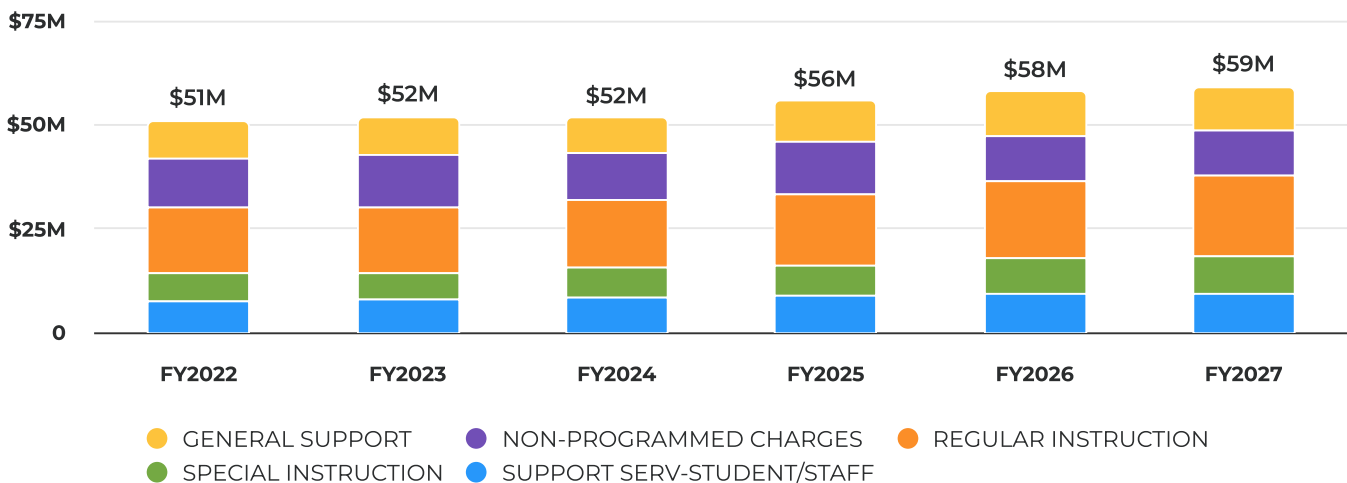
| | | |
|-------------------------------|--------------|--------|
| AMITY HIGH SCHOOL | \$20,273,485 | 34.36% |
| AMITY MIDDLE SCHOOL - BETHANY | \$6,171,656 | 10.46% |
| AMITY MIDDLE SCHOOL - ORANGE | \$5,591,582 | 9.48% |
| CENTRAL ADMINISTRATION | \$18,628,234 | 31.57% |
| PUPIL SERVICES | \$8,339,217 | 14.13% |

Expenditures by Facility

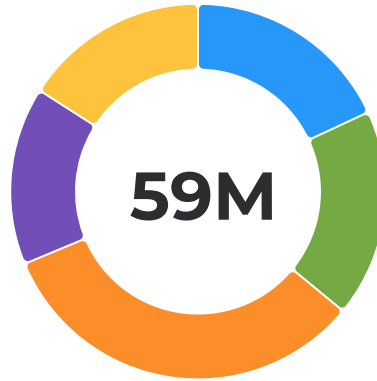
| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Budgeted | FY 2026 Adopted vs. FY 2027 Budgeted (% Change) |
|-------------------------------|---------------------|---------------------|---------------------|---|
| AMITY MIDDLE SCHOOL - BETHANY | \$5,460,718 | \$5,933,628 | \$6,171,656 | 4.01% |
| AMITY MIDDLE SCHOOL - ORANGE | \$4,977,340 | \$5,346,802 | \$5,591,582 | 4.58% |
| AMITY HIGH SCHOOL | \$18,609,518 | \$19,674,040 | \$20,273,485 | 3.05% |
| PUPIL SERVICES | \$7,047,739 | \$8,137,096 | \$8,339,217 | 2.48% |
| CENTRAL ADMINISTRATION | \$19,696,786 | \$19,017,433 | \$18,628,234 | -2.05% |
| Total Expenditures | \$55,792,100 | \$58,108,999 | \$59,004,174 | 1.54% |

Expenditures by Program

Historical Expenditures by Program



FY27 Expenditures by Program



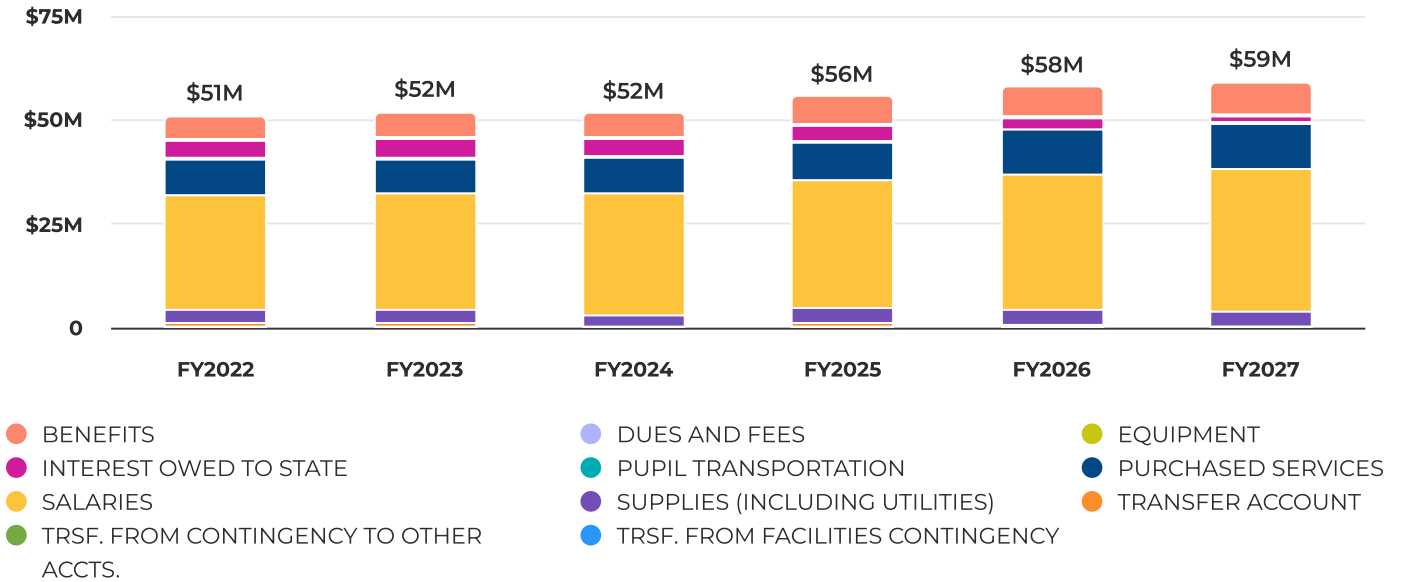
| | | |
|------------------------------|---------------------|--------|
| ● GENERAL SUPPORT | \$10,655,695 | 18.06% |
| ● NON-PROGRAMMED CHARGES | \$10,563,563 | 17.90% |
| ● REGULAR INSTRUCTION | \$19,332,554 | 32.76% |
| ● SPECIAL INSTRUCTION | \$9,035,448 | 15.31% |
| ● SUPPORT SERV-STUDENT/STAFF | \$9,416,914 | 15.96% |

Expenditures by Program

| Category | FY 2025 Actual | FY 2026 Adopted | FY 2027 Budgeted | FY 2026 Adopted vs. FY 2027 Budgeted (% Change) |
|----------------------------|---------------------|---------------------|---------------------|---|
| REGULAR INSTRUCTION | \$17,075,407 | \$18,614,326 | \$19,332,554 | 3.86% |
| SPECIAL INSTRUCTION | \$7,521,534 | \$8,595,505 | \$9,035,448 | 5.12% |
| SUPPORT SERV-STUDENT/STAFF | \$8,706,973 | \$9,055,922 | \$9,416,914 | 3.99% |
| GENERAL SUPPORT | \$9,739,417 | \$10,809,981 | \$10,655,695 | -1.43% |
| NON-PROGRAMMED CHARGES | \$12,748,770 | \$11,033,265 | \$10,563,563 | -4.26% |
| Total Expenditures | \$55,792,100 | \$58,108,999 | \$59,004,174 | 1.54% |

Expenditures by Object Summary

Historical Expenditures by Object Summary



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, 2025 Average Daily Membership, moving each grade forward.
6. **Staffing** will remain the same as Board of Education approved budget; 'turnover savings' will be in-line with past history.
7. **Payroll tax rates** will not be changed by the Federal or State governments.
8. **Workers' Compensation** will increase by 3.0 percent each year.
9. **Medical & Dental Insurance** will increase by 8 percent and 5 percent respectively each year.
10. **Self-Insurance Reserve Fund** balance will remain at 18% and not be depleted by claims reaching our aggregate stop-loss threshold.
11. **Pension, Sick & Severance and OPEB Trust** will be fully funded each year. Sick & Severance is currently fully funded.
12. **Transportation costs will increase per contract** at 9.25%, 8.75% and 8.5% for 2028-2030 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 charges will decrease.
15. **Debt service** is the current debt with an estimated new issuance forecaster in the upcoming budgets.
16. **Improvements to Buildings and Sites** will mirror the Five-Year Capital Improvement Plan.

3 Year Forecast

| | | COLUMN 1 | COLUMN 2 | COLUMN 3 | COLUMN 4 | COLUMN 5 | COLUMN 6 |
|------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2025-2026 | NOV 25 | 2026-2027 | 2027-2028 | 2028-2029 | 2029-2030 |
| LINE | CATEGORY | BUDGET | FORECAST | BUDGET | FORECAST | FORECAST | FORECAST |
| 1 | MEMBER TOWN ALLOCATIONS | 56,835,803 | 56,835,803 | 57,396,391 | 61,234,429 | 64,355,936 | 67,747,087 |
| | PERCENT INCREASE/(DECREASE) | -0.12% | | 0.99% | 6.69% | 5.10% | 5.27% |
| 2 | OTHER REVENUE | 221,597 | 254,596 | 211,342 | 212,949 | 214,588 | 216,260 |
| 3 | OTHER STATE GRANTS | 1,036,599 | 1,039,977 | 1,375,441 | 1,487,209 | 1,605,681 | 1,731,258 |
| 4 | MISCELLANEOUS INCOME | 15,000 | 15,000 | 21,000 | 21,000 | 21,000 | 21,000 |
| 6 | TOTAL REVENUES | 58,108,999 | 58,145,376 | 59,004,174 | 62,955,586 | 66,197,205 | 69,715,605 |
| 7 | SALARIES | 32,683,157 | 32,443,905 | 34,233,172 | 35,820,147 | 37,325,689 | 38,896,056 |
| 8 | BENEFITS | 7,156,139 | 7,131,267 | 7,569,381 | 8,419,606 | 9,158,688 | 9,965,977 |
| 9 | PURCHASED SERVICES | 10,909,628 | 11,114,995 | 11,189,663 | 12,022,396 | 12,877,180 | 13,779,167 |
| 10 | DEBT SERVICE | 2,552,296 | 2,552,296 | 1,491,250 | 1,995,139 | 1,967,640 | 1,939,890 |
| 11 | SUPPLIES (INCLUDING UTILITIES) | 3,554,998 | 3,551,301 | 3,649,090 | 3,719,550 | 3,817,947 | 4,064,628 |
| 12 | EQUIPMENT | 274,400 | 321,399 | 223,901 | 441,768 | 369,272 | 380,841 |
| 13 | IMPROVEMENTS / CONTINGENCY | 749,000 | 749,000 | 360,500 | 243,300 | 380,500 | 382,000 |
| 14 | DUES AND FEES | 229,381 | 229,381 | 287,217 | 293,680 | 300,289 | 307,046 |
| 15 | TRANSFER ACCOUNT | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | TOTAL EXPENDITURES | 58,108,999 | 58,093,544 | 59,004,174 | 62,955,586 | 66,197,205 | 69,715,605 |
| | PERCENT INCREASE/(DECREASE) | 3.49% | | 1.54% | 6.70% | 5.15% | 5.32% |
| 17 | SUBTOTAL | 0 | 51,832 | 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 | 51,832 | 0 | 0 | 0 | 0 |
| 21 | AVERAGE DAILY MEMBERSHIP | 2,153 | 2,145 | 2,145 | 2,209 | 2,232 | 2,286 |
| 22 | PER PUPIL EXPENDITURE | 23,861 | 23,864 | 24,698 | 25,354 | 26,363 | 27,091 |
| 1 | BETHANY ALLOCATION | 9,160,226 | 9,012,747 | 9,445,724 | 9,936,511 | 10,491,305 | 11,300,892 |
| 1a | PRIOR YEAR CREDIT BETHANY | 0 | 147,479 | 0 | | | |
| 2 | ORANGE ALLOCATION | 27,533,537 | 27,087,476 | 27,427,439 | 29,300,674 | 31,186,243 | 32,879,016 |
| 2a | PRIOR YEAR CREDIT ORANGE | 0 | 446,061 | 0 | | | |
| 3 | WOODBIDGE ALLOCATION | 20,142,040 | 19,836,976 | 20,523,228 | 21,996,631 | 22,678,388 | 23,566,502 |
| 3a | PRIOR YEAR CREDIT WOODBRIDGE | 0 | 305,064 | 0 | | | |
| 4 | MEMBER TOWN ALLOCATIONS | 56,835,803 | 56,835,803 | 57,396,391 | 61,234,429 | 64,355,936 | 67,747,087 |
| 5 | ATHLETICS | 27,000 | 27,000 | 26,000 | 26,000 | 26,000 | 26,000 |
| 6 | INVESTMENT INCOME | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 7 | PARKING INCOME | 32,000 | 32,000 | 29,000 | 29,000 | 29,000 | 29,000 |
| 8 | RENTAL INCOME | 18,000 | 18,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| 9 | TUITION REVENUE | 84,597 | 117,596 | 80,342 | 81,949 | 83,588 | 85,260 |
| 10 | TRANSPORTATION BOWA AGREEMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | OTHER REVENUE | 221,597 | 254,596 | 211,342 | 212,949 | 214,588 | 216,260 |

| | | | | | | | |
|----|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 12 | ADULT EDUCATION | 4,900 | 5,178 | 5,300 | 5,565 | 5,843 | 6,135 |
| 13 | OPEN CHOICE | 125,000 | 132,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| 14 | SPECIAL EDUCATION GRANTS | 884,599 | 884,599 | 1,225,141 | 1,336,644 | 1,454,838 | 1,580,123 |
| 15 | TRANSPORTATION INCOME | 22,100 | 18,200 | 20,000 | 20,000 | 20,000 | 20,000 |
| 16 | OTHER STATE GRANTS | 1,036,599 | 1,039,977 | 1,375,441 | 1,487,209 | 1,605,681 | 1,731,258 |
| 17 | INTERGOVERNMENTAL | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | OTHER REVENUE | 15,000 | 15,000 | 21,000 | 21,000 | 21,000 | 21,000 |
| 19 | TRANSFER IN | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | MISCELLANEOUS INCOME | 15,000 | 15,000 | 21,000 | 21,000 | 21,000 | 21,000 |
| 21 | TOTAL REVENUES | 58,108,999 | 58,145,376 | 59,004,174 | 62,955,586 | 66,197,205 | 69,715,605 |
| 1 | 5111-CERTIFIED SALARIES | 26,913,147 | 26,754,073 | 28,317,898 | 29,742,203 | 31,080,602 | 32,479,229 |
| 2 | 5112-CLASSIFIED SALARIES | 5,770,010 | 5,689,832 | 5,915,274 | 6,077,944 | 6,245,087 | 6,416,827 |
| 3 | SALARIES | 32,683,157 | 32,443,905 | 34,233,172 | 35,820,147 | 37,325,689 | 38,896,056 |
| 4 | 5200-MEDICARE - ER | 474,989 | 474,989 | 490,298 | 513,027 | 534,590 | 557,081 |
| 5 | 5210-FICA - ER | 378,210 | 378,210 | 388,277 | 406,277 | 423,353 | 441,164 |
| 6 | 5220-WORKERS' COMPENSATION | 169,575 | 150,203 | 166,296 | 171,285 | 176,424 | 181,717 |
| 7 | 5255-MEDICAL & DENTAL INSURANCE | 4,837,753 | 4,837,753 | 5,285,567 | 6,080,704 | 6,748,318 | 7,480,679 |
| 8 | 5860-OPEB TRUST | 312,673 | 312,673 | 236,648 | 242,564 | 248,628 | 254,844 |
| 9 | 5260-LIFE INSURANCE | 56,461 | 56,461 | 55,385 | 57,323 | 59,329 | 61,406 |
| 10 | 5275-DISABILITY INSURANCE | 15,016 | 15,016 | 14,758 | 15,275 | 15,810 | 16,363 |
| 11 | 5280-PENSION PLAN - CLASSIFIED | 681,191 | 681,191 | 672,066 | 670,548 | 668,988 | 667,385 |
| 12 | 5281-DEFINED CONTRIBUTION RETIREMENT PLAN | 183,171 | 183,171 | 208,881 | 223,503 | 244,148 | 266,238 |
| 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 | 15,500 | 10,000 | 19,605 | 7,500 | 7,500 | 7,500 |
| 17 | 5291-CLOTHING ALLOWANCE | 4,600 | 4,600 | 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 | 7,156,139 | 7,131,267 | 7,569,381 | 8,419,606 | 9,158,688 | 9,965,977 |
| 20 | 5322-INSTRUCTIONAL PROG IMPROVEMENT | 64,200 | 64,200 | 46,000 | 65,805 | 67,450 | 69,136 |
| 21 | 5327-DATA PROCESSING | 157,949 | 157,949 | 159,526 | 174,098 | 194,544 | 216,217 |
| 22 | 5330-OTHER PROFESSIONAL & TECHNICAL SRVC | 2,602,472 | 2,712,034 | 2,454,740 | 2,509,972 | 2,566,446 | 2,624,191 |
| 23 | 5440-RENTALS - LAND, BLDG, EQUIPMENT | 123,327 | 123,327 | 135,428 | 138,475 | 141,591 | 144,777 |
| 24 | 5510-PUPIL TRANSPORTATION | 4,184,788 | 4,353,945 | 4,534,645 | 4,954,100 | 5,387,584 | 5,845,529 |
| 25 | 5521-GENERAL LIABILITY INSURANCE | 324,428 | 322,015 | 346,137 | 366,905 | 388,919 | 412,254 |
| 26 | 5550-COMMUNICATIONS: TEL, POST, ETC. | 133,134 | 133,134 | 166,358 | 169,685 | 173,079 | 176,541 |
| 27 | 5560-TUITION EXPENSE | 3,198,805 | 3,127,866 | 3,224,472 | 3,517,940 | 3,829,016 | 4,158,757 |
| 28 | 5590-OTHER PURCHASED SERVICES | 120,525 | 120,525 | 122,357 | 125,416 | 128,551 | 131,765 |
| 29 | PURCHASED SERVICES | 10,909,628 | 11,114,995 | 11,189,663 | 12,022,396 | 12,877,180 | 13,779,167 |
| 30 | 5830-INTEREST | 235,850 | 235,850 | 146,250 | 703,969 | 653,926 | 605,947 |

| | | | | | | | |
|-----|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 31 | 5910-REDEMPTION OF PRINCIPAL | 2,316,446 | 2,316,446 | 1,345,000 | 1,291,170 | 1,313,714 | 1,333,943 |
| 30a | BONDING OF FACILITIES CAPITAL ITEMS | | | | | | |
| 32 | DEBT SERVICE | 2,552,296 | 2,552,296 | 1,491,250 | 1,995,139 | 1,967,640 | 1,939,890 |
| 33 | 5410-UTILITIES, EXCLUDING HEAT | 718,420 | 722,223 | 875,959 | 910,997 | 947,437 | 985,334 |
| 34 | 5420-REPAIRS, MAINTENANCE & CLEANING | 857,352 | 857,352 | 853,839 | 873,050 | 892,694 | 912,780 |
| 35 | 5611-INSTRUCTIONAL SUPPLIES | 436,097 | 436,097 | 448,426 | 458,516 | 468,833 | 479,382 |
| 36 | 5613-MAINTENANCE/CUSTODIAL SUPPLIES | 220,450 | 212,950 | 174,050 | 177,966 | 181,970 | 186,064 |
| 37 | 5620-OIL USED FOR HEATING | 55,260 | 55,260 | 57,427 | 59,724 | 62,113 | 64,598 |
| 38 | 5621-NATURAL GAS | 99,100 | 99,100 | 99,100 | 103,064 | 107,702 | 113,626 |
| 39 | 5627-TRANSPORTATION SUPPLIES | 209,500 | 209,500 | 178,605 | 184,856 | 192,250 | 201,863 |
| 40 | 5641-TEXTS & DIGITAL RESOURCES | 173,164 | 173,164 | 128,755 | 184,200 | 183,817 | 331,844 |
| 41 | 5642-LIBRARY BOOKS & PERIODICALS | 20,550 | 20,550 | 20,530 | 20,992 | 21,464 | 21,947 |
| 42 | 5690-OTHER SUPPLIES | 269,241 | 269,241 | 273,042 | 279,185 | 285,467 | 291,890 |
| 43 | 5695-TECHNOLOGY SUPPLIES | 495,864 | 495,864 | 539,357 | 467,000 | 474,200 | 475,300 |
| 44 | SUPPLIES (INCLUDING UTILITIES) | 3,554,998 | 3,551,301 | 3,649,090 | 3,719,550 | 3,817,947 | 4,064,628 |
| 45 | 5730-EQUIPMENT - NEW | 4,500 | 4,500 | 5,200 | 10,000 | 10,000 | 10,000 |
| 46 | 5731-EQUIPMENT - REPLACEMENT | 105,617 | 152,616 | 75,361 | 41,168 | 41,992 | 42,831 |
| 47 | 5732-EQUIPMENT - TECHNOLOGY-NEW | 26,580 | 26,580 | 31,240 | 5,000 | 5,000 | 8,000 |
| 48 | 5733-EQUIPMENT - TECHNOLOGY REPLACEMENT | 137,703 | 137,703 | 112,100 | 385,600 | 312,280 | 320,010 |
| 49 | EQUIPMENT | 274,400 | 321,399 | 223,901 | 441,768 | 369,272 | 380,841 |
| 50 | 5715-IMPROVEMENTS TO BUILDINGS | 426,000 | 426,000 | 158,000 | 12,300 | 123,000 | 207,000 |
| 51 | 5720-IMPROVEMENTS TO SITES | 173,000 | 173,000 | 52,500 | 81,000 | 107,500 | 25,000 |
| 52 | 5850-CONTINGENCY | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| 53 | IMPROVEMENTS / CONTINGENCY | 749,000 | 749,000 | 360,500 | 243,300 | 380,500 | 382,000 |
| 54 | 5580-STAFF TRAVEL | 27,377 | 27,377 | 27,408 | 28,025 | 28,656 | 29,301 |
| 55 | 5581-TRAVEL - CONFERENCES | 85,718 | 85,718 | 94,826 | 96,960 | 99,142 | 101,373 |
| 56 | 5810-DUES & FEES | 116,286 | 116,286 | 164,983 | 168,695 | 172,491 | 176,372 |
| 57 | DUES AND FEES | 229,381 | 229,381 | 287,217 | 293,680 | 300,289 | 307,046 |
| 58 | 5856-TRANSFER ACCOUNT | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | TOTAL EXPENDITURES | 58,108,999 | 58,093,544 | 59,004,174 | 62,955,586 | 66,197,205 | 69,715,605 |
| 60 | TOTAL EXPENDITURES W/O DEBT SERVICE | 55,556,703 | 55,541,248 | 57,512,924 | 60,960,447 | 64,229,565 | 67,775,715 |
| 61 | TOTAL EXPENDITURES W/O DEBT SERVICE % | 5.62% | | 3.52% | 5.99% | 5.36% | 5.52% |

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.

| Subject/School | 2026-2027 | 2027-2028 | 2028-2029 | 2029-2030 | 2030-2031 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| CTE | \$ 4,968 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| ELA | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| Math | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Music | \$ - | \$ - | \$ - | \$ - | \$ - |
| Physical Education and Health | \$ - | \$ - | \$ - | \$ - | \$ - |
| Science | \$ 10,500 | \$ 46,000 | \$ 55,000 | \$ 28,000 | \$ 25,000 |
| Social Studies | \$ 60,400 | \$ 70,000 | \$ 35,000 | \$ 40,000 | \$ 35,000 |
| World Language | \$ 24,855 | \$ 51,236 | \$ 45,826 | \$ 33,325 | \$ 25,000 |
| Amity Regional High School | \$ 115,723 | \$ 187,236 | \$ 155,826 | \$ 121,325 | \$ 105,000 |
| ELA | \$ - | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| Math | \$ - | \$ 12,860 | \$ 17,690 | \$ 14,000 | \$ 10,000 |
| Music | \$ - | \$ - | \$ - | \$ - | \$ - |
| Science | \$ - | \$ 30,000 | \$ 30,000 | \$ - | \$ 25,000 |
| Social Studies | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 35,000 | \$ 5,000 |
| World Language | \$ 5,000 | \$ 22,000 | \$ - | | |
| Amity Middle School Bethany | \$ 6,000 | \$ 68,360 | \$ 51,190 | \$ 51,500 | \$ 42,500 |
| ELA | \$ - | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| Math | \$ - | \$ 13,374 | \$ 13,374 | \$ 14,000 | \$ 10,000 |
| Music | \$ - | \$ - | \$ - | \$ - | \$ - |
| Science | \$ - | \$ 30,000 | \$ 30,000 | \$ - | \$ 25,000 |
| Social Studies | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 35,000 | \$ 5,000 |
| World Language | \$ 5,000 | \$ 22,000 | \$ - | \$ - | \$ - |
| Amity Middle School Orange | \$ 6,000 | \$ 68,874 | \$ 46,874 | \$ 51,500 | \$ 42,500 |
| Readers' Workshop | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| TOTALS | \$ 133,723 | \$ 330,470 | \$ 259,890 | \$ 230,325 | \$ 196,000 |

FUTURE BOND PROJECTS

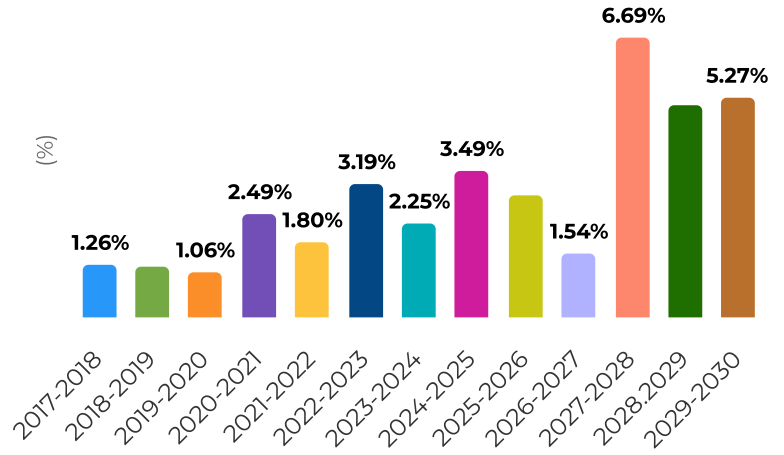
The District is establishing a Building Committee to review the list of potential projects that it will recommend to the full Board of Education for approval. The approved list will move forward to a district-wide referendum. The expected timeline of the referendum is the fall of 2027. Approved projects may begin in the 2027-2028 fiscal year. The debt payments for any approved projects as a result of a successful referendum would begin in the 2027-2028 fiscal year.

| CAPITAL PROJECTS: BOND FUNDED and/or STATE REIMBURSEMENT GRANT FUNDED IF ELIGBLE | | | | |
|---|-------------|---|----------------------|----------------------|
| SCHOOL | Line | DESCRIPTION | 2027-2028 | Funding Codes |
| ARHS | 1 | Upgrade Library Media Center (LMC) | | 1 |
| AMSB/AMSO | 2 | Upgrade Library Media Center (LMC) * | \$1,500,000 | 1 |
| AMSB/AMSO | 3 | Upgrade Library Media Center (LMC)* | \$1,500,000 | 1 |
| AMSB | 4 | HVAC replacements | \$9,167,787 | 1 |
| AMSO | 5 | HVAC replacements | \$9,055,732 | 1 |
| AMSB | 6 | Roof replacements | \$4,380,000 | 1 |
| AMSO | 7 | Roof replacements | \$4,150,000 | 1 |
| AMSB | 8 | Lighting & Sound systems for Gym Sta | \$350,000 | 1 |
| AMSO | 9 | Lighting & Sound systems for Gym Sta | \$350,000 | 1 |
| AMSB | 10 | Grass Field Upgrades- bleachers-walking track | \$4,839,775 | 2 |
| AMSO | 11 | Grass Field Upgrades- bleachers-walking track | \$4,774,225 | 2 |
| AMSB | 12 | Walking track upgrade | \$40,000 | 3 |
| ARHS | 13 | Field Upgrades - Baseball | \$3,184,313 | 2 |
| ARHS | 14 | Field Upgrades - Softball | \$2,343,938 | 2 |
| ARHS | 15 | Replace visitor dugout- Baseball field | \$20,000 | 3 |
| ARHS | 16 | Replace portable bleachers on baseball and softball field with permanant 300 seat hi rise bleachers | \$200,000 | 3 |
| ARHS | 17 | Install warning track on bball and sball | \$35,000 | 3 |
| ARHS | 18 | PA System Upgrade* | \$250,000 | 4 |
| ARHS | 19 | Replace corridor/classroom flooring | \$80,305 | 2 |
| ARHS | 20 | New lockers in "home" locker room | \$80,000 | 2 |
| ARHS | 21 | Main stadium gate and entrance upgrade | \$20,000 | 2 |
| ARHS | 22 | Auditorium lighting | \$400,000 | 2 |
| DISTRICT | 23 | Project Contingency 10% | \$4,673,000 | 2 |
| MAJOR CAPITAL PROJECTS TOTAL | | | \$ 51,394,074 | |
| 1- Less qualifying amounts from potential State Reimbursements at 42.86% | | | \$ 14,403,581 | |

| | | |
|--|-----------|-------------------|
| 2-Non-reimbursable items | \$ | 0 |
| 3-Alternates if field projects are not approved, also not reimbursed | \$ | 255,000 |
| 4-May qualify for School Security Competitive Grant if offered | \$ | 250,000 |
| 2% Reserve design | | \$377,949 |
| Adjusted Bond Amount =Total -Reimbursables(1)- Alternates(2) | \$ | 36,357,544 |

A graphic presentation of the adopted budgets and the Superintendent's Proposed 2026-2027 Budget, and the forecasts for the next three fiscal years **based on the assumptions above**, is shown here.

Budget Increases: Historical and Projected



Note: The budgets from 2017-2018 through 2025-2026, inclusive, are adopted. The 2026-2027 through 2029-2030 is the proposed and three forecasts based on the above-mentioned assumptions. The nine adopted budgets from 2017-2018 to 2025-2026, inclusive, average 2.19 percent. The thirteen budgets (9 adopted; 1 proposed; 3 forecasted) average 2.94 percent.

HISTORICAL DATA

This section contains budget data spanning 5 years or more



Sources of Unspent Fund Balance:

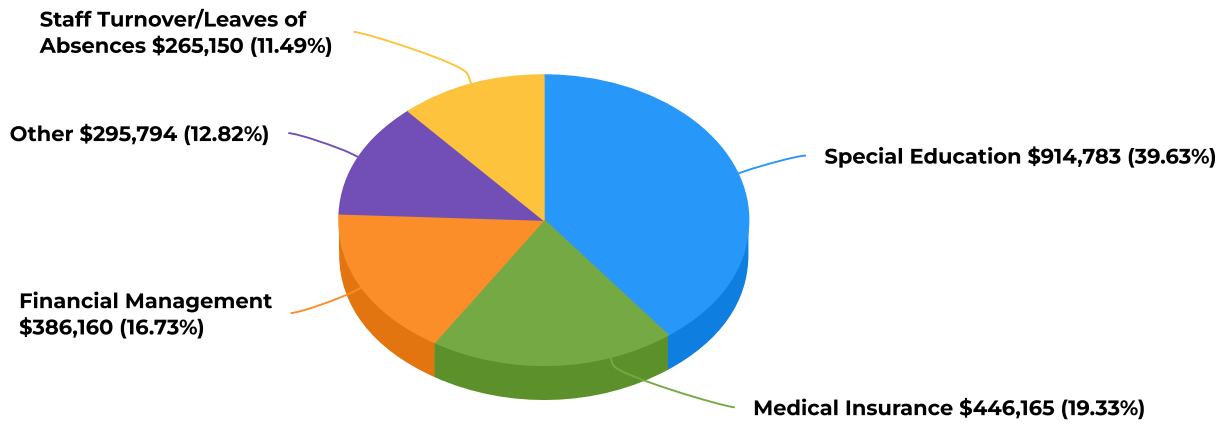
Over the past five years, the sources of unspent fund balance at year-end have been from financial management (i.e., actively seeking cost savings and efficiencies); special education (e.g., changes in the expected placements of some students; previously outplaced students returning to the District); 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 **\$2,308,054**. The major contributors to the unspent fund balance were, as follows:

- **Special Education - \$914,784 or 39.6 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 - \$386,160 or 16.7 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 - \$265,150 or 11.5 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 - \$446,165 or 19.3 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%, 99.5%, and 104.6% of the budget. We are currently experiencing claims at 105.2% of the budget in FY26.
- **Other - \$295,794 or 12.8 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 under budget, athletic teams did not travel to the playoffs, instructional and maintenance supplies were 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

SOURCES OF FUND BALANCE - 5 Year Average

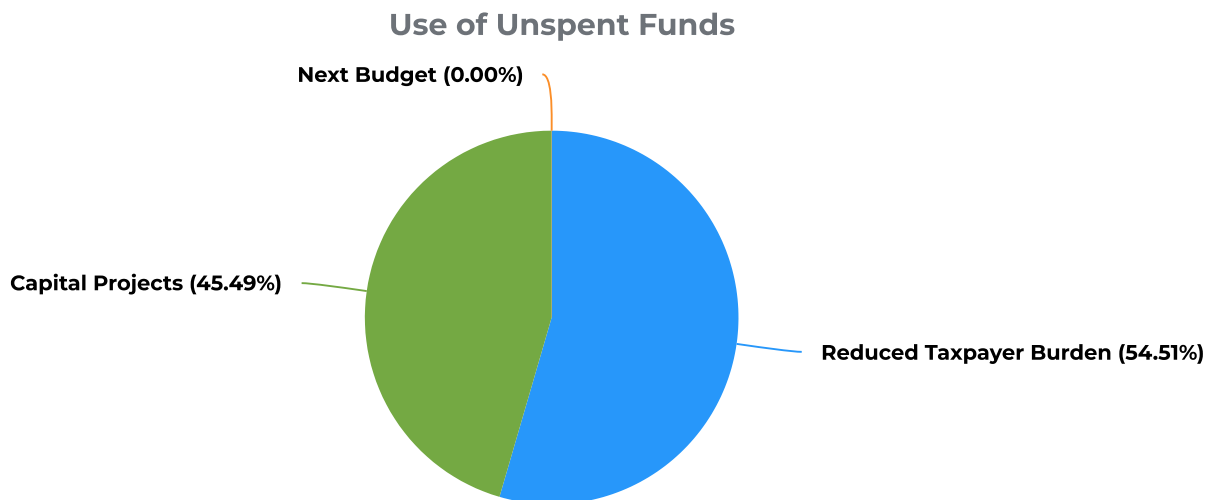


Uses of Unspent Fund Balance:

We have had a **five-year average** unspent fund balance of **\$2,308,054**. The Amity Board of Education and Superintendent can, by law, expend all the dollars appropriated in the adopted school budget. Despite the legal authority to spend all 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 - \$1,258,222 or 54.5 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 was reevaluated following 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 has heard opinions from our attorney and auditors, and been provided data from other regional school districts. The decision was made to credit the town allocation in the fiscal year the audit is accepted for previous year.
- **Other Uses - \$1,049,832 or 46.5%:** 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, well pump replacement and to fund the District's reserve accounts for education expenditures, capital, medical insurance and OPEB Trust.

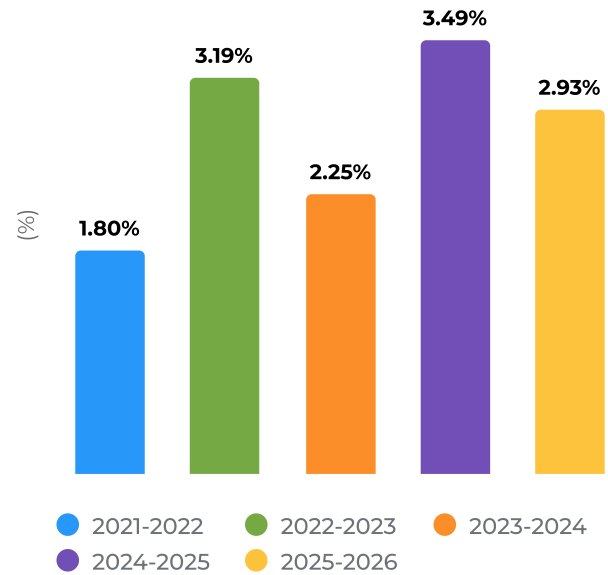
The uses of the fund balance over the past five-year period is graphically depicted below:



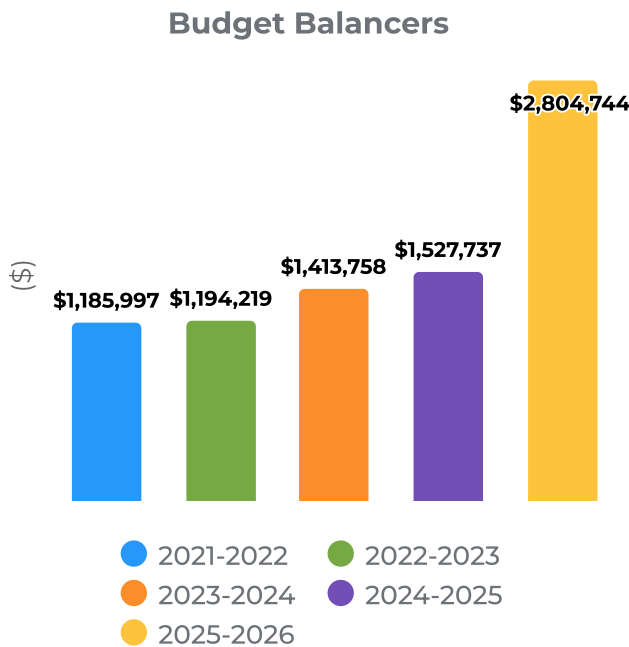
5 Year Average of Total Budgeted Expenditures:

Over the past five-year period, the ***budgeted total expenditures have averaged an increase of 2.73 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 a financial literacy teacher, and benefits for the new staff.

Total Budget Expenditures Percent Increase



Budget Balancers:



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.

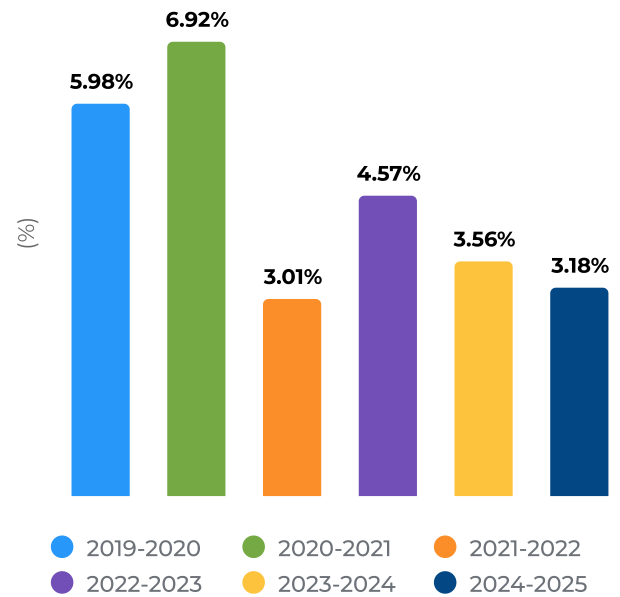
2024-2025 Budget:

- \$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 expenses 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 school buildings for direct in-person instruction for 3 months in the 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.

Actual Expenses To Budget Variances

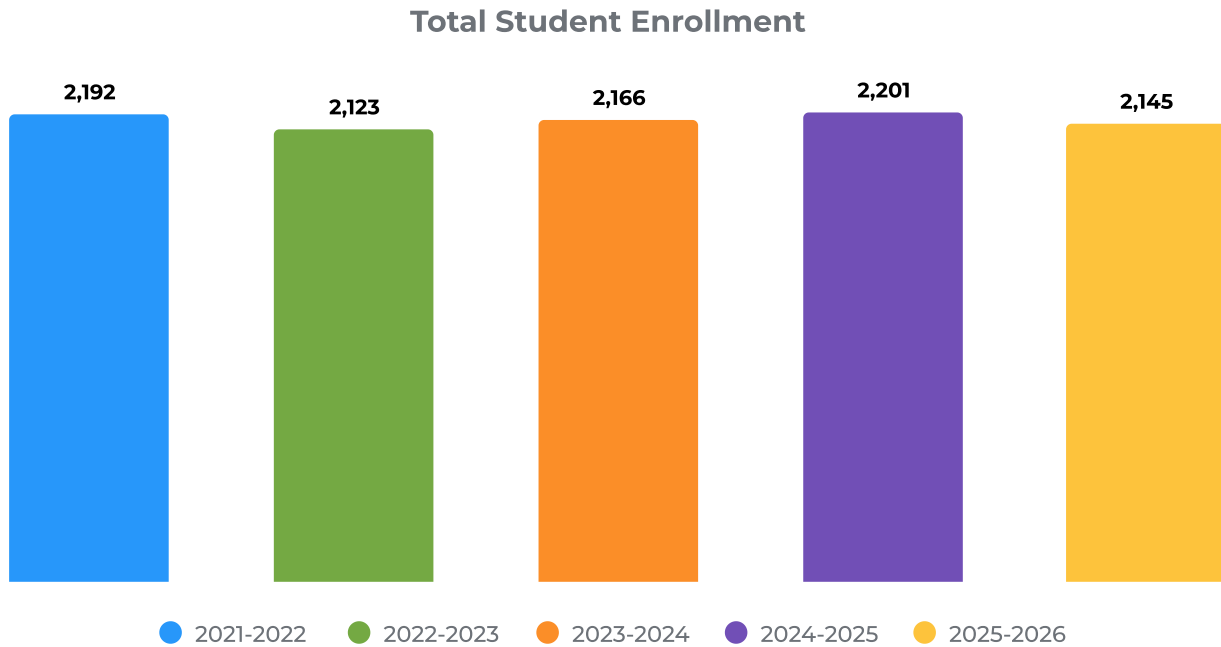


Budget Risk Factors

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 Trend 5 -years

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 Trends - 5 Year Average



The staff full-time equivalent went from 329.0 FTE to 341.9 FTE positions, or a net increase of 12.9 FTE over the past **five-year period**. The increase came primarily from 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. The proposed budget includes additional staff in world language and physical education at the middle school to support the new schedule, and a 7-12 grade STEM instructional coach.
- 5. Security:** The District added increased coverage in 2019-2020 at all three schools, both daytime and evening.
- 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

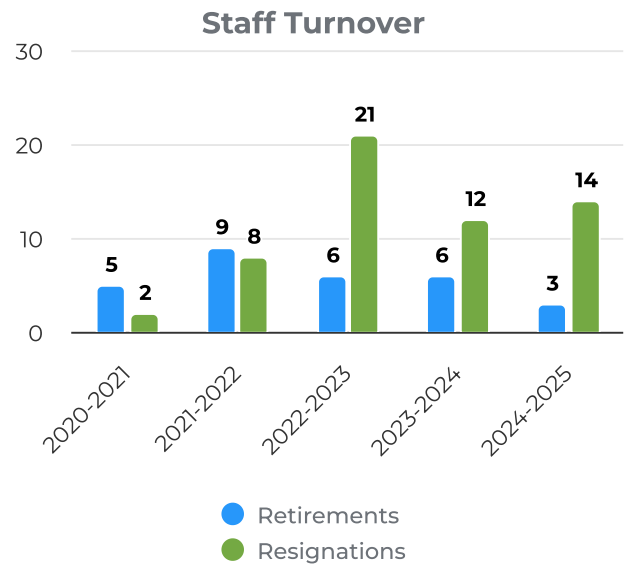
one at each middle school. Three in-house programs for special education students have been implemented since 2019-2020. This provides the opportunity for special education students to be among their peers and receive necessary services. This model requires additional staffing but saves the District 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 3 years and will be incorporated in the FY27 budget. A special education teacher to support increased enrollment is requested in the proposed budget.

Grant funded positions

- 15.96 additional positions, including 13.96 para-educators, 0.50 administrative assistant positions and 1.99 teaching positions, are funded by grants.

Staff Turnover

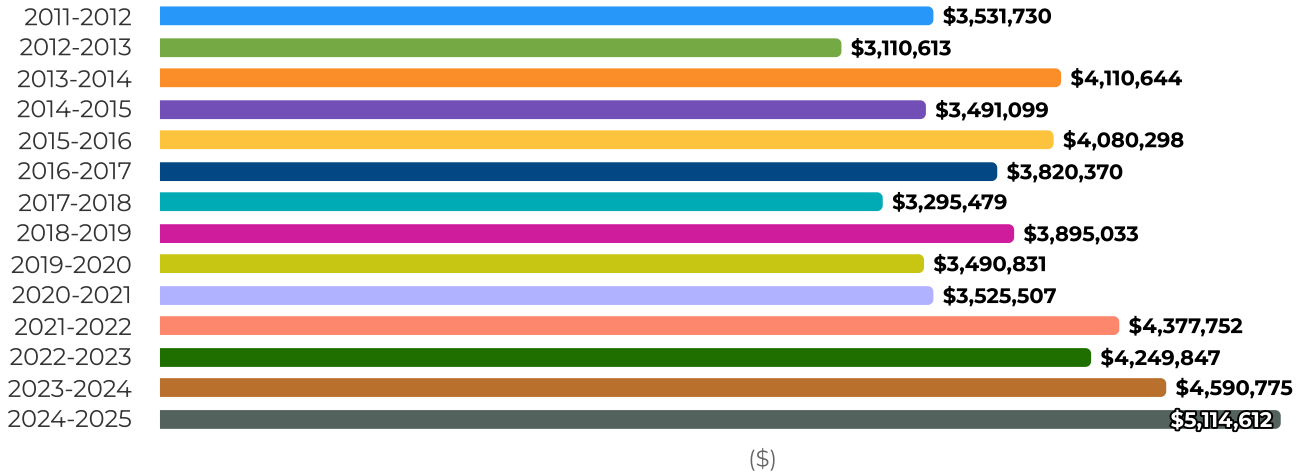
One of the risk factors incorporated into each budget is the projected savings from staff turnover through certified retirements and resignations. The savings come from hiring a replacement at a lower salary. For the five-year period, the highest was 27 in 2022-2023 and the lowest was 17 in 2021-2022. Year-to-date in 2025-2026 there are 12, 2 retirees and 10 resignations. Resignations typically do not yield the savings most retirements provide. Staff resigning to work in another district or leaving their profession are often at the lower part of the salary schedule and replacement staff are hired nearer to or above the same wage. The savings from retirees have decreased as more seasoned teachers are hired as replacement staff in this competitive market.



Medical & Dental Claim History:

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.

Medical & Dental Claim Expenses

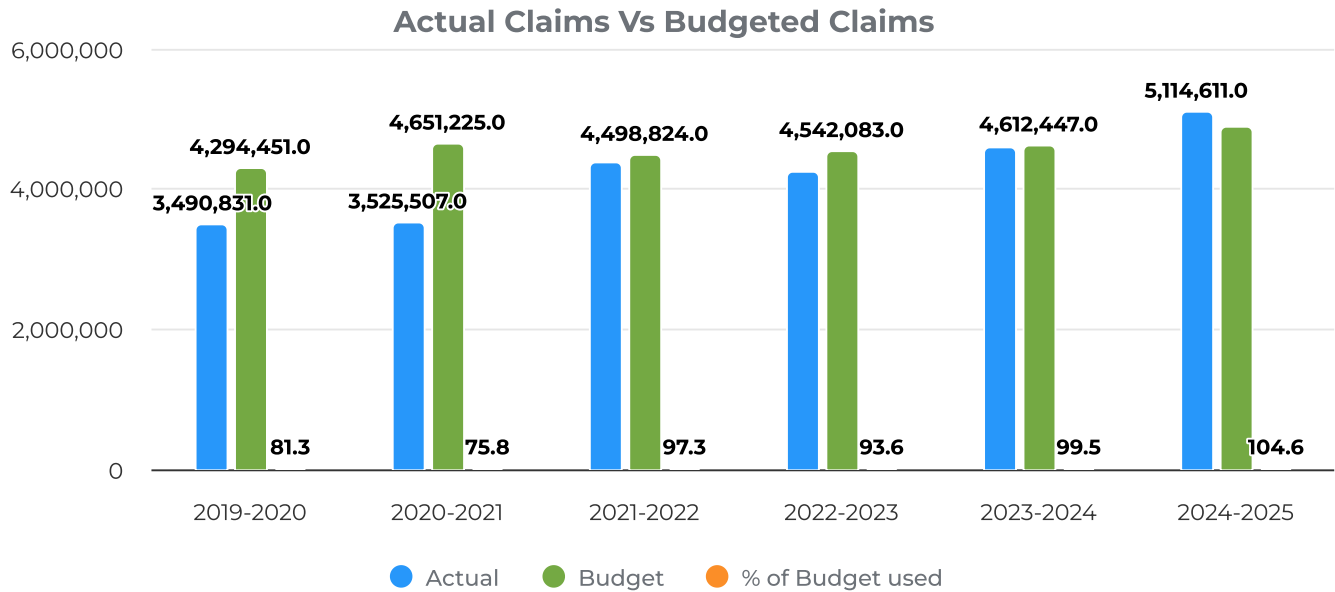


A full history of self-funding insurance claims is reflected above. There have been several claims that exceeded the stop-loss threshold of \$150,000. The amounts over the stop-loss threshold are not reflected above as they were covered by a separate reinsurance policy.

Medical & Dental Claims Actual-to-Budget Variances

The claims exceeding the stop-loss threshold impact renewal rates for the reinsurance policy and the projected claims experience in subsequent budgets. The District had positive claim experience in 2017-2018, with no claimant reaching the stop-loss threshold.

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



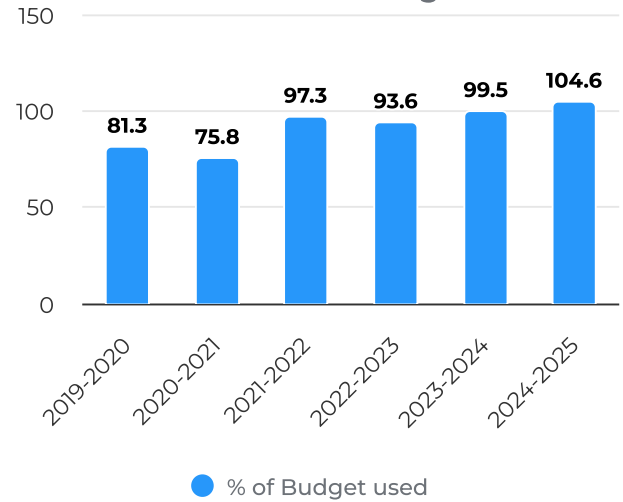
Actual Claims as Percent of Expected Claims:

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.

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.

Actual Claims as a % of Budgeted Claims



Electricity Usage: 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.

Kilowatt Hours



Continuous Efforts to Conserve Energy

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.

Additional Information



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.

BOWA- is the acronym used to represent the four school districts that serve our three towns – **B**ethany Public Schools, **O**range Public Schools, **W**oodbridge Public Schools, and **A**mity Regional School District No. 5

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).

POSSIBLE USES OF 2025-2026 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 \$1,162,179 of the 2025-2026 operating budget to the Reserve for Educational Expenditures account for future capital items. This fund replaced the Capital and Nonrecurring fund per State statute. This is the maximum amount allowed by State statute.

Projects funded in prior years include the funding of the library media center project at ARHS, well pump replacement at AMSB, servers replacement for the infrastructure, partial funding to date of the middle school library projects, 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 \$200,000 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 \$1,926,679 in the CNR account of which 99.75% is designated and \$2,225,910 in the Reserve for Educational Expenditures of which 100% is designated. The majority of these funds are designated for the library media center (LMC) renovation projects with a small amount toward lighting projects district wide. The District's grant application with the State was approved for partial reimbursement of the ARHS LMC project. No funding is received until the project is started and expenses are submitted for reimbursement.

