

**AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES AND EXPENDITURES
FY 2025-2026**

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2024-2025	2025-2026	FEB 26	CHANGE	MAR 26	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	MEMBER TOWN ALLOCATIONS	55,272,025	56,835,803	56,835,803	0	56,835,803	0	FAV
2	OTHER REVENUE	323,394	221,597	294,596	0	294,596	72,999	FAV
3	OTHER STATE GRANTS	991,294	1,036,599	1,105,971	0	1,105,971	69,372	FAV
4	MISCELLANEOUS INCOME	20,139	15,000	21,000	0	21,000	6,000	FAV
5	TOTAL REVENUES	56,606,852	58,108,999	58,257,370	0	58,257,370	148,371	FAV
6	SALARIES	30,600,178	32,683,157	32,288,061	(43,862)	32,244,199	(438,958)	FAV
7	BENEFITS	6,740,038	7,156,139	7,131,267	(33,000)	7,098,267	(57,872)	FAV
8	PURCHASED SERVICES	9,450,226	10,909,628	10,949,204	(67,591)	10,881,613	(28,015)	FAV
9	DEBT SERVICE	3,858,211	2,552,296	2,552,296	0	2,552,296	0	FAV
10	SUPPLIES (INCLUDING UTILITIES)	3,417,128	3,554,998	3,860,395	(179,600)	3,680,795	125,797	UNF
11	EQUIPMENT	245,196	274,400	323,435	7,540	330,975	56,575	UNF
12	IMPROVEMENTS / CONTINGENCY	137,685	749,000	749,000	4,508	753,508	4,508	UNF
13	DUES AND FEES	214,307	229,381	229,381	(25,000)	204,381	(25,000)	FAV
14	TRANSFER ACCOUNT	1,129,132	0	0	0	0	0	FAV
15	TOTAL EXPENDITURES	55,792,102	58,108,999	58,083,039	(337,005)	57,746,034	(362,965)	FAV
16	SUBTOTAL	814,752	0	174,331	337,005	511,336	511,336	FAV
17	PLUS: CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	83,853	0	0	0	0	0	FAV
18	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET:	0	0	0	0	0	0	FAV
19	NET BALANCE / (DEFICIT)	898,605	0	174,331	337,005	511,336	511,336	FAV

Column 7: FAV=Favorable Variance

Revenues: At or OVER budget, Expenditures: At or UNDER budget

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FY 2025-2026**

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2024-2025	2025-2026	FEB 26	CHANGE	MAR 26	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	BETHANY ALLOCATION	8,828,986	9,160,226	9,012,747	0	9,012,747	(147,479)	UNF
1a	PRIOR YEAR CREDIT BETHANY	183,118	0	147,479		147,479	147,479	
2	ORANGE ALLOCATION	26,964,444	27,533,537	27,087,476	0	27,087,476	(446,061)	UNF
2a	PRIOR YEAR CREDIT ORANGE	514,596	0	446,061		446,061	446,061	
3	WOODBIDGE ALLOCATION	18,427,914	20,142,040	19,836,976	0	19,836,976	(305,064)	UNF
3a	PRIOR YEAR CREDIT WOODBRIDGE	352,967	0	305,064		305,064	305,064	
4	MEMBER TOWN ALLOCATIONS	55,272,025	56,835,803	56,835,803	0	56,835,803	0	FAV
5	ATHLETICS	26,234	27,000	27,000	0	27,000	0	FAV
6	INVESTMENT INCOME	138,452	60,000	100,000	0	100,000	40,000	FAV
7	PARKING INCOME	30,967	32,000	32,000	0	32,000	0	FAV
8	RENTAL INCOME	17,181	18,000	18,000	0	18,000	0	FAV
9	TUITION REVENUE	110,560	84,597	117,596	0	117,596	32,999	FAV
10	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0	FAV
11	OTHER REVENUE	323,394	221,597	294,596	0	294,596	72,999	FAV
12	ADULT EDUCATION	5,178	4,900	4,427	0	4,427	(473)	UNF
13	OPEN CHOICE	0	125,000	132,000	0	132,000	7,000	FAV
14	SPECIAL EDUCATION GRANTS	964,016	884,599	952,644	0	952,644	68,045	FAV
15	TRANSPORTATION INCOME-MAGNET	22,100	22,100	16,900	0	16,900	(5,200)	UNF
16	OTHER STATE GRANTS	991,294	1,036,599	1,105,971	0	1,105,971	69,372	FAV
17	INTERGOVERNMENTAL REVENUE	0	0	0	0	0	0	FAV
18	OTHER REVENUE	20,139	15,000	21,000	0	21,000	6,000	FAV
19	TRANSFER IN	0	0	0	0	0	0	FAV
20	MISCELLANEOUS INCOME	20,139	15,000	21,000	0	21,000	6,000	FAV
21	TOTAL REVENUES	56,606,852	58,108,999	58,257,370	0	58,257,370	148,371	FAV

Column 7: FAV=Favorable Variance

Revenues: At or OVER budget, Expenditures: At or UNDER budget

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FY 2025-2026

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2024-2025	2025-2026	FEB 26	CHANGE	MAR 26	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	5111-CERTIFIED SALARIES	25,246,947	26,913,147	26,588,991	(2,996)	26,585,995	(327,152)	FAV
2	5112-CLASSIFIED SALARIES	5,353,231	5,770,010	5,699,070	(40,866)	5,658,204	(111,806)	FAV
3	SALARIES	30,600,178	32,683,157	32,288,061	(43,862)	32,244,199	(438,958)	FAV
4	5200-MEDICARE - ER	428,639	474,989	474,989	(10,000)	464,989	(10,000)	FAV
5	5210-FICA - ER	343,760	378,210	378,210	(18,000)	360,210	(18,000)	FAV
6	5220-WORKERS' COMPENSATION	158,586	169,575	150,203	0	150,203	(19,372)	FAV
7	5255-MEDICAL & DENTAL INSURANCE	4,548,772	4,837,753	4,837,753	0	4,837,753	0	FAV
8	5860-OPEB TRUST	291,313	312,673	312,673	0	312,673	0	FAV
9	5260-LIFE INSURANCE	49,789	56,461	56,461	0	56,461	0	FAV
10	5275-DISABILITY INSURANCE	11,372	15,016	15,016	0	15,016	0	FAV
11	5280-PENSION PLAN - CLASSIFIED	670,604	681,191	681,191	0	681,191	0	FAV
12	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	213,386	183,171	183,171	0	183,171	0	FAV
13	5282-RETIREMENT SICK LEAVE - CERT	0	0	0	0	0	0	FAV
14	5283-RETIREMENT SICK LEAVE - CLASS	0	0	0	0	0	0	FAV
15	5284-SEVERANCE PAY - CERTIFIED	0	0	0	0	0	0	FAV
16	5290-UNEMPLOYMENT COMPENSATION	17,352	15,500	10,000	0	10,000	(5,500)	FAV
17	5291-CLOTHING ALLOWANCE	1,912	4,600	4,600	0	4,600	0	FAV
18	5292-TUITION REIMBURSEMENT	4,554	27,000	27,000	(5,000)	22,000	(5,000)	FAV
19	BENEFITS	6,740,038	7,156,139	7,131,267	(33,000)	7,098,267	(57,872)	FAV
20	5322-INSTRUCTIONAL PROG IMPROVEMENT	81,812	64,200	64,200	0	64,200	0	FAV
21	5327-DATA PROCESSING	130,705	157,949	157,949	(10,000)	147,949	(10,000)	FAV
22	5330-PROFESSIONAL & TECHNICAL SRVC	2,247,009	2,602,472	2,756,261	9,000	2,765,261	162,789	UNF
23	5440-RENTALS - LAND, BLDG, EQUIPMENT	104,661	123,327	120,827	0	120,827	(2,500)	FAV
24	5510-PUPIL TRANSPORTATION	3,727,958	4,184,788	4,371,345	(2,575)	4,368,770	183,982	UNF
25	5521-GENERAL LIABILITY INSURANCE	301,337	324,428	322,015	0	322,015	(2,413)	FAV
26	5550-COMMUNICATIONS: TEL, POST, ETC.	91,860	133,134	133,134	0	133,134	0	FAV
27	5560-TUITION EXPENSE	2,694,569	3,198,805	2,902,948	(54,016)	2,848,932	(349,873)	FAV
28	5590-OTHER PURCHASED SERVICES	70,316	120,525	120,525	(10,000)	110,525	(10,000)	FAV
29	PURCHASED SERVICES	9,450,226	10,909,628	10,949,204	(67,591)	10,881,613	(28,015)	FAV

Column 7: FAV=Favorable Variance

Revenues: At or OVER budget, Expenditures: At or UNDER budget

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		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2024-2025	2025-2026	FEB 26	CHANGE	MAR 26	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
30	5830-INTEREST	368,978	235,850	235,850	0	235,850	0	FAV
31	5910-REDEMPTION OF PRINCIPAL	3,489,233	2,316,446	2,316,446	0	2,316,446	0	FAV
32	DEBT SERVICE	3,858,211	2,552,296	2,552,296	0	2,552,296	0	FAV
33	5410-UTILITIES, EXCLUDING HEAT	936,901	718,420	972,223	(155,000)	817,223	98,803	UNF
34	5420-REPAIRS, MAINTENANCE & CLEANING	798,707	857,352	860,882	0	860,882	3,530	UNF
35	5611-INSTRUCTIONAL SUPPLIES	322,271	436,097	434,061	(50,000)	384,061	(52,036)	FAV
36	5613-MAINTENANCE/CUSTODIAL SUPPLIES	178,557	220,450	212,950	0	212,950	(7,500)	FAV
37	5620-OIL USED FOR HEATING	67,017	55,260	55,260	4,000	59,260	4,000	UNF
38	5621-NATURAL GAS	77,407	99,100	156,700	31,400	188,100	89,000	UNF
39	5627-TRANSPORTATION SUPPLIES	171,394	209,500	209,500	0	209,500	0	FAV
40	5641-TEXTS & DIGITAL RESOURCES	156,903	173,164	173,164	0	173,164	0	FAV
41	5642-LIBRARY BOOKS & PERIODICALS	18,632	20,550	20,550	0	20,550	0	FAV
42	5690-OTHER SUPPLIES	246,191	269,241	269,241	(10,000)	259,241	(10,000)	FAV
43	5695-OTHER SUPPLIES-TECHNOLOGY	443,149	495,864	495,864	0	495,864	0	FAV
44	SUPPLIES (INCLUDING UTILITIES)	3,417,128	3,554,998	3,860,395	(179,600)	3,680,795	125,797	UNF
45	5730-EQUIPMENT - NEW	8,199	4,500	2,500	7,540	10,040	5,540	UNF
46	5731-EQUIPMENT - REPLACEMENT	66,263	105,617	156,652	0	156,652	51,035	UNF
47	5732-EQUIPMENT - TECH - NEW	600	26,580	26,580	0	26,580	0	FAV
48	5733-EQUIPMENT - TECH - REPLACEMENT	170,134	137,703	137,703	0	137,703	0	FAV
49	EQUIPMENT	245,196	274,400	323,435	7,540	330,975	56,575	UNF
50	5715-IMPROVEMENTS TO BUILDING	67,309	326,000	326,000	0	326,000	0	FAV
51	5715-FACILITIES CONTINGENCY	100,000	100,000	100,000	(51,169)	48,831	(51,169)	FAV
51a	TRSF. FROM FACILITIES CONTINGENCY	-100,000	0	0	51,169	51,169	51,169	UNF
52	5720-IMPROVEMENTS TO SITES	70,376	173,000	173,000	4,508	177,508	4,508	UNF
53	5850-DISTRICT CONTINGENCY	74,500	150,000	130,001	0	130,001	(19,999)	FAV
53a	TRSF. FROM CONTINGENCY TO OTHER ACCTS.	-74,500	0	19,999	0	19,999	19,999	UNF
54	IMPROVEMENTS / CONTINGENCY	137,685	749,000	749,000	4,508	753,508	4,508	UNF

Column 7: FAV=Favorable Variance

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		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2024-2025	2025-2026	FEB 26	CHANGE	MAR 26	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
55	5580-STAFF TRAVEL	28,311	27,377	27,377	(5,000)	22,377	(5,000)	FAV
56	5581-TRAVEL - CONFERENCES	83,228	85,718	85,718	(15,000)	70,718	(15,000)	FAV
57	5810-DUES & FEES	102,769	116,286	116,286	(5,000)	111,286	(5,000)	FAV
58	DUES AND FEES	214,307	229,381	229,381	(25,000)	204,381	(25,000)	FAV
59	5856-TRANSFER ACCOUNT	1,129,132	0	0	0		0	FAV
60	TOTAL EXPENDITURES	55,792,102	58,108,999	58,083,039	(337,005)	57,746,034	(362,965)	FAV
61								
Note:	RESTRICTED - RETURN TO TOWNS	898,605						

**AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES & EXPENDITURES BY CATEGORY
FINANCIAL ANALYSIS
FOR THE FISCAL YEAR 2025-2026**



March 2026

2025-2026 FORECAST

OVERVIEW

The projected unspent fund balance for this fiscal year is \$511,336 FAV, previously \$174,331 FAV, which appears on page 1, column 6, and line 19. The unspent funds from fiscal year 2025, \$898,604 were deducted from the town allocations in March 2026. This is comprised of \$814,751 of FY25 unspent funds and \$83,853 in FY24 unspent encumbrances. The Board may approved 2% of the unspent funds as an end-of-year transfer. The appropriation request to the educational expenditure account will be shown on line 59 of the Excel file if funds are available. The District is legally allowed to transfer with Board approval up to 2% or \$1,162,179 of the current budget if funds become available. The item will be requested at the August/September 2026 meeting.

REVENUES BY CATEGORY

The projected balance of revenues is **\$148,371 FAV**, previously \$148,371 FAV which appears on page 2, column 6, line 21.

LINE 5 on Page 2: ATHLETICS:

The forecast is based on historical data of State payments. *The forecast is neutral.*

LINE 6 on Page 2: INVESTMENT INCOME:

The forecast is based on historical data of State payments. *The forecast is \$40,000 FAV, previously \$40,000 FAV.*

<u>Month</u>	<u>M&T Bank</u>	<u>State Treasurer's Investment Fund</u>
July 2025	.40%	5.43%
August 2025	.40%	4.49%
Sept 2025	.40%	4.35%
Oct 2025	.40%	4.23%
Nov 2025	.40%	4.05%
Dec 2025	.40%	3.87%
Jan 2026	.40%	3.74%
Feb 2026	.40%	3.73%

LINE 7 on Page 2: PARKING INCOME:

The forecast is based on historical data of State payments. *The forecast is neutral.*

LINE 8 on Page 2: RENTAL INCOME:

The forecast is based on historical data of State payments. *The forecast is neutral.*

LINE 9 on Page 2: TUITION REVENUE:

The budget is based on six tuition students, three at reduced employee rates. **Full tuition rate is \$22,442.** The actual tuition charged is higher \$806 per full rate student than budgeted. Currently, eight tuition students are enrolled, including four at reduced employee rates. *The forecast is \$32,999 FAV including \$32,999 FAV, from the rate change.*

LINE 12 on Page 2: ADULT EDUCATION:

The forecast is based on actual State payments year-to-date. *The forecast is \$473 UNF, previously \$473 UNF.*

LINE 13 on Page 2: OPEN CHOICE:

The forecast is based on historical data of State payments. *The forecast is \$7,000 FAV, previously \$7,000 FAV. This is based on October 1 enrollment data and expected payments from the State.*

LINE 14 on Page 2: SPECIAL EDUCATION GRANTS:

The current projection is based on the December SEDAC-G report and the first payment from the State for placements and transportation. **Currently the forecast is \$68,045 FAV.** The budget is based on a 60% reimbursement rate. The first payment received is at 67.91% rate. The final reimbursement rate is subject to change.

LINE 15 on Page 2: TRANSPORTATION INCOME:

The forecast is based on projected State payments and enrollment for magnet school transportation budgeted. 4 less students are attending ECA than budgeted, reducing our reimbursement. *The forecast is \$5,200 UNF, previously 5,200 UNF.*

LINE 18 on Page 2: OTHER REVENUE:

The forecast is based on the budget developed on historical payments. *The forecast is \$6,000 FAV, previously \$6,000 FAV.*

EXPENDITURES BY CATEGORY

The projected yearend balance of expenditures is *\$362,965 FAV, previously \$25,960 FAV* which appears on page 5, column 6, line 60.

LINE 1 on Page 3: 5111-CERTIFIED SALARIES:

The forecast is based on current data. There is still a vacant position. The vacancy is supported by contracting with an outside agency. There were several staff members on unpaid leaves of absences year-to-date, *\$108,667 FAV; one mid-year staff resignation which is not currently filled and vacant positions for the remainder of the year, \$146,668, FAV. A resignation in March resulted in filling the position with a current substitute who is certified, creating savings to due salary step placement, \$5,401 FAV. A portion of a certified position for math invention is now charged to Title I, instead of a non-certified position \$15,000 FAV and turnover is \$54,731 FAV. The forecast is \$327,152 FAV, previously \$324,156 FAV.*

LINE 2 on Page 3: 5112-CLASSIFIED SALARIES:

The forecast is \$111,806 FAV, previously \$70,940 FAV. This is due to unpaid leaves of absences and staff turnover in technology technicians, nurse, paraeducators and custodians less overtime for snow removal during the holiday periods and substitutes hired to cover long term absences. There continues to be high turnover for paraeducator positions and there is a vacant evening guard position.

LINES 4 & 5 on Page 3: 5200 & 5210-MEDICARE & FICA:

The forecast is based on an estimated savings based on salary forecast of vacancies, turnover, and unpaid leaves. \$28,000 FAV.

LINE 6: 5220 on Page 3-WORKERS' COMPENSATION:

The workers' compensation account is forecasted to be budget neutral. *The District received a rebate from the CIRMA's members equity program of \$19,372 FAV.*

LINES 7 on Page 3: 5255-MEDICAL AND DENTAL INSURANCE:

The following charts are included to track how the District's actual claims are comparing to the expected claims. How claims are running for the year has always been a common question, so the charts for claims and fees are shown monthly. However, claims are one piece of the medical budget line shown in the Excel file. Fees, employee contributions, grant funding, employer contributions to employee HSA accounts and reserve funding are other factors built into the Medical and Dental Insurance Budget. The claims chart in the Word document will not equal the Excel line since it is only one factor of the data comprising the medical budget. Certainly, claims are a significant factor which is why it is given in detail below. *Claims are 103.2%, previously 105.6% of budget. A stop-loss credit of \$95,283 was applied to March claims. No change in the forecast is noted currently since fees are offsetting this overage.*

The forecast projects actual claims and fees of current employees and retirees will be neutral with the budget, however claims are more than the month-to-month forecast. The projected monthly budget is based on an average of five years of claims.

CLAIMS OF CURRENT EMPLOYEES AND RETIREES

MONTH	2025-2026 ACTUAL	2024-2025 BUDGET	VARIANCE	2024-2025 ACTUAL	2023-2024 ACTUAL
<i>JUL</i>	\$ 847,639	\$ 368,077	\$ 479,562	\$ 347,337	\$ 364,829
<i>AUG</i>	\$ 398,153	\$ 608,013	\$ (209,860)	\$ 488,825	\$ 641,037
<i>SEP</i>	\$ 344,933	\$ 485,660	\$ (140,727)	\$ 404,062	\$ 412,377
<i>OCT</i>	\$ 503,432	\$ 477,606	\$ 25,826	\$ 549,988	\$ 508,930
<i>NOV</i>	\$ 472,761	\$ 489,383	\$ (16,622)	\$ 458,288	\$ 541,882
<i>DEC</i>	\$ 740,382	\$ 607,751	\$ 132,631	\$ 477,519	\$ 363,042
<i>JAN</i>	\$ 438,636	\$ 344,031	\$ 94,605	\$ 328,754	\$ 220,714
<i>FEB</i>	\$ 214,599	\$ 286,051	\$ (71,452)	\$ 382,582	\$ 183,906
<i>MAR</i>	\$ 208,604	\$ 335,443	\$ (126,839)	\$ 303,213	\$ 261,829
APR	\$ 365,182	\$ 365,182	\$ -	\$ 401,225	\$ 266,018
MAY	\$ 443,521	\$ 443,521	\$ -	\$ 486,801	\$ 456,890
JUN	\$ 432,806	\$ 432,806	\$ -	\$ 486,018	\$ 369,321
TOTALS	\$ 5,410,648	\$ 5,243,525	\$ 167,123	\$ 5,114,612	\$ 4,590,775

ACTUAL/FORECAST CLAIMS AS A PERCENTAGE OF EXPECTED CLAIMS

2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 FORECAST	2025-2026 FORECAST
97.3%	93.6%	99.5%	104.6%	103.2%

FEEES OF CURRENT EMPLOYEES AND RETIREES
(Stop-Loss Premiums, Network Access Fees, and Other Fees)

MONTH	2024-2025 ACTUAL	2024-2025 BUDGET	VARIANCE	2024-2025 ACTUAL	2023-2024 ACTUAL
<i>JUL</i>	\$ 45,277	\$ 38,265	\$ 7,012	\$ 50,798	\$ 44,555
<i>AUG</i>	\$ 58,223	\$ 74,412	\$ (16,189)	\$ 54,969	\$ 54,176
<i>SEP</i>	\$ 58,040	\$ 54,073	\$ 3,967	\$ 14,743	\$ 53,028
<i>OCT</i>	\$ (26,312)	\$ 59,959	\$ (86,271)	\$ 53,552	\$ 52,666
<i>NOV</i>	\$ 60,629	\$ 59,397	\$ 1,232	\$ 53,061	\$ 53,732
<i>DEC</i>	\$ 7,554	\$ 62,289	\$ (54,735)	\$ 51,875	\$ 53,218
<i>JAN</i>	\$ (109,079)	\$ 29,815	\$ (138,894)	\$ (6,882)	\$ 48,165
<i>FEB</i>	\$ 73,623	\$ 85,092	\$ (11,469)	\$ 82,020	\$ 57,785
<i>MAR</i>	\$ 58,939	\$ 39,994	\$ 18,945	\$ (10,286)	\$ (8,744)
APR	\$ 55,700	\$ 55,700	\$ -	\$ 55,644	\$ 46,575
MAY	\$ 58,335	\$ 58,335	\$ -	\$ 55,040	\$ 41,342
JUN	\$ 16,538	\$ 16,538	\$ -	\$ (36,549)	\$ (6,272)
TOTALS	\$ 357,466	\$ 633,867	\$ (276,401)	\$ 417,985	\$ 490,226

LINE 9 on Page 3: 5260-LIFE INSURANCE:

The forecast is neutral.

LINE 10 on Page 3: 5275-DISABILITY INSURANCE:

The forecast is based on budget.

LINE 12 on Page 3: 5281-DEFINED CONTRIBUTION RETIREMENT PLAN:

The forecast is based on budget.

LINE 16 on Page 3: 5290-UNEMPLOYMENT:

The forecast is based on year-to-date costs, \$5,500 FAV, previously \$5,500 FAV.

LINE 18 on Page 3: 5292-TUITION REIMBURSEMENT:

The forecast is based on year-to-date requests for reimbursements, \$5,000 FAV, previously neutral.

LINE 20 on Page 3: 5322-INSTRUCTIONAL PROGRAM IMPROVEMENT:

The forecast is based on budget.

LINE 22 on Page 3: 5330-PROFESSIONAL TECHNICAL SERVICES:

The forecast is \$162,789 UNF, previously \$153,789 UNF. A transfer was requested in September for professional services to cover a staffing shortage. A transfer was approved in December for continuing those services, \$32,250 UNF and covering a leave of absence for \$17,850. Three administrative assistants are out on leave of absence. One position is

being covered in-house, the other 2 positions have part-time coverage through an agency. Several transfers were approved in December for this account. A transfer was approved in January for homebound services, \$5,000 UNF. *Three transfers were approved in March for contracted services in special education, increasing the account by \$36, 227 UNF.*

LINE 23 on Page 3: 5440-RENTALS:

The forecast is based on favorable \$2,500, previously on budget. A transfer was approved in March to support special education services, \$2,500 FAV.

LINE 24 on Page 3: 5510-PUPIL TRANSPORTATION:

Special Education Transportation will fluctuate to meet student enrollment and needs. The number of students transported each month as well as the facilities students are transported to each month varies. The change month-to-month reflects students who exited programs early and lower than budgeted expenses for some students. *The current forecast is \$183,982 UNF, previously \$186,557 UNF.*

LINE 25 on Page 3: 5521-GENERAL LIABILITY INSURANCE: Various liability policies, including medical professional renewed under budget, while Student Accident insurance renewed over budget. General liability is under \$8,860 FAV and Student Accident is \$6,447 UNF. *Account is \$2,413 FAV, previously \$2,413 FAV.*

LINE 26 on Page 3: 5550-COMMUNICATION: TEL, POST, ETC:

The forecast is based on budget.

LINE 27 on Page 3: 5560-TUITION EXPENSE:

Special Education tuition is under review as student enrollment and needs are not finalized for the start of the year. *The forecast for these accounts is \$349,873 FAV previously \$295,493 FAV. Data changes based on actual student placements and services. A transfer was approved in March for contact services, \$3,002 UNF. Another transfer is requested this month for special education services at Vo-Ag schools.*

Tuition for the Vo-Ag schools is \$35,871 UNF, previously \$17,638 UNF.

	FY21-22 ACTUAL	FY21-22 ACTUAL	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 BUDGET	FY25-26 FORECAST
Sound	3	3	3	3	4	4	5
Trumbull	1	1	3	4	3	3	3
Nonnewaug	9	9	7	8	4	7	5
Emmett O'Brien	0	0	2	2	0	1	4
Common Ground Charter HS	1	1	3	2	0	0	1
Fairchild Wheeler	0	0	0	0	1	0	0
NH Coop Arts	0	0	0	0	1	1	1

Wintergreen Magnet	1	1	0	0	0	0	0
Marine Science Magnet HS	0	0	1	0	0	0	0
Engineering Science Magnet	0	0	0	0	1	0	1
Center for Global Studies	0	0	0	0	0	0	1
Lyman Hall-Vo-AG School	0	0	0	0	1	1	1
Totals	15	15	20	17	15	17	22(22)

ECA is on under budget \$18,002 FAV.

	FY21-22 ACTUAL	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 BUDGET	FY25-26 FORECAST
ECA	18	19	19	19	19	14(14)

Public (ACES) and private out-of-district placements are \$367,873 FAV, previously \$295,493 FAV.

	FY21-22 ACTUAL	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 BUDGET	FY25-26 FORECAST
Public SPED	10	9	8	9	10	10(10)
Private SPED	20	16	19	15	21	17(17)
Totals	30	25	27	24	31	27(27)

LINE 33 on Page 4: 5410-UTILITIES, EXCLUDING HEAT:

The 2025-2026 budget for electricity assumes the use of 3,377,000 kilowatt hours at an average price of 0.10793 or a cost of \$364,480 before delivery charges. Forecast is overbudget estimating, \$95,000 UNF, previously \$250,000 UNF. The UI accounts General Service Time-of-Use Rates (GST) were reviewed after a ruling in January. It was determined that a \$95,316 credit will be applied to the high school account.

Higher delivery and public benefit charges continue this fiscal year as was incurred in the previous fiscal year, the account will still be overbudget. The net metering program credits are now being posted to accounts and should help offset some of the public benefit charges. *Year to date public benefit charges total: \$99,065 and VNM credits from April 2025 to date are \$46,969.*

The budget for propane is \$4,575. *The forecast is neutral.*

The budget for water is \$60,000. *The forecast is neutral.*

Sewer costs are budgeted at \$31,109. At the end of June 2025 we received the new rate structure from the Regional Water Authority. *We expect to be over budget by approximately \$3,803 UNF.*

ELECTRICITY (KILOWATT HOURS)

MONTH	2025-2026 FORECAST	2025-2026 BUDGET	VARIANCE	2024-2025 ACTUAL	2023-2024 ACTUAL
<i>JUL</i>	<i>391,045</i>	305,906	<i>85,139</i>	352,636	275,363
<i>AUG</i>	<i>397,458</i>	335,816	<i>61,642</i>	341,068	339,333
<i>SEP</i>	<i>353,839</i>	306,316	<i>47,523</i>	315,393	295,827
<i>OCT</i>	<i>375,487</i>	269,943	<i>105,544</i>	302,667	250,944
<i>NOV</i>	<i>344,064</i>	256,908	<i>87,156</i>	264,619	251,734
<i>DEC</i>	<i>298,846</i>	252,134	<i>46,712</i>	259,154	233,988
<i>JAN</i>	<i>322,371</i>	271,152	<i>51,219</i>	292,535	271,629
<i>FEB</i>	<i>328,829</i>	264,207	<i>64,622</i>	268,168	255,916
MAR	255,758	255,758	-	263,087	242,795
APR	267,046	267,046	-	290,631	262,074
MAY	279,618	279,618	-	299,083	288,966
JUN	312,196	312,196	-	340,831	320,107
Totals	3,926,557	3,377,000	549,557	3,589,872	3,288,676

DEGREE DAYS

There are 5,138 degree days to date as opposed to 4,632 last year.

LINE 34 on Page 4: 5420-REPAIRS & MAINTENANCE: *The forecast is \$3,530 UNF, previously neutral.* The electronic and science waste disposal is overbudget by \$11,858 UNF. There was a deeper cleanout of custodial, technology and science storage areas this summer. Bethany was over budget by \$6559.45, largely due to the amount of computers and science waste, plus the expired hand sanitizer left over from Covid; Orange was over budget by \$208.50; the high school was over budget by \$5091.00, largely due to the science lab cleanout. No transfer or variance is reported since it is early in the year but a transfer may be needed in this account later in the year. *The costs for cleaning up snowfall and treating for icing events put the snow removal over-budget, \$46,661 UNF, previously \$3,530 UNF. A transfer is requested from contingency this month.*

LINE 35 on Page 4: 5611-INSTRUCTIONAL SUPPLIES: *The forecast is \$52,036 FAV, based on current account balances, previously \$2,036 FAV.*

LINE 36 on Page 4: 5613-MAINTENANCE SUPPLIES: *The forecast is \$7,500 FAV, previously \$7,500 FAV.*

LINE 37 & 38 on Page 4: 5620 & 5621-OIL & NATURAL GAS:

The budget for natural gas is \$99,100 and the budget for oil is \$2.409 per gallon, and \$52,089 annually or 21,000 gallons. *The forecast is projected to overbudget.* A circulator pump for the heat exchanger loop connected to the fuel cell failed and the part has been on order for 4 weeks. This high school has been utilizing natural gas to heat the building during the coldest part of the winter. *Natural gas is projected to be over budget an estimated \$89,000 UNF, previously \$57,600 UNF.*

LINE 39 on Page 4: 5627-TRANSPORTATION SUPPLIES: *The forecast is neutral.*

LINE 40 on Page 4: 5641-TEXTBOOKS:

The forecast is neutral.

LINE 42 on Page 4: 5690-OTHER SUPPLIES:

The forecast is neutral.

LINE 43 on Page 4: 5695-OTHER SUPPLIES-TECHNOLOGY:

The forecast is neutral.

LINE 45 on Page 4: 5730-EQUIPMENT -NEW:

The forecast is projected to be \$5,540 UNF, previously \$2,000 FAV. A transfer is requested this month for risers for chorus.

LINE 46 on Page 4: 5731-EQUIPMENT -REPLACEMENT:

The forecast is projected to be \$51,035 UNF, previously \$51,035 UNF. A budget transfer was approved in November for the purchase of a new truck which came in overbudget.

A transfer was approved in November for \$19,999 for lighting board and control module for the Brady Center. The lighting control module and dimmer board failed and currently have a temporary repair. The project cost is \$45,861 and can be funded from the Capital Nonrecurring fund for lighting projects. The transfer made in November can support the replacement of the fire control panel at the high school for \$19,500. The panel is outdated and cannot recognize updated software. A transfer was approved in January for tech ed equipment that is not functioning correctly. The machine is outdated and repairs will cost over \$5,000. The router is used by both the art and tech ed departments. Both departments are combining to transfer \$4,036. The majority of the purchase will be funded through the Carl Perkins grant.

LINE 48 on Page 4: 5733-EQUIPMENT –TECHNOLOGY-REPLACEMENT:

The forecast is neutral.

LINE 51 on Page 4: 5715-FACILITIES CONTINGENCY:

The budget includes a \$100,000 contingency for unplanned, necessary facility expenditures. The forecast assumes these funds will be entirely used. *There is a transfer requested this month for \$51,169 UNF to cover snow removal and backstop repairs. The balance in the account is \$48,831 FAV if transfers are approved. These funds will be needed to cover utilities.*

LINE 52 on Page 4: 5720-FACILITIES SITE IMPROVEMENTS:

The forecast is neutral, however there was sinkhole repair by the cafeteria loading dock for \$6,500 that was not budgeted. **The forecast is projected to be \$4,508 UNF, previously neutral.**

LINE 53 on Page 4: 5850-CONTINGENCY:

The budget includes a \$150,000 contingency for unplanned, necessary expenditures. The forecast assumes these funds will be entirely used. A transfer was approved in November for \$19,999 for lighting board and control module for the Brady Center. The funds for this transfer was repurposed for a fire control panel at ARHS. ***The current balance in general contingency is \$130,001 which is expected to be applied to the utility accounts.***

LINE 56 on Page 5: 5581-TRAVEL AND CONFERENCES:

The forecast is \$15,000 FAV, previously neutral.

LINE 57 on Page 5: 5810-DUES & FEES:

The forecast is \$5,000 FAV, previously neutral..

LINE 59 on Page 5: 5856-TRANSFER:

This line is used to identify funds for the Educational Expenditures Reserve transfers. The District is legally allowed to transfer with Board approval up to 2% or \$1,162,179 of the current budget. The item will be presented after the final balance for the FY26 is confirmed at the August/September 2026 meeting.

LINE 61 on Page 5: RESTRICTED: RETURN TO TOWNS:

This line is for the unspent funds from FY25. The audited amount of unspent funds is \$898,604 FAV and were credited to the member towns' March allocations. This is comprised of \$814,751 of unspent funds in FY25 and unliquidated encumbrances from FY24 of \$83,853. ***The town allocations were reduced in March 2026.***

APPENDIX A

COST SAVINGS AND EFFICIENCIES FOR FISCAL YEAR 2025-2026

TOTAL ANNUAL SAVINGS TO-DATE OF: \$92,640

\$13,646 Medicaid Claims: The District's reimbursements increased from \$7,400 in 2023 to \$21,046 in 2025. The reimbursement will increase once the funds for annual reports are received (they are received 2 fiscal years later). This is due to efforts of the administrative assistant in the Special Education Department to reach more families and process more data for the District increasing our reimbursement. The Board supported increasing this position from part-time to full-time and this has allowed the time needed to recoup these funds. The funds are used to support the special education program which offsets the general fund budget.

\$10,000 Cable Advisory Grant: Funds will be used to enhance public broadcasting capabilities. The primary focus for both the CAC Grant and the PEGPETIA Grant this year will be to increase the digital signs present at the High School and to begin implementation at the middle schools. The combined grant funds will allow us to offer a new technology through our DEVOS video server called "Learning Path" while also renewing the maintenance plan on it to keep it up to date. Additionally, the grants will allow for some minor improvements to the equipment needed for the TV studio's productions both inside the studio and out in the field.

\$21,138 E-Rate Credits: The District's application for E-Rate credits is submitted. The amount will reflect discounted invoices for the CEN – state provided internet connection.

\$46,969 Electricity: The District entered into a net metering contract. Credits have started to be applied to the account. Credits applied from April 2025 through February are \$46,969.

\$890 Telephones: The Director of Facilities negotiated a new phone plan for district cell phones and saved \$74 monthly, \$890 annually. Our Network Specialist, along with the Director of Facilities are researching different fax methods and the standard telephone account for alternate solutions that may save additional funds.

There is a detailed history of the District's efforts to save dollars and operate efficiently. This information is posted on the District's website:

- District recognized CQIA Innovation Prize for Fostering a District Culture of Maximizing Cost Savings and Efficiencies
 - [Microsoft Word - EXPENDITURES & REVENUES BY CATEGORY - FINANCIAL ANALYSIS-APRIL 2016 REPORT](#)
- Fiscal Year 2024-2025 - \$168,245

- Fiscal Year 2023-2024 - \$965,771
- Fiscal Year 2022-2023 - \$ 42,565
- Fiscal Year 2021-2022 - \$ 78,854
- Fiscal Year 2020-2021 - \$128,708
- Fiscal Year 2019-2020 - \$ 43,497
- Fiscal Year 2018-2019 - \$ 52,451
- Fiscal Year 2017-2018 - \$746,688
- Fiscal Year 2016-2017 - \$595,302
- Fiscal Year 2015-2016 - \$125,911
- Fiscal Year 2014-2015 - \$139,721
 - [Finance - Amity Regional School District #5](#)

APPENDIX B

MONTHLY FORECASTS: PURPOSE, METHODOLOGY, HISTORICAL

PURPOSE & METHODOLOGY:

A forecast is a prediction or estimate of future events and trends. **It is only as good as the data available and the assumptions used.** We use current information and past history.

There are many factors, which can significantly impact expenditures, both positively and negatively (e.g., staff turnover, vacancies and leaves-of absence; medical and dental insurance claims when self-insured; special education expenditures; major facility repairs; snow removal).

To illustrate, a special education student could move into the District in mid-year and the cost impact could be over \$100,000 and/or we could have a ‘bad claims year’ and wipe out the Self Insurance Reserve Fund and need other funds to cover claims of current employees and retirees. If we do not have available funds to cover these and other potential shortfalls, the necessity to seek additional funding from the public would be our only option (as only the towns have a fund balance from prior years available to use in the case of an emergency).

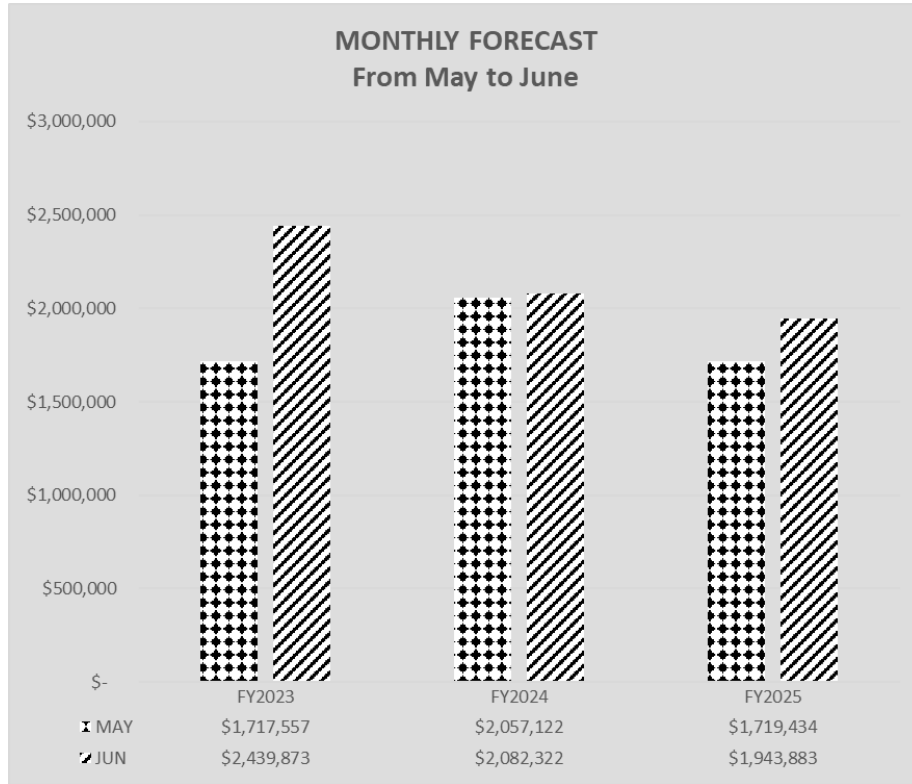
Revenues can be most impacted by decisions made at the State level for Special Education and Transportation grants. The reimbursement rate can change in mid-year as it did in 2024-2025. The State then added a special appropriation in June, the final month of the fiscal year.

Prudent financial management is necessary. We need to be sure the total expenditures budget is never overspent (and may need to be underspent if revenues are below budget because total expenditures cannot exceed total revenues). It is imperative we ‘hold back’ on spending any of the Contingency Account until it is absolutely necessary or we are close to yearend. The Superintendent of Schools and Director of Finance and Administration review and approve or deny all purchase orders. Some years, such as we did in 2024-25 a soft spending freeze was in place while medical claims were high and special education reimbursement was lowered. Staff prioritized their orders which ultimately contributed to the remaining fund balance. We are careful to make sure funds are only spent when necessary and not just because ‘it is in the budget’. We are constantly faced with the ‘what-ifs’ of over expenditures in certain accounts. We need to be sure there are sufficient funds available. As a result, the fund balance has been larger towards the end of the fiscal year.

Furthermore, the monthly forecasts are based on the information available. We have had large, unexpected or highly unpredictable events at the end of the fiscal year (mostly of a positive nature), which significantly changed the forecast from May to June.

HISTORICAL:

The chart below depicts the yearend balance projected in May and June of each of the past three fiscal years.



The major contributors of the significant change from the May to June forecasts are detailed below.

FY2023:

The audited fund balance is \$1,346,323 assuming an allocation of 2% or \$1,066,995 appropriated to Capital and Nonrecurring Account . The monthly forecast for May 2023 projected a fund balance of \$650,562. The change is **\$695,761 higher than the prior month's forecast**. The major reasons for the increase in the yearend fund balance from one month to the next month were, as follows:

- **\$142,314:** Certified and classified salaries were lower due to the staff turnover and vacancies impacting the District all year. Current staff covered additional classes, additional substitutes and consultants were hired to cover vacant positions.

- **\$141,038** Purchased services were over budget but less than anticipated. Outside consultants were contracted to provide some services for the vacant positions but not to the extent expected. Legal services and athletic services were less than anticipated.
- **\$146,772:** There continued to be changes in special education transportation needs and the final number of athletic trips was less than anticipated.
- **\$80,178:** Repairs and maintenance costs were down with the bulk being from snow removal being nearly \$30,000 under budget.
- **\$28,861:** Communication costs were lower due to savings from the E-rate grant and less postage needed due to the digital communications.
- **\$45,780:** Renewals for insurance policies due in June came in under budget including student accident and cyber insurance. Steps the District has taken to improve its digital security has resulted in lower premiums.
- **\$93,482:** Special Education tuition charges were less than budgeted due to changes in students's services and/or attendance in programs.

FY2024:

The audited fund balance is \$991,268 assuming an allocation of 2% or \$1,091,054 appropriated to Educational Expenditure Account . The monthly forecast for May 2024 projected a fund balance of \$1,129,780. The change is **\$1,229,566 higher than the prior month's forecast**. The major reasons for the increase in the yearend fund balance from one month to the next month were, as follows:

- **\$176,442:** Certified and classified salaries were lower due to the staff turnover, leaves of absences and vacancies impacting the District all year. Current staff covered additional classes, additional substitutes and consultants were hired to cover vacant positions.
- **\$535,394** Benefits were lower mostly due to medical fees, stop loss credits and OPEB adjustments.
- **\$36,626** Supplies were lower due to favorable utility consumption, unspent instructional supplies, and less maintenance supplies purchased.
- **\$295,125:** Special Education tuition charges were less than budgeted due to changes in students's services and/or attendance in programs.
- **\$12,838:** The contingency account was not fully expended as expected.

FY2025:

The audited fund balance is \$898,604 assuming an allocation of 2% or \$1,129,132 appropriated to Educational Expenditure Account. The monthly forecast for May 2024 projected a fund balance of \$1,018,021. The change is **\$925,862 higher than the prior month's forecast**. The major reasons for the increase in the year-end fund balance from one month to the next month were, as follows:

- **\$275,974:** Certified and classified salaries were lower due to the staff turnover, leaves of absences and vacancies impacting the District all year. Current staff covered additional classes, additional substitutes and consultants were hired to cover vacant positions.
- **\$24,282** Benefits were lower mostly due to lower payroll taxes on lower salaries, less unemployment costs (invoices are in the arrears 2 quarters), and tuition reimbursements (not submitted until June per teacher contract).
- **\$178,729** Supplies were lower due to favorable natural gas consumption, unspent instructional and maintenance supplies funds. Key contributors to the maintenance surplus include lower costs on custodial cleaning chemicals and paper goods due to strategic purchasing, new vendor pricing; minimal repair needs across electrical, HVAC, and plumbing systems, which reduced supply and part usage; improved air filtration strategy using longer-lasting, more efficient filters, lowering replacement frequency; upgrades to fan units, transitioning from belt-driven to direct-drive models, which required fewer replacement parts and less maintenance and snow removal equipment experienced minimal breakdowns this winter, resulting in reduced repair and part costs. There was a soft freeze mid-year in response to high medical claims and lower special education reimbursement expected from the State. The medical claims ended at 104% of budget.
- **\$193,314:** Special Education transportation and tuition charges were less than budgeted due to changes in students' services and/or attendance in programs.
- **\$59,598** Transportation for field trips, athletic trips and late runs across the three schools were less than budgeted. Most field trips occurred near the end of the year; athletic contest continue into mid-June and the late runs are billed annually in June, making it difficult to know an exact amount in advance.
- **\$119,099** Purchased Services for legal services were \$37,199 less than budgeted including mediation, expulsion, special education, labor, and contract services; \$3,000 less for actuarial services; payments to speakers was covered by grants of PTSO funding, \$8,800 FAV. Professional services for OSHA training and building use software were underbudget, \$5,315; services for the hearing impaired, instructional program improvement and data processing were \$19,677 less than anticipated. Cyber insurance renewal was \$8,498 underbudget; less was spent on refreshments, printing, shredding, \$18,798; \$2,100 under budget for negative café balances; less postage was spent at year end, \$9,530 FAV; State did not charge for CT SEDs software, \$2,000 FAV; and less security required for meetings, \$5,000 FAV.
- **\$74,500:** The contingency account was not fully expended as expected.

APPENDIX C

RECAP OF 2022-2023

Unspent Encumbrances Balance:

The cancellation of 2021-2022 encumbrances of \$47,518 will be added to the fund balance credited to the member towns in March of 2024. We encumber funds for goods and services received by June 30th but not yet billed. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill, pending special education settlements) and we do not need to spend the entire encumbrance.

The audited fund balance for 2022-2023 is \$1,372,878 plus \$1,066,995 designated for capital non-recurring projects. The source of the available funds are described below.

FINANCIAL MANAGEMENT:

\$ 352,350

Our efforts to foster a District culture of finding cost savings and efficiencies has been successful producing savings of \$42,565. Grant money was applied for and awarded to offset the cost of the CEN and cameras for the lecture hall for savings of \$31,565. At least \$11,000 of maintenance work done by in-house staff rather than hiring contractors. The District saved \$43,242 on insurances by bidding contracts and implementing additional security measures to obtain a more favorable premium for cyber insurance. The long range planning of replacing HVAC units and VFD's and the decreased number of instructional computer labs has had a favorable impact on the electricity usage of \$117,857. Instructional and custodial supplies were underspent by \$82,210 combined as staff only requested what was needed. Repairs and maintenance costs were lower due to excellent preventative maintenance and in-house repairs by \$50,000.

SPECIAL EDUCATION :

\$ 1,764,799

These accounts are extremely difficult to forecast. As examples, special need students can be hospitalized; move into the district or leave the district at any time; withdraw from Amity and enroll in Adult Education. Several students who were budgeted to be outplaced were not for a variety of reasons including moving out of the District or returning to District programs. Some transportation needs were coordinated with the elementary districts to reduce the number of singletons on busses for outplacements. Any one of these events can have a significant impact, positive or negative, on the District's special education expenditures. The Director of Pupil Services has been successful in establishing suitable programs for students within the District and a number of students have returned from outplacement. Programs established in FY22 for the middle school and its counterpart for the high school in the FY23 school year help keep out of district costs down. The Districts receives revenue directly correlated to special education services and that revenue decreased by \$294,610 which is not reflected above.

OTHER:

\$ 287,004

\$430,900 SALARIES (OTHER): "Turnover savings" from replacing teachers and other staff who retired or resigned is over budget and savings from unpaid leaves-of-absence. There were a significant number of vacancies during the year creating variances from the budget. The administration utilized many methods to address the vacancies including

overtime, temporary staff, and outside agencies. Some positions went unfilled for a period of long periods of time despite our recruitment efforts. More in-house teaching substitutes were hired which reduced our costs with an outside agency and provided more stability. An outside agency was utilized to cover vacant para positions. The District was not fully staffed the entire year and the many vacancies resulted in a surplus, \$676,158. A portion of these funds were transferred to cover outside consultants to cover services, a portion of the funds were utilized in hiring more bench (internal) subs rather than using an outside agency, (\$241,695) and some funds remained unspent.

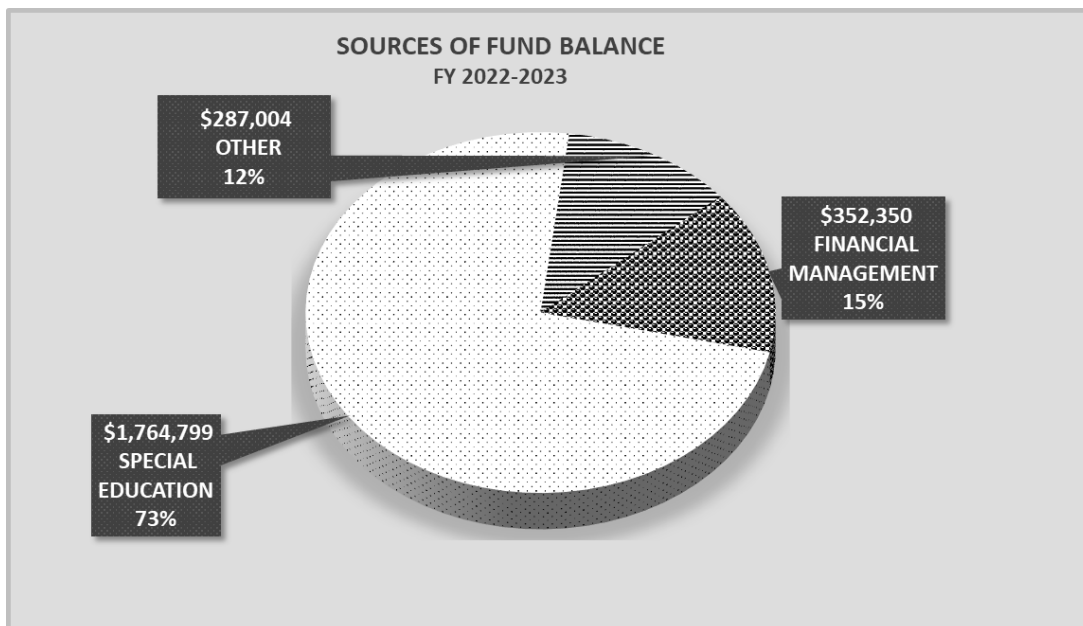
\$103,184 MEDICAL: The medical account was under budget \$103,184 due to the high staff turnover.

\$29,875 REPAIRS AND MAINTENANCE: Snow removal was under budget \$29,875 due to a mild winter.

\$41,328 STAFF TRAVEL, CONFERENCES AND DUES & FEES (OTHER): Many conferences are held virtually as well as some in-district meetings. This results in lower registration fees and travel costs. Several students were award scholarships to attend conferences and contests offsetting the entrance fees.

(\$294,783) UNPLANNED EXPENSES: The savings noted above were offset by unplanned expenses. The OPEB trust was fully funded to restore the original budget request as recommended by the actuaries, \$111,758; Unemployment costs were \$20,825 higher than anticipated and purchases for new security cameras and the required software to utilize the cameras, a new burnisher, scoreboard, replacing obsolete robots for the robotics program, and a new auto lift account for \$162,200 additional purchases.

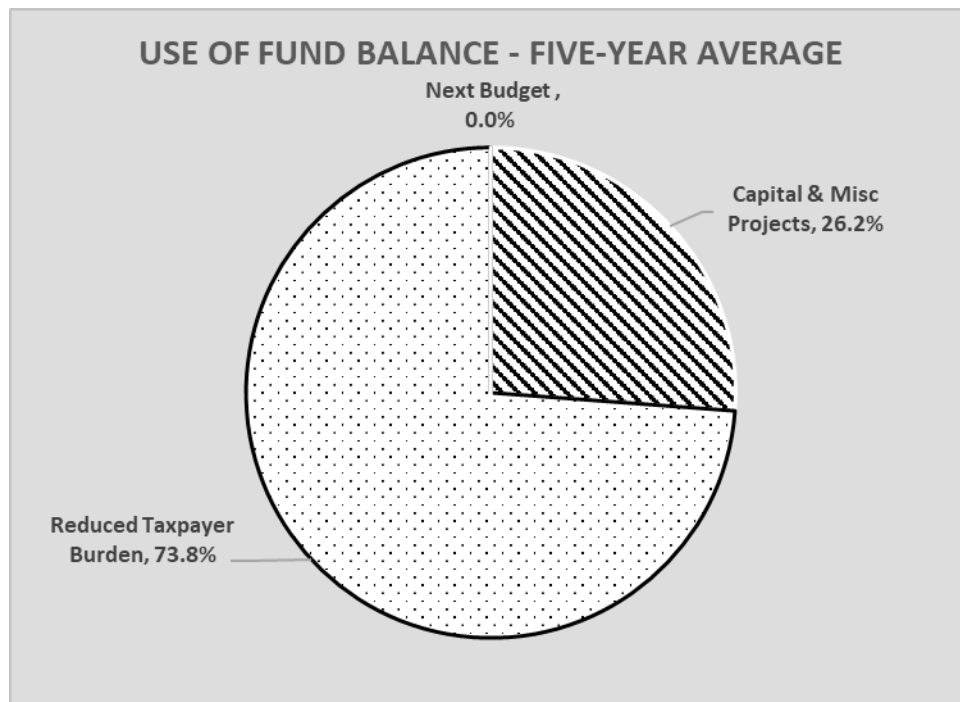
The primary sources of the fund balance are shown graphically below:



The use of the fund balance is proposed as follows:

1. **\$1,066,995 - 2.0%** approved for designation to Capital Nonrecurring Reserve
2. **\$1,372,878** – Credit of unspent fund balance to member towns upon audit completion in March 2024.

The uses of the fund balance are shown graphically below:



Unspent Funds:

The Board of Education approved 2.0% or \$1,066,995 of the FY23 surplus transferred to the Capital Nonrecurring Reserve. The audited balance is \$1,372,878. The FY22 unspent encumbrances and unspent funds from FY23 will be credited to the member towns March allocation in 2024.

APPENDIX D

RECAP OF 2023-2024

Unspent Encumbrances Balance:

The cancellation of 2022-2023 encumbrances of \$59,412 were added to the fund balance credited to the member towns in March of 2025. We encumber funds for goods and services received by June 30th but not yet billed. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill, pending special education settlements) and we do not need to spend the entire encumbrance.

The audited fund balance for 2023-2024 is \$991,628 plus \$1,091,054 designated for capital projects. The source of the available funds are described below.

FINANCIAL MANAGEMENT:

\$ 323,979

Our efforts to foster a District culture of finding cost savings and efficiencies has been successful producing savings of \$199,030. Grant money was applied for and awarded to offset the cost of the CEN and equipment for the broadcast journalism curriculum for savings of \$159,714. Used desks were purchased, saving approximately \$11,826. of maintenance work done by in-house staff rather than hiring contractors. The District saved \$46,215 on insurances partially due to implementing additional security measures to obtain a more favorable premium for cyber insurance. Custodial supplies were underspent by \$49,521 as supply closets were reorganized and inventories were used. Data processing programs were evaluated and consolidated saving \$16,375. The contingency account was not fully expended \$12,838.

SPECIAL EDUCATION:

\$ 295,125

These accounts are extremely difficult to forecast. As examples, special need students can be hospitalized; move into the district or leave the district at any time; withdraw from Amity and enroll in Adult Education. Several students who were budgeted to be outplaced were not for a variety of reasons including moving out of the District or returning to District programs. Some transportation needs were coordinated with the elementary districts to reduce the number of singletons on busses for outplacements. Any one of these events can have a significant impact, positive or negative, on the District's special education expenditures. The Director of Pupil Services has been successful in establishing suitable programs for students within the District and a number of students have returned from outplacement. Programs established in District in the past 3 years help keep out of district costs down. The Districts receives revenue directly correlated to special education services and that revenue decreased by \$153,489 which is not reflected above.

OTHER:

\$1,463,218

\$470,174 SALARIES (OTHER): "Turnover savings" from replacing teachers and other staff who retired or resigned is over budget and savings from unpaid leaves-of-absence. There were a significant number of vacancies during the year creating variances from the budget. The administration utilized many methods to address the vacancies including overtime, temporary staff, and outside agencies. Some positions went unfilled for long periods of time despite our recruitment efforts. More in-house teaching substitutes were hired which reduced our costs with an outside agency and provided more stability. An

outside agency was utilized to cover vacant para positions. Turnover savings were exceeded by \$284,218 and leave of absences were \$185,956.

\$28,905 PAYROLL TAXES: Due to lower than budgeted salaries, payroll taxes were underbudget.

\$752,473 MEDICAL: Claims were \$21,672 FAV and the stop-loss credits were \$162,682 FAV. Fees were \$96,937 FAV due to rebates credits applied from Anthem. Internally, the actual costs for employer contributions for H.S.A. accounts and actual employee premium contribution were \$83,585 FAV, OPEB credits for retirees are \$176,512 FAV, \$161,849 FAV of reserve applied, and grant funding are all favorable, \$49,142.

\$66,652 TEXTBOOKS & SUPPLIES: Staff utilized different resources than planned and Mr. Purcaro, Assistant Superintendent, negotiated favorable textbook pricing.

\$30,263 STAFF TRAVEL, CONFERENCES AND DUES & FEES (OTHER): Some staff did not attend conferences as planned due to resignations or scheduling constraints. This results in lower registration fees and travel costs. Several students competitions were still virtual, had capped the number of participants, and have not raised entry fees as anticipated.

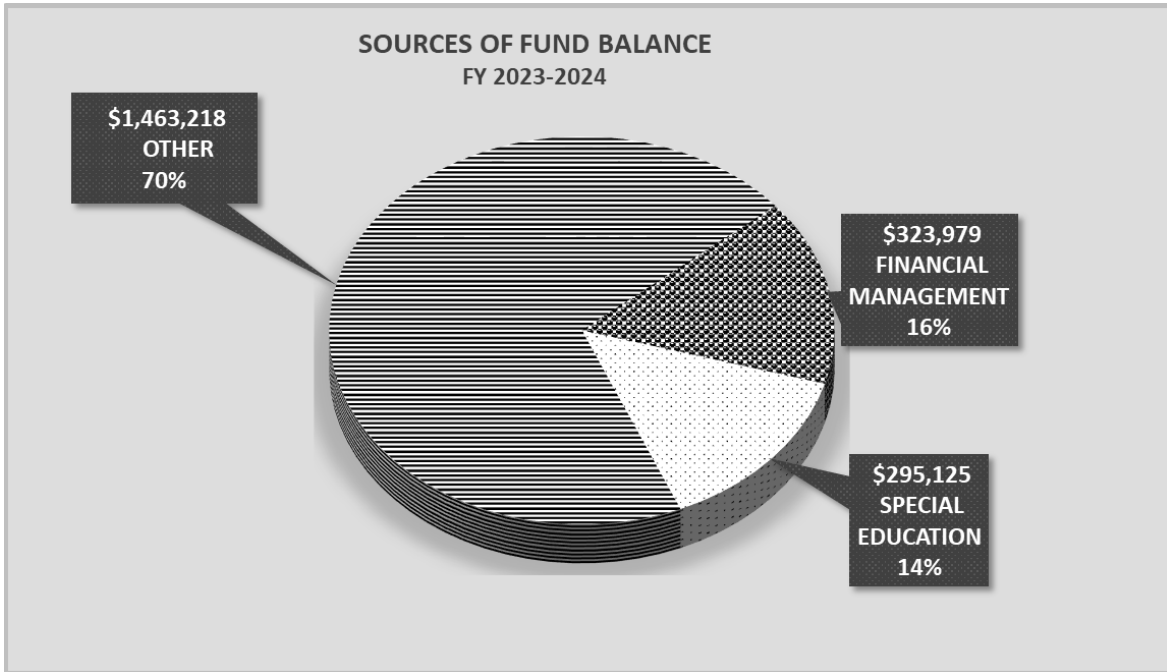
\$63,947 UTILITIES: Electricity, natural gas and oil were all under budget due to a mild winter and cooler spring.

\$19,750 OTHER PURCHASE SERVICES: Costs for printed programs for graduation, college fair, CPR training for athletics, and meeting refreshments were under budget.

\$16,375 DATA PROCESSING: Financial and human resources software were reviewed and utilized in an more efficient manner, allowing the cancellation of a program that bridged data between the two systems.

\$12,838 CONTINGENCY: The District did not need to utilize all of the contingency funds for unplanned purchases.

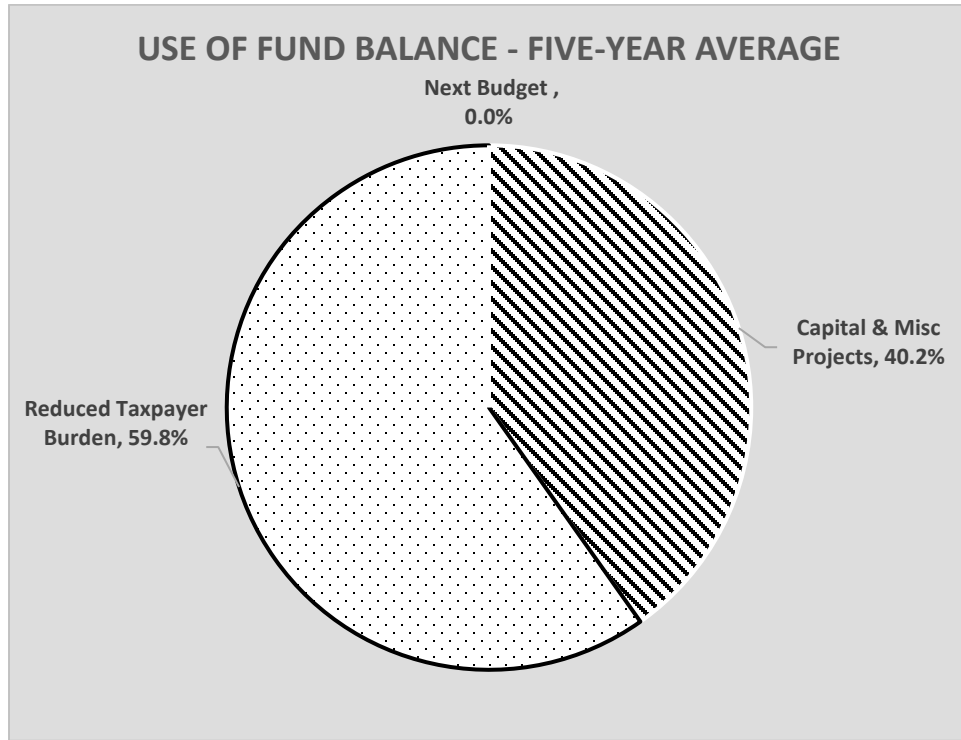
The primary sources of the fund balance are shown graphically below:



The use of the fund balance is proposed as follows:

1. **\$1,091,054 - 2.0%** was approved in September for designation to Educational Expenditure Reserve for the library media renovations.
2. **\$991,268** – Credit of unspent fund balance to member towns upon audit completion in March 2025.

The uses of the fund balance are shown graphically below:



Unspent Funds:

The Board of Education approved 2.0% or \$1,091,054 of the FY24 unspent funds transferred to the Educational Expenditure Reserve. The audited balance is \$991,268. The FY23 unspent encumbrances of \$59,412 and unspent funds from FY24 were credited to the member towns March allocation in 2025.

APPENDIX E

RECAP OF 2024-2025

Unspent Encumbrances Balance:

The cancellation of 2023-2024 encumbrances of \$83,853 will be subtracted from the Towns' March 2026 allocation payment. We encumber funds for goods and services received by June 30th but not yet billed. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill, pending special education settlements) and we do not need to spend the entire encumbrance.

The audited fund balance for 2024-2025 is \$814,751 plus \$1,129,132 designated for educational expenditures (capital projects). The source of the available funds are described below.

FINANCIAL MANAGEMENT:

\$ 311,848

Our efforts to foster a District culture of finding cost savings and efficiencies has been successful producing savings of \$168,245. Grant money was applied for and awarded to offset the cost of the CEN for savings of \$21,138. \$62,223 in maintenance supply orders was saved by switching vendors, improved products, and fewer parts needed for repairs. \$28,000 was saved by work done by in-house staff rather than hiring contractors. \$81,380 was saved on instructional supplies and textbooks as department leaders negotiated favorable pricing or used alternate and less expensive resources.

SPECIAL EDUCATION (NET)

\$ 551,141

These accounts are extremely difficult to forecast. As examples, special need students can be hospitalized; move into the district or leave the district at any time; withdraw from Amity and enroll in Adult Education. Students who were budgeted to be outplaced were not for a number of reasons. Some transportation needs were coordinated with the elementary districts to reduce the number of singletons on buses for outplacements. Any one of these events can have a significant impact, positive or negative, on the District's special education expenditures. Transportation costs were lower by \$188,761 including the reduced cost for a centralized bus to the technical schools, \$28,168 favorable. The Director of Pupil Services has been successful in establishing suitable programs for students within the District and a number of students have returned from outplacement. The State lowered the reimbursement rate to 59% but was awarded an additional \$168,904 in June to net a favorable \$70,088 in special education revenue. This is included in the total above.

OTHER:

\$ 1,080,894

\$349,930 CERTIFIED SALARIES (OTHER): "Turnover savings" from replacing teachers and other staff who retired or resigned is over budget and savings from unpaid leaves-of-absence. There were a significant number of vacancies during the year creating variances from the budget. The administration utilized many methods to address the vacancies including overtime, temporary staff, and outside agencies. Some positions went unfilled for a period of time despite our recruitment efforts. More in-house teaching substitutes reduce our costs with an outside agency and provided more stability. An outside agency was utilized to cover vacant para positions. 6th period coverages are down year over

year, \$114,000 FAV and degree changes are under budget \$24,420 FAV. There is \$13,000 FAV less spent on curriculum writing and a transfer was approved in May. Vacancies for some student activities \$19,663 FAV and coaching positions were \$21,264 FAV. Some salaries were covered by the Title grant instead of professional development. Another transfer is requested this month for professional development services not covered by the grant, \$21,000 FAV. There was approximately \$129,000 FAV in unpaid leaves.

\$301,925 CLASSIFIED SALARIES (OTHER): The forecast is based on budget. The cyber tech position was outsourced, savings of \$58,198 on the salary line. Turnover on positions filled to date exceeds the turnover estimates by \$138,000 FAV, previously \$48,222 FAV. Forecast for all accounts are \$301,925 FAV, previously \$172,775 FAV. Overtime costs were \$18,000 FAV, substitute costs were \$20,000 FAV, inventory and student help desk costs were down \$48,000, There is a significant turnover in paraeducators, several custodians and secretaries, creating gaps in filling positions. Some substitutes, particularly paraeducators have been contracted through outside agencies and/or grant funding was utilized to cost salaries; \$27,505 FAV.

\$88,451 BENEFITS (OTHER): Payroll taxes were under budget \$43,062 since salaries were not fully expended. Workers' compensation premium was less than budget \$7,232 FAV, life, disability and medical insurance were all under budget due to turnover and vacancies, \$41,243. Tuition reimbursement, a new contractual benefit was under budget \$22,446. These items were offset by higher defined contributions and unemployment costs.

\$41,258 PURCHASED SERVICES (OTHER): The position for cybersecurity was outsource which was \$83,694 over budget. This is offset by savings on a student device lease agreement of \$25,702 FAV; fewer interns available than budgeted, \$54,500 FAV; lower costs for specialized special education services (nursing, speech, OT/PT) \$46,000 FAV. Net for the account is \$51,123 FAV There is \$7,905 less in rentals. Principals' office rentals (tables, chairs, tents for events) were down \$3,800. Special education facilities rentals were \$6,850 lower while athletic rentals were up \$2,430.

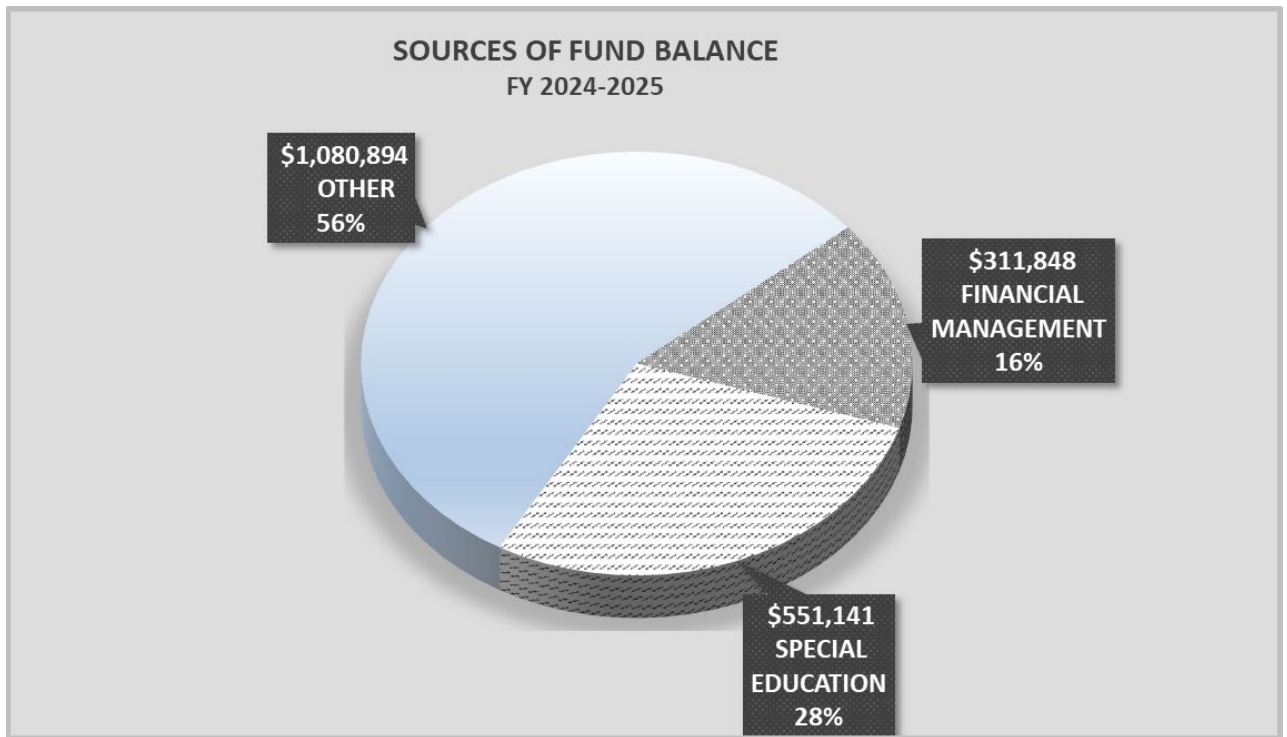
\$42,256 SUPPLIES (OTHER): Instructional supplies are \$63,000 under budget, other supplies are \$11,105 under budget, transportation fuel was under budget \$9,519 and technology supplies are \$13,796 under budget. There was a soft freeze mid-year in response to high medical claims and lower special education reimbursement expected from the State which likely contributed to less spending. These savings were offset by higher electricity costs.

\$59,598 STUDENT TRANSPORTION (OTHER): Transportation costs were lower by \$31,430 for athletic trips, field trips and late runs. There was a reduced cost for a centralize bus to the technical schools, \$28,168.

\$150,600 TECHNICAL AND VOCATIONAL TUITION (OTHER): The State enacted new legislation reducing the tuition for the local board of educations. This change occurred after the budget was set.

\$78,452 INVESTMENT INCOME (OTHER): Investment income was higher than budgeted by \$78,452. It is difficult to predict the interest that will be earned given the fund balance is not known during the budget process.

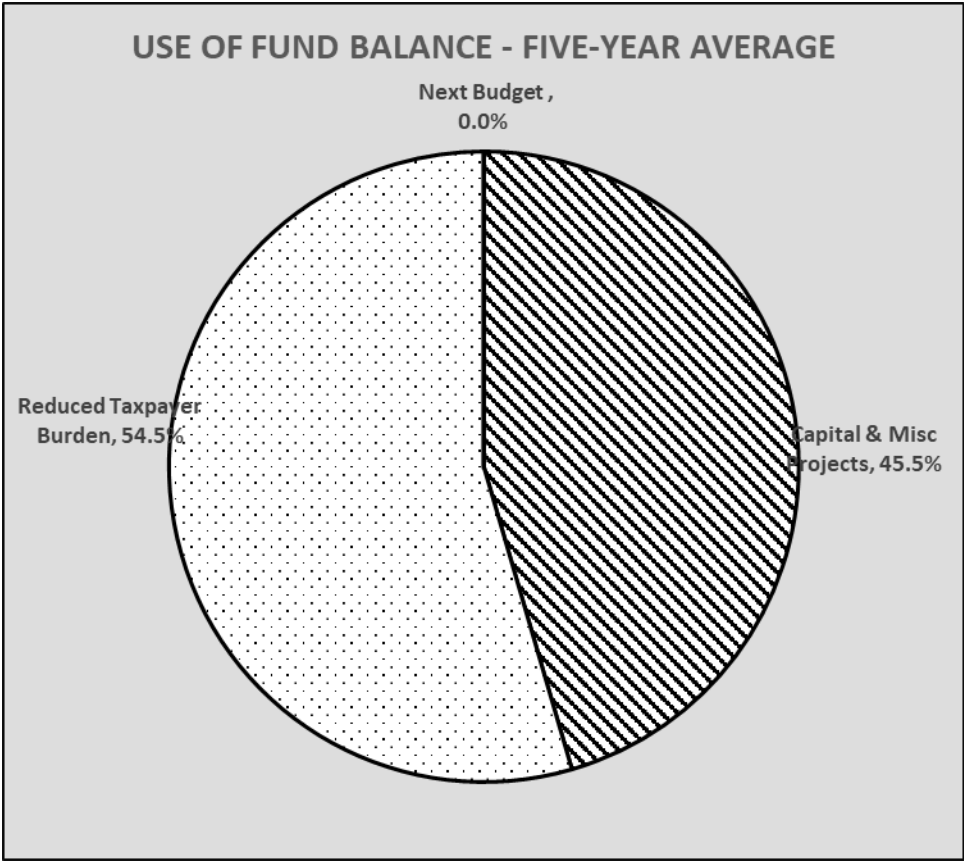
The primary sources of the fund balance are shown graphically below:



The use of the fund balance is proposed as follows:

1. **\$1,129,132 - 2.0% proposed** designation to Educational Expenditure Reserve
2. **\$814,751** – Reduced Towns’ allocation payments in March 2026

The uses of the fund balance are shown graphically below:



Carry Over Funds:

The Board of Education may approve 2.0% or \$1,129,132 of the FY25 surplus transferred to the Educational Expenditure Reserve, the audited balance is \$898,604. The FY24 unspent encumbrances of \$83,853 and unspent funds, \$814,751 from FY25 will be subtracted from the Towns' March 2026 allocation payments.

Q3 FY26 CNR

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJS MTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
00150053	5715	IMPROV-BLD	8,554	0	8,554	8,554	0	0	100.00
00150053		Total 00150053 2020 Bond Contingenc	8,554	0	8,554	8,554	0	0	100.00
00150054	5715	IMPROV-BLD	690	0	690	0	0	690	0.00
00150054		Total 00150054 AHS ROOF REPLACEMENT	690	0	690	0	0	690	0.00
00150060	5420	REP,MAINT	57,704	0	57,704	36,460	20,000	1,244	97.80
00150060		Total 00150060 LIGHTING PROJECT	57,704	0	57,704	36,460	20,000	1,244	97.80
00150064	5420	REP,MAINT	120,193	0	120,193	0	0	120,193	0.00
00150064		Total 00150064 AHS ALL WEATHER FIEL	120,193	0	120,193	0	0	120,193	0.00
00150065	5715	IMPROV-BLD	1,821,676	0	1,821,676	8,332	44,602	1,768,742	2.90
00150065		Total 00150065 AHS LMC RENOVATION	1,821,676	0	1,821,676	8,332	44,602	1,768,742	2.90
00150099	5899	UNDESIGNAT	0	35,169	35,169	0	0	35,169	0.00
00150099		Total 00150099 UNDESIGNATED	0	35,169	35,169	0	0	35,169	0.00
		Total	2,008,816	35,169	2,043,985	53,346	64,602	1,926,037	5.90

Q3 FY26 ED RESERVE

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJMS TS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
00150100	5715	IMPROV-BLD	1,091,054	679,132	1,770,186	29,190	12,310	1,728,686	2.30
00150100		Total 00150100 LMC RENOVATIONS	1,091,054	679,132	1,770,186	29,190	12,310	1,728,686	2.30
00150104	5715	IMPROV-BLD	200,000	0	200,000	0	0	200,000	0.00
00150104		Total 00150104 INFRASTRUCTURE -TECH	200,000	0	200,000	0	0	200,000	0.00
00150105	5715	IMPROV-BLD	250,000	0	250,000	0	148,250	101,750	59.30
00150105		Total 00150105 AMSB FIRE PUMP REPLA	250,000	0	250,000	0	148,250	101,750	59.30
00150199	5899	UNDESIGNAT	496	28,052	28,548	0	0	28,548	0.00
00150199		Total 00150199 UNDESIGNATED	496	28,052	28,548	0	0	28,548	0.00
21		Total 21 Reserve For Educational Ex	1,541,550	707,184	2,248,734	29,190	160,560	2,058,984	0.00

Q3 FY26 GRANTS

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJS MTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
00008985	5330	PROF&TECH	1,900	16,100	18,001	18,000	0	1	100.00
00008985	5715	IMPROV-BLD	14,755	-14,755	0	0	0	0	0.00
00008985	5730	EQUIP-NEW	315	-315	0	0	0	0	0.00
00008985	5731	EQUIP-REPL	9,208	-1,030	8,178	0	0	8,178	0.00
00008985		Total 00008985 FEMA COVID-19	26,179	0	26,179	18,000	0	8,179	68.80
00009002	600	SUPPLIES	9,210	0	9,210	0	0	9,210	0.00
00009002		Total 00009002 Science Research Awa	9,210	0	9,210	0	0	9,210	0.00
00009003	5899	UNDESIGNAT	52,877	8,469	61,346	20,741	3,928	36,677	40.20
00009003		Total 00009003 MEDICAID GRANT	52,877	8,469	61,346	20,741	3,928	36,677	40.20
00009004	5899	UNDESIGNAT	370	0	370	150	0	220	40.50
00009004		Total 00009004 PRESCRIPTION DRUG SA	370	0	370	150	0	220	40.50
00009005	5899	UNDESIGNAT	15,489	2,382	17,871	2,394	0	15,477	13.40
00009005		Total 00009005 CBITS SUSTAINABILITY	15,489	2,382	17,871	2,394	0	15,477	13.40
00009006	5899	UNDESIGNAT	2,000	0	2,000	0	0	2,000	0.00
00009006		Total 00009006 INCREASE EDUCATOR DI	2,000	0	2,000	0	0	2,000	0.00
00009007	600	SUPPLIES	1,000	0	1,000	767	0	233	76.70
00009007		Total 00009007 BENTLEY GRANT AMSO	1,000	0	1,000	767	0	233	76.70
00009037	100	SALARIES	14,381	9,000	23,381	1,028	0	22,353	4.40
00009037	300	PROFESSION	3,250	-3,250	0	0	0	0	0.00
00009037	500	OTHER PURC	9,000	-9,000	0	0	0	0	0.00
00009037	600	SUPPLIES	12,376	3,250	15,626	11,931	1,922	1,773	88.70
00009037		Total 00009037 ARPA-DUAL CREDIT EXP	39,007	0	39,007	12,959	1,922	24,126	38.10
00009039	5330	PROF&TECH	15,983	0	15,983	5,220	580	10,183	36.30
00009039	5732	EQ-TECH-N	35,433	-15,983	19,450	19,450	0	0	100.00
00009039		Total 00009039 EMERGENCY CONNECTIVI	51,417	-15,983	35,433	24,670	580	10,183	71.30
00009047	100	SALARIES	6,788	0	6,788	6,788	0	0	100.00

Q3 FY26 GRANTS

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJS MTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
00009047	300	PROFESSION	3,166	0	3,166	3,112	0	54	98.30
00009047	600	SUPPLIES	214	0	214	0	214	0	100.00
00009047		Total 00009047 TITLE I 2024-2026	10,168	0	10,168	9,900	214	54	99.50
00009048	100	SALARIES	14,040	0	14,040	0	0	14,040	0.00
00009048	300	PROFESSION	5,653	0	5,653	2,654	0	2,999	47.00
00009048	500	OTHER PURC	1,640	0	1,640	0	0	1,640	0.00
00009048		Total 00009048 TITLE II 2024-2026	21,333	0	21,333	2,654	0	18,679	12.40
00009049	600	SUPPLIES	744	0	744	227	459	57	92.30
00009049		Total 00009049 TITLE III 2024-2026	744	0	744	227	459	57	92.30
00009050	100	SALARIES	7,456	0	7,456	7,456	0	0	100.00
00009050	300	PROFESSION	1,600	0	1,600	1,600	0	0	100.00
00009050		Total 00009050 TITLE IV 2024-2026	9,056	0	9,056	9,056	0	0	100.00
00009051	112	SALARIES N	165,766	0	165,766	165,766	0	0	100.00
00009051	200	MEDICARE	5,310	0	5,310	5,310	0	0	100.00
00009051	322	INSTR PROG	1,680	4,920	6,600	5,605	966	29	99.60
00009051	324	FIELD TRIP	9,000	-4,500	4,500	3,154	3	1,343	70.20
00009051	325	PARENT ACT	475	0	475	0	0	475	0.00
00009051	580	TRAVEL-STA	8,125	0	8,125	5,974	2,151	0	100.00
00009051	600	SUPPLIES	7,121	-420	6,701	6,437	0	263	96.10
00009051	600NP	SUPPLY NP	1,652	0	1,652	1,652	0	0	100.00
00009051		Total 00009051 IDEA FY 2024-2026	199,129	0	199,129	193,899	3,119	2,111	98.90
00009052	100	SALARIES	6,448	0	6,448	6,448	0	0	100.00
00009052	200	MEDICARE	4,646	0	4,646	4,646	0	0	100.00
00009052		Total 00009052 ARPA- SCHOOL MENTAL H	11,094	0	11,094	11,094	0	0	100.00
00009054	300	PROFESSION	4,000	0	4,000	4,661	0	-661	116.50
00009054	600	SUPPLIES	1,397	0	1,397	574	162	661	52.70
00009054		Total 00009054 LOCAL PREVENTION COU	5,397	0	5,397	5,235	162	0	100.00
00009056	700	PROPERTY	12,000	0	12,000	11,727	201	72	99.40

Q3 FY26 GRANTS

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJS MTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
00009056		Total 00009056 PEGPETIA GRANT FY25	12,000	0	12,000	11,727	201	72	99.40
00009057	5899	UNDESIGNAT	10,000	0	10,000	10,000	0	0	100.00
00009057		Total 00009057 CAC FY26	10,000	0	10,000	10,000	0	0	100.00
00009058	100	SALARIES	53,428	0	53,428	40,449	15,572	-2,593	104.90
00009058	300	PROFESSION	19,027	0	19,027	0	0	19,027	0.00
00009058	600	SUPPLIES	5,216	0	5,216	0	0	5,216	0.00
00009058		Total 00009058 TITLE I 2025-2027	77,671	0	77,671	40,449	15,572	21,650	72.10
00009059	100	SALARIES	14,127	0	14,127	0	0	14,127	0.00
00009059	300	PROFESSION	15,629	0	15,629	0	0	15,629	0.00
00009059	500	OTHER PURC	1,900	0	1,900	0	0	1,900	0.00
00009059		Total 00009059 TITLE II 2025-2027	31,656	0	31,656	0	0	31,656	0.00
00009061	100	SALARIES	8,400	0	8,400	0	0	8,400	0.00
00009061	300	PROFESSION	1,600	0	1,600	0	0	1,600	0.00
00009061		Total 00009061 TITLE IV 2025-2027	10,000	0	10,000	0	0	10,000	0.00
00009062	100	SALARIES	86,428	0	86,428	59,834	30,114	-3,520	104.10
00009062	112	SALARIES N	352,822	0	352,822	76,277	115,093	161,452	54.20
00009062	200	MEDICARE	5,310	0	5,310	0	0	5,310	0.00
00009062	322	INSTR PROG	1,680	0	1,680	0	0	1,680	0.00
00009062	324	FIELD TRIP	7,800	0	7,800	0	0	7,800	0.00
00009062	325	PARENT ACT	500	0	500	0	0	500	0.00
00009062	580	TRAVEL-STA	8,325	0	8,325	0	0	8,325	0.00
00009062	600	SUPPLIES	7,549	-1,179	6,370	0	0	6,370	0.00
00009062	600NP	SUPPLY NP	1,700	-146	1,554	0	0	1,554	0.00
00009062		Total 00009062 IDEA FY 2025-2027	472,113	-1,325	470,788	136,111	145,206	189,471	59.80
00009063	100	SALARIES	47,748	0	47,748	23,361	21,591	2,796	94.10
00009063		Total 00009063 ARPA-SCHOOL MENTAL H	47,748	0	47,748	23,361	21,591	2,796	94.10
00009064	111B	TEACH SAL	1,090	0	1,090	1,090	0	0	100.00
00009064	330	OTHER PROF	1,730	0	1,730	1,730	0	0	100.00

Q3 FY26 GRANTS

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
00009064	510	TRANSPORTA	3,000	-1,500	1,500	0	0	1,500	0.00
00009064	580	TRAVEL-STA	3,901	0	3,901	3,899	0	2	99.90
00009064	600	SUPPLIES	7,222	1,500	8,722	7,222	1,495	6	99.90
00009064	700	PROPERTY	26,857	0	26,857	26,857	0	0	100.00
00009064		Total 00009064 CARL PERKINS FY26	43,800	0	43,800	40,798	1,495	1,508	96.60
00009065	300	PROFESSION	4,500	0	4,500	500	0	4,000	11.10
00009065	600	SUPPLIES	1,396	0	1,396	0	80	1,316	5.70
00009065		Total 00009065 LOCAL PREVENTION COU	5,896	0	5,896	500	80	5,316	9.80
		Grand Total	1,165,350	-6,457	1,158,893	574,692	194,529	389,672	66.40