# Amesbury Public Schools

# FY27 1st Quarter Report
# To the
# School Committee

November 16, 2026

## 1st QUARTER BUDGET REPORT (data as of 10/26/26)

Overall year-to-date spending for FY27 remains on track, with $14,343,520 (35.50%) committed out of the total $40,405,748 budget, leaving $26,062,228 available.

Primary operational categories—most notably Instructional Services (2000 series accounts)—are progressing well within budget parameters based upon current staffing levels, showing total commitments of $5,224,581 (22.81%) against a revised allocation of $22,905,145.

Administrative functions (1000 series) and Benefits & Fixed Charges (5000 series) also reflect stable spending and anticipated costs, with $1,016,514.68 and $5,205,880.53 remaining available, respectively.

However, a review of the detailed operating budget (see following page) indicates several accounts that warrant the Committee's attention. Consistent with prior years, these include:

- **Special Education Transportation** – Currently projecting a deficit of (274,836.30) due to increased in & out of district transportation needs. The district is working diligently to reduce this deficit through driver recruitment and other initiatives.

- **Building Maintenance** – stands at 76.85% committed ($222,317.49 of $960,223.00 available). This reflects numerous unanticipated repairs as well as needing to maintain our current HVAC maintenance contract through the current school year.

## SUMMARY FY27 OPERATING BUDGET

| DOE FUNCTION CODE | DESCRIPTON | ORIGINAL BUDGET | ADJUSTMENTS | REVISED BUDGET | EXPENDED | ENCUMBERED | AVAILABLE | PERCENT COMMITTED |
|---|---|---|---|---|---|---|---|---|
| 1000 | ADMINISTRATION | 1,795,144 | -20,591 | 1,774,553 | 595,321 | 162,717 | 1,016,515 | 42.72% |
| 2000 | INSTRUCTIONAL SERVICES | 22,928,925 | -23,781 | 22,905,145 | 4,915,600 | 309,252 | 17,680,293 | 22.81% |
| 3000 | NON-INSTRUCTIONAL SERVICES | 2,857,645 | 11,352 | 2,868,997 | 373,003 | 1,717,620 | 778,374 | 72.87% |
| 4000 | OPERATIONS & MAINTENANCE | 3,375,271 | 33,019 | 3,408,290 | 891,966 | 1,134,105 | 1,382,220 | 59.45% |
| 5000 | BENEFITS & FIXED CHARGES | 7,410,149 | 0 | 7,410,149 | 2,204,268 | 0 | 5,205,881 | 29.75% |
| 9000 | PAYMENTS TO OTHER DISTRICTS | 2,038,614 | 0 | 2,038,614 | 480,996 | 1,558,671 | -$1,053.84 | 100.05% |
| | TOTAL APPROPRIATION | 40,405,748 | 0 | 40,405,748 | 9,461,154 | 4,882,365 | 26,062,228 | 35.50% |

| Typles of accounts included in the code | |
|---|---|
| 1000 | School Committee, Superintendent, Business Office, Legal expenses, IT expenses |
| 2000 | School Principals, Instructional Directors, Instructional Staff (teachers,guidance, librarians, para's), PD, Textbooks, Instructional Supplies |
| 3000 | Nurses, Health services expenses, Transportation, Athletics, Extra-curricular expenses |
| 4000 | Building expenses including utilities, Maintenance Staff, Grounds maintenance, etc |
| 5000 | Health Insurance, Unemployment Insurance, Worker's Comp, Crossing Guards, Lease of Building expenses |
| 9000 | Special Education Tuition Payments |

# DETAILED OPERATING BUDGET

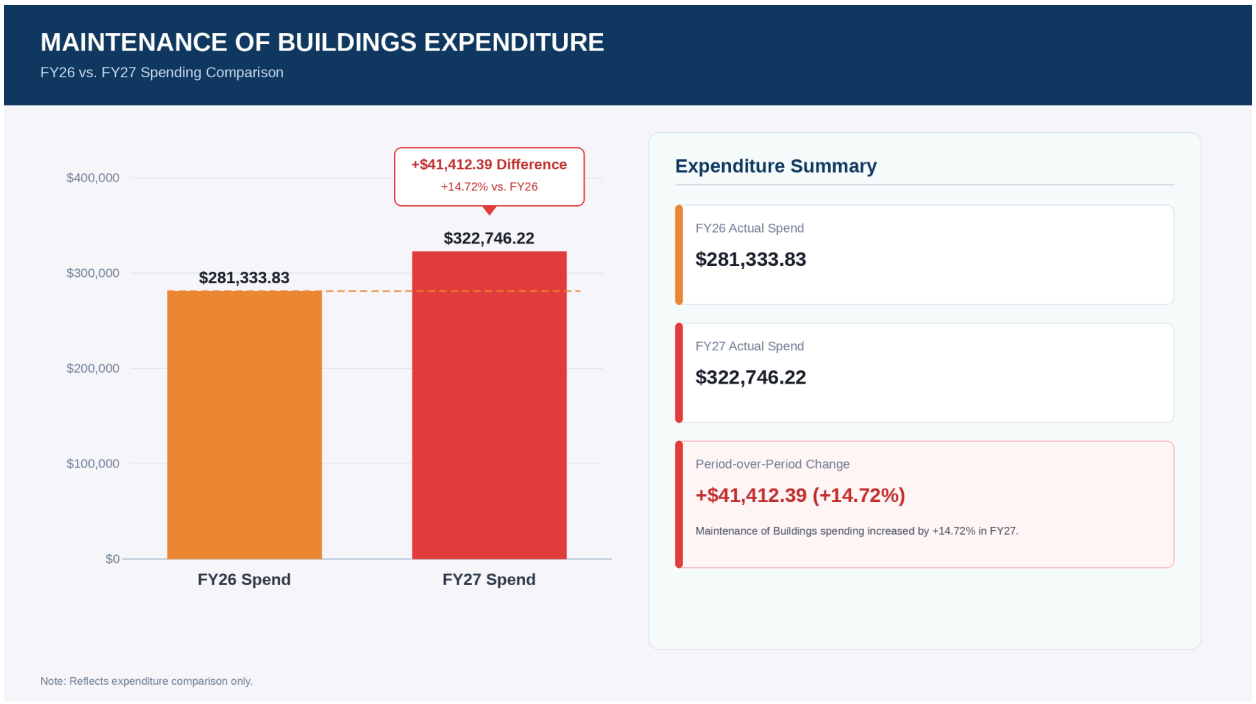
| | Account # | Original Budget | Budget Adjustment | Revised Budget | Expended (YTD) | Encumbered (YTD) | Available (YTD) | Committed |
|---|---|---|---|---|---|---|---|---|
| | **ADMINISTRATION** | | | | | | | |
| 1110 | SCHOOL COMMITTEE | $21,508.00 | $0.00 | $21,508.00 | $10,752.20 | $2,765.00 | $7,990.80 | |
| 1210 | SUPERINTENDENT | $300,146.00 | -$9,312.00 | $290,834.00 | $101,650.99 | $920.06 | $188,262.95 | |
| 1410 | BUSINESS & FINANCE | $610,127.00 | $23,912.89 | $634,039.89 | $392,005.37 | $3,000.00 | $239,034.52 | |
| 1420 | HUMAN RESOURCES | $638,329.00 | -$40,406.00 | $597,923.00 | $17,680.82 | $0.00 | $580,242.18 | |
| 1430 | LEGAL SERVCES | $175,000.00 | $0.00 | $175,000.00 | $18,968.00 | $156,032.00 | $0.00 | |
| 1450 | ADMINISTRATIVE TECHNOLOGY | $50,034.00 | $5,214.26 | $55,248.26 | $54,264.03 | $0.00 | $984.23 | |
| | | **$1,795,144.00** | **-$20,590.85** | **$1,774,553.15** | **$595,321.41** | **$162,717.06** | **$1,016,514.68** | **42.72%** |
| | **INSTRUCTIONAL SERVICES** | | | | | | | |
| 2110 | CURRICULUM DIRECTORS SUPERVISORY | $616,754.00 | -$46,048.40 | $570,705.60 | $189,026.54 | $22,834.94 | $358,844.12 | |
| 2120 | CURRICULUM DIRECTORS NON-SUPERVISORY | $117,266.00 | $2,346.00 | $119,612.00 | $36,803.68 | $0.00 | $82,808.32 | |
| 2210 | SCHOOL BUILDING LEADERSHIP | $1,646,510.00 | -$17,225.13 | $1,629,284.87 | $487,839.22 | $5,414.84 | $1,136,030.81 | |
| 2250 | ADMNISTRATIVE TECHNOLOGY & SUPPORT | $85,000.00 | $5,676.00 | $90,676.00 | $33,312.80 | $0.00 | $57,363.20 | |
| 2305 | TEACHERS | $14,122,795.00 | -$59,227.51 | $14,063,567.49 | $2,773,855.30 | $300.00 | $11,289,412.19 | |
| 2310 | TEACHER SPECIALISTS | $7,500.00 | $0.00 | $7,500.00 | $0.00 | $0.00 | $7,500.00 | |
| 2320 | MEDICAL THERAPEUTIC SERVICES | $1,074,971.00 | $46,528.67 | $1,121,499.67 | $166,708.71 | $188,553.86 | $766,237.10 | |
| 2324 | SUBSTITUTES, LONG-TERM | $105,000.00 | $0.00 | $105,000.00 | $2,708.50 | $0.00 | $102,291.50 | |
| 2325 | SUBSTITUTES, SHORT-TERM | $156,000.00 | $0.00 | $156,000.00 | $16,530.60 | $0.00 | $139,469.40 | |
| 2330 | PARAPROFESSIONAL/INST. ASSISTANTS | $2,748,486.00 | $19,940.00 | $2,768,426.00 | $549,408.25 | $0.00 | $2,219,017.75 | |
| 2340 | LIBRARIANS/MEDIA CENTER DIRECTORS | $290,564.00 | $0.00 | $290,564.00 | $61,672.50 | $0.00 | $228,891.50 | |
| 2357 | PD STIPENDS, PROVIDERS & EXPENSES | $116,675.00 | $4,028.28 | $120,703.28 | $21,844.50 | $6,894.16 | $91,964.62 | |
| 2410 | TEXTBOOKS | $120,608.00 | $46,153.58 | $166,761.58 | $96,623.14 | $34,956.58 | $35,181.86 | |
| 2415 | OTHER INSTRUCTIONAL MATERIALS | $16,900.00 | $1,263.32 | $18,163.32 | $8,824.43 | $5,348.42 | $3,990.47 | |
| 2420 | INSTRUCTIONAL EQUIPMENT | $150,398.00 | $0.00 | $150,398.00 | $52,647.13 | $4,646.33 | $93,104.54 | |
| 2430 | GENERAL SUPPLIES & MATERIALS | $105,300.00 | -$875.81 | $104,424.19 | $48,099.99 | $19,590.17 | $36,734.03 | |
| 2440 | OTHER INSTRUCTIONAL SERVICES | $16,720.00 | -$5,069.40 | $11,650.60 | $0.00 | $596.00 | $11,054.60 | |
| 2450 | INSTRUCTIONAL TECHNOLOGY | $211,588.00 | -$21,270.10 | $190,317.90 | $127,207.85 | $17,040.38 | $46,069.67 | |
| 2710 | GUIDANCE | $1,009,345.00 | $0.00 | $1,009,345.00 | $201,791.17 | $1,075.96 | $806,477.87 | |
| 2720 | TESTING & ASSESSMENT | $2,209.00 | $0.00 | $2,209.00 | $950.00 | $0.00 | $1,259.00 | |
| 2800 | PSYCHOLOGICAL SERVICES | $208,336.00 | $0.00 | $208,336.00 | $39,745.35 | $2,000.00 | $166,590.65 | |
| | | **$22,928,925.00** | **-$23,780.50** | **$22,905,144.50** | **$4,915,599.66** | **$309,251.64** | **$17,680,293.20** | **22.81%** |
| | **NON-INSTRUCTIONAL SERVICES** | | | | | | | |
| 3100 | Attendance and Parent Liaison Services | $10,000.00 | $0.00 | $10,000.00 | $3,305.08 | $389.92 | $6,305.00 | |
| 3200 | MEDICAL /HEALTH SERVICES | $483,142.00 | $3,042.54 | $486,184.54 | $108,236.18 | $5,808.21 | $372,140.15 | |
| 3300 | TRANSPORTATION SERVICES | $1,815,456.00 | $0.00 | $1,815,456.00 | $198,334.98 | $1,612,597.27 | $4,523.75 | |
| 3510 | ATHLETICS | $413,652.00 | $0.00 | $413,652.00 | $55,606.31 | $83,814.93 | $274,230.76 | |
| 3520 | OTHER STUDENT ACTIVITIES | $95,659.00 | $875.81 | $96,534.81 | $2,560.98 | $15,010.00 | $78,963.83 | |
| 3600 | SCHOOL SECURITY | $39,736.00 | $7,434.00 | $47,170.00 | $4,959.23 | $0.00 | $42,210.77 | |
| | | **$2,857,645.00** | **$11,352.35** | **$2,868,997.35** | **$373,002.76** | **$1,717,620.33** | **$778,374.26** | **72.87%** |
| | **OPERATIONS & MAINTENANCE** | | | | | | | |
| 4110 | CUSTODIAL SERVICES | $614,968.00 | $0.00 | $614,968.00 | $172,905.32 | $54,971.35 | $387,091.33 | |
| 4120 | HEATING OF BUILDINGS | $462,000.00 | $0.00 | $462,000.00 | $8,215.09 | $0.00 | $453,784.91 | |
| 4130 | UTILITIES | $780,051.00 | $0.00 | $780,051.00 | $244,478.61 | $526,269.99 | $9,302.40 | |
| 4210 | MAINTENANCE OF GROUNDS | $33,000.00 | $0.00 | $33,000.00 | $12,789.22 | $2,400.00 | $17,810.78 | |
| 4220 | MAINTENANCE OF BUILDINGS | $1,368,902.00 | $2,239.00 | $1,371,141.00 | $381,730.33 | $460,747.98 | $528,662.69 | |
| 4230 | MAINTENANCE OF EQUIPMENT | $41,000.00 | $0.00 | $41,000.00 | $8,971.08 | $13,733.80 | $18,295.12 | |
| 4400 | TECHNOLOGY NETWORK | $18,000.00 | $0.00 | $18,000.00 | $1,518.08 | $5,392.48 | $11,089.44 | |
| 4450 | TECHNOLOGY MAINTENANCE | $57,350.00 | $30,780.00 | $88,130.00 | $61,357.89 | $70,589.12 | -$43,817.01 | |
| | | **$3,375,271.00** | **$33,019.00** | **$3,408,290.00** | **$891,965.62** | **$1,134,104.72** | **$1,382,219.66** | **59.45%** |
| | **BENEFITS & FIXED CHARGES** | | | | | | | |
| 5100 | RETIREMENT CONTRIBUTION | $1,614,519.00 | $0.00 | $1,614,519.00 | $1,076,346.00 | $0.00 | $538,173.00 | |
| 5150 | EMPLOYEE SEPARATION COSTS | $68,500.00 | $0.00 | $68,500.00 | $58,500.00 | $0.00 | $10,000.00 | |
| 5200 | INSURANCE | $5,244,310.00 | $0.00 | $5,244,310.00 | $986,106.68 | $0.00 | $4,258,203.32 | |
| 5250 | INSURANCE FOR RETIRED EMPLOYEES | $437,820.00 | $0.00 | $437,820.00 | $79,196.99 | $0.00 | $358,623.01 | |
| 5550 | CROSSING GUARDS | $45,000.00 | $0.00 | $45,000.00 | $4,118.80 | $0.00 | $40,881.20 | |
| | | **$7,410,149.00** | **$0.00** | **$7,410,149.00** | **$2,204,268.47** | **$0.00** | **$5,205,880.53** | **29.75%** |
| | | | | | | | | |
| 9000 | **PAYMENTS TO OTHER DISTRICTS** | **$2,038,614.00** | **$0.00** | **$2,038,614.00** | **$480,996.35** | **$1,558,671.49** | **-$1,053.84** | **100.05%** |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | **TOTAL APPROPRIATION** | **$40,405,748.00** | **$0.00** | **$40,405,748.00** | **$9,461,154.27** | **$4,882,365.24** | **$26,062,228.49** | **35.50%** |

# MAINTENANCE OF BUILDINGS

### Q1 Maintenance of Buildings Spending Summary (FY26 Q1 vs. FY27 Q1)

Expenditures for **Maintenance of Buildings** increased by **+$41,412.39** (**+14.72%**), rising from **$281,333.83 in FY26** to **$322,746.22 in FY27**.

This increase is driven in part by the necessity of continuing the ongoing **HVAC maintenance contract** to ensure uninterrupted facility operations. Additionally, when factoring in open encumbrances alongside actual spending, the **total financial commitment for this line currently stands at 76.85%** of the allocated budget.




# LEGAL SERVICES UPDATES

### Q1 Legal Spending Summary (FY26 Q1 vs. FY27 Q1)

Following ongoing discussions by the committee regarding legal cost management and monitoring, first-quarter spending figures highlight significant progress:

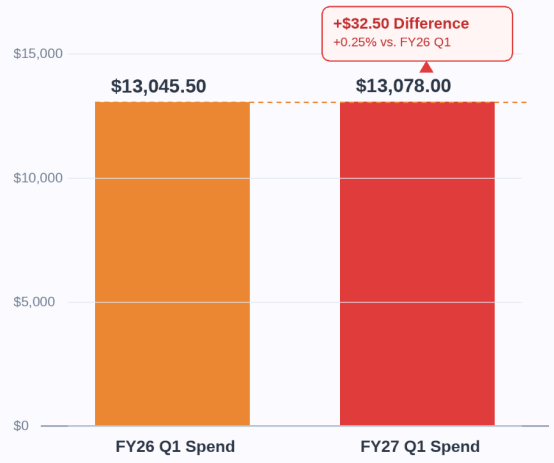
- **General Legal Services**: Q1 spending remained virtually flat year-over-year, adjusting slightly from **$13,045.50 in FY26 Q1** to **$13,078.00 in FY27 Q1** (a minimal increase of **+$32.50** or **+0.25%**).

- **Special Education Legal Services**: Representing the primary area of committee focus, Q1 expenditures decreased by **60.7%** (**-$14,710.04**), falling from **$24,248.04 in FY26 Q1** down to **$9,538.00 in FY27 Q1**.

Across both accounts combined, total first-quarter legal spending fell from **$37,293.54** to **$22,616.00**—a net Q1 reduction of **$14,677.54** (**-39.4%**).

## LEGAL SERVICES - Q1 EXPENDITURE

FY26 Q1 vs. FY27 Q1 Spending Comparison




### Q1 Expenditure Summary

FY26 Q1 Actual Spend
**$13,045.50**

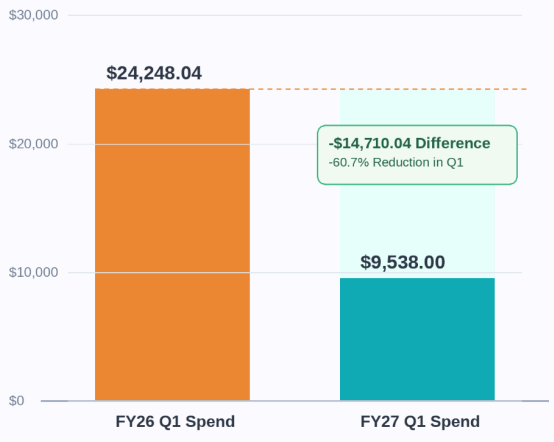
FY27 Q1 Actual Spend
**$13,078.00**

Q1 Period-over-Period Change
**+$32.50 (+0.25%)**
Q1 Legal Services spending remained nearly flat (+0.25%).

Note: Reflects Q1 expenditure comparison only.

## SPECIAL EDUCATION LEGAL SERVICES - Q1 EXPENDITURE

FY26 Q1 vs. FY27 Q1 Spending Comparison




### Q1 Expenditure Summary

FY26 Q1 Actual Spend
**$24,248.04**

FY27 Q1 Actual Spend
**$9,538.00**

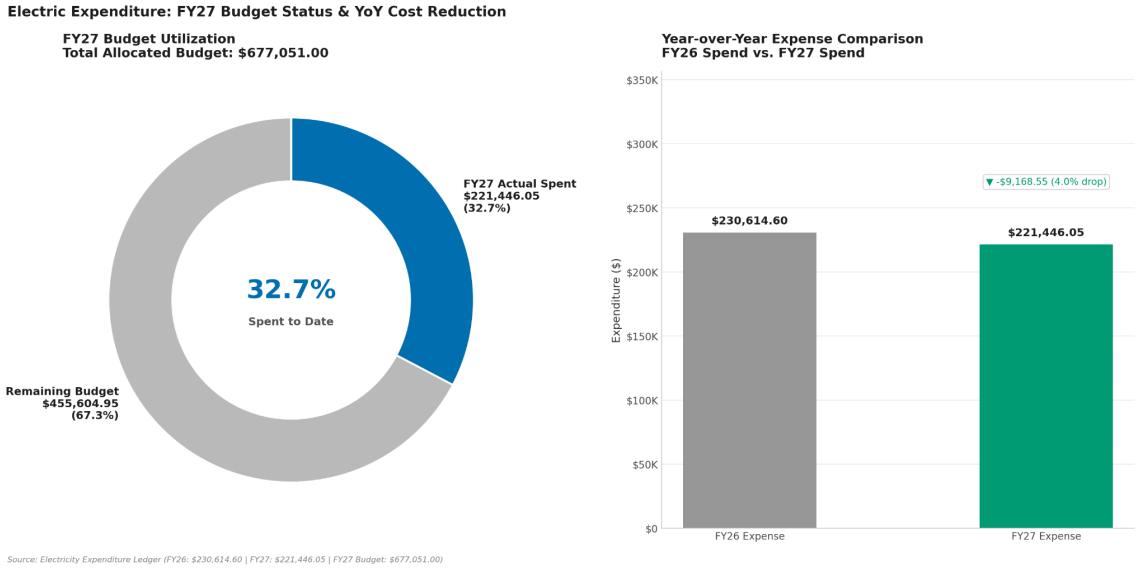
Q1 Period-over-Period Change
**-$14,710.04 (-60.7%)**
Special Ed Legal Q1 spending dropped substantially (-60.7%).

Note: Reflects Q1 expenditure comparison only.

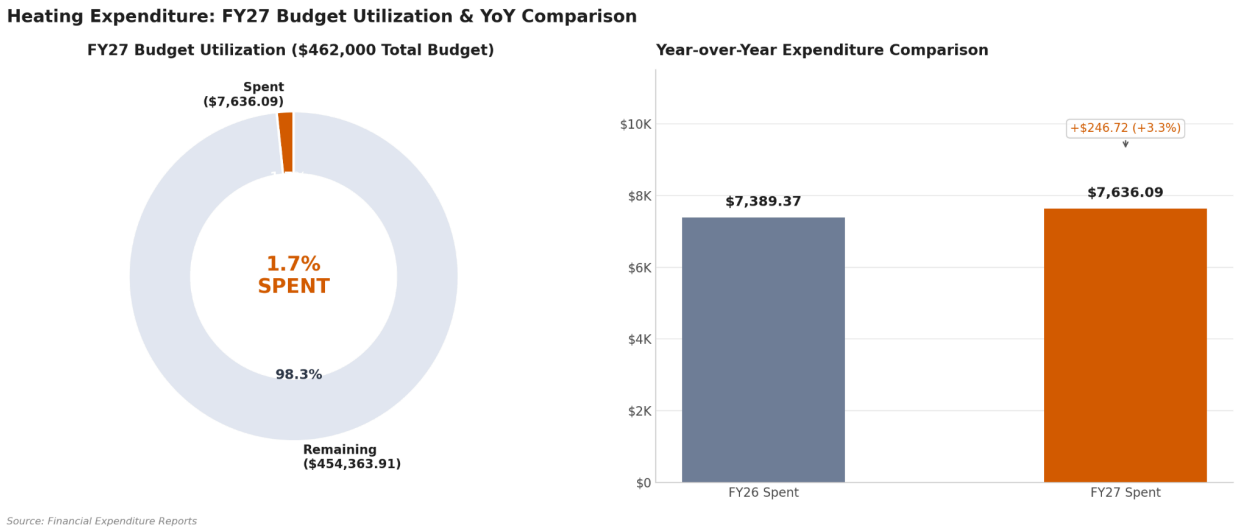
# UTILITIES

Q1 financial tracking indicates that expenditures across both utility lines **remain within budgeted allocations and aligned with historical seasonal trends**.

**Electricity Expenditures**: Q1 actual spending stands at **$221,446.05, utilizing 32.7% of the $677,051.00** annual budget line. Spending is tracking moderately lower than the prior year, reflecting a **-3.98% reduction (-$9,168.55) compared to the $230,614.60 expended in FY26** Q1.




**Heating Expenditures:** Early-season heating costs **totaled $7,636.09, representing just 1.65% of the total $462,000.00** annual budget allocation. Spending remained virtually consistent with the **prior year's initial quarter ($7,389.37), adjusting by a minor variance of +$246.72 (+3.34%).**



# Revolving Accounts

**Athletics/Activities**

In order to participate in athletics, students must pay $350 per sport. Participation in student activities requires a $50 fee; however, that fee allows one student to participate in as many activities (excluding athletics) as they choose. There is a family max (combines students in all Amesbury Public Schools) of $1,000 per year. The revenue obtained through athletic user fees, gate receipts and student activity fees are used to offset the cost of running both athletics and student activities.

**Facility Rental**

Throughout the course of the school year, space within the school buildings is rented to outside groups and organizations. Gym space at Shay, CES, AMS, and AHS is the most frequently used space. Typically, the gyms are rented by Amesbury youth sports and pay only a minimum cost which includes the cost of a custodian (if one is not already scheduled) and utilities. The auditorium (AHS) and the Performance Center (AMS) are often utilized by dance and theater companies. Currently the AMS Performance Center has not been available for use.

**School Choice**

The inter-district school choice program under G.L. c. 76 §12B allows families to enroll their children in schools in communities other than the city or town in which they reside. Tuition is paid by the sending district to the receiving district. School Choice revenue pays for 9 AHS teachers as well as 1 BCBA at CES. School Choice expenditures are subject to School Committee approval.

**Circuit Breaker**

The Commonwealth Special Education Reimbursement Program, commonly known as the Circuit Breaker Program, provides financial assistance to public school districts to offset the cost of delivering high-cost special education services to students. Circuit Breaker was funded at 75% reimbursement from the state and Amesbury is expected to receive $1,329,094 in FY27. These funds are used to offset special education tuition payments, and one LPN.

**Innovation High School Tuition**

The Innovation High School is permitted to enroll non-resident students as tuition paying. The tuition is paid by the sending district directly to the Amesbury Public Schools and held in a revolving account which may be used to offset educational expenses. The tuition is set annually and is currently set at $57,000 per student. The FY27 budget was built with three expected tuitions totaling $171,000.

**Pre-K Tuition**

Our Pre-K program is located in the Shay Elementary School. This program enrolls children with and without special needs. For those students who pay tuition, the monthly fee is $280. This revolving account helps to offset a Pre-K teacher's salary typically at the rate of $70,000 per year.

**South Hampton Tuition**

The Amesbury Public Schools has had a long-standing agreement with the South Hampton School District where students in grades 9 – 12 can elect to attend. The tuition rate is set annually by the School Committee and paid by the South Hampton School District. The rate for FY27 is $15,871.45 per student. We currently have 14 South Hampton students attending Amesbury High School.

**Transportation**

Bus privileges are provided free of charge to the following populations in accordance with state laws: students in grades K-6 who live more than 2 miles from school. Students who do not meet these criteria may choose to purchase a bus pass from the district for an individual ($250) with a family cap of $500. Scholarships are available to families in need.

**FY27 Revolving Accounts**
**Data as of 10/26/26**

Our revolving accounts began the year in good shape and continue to represent healthy balances based upon projected revenues and budgeted expenses charged to these accounts.

Looking back at prior-year areas of concern, the So. Hampton and AIHS accounts show positive growth, with projected year-end carryover balances of $41,560 and $99,493, respectively. This growth can be attributed to increases in enrollment revenue flowing into these accounts.

| Revolving | Fund Balance | FY27 Actual | | |
|---|---|---|---|---|
| Account | 7/1/2026 | Revenue as of 10/26/26 | Expenses as of 10/26/2026 | Balance as of 10/26/26 |
| | | | | |
| **Athletics** | | | | |
| User Fees | $89,616.30 | 67,432.48 | 18,011.77 | 139,037.01 |
| Gate Receipts | - | 8,848.00 | | 8,848.00 |
| Total | 89,616.30 | 76,280.48 | 18,011.77 | 147,885.01 |
| | | | | |
| Facility Rental | $73,957.69 | 13,654.00 | 20,864.45 | 66,747.24 |
| | | | | |
| School Choice | $1,383,170.60 | 173,559.00 | 179,261.90 | 1,377,467.70 |
| | | | | |
| Circuit Breaker | $1,369,998.21 | 332,274.00 | 318,840.98 | 1,383,431.23 |
| | | | | |
| AIHS Tuition | $52,514.97 | $29,449.38 | 43,605.32 | 38,359.03 |
| | | | | |
| Pre-K Tuition | $44,580.11 | 8,420.00 | 11,101.44 | 41,898.67 |
| | | | | |
| So. HamptonTuition | $8,519.67 | - | 36,376.80 | (27,857.13) |
| | | | | |
| Transportation | $19,594.36 | 58,575.00 | 1,674.96 | 76,494.40 |