

AMHERST—PELHAM REGIONAL DISTRICT

FROM IDENTITY TO INVESTMENT: ALIGNING RESOURCES TO WHAT MATTERS MOST



AMHERST REGIONAL PUBLIC SCHOOLS

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Executive Summary



From Purpose to Practice: Aligning Resources to Student Need

This report presents a clear, data-informed overview of the FY2027 budget context for the Amherst–Pelham Regional School District, which serves students in grades 7–12 across Amherst, Leverett, Shutesbury and Pelham. It is intended to support shared understanding of who we serve, what is working, where pressures exist, and how fiscal decisions are being approached responsibly during a period of significant financial constraint.

The Regional District is operating within a structurally constrained fiscal environment, driven by mandated cost growth, enrollment-related pressures, and service obligations that exceed available recurring revenue. As a result, this report focuses on how the district is working to align limited resources to student need, preserve core secondary programming, and make disciplined, transparent decisions grounded in data.

Consistent with the Superintendent’s Entry Findings, this report emphasizes transparency, sustainability, and alignment, recognizing that budgeting is not merely a financial exercise, but a reflection of values, legal obligations, and long-term district priorities.



Who We Are & Who We Serve

District Context, Values, and Student Needs

Who We Are

Before discussing fiscal gaps or budget constraints, it is important to ground this work in purpose. The Amherst–Pelham Regional School District is a public school system committed to access, opportunity, and excellence. We serve students across three districts and four towns, with diverse strengths and increasingly complex needs.

The FY2027 budget is anchored in our values, our legal obligations, our enrollment realities, and our fiscal constraints. It is not simply about numbers; it is about what the district can sustain responsibly while continuing to meet the needs of the students we serve.

The Amherst–Pelham Regional School District serves students in grades 7–12 from the towns of Amherst, Leverett, Shutesbury and Pelham through Amherst Regional Middle School, Amherst Regional High School, and Summit Academy. As a regional secondary district, ARPS is responsible for delivering comprehensive academic programming, student supports, and graduation pathways across a diverse range of learner needs.

The Regional District is committed to:

- Student-centered learning and engagement
- Equity and access to rigorous academic opportunities
- Whole-child development, including social-emotional well-being
- Preparation for graduation, postsecondary education, and career pathways
- Fiscal responsibility and legal compliance

As a shared regional system, the district must balance educational breadth, specialized services, and operational efficiency while responding to enrollment trends and constrained fiscal growth.

Who We Serve

The Amherst–Pelham Regional School District serves a student population with substantial academic, linguistic, and disability-related needs, which has direct implications for staffing, scheduling, transportation, and specialized services. Collectively, these data indicate that more than one in four regional students requires special education services, and nearly one in ten students is receiving English language development support, often concurrently with other academic or behavioral interventions.

Service Models at the Secondary Level

The Regional District delivers student support services through a combination of inclusive and targeted instructional models:

- Special Education Services could include co-teaching in general education classrooms, resource room support, and specialized programming aligned to individualized education programs (IEPs).
- English Learner Services are delivered through a mix of pull-out ELD instruction and push-in support within content-area classes, with service intensity varying by proficiency level and grade span.
- Tiered Academic Interventions include Title I–funded reading and math supports at the middle school level and district-funded Tier 2 programming at the high school, serving approximately 50 students annually.

These service models are essential for access and compliance, but they also require specialized staffing, protected instructional time, and coordination across departments, all of which carry recurring fiscal implications.

Why Student Profile Matters for Budgeting

The Regional District's student profile shapes the FY2027 budget in critical ways: As student needs intensify, fixed and semi-fixed costs grow faster than enrollment-based revenue, contributing to the structural budget pressures described later in this report. Understanding who we serve is therefore foundational to understanding why budget alignment decisions are necessary.

Regional Data

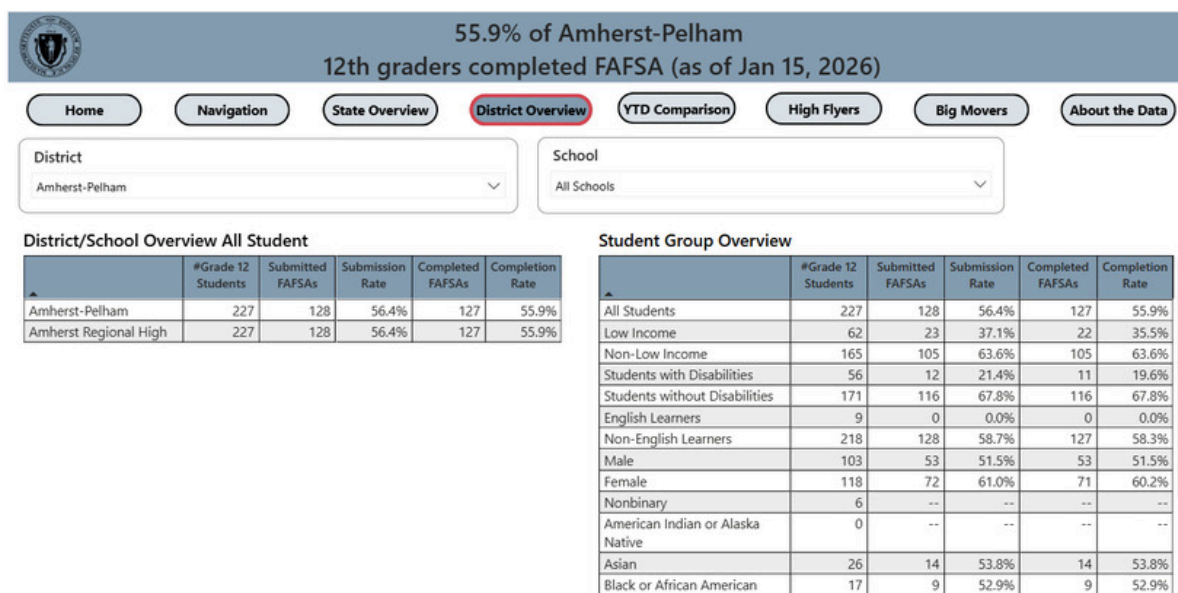
Glossary of Reporting Terms



Enrollment, Demographics, and Academic Trends

The charts and graphs that follow provide a snapshot of key enrollment, demographic, academic, and service trends for the Amherst–Pelham Regional School District. These data are presented to support transparency and shared understanding and should be interpreted collectively rather than in isolation. Together, they illustrate patterns over time, highlight areas of stability and growth, and surface ongoing disparities that inform planning and resource alignment. While no single metric tells the full story, these visuals offer important context for understanding student needs and system pressures shaping the FY2027 budget.

These trends underscore the importance of aligning the resources the district has—people, time, and structures—more intentionally to meet student needs within a constrained fiscal environment. As difficult budget decisions are made, the central question is not whether needs exist, but how existing resources can be deployed most effectively, equitably, and sustainably to support students.



Suppressed data is excluded from this table. Only districts with more than 6 students in the student group selected are shown.

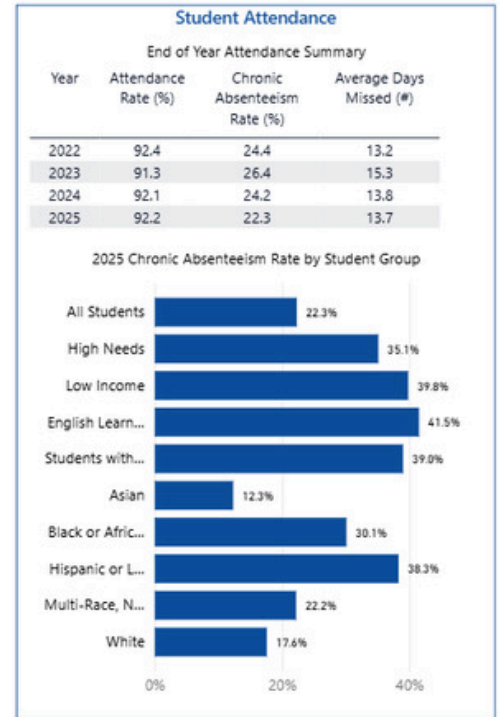
[Massachusetts Education-to-Career Research and Data Hub \(E2C\)it](#)

FAFSA completion data provide insight into postsecondary access and equity, but they do not carry compliance requirements or staffing mandates. The data are best understood as an indicator of advising access and system conditions, informing how districts align existing supports to help students navigate postsecondary pathways.

Enrollment and Attendance



Viewing data for: Amherst-Pelham: District Results (060...)	Organization Name Amherst-Pelham: District Results (06050000)	School Type District	Title I Status Title I District	Grades Served 07,08,09,10,11,12
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Enrollment and Attendance

Regional enrollment has remained relatively stable over time, indicating that the district's fiscal challenges are not driven by enrollment decline. At the same time, the Regional District serves a consistently high proportion of high-needs students, including students with disabilities and English learners, which shapes the intensity and coordination of services required at the secondary level.

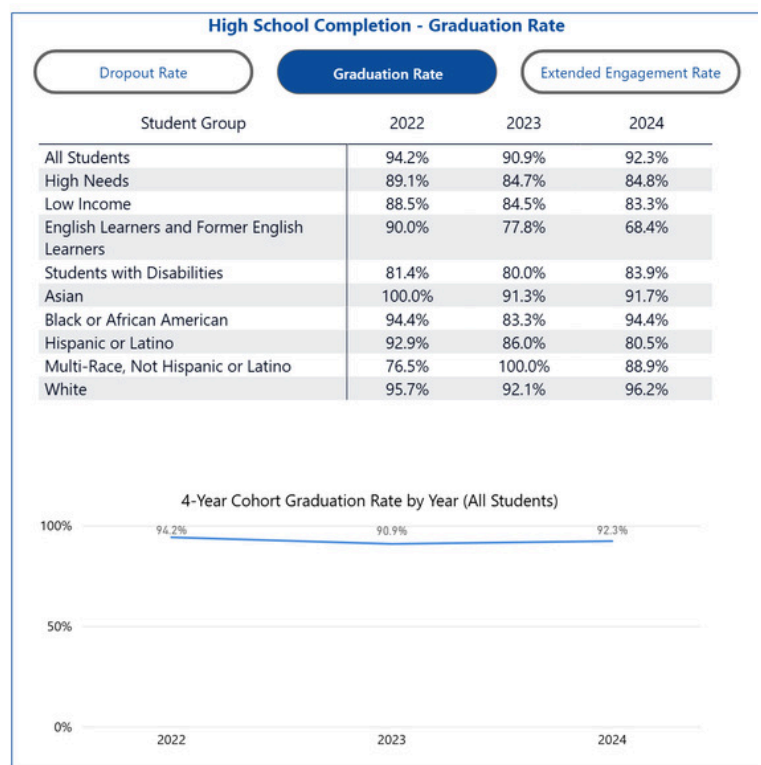
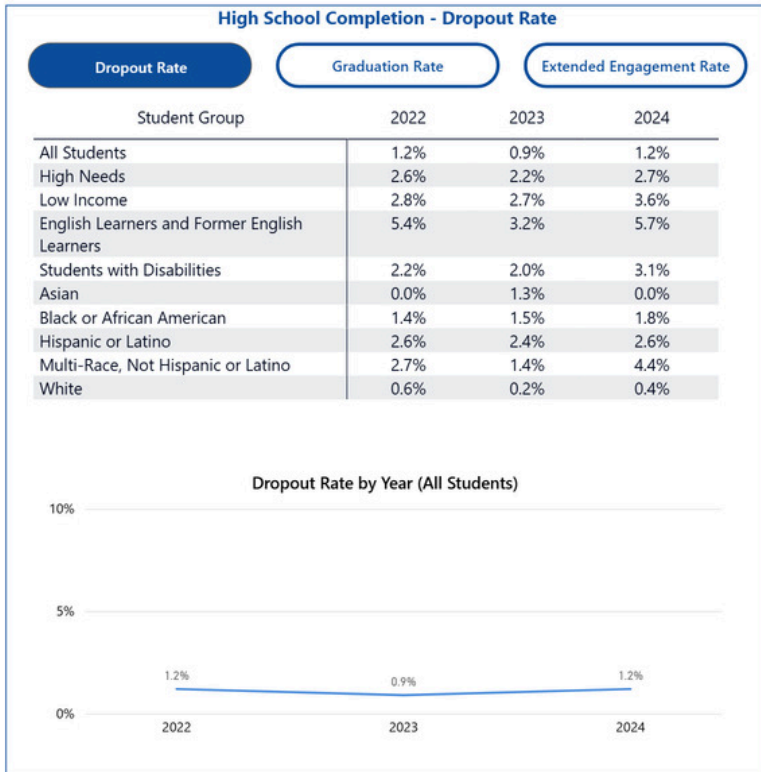
Attendance patterns reveal ongoing system pressures, particularly elevated rates of chronic absenteeism among high-needs student groups. These trends are closely connected to student engagement, access to consistent supports, transportation, and other barriers to regular participation in school. Because attendance directly affects learning time and academic progress, these data underscore the importance of aligning existing resources to reduce barriers to access and support consistent student participation within current fiscal constraints.

High School Completion Indicators

High school completion data reflect areas of strength alongside important equity considerations for the Amherst–Pelham Regional School District. Four-year graduation rates for all students remain strong overall, and dropout rates remain low and stable across years, signaling that the majority of students stay connected to school through graduation. These outcomes reflect sustained effort by schools to support student persistence and completion.

At the same time, graduation and dropout rates vary across student groups, particularly for high-needs students, English learners and former English learners, students with disabilities, and some racial and ethnic groups. These differences highlight the importance of access to consistent academic pathways, advising, and coordinated supports throughout the secondary experience. As the district navigates fiscal constraints, these data underscore the need to align existing resources and structures to sustain strong overall completion outcomes while reducing disparities in student access to graduation pathways.

[Massachusetts Education-to-Career Research and Data Hub \(E2C\)†](#)



Extended Engagement Rate: Accountability determinations for districts and schools serving grades 9 through 12 include extended engagement rate data. The extended engagement rate is the sum of the five-year cohort graduation rate plus the percentage of students from the cohort that remain enrolled after five years. For accountability determinations in any given year, high school completion data are lagged. The 2025 accountability determinations use the extended engagement rate from 2023.

High School Completion Indicators

Advanced coursework participation highlights patterns in how students access rigorous academic opportunities across the secondary experience. Overall participation rates remain relatively stable for all students; however, meaningful differences persist across student groups. Students with disabilities, English learners and former English learners, low-income students, and some racial and ethnic groups participate in advanced coursework at lower rates than their peers, even as overall graduation outcomes remain strong.

These patterns point to structural questions about access, advising, scheduling, and pathway design rather than student interest or potential. Advanced coursework participation is shaped by how prerequisites are sequenced, how supports are embedded, and how students are guided into rigorous options over time. As the district works within fiscal constraints, this data reinforces the importance of aligning existing resources, staff expertise, and academic pathways to ensure that access to rigor is equitable and sustained across student groups.

Advanced Coursework Completion

Student Group	2023	2024	2025
All Students	60.4%	61.7%	61.2%
High Needs	31.2%	31.3%	35.6%
Low Income	35.8%	33.1%	37.0%
English Learners and Former English Learners	26.0%	26.5%	25.8%
Students with Disabilities	14.4%	21.8%	25.5%
Asian	62.9%	72.7%	68.1%
Black or African American	40.5%	43.8%	28.6%
Hispanic or Latino	32.9%	35.0%	39.0%
Multi-Race, Not Hispanic or Latino	70.3%	55.3%	61.3%
White	71.3%	72.9%	72.6%

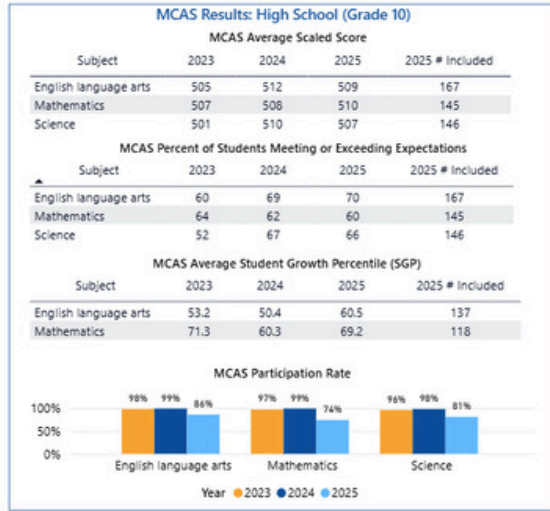
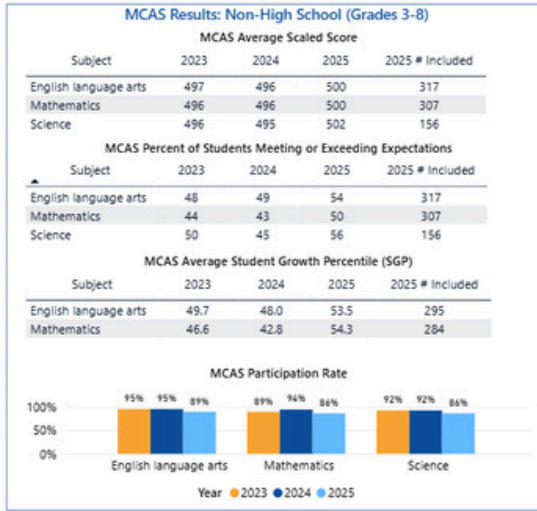
Viewing data for:

Amherst-Pelham: District Results (06050000)

[Massachusetts Education-to-Career Research and Data Hub \(E2C\)](#)

Click to view detailed data by student group and grade:

- ELA Achievement
- Math Achievement
- Science Achievement
- ELA Growth
- Math Growth



Assessment Results: Academic Performance, Growth, and Participation

Assessment data across MCAS and ACCESS provide important insight into academic performance, student growth, and equity within the Amherst–Pelham Regional School District. Across grade levels and subject areas, results show areas of stability and improvement alongside continued variation in proficiency. Student growth percentiles in several areas indicate that many students are making academic progress over time, even where overall proficiency levels remain uneven.

At the same time, MCAS results continue to show persistent achievement gaps across student groups, including gaps for high-needs students, students with disabilities, English learners, and some racial and ethnic subgroups. These gaps are evident across multiple content areas and grade levels. The presence of achievement gaps does not reflect a lack of effort or capacity on the part of students; rather, it highlights system-level challenges related to instructional coherence, access to timely interventions, continuity of learning, and alignment of supports across the secondary experience.

Massachusetts requires a minimum 95% participation rate for MCAS assessments. In some subject areas and years, the district has not met this threshold. While recent changes to state law removed MCAS as a graduation requirement, participation expectations remain unchanged. Participation levels reinforce the importance of continued attention to access, engagement, and consistent assessment conditions across the system.

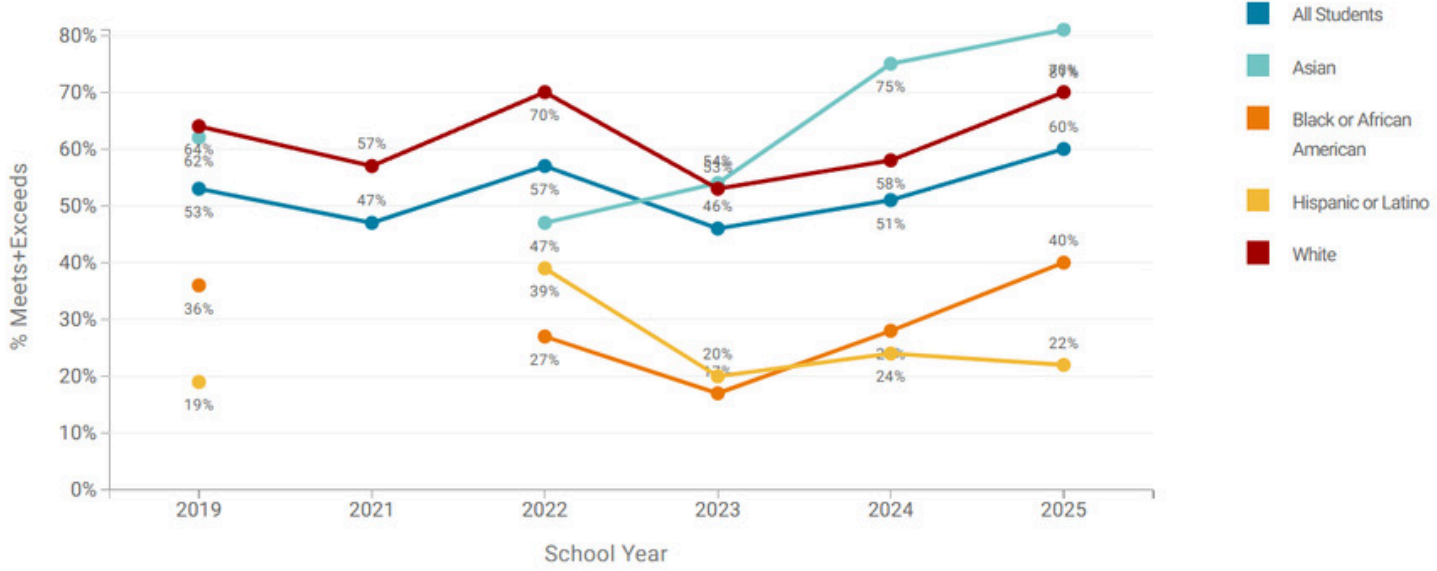
ACCESS results show continued progress for English learners, particularly at earlier grade levels, while underscoring the need for sustained, coordinated instructional approaches at the secondary level. Taken together, these assessment results point to ongoing system pressures related to equity, instructional alignment, and student access. They underscore the importance of aligning curriculum, instruction, and intervention structures to accelerate growth and reduce disparities within existing resources and current fiscal constraints.

Filters (3) **DISTRICT_AND_SCHOOL** Amherst-Pelham (Distric... **TEST_GRADE** 08 **SUBJECT_CODE** ELA **STU_GRP** Select...

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MCAS Results by Student Group

Percent of students Meeting or Exceeding Expectations by student group and year



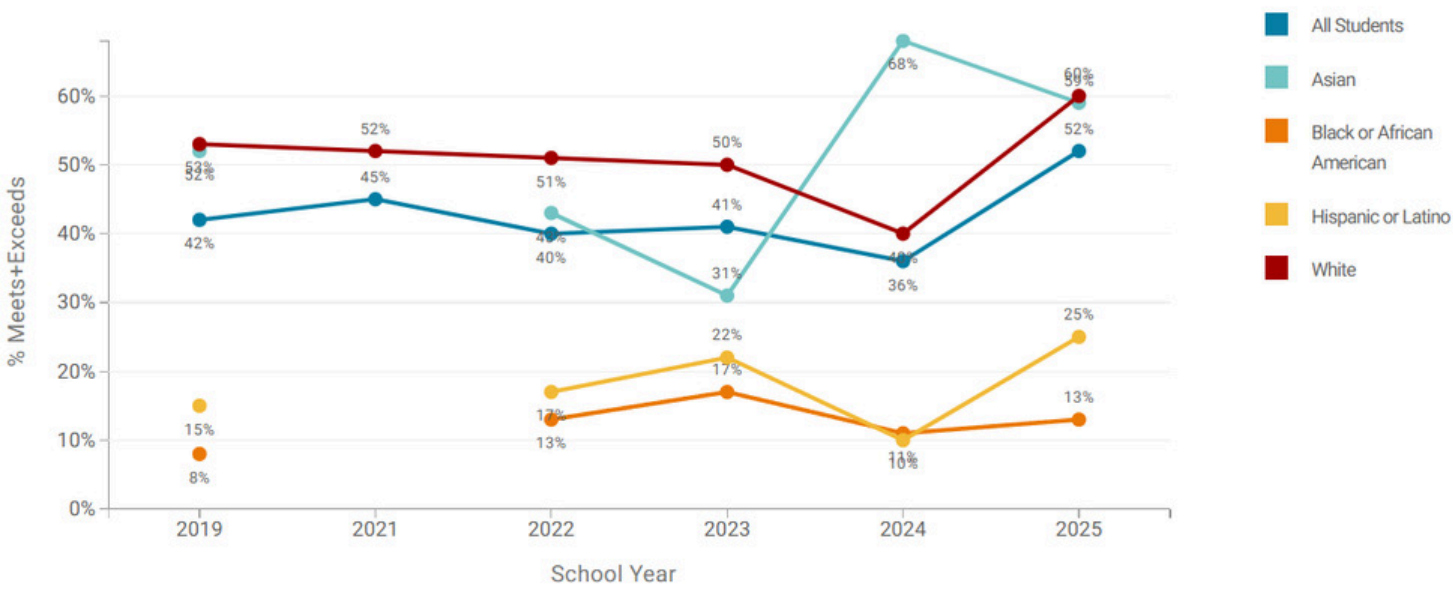
Massachusetts Education-to-Career Research and Data Hub (E2C) | [View Full Report](#)

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MCAS Results by Student Group

Percent of students Meeting or Exceeding Expectations by student group and year



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Amherst-Pelham (Distric...

TEST_GRADE

10

SUBJECT_CODE

ELA

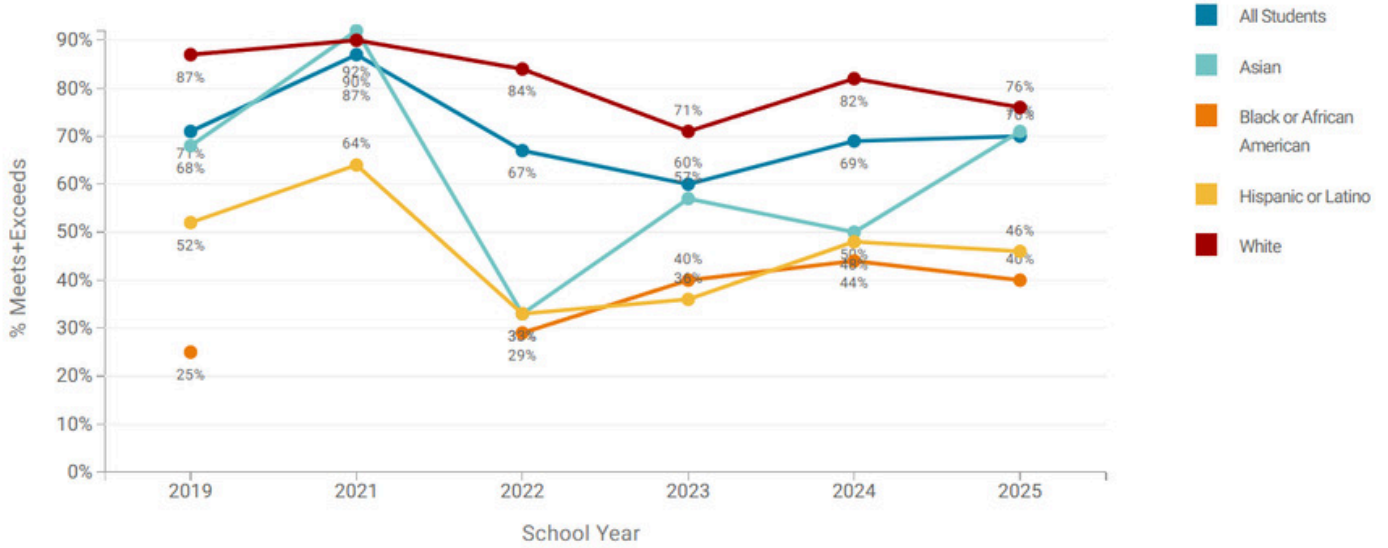
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MCAS Results by Student Group

Percent of students Meeting or Exceeding Expectations by student group and year



Massachusetts Education-to-Career Research and Data Hub (E2C) |

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MATH

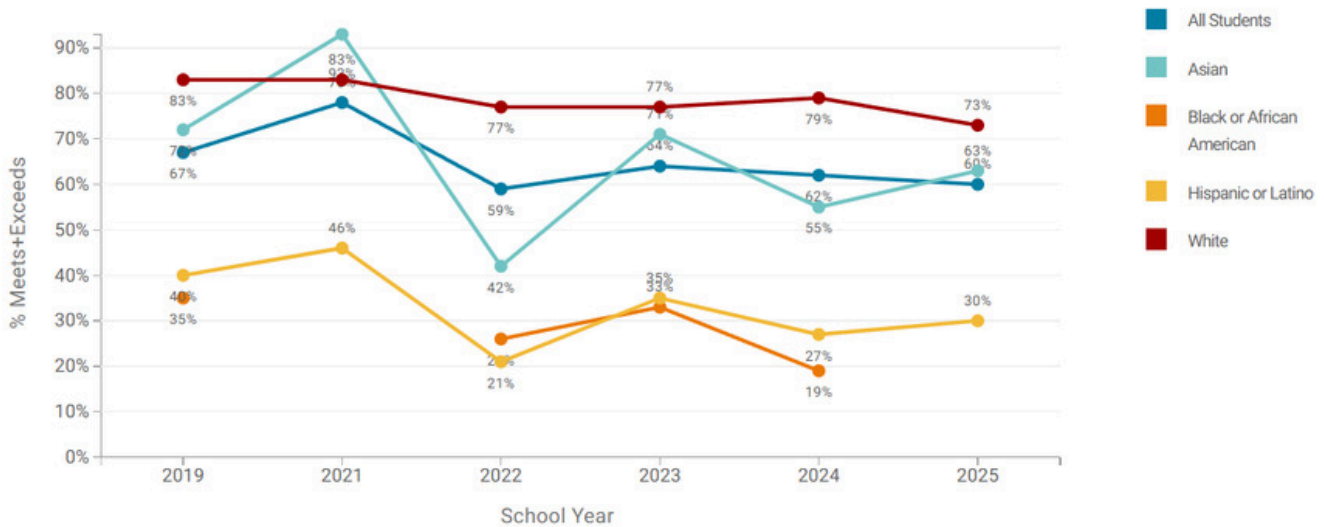
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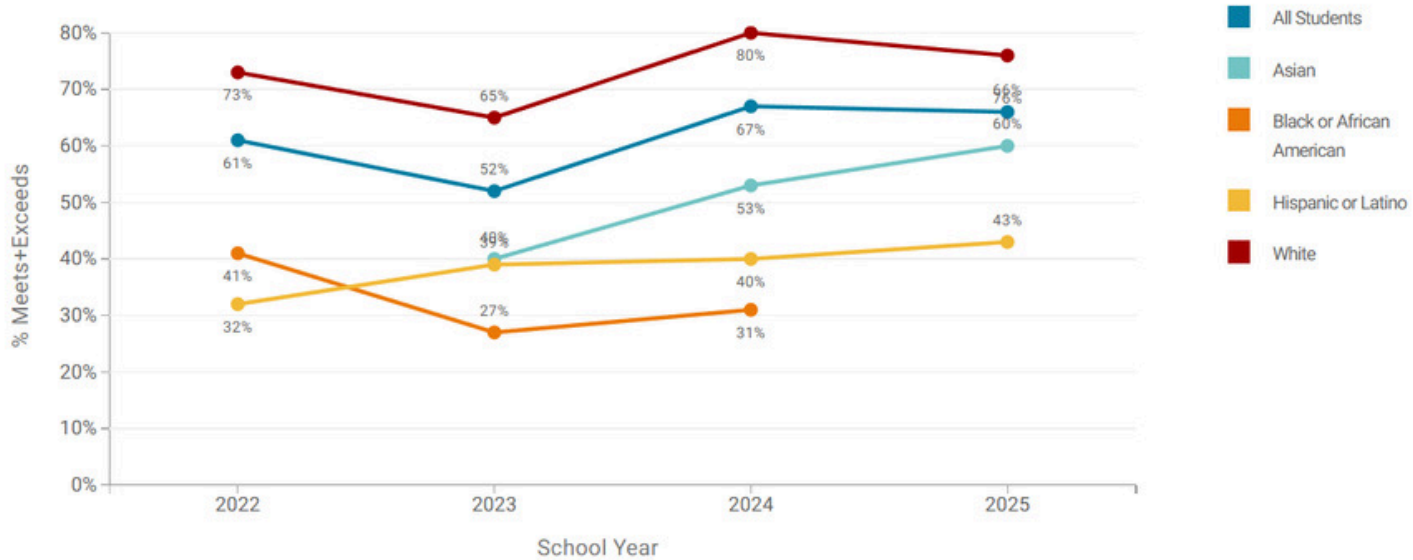
MCAS Results by Student Group

Percent of students Meeting or Exceeding Expectations by student group and year



MCAS Results by Student Group

Percent of students Meeting or Exceeding Expectations by student group and year



Massachusetts Education-to-Career Research and Data Hub (E2C) |

ELA MCAS Results: Non-High School (Grades 4-8)

Average Student Growth Percentile (SGP) by Student Group

Student Group	2023	2024	2025	2025 # Included
All Students	49.7	48.0	53.5	295
High Needs	43.4	45.3	49.8	131
Low Income	44.5	42.6	47.4	87
English Learners and Former English Learners	44.1	44.7	43.8	34
Students with Disabilities	38.5	45.2	49.1	80
American Indian or Alaska Native				1
Asian	51.8	52.6	56.2	29
Black or African American	50.0	35.7	60.0	29
Hispanic or Latino	44.9	39.4	46.5	51
Multi-Race, Not Hispanic or Latino	41.5		55.7	23
Native Hawaiian or Other Pacific Islander				
White	51.5	51.3	54.1	162

MCAS Results: High School (Grade 10)

Average Student Growth Percentile (SGP) by Student Group

Student Group	2023	2024	2025	2025 # Included
All Students	53.2	50.4	60.5	137
High Needs		42.9	58.2	45
Low Income		41.7	57.1	34
English Learners and Former English Learners				7
Students with Disabilities		44.1	58.5	24
American Indian or Alaska Native				
Asian				12
Black or African American				8
Hispanic or Latino		48.9		16
Multi-Race, Not Hispanic or Latino				13
Native Hawaiian or Other Pacific Islander				
White	57.4	54.1	62.0	88

MATH MCAS Results: Non-High School (Grades 4-8)

Average Student Growth Percentile (SGP) by Student Group

Student Group	2023	2024	2025	2025 # Included
All Students	46.6	42.8	54.3	284
High Needs	45.0	39.7	49.6	120
Low Income	44.3	39.0	44.0	77
English Learners and Former English Learners	45.7	41.0	52.5	34
Students with Disabilities	43.9	38.9	48.0	68
American Indian or Alaska Native				1
Asian	52.9	49.0	57.7	29
Black or African American	49.2	38.9	59.9	27
Hispanic or Latino	42.9	35.6	46.7	45
Multi-Race, Not Hispanic or Latino			58.0	21
Native Hawaiian or Other Pacific Islander				
White	45.7	44.5	54.3	161

MCAS Results: High School (Grade 10)

Average Student Growth Percentile (SGP) by Student Group

Student Group	2023	2024	2025	2025 # Included
All Students	71.3	60.3	69.2	118
High Needs		53.0	59.8	42
Low Income		51.1	63.5	31
English Learners and Former English Learners				9
Students with Disabilities		54.7	64.8	21
American Indian or Alaska Native				
Asian				14
Black or African American				6
Hispanic or Latino		50.3		13
Multi-Race, Not Hispanic or Latino				11
Native Hawaiian or Other Pacific Islander				
White	72.5	63.6	70.9	74

Regional Data Snapshot & Student Needs



WHO WE SERVE (ARMS, ARHS, Summit Academy)

Indicator	Data Point	What This Means
Total Enrollment	1,183 students	Comprehensive regional secondary system
Students with Disabilities	~25%	1 in 4 students require specialized services
English Learners	~6%	Growing multilingual needs
Economically Disadvantaged	~12%	Targeted academic + social support required
Dually Identified (EL + SPED)	~3%	High-complexity service delivery

AMHERST REGIONAL MIDDLE SCHOOL (ARMS)

Academic Performance Overview

Metric	2025 Results
ELA % Meeting/Exceeding	54%
Math % Meeting/Exceeding	50%
ELA Gap (High Needs vs All)	28 points
Math Gap (High Needs vs All)	24 points

AMHERST REGIONAL HIGH SCHOOL (ARHS)

Academic Performance Overview

Metric	2025 Results
ELA % Meeting/Exceeding	70%
Math % Meeting/Exceeding	60%
ELA Gap (High Needs vs All)	25points
Math Gap (High Needs vs All)	30 points
Participation Rates	86% ELA 74% Math (below 95% threshold) <i>This matters for accountability and competency determination.</i>

SUMMIT ACADEMY

Summit Academy is the Regional School District’s alternative pathway program. It serves students whose needs cannot be fully met within the traditional high school structure.

Summit supports:

- Students requiring a smaller, structured learning environment
- Students needing credit recovery to remain on track for graduation
- Students experiencing social-emotional challenges that impact attendance or engagement
- Students pursuing non-traditional or individualized graduation pathways

The students served at Summit are often:

- Identified as High Needs
- Experiencing disengagement from traditional school structures
- At risk of not completing graduation requirements

Summit Academy is not an enrichment program. It is a stabilization and completion pathway.

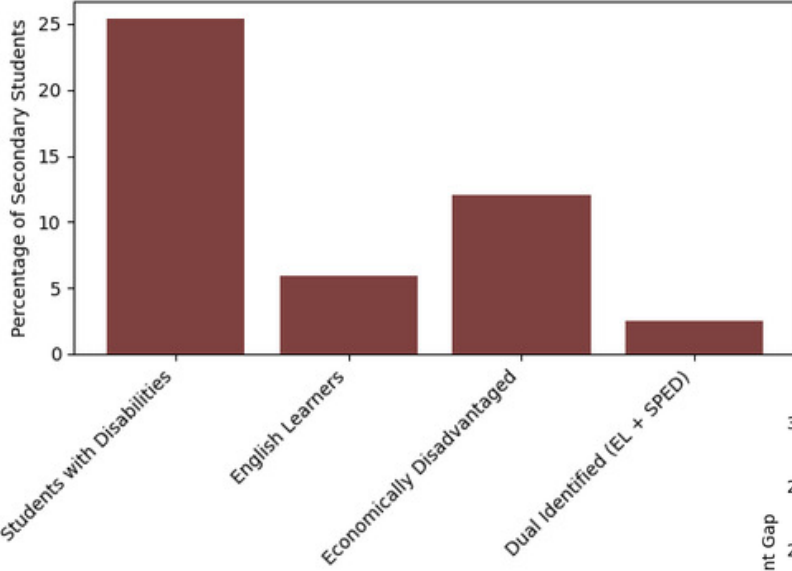
It exists to:

- Re-engage students
- Reduce dropout risk
- Protect graduation outcomes
- Provide structured academic and social-emotional support

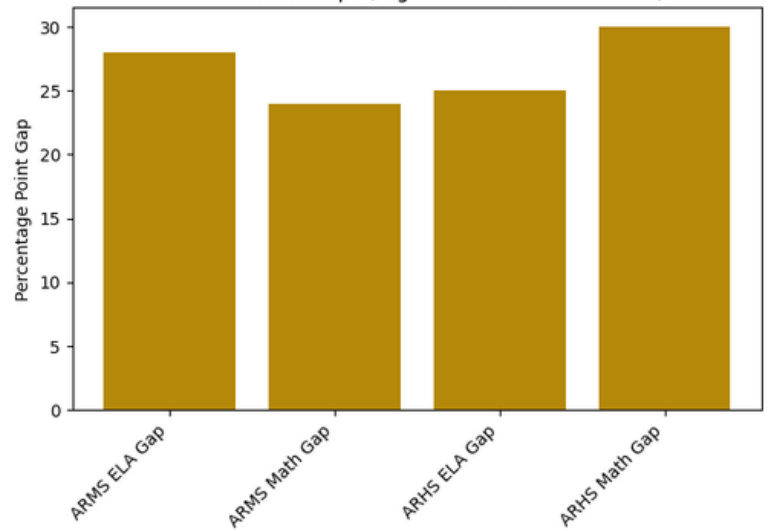
ENROLLMENT TRENDS



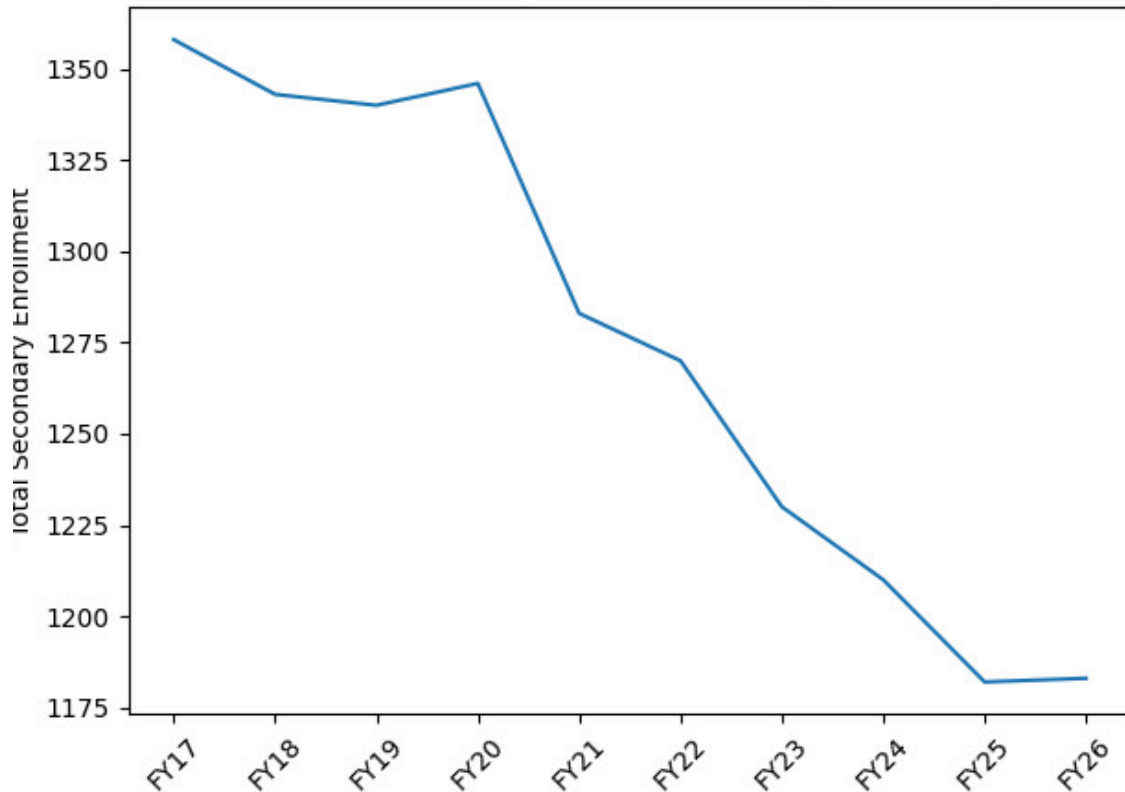
Regional Secondary Student Profile Snapshot



Achievement Gaps (High Needs vs. All Students)



10-Year Secondary Enrollment Trend (FY17-FY26)



Enrollment Trends and Structural Implications

Year	Enrollment	Questions Considered in Current FY27 Discussion
FY17	1,358	Are staffing levels aligned to the size and needs of a 1,350+ student system?
FY20	1,346	What staffing and program structures were built for this enrollment level?
FY23	1,230	At what point should structural adjustments begin to reflect enrollment shifts?
FY26	1,183	How do we recalibrate staffing, sections, and recommended ratios while protecting student services?

Over the past ten fiscal years, secondary enrollment has declined from 1,358 students in FY17 to 1,183 students in FY26 – a decrease of 175 students, or nearly 13 percent. This decline has not occurred evenly. The most significant reductions began after FY20 and have continued steadily through FY26.

While enrollment has decreased, service intensity has not declined proportionally. Currently:

- 25% of students are identified with disabilities
- Achievement gaps remain between 24 and 30 percentage points
- Students continue to require academic intervention, social-emotional support, and alternative pathways

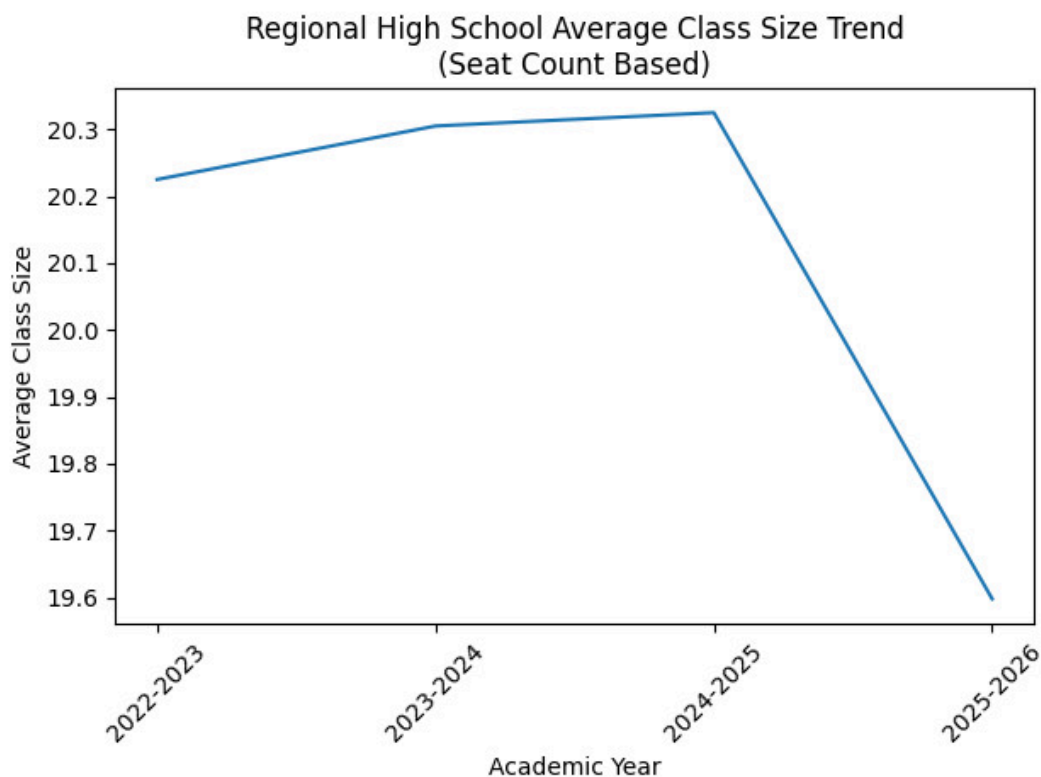
Declining enrollment requires us to examine:

- Staffing models
- Class sectioning structures
- Recommended student-to-staff ratios
- Program sustainability across smaller cohorts
- Alignment between fixed costs and instructional delivery

A smaller student body does not eliminate student need. It requires a strategic review of how services are delivered and whether current staffing configurations reflect enrollment realities.

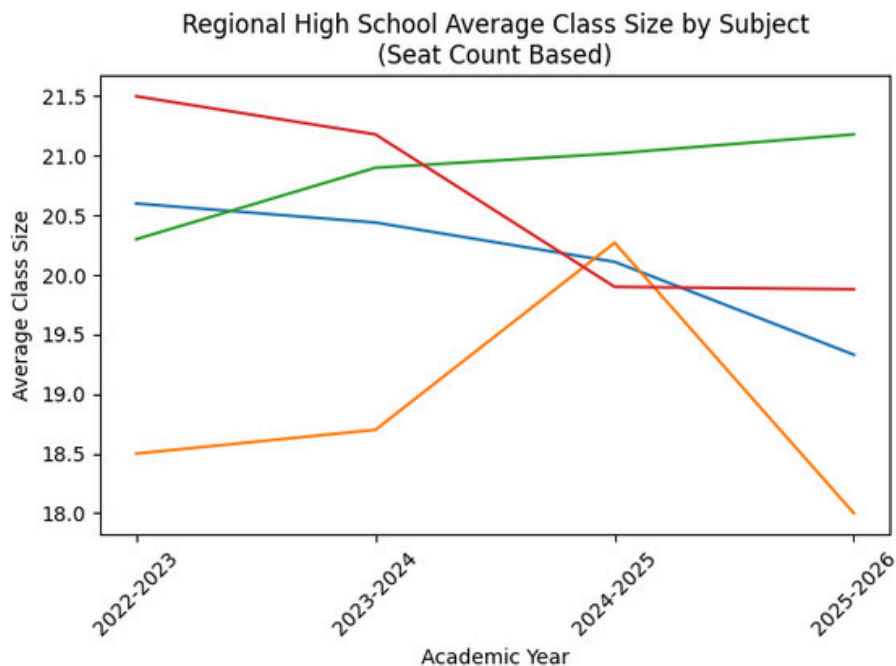
The goal is not reduction for its own sake. The goal is sustainability, alignment to recommended ratios, and preservation of core instructional and student support systems.

Regional High School – Historical Class Size Trends



In this dataset, “Enrollment” represents seat count (course enrollments), not individual student count. A single student enrolled in multiple courses is counted multiple times. Therefore, this reflects instructional seat utilization, not total student population.

Year	Average Class Size
2022–2023	20.23
2023–2024	20.31
2024–2025	20.33
2025–2026	19.60



An analysis of historical class size data at the Regional High School shows that average class sizes across core subject areas have remained within a relatively narrow band over the past several academic years, with recent declines in select departments. It is important to note that in this dataset, “enrollment” reflects seat count (course enrollments), not individual student headcount. Because high school students enroll in multiple courses, this measure represents instructional seat utilization per section rather than total students served.

From 2022–2023 through 2024–2025, average class sizes across departments remained generally between 20 and 21 students. In 2025–2026, however, several departments experienced a measurable decline in average class size. English declined from 20.6 to 19.3 students per class over the period reviewed. Social Studies decreased from 21.5 to 19.88. Math showed variability, with an increase in 2024–2025 followed by a decline to 18.0 in 2025–2026. Science has remained comparatively stable and slightly higher than other departments, averaging just above 21 students most recently.

These trends indicate softening seat utilization in several subject areas. When considered alongside the district’s nearly 13 percent enrollment decline over the past decade and the documented percentage of sections operating below 20 students, this data supports the need to examine section counts and staffing alignment. While class sizes remain within reasonable secondary ranges, under-enrolled sections increase per-seat instructional cost and reduce structural flexibility.

The review of class size trends does not suggest a reduction in instructional quality. Rather, it informs responsible staffing recalibration in order to preserve high-impact student services. Aligning sections to enrollment realities allows the district to protect critical student-facing services while maintaining sustainable operations.

AMHERST REGIONAL MIDDLE SCHOOL (ARMS)

Student Needs Summary *(not an exhaustive listing of needs and data)*

Need	Data/Trends	Possible Interventions Required
Academic	<ul style="list-style-type: none"> • 28-point ELA gap • 24-point Math gap • Year-Over-Year Growth: +4 points in both ELA and Math • English Learners: 8% ELA proficiency • Students with Disabilities: 25% ELA, 21% Math 	<ul style="list-style-type: none"> • Small group intervention • Literacy acceleration • Math skill remediation • Executive functioning supports
Social-Emotional	<p>Middle school trends nationally and locally indicate:</p> <ul style="list-style-type: none"> • Transition stress (Grades 7–8) • Identity development • Peer dynamics • Attendance stabilization 	<ul style="list-style-type: none"> • Tiered Support system with strengthened Tier 1 supports • Peer mediation program • Academic mentoring + check-in/check-out
Athletics & Engagement	<ul style="list-style-type: none"> • No standalone middle school athletics program • Students access high school sports via waiver • Limited structured team-based engagement for Grades 7–8 • Club Participation has opportunity for increased participation, if transportation addressed 	<ul style="list-style-type: none"> • Strengthen structured after-school programming • Explore middle school athletics model (intramural or interscholastic) • Clubs and project-based electives • Experiential programming

AMHERST REGIONAL HIGH SCHOOL (ARHS)

Student Needs Summary *(not an exhaustive listing of needs and data)*

Need	Data/Trends	Possible Interventions Required
Academic	<ul style="list-style-type: none"> • 25-pt ELA gap • 30-point Math gap • English Learners: 0% ELA proficiency • Students with Disabilities: 36% ELA, 16% Math • These are urgent intervention signals. 	<ul style="list-style-type: none"> • Algebra readiness intervention • Literacy labs especially for ELs • Credit recovery • Graduation pathway stabilization
Social-Emotional	<ul style="list-style-type: none"> • Increased social media-driven disputes • Vaping incidents • Navigation of : <ul style="list-style-type: none"> ◦ Increased Academic rigor ◦ Identity development • Absenteeism in marginalized groups 	<ul style="list-style-type: none"> • Focus on Strengthening Tier 1 Guidance • Inclusive school climate programming • Small group counseling • Student leadership & mediation training
Post-Secondary Readiness	<ul style="list-style-type: none"> • Students require: <ul style="list-style-type: none"> ◦ Robust course of studies ◦ Career technical exposure ◦ Arts and AP access ◦ Counseling support for life after High School 	<ul style="list-style-type: none"> • Graduation pathway stabilization • College & Career Counseling <ul style="list-style-type: none"> ◦ Individual counseling + graduation planning

DATA ALIGNMENT TO SCHOOL COMMITTEE PRIORITIES

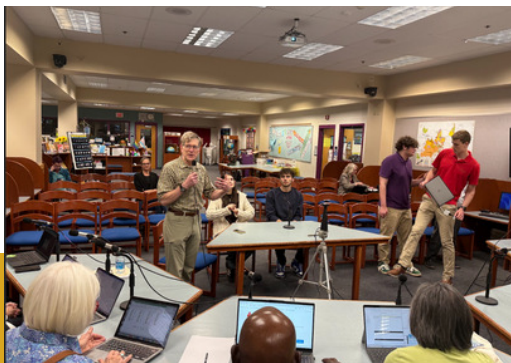
Committee Priority	Data Signal	Suggested Budget Interpretation
Protect student-facing resources	25% SPED; 30-pt gaps	Reallocate within instruction to maximize impact per FTE; review administrative layers
Teacher-driven instruction	Gap closure requires collaboration	Consolidate sections to protect collaborative planning time
Student safety & mental health	Referral & bullying trends	Focus on universal prevention to reduce Tier 3 intensity
Program continuity	Intervention + Summit	Integrate supports to reduce duplication
Compliance alignment	Addressing accountability risk	Protect legally mandated systems first
Equity focus	Concentrated High Needs	Invest where return on instructional impact is highest
Graduation readiness	Competency needs; Summit stabilization	Maintain alternative pathway capacity proportional to need

WHAT IS WORKING & WHERE PRESSURES EXIST

Strengths, Gaps, and System Pressures

The Amherst–Pelham Regional School District demonstrates several areas of strength that reflect effective school-level practice and a sustained commitment to student opportunity. Graduation outcomes remain strong, students participate broadly in advanced coursework, the arts, and athletics, and educators deliver rigorous instruction across disciplines while maintaining compliance with DESE structured learning time and graduation requirements. Student engagement is evident through survey feedback and school-based indicators. At the same time, the district faces persistent system pressures that require intentional planning, including achievement gaps among high-needs student groups, uneven access to advanced coursework, increasing demand for supports, capacity strain across administrative and operational systems, and aging facilities with deferred maintenance needs. Taken together, these conditions reinforce the importance of aligning limited resources strategically to sustain progress and address areas of need, rather than relying on short-term or reactive adjustments.

What Is Working

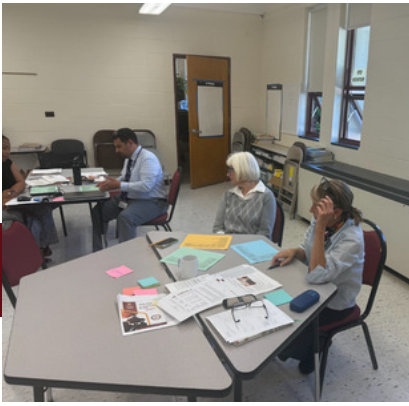


Despite fiscal constraints, the Regional District demonstrates several strengths:

- Strong graduation outcomes and postsecondary pathways
- Broad participation in advanced coursework, arts, and athletics
- Dedicated educators delivering rigorous instruction across disciplines
- Compliance with DESE structured learning time and graduation requirements
- Student engagement reflected in surveys and school-based feedback

These strengths reflect effective school-level practice and a commitment to student opportunity.

Where Pressures Exist



At the same time, the district faces persistent system pressures:

- Achievement gaps among high-needs student groups
- Uneven access to advanced coursework
- Increasing demand for supports
- Administrative and operational capacity strain
- Aging facilities and deferred maintenance

These pressures underscore the need for intentional alignment of resources, rather than short-term or reactive adjustments.

FY2027 FINANCIAL REALITY

Structural Cost Drivers and the Budget Gap

The FY2027 budget challenge in the Regional District is structural, not episodic. It is the result of mandated and contractual cost growth exceeding projected recurring revenue.

Key cost drivers include:

- Contractual salary obligations (steps, lanes, negotiated increases)
- Health insurance and employee benefit cost growth
- Special education tuition and transportation
- Operational inflation
- Mandated staffing and compliance requirements

Importantly, the budget gap is not the result of new programming or expansion, but of fixed obligations necessary to maintain existing services.

Without proactive planning, these conditions increase the risk of:

- Depletion of reserves
- Mid-year staffing or program reductions
- Disruption to secondary student pathways
- Loss of fiscal and organizational stability



FY27 OPERATING BUDGET

Amherst Pelham Regional School District FY27 Budget Summary

					DRAFT	2.17.26		
	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Projected		Increase/ (Decrease)	
PAYROLL ACCOUNTS:								
Salaries	\$ 17,164,268	\$ 17,751,947	\$ 17,854,051	\$ 18,805,561	\$ 20,061,215	\$	1,255,654	6.7%
Contracts	\$ 609,296	\$ 591,699	\$ 773,934	\$ 621,851	\$ 611,048	\$	(10,803)	-1.7%
Substitutes	\$ 233,210	\$ 296,789	\$ 267,791	\$ 193,996	\$ 251,010	\$	57,014	29.4%
EXPENSE ACCOUNTS:								
Regular Education	\$ 80,259	\$ 95,350	\$ 92,238	\$ 118,180	\$ 118,180	\$	-	0.0%
English Learner Education	\$ 7,884	\$ 19,034	\$ 27,947	\$ 16,867	\$ 16,867	\$	-	0.0%
Special Education	\$ 1,665,034	\$ 2,026,174	\$ 1,685,984	\$ 1,427,667	\$ 1,618,508	\$	190,841	13.4%
Other Programs	\$ 2,753,727	\$ 2,534,167	\$ 3,105,407	\$ 2,921,252	\$ 3,332,799	\$	411,547	14.1%
Student Services	\$ 72,916	\$ 78,774	\$ 97,847	\$ 71,765	\$ 79,765	\$	8,000	11.1%
Support Services	\$ 30,925	\$ 33,456	\$ 40,557	\$ 38,104	\$ 42,904	\$	4,800	12.6%
Program and Staff Development	\$ 87,486	\$ 81,537	\$ 82,767	\$ 125,789	\$ 114,343	\$	(11,446)	-9.1%
School Administration	\$ 46,788	\$ 64,301	\$ 36,485	\$ 73,839	\$ 69,231	\$	(4,608)	-6.2%
Central Administration	\$ 282,942	\$ 484,046	\$ 525,458	\$ 307,432	\$ 453,097	\$	145,665	47.4%
Information Systems	\$ 107,992	\$ 186,425	\$ 280,959	\$ 361,062	\$ 345,762	\$	(15,300)	-4.2%
Facilities	\$ 263,100	\$ 242,785	\$ 256,518	\$ 292,922	\$ 374,161	\$	81,239	27.7%
Utilities	\$ 383,501	\$ 58,675	\$ 587,198	\$ 698,524	\$ 737,237	\$	38,713	5.5%
Transportation	\$ 1,184,748	\$ 1,293,430	\$ 1,385,828	\$ 1,573,951	\$ 1,700,414	\$	126,463	8.0%
Food Service	\$ -	\$ 15,645	\$ -	\$ 2,500	\$ -	\$	(2,500)	-100.0%
Risk & Benefits	\$ 7,364,384	\$ 7,575,349	\$ 7,903,605	\$ 9,085,697	\$ 9,685,168	\$	599,471	6.6%
Control Accounts	\$ 11,107	\$ 171	\$ 622	\$ 60,212	\$ 96,520	\$	36,308	
Contingency Funding from E&D	\$ -	\$ -	\$ -	\$ 280,000	\$ 280,000	\$	-	
TOTAL EXPENSES	\$ 32,349,567	\$ 33,429,755	\$ 35,005,196	\$ 37,077,171	\$ 39,988,229	\$	2,911,058	7.9%
	TRUE	TRUE	TRUE	TRUE	TRUE			

- Health Insurance 8.5%
- Contracted Maint for Track & Fields removed (TOA will cover cost)
- Increase in Charter Assessment basd on preliminary estimates
- \$850k School Choice Applied
- Circuit Breaker & IDEA Applied

FY27 REVENUE SUMMARY

AMHERST-PELHAM REGIONAL SCHOOL DISTRICT

Date: 2.17.26

	Final FY26	FY27 Level Services		Change
Operating Budget	37,077,171	39,988,229	7.85%	2,911,058
Adjustments/Cuts Required		(1,143,000)		
Funded Budget		38,845,229	4.77%	1,768,058
Revenue	Budgeted	Cherry Sheet		
Chapter 70	9,979,136	10,168,361	1.90%	189,225
SUBTOTAL: available from Ch 70	9,979,136	10,168,361		189,225
Transportation Reimbursement	990,000	1,050,000	6.06%	60,000
Medicaid Reimbursement	120,000	120,000	0.00%	-
Charter Reimbursement	309,000	309,000	0.00%	-
Interest Revenue	100,000	380,835	280.84%	280,835
Homeless/Foster Care Reimbursement		14,000		14,000
E&D for budget support	600,000	800,000	33.33%	200,000
E&D for contingency	280,000	280,000	0.00%	-
		-		-
Total Revenue	12,378,136	13,122,196	6.01%	744,060
Assessment Required	24,699,035	25,723,033	4.15%	1,023,998
Amherst	19,744,008	20,555,001	4.11%	810,993
Pelham	1,310,503	1,420,360	8.38%	109,857
Leverett	1,863,803	1,941,652	4.18%	77,849
Shutesbury	1,780,721	1,806,020	1.42%	25,299
	24,699,035	25,723,033	4.15%	1,023,998
				Difference
Additional use of E&D (reducing assessment to be paid)	Amherst	20,434,781	3.50%	120,219
	Pelham	1,412,324	7.77%	8,036
Assessments above represent the base for future.	Leverett	1,930,644	3.59%	11,008
	Shutesbury	1,793,663	0.73%	12,357
		25,571,413		151,620

Reduction of \$1,143,000

Trends & Looking Ahead

Emerging Patterns, Remaining Gaps, and Forward Planning

Across recent years, district data point to several consistent trends that shape both planning and budgeting at the secondary level. Student needs, particularly in the areas of academic intervention, special education services, English learner supports, and mental health, have grown in both intensity and complexity, while enrollment patterns and staffing structures have not always shifted at the same pace. At the same time, instructional outcomes in several areas have remained stable, reflecting effective practice, even as achievement gaps for high-needs student groups persist. Looking ahead, the district must continue to balance maintaining core secondary programming with addressing evolving student needs, strengthening intervention systems, and ensuring operational sustainability. Doing so will require disciplined planning, ongoing monitoring of trends, and continued alignment of resources to student need within a constrained fiscal environment.

Budget Alignment & Tradeoffs

Strategic Realignment and Decision-Making

Because the fiscal challenge is structural, the district's response must also be structural. Budget decisions were guided by the following principles:

- Protect core, student-facing instruction and graduation pathways
- Preserve mandated services and legal compliance
- Reduce duplication where possible
- Align staffing to enrollment and student need
- Use data, not anecdote, to guide decisions

Tradeoffs were unavoidable. Decisions were evaluated based on system impact, not individual preference, and were tested against School Committee priorities, including:

- Student safety and mental health
- Equity and tiered supports
- Program continuity across grades 7–12
- Adult practice, accountability, and compliance
- Graduation and postsecondary readiness

This approach ensures that reductions and adjustments are intentional, transparent, and values-aligned, rather than arbitrary.

Budget Reductions, Adjustments, and Additions – Guiding Framework

The reductions, adjustments, and additions presented in this budget reflect deliberate structural decisions made in response to enrollment decline, service intensity, and fiscal constraints. These decisions were guided by one central principle: preserve classroom instruction, protect mandated services, and maintain operational stability.

We began our innovative process with a clear calculation of the deficit following the 4 Towns meeting and a clearer understanding of what each Town could financially support. With that guidance, we reviewed the reduced FY27 assessments resulting from the additional use of Excess & Deficiency (E&D), as reflected in the revenue summary. With this adjustment, the revised assessments are as follows: Amherst at 3.5%, Pelham at 7.77%, Leverett at 3.59%, and Shutesbury at 0.73%, compared to the original base assessments: Amherst at 4.11%, Pelham at 8.38%, Leverett at 4.18%, and Shutesbury at 1.42%. Reviewing the budget through this lens allowed us to minimize reductions by approximately \$200,000, reducing the estimated deficit from \$1.3 million to \$1.14 million, which would otherwise have been required.

In addition, we conducted a thorough review of available grants and revolving funds to prevent further operating cuts wherever possible. Three positions are being transitioned to grant or revolving funding sources, and due to stronger athletics revenue collection, certain transportation costs are being shifted back to the athletics revolving fund. We are also including a preliminary estimate of \$175,000 in Rural School Aid to support the FY27 operating budget. These actions are not reductions in services, but strategic funding realignments outside of the general operating budget to protect student-facing programs.

Where reductions were still necessary, they were implemented, wherever possible, through natural attrition, vacancies, funding realignment, and structural efficiencies rather than layoffs. Non-instructional positions were reduced in scope rather than eliminated outright to ensure the system remains operational within financial parameters. This was intentional. An already strained system cannot absorb abrupt structural disruption without impact to students.

We did not approach this budget as a series of isolated cuts. We approached it as a structural recalibration. Staffing levels were reviewed against enrollment trends, seat utilization, caseload projections, and compliance requirements. Where enrollment declined, staffing was aligned accordingly. Where assessment demand or service intensity increased, targeted investments were made.

Budget Reductions, Adjustments, and Additions - Guiding Framework

These were difficult decisions. They required tradeoffs. However, each action was measured against whether it would preserve student experience, maintain graduation pathways, and protect high-impact services.

This budget reflects responsible stewardship. It acknowledges financial constraints without compromising our commitment to students. We made strategic adjustments in areas where impact could be minimized and prioritized investments where student needs demanded it.

They are grounded in data, aligned to Committee priorities, and structured to sustain the district beyond a single fiscal year. Our responsibility is not only to balance a budget, but to ensure that students continue to experience stability, access, and opportunity within a system that remains operational, compliant, and focused on success.

Budget Adjustments

Description	FTE	Dollar	Justification
Summit Teacher	1.0	-\$70,000	Moved to the Revolving Fund, as Summit serves students at risk of non-completion and credit loss, the stabilization pathway remains critical.
Shared Staff w/ Chestnut St Academy	4.76	-\$197,342	Shared Staffing with 6th Grade located within the Middle School reduces full-time building-based allocation
Rural School Aid		-\$175,000	Preliminary Estimate
Intervention Teacher to Title I	.43	-\$30,000	Grant funding applied to address Academic gaps that require continued intervention
Athletics Transportation		-\$21,427	As program revenue has grown, associated expenses have been realigned to the Revolving Fund.
Counselor	.50	-\$35,000	Grant Funding applied to allow us to maintain some counseling capacity.
Psychologist	.60	-\$42,000	Grant funding is applied to preserve compliance and meet the projected student needs that require psychological services.

Net Effect:

\$570,769 shifted – not eliminated – to protect student-facing structures while recalibrating funding streams.

Budget Additions

Description	FTE	Dollar	Justification
Psychologist	.60	\$42,000	This represents a staffing addition; however, it is fully offset through corresponding budget adjustments. There is no net increase to the district's overall staffing allocation or financial target.
BCBA	.80	\$44,800	Increasing behavioral complexity within an inclusion model requires targeted behavioral expertise to prevent escalation, support classroom stability, and reduce the risk of costly out-of-district placements. This investment strengthens in-district capacity and strategically offsets reductions in District specialized services.

Budget Reductions

Description	FTE	Dollar	Justification
Unit A Teaching	1.34	-\$93,800	<p>Enrollment has declined by 175 students since FY17. As part of our review, reductions were focused specifically on departments where 36–48% of class sections were running under 20 students. Maintaining staffing structures built for a significantly larger enrollment is not fiscally sustainable.</p> <p>Additionally, the use of retirement-based attrition rather than layoffs, we recalibrated section counts while preserving high-impact student supports and mandated services.</p>

Budget Reductions

Description	FTE	Dollar	Justification
Unit A SE	1.0	-\$70,000	<p>The STEPS program was intentionally designed to intervene with a high-risk 9th grade cohort. As that group advances to graduation, with strong success rates of up to 80% , the need for a standalone self-contained structure has diminished. Maintaining a full program model for fewer than 3 projected students would not align with enrollment-based staffing practices.</p> <p>The district will continue to provide required specialized services within existing Student Support Programs (SSP, our social-emotional program in ARHS) and Summit Academy structures, preserving support while responsibly aligning staffing to current caseload projections.</p>
Unit A Counseling	2.0	-\$140,000	<p>A review of counseling staffing levels across the region indicates that current Tier 1 caseloads are well below the national recommended student-to-counselor ratios. At the same time, enrollment has declined by nearly 13% over the past decade, requiring recalibration of staffing structures across departments.</p> <p>This year, critical positions remained vacant in order to prioritize hiring for direct grid-based and mandated services where student needs required specialized staffing. Additionally, the district maintains collaborative partnerships that provide on-site Tier 2 and Tier 3 counseling supports, ensuring students with higher-acuity needs continue to receive individualized intervention.</p> <p>Referral data for the upcoming school year shows that only three identified students across the region currently require the BRYT-specific program model. Given this projected need, the district is transitioning to a regionalized model of counseling service delivery. Under this structure, a BRYT regional counselor will provide coordinated services across schools rather than maintaining building-specific staffing that exceeds current enrollment demand.</p> <p>This is a shift in the service delivery model, not a withdrawal of support. Our responsibility is to ensure counseling services are structured around demonstrated student need while remaining fiscally sustainable.</p>

Budget Reductions

Description	FTE	Dollar	Justification
Unit C Paraeducator	3.0	-\$90,000	<p>The adjustment to Unit C paraprofessional staffing reflects programmatic restructuring based on updated caseload projections, current student needs, and legally mandated service requirements. Several of the positions identified for reduction are currently vacant, allowing the district to recalibrate staffing without displacing current employees.</p>
District Specialized Services	1.83	-\$108,000	<p>Projected regional caseloads for FY27 show a significant reduction in certain service areas compared to prior years. Based on enrollment projections and IEP-driven service modeling, speech and language service needs can be met within revised staffing levels.</p> <p>Specifically, the existing 3.0 Speech-Language Pathologists (SLPs) are projected to sufficiently cover anticipated caseloads across the Middle School, High School, and Summit Academy. However, projected assessment needs and psychological service demands for FY27 exceed prior-year allocation levels. As a result, psychological staffing is being adjusted to align with increased evaluation timelines, reassessment requirements, and projected student needs.</p> <p>This adjustment reflects alignment of staffing to documented and projected student demand—reducing capacity where service intensity has declined and increasing allocation where evaluation and psychological needs have grown—while continuing to meet all legally mandated service requirements</p>

Budget Reductions

Description	Dollar	Justification
CA Salary Reduction	-\$13,573	<p>A review of current Committee Action staffing and salary projections indicates that, due to turnover, projected salary expenditures for FY27 are lower than originally budgeted. This adjustment reflects alignment of the salary line with current personnel placement and compensation levels.</p> <p>This is not a programmatic reduction. It is a recalibration of the budget to reflect actual staffing patterns and projected expenditures.</p>
CO School Based Program Dev Stipends	-\$48,000	<p>As part of a review of non-salary expenditures, the district examined stipended work led by the Central Office outside of regular contractual hours. For FY27, certain supplemental program development and professional development activities for School-based personnel that occur beyond the standard workday will be postponed.</p> <p>This adjustment reflects a temporary deferral of additional compensated work outside normal responsibilities, rather than a reduction in core instructional programming or student services.</p>
Unit B Full Year Clerical	-\$38,540	<p>The adjustment to Unit B clerical positions reduces contractual workdays from 261 to 241 per year for both school-based and central office roles. This change aligns clerical work schedules more closely with the approved school calendar and periods when buildings are fully operational.</p> <p>In a constrained fiscal environment, the district reviewed non-instructional staffing structures to identify efficiencies that would not impact direct student services. Aligning clerical contracted days with school-based closures allows the district to preserve instructional and mandated student support positions while maintaining operational integrity.</p> <p>We recognize that this change is being implemented within an already strained system. This adjustment recalibrates contracted time rather than eliminating positions. Clerical coverage remains intact throughout the full instructional year, and compliance, reporting, and essential operational functions will continue to be met.</p>

Budget Reductions

Description	Dollar	Justification
Fringe Reduction	-\$57,018	<p>Fringe expenditures adjust proportionally to staffing levels. As positions were recalibrated to align with enrollment trends and programmatic restructuring, associated benefit costs decreased accordingly.</p> <p>It reflects updated FTE allocations, including staffing reductions and shared staffing models across buildings. Aligning fringe costs to current staffing ensures fiscal accuracy while preserving core instructional and mandated student services.</p>

FY27 Budget Actions Aligned to School Committee Priorities

Budget Action	Committee Priority	Justification	Example of Alignment
<p>Core Classroom Reduction (1.34 FTE)</p>	<p>Protect student-facing resources; Sustainability</p>	<p>36–48% of classes under 20 students; 13% enrollment decline requires section consolidation</p>	<p>Section consolidation prioritizes preservation of mandated services and high-need student supports over maintaining historically small class sections.</p>
<p>Unit A Special Education</p>	<p>Graduation readiness; Equity focus</p>	<p>Program achieved 80% graduation success; projected enrollment <5 students</p>	<p>Services sustained through SSP & Summit rather than standalone model</p>
<p>Unit A Counseling</p>	<p>Student safety & mental health; Sustainability</p>	<p>Regional caseload of 3 identified students for program model</p>	<p>Shift to regional BRYT counselor preserves services while aligning to enrollment</p>
<p>Unit C Paraprofessionals</p>	<p>Compliance alignment; Protect student-facing resources</p>	<p>Caseload and IEP modeling support restructure; vacancies used</p>	<p>Mandated services preserved; BCBA addition strengthens behavioral expertise</p>
<p>District Specialized Services (Psych Increase)</p>	<p>Compliance alignment; Equity focus</p>	<p>Assessment & psychological demand exceeds prior allocation</p>	<p>Prevents evaluation backlog and protects IDEA timelines</p>
<p>Psychologist (0.60 FTE Add)</p>	<p>Student safety & mental health</p>	<p>Increased evaluation and psychological service demand</p>	<p>Supports MS/HS/Summit compliance and student stabilization</p>

Budget Action	Committee Priority	Justification	Example of Alignment
BCBA (0.80 FTE Add)	Equity focus; Protect student-facing resources	Shift toward coordinated behavioral expertise	Reduces reactive para dependence; strengthens inclusion model
Clerical Days Reduction (261→241)	Protect student-facing resources	Align workdays to school calendar	Operational coverage maintained during instructional year
Stipend Deferrals	Program continuity; Fiscal stewardship	After-hours supplemental work postponed	Core instructional programming remains intact
Fringe Adjustment	Fiscal sustainability	Proportional to staffing recalibration	No independent benefit cuts; reflects FTE changes
Summit Teacher to Revolving Fund	Graduation readiness	Preserves stabilization pathway	Funding shift protects general fund instructional budget
Intervention to Title I	Equity focus; Gap closure	24–30 pt academic gaps require continued intervention	Maintains academic support without increasing local cost

FY27 Budget Hearing

Amherst-Pelham Regional School District

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Introductory Section

Budget Overview

Original Overview from Proposed Level Services Budget

The proposed Level Services budget for fiscal year 2027 (FY27) is \$39,988,229, a 7.9% increase or \$2,911,058 above FY26. The budget proposal represents an investment by the community in its children and their futures. This document articulates the specifics of where the investment is being made. While there are always areas for improvement, the regional schools continue to be one of the highest performing districts across western Massachusetts and the State. The FY27 budget proposal is designed to maintain academic excellence, continue to invest strategically in areas that improve outcomes for all students, and be fiscally responsible and responsive to feedback from member towns.

General Information

The Amherst-Pelham Regional School District serves the residents of Amherst, Leverett, Pelham and Shutesbury. The Amherst Regional Middle School serves grades seven and eight, the Amherst Regional High School serves grades nine through twelve, and Summit Academy provides an alternative educational option for students in grades eight through twelve, with special education needs, who learn best in an alternative setting from the main campus. The regional district also accepts students through the state's school choice program at both the middle and high schools.

Organizational Section

Amherst-Pelham Regional School Committee

The Amherst-Pelham Regional School Committee is comprised of the five elected representatives to the Amherst School Committee, two of the elected members of the Pelham School Committee, and one member each from the elected representatives to the Leverett and Shutesbury School Committees. The School Committees from Pelham, Leverett and Shutesbury each appoint their Regional representatives from among their membership. The Chair of the ARHS Student Advisory Committee also serves as an ex-officio, non-voting member of the Regional School Committee, as required by Massachusetts General Law Chapter 71, Section 38M. The current Regional School Committee members are:

Sarahbess Kenney, Chair
Pelham

William Sherr, Vice Chair
Pelham

Laura Jane Hunter
Amherst

Andrew Hart
Amherst

Sarah Marshall
Amherst

Bridget Hynes
Amherst

Deborah Lee Leonard
Amherst

Tim Shores
Leverett

Anna Heard
Shutesbury

Amherst-Pelham Regional Administration

Central Administration

E. Xiomara Herman, Ed.D.
Superintendent

Tonya McIntyre
Executive Director of Student Academic Success

Marta Guerva
Executive Director of Family Advocacy & Student
Wellbeing

Shannon Bernacchia
Executive Director of Finance & Operations

Jennifer Ortiz
Executive Director of Strategy & Human
Resources

Jerry Champagne
Director of Information Services

Michael Gallo O'Connell
Director of Operations

JoAnn Smith
Interim Director of Student Services

School Administration

Talib Sadiq
Principal, High School

Miki Gromacki
Assistant Principal, High School

Samantha Camera
Assistant Principal High School

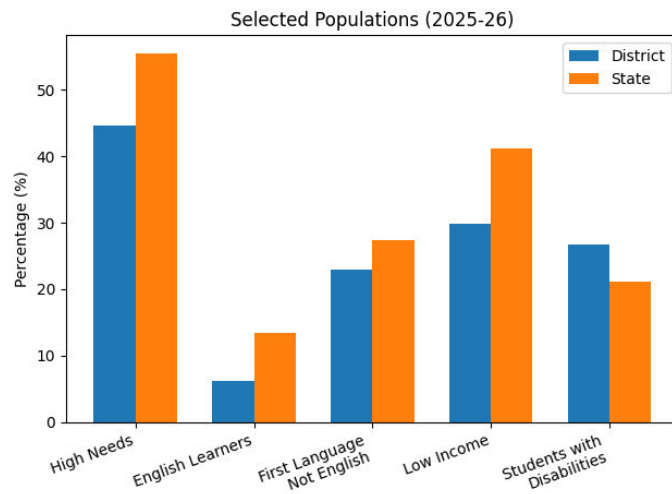
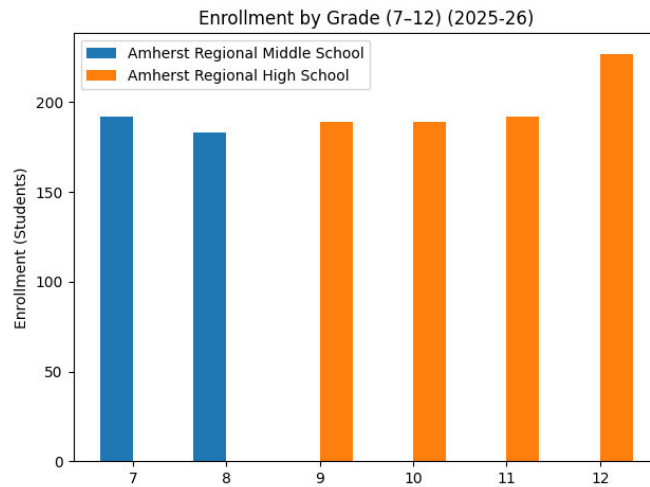
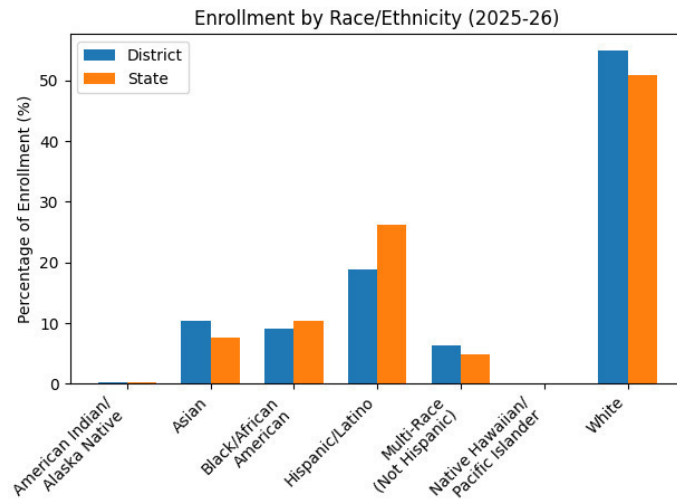
Diane Chamberlain
Principal, Summit Academy

Juan Rodriguez
Principal, Middle School

Jessica Nardizzi
Assistant Principal, Middle School

Victoria Dawson
Athletic Director

Student Demographics & Populations



Source: DESE District Profiles

Budget Planning & Preparation

Regional budget planning requires a dual track approach. The first track involves projecting the expenditures that will comprise the expenditure budget. These expenditures are paid through payroll or accounts payable. In general, employees are paid through payroll and everything else is paid through accounts payable. The second track is identifying the revenue sources that will pay for the expenditure budget. Some revenue sources are known at the time of budget planning and others have to be estimated based upon experience and the best information available at the time. Each track is explained in further detail below.

Expenditure budget planning is a lengthy process that begins in October. The first step is to prepare a level services budget. In our district, a level services budget is defined as taking the current year's level of services and projecting that level of services forward one year. There are many factors that are considered when projecting forward one year including enrollment changes, rate changes for expenses such as utilities or insurances, staff turnover, retirements and contracted salary increases.

Payroll is the largest expenditure in the budget and consequently requires the most amount of planning time. Every year in November, the Business Office takes a snapshot of current payroll. This snapshot is a moment in time record of current staffing levels. Typically, by November most open positions are filled and employees are in the positions that they will hold for the rest of the year. At this point, contracted salary increases are projected. Contracted salary increases result from cost of living adjustments, movement along a negotiated salary schedule based upon length of employment, and additional payments for achieving longevity benchmarks. The Business Office then works in conjunction with Human Resources to make adjustments to the snapshot. These adjustments include:

- Enrollment changes which may mean the addition or reduction of a position
- Known grant funding shortages
- Known retirements which will result in a new teacher being hired, typically less expensive
- Known leaves of absences which will result in a new teacher being hired, typically less expensive

The end result is a level services projection of payroll.

Other expenditures such as health and liability insurance, utilities, tuitions, and transportation are projected using techniques that combine experience with the most up-to-date information. These techniques have been proven to be reliable over many years.

At this point, in late November, the level services expenditure budget is complete. The Superintendent will work with Principals, Directors, and the School Committee to identify potential additions to the level services budget from new initiatives and/or legal mandates. The projected cost of the additions is added to the level services budget to produce a total expenditure budget.

The second track of regional budget planning is identifying the revenue sources that will pay for the expenditure budget. The revenue sources that fund the expenditure budget are member town assessments, chapter 70 state aid, chapter 71 regional transportation reimbursement, chapter 46 charter tuition reimbursement, Medicaid reimbursement, and interest revenue.

Member town assessments comprise the largest portion of the revenue budget. In December, the district begins working with the member towns to determine a sustainable level of assessment funding for the following year. This process is aided by the existence of a “Four Towns Meeting” in December where town council members, select board members, and finance committee members from each member town come together to discuss the member town assessments for the following year. Typically, these meetings result in a consensus among member towns as to the amount of assessment funding that the Regional district can expect to receive the following year.

Chapter 70 aid comes from the state of Massachusetts; it reflects the Regional School district’s portion of Massachusetts’ budget for education. The exact amount of Massachusetts’ budget for education is not known until long after the Regional School district’s budget is voted. Therefore, Chapter 70 aid is estimated based upon the best information available at the time. Fortunately, there is an early indicator of what Chapter 70 aid will be. The Governor releases a budget proposal in January or February. While this is just a proposal, it does provide insight into the state’s expectations. For example, if the Governor increases Chapter 70 aid by 2% in his proposal it means we can reasonably expect some increase in funding.

Chapter 71 regional transportation reimbursement also comes from the state of Massachusetts and represents one incentive of regionalization. Non-regional school districts do not receive chapter 71 reimbursements. This amount is also estimated since it relies upon the state’s budget. Reimbursement equals a percentage of certain transportation costs reported in the district’s end of the year report. In short, the district receives partial reimbursement for students transported who live over one and a half miles away from school.

Chapter 46 charter school tuition reimbursement comes from the state and provides partial relief to school districts that have students electing to attend charter schools. The reimbursement calculation is complex and is subject to appropriation within the state budget.

Medicaid reimbursement derives from the district providing healthcare related services as allowable under federal/state Medicaid rules to eligible students under the Individuals with Disabilities Education Act (IDEA). IDEA requires that a free appropriate public education be provided to all children with disabilities between the ages of three years and twenty-two years. School districts may seek reimbursement for certain services provided to students in accordance with their individual education plan (IEP).

Interest revenue is derived from the interest earned on the school district’s monies held in interest bearing accounts.

The sum of the revenue sources described above represents the total revenue budget. The final step is to compare the revenue budget to the expenditure budget. Typically, the revenue budget is lower than the expenditure budget which means that certain costs must be removed from the expenditure budget. The Superintendent leads this process with help from Principals, Directors, and the School Committee. The end result is that the total expenditures budget equals the total revenue budget. The planning process is completed in February, just in time to be voted on. After School Committee votes to approve

the proposed budget, each member town must also vote to approve its individual assessment. If all of the Towns approve, the proposed budget becomes final and is ready for the start of the new fiscal year.

Local Funding Structure

The Amherst-Pelham Regional School District's operating budget is supported by state, local, and internal funding sources.

Support from the state comes chiefly through Chapter 70 aid. The Chapter 70 program is the major program of state aid to public elementary and secondary schools. In addition to providing state aid to support school operations, it also establishes minimum spending requirements for each school district and minimum requirements for each municipality's share of school costs. The state also provides funding for Transportation Reimbursement to offset a portion of eligible costs, and Charter Tuition Reimbursement to offset a portion of the increase in tuitions experienced by the District.

The district generates some revenue streams on its own. The regional district accepts School Choice students from other districts and receives tuition, as well as reimbursement for any special education costs incurred, from sending districts. The district also submits claims for reimbursable medical services to the federal Medicaid program and benefits from partial reimbursement of those costs. Two other small sources of funding are from reimbursement for administering grants and from earned income from the district's cash accounts. A final source of internal funding is the use of funds from E&D, funds available for budget support from the district's general fund.

Local support comes from the district's member towns: Amherst, Leverett, Pelham, and Shutesbury. The assessments to member towns form the bulk of the funding for the operating budget. The Regional Agreement stipulates that the total amount to be assessed to member towns be allocated proportionally based on the rolling five-year average enrollment from each town.

The regional school district also has other special purpose funding. These funding sources include federal and state grants, reimbursement under the Special Education Circuit Breaker program, and fee for services for specific programs or services.

The capital needs of the regional school district are addressed systematically each year. The prior year's plan is reviewed and an updated ten-year plan is developed. The School committee votes to approve projects for the following year and votes to approve the funding necessary. As an independent quasi-governmental entity the district has the option to enter into debt obligations to fund capital expenses. This will be discussed further in the Capital Expenditures section of this document.

The regional school district and its schools are also fortunate to receive a number of gifts from community businesses and individuals.

Fund Types

To ensure the proper segregation of resources and to maintain proper accountability, the accounting system of the Amherst-Pelham Regional School District is organized and operated on a fund basis. Each fund is a separate fiscal entity and is established to conduct specific activities and objectives in

accordance with statutes, laws, regulations, and restrictions or for specific purposes. This system divides available funds into separate entities within the organization to ensure that the money is being spent where it was intended

The regional school district has four types of governmental funds, the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds. The Special Revenue Funds include Grant Funds and Revolving Funds.

The General Fund

The General Fund is the core of the schools' financial operations. This is the fund that supports the annual budget that the School committee approves and the Town Meetings of member towns vote to fund each year. At the end of the fiscal year all unexpended resources budgeted for that specific fiscal year revert to the general fund.

- **E&D**—At the end of the fiscal year, after the general fund's assets and liabilities have been accounted for, fund balances fall into several categories: reserved for encumbrances or expenditures, reserved for the reduction of the subsequent year's assessments to member towns, or undesignated and unencumbered funds. This last category, "undesignated and unencumbered funds" is also referred to as Excess and Deficiency, or E&D. E&D is similar to "Free Cash" in a city or town, available for support of the district's overall budget in subsequent years.

Special Revenue Funds

Special Revenue Funds may only be established around one or more revenue sources that are restricted or committed to purposes other than capital projects or debt service. The Special Revenue Funds include Grant Funds and Revolving Funds

- **Grant Funds**—State and federal grants are subject to legislative approval and are either competitive or entitlements. In addition, grants may be received from private sources. Grant applications, once approved by the School Committee, must be submitted to and approved by the appropriate awarding agency. Grant funds are intended to supplement funding from local appropriations for specific target areas. Because these funds are awarded on an annual basis, any funds not expended must be returned to the awarding agency unless otherwise stated at the time of the award. Money expended from grants is subject to School Committee approval.

The regional school district has benefitted from a number of Grants over the years. These are discussed further in the Grants section.

- **Revolving Funds**—Revolving Funds can be established only for specific purposes governed by statute. Generally, the revenue generated for these funds is

derived from fees charged for a non-mandated service or activity (before and after school programs, athletics, building usage, etc.). The budgets for these funds are not subject to the annual adoption/approval process. However, expenditures from these funds must be related specifically to the purpose for which the fund was established. Any money left in the fund at the end of the year carries forward into the next year, and the fund remains open unless, or until the revenue generating activity ceases to exist.

The regional school district has a number of Revolving Funds including the Athletics Fund, the Circuit Breaker Fund, and the Special Education Services Fund. These are discussed further in the Revolving Funds section.

CAPITAL PROJECT FUNDS

Capital Project Funds may only be established around one or more revenue sources that are restricted or committed to capital projects. This includes building construction, building renovation, or other capital outlay. The capital projects plan is discussed further in the Capital Expenditures section.

DEBT SERVICE FUNDS

Debt Service Funds may only be established to account for the maturing principal and interest of the regional district's debt obligations.

The regional school district's debt service plan is discussed further in the Capital Expenditures section.

The Budgetary Basis of Accounting (Modified Accrual)

The Amherst-Pelham Regional School District uses the modified accrual basis of accounting. This is an accounting method commonly used by government agencies that combines accrual-basis accounting with cash-basis accounting. Modified accrual accounting recognizes revenues when they become available and measurable and recognizes expenditures when liabilities are incurred.

At the close of the fiscal year, certain expenses will not have been paid because either the goods have not yet been delivered or the invoices for goods delivered have not yet been received. Since the goods had been contracted for during the fiscal year, funds from that fiscal year are encumbered (reserved) for those expenditures and are not included in any "left over" funds returned to the general fund at the close of the fiscal year. In this manner expenses incurred during a fiscal year, even if not paid until the beginning of the following fiscal year, do not draw on funds budgeted for that following fiscal year.

Annual Reporting Requirements

Every school district in Massachusetts must submit an End of Year Financial Report to the Department of Elementary and Secondary Education (DESE) each year. Schools must also submit Final Financial Reports for each grant received from either state or federal awarding authorities. Each year an independent

outside audit firm conducts an annual audit of the financial operations of the schools and its programs. In addition, an independent audit is conducted on the End of Year Financial Report and of all Federal Grants reports.

Budget Administration and Management Process

The FY2027 Budget proposal will be voted on in the Spring of 2026. If approved, the budget will be entered into the district's accounting system. This system allows district employees to compare actual expenditures to the voted budget. On July 1st, 2026 the FY2027 Budget goes into effect. From this point forward, all expenses incurred will be charged against the FY2027 Budget.

A purchase order is generated whenever the district needs to buy something such as textbooks or computers. One purpose of the purchase order is to verify that funding is available. Occasionally there may not be enough funds available in a certain account. In that case, a budget transfer must be completed. The district has budget transfer forms that allow available funds to be moved from one account to another, given proper authorization is in place.

The School Committee is given a quarterly report that compares the district's actual expenditures to the budget. The report also includes projections of annual expenditures which helps the School Committee maintain fiscal control over the district.

Financial Section

The Consolidated Spending Plan

The Consolidated Spending Plan shows expenditures from all sources, not including capital projects.

The General Fund

This is the annual budget that the School Committee approves and member towns, at Town Meeting and the Amherst Town Council, vote to fund each year. At the end of the fiscal year all unexpended resources budgeted for that specific fiscal year revert to the general fund, available for support of future obligations.

Special Revenue Funds may only be established around one or more revenue sources that are restricted or committed to purposes other than capital projects or debt service. The Special Revenue Funds include Grant Funds and Revolving Funds

Revolving Funds

Revolving Funds can be established only for specific purposes governed by statute. Generally, the revenue generated for these funds is derived from fees charged for a non-mandated service or activity (athletics, parking, Special Education services, building usage, etc.). The budgets for these funds are not subject to the annual adoption/approval process. However, expenditures from these funds must be related specifically to the purpose for which the fund was established. Any money left in the fund at the end of the year carries forward into the next year, and the fund remains open unless, or until the revenue generating activity ceases to exist.

Grant Funds

State and federal grants are subject to legislative approval and are either competitive or entitlements. In addition, grants may be received from private sources. Grant applications, once approved by the School Committee, must be submitted to and approved by the appropriate awarding agency. Grant funds are intended to supplement funding from local appropriations for specific target areas. Because these funds are awarded on an annual basis, any funds not expended must be returned to the awarding agency unless otherwise stated at the time of the award.

Capital project funds are created to manage construction projects and other projects that relate to fixed assets.

Capital Funds

This is the annual capital plan that the School committee approves and member towns, at Town Meeting, vote to fund each year. These funds extend beyond a fiscal year until the capital project is complete.

AMHERST PELHAM REGIONAL SCHOOL DISTRICT
FY 2027 BUDGET
CONSOLIDATED SPENDING PLAN

Category	General Fund	Special Revenue Funds		Capital Funds	FY27
	Appropriation	Grant Funded	Revolving Funds	Fixed Assets	Total Spending
Regular Education	6,825,620	685,500	1,350,000	-	8,861,120
Special Education	8,442,887	450,000	977,917	-	9,870,804
Substitutes	251,010	-	-	-	251,010
Other Programs	3,197,799	-	177,896	-	3,375,695
Student Programs & Support Services	3,093,657	-	200	-	3,093,857
Administration	3,769,401	-	-	-	3,769,401
Facilities	2,073,475	-	5,600	497,000	2,576,075
Transportation	2,272,692	-	-	-	2,272,692
Food Services	-	-	740,849	-	740,849
Insurance & Benefits	9,685,168	-	-	-	9,685,168
Contingencies	96,520	-	-	-	96,520
School Committee Reserve	280,000	-	-	-	280,000
Total	39,988,229	1,135,500	3,252,462	497,000	44,873,191
Additions and Reductions	-	-	-	-	-
TOTAL SPENDING	39,988,229	1,135,500	3,252,462	497,000	44,873,191

The General Fund Budget

The General Fund is the core of the schools' financial operations.

This is the annual budget that the School committee approves and member towns, at Town Meeting/Council, vote to fund each year. At the end of the fiscal year all unexpended resources budgeted for that specific fiscal year revert to the general fund, available for support of future obligations.

The Revenue Budget

The regional school district's budget is supported by a number of funding sources. These include Chapter 70 aid and transportation aid from the state, assessments to member towns, and a variety of other sources.

Chapter 70 State Aid

The first official projection of Chapter 70 aid for FY2027 will be the Governor's budget released in January. This is the beginning of the legislative process and the final allocation of state aid will not be determined for several months. For purposes of developing the Region's budget, Chapter 70 Aid is assumed to increase \$30 per student.

Assessments to Member Towns

In December 2025, preliminary fiscal year 2027 Budget Guidelines were issued by the Town of Amherst. They requested that the Regional assessment to the town of Amherst be held to a 3.5% increase. Further discussion of assessments to member towns is slated for "Four Town Meetings" with the Select Boards, Town Councilors, Finance Committees, and School Committee members from each member town.

Other Sources of Budget Support

Transportation Reimbursement – The state reimburses a portion of a regional school district's transportation cost for students living more than 1.5 miles from school.

Medicaid Reimbursement – The district bills the Medicaid program for certain health-related services provided to students.

Charter Reimbursement - The state provides tuition reimbursement, also referred to as Chapter 46 aid, to offset the overall increase in tuition at a district.

Fund Balance for OPEB Contributions – Funding comes from prior year revenues that are designated by vote of the regional school committee for OPEB (Other Post-Employment Benefits).

Medicare Part D Reimbursement – Funding comes reimbursements related to retiree health insurance.

Interest Revenue - The regional school district holds its cash in interest bearing accounts. Interest revenue is available for general budget support.

E&D for Budget Support - The regional district's unreserved and undesignated fund balance (E&D), or the "surplus revenue" account, is similar to the reserve account in a town. As the district's reserve account it is important to maintain adequate balances and a multi-year perspective. The district's goal is to maintain an E&D balance equal to at least 3% of the sum of the general fund budget and the capital budget. Massachusetts law Ch. 71, section 16B ½ places a strict cap of 5% on E&D funds.

E&D for Contingency – Each year a provision for unforeseen contingencies is included in the budget. This contingency cannot be used without further vote by the School Committee. It has been funded at \$280,000 for the past five years.

Revenue Forecast

The FY27 revenue budget on the next page includes the forecast of the Member Towns assessments based on the Statutory Method outlined within our regional agreement. The revenue line items are generally projected conservatively.

AMHERST-PELHAM REGIONAL SCHOOL DISTRICT

Date: 2.17.26

	Final FY26	FY27 Level Services		Change
Operating Budget	37,077,171	39,988,229	7.85%	2,911,058
Adjustments/Cuts Required		(1,143,000)		
Funded Budget		38,845,229	4.77%	1,768,058
Revenue	Budgeted	Cherry Sheet		
Chapter 70	9,979,136	10,168,361	1.90%	189,225
SUBTOTAL: available from Ch 70	9,979,136	10,168,361		189,225
Transportation Reimbursement	990,000	1,050,000	6.06%	60,000
Medicaid Reimbursement	120,000	120,000	0.00%	-
Charter Reimbursement	309,000	309,000	0.00%	-
Interest Revenue	100,000	380,835	280.84%	280,835
Homeless/Foster Care Reimbursement		14,000		14,000
E&D for budget support	600,000	800,000	33.33%	200,000
E&D for contingency	280,000	280,000	0.00%	-
		-		-
Total Revenue	12,378,136	13,122,196	6.01%	744,060
Assessment Required	24,699,035	25,723,033	4.15%	1,023,998
Amherst	19,744,008	20,555,001	4.11%	810,993
Pelham	1,310,503	1,420,360	8.38%	109,857
Leverett	1,863,803	1,941,652	4.18%	77,849
Shutesbury	1,780,721	1,806,020	1.42%	25,299
	24,699,035	25,723,033	4.15%	1,023,998
				Difference
Additional use of E&D (reducing assessment to be paid)	Amherst	20,434,781	3.50%	120,219
	Pelham	1,412,324	7.77%	8,036
Assessments above represent the base for future.	Leverett	1,930,644	3.59%	11,008
	Shutesbury	1,793,663	0.73%	12,357
		25,571,413		151,620

The Expense Budget

The following page presents the budget summarized by functional areas. These are further sorted by Payroll Accounts and Expense Accounts.

AMHERST-PELHAM REGIONAL SCHOOL DISTRICT

FY2027 PROPOSED BUDGET GENERAL FUND APPROPRIATION

2/17/2026

	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	\$\$ CHANGE FY27-FY26
<u>PAYROLL ACCOUNTS</u>						
Regular Education	6,104,289	6,046,650	6,364,953	6,329,037	6,609,234	280,197
Special Education	5,959,853	6,074,076	5,779,581	6,584,890	6,824,379	239,489
Student Programs & Support Services	2,256,410	2,254,086	2,595,074	2,518,799	2,852,984	334,185
School Administration	1,251,257	1,520,600	1,328,442	1,456,797	1,701,751	244,954
Central Administration	1,013,723	1,152,739	1,206,902	1,139,942	1,195,560	55,618
Facilities	751,774	862,167	943,601	900,809	962,077	61,268
Transportation	482,186	476,598	449,553	543,138	572,278	29,140
Total Salaries	17,819,493	18,386,916	18,668,106	19,473,412	20,718,264	1,244,852
Substitutes	233,210	296,789	267,791	193,996	251,010	57,014
<u>EXPENSE ACCOUNTS:</u>						
Regular Education	158,496	188,708	178,193	222,386	216,386	(6,000)
Special Education	1,665,034	2,026,174	1,685,984	1,427,667	1,618,508	190,841
Other Programs	2,667,072	2,449,635	2,913,596	2,786,252	3,197,799	411,547
Student Programs & Support Services	157,990	156,611	310,617	233,319	240,673	7,354
School Administration	46,788	64,301	36,485	73,839	69,231	(4,608)
Central Administration	394,644	674,565	810,652	672,494	802,859	130,365
Facilities	263,100	242,785	256,518	292,922	374,161	81,239
Utilities	383,501	58,675	587,198	698,524	737,237	38,713
Transportation	1,184,748	1,293,430	1,385,827	1,573,951	1,700,414	126,463
Food Services	-	15,645	-	2,500	-	(2,500)
Health Insurance						-
Employees	3,071,025	2,970,938	2,840,606	3,953,146	4,289,163	336,017
Retirees	1,793,386	1,804,086	2,081,357	2,198,915	2,478,858	279,943
Other Insurance & Benefits	2,499,973	2,800,325	2,981,642	2,933,636	2,917,147	(16,490)
Contingencies & Reserves	11,107	171	622	503,500	376,520	(126,980)
Total Expense Accounts	14,296,864	14,746,050	16,069,298	17,573,051	19,018,956	1,445,905
LEVEL SERVICES TOTAL	32,349,567	33,429,755	35,005,195	37,240,459	39,988,229	2,747,770
Additions and Reductions	-	-	-	(163,288)	-	163,288
BUDGET TOTAL	32,349,567	33,429,755	35,005,195	37,077,171	39,988,229	2,911,058

Tracking Changes to the Budget During Budget Development

During budget development the net of all changes to the level services budget is indicated by a single change number affecting the bottom line.

The detailed, specific changes are noted in a single document that reflects a) additions to the budget for specific purposes, and b) reductions to the budget to meet funding levels. This places all changes in one location, eliminating the need to hunt through individual lines to find changes.

The line-by-line budget reflects the level services budget developed for the next year in the context of the current year budget and prior year's actual expenditures. The net of the budget adjustments to be made are included on a control account line.

AMHERST-PELHAM REGIONAL SCHOOL DISTRICT
FY27 BUDGET

BUDGET ADJUSTMENTS / ADDITIONS / (REDUCTIONS)
to Level Services Budget

Department	Description	FTE	\$\$	Total
Budget Adjustments *(note these are not reductions in staffing but change in funding)*				
	Summit Teacher to Revolving Fund	1.00	(70,000)	(70,000)
	Split Staffing with Chestnut St Academy	4.76	(197,342)	(197,342)
	Rural School Aid		(175,000)	(175,000)
	Intervention Teacher to Title I	0.43	(70,000)	(30,000)
	Contracted Athletics Transportation to Athletic Revolving		(21,427)	(21,427)
	Counselor Position to Grant			(35,000)
	Psychologist Due to Projected Needs to Grant			(42,000)
		6.19		(570,769)
Budget Additions				
	Psychologist Due to Projected Needs	0.60	70,000	42,000
	BCBA Due to Projected Needs	0.80	56,000	44,800
		1.40		86,800
Budget Reductions				
	Reduction of Core Classroom due to 36-48% of classes running under 20 students (natural attrition .67)	1.34	(70,000)	(93,800)
	Unit A SE (vacant)	1.00	(70,000)	(70,000)
	Unit A Counseling	2.00	(70,000)	(140,000)
	Unit C Paraeducator	3.00	(30,000)	(90,000)
	District Specialized Services Due to Caseload Reduction	1.83	(108,100)	(108,100)
	Reduction in Committee Action Salary Due to Turnover		(13,573)	(13,573)
	Reduction in Central Office's School Based Program Dev Stipends			(48,000)
	Unit B Full Year Clerical Reduction (261 days to 241 days)			(38,540)
	Reduction in Fringe Due to Staffing Reductions & Split Staff			(57,018)
		9.17		(659,031)
Net Budget Adjustments / Additions / (Reductions)				
		(7.77)		(1,143,000)
			Target	(1,143,000)
			Amt to Reach Target	(0)

General Fund
Line Item Budget

AMHERST-PELHAM REGIONAL SCHOOL DISTRICT
FISCAL YEAR 2027 BUDGET

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Add/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
English Department												
High School	Payroll	00500H1	511300	Department Head	148	146	-	3,808	3,847		3,847	39
High School	Payroll	00500H1	511400	Teachers	564,419	435,757	561,587	606,570	634,067		634,067	27,497
				Total	564,567	435,904	561,587	610,378	637,914	-	637,914	27,536
High School	Expense	00500H4	533800	Field Trips	-	-	-	-	-		-	-
High School	Expense	00500H4	551000	Instructional Supplies	-	-	535	2,700	2,700		2,700	-
High School	Expense	00500H4	551100	Textbooks	3,133	3,189	3,231	5,000	5,000		5,000	-
High School	Expense	00500H4	551600	Instructional Technology	-	-	-	-	-		-	-
				Total	3,133	3,189	3,766	7,700	7,700	-	7,700	-
Middle School	Payroll	00500M1	511300	Curriculum Leader	2,339	2,249	2,339	2,339	2,339		2,339	-
Middle School	Payroll	00500M1	511400	Teachers	367,836	382,567	350,172	360,586	371,314		371,314	10,728
Middle School	Payroll	00500M1	511401	Intervention Teachers	-	-	-	-	-		-	-
				Total	370,175	384,816	352,511	362,925	373,653	-	373,653	10,728
Middle School	Expense	00500M4	551000	Instructional Supplies	-	320	244	302	302		302	-
Middle School	Expense	00500M4	551100	Textbooks	4,159	4,071	3,752	4,187	4,187		4,187	-
Middle School	Expense	00500M4	551600	Instructional Technology	-	185	-	329	329		329	-
				Total	4,159	4,575	3,996	4,818	4,818	-	4,818	-
				Total English Department	942,034	828,484	921,860	985,821	1,024,085		1,024,085	38,264
											-	-

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Math Department												
High School	Payroll	01000H1	511300	Department Head	4,543	4,427	4,195	4,427	4,427		4,427	-
High School	Payroll	01000H1	511400	Teachers	155,328	237,092	234,659	167,599	189,742		189,742	22,143
High School	Payroll	01000H1	511401	Intervention Teachers	55,919	57,535	16,172	-	-		-	-
High School	Payroll	01000H1	511500	Paraeducators	-	-	259	-	-		-	-
				Total	215,791	299,054	255,284	172,026	194,169	-	194,169	22,143
High School	Expense	01000H4	551000	Instructional Supplies	1,738	1,425	1,297	3,000	3,000		3,000	-
High School	Expense	01000H4	551100	Textbooks	-	-	2,084	2,500	2,500		2,500	-
High School	Expense	01000H4	551600	Instructional Technology	-	5,639	1,638	2,500	2,500		2,500	-
				Total	1,738	7,064	5,020	8,000	8,000	-	8,000	-
Middle School	Payroll	01000M1	511300	Curriculum Leader	-	-	-	2,339	2,339		2,339	-
Middle School	Payroll	01000M1	511400	Teachers	135,524	86,769	340,215	72,756	84,992		84,992	12,236
Middle School	Payroll	01000M1	511401	Intervention Teachers	-	-	55,245	-	-		-	-
Middle School	Payroll	01000M1	511500	Paraeducators	-	-	-	-	-		-	-
				Total	135,524	86,769	395,460	75,095	87,331	-	87,331	12,236
Middle School	Expense	01000M4	551000	Instructional Supplies	2,519	3,764	574	3,700	3,700		3,700	-
Middle School	Expense	01000M4	551100	Textbooks	-	-	187	1,500	1,500		1,500	-
Middle School	Expense	01000M4	551600	Instructional Technology	-	-	-	-	-		-	-
				Total	2,519	3,764	761	5,200	5,200	-	5,200	-
				Total Math Department	355,572	396,651	656,525	260,321	294,700	-	294,700	34,379
											-	-

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Science Department												
High School	Payroll	01500H1	511300	Department Head	3,157	305	7,694	3,963	3,963		3,963	-
High School	Payroll	01500H1	511400	Teachers	661,522	725,741	655,181	691,327	637,359		637,359	(53,968)
High School	Payroll	01500H1	511500	Paraeducators	22,890	30,761	30,211	24,663	43,343		43,343	18,680
				Total	687,570	756,807	693,086	719,953	684,665	-	684,665	(35,288)
High School	Expense	01500H4	524400	Maintenance of Equipment	-	-	-	-	-		-	-
High School	Expense	01500H4	551000	Instructional Supplies	16,309	9,475	12,450	9,000	9,000		9,000	-
High School	Expense	01500H4	551100	Textbooks	-	-	-	4,000	4,000		4,000	-
High School	Expense	01500H4	551600	Instructional Technology	-	-	-	-	-		-	-
High School	Expense	01500H4	585000	New Equipment	-	-	-	-	-		-	-
High School	Expense	01500H4	587000	Replacement Equipment	-	-	-	-	-		-	-
				Total	16,309	9,475	12,450	13,000	13,000	-	13,000	-
Middle School	Payroll	01500M1	511300	Curriculum Leader	1,979	2,249	-	2,339	2,339		2,339	-
Middle School	Payroll	01500M1	511400	Teachers	398,704	367,742	372,578	413,053	405,198		405,198	(7,855)
				Total	400,683	369,991	372,578	415,392	407,537	-	407,537	(7,855)
											-	-
Middle School	Expense	01500M4	524400	Maintenance of Equipment	16	550	-	700	700		700	-
Middle School	Expense	01500M4	533800	Field Trips	-	-	-	100	100		100	-
Middle School	Expense	01500M4	551000	Instructional Supplies	6,101	5,192	3,354	6,226	6,226		6,226	-
Middle School	Expense	01500M4	551100	Textbooks	152	-	-	500	500		500	-
Middle School	Expense	01500M4	585000	New Equipment	297	-	-	500	500		500	-
Middle School	Expense	01500M4	587000	Replacement Equipment	-	-	-	532	532		532	-
				Total	6,566	5,741	3,354	8,558	8,558	-	8,558	-
Total Science Department					1,111,128	1,142,014	1,081,469	1,156,903	1,113,760	-	1,113,760	(43,143)
											-	-

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Add/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Social Studies Department												
High School	Payroll	02000H1	511300	Department Head	3,499	3,538	-	3,538	3,538		3,538	0
High School	Payroll	02000H1	511400	Teachers	499,469	546,809	558,915	565,215	581,754		581,754	16,539
				Total	502,968	550,347	558,915	568,753	585,292	-	585,292	16,539
High School	Expense	02000H4	551000	Instructional Supplies	275	707	168	2,265	2,265		2,265	-
High School	Expense	02000H4	551100	Textbooks	2,746	-	5,500	5,500	5,500		5,500	-
High School	Expense	02000H4	551600	Instructional Technology	-	-	-	-	-		-	-
				Total	3,020	707	5,668	7,765	7,765	-	7,765	-
Middle School	Payroll	02000M1	511300	Curriculum Leader	2,339	540	-	2,339	2,339		2,339	-
Middle School	Payroll	02000M1	511400	Teachers	359,946	319,210	375,195	383,138	394,937		394,937	11,799
				Total	362,285	319,749	375,195	385,477	397,276	-	397,276	11,799
Middle School	Expense	02000M4	551000	Instructional Supplies	553	873	1,245	1,000	1,000		1,000	-
Middle School	Expense	02000M4	551100	Textbooks	1,378	1,385	573	1,000	1,000		1,000	-
Middle School	Expense	02000M4	551600	Instructional Technology	-	-	465	493	493		493	-
				Total	1,931	2,258	2,284	2,493	2,493	-	2,493	-
Total Social Studies Department					870,205	873,061	942,061	964,488	992,826	-	992,826	28,338

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Health Education Department												
High School	Expense	02500H4	551000	Instructional Supplies	-	72	60	500	500		500	-
High School	Expense	02500H4	551100	Textbooks	-	-	-	-	-		-	-
High School	Expense	02500H4	551600	Instructional Technology	-	-	-	-	-		-	-
				Total	-	72	60	500	500	-	500	-
Middle School	Payroll	02500M1	511400	Teachers	73,671	89,200	96,617	97,403	100,325		100,325	2,922
				Total	73,671	89,200	96,617	97,403	100,325	-	100,325	2,922
Middle School	Expense	02500M4	551000	Instructional Supplies	-	-	-	-	-		-	-
Middle School	Expense	02500M4	551600	Instructional Technology	-	-	-	-	-		-	-
				Total	-	-	-	-	-	-	-	-
Total Health Education Department					73,671	89,272	96,677	97,903	100,825	-	100,825	2,922

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Art Department												
High School	Payroll	03000H1	511300	Department Head	3,267	3,267	3,267	3,267	3,267		3,267	-
High School	Payroll	03000H1	511400	Teachers	311,863	414,012	428,851	443,976	460,252		460,252	16,276
				Total	315,130	417,278	432,117	447,243	463,519	-	463,519	16,276
High School	Expense	03000H4	524400	Maintenance of Equipment	365	-	-	-	-		-	-
High School	Expense	03000H4	531200	Contracted Services	102	1,815	104	1,000	1,000		1,000	-
High School	Expense	03000H4	551000	Instructional Supplies	20,621	24,229	21,557	20,000	20,000		20,000	-
High School	Expense	03000H4	551600	Instructional Technology	-	-	-	-	-		-	-
High School	Expense	03000H4	585000	New Equipment	-	-	-	-	-		-	-
High School	Expense	03000H4	587000	Replacement Equipment	-	-	-	-	-		-	-
				Total	21,088	26,043	21,661	21,000	21,000	-	21,000	-
Middle School	Payroll	03000M1	511400	Teachers	31,318	50,130	53,692	58,100	62,271		62,271	4,171
				Total	31,318	50,130	53,692	58,100	62,271	-	62,271	4,171
Middle School	Expense	03000M4	524400	Maintenance of Equipment	-	-	-	-	-		-	-
Middle School	Expense	03000M4	551000	Instructional Supplies	4,383	4,001	3,998	4,007	4,007		4,007	-
Middle School	Expense	03000M4	551600	Instructional Technology	-	-	-	-	-		-	-
Middle School	Expense	03000M4	585000	New Equipment	-	-	-	-	-		-	-
Middle School	Expense	03000M4	587000	RPLC EQUIP NON-TECH (MID)	-	862	-	-	-		-	-
				Total	4,383	4,863	3,998	4,007	4,007	-	4,007	-
Total Art Department					371,919	498,315	511,468	530,350	550,797	-	550,797	20,447

SCHOOL	ACCOUNT TYPE	ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
World Language Department												
District	Payroll	03500D1	511300	Department Head	5,942	4,735	3,137	6,534	8,937		8,937	2,403
				Total	5,942	4,735	3,137	6,534	8,937	-	8,937	2,403
High School	Payroll	03500H1	511400	Teachers	531,734	542,566	576,945	606,005	583,894		583,894	(22,111)
				Total	531,734	542,566	576,945	606,005	583,894	-	583,894	(22,111)
High School	Expense	03500H4	551000	Instructional Supplies	220	699	1,069	2,500	2,500		2,500	-
High School	Expense	03500H4	551001	Language lab Supplies	-	-	-	-	-		-	-
High School	Expense	03500H4	551002	Language Awards	-	-	-	-	-		-	-
High School	Expense	03500H4	551100	Textbooks	375	95	-	-	-		-	-
High School	Expense	03500H4	551101	Textbooks Modern	2,663	-	-	2,391	2,391		2,391	-
High School	Expense	03500H4	551600	Instructional Technology	-	-	-	-	-		-	-
				Total	3,259	794	1,069	4,891	4,891	-	4,891	-
Middle School	Payroll	03500M1	511400	Teachers	288,191	300,736	231,793	217,051	246,531		246,531	29,480
				Total	288,191	300,736	231,793	217,051	246,531	-	246,531	29,480
Middle School	Expense	03500M4	551000	Instructional Supplies	-	-	341	691	691		691	-
Middle School	Expense	03500M4	551001	Lang-Lab Supplies	-	371	-	-	-		-	-
Middle School	Expense	03500M4	551100	Textbooks	-	681	-	1,410	1,410		1,410	-
Middle School	Expense	03500M4	551600	Instructional Technology	-	-	-	312	312		312	-
				Total	-	1,052	341	2,413	2,413	-	2,413	-
Total World Language Department					829,126	849,883	813,284	836,894	846,666	-	846,666	9,772
											-	-

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Add/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Music Department												
											-	-
Classroom											-	-
District	Payroll	04000D1	511300	Department Head	4,195	4,195	3,026	4,195	4,195		4,195	-
				Total	4,195	4,195	3,026	4,195	4,195	-	4,195	-
											-	-
High School	Payroll	04000H1	511400	Teachers	157,526	175,732	189,288	194,326	200,136		200,136	5,810
				Total	157,526	175,732	189,288	194,326	200,136	-	200,136	5,810
High School	Expense	04000H4	524400	Maintenance of Equipment	300	2,410	-	700	700		700	-
High School	Expense	04000H4	530801	Contracted Services	-	-	-	300	300		300	-
High School	Expense	04000H4	571000	Travel	1,025	1,410	2,808	3,000	3,000		3,000	-
High School	Expense	04000H4	587000	Replacement Equipment	-	284	-	-	-		-	-
High School	Expense	04030H4	551000	Instructional Supplies	1,911	513	1,037	1,000	1,000		1,000	-
				Total	3,236	4,617	3,845	5,000	5,000	-	5,000	-
											-	-
Middle School	Payroll	04000M1	511400	Teachers	161,512	149,755	104,116	115,722	121,630		121,630	5,908
				Total	161,512	149,755	104,116	115,722	121,630	-	121,630	5,908
Middle School	Expense	04000M4	530801	Contracted Services	-	2,126	850	4,692	4,692		4,692	-
Middle School	Expense	04000M4	533800	Field Trips	-	-	-	-	-		-	-
Middle School	Expense	04000M4	551600	Instructional Technology	-	-	-	-	-		-	-
Middle School	Expense	04010M4	551000	Instructional Supplies	-	-	-	-	-		-	-
Middle School	Expense	04010M4	524400	Maintenance Of Equipment	-	501	360	515	515		515	-
				Total	-	2,627	1,210	5,207	5,207	-	5,207	-
											-	-

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Music Department												
High School	Expense	04035H4	531200	Contracted Services	-	-	-	-	-		-	-
High School	Expense	04035H4	551000	Instructional Supplies	-	-	-	-	-		-	-
				Total	-	-	-	-	-		-	-
Middle School	Expense	04015M4	551000	Instructional Supplies	740	452	4,371	604	604		604	-
				Total	740	452	4,371	604	604		604	-
Orchestra												
High School	Expense	04040H4	551000	Instructional Supplies	-	467	232	500	500		500	-
High School	Expense	04040H4	587000	Replacement Equipment	-	-	1,171	1,000	1,000		1,000	-
				Total	-	467	1,402	1,500	1,500		1,500	-
Middle School	Expense	04020M4	524400	Maintenance Of Equipment	-	176	-	206	206		206	-
Middle School	Expense	04020M4	551000	Instructional Supplies	-	-	-	212	212		212	-
				Total	-	176	-	418	418		418	-
Band												
High School	Expense	04045H4	524400	Maintenance of Equipment	675	-	2,701	500	500		500	-
High School	Expense	04045H4	551000	Instructional Supplies	499	373	535	500	500		500	-
High School	Expense	04045H4	587000	Replacement Equipment	1,000	2,760	928	1,000	1,000		1,000	-
				Total	2,174	3,133	4,164	2,000	2,000		2,000	-
Middle School	Expense	04025M4	524400	Maintenance Of Equipment	680	69	-	618	618		618	-
Middle School	Expense	04025M4	551000	Instructional Supplies	386	517	436	357	357		357	-
Middle School	Expense	04025M4	587000	Replacement Equipment	-	-	-	-	-		-	-
				Total	1,066	586	436	975	975		975	-
				Total Music Department	330,449	341,740	311,858	329,947	341,665		341,665	11,718

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Physical Education Department												
High School	Payroll	04500H1	511300	Department Head	-	-	-	2,803	2,803		2,803	-
High School	Payroll	04500H1	511400	Teachers	221,341	203,506	220,363	229,380	243,941		243,941	14,561
				Total	221,341	203,506	220,363	232,183	246,744	-	246,744	14,561
High School	Expense	04500H4	524400	Maintenance of Equipment	935	677	-	1,000	1,000		1,000	-
High School	Expense	04500H4	551000	Instructional Supplies	95	5,688	2,999	2,500	2,500		2,500	-
				Total	1,030	6,366	2,999	3,500	3,500	-	3,500	-
Middle School	Payroll	04500M1	511400	Teachers	69,042	51,082	80,629	83,048	85,539		85,539	2,491
Middle School	Payroll	04500M1	511500	Paraeducators	-	-	-	-	-		-	-
				Total	69,042	51,082	80,629	83,048	85,539	-	85,539	2,491
Middle School	Expense	04500M4	524400	Maintenance of Equipment	-	-	-	618	618		618	-
Middle School	Expense	04500M4	531203	Contracted Services	-	-	-	-	-		-	-
Middle School	Expense	04500M4	551000	Instructional Supplies	406	1,847	-	519	519		519	-
Middle School	Expense	04500M4	587000	Replacement Equipment	-	-	1,815	824	824		824	-
				Total	406	1,847	1,815	1,961	1,961	-	1,961	-
				Total Physical Education Department	291,819	262,800	305,806	320,692	337,744	-	337,744	17,052
											-	-
											-	-
Reading Instruction												
High School	Payroll	05000H1	511400	Teachers	-	-	-	-	-		-	-
				Total	-	-	-	-	-	-	-	-
High School	Expense	05000H4	551000	Instructional Supplies	-	-	-	-	-		-	-
High School	Expense	05000H4	551100	Textbooks	-	-	-	-	-		-	-
				Total	-	-	-	-	-	-	-	-
Middle School	Payroll	05000M1	511400	Teachers	536	(2)	-	-	-		-	-
				Total	536	(2)	-	-	-	-	-	-
Middle School	Expense	05000M4	551000	Instructional Supplies	-	-	-	-	-		-	-
Middle School	Expense	05000M4	551100	Textbooks	-	-	-	-	-		-	-
Middle School	Expense	05000M4	551600	Instructional Technology	-	-	-	-	-		-	-
				Total	-	-	-	-	-	-	-	-
				Total Reading Instruction	536	(2)	-	-	-	-	-	-
											-	-
											-	-

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Technology Education												
High School	Payroll	06500H1	511300	Department Head	3,267	3,267	3,141	3,267	3,267		3,267	-
High School	Payroll	06500H1	511400	Teachers	172,935	178,679	185,334	188,799	288,982		288,982	100,183
				Total	176,202	181,946	188,475	192,066	292,249	-	292,249	100,183
High School	Expense	06500H4	524400	Maintenance of Equipment	-	-	-	-	-		-	-
High School	Expense	06500H4	551000	Instructional Supplies	3,252	5,091	5,174	5,300	5,300		5,300	-
High School	Expense	06500H4	551100	Textbooks	-	-	-	-	-		-	-
High School	Expense	06500H4	587000	Replacement Equipment	-	-	-	-	-		-	-
				Total	3,252	5,091	5,174	5,300	5,300	-	5,300	-
Middle School	Payroll	06500M1	511400	Teachers	-	-	-	-	-		-	-
				Total	-	-	-	-	-	-	-	-
Middle School	Expense	06500M4	524400	Maintenance of Equipment	-	-	-	-	-		-	-
Middle School	Expense	06500M4	551000	Instructional Supplies	-	-	-	-	-		-	-
Middle School	Expense	06500M4	587000	Replacement Equipment	-	-	-	-	-		-	-
				Total	-	-	-	-	-	-	-	-
Total Technology Education					179,454	187,037	193,649	197,366	297,549	-	297,549	100,183

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Computer Instruction												
High School	Payroll	07000H1	511400	Teachers	95,936	101,606	67,549	67,091	80,834		80,834	13,743
High School	Payroll	07000H1	511500	Paraeducators	750	-	750	-	-		-	-
				Total	96,686	101,606	68,299	67,091	80,834	-	80,834	13,743
High School	Expense	07000H4	524400	Maintenance of Equipment	-	-	-	-	-		-	-
High School	Expense	07000H4	551000	Instructional Supplies	-	-	-	-	-		-	-
High School	Expense	07000H4	551100	Textbooks	-	-	-	-	-		-	-
High School	Expense	07000H4	551600	Instructional Technology	-	-	-	-	-		-	-
				Total	-	-	-	-	-	-	-	-
Middle School	Payroll	07000M1	511400	Teachers	-	-	-	-	-		-	-
Middle School	Payroll	07000M1	511500	Paraeducators	35,770	11,830	-	29,928	14,358		14,358	(15,570)
				Total	35,770	11,830	-	29,928	14,358	-	14,358	(15,570)
Middle School	Expense	07000M4	551000	Instructional Supplies	-	-	-	-	-		-	-
				Total	-	-	-	-	-	-	-	-
				Total Computer Instruction	132,456	113,436	68,299	97,019	95,192	-	95,192	(1,827)

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Performing Arts												
Theater												
High School	Payroll	07505H1	511400	Teachers	78,386	85,811	88,793	91,397	94,079		-	-
				Total	78,386	85,811	88,793	91,397	94,079	-	94,079	2,682
High School	Expense	07505H4	531200	Contracted Services	-	-	-	-	-		-	-
High School	Expense	07505H4	551000	Instructional Supplies	249	391	159	500	500		500	-
High School	Expense	07505H4	551100	Textbooks	-	-	-	-	-		-	-
High School	Expense	07505H4	585000	New Equipment	-	-	-	-	-		-	-
				Total	249	391	159	500	500	-	500	-
Middle School	Payroll	07500M1	511400	Teachers	62,411	66,761	52,955	56,902	61,197		61,197	4,295
				Total	62,411	66,761	52,955	56,902	61,197	-	61,197	4,295
Middle School	Expense	07500M4	551000	Instructional Supplies	-	-	-	70	70		70	-
Middle School	Expense	07500M4	551100	Textbooks Dramatic	-	-	300	300	300		300	-
				Total	-	-	300	370	370	-	370	-
											-	-
											-	-
Dance												
High School	Payroll	07510H1	511400	Teachers	34,239	35,811	39,320	42,189	36,823		36,823	(5,366)
				Total	34,239	35,811	39,320	42,189	36,823	-	36,823	(5,366)
High School	Expense	07510H4	551000	Instructional Supplies	-	-	1,936	500	500		500	-
				Total	-	-	1,936	500	500	-	500	-
											-	-
											-	-
				Total Performing Arts	175,284	188,773	183,463	191,858	193,469	-	193,469	1,611
											-	-

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
English Language Education												
District	Payroll	25000D1	511300	ELL Director	18,707	15,127	17,262	21,230	21,952		21,952	722
District	Payroll	25000D1	511400	Teachers	(231)	3,200	-	-	-		-	-
District	Payroll	25000D1	511501	Tutors	36,626	1,601	20,958	20,000	37,996		37,996	17,996
District	Payroll	25000D1	511502	Tutors	-	-	-	-	-		-	-
District	Payroll	25000D1	531200	Stipends	-	2,000	-	-	-		-	-
District	Payroll	25000D1	511503	Translations	1,351	195	2,238	5,000	5,000		5,000	-
District	Payroll	25000D1	511700	Secretarial Staff	185	-	-	-	-		-	-
				Total	56,638	22,123	40,458	46,230	64,948	-	64,948	18,718
District	Expense	25000D4	531200	Contracted Services	5,597	8,923	27,200	10,000	10,000		10,000	-
District	Expense	25000D4	533800	Field Trips (MID/SH)	109	56	-	-	-		-	-
District	Expense	25000D4	551000	Instructional Supplies	-	150	55	2,000	2,000		2,000	-
District	Expense	25000D4	551500	Tests	504	624	-	-	-		-	-
District	Expense	25000D4	551600	Instructional Technology	1,385	7,221	693	2,500	2,500		2,500	-
District	Expense	25000D4	571000	Travel	-	-	-	-	-		-	-
				Total	7,595	16,973	27,947	14,500	14,500	-	14,500	-
High School	Payroll	25000H1	511300	Department Head	2,803	2,571	396	2,571	2,803		2,803	232
High School	Payroll	25000H1	511400	Teachers	169,797	123,145	137,750	152,267	182,349		182,349	30,082
High School	Payroll	25000H1	511500	Paraeducators	60,196	63,523	59,169	68,617	71,795		71,795	3,178
				Total	232,797	189,239	197,315	223,455	256,947	-	256,947	33,492
High School	Expense	25000H4	551000	Instructional Supplies	-	204	-	500	500		500	-
High School	Expense	25000H4	551100	Textbooks	-	1,046	-	1,000	1,000		1,000	-
High School	Expense	25000H4	551500	Tests	-	-	-	-	-		-	-
High School	Expense	25000H4	551600	Instructional Technology	-	-	-	-	-		-	-
				Total	-	1,250	-	1,500	1,500	-	1,500	-
Middle School	Payroll	25000M1	511300	Curriculum Leader	90	-	-	2,339	2,339		2,339	-
Middle School	Payroll	25000M1	511400	Teachers	142,518	91,635	35,203	120,235	126,433		126,433	6,198
Middle School	Payroll	25000M1	511500	Paraeducators	34,295	19,836	73,238	30,057	32,130		32,130	2,073
				Total	176,903	111,471	108,441	152,631	160,902	-	160,902	8,271
Middle School	Expense	25000M4	551000	Instructional Supplies	267	811	-	757	757		757	-
Middle School	Expense	25000M4	551100	Textbooks	22	-	-	110	110		110	-
Middle School	Expense	25000M4	551500	Tests	-	-	-	-	-		-	-
Middle School	Expense	25000M4	551600	Instructional Technology	-	-	-	-	-		-	-
Middle School	Expense	25000M4	533800	Field Trips	-	-	-	-	-		-	-
				Total	290	811	-	867	867	-	867	-
Total English Language Education					474,222	341,867	374,161	439,183	499,664		499,664	60,481
											-	-

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Add/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Summer Programs												
District	Payroll	19000D1	511400	Teachers	-	-	15,671	-	-		-	-
District	Payroll	19000D1	511500	Paraeducators	-	-	-	-	-		-	-
High School	Payroll	19000H1	511400	Professional Staff	15,132	14,834	6,063	10,000	10,000		10,000	-
High School	Payroll	19000H1	511500	Paraeducators	-	79	-	-	-		-	-
Middle School	Payroll	19000M1	511400	Professional Staff	17,603	-	2,275	5,000	5,000		5,000	-
				Total	32,734	14,912	24,009	15,000	15,000		15,000	-
District	Expense	19000D4	551001	Summer School Supplies	-	-	-	-	-		-	-
				Total	-	-	-	-	-		-	-
High School	Expense	19000H4	551001	Summer School Supplies	-	-	-	-	-		-	-
				Total	-	-	-	-	-		-	-
				Total Summer Programs	32,734	14,912	24,009	15,000	15,000		15,000	-

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Classroom Support												
District	Expense	20000D4	551000	Writing Center Supplies	-	-	-	-	-	-	-	-
District	Expense	20000D4	551600	Instructional Technology	-	-	-	-	-	-	-	-
				Total	-	-	-	-	-	-	-	-
High School	Payroll	20000H1	511400	Teachers	531	-	-	-	-	-	-	-
High School	Payroll	20000H1	511500	Paraeducators	6,752	(143)	119	-	-	-	-	-
				Total	7,283	(143)	119	-	-	-	-	-
High School	Expense	20000H4	524400	Maintenance of Equipment	137	-	1,291	2,556	2,556	-	2,556	-
High School	Expense	20000H4	527200	Lease Equipment	-	-	-	-	-	-	-	-
High School	Expense	20000H4	551000	Instructional Supplies	17,765	32,789	24,127	28,583	28,583	-	28,583	-
High School	Expense	20000H4	551600	Instructional Technology	13,871	4,013	4,648	11,200	11,200	-	11,200	-
High School	Expense	20000H4	587000	Replacement Equipment	-	-	-	-	-	-	-	-
				Total	31,774	36,802	30,065	42,339	42,339	-	42,339	-
Middle School	Payroll	20000M1	511300	Curriculum Leader	2,339	-	-	2,339	2,339	-	2,339	-
Middle School	Payroll	20000M1	511400	Teachers	-	-	-	23,000	23,000	-	23,000	-
Middle School	Payroll	20000M1	511500	Paraeducators	1,213	2,479	-	-	-	-	-	-
Middle School	Payroll	20000M1	511502	After School Tutors	10,557	30,455	431	15,000	15,000	-	15,000	-
Middle School	Payroll	20000M1	512000	MCAS Testing Support	432	-	-	-	-	-	-	-
				Total	14,540	32,934	431	40,339	40,339	-	40,339	-
Middle School	Expense	20000M4	524400	Maintenance of Equipment	2,624	2,821	2,821	3,000	3,000	-	3,000	-
Middle School	Expense	20000M4	527200	Lease Equipment	-	-	-	-	-	-	-	-
Middle School	Expense	20000M4	531200	Contracted Services	4,781	612	3,570	1,000	1,000	-	1,000	-
Middle School	Expense	20000M4	551000	Instructional Supplies	25,670	26,998	19,421	26,000	20,000	-	20,000	(6,000)
Middle School	Expense	20000M4	551005	VELA Supplies	4,289	3,622	1,598	10,000	10,000	-	10,000	-
Middle School	Expense	20000M4	551600	Instructional Technology	1,215	297	533	5,000	5,000	-	5,000	-
Middle School	Expense	20000M4	587000	Replacement Equipment	-	3,172	-	-	-	-	-	-
				Total	38,579	37,522	27,943	45,000	39,000	-	39,000	(6,000)
Total Classroom Support					92,176	107,116	58,558	127,678	121,678	-	121,678	(6,000)
					6,262,785	6,235,358	6,543,146	6,551,423	6,825,620	-	6,825,620	274,197

SCHOOL	ACCOUNT TYPE	ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Special Education Administration												
District	Payroll	30000D1	511200	Director	59,093	78,138	57,227	55,615	56,984		56,984	1,369
District	Payroll	30000D1	511201	Special Education Administration	108,454	102,755	55,484	105,164	194,490		194,490	89,326
District	Payroll	30000D1	511700	Secretarial Staff - Central	56,615	117,574	71,245	59,166	62,490		62,490	3,324
District	Payroll	30000D1	511701	Secretarial Staff - School	103,667	102,004	129,291	116,157	119,202		119,202	3,045
District	Payroll	30000D1	512800	Office Substitutes & Overtime	13,860	11,850	10,373	300	300		300	-
				Total	341,689	412,322	323,620	336,402	433,466	-	433,466	97,064
District	Expense	30000D4	524400	Maintenance of Equipment	1,312	2,821	5,641	400	400		400	-
District	Expense	30000D4	537000	Professional Dues	4,041	3,683	1,905	3,500	3,500		3,500	-
District	Expense	30000D4	542000	Postage	1,674	84	12	1,750	1,750		1,750	-
District	Expense	30000D4	542100	Office Supplies	2,606	1,307	1,733	2,400	2,400		2,400	-
District	Expense	30000D4	551300	Professional Publications	-	-	640	475	475		475	-
District	Expense	30000D4	551600	Technology	1,975	15,525	21,885	10,000	10,000		10,000	-
District	Expense	30000D4	571000	Travel - All Staff	3,238	1,543	1,978	4,000	4,000		4,000	-
District	Expense	30000D4	571001	Travel - Conference Fees	3,885	2,399	2,070	6,000	6,000		6,000	-
District	Expense	30000D4	585000	New Equipment	203	-	306	1,500	1,500		1,500	-
District	Expense	30000D4	587000	Replacement Equipment	-	-	-	-	-		-	-
				Total	18,935	27,361	36,170	30,025	30,025	-	30,025	-
				Total Special Education Administration	360,624	439,683	359,790	366,427	463,491	-	463,491	97,064

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Special Education Instruction												
District	Expense	30500D4	551300	Books & Materials	-	-	-	-	-			
District	Expense	30500D4	551500	Tests	-	-	-	-	-			
				Total	-	-	-	-	-			
High School	Payroll	30500H1	511300	Department Head	6,399	5,742	6,051	5,742	6,399		6,399	657
High School	Payroll	30500H1	511400	Teachers	1,346,146	1,320,244	1,208,589	1,502,114	1,444,733		1,444,733	(57,381)
High School	Payroll	30500H1	511500	Paraeducators	120,182	114,061	75,573	75,421	38,515		38,515	(36,906)
High School	Payroll	30500H1	511501	Emergency Paraeducators	-	-	-	-	-		-	-
				Total	1,472,726	1,440,047	1,290,213	1,583,277	1,489,647		1,489,647	(93,630)
High School	Expense	30500H4	533800	Field Trips	-	-	90	-	-		-	-
High School	Expense	30500H4	551000	Instructional Supplies	-	503	574	2,000	2,000		2,000	-
High School	Expense	30500H4	551100	Textbooks	1,029	352	298	1,000	1,000		1,000	-
High School	Expense	30500H4	551600	Instructional Technology	-	-	-	-	-		-	-
High School	Expense	30500H4	585000	New Equipment	-	-	-	800	800		800	-
				Total	1,029	856	962	3,800	3,800		3,800	-
Middle School	Payroll	30500M1	511300	Curriculum Leader	1,914	-	-	2,339	2,339		2,339	-
Middle School	Payroll	30500M1	511400	Teachers	657,795	853,195	785,668	931,167	998,357		998,357	67,190
Middle School	Payroll	30500M1	511500	Paraeducators	47,549	62,874	73,170	196,871	109,655		109,655	(87,216)
				Total	707,258	916,069	858,839	1,130,377	1,110,351		1,110,351	(20,026)
Middle School	Expense	30500M4	533800	Field Trips	-	-	-	-	-		-	-
Middle School	Expense	30500M4	551000	Instructional Supplies	-	1,549	194	2,000	2,000		2,000	-
Middle School	Expense	30500M4	551100	Textbooks	-	640	-	1,000	1,000		1,000	-
Middle School	Expense	30500M4	551600	Instructional Technology	-	-	-	-	-		-	-
				Total	-	2,189	194	3,000	3,000		3,000	-
				Total Special Education Instruction	2,181,014	2,359,160	2,150,207	2,720,454	2,606,798		2,606,798	(113,656)

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Psychological Services												
High School	Payroll	31000H1	511400	Psychologists	163,842	123,215	117,020	118,022	100,325		100,325	(17,697)
				Total	163,842	123,215	117,020	118,022	100,325	-	100,325	(17,697)
Middle School	Payroll	31000M1	511400	Psychologists	95,051	28,765	-	102,095	73,610		73,610	(28,485)
				Total	95,051	28,765	-	102,095	73,610	-	73,610	(28,485)
Middle School	Expense	31000M4	551500	Tests	-	-	-	-	-		-	-
				Total	-	-	-	-	-	-	-	-
				Total Psychological Services	258,894	151,981	117,020	220,117	173,935		173,935	(46,182)
Speech & Hearing												
District	Payroll	31500D1	511300	Coordinator	-	-	-	-	-		-	-
District	Payroll	31500D1	511400	Speech Therapists	316,678	272,053	195,446	313,244	284,312		284,312	(28,932)
District	Payroll	31500D1	511900	Speech & Hearing Assistants	-	-	-	-	-		-	-
				Total	316,678	272,053	195,446	313,244	284,312	-	284,312	(28,932)
District	Expense	31500D4	524400	Maintenance of Equipment	6,180	7,661	7,819	4,000	4,000		4,000	-
District	Expense	31500D4	537000	Professional Dues	460	-	199	-	-		-	-
District	Expense	31500D4	551000	Instructional Supplies	265	3,095	659	1,000	1,000		1,000	-
District	Expense	31500D4	551600	Instructional Technology	1,810	814	2,813	500	500		500	-
				Total	8,715	11,570	11,490	5,500	5,500	-	5,500	-
				Total Speech & Hearing	325,393	283,623	206,937	318,744	289,812	-	289,812	(28,932)

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Special Education District Programs												
District	Payroll	32000D1	511400	Professional Staff	179,635	204,364	90,065	45,397	48,101		48,101	2,704
District	Payroll	32000D1	511401	Professional Staff Ext Day/ Ext Year	857	6,475	49,868	57,800	57,800		57,800	-
District	Payroll	32000D1	511402	Professional Staff	150,128	126,307	174,377	203,966	202,583		202,583	(1,383)
District	Payroll	32000D1	511500	Paraeducators Ext Day/ Ext Year	8,976	1,579	45,063	64,717	42,677		42,677	(22,040)
District	Payroll	32000D1	511501	Home/Hospital Tutors	885	6,784	6,856	5,000	5,000		5,000	-
District	Payroll	32000D1	511502	Van Monitors	65,057	98,190	90,802	50,000	50,000		50,000	-
District	Payroll	32000D1	531200	Professional Staff Stipends	49,988	43,983	8,112	24,000	24,000		24,000	-
District	Payroll	32000D1	531201	Paraeducators Stipends	419	3,408	2,812	3,500	3,500		3,500	-
				Total	455,945	491,090	467,955	454,380	433,661	-	433,661	(20,719)
District	Expense	32000D4	530100	Legal Fees	33,753	66,087	64,414	42,000	42,000		42,000	-
District	Expense	32000D4	530101	Legal Settlements	-	-	-	-	-		-	-
District	Expense	32000D4	531000	Consultants	16,378	19,009	2,400	25,000	10,000		10,000	(15,000)
District	Expense	32000D4	531200	Contracted Services	501,114	911,575	689,076	95,000	145,000		145,000	50,000
District	Expense	32000D4	532100	Tuition Public (In-State)	78,666	128,285	107,891	60,000	60,000		60,000	-
District	Expense	32000D4	532101	Tuition Public (Out-State)	-	-	-	-	-		-	-
District	Expense	32000D4	532300	Tuition Collaborative	91,840	236,779	62,338	180,000	150,000		150,000	(30,000)
District	Expense	32000D4	532700	Tuition Non-Public	288,306	284,896	216,318	380,941	472,782		472,782	91,841
District	Expense	32000D4	533200	Contracted Transportation	571,932	255,986	352,749	440,000	534,000		534,000	94,000
District	Expense	32000D4	551000	Instructional Supplies	17,198	37,108	16,782	17,198	17,198		17,198	-
District	Expense	32000D4	551600	Instructional Technology	7,594	19,094	2,745	7,594	7,594		7,594	-
District	Expense	32000D4	578000	Team Evaluation Costs	12,609	6,670	7,783	12,609	12,609		12,609	-
District	Expense	32000D4	579000	Transfer Reserve/To SE Stabilization	-	-	98,000	98,000	98,000		98,000	-
District	Expense	32000D4	585000	New Equipment	607	1,652	-	-	-		-	-
				Total	1,619,999	1,967,141	1,620,495	1,358,342	1,549,183	-	1,549,183	190,841
High School	Payroll	32000H1	511500	Paraeducators	898,908	872,452	1,056,156	1,022,618	1,244,273		1,244,273	221,655
				Total	898,908	872,452	1,056,156	1,022,618	1,244,273	-	1,244,273	221,655
Middle School	Payroll	32000M1	511500	Paraeducators	602,368	550,234	470,039	639,042	681,486		681,486	42,444
				Total	602,368	550,234	470,039	639,042	681,486	-	681,486	42,444
Total Special Education District Programs					3,577,219	3,880,916	3,614,645	3,474,382	3,908,603	-	3,908,603	434,221

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Alternative Education Programs												
District	Expense	32500D4	531200	Consultants	-	-	-	6,000	6,000		6,000	-
District	Expense	32500D4	587000	Replacement Equipment	-	-	-	-	-		-	-
				Total	-	-	-	6,000	6,000	-	6,000	-
Summit Academy	Payroll	32500H1	511100	Principal	127,249	131,533	134,902	128,308	128,308		128,308	-
Summit Academy	Payroll	32500H1	511300	Program Coordinator	-	-	-	-	-		-	-
Summit Academy	Payroll	32500H1	511400	Teachers	579,539	600,641	625,809	643,444	665,287		665,287	21,843
Summit Academy	Payroll	32500H1	511500	Paraeducators	198,599	235,655	239,582	113,681	179,653		179,653	65,972
				Total	905,387	967,829	1,000,293	885,433	973,248	-	973,248	87,815
Summit Academy	Expense	32500H4	524400	Maintenance of Equipment	1,518	3,091	106	503	503		503	-
Summit Academy	Expense	32500H4	533800	Field Trips	1,336	820	1,224	4,200	4,200		4,200	-
Summit Academy	Expense	32500H4	531200	Contracted Services	-	-	-	-	-		-	-
Summit Academy	Expense	32500H4	551000	Instructional Supplies	13,462	9,319	9,244	6,797	6,797		6,797	-
Summit Academy	Expense	32500H4	551100	Textbooks	-	940	2,028	2,500	2,500		2,500	-
Summit Academy	Expense	32500H4	551600	Instructional Technology	-	1,689	3,580	6,000	6,000		6,000	-
Summit Academy	Expense	32500H4	571000	Travel	40	343	490	1,000	1,000		1,000	-
Summit Academy	Expense	32500H4	585000	New Equipment	-	700	-	-	-		-	-
Summit Academy	Expense	32500H4	587000	Replacement Equipment	-	156	-	-	-		-	-
				Total	16,356	17,057	16,673	21,000	21,000	-	21,000	-
Middle School	Payroll	32500M1	511400	Teachers	-	-	-	-	-		-	-
				Total	-	-	-	-	-	-	-	-
				Total Alternative Education Programs	921,743	984,886	1,016,966	912,433	1,000,248	-	1,000,248	87,815
					7,624,887	8,100,250	7,465,565	8,012,557	8,442,887	-	8,442,887	430,330

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Substitutes												
High School	Payroll	36000H1	512600	Teacher Substitutes - Sick	61,088	69,552	82,151	49,534	70,000		70,000	20,466
High School	Payroll	36000H1	512601	Teacher Substitutes - Personal	6,861	9,709	7,956	11,534	11,534		11,534	-
High School	Payroll	36000H1	512602	Teacher Substitutes - Special	10,758	33,350	39,848	11,477	11,477		11,477	-
High School	Payroll	36000H1	512603	Teacher Substitutes - Long Term	28,956	37,193	4,622	42,627	42,627		42,627	(0)
High School	Payroll	36000H1	512700	Paraeducator Subs - Sick	3,734	3,792	595	9,414	9,414		9,414	-
High School	Payroll	36000H1	512701	Paraeducator Subs - Personal	404	673	174	2,806	2,806		2,806	-
High School	Payroll	36000H1	512702	Paraeducator Subs - Special	320	1,222	4,227	4,657	4,657		4,657	-
High School	Payroll	36000H1	512703	Paraeducator Subs - Long-term	-	5,145	1,088	250	250		250	-
High School	Payroll	36000H1	512800	Clerical Substitutes	16,607	-	1,143	37	37		37	-
				Total	128,730	160,635	141,804	132,336	152,802	-	152,802	20,466
Middle School	Payroll	36000M1	512600	Teacher Substitutes - Sick	52,626	41,350	63,655	33,467	45,000		45,000	11,533
Middle School	Payroll	36000M1	512601	Teacher Substitutes - Personal	6,716	8,640	6,312	6,488	6,488		6,488	-
Middle School	Payroll	36000M1	512602	Teacher Substitutes - Special	36,678	48,113	50,204	4,985	30,000		30,000	25,015
Middle School	Payroll	36000M1	512603	Teacher Substitutes - Long Term	5,617	26,335	-	8,219	8,219		8,219	-
Middle School	Payroll	36000M1	512700	Paraeducator Subs - Sick	1,039	1,600	2,525	5,749	5,749		5,749	-
Middle School	Payroll	36000M1	512701	Paraeducator Subs - Personal	245	503	225	1,475	1,475		1,475	-
Middle School	Payroll	36000M1	512702	Paraeducator Subs - Special	301	1,487	2,177	-	-		-	-
Middle School	Payroll	36000M1	512703	Paraeducator Subs- Long Term	-	4,932	888	-	-		-	-
Middle School	Payroll	36000M1	512800	Clerical Substitutes	1,259	3,195	-	1,277	1,277		1,277	-
				Total	104,480	136,154	125,986	61,660	98,208	-	98,208	36,548
				Total Substitutes	233,210	296,789	267,791	193,996	251,010	-	251,010	57,014
					233,210	296,789	267,791	193,996	251,010	-	251,010	57,014

SCHOOL	ACCOUNT TYPE	ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Other Programs												
High School	Expense	37000H4	532500	Vocational Tuition	566,422	522,911	525,993	600,000	675,000		675,000	75,000
				Total	566,422	522,911	525,993	600,000	675,000	-	675,000	75,000
District	Expense	19500D4	531200	GCC Transitions program	-	-	-	-	-		-	-
District	Expense	19500D4	532701	Charter Tuition Assessment	1,921,442	1,752,040	2,095,303	2,030,299	2,230,299		2,230,299	200,000
District	Expense	19500D4	532702	Choice Tuition Assessment	179,208	174,684	292,300	155,953	292,500		292,500	136,547
District	Expense	19500D4	532703	Virtual School Tuition	-	-	-	-	-		-	-
				Total	2,100,650	1,926,724	2,387,603	2,186,252	2,522,799	-	2,522,799	336,547
			Total Other Programs		2,667,072	2,449,635	2,913,596	2,786,252	3,197,799	-	3,197,799	411,547
					2,667,072	2,449,635	2,913,596	2,786,252	3,197,799	-	3,197,799	411,547
Athletics												
District	Payroll	39000D1	511300	Athletic Director	86,861	120,173	110,258	111,637	115,828		115,828	4,191
District	Payroll	39000D1	511700	Clerical Staff	31,908	34,856	39,605	31,286	45,032		45,032	13,746
District	Payroll	39000D1	511900	Coaching Stipends	208,597	187,326	194,388	183,107	194,149		194,149	11,042
District	Payroll	39000D1	511901	Athletic Trainer	-	-	62,265	63,822	65,415		65,415	1,593
District	Payroll	39000D1	531500	Officials	188	-	-	-	-		-	-
				Total	327,553	342,355	406,516	389,852	420,424	-	420,424	30,572
District	Expense	39000D4	524500	Reconditioning/Cleaning	-	-	-	-	-		-	-
District	Expense	39000D4	527300	Ice Rental Time	-	-	15,456	-	-		-	-
District	Expense	39000D4	537000	Memberships	-	-	-	-	-		-	-
District	Expense	39000D4	531200	Contracted Services	-	-	-	-	-		-	-
District	Expense	39000D4	533800	Contracted Transportation	36,044	36,207	130,939	84,000	84,000		84,000	-
District	Expense	39000D4	551000	Athletic Supplies	-	-	-	-	-		-	-
District	Expense	39000D4	587000	Replacement Equipment	-	-	-	-	-		-	-
				Total	36,044	36,207	146,395	84,000	84,000	-	84,000	-
			Total Athletics		363,598	378,562	552,911	473,852	504,424	-	504,424	30,572

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Add/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Student Activities												
High School	Payroll	39500H1	511700	Treasurer	14,104	15,714	43,460	14,079	20,265		20,265	6,186
High School	Payroll	39500H1	551900	Extra Curricular Advisors	35,409	34,987	29,449	35,000	35,000		35,000	-
				Total	49,514	50,700	72,909	49,079	55,265	-	55,265	6,186
High School	Expense	39500H4	535100	Student Activities	237	-	1,060	-	-		-	-
				Total	237	-	1,060	-	-	-	-	-
Middle School	Payroll	39500M1	511700	Treasurer	6,791	7,566	20,925	6,779	9,757		9,757	2,978
Middle School	Payroll	39500M1	551900	Extra Curricular Advisors	10,331	9,033	10,672	11,000	11,000		11,000	-
				Total	17,122	16,599	31,597	17,779	20,757	-	20,757	2,978
Middle School	Expense	39500M4	535100	Student Activities	-	-	-	-	-		-	-
				Total	-	-	-	-	-	-	-	-
				Total Student Activities	66,873	67,299	105,566	66,858	76,022	-	76,022	9,164

SCHOOL	TYPE	ACCOUNT		TITLE	FY23	FY24	FY25	FY26	FY27	FY27	FY27	FY27	FY27-26
		ORG	OBJECT		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	Adds/(Cuts)	Final Budget	CHANGE	
Library Services													
District	Payroll	40000D1	511300	Media Chairperson	-	-	-	-	-	-	-	-	-
				Total	-	-	-	-	-	-	-	-	-
District	Expense	40000D4	542000	Postage	-	-	-	-	-	-	-	-	-
District	Expense	40000D4	551300	Professional Publications	-	-	-	-	-	-	-	-	-
				Total	-	-	-	-	-	-	-	-	-
High School	Payroll	40000H1	511400	Librarian	57,663	61,588	66,021	70,510	75,217	-	75,217	4,707	
High School	Payroll	40000H1	511500	Paraeducators	71,846	70,068	58,817	58,047	83,122	-	83,122	25,075	
				Total	129,509	131,655	124,838	128,557	158,339	-	158,339	29,782	
High School	Expense	40000H4	524401	Maintenance of Equipment	-	-	-	-	-	-	-	-	-
High School	Expense	40000H4	551200	Books	4,941	4,804	4,454	5,000	5,000	-	5,000	-	
High School	Expense	40000H4	551500	Library Supplies	387	326	350	500	500	-	500	-	
High School	Expense	40000H4	551501	Non-Print Materials	-	1,364	831	1,000	1,000	-	1,000	-	
High School	Expense	40000H4	551502	Periodicals & Pamphlets	-	958	559	1,000	1,000	-	1,000	-	
High School	Expense	40000H4	551503	Electronic Resources	15,019	15,137	15,158	15,500	15,500	-	15,500	-	
High School	Expense	40000H4	585000	New Equipment	-	-	-	-	-	-	-	-	
High School	Expense	40000H4	587000	Replacement Equipment	-	-	-	-	-	-	-	-	
				Total	20,347	22,590	21,352	23,000	23,000	-	23,000	-	
Middle School	Payroll	40000M1	511400	Librarian	55,861	60,476	64,569	68,001	72,626	-	72,626	4,625	
Middle School	Payroll	40000M1	511500	Paraeducators	-	-	-	-	-	-	-	-	
				Total	55,861	60,476	64,569	68,001	72,626	-	72,626	4,625	
Middle School	Expense	40000M4	524400	Maintenance of Equipment	-	-	-	-	-	-	-	-	
Middle School	Expense	40000M4	551200	Books	4,790	2,642	3,501	4,210	4,210	-	4,210	-	
Middle School	Expense	40000M4	551201	Book Rebinding	-	-	-	-	-	-	-	-	
Middle School	Expense	40000M4	551300	Professional Materials	-	-	50	500	500	-	500	-	
Middle School	Expense	40000M4	551500	Library Supplies	488	178	525	636	636	-	636	-	
Middle School	Expense	40000M4	551501	Non-Print Materials	-	364	672	1,858	1,858	-	1,858	-	
Middle School	Expense	40000M4	551502	Periodicals & Pamphlets	-	-	816	1,700	1,700	-	1,700	-	
Middle School	Expense	40000M4	551503	Electronic Resources	5,690	5,451	6,511	5,000	5,000	-	5,000	-	
Middle School	Expense	40000M4	585000	New Equipment	-	-	-	-	-	-	-	-	
				Total	10,968	8,634	12,075	13,904	13,904	-	13,904	-	
Total Library Services					216,685	223,356	222,835	233,462	267,869	-	267,869	34,407	

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Production & Media Services												
District	Payroll	41000D1	511300	Production Coordinator	-	-	29,835	-	-		-	-
District	Payroll	41000D1	511500	Paraeducators	-	-	-	-	-		-	-
				Total	-	-	29,835	-	-	-	-	-
District	Expense	41000D4	524400	Maintenance of Equipment	-	2,232	7,189	1,200	6,000		6,000	4,800
District	Expense	41000D4	527200	Lease Equipment	-	-	-	-	-		-	-
District	Expense	41000D4	531200	Contracted Services	-	-	-	-	-		-	-
District	Expense	41000D4	542100	Production Supplies	(390)	-	(60)	-	-		-	-
District	Expense	41000D4	571000	Travel	-	-	-	-	-		-	-
District	Expense	41000D4	585000	New Equipment	-	-	-	-	-		-	-
District	Expense	41000D4	587000	Replacement Equipment	-	-	-	-	-		-	-
				Total	(390)	2,232	7,129	1,200	6,000	-	6,000	4,800
District	Expense	42000D4	524400	Maintenance of Equipment	-	-	-	-	-		-	-
District	Expense	42000D4	543200	Supplies (AV-TV)	735	212	-	1,000	1,000		1,000	-
District	Expense	42000D4	551600	Instructional Technology	-	-	-	-	-		-	-
District	Expense	42000D4	585000	New Equipment	-	-	-	-	-		-	-
District	Expense	42000D4	587000	Replacement Equipment	-	-	-	-	-		-	-
				Total	735	212	-	1,000	1,000	-	1,000	-
Total Production & Media Services					345	2,443	36,964	2,200	7,000	-	7,000	4,800

SCHOOL	TYPE	ACCOUNT		TITLE	FY23	FY24	FY25	FY26	FY27	FY27	FY27	FY27-26
		ORG	OBJECT		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	Adds/(Cuts)	Final Budget	CHANGE
Family Center												
District	Payroll	45000D1	511204	Director	47,965	-	50,660	51,875	55,879		55,879	4,004
District	Payroll	44000D1	511300	Student Family Support Coordinator	15,135	-	62,927	38,300	59,173		59,173	20,873
District	Payroll	44000D1	511500	Paraeducators	-	-	-	-	-		-	-
District	Payroll	44000D1	511700	Secretarial Staff	34,105	32,445	37,274	36,710	69,498		69,498	32,788
District	Payroll	44000D1	531600	Stipends	-	-	-	-	-		-	-
				Total	97,204	32,445	150,862	126,885	184,550		184,550	57,665
District	Expense	44000D4	524400	Maintenance of Equipment	1,312	2,821	2,821	115	115		115	-
District	Expense	44000D4	531200	Contracted Services	-	-	17,554	4,250	4,250		4,250	-
District	Expense	44000D4	542100	Office Supplies	167	1,402	617	-	-		-	-
District	Expense	44000D4	551000	Instructional Supplies	-	-	-	-	-		-	-
District	Expense	44000D4	551600	Technology - Software	2,392	749	779	2,500	2,500		2,500	-
District	Expense	44000D4	571000	Travel	-	-	-	-	-		-	-
District	Expense	44000D4	585000	New Equipment	-	-	-	-	-		-	-
				Total	3,871	4,972	21,770	6,865	6,865		6,865	-
Total Family Center					101,075	37,417	172,632	133,750	191,415		191,415	57,665
Student Services												
District	Payroll	45000D1	511300	Director	19,698	25,939	18,892	18,608	19,019		19,019	411
District	Payroll	45000D1	511400	Professional Staff (BRYT)	89,137	-	66,021	70,510	75,217		75,217	4,707
District	Payroll	45000D1	511500	Paraeducator (BRYT)	34,329	-	61,520	66,867	63,093		63,093	(3,774)
				Total	143,164	25,939	146,434	155,985	157,329		157,329	1,344
District	Expense	45000D4	531200	Contracted Services	-	-	14,375	-	8,000		8,000	8,000
District	Expense	45000D4	533200	Contracted Homeless Transportatio	18,866	16,200	26,075	15,000	15,000		15,000	-
District	Expense	45000D4	533201	Contracted Foster Transportation	35,765	25,650	14,992	15,000	15,000		15,000	-
District	Expense	45000D4	542100	Office Supplies	-	-	-	-	-		-	-
				Total	54,630	41,850	55,442	30,000	38,000		38,000	8,000
High School	Payroll	45000H1	511400	Professional Staff	70,725	83,302	-	-	-		-	-
				Total	70,725	83,302	-	-	-		-	-
High School	Expense	45000H4	585000	New Equipment	-	-	-	-	-		-	-
				Total	-	-	-	-	-		-	-
Middle School	Payroll	45000M1	511400	Student Supervision	81,440	86,302	-	-	-		-	-
				Total	81,440	86,302	-	-	-		-	-
Total Student Services					349,960	237,393	201,876	185,985	195,329		195,329	9,344

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Guidance Services												
District	Expense	46000D4	537000	Professional Dues	-	-	-	400	400		400	-
				Total	-	-	-	400	400	-	400	-
High School	Payroll	46000H1	511300	Department Head	3,963	287	-	3,731	3,963		3,963	232
High School	Payroll	46000H1	511400	Counselors	549,597	657,861	722,675	750,707	849,311		849,311	98,604
High School	Payroll	46000H1	511401	Summer Counselors	2,147	8,095	4,177	15,036	5,000		5,000	(10,036)
High School	Payroll	46000H1	511402	School To Career Counselors	-	-	-	-	-		-	-
High School	Payroll	46000H1	511403	Outreach	-	-	-	-	-		-	-
High School	Payroll	46000H1	511700	Secretarial Staff	65,122	65,422	54,945	95,150	106,860		106,860	11,710
				Total	620,830	731,665	781,797	864,624	965,134	-	965,134	100,510
High School	Expense	46000H4	524400	Maintenance of Equipment	1,312	-	-	1,200	1,200		1,200	-
High School	Expense	46000H4	531200	Computerized Guidance	108	4,914	1,948	1,200	1,200		1,200	-
High School	Expense	46000H4	531201	School To Career Counselor	9,000	16,342	10,000	10,000	10,000		10,000	-
High School	Expense	46000H4	542000	Postage	914	968	968	1,200	1,200		1,200	-
High School	Expense	46000H4	542100	General Supplies	173	71	164	600	600		600	-
High School	Expense	46000H4	551500	Testing Supplies	-	-	-	100	100		100	-
High School	Expense	46000H4	578000	College Fair	-	-	-	-	-		-	-
High School	Expense	46000H4	585000	New Equipment	-	-	-	-	-		-	-
High School	Expense	46000H4	587000	Replacement Equipment	-	-	-	-	-		-	-
				Total	11,508	22,295	13,080	14,300	14,300	-	14,300	-
Middle School	Payroll	46000M1	511400	Counselors	356,824	332,856	467,962	350,793	432,466		432,466	81,673
Middle School	Payroll	46000M1	511401	Summer Counselors	-	-	-	2,081	-		-	(2,081)
Middle School	Payroll	46000M1	511403	Outreach	-	-	50,668	-	-		-	-
Middle School	Payroll	46000M1	511700	Secretarial Staff	8,475	31,023	9,627	10,529	10,529		10,529	-
				Total	365,298	363,879	528,257	363,403	442,995	-	442,995	79,592
Middle School	Expense	46000M4	524400	Maintenance of Equipment	-	-	-	1,200	1,200		1,200	-
Middle School	Expense	46000M4	527200	Lease Equipment	-	-	-	-	-		-	-
Middle School	Expense	46000M4	531201	Contracted Services	-	-	-	-	-		-	-
Middle School	Expense	46000M4	542100	General Supplies	-	68	-	-	-		-	-
Middle School	Expense	46000M4	587000	Replacement Equipment	-	257	163	-	-		-	-
				Total	-	325	163	1,200	1,200	-	1,200	-
Total Guidance Services					997,636	1,118,164	1,323,297	1,243,927	1,424,029	-	1,424,029	180,102

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Health Services												
District	Expense	47000D4	530800	Physician	2,050	2,660	2,660	3,000	3,000		3,000	-
District	Expense	47000D4	530801	Contracted Services	-	3,697	3,158	10,000	10,000		10,000	-
District	Expense	47000D4	530802	Other Health Expense	858	2,976	1,574	6,000	6,000		6,000	-
				Total	2,908	9,332	7,391	19,000	19,000	-	19,000	-
High School	Payroll	47000H1	511500	Licensed Practical Nurse (LPN)	-	-	-	-	-		-	-
High School	Payroll	47000H1	512700	Licensed Practical Nurse Subs	-	-	-	-	-		-	-
High School	Payroll	47000H1	511900	Registered Nurse (RN)	168,569	219,932	113,595	207,233	233,441		233,441	26,208
High School	Payroll	47000H1	511901	Registered Nurse Substitutes	3,560	1,263	31,285	4,500	4,500		4,500	-
				Total	172,129	221,194	144,880	211,733	237,941	-	237,941	26,208
High School	Expense	47000H4	571000	Travel	-	-	-	-	-		-	-
High School	Expense	47000H4	585000	New Equipment	-	-	-	-	-		-	-
				Total	-	-	-	-	-	-	-	-
Middle School	Payroll	47000M1	511500	Licensed Practical Nurse (LPN)	-	-	-	-	-		-	-
Middle School	Payroll	47000M1	511900	Registered Nurse (RN)	73,041	62,936	82,014	83,048	85,539		85,539	2,491
Middle School	Payroll	47000M1	511901	Registered Nurse Substitutes	231	1,925	10,000	3,000	3,000		3,000	-
Middle School	Payroll	47000M1	512700	Licensed Practical Nurse Subs	-	-	-	-	-		-	-
				Total	73,272	64,861	92,014	86,048	88,539	-	88,539	2,491
Middle School	Expense	47000M4	531200	Contracted Services	-	-	-	-	-		-	-
Middle School	Expense	47000M4	571000	Travel	-	-	-	-	-		-	-
				Total	-	-	-	-	-	-	-	-
				Total Health Services	248,309	295,388	244,285	316,781	345,480	-	345,480	28,699
Curriculum Development												
District	Payroll	20000D1	511400	Summer Curriculum Development	18,694	16,355	6,602	20,592	20,000		20,000	(592)
District	Payroll	20000D1	511401	Curriculum Evaluation	-	-	-	-	-		-	-
				Total	18,694	16,355	6,602	20,592	20,000	-	20,000	(592)
District	Expense	21000D4	531200	Contracted Services	-	582	2,480	14,250	4,800		4,800	(9,450)
District	Expense	21000D4	551000	Resource Materials	14,445	3,083	20,033	10,996	15,000		15,000	4,004
				Total	14,445	3,665	22,514	25,246	19,800	-	19,800	(5,446)
				Total Curriculum Development	33,139	20,020	29,116	45,838	39,800	-	39,800	(6,038)

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Professional Development												
District	Payroll	48000D1	511400	Staff Development Associate	-	1,962	55	-	-		-	-
District	Payroll	48000D1	531200	Professional Staff Stipends	16,750	6,662	3,700	7,000	7,000		7,000	-
District	Payroll	48000D1	531201	Paraeducators Stipends	-	-	-	-	-		-	-
District	Payroll	48010D1	511400	Teachers Security Prof. Dev.	-	-	-	-	-		-	-
District	Payroll	48010D1	511500	Paraeducators Security Prof. Dev.	-	-	-	-	-		-	-
District	Payroll	48010D1	511700	Clerical Security Prof. Dev.	-	-	-	-	-		-	-
District	Payroll	48010D1	511800	Custodial Security Prof. Dev.	-	-	-	-	-		-	-
District	Payroll	48010D1	512600	Superintendent Prof. Dev.	-	-	-	-	-		-	-
				Total	16,750	8,624	3,755	7,000	7,000	-	7,000	-
District	Expense	48000D4	512600	Program Account	-	750	-	-	-		-	-
District	Expense	48000D4	531200	Contracted Services	-	119	1,108	3,909	3,909		3,909	-
District	Expense	48000D4	542100	Supplies	865	977	-	2,395	2,395		2,395	-
District	Expense	48000D4	571000	Travel	-	-	-	-	-		-	-
District	Expense	48010D4	531200	Superintendent Consultant	-	-	-	-	-		-	-
District	Expense	48010D4	551000	Superintendent Supplies	-	-	-	-	-		-	-
District	Expense	48010D4	571000	Superintendent Travel	-	-	-	-	-		-	-
				Total	865	1,846	1,108	6,304	6,304	-	6,304	-
High School	Payroll	48010H1	512602	Teacher Subs	9,681	6,170	3,491	11,176	4,000		4,000	(7,176)
High School	Payroll	48010H1	530301	Staff Development	250	-	1,188	5,232	5,232		5,232	-
				Total	9,931	6,170	4,680	16,408	9,232	-	9,232	(7,176)
High School	Expense	48010H4	531200	Contracted Services	-	-	-	-	-		-	-
High School	Expense	48010H4	571000	Travel	1,323	1,386	1,049	5,400	5,400		5,400	-
				Total	1,323	1,386	1,049	5,400	5,400	-	5,400	-
Middle School	Payroll	48010M1	511400	Instructional Coach	-	9	41	-	-		-	-
Middle School	Payroll	48010M1	512601	Teacher Subs	7,413	4,081	5,489	7,621	7,621		7,621	-
Middle School	Payroll	48010M1	530301	Staff Development	-	7,475	-	5,232	5,232		5,232	-
				Total	7,413	11,564	5,530	12,853	12,853	-	12,853	-
Middle School	Expense	48010M4	571000	Travel	-	1,066	89	1,500	1,500		1,500	-
Middle School	Expense	48010M4	531200	Contracted Services	500	-	-	-	-		-	-
				Total	500	1,066	89	1,500	1,500	-	1,500	-
				Total Professional Development	36,781	30,655	16,210	49,465	42,289	-	42,289	(7,176)
					2,414,400	2,410,697	2,905,691	2,752,118	3,093,657	-	3,093,657	341,539

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
High School Administration												
High School	Payroll	54000H1	511100	Principal	131,823	159,000	161,435	142,095	145,773		145,773	3,678
High School	Payroll	54000H1	511101	Assistant Principal	191,131	245,080	219,391	210,654	227,754		227,754	17,100
High School	Payroll	54000H1	511200	House Administrator			1,621	-	-		-	-
High School	Payroll	54000H1	511201	Dean Of Students	103,835	192,026	241,050	197,845	203,780		203,780	5,935
High School	Payroll	54000H1	511500	Paraeducators	19,640	50,603	3,011	36,810	75,398		75,398	38,588
High School	Payroll	54000H1	511501	Student Monitor	41,459	25,301	63,273	100,936	100,936		100,936	-
High School	Payroll	54000H1	511700	Secretarial Staff & Registrar	274,435	339,332	344,893	317,722	317,194		317,194	(528)
High School	Payroll	54000H1	511701	Sub Coordinator (SH)	131	(4)	-	-	-		-	-
High School	Payroll	54000H1	512800	Office Substitutes & Overtime	9,695	17,405	5,353	4,000	4,000		4,000	-
				Total	772,149	1,028,744	1,040,026	1,010,062	1,074,835	-	1,074,835	64,773
High School	Expense	54000H4	524400	Maintenance of Equipment	5,242	5,641	5,641	6,808	6,200		6,200	(608)
High School	Expense	54000H4	527200	Lease Equipment	-	-	-	-	-		-	-
High School	Expense	54000H4	530500	Printing	-	-	-	-	-		-	-
High School	Expense	54000H4	531200	Contracted Services	1,505	1,107	543	700	700		700	-
High School	Expense	54000H4	537000	Professional Dues	1,535	1,000	1,098	4,000	4,000		4,000	-
High School	Expense	54000H4	542000	Postage	-	8,000	337	6,000	2,000		2,000	(4,000)
High School	Expense	54000H4	542100	Office Supplies	1,709	1,137	6,018	6,216	6,216		6,216	-
High School	Expense	54000H4	551600	Principal Technology	-	-	-	-	-		-	-
High School	Expense	54000H4	571000	Travel	4,580	4,281	6,636	16,500	16,500		16,500	-
High School	Expense	54000H4	578000	Community Relations	1,777	6,733	362	5,144	5,144		5,144	-
High School	Expense	54000H4	578001	Accreditation Expense	-	-	-	-	-		-	-
High School	Expense	54000H4	578002	Graduation Expense	22,319	11,711	11,614	14,000	14,000		14,000	-
High School	Expense	54000H4	585000	New Equipment	4,190	11,580	-	-	-		-	-
High School	Expense	54000H4	587000	Replacement Equipment	-	1,935	980	-	-		-	-
				Total	42,856	53,125	33,229	59,368	54,760	-	54,760	(4,608)

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Middle School Administration												
Middle School	Payroll	55000M1	511100	Principal	137,482	247,675	179,201	115,000	123,600		123,600	8,600
Middle School	Payroll	55000M1	511200	Assistant Principal	15,851	3,250	-	93,084	106,304		106,304	13,220
Middle School	Payroll	55000M1	511201	Dean Of Students	-	75,742	-	93,848	188,741		188,741	94,893
Middle School	Payroll	55000M1	511400	Professional Staff	176,289	4,118	-	-	-		-	-
Middle School	Payroll	55000M1	511500	Paraeducators	-	706	-	-	-		-	-
Middle School	Payroll	55000M1	511501	Paraeducators	-	2,292	10,724	-	76,762		76,762	76,762
Middle School	Payroll	55000M1	511700	Secretarial Staff & Registrar	132,565	141,926	93,163	143,803	130,509		130,509	(13,294)
Middle School	Payroll	55000M1	512800	Office Substitutes & Overtime	16,922	16,148	5,328	1,000	1,000		1,000	-
				Total	479,108	491,856	288,416	446,735	626,916		626,916	180,181
Middle School	Expense	55000M4	524400	Maintenance of Equipment	705	1,432	1,617	3,977	3,977		3,977	-
Middle School	Expense	55000M4	530500	Printing	-	1,502	-	-	-		-	-
Middle School	Expense	55000M4	537000	Professional Dues	-	-	-	-	-		-	-
Middle School	Expense	55000M4	542000	Postage	199	4,527	494	3,300	3,300		3,300	-
Middle School	Expense	55000M4	542100	Office Supplies	492	1,421	165	1,000	1,000		1,000	-
Middle School	Expense	55000M4	542101	Supplies - Teams	-	282	-	1,511	1,511		1,511	-
Middle School	Expense	55000M4	571000	Travel	788	724	-	2,850	2,850		2,850	-
Middle School	Expense	55000M4	578000	Community Relations	1,749	553	-	1,833	1,833		1,833	-
Middle School	Expense	55000M4	587000	Replacement Equipment	-	735	980	-	-		-	-
				Total	3,932	11,176	3,256	14,471	14,471		14,471	-
				Total School Administration	1,298,045	1,584,902	1,364,928	1,530,636	1,770,982		1,770,982	240,346
					1,298,045	1,584,902	1,364,928	1,530,636	1,770,982		1,770,982	240,346

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
School Committee												
District	Payroll	50000D1	511100	Treasurer	13,594	14,495	15,211	15,227	16,680		16,680	1,453
District	Payroll	50000D1	511700	Recorder	1,925	-	-	-	-		-	-
				Total	15,519	14,495	15,211	15,227	16,680	-	16,680	1,453
District	Expense	50000D4	518200	Travel-Recruitment		560	-	-	-		-	-
District	Expense	50000D4	530100	Legal Services	41,201	58,604	141,530	45,000	80,445		80,445	35,445
District	Expense	50000D4	530200	Financial Services	59,000	74,500	79,852	35,090	71,117		71,117	36,027
District	Expense	50000D4	530201	Banking Fees	-	-	-	-	-		-	-
District	Expense	50000D4	530901	Consultants	-	-	-	978	-		-	(978)
District	Expense	50000D4	531200	Contracted Services	-	-	-	-	-		-	-
District	Expense	50000D4	537000	Professional Dues	-	4,516	90	5,000	5,000		5,000	-
District	Expense	50000D4	571000	Travel	708	-	279	842	600		600	(242)
District	Expense	50000D4	574000	Treasurer's Bond	605	605	605	615	615		615	-
District	Expense	50000D4	578000	Other Unclassified Expense	5,668	6,094	6,397	-	6,500		6,500	6,500
District	Expense	50000D4	578001	Advisory Council	1,315	1,346	1,745	2,000	2,000		2,000	-
				Total	108,498	146,226	230,498	89,525	166,278	-	166,278	76,753
				Total School Committee	124,016	160,721	245,708	104,752	182,958	-	182,958	78,206

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Superintendent's Office												
District	Payroll	51000D1	511100	Superintendent	100,178	117,477	105,310	97,693	101,973		101,973	4,280
District	Payroll	51000D1	511101	Assistant Superintendent	40,480	87,851	27,025	-	-		-	-
District	Payroll	51000D1	511102	Ombudsperson	-	-	-	-	-		-	-
District	Payroll	51000D1	511103	Curriculum Director	30,611	(692)	17,556	-	-		-	-
District	Payroll	51000D1	511104	Administrative Assistant	40,355	24,462	97,384	129,358	81,886		81,886	(47,472)
District	Payroll	51000D1	511105	Director	-	-	-	-	-		-	-
District	Payroll	51000D1	511200	Other Administration	51,263	69,486	49,037	105,166	107,553		107,553	2,387
District	Payroll	51000D1	511700	Secretarial Staff	17,701	11,319	15,949	16,722	18,194		18,194	1,472
District	Payroll	51000D1	512800	Office Substitutes & Overtime	1,244	2,790	859	1,500	1,500		1,500	-
				Total	281,833	312,692	313,120	350,439	311,106	-	311,106	(39,333)
District	Expense	51000D4	524400	Maintenance of Equipment	1,985	2,090	1,218	3,700	3,700		3,700	-
District	Expense	51000D4	530500	Printing	-	-	-	-	-		-	-
District	Expense	51000D4	530900	Consultants	-	2,519	8,791	12,500	12,500		12,500	-
District	Expense	51000D4	531200	Contracted Services	32,793	60,602	1,633	25,000	25,000		25,000	-
District	Expense	51000D4	537000	Professional Dues	16,070	10,020	28,758	12,511	12,511		12,511	-
District	Expense	51000D4	542000	Postage	-	4,141	195	5,000	5,000		5,000	-
District	Expense	51000D4	542100	Office Supplies	(5,495)	2,970	7,135	6,500	6,500		6,500	-
District	Expense	51000D4	551300	Professional publications	2,754	2,255	1,175	1,035	1,035		1,035	-
District	Expense	51000D4	551600	Administrative Technology	120	-	-	-	-		-	-
District	Expense	51000D4	571000	Travel - All Personnel	-	199	-	-	-		-	-
District	Expense	51000D4	571001	Travel - Administration	-	-	1,039	2,356	2,356		2,356	-
District	Expense	51000D4	571002	Travel - Superintendent	-	382	-	162	162		162	-
District	Expense	51000D4	578000	Other Expense	9,052	2,267	3,267	1,957	1,957		1,957	-
District	Expense	51000D4	587000	Replacement Equipment	1,495	523	698	1,500	1,500		1,500	-
				Total	58,775	87,967	53,909	72,221	72,221	-	72,221	-
Total Superintendent's Office					340,608	400,659	367,029	422,660	383,327	-	383,327	(39,333)

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Human Resources & Diversity												
District	Payroll	51500D1	511100	Director	40,622	43,337	29,908	65,685	73,422		73,422	7,737
District	Payroll	51500D1	511101	Director (Equity)	-	-	-	-	-		-	-
District	Payroll	51500D1	511700	Support Staff	145,374	176,819	153,871	152,511	163,301		163,301	10,790
				Total	185,996	220,156	183,778	218,196	236,723		236,723	18,527
District	Expense	51500D4	530100	Legal Fees	30,877	99,004	121,378	56,625	83,753		83,753	27,128
District	Expense	51500D4	530101	Legal Settlements	875	-	-	-	-		-	-
District	Expense	51500D4	530400	Advertisements/Notices	-	1,477	-	1,500	-		-	(1,500)
District	Expense	51500D4	530801	Contracted Services	16,554	55,587	21,846	16,200	16,200		16,200	-
District	Expense	51500D4	530900	Negotiations/Contact Services	-	671	-	500	500		500	-
District	Expense	51500D4	537000	Professional Dues	250	1,170	678	237	237		237	-
District	Expense	51500D4	542100	Office Supplies	869	398	-	475	475		475	-
District	Expense	51500D4	551600	Technology - Hardware	-	-	-	-	1,000		1,000	1,000
District	Expense	51500D4	551700	Technology - Software	(931)	28,246	32,863	24,000	42,000		42,000	18,000
District	Expense	51500D4	571000	Travel - Affirmative Action	-	-	-	475	-		-	(475)
District	Expense	51500D4	571001	Travel - Human Resources	700	4,070	1,058	2,500	2,975		2,975	475
District	Expense	51500D4	578000	Other Affirmative Action Expenses	-	35	-	-	-		-	-
District	Expense	51500D4	578001	Other Human Resource Expenses	-	35	-	-	-		-	-
				Total	49,194	190,693	177,823	102,512	147,140		147,140	44,628
Total Human Resources & Diversity					235,189	410,849	361,601	320,708	383,863		383,863	63,155

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Business Office												
District	Payroll	52500D1	511100	Director	63,862	87,919	124,753	74,493	82,652		82,652	8,159
District	Payroll	52500D1	511104	Finance Support Staff	92,557	116,738	116,285	68,176	120,521		120,521	52,345
District	Payroll	52500D1	511700	Accounting Staff	120,159	144,566	165,623	157,004	161,729		161,729	4,725
District	Payroll	52500D1	511702	Clerical Staff	-	-	-	-	-		-	-
District	Payroll	52500D1	511701	Grants Manager	-	-	-	-	-		-	-
District	Payroll	52500D1	512800	Overtime & Substitutes	22,465	16,519	15,765	500	500		500	-
				Total	299,043	365,741	422,425	300,173	365,402	-	365,402	65,229
District	Expense	52500D4	524400	Maintenance of Equipment	2,610	2,508	4,295	1,714	4,000		4,000	2,286
District	Expense	52500D4	530500	Printing	8,073	2,874	2,113	800	2,500		2,500	1,700
District	Expense	52500D4	531200	Contracted Services	15,010	14,107	13,683	5,900	14,267		14,267	8,367
District	Expense	52500D4	537000	Professional Dues	1,202	257	310	2,000	2,000		2,000	-
District	Expense	52500D4	542100	Office Supplies	4,455	107	636	882	882		882	-
District	Expense	52500D4	551600	Administrative Technology	-	-	-	-	-		-	-
District	Expense	52500D4	551700	Technology Software	32,175	38,050	41,476	30,068	42,000		42,000	11,932
District	Expense	52500D4	571000	Travel	1,056	734	17	1,383	1,383		1,383	-
District	Expense	52500D4	578000	Collaborative Assessment (LPVEC)	200	-	-	427	427		427	-
District	Expense	52500D4	587000	Replacement Equipment	1,695	523	698	-	-		-	-
				Total	66,475	59,159	63,229	43,174	67,459	-	67,459	24,285
				Total Business Office	365,518	424,901	485,654	343,347	432,861	-	432,861	89,514

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Information Systems												
District	Payroll	53500D1	511100	Director	66,738	68,717	70,570	71,942	74,108		74,108	2,166
District	Payroll	53500D1	511400	Database Analysts	89,983	95,440	103,259	104,069	108,619		108,619	4,550
District	Payroll	53500D1	511402	Network Analyst	-	-	-	-	-		-	-
District	Payroll	53500D1	511403	Technician	62,295	65,899	77,772	68,896	71,922		71,922	3,026
District	Payroll	53500D1	513000	Overtime	-	1,418	-	-	-		-	-
District	Payroll	53500D1	513001	Regular & Overtime Students	12,317	8,182	20,766	11,000	11,000		11,000	-
				Total	231,333	239,655	272,368	255,907	265,649		265,649	9,742
District	Expense	53500D4	524400	Maintenance of Equipment	25,077	24,178	18,464	27,000	27,000		27,000	-
District	Expense	53500D4	527200	Equipment Leases	-	20,717	123,761	150,000	130,000		130,000	(20,000)
District	Expense	53500D4	530300	Training & Staff Development	645	1,130	364	3,800	2,000		2,000	(1,800)
District	Expense	53500D4	531000	Internet Access	9,491	7,506	6,367	13,000	13,000		13,000	-
District	Expense	53500D4	531200	Contracted Services	5,892	11,517	18,400	10,000	10,000		10,000	-
District	Expense	53500D4	534100	Communications	-	-	-	7,172	7,172		7,172	-
District	Expense	53500D4	551400	Supplies	14,538	8,789	9,788	15,000	15,000		15,000	-
District	Expense	53500D4	551600	Administrative Technology	9,368	7,421	6,519	13,000	13,000		13,000	-
District	Expense	53500D4	551602	Technology - High School	5,418	8,964	9,146	9,500	9,500		9,500	-
District	Expense	53500D4	551603	Technology - Middle School	6,460	6,651	2,373	8,000	8,000		8,000	-
District	Expense	53500D4	551700	Software Relicensing	30,242	89,213	85,649	101,500	108,000		108,000	6,500
District	Expense	53500D4	571000	Travel	-	-	-	950	950		950	-
District	Expense	53500D4	573000	Dues and Subscriptions	128	128	128	190	190		190	-
District	Expense	53500D4	587000	Replacement Equipment	-	-	-	950	950		950	-
				Total	107,257	186,214	280,959	360,062	344,762		344,762	(15,300)
				Total Information Systems	338,590	425,869	553,327	615,969	610,411		610,411	(5,558)
Other Services												
District	Expense	55500D4	566500	Collaborative Assessment (CES)	4,445	4,305	4,235	5,000	5,000		5,000	-
				Total	4,445	4,305	4,235	5,000	5,000		5,000	-
				Total Other Services	4,445	4,305	4,235	5,000	5,000		5,000	-
					1,408,367	1,827,304	2,017,554	1,812,436	1,998,419		1,998,419	185,983

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Administration												
District	Payroll	60000D1	511200	Director	60,517	62,030	79,237	65,171	106,446		106,446	41,275
District	Payroll	60000D1	511201	Assistant Facility Director	-	-	-	-	-		-	-
District	Payroll	60000D1	511700	Clerical Staff	48,337	69,078	72,597	73,757	79,617		79,617	5,860
District	Payroll	60000D1	511900	Crossing Guards	-	880	-	-	-		-	-
District	Payroll	60000D1	512800	Office Substitutes & Overtime	4,103	1,413	1,702	250	250		250	-
				Total	112,957	133,402	153,536	139,178	186,313		186,313	47,135
District	Expense	60000D4	524400	Maintenance of Equipment	87	305	1,650	39	39		39	-
District	Expense	60000D4	530600	Architectural Services	-	-	-	-	-		-	-
District	Expense	60000D4	530700	Engineering Services	-	-	-	-	-		-	-
District	Expense	60000D4	531200	Contracted Services	1,931	1,560	642	5,000	5,000		5,000	-
District	Expense	60000D4	542100	Office Supplies	148	657	1,930	108	108		108	-
District	Expense	60000D4	571000	Travel	-	-	-	157	157		157	-
District	Expense	60000D4	587000	New Equipment	-	-	-	-	-		-	-
				Total	2,166	2,523	4,221	5,304	5,304		5,304	-
				Total Facility Administration	115,123	135,924	157,757	144,482	191,617		191,617	47,135

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Custodial Services												
High School	Payroll	61000H1	511800	Custodians	219,671	254,601	320,203	324,273	333,939		333,939	9,666
High School	Payroll	61000H1	512900	Student Help	3,620	4,329	2,250	2,250	2,250		2,250	-
High School	Payroll	61000H1	513000	Overtime & Substitutes	22,198	14,667	33,752	10,500	10,500		10,500	-
High School	Payroll	61000H1	513001	Ovt/Special Projects	183	-	-	-	-		-	-
				Total	245,672	273,597	356,205	337,023	346,689		346,689	9,666
High School	Expense	61000H4	545000	Custodial Supplies	42,398	41,519	18,264	29,212	29,212		29,212	-
High School	Expense	61000H4	571000	Travel	125	64	-	-	-		-	-
				Total	42,523	41,583	18,264	29,212	29,212		29,212	-
Middle School	Payroll	61000M1	511800	Custodians	282,085	317,582	283,595	291,043	313,805		313,805	22,762
Middle School	Payroll	61000M1	512900	Student Help	2,138	9,000	3,390	1,300	1,300		1,300	-
Middle School	Payroll	61000M1	513000	Overtime & Substitutes	14,837	33,568	20,213	2,000	2,000		2,000	-
Middle School	Payroll	61000M1	513001	Overtime Special Projects	2,184	68	-	-	-		-	-
				Total	301,244	360,218	307,198	294,343	317,105		317,105	22,762
Middle School	Expense	61000M4	545000	Custodial Supplies	28,504	33,407	20,270	22,000	25,000		25,000	3,000
				Total	28,504	33,407	20,270	22,000	25,000		25,000	3,000
South East Camp.	Payroll	61000S1	511800	Custodians	-	-	-	-	-		-	-
				Total	-	-	-	-	-		-	-
				Total Custodial Services	617,942	708,805	701,936	682,578	718,006		718,006	35,428

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Maintenance												
District	Payroll	62000D1	511800	Maintenance Staff	82,995	79,239	111,747	125,265	106,970		106,970	(18,295)
District	Payroll	62000D1	513000	Maintenance Substitutes & Overtim	8,907	15,711	14,916	5,000	5,000		5,000	-
				Total	91,902	94,950	126,662	130,265	111,970	-	111,970	(18,295)
District	Expense	62000D4	521400	Gasoline	8,828	7,139	8,802	17,000	12,000		12,000	(5,000)
District	Expense	62000D4	524300	Vehicle Maintenance	5,074	8,217	3,692	8,210	8,210		8,210	-
District	Expense	62000D4	529100	Trash Removal	9,909	48,008	38,038	41,410	43,000		43,000	1,590
District	Expense	62000D4	529200	Snow Removal & Sanding	1,500	2,860	1,336	1,425	15,000		15,000	13,575
District	Expense	62000D4	585000	New Equipment	-	-	6,602	-	-		-	-
District	Expense	62000D4	587000	Replacement Equipment	5,433	3,971	1,234	4,600	4,600		4,600	-
				Total	30,744	70,194	59,704	72,645	82,810	-	82,810	10,165
High School	Expense	62000H4	524100	Grounds Contracted Services	-	1,904	5,735	2,950	2,950		2,950	-
High School	Expense	62000H4	524200	Building Contracted Services	57,688	3,998	39,715	39,727	100,488		100,488	60,761
High School	Expense	62000H4	524400	Maintenance of Equipment	378	4,228	4,130	6,871	6,871		6,871	-
High School	Expense	62000H4	543100	Building Supplies	13,815	6,441	15,712	10,125	10,125		10,125	-
High School	Expense	62000H4	543200	Equipment Supplies	5,028	4,414	3,540	5,814	5,814		5,814	-
High School	Expense	62000H4	546000	Grounds Supplies	4,545	3,229	4,581	5,700	5,700		5,700	-
High School	Expense	62000H4	579000	Building Maintenance Reserve	-	-	-	4,300	4,300		4,300	-
High School	Expense	62000H4	584500	Building Improvement	783	-	2,991	5,814	5,814		5,814	-
High School	Expense	62000H4	585000	New Equipment	-	-	-	-	-		-	-
				Total	82,237	24,214	76,405	81,301	142,062	-	142,062	60,761
Middle School	Expense	62000M4	524100	Grounds Contracted Services	-	1,111	-	1,482	1,482		1,482	-
Middle School	Expense	62000M4	524200	Building Contracted Services	49,787	50,345	49,480	50,345	55,000		55,000	4,655
Middle School	Expense	62000M4	524400	Maintenance of Equipment	2,287	5,034	4,574	3,131	3,131		3,131	-
Middle School	Expense	62000M4	543100	Building Supplies	13,491	7,723	11,728	13,960	13,960		13,960	-
Middle School	Expense	62000M4	543200	Equipment Supplies	8,876	5,912	8,845	5,842	8,500		8,500	2,658
Middle School	Expense	62000M4	546000	Grounds Supplies	1,922	328	1,306	1,468	1,468		1,468	-
Middle School	Expense	62000M4	579000	Building Maintenance Reserve	-	-	-	2,375	2,375		2,375	-
Middle School	Expense	62000M4	584000	Grounds Improvement	564	411	787	1,957	1,957		1,957	-
Middle School	Expense	62000M4	584500	Building Improvement	-	-	934	1,900	1,900		1,900	-
Middle School	Expense	62000M4	585000	New Equipment	-	-	-	-	-		-	-
Middle School	Expense	62000M4	587000	Replacement Equipment	-	-	-	-	-		-	-
				Total	76,927	70,864	77,654	82,460	89,773	-	89,773	7,313
				Total Maintenance	281,809	260,223	340,425	366,671	426,615	-	426,615	59,944

SCHOOL	ACCOUNT TYPE	ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Utilities												
District	Expense	63000D4	534100	Telephones	26,017	24,456	22,698	26,046	46,046		46,046	20,000
				Total	26,017	24,456	22,698	26,046	46,046	-	46,046	20,000
High School	Expense	63000H4	521100	Heating	-	-	-	-	-		-	-
High School	Expense	63000H4	521101	Gas	95,221	-	113,013	118,732	118,732		118,732	(0)
High School	Expense	63000H4	521200	Electric	-	-	229,864	206,287	235,000		235,000	28,713
High School	Expense	63000H4	523100	Water	33,697	19,062	28,694	30,905	30,905		30,905	-
				Total	128,918	19,062	371,572	355,924	384,637	-	384,637	28,713
Middle School	Expense	63000M4	521101	Gas	66,311	-	89,953	115,000	105,000		105,000	(10,000)
Middle School	Expense	63000M4	521200	Electric	148,023	-	87,567	183,924	183,924		183,924	0
Middle School	Expense	63000M4	523100	Water	14,232	15,158	15,408	17,630	17,630		17,630	-
				Total	228,566	15,158	192,928	316,554	306,554	-	306,554	(10,000)
South East Camp.	Expense	63000S4	521100	Heating	-	-	-	-	-		-	-
South East Camp.	Expense	63000S4	521200	Electric	-	-	-	-	-		-	-
South East Camp.	Expense	63000S4	523100	Water	-	-	-	-	-		-	-
				Total	-	-	-	-	-	-	-	-
Total Utilities					383,501	58,675	587,198	698,524	737,237	-	737,237	38,713
					1,398,376	1,163,627	1,787,317	1,892,255	2,073,475	-	2,073,475	181,220

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Transportation Spending												
District	Payroll	65000D1	511800	Van (Control Account)	22,175	12,591	25,363	15,000	20,000		20,000	5,000
District	Payroll	65000D1	511801	Drivers (Amherst Routes)	83,671	78,249	63,769	86,640	91,458		91,458	4,818
District	Payroll	65000D1	511802	Drivers (Pelham Routes)	81	256	488	-	-		-	-
District	Payroll	65000D1	511803	Driver/Route Coordinator	32,079	32,899	21,043	30,670	27,144		27,144	(3,526)
District	Payroll	65000D1	511805	Drivers (Field Trip Region)	7,200	15,016	9,869	8,835	9,326		9,326	491
District	Payroll	65000D1	511806	Drivers (Field Trip Amherst)	(400)	-	(168)	-	-		-	-
District	Payroll	65000D1	511807	Drivers (Field Trip Pelham)	400	-	168	-	-		-	-
District	Payroll	65000D1	513000	Substitutes/Overtime/Late Bus	6,771	6,667	3,674	6,089	6,427		6,427	338
				Total	151,977	145,677	124,206	147,234	154,355	-	154,355	7,121
District	Expense	65000D4	521400	Gasoline/Diesel (Buses)	22,560	17,319	9,145	36,000	26,000		26,000	(10,000)
District	Expense	65000D4	524300	Vehicle Maintenance (Buses)	13,083	10,991	5,777	19,000	19,000		19,000	-
District	Expense	65000D4	533200	Amherst Bus Routes	481,271	520,098	593,227	682,130	708,940		708,940	26,810
District	Expense	65000D4	533201	Pelham Bus Routes And late Bus	78,479	92,940	96,701	123,236	136,947		136,947	13,711
District	Expense	65000D4	533202	Leverett and Shutesbury Bus Rtes	537,177	582,127	605,389	594,127	588,841		588,841	(5,286)
District	Expense	65000D4	533203	Other Contracted Transportation	1,101	-	-	26,268	21,788		21,788	(4,480)
District	Expense	65000D4	533900	Contract Fuel Adjustments	-	-	-	-	-		-	-
District	Expense	65000D4	537000	Dues	1,469	353	193	600	600		600	-
District	Expense	65000D4	574400	Liability Insurance (Vehicles)	2,834	(2,993)	(2,982)	7,500	7,500		7,500	-
District	Expense	65000D4	578000	Regular Transportation	5,935	15,767	15,562	8,500	8,500		8,500	-
District	Expense	65000D4	585000	New Equipment	3,953	6,534	-	-	-		-	-
District	Expense	65002D4	585500	New Vehicles	-	-	16,906	-	-		-	-
				Total	1,147,861	1,243,136	1,339,917	1,497,361	1,518,116	-	1,518,116	20,755
District	Payroll	65002D1	511800	Special Education Van (Region)	77,828	76,387	74,302	73,709	77,808		77,808	4,099
District	Payroll	65002D1	511801	Special Ed Van (Amherst Bill-Back)	(1,213)	1,544	(40)	-	-		-	-
District	Payroll	65002D1	511802	Special Ed Van (Pelham Bill-Back)	1,215	-	40	-	-		-	-
				Total	77,830	77,931	74,302	73,709	77,808	-	77,808	4,099
District	Payroll	65004D1	511800	Vocational Education Transportation	30,443	26,047	29,677	35,957	37,957		37,957	2,000
				Total	30,443	26,047	29,677	35,957	37,957	-	37,957	2,000
District	Expense	65004D4	533203	Contracted Voc Ed Transportation	36,887	50,294	45,911	76,590	182,298		182,298	105,708
				Total	36,887	50,294	45,911	76,590	182,298	-	182,298	105,708
District	Payroll	65009D1	511800	Maintenance (Control Account)	720	-	-	-	-		-	-
District	Payroll	65009D1	511801	Maintenance Van-Staff (Region)	218,010	226,943	215,994	286,238	302,158		302,158	15,920
District	Payroll	65009D1	511802	Maintenance Van-Staff (Amherst Bil	2,136	-	5,043	-	-		-	-
District	Payroll	65009D1	511803	Maintenance Van-Staff (Pelham Bill	1,071	-	330	-	-		-	-
				Total	221,936	226,943	221,367	286,238	302,158	-	302,158	15,920
Total Transportation					1,666,934	1,770,028	1,835,380	2,117,089	2,272,692	-	2,272,692	155,603
					1,666,934	1,770,028	1,835,380	2,117,089	2,272,692	-	2,272,692	155,603

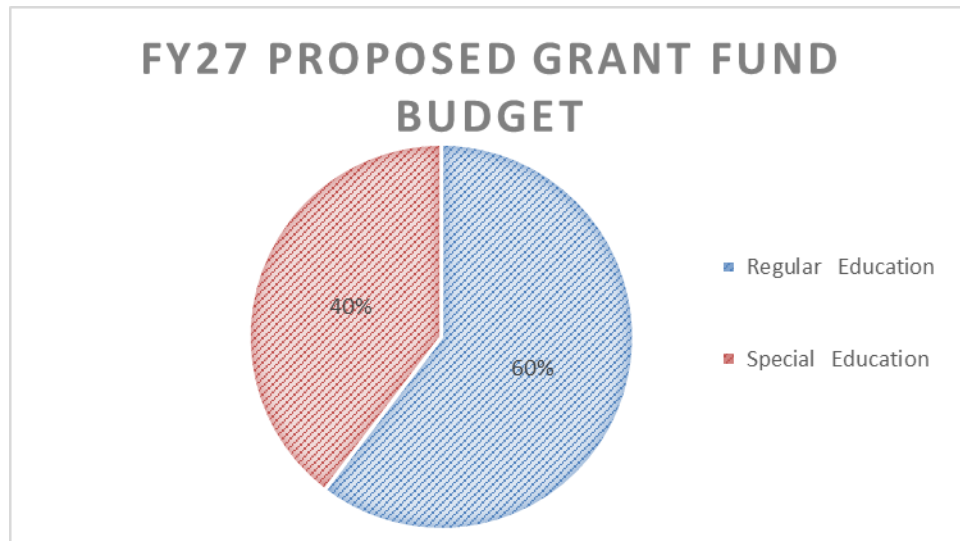
SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Adds/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Food Services												
District	Expense	66000D4	578000	Other Expense	-	15,645	-	-	-	-	-	-
District	Expense	66000D4	585000	New Equipment	-	-	-	-	-	-	-	-
District	Expense	66000D4	596000	Transfer To Food Services	-	-	-	2,500	-	-	-	(2,500)
				Total	-	15,645	-	2,500	-	-	-	(2,500)
			Total Food Services		-	15,645	-	2,500	-	-	-	(2,500)
					-							
					-	15,645	-	2,500	-	-	-	(2,500)
					-	15,645	-	2,500	-	-	-	(2,500)
Insurance & Benefits Spending												
District	Payroll	67000D1	515000	Retirement Incentive (Payroll)	24,000	26,405	-	25,000	25,000	-	25,000	-
District	Payroll	67000D1	515100	Sick Leave Buy Back (Payroll)	12,250	1,648	10,355	90,000	10,000	-	10,000	(80,000)
District	Payroll	67000D1	515200	Accrued Vacation Time Paid	-	-	-	-	20,000	-	20,000	20,000
District	Expense	67000D4	515000	Retirement Incentive	-	1,000	-	-	-	-	-	-
District	Expense	67000D4	515100	Sick Leave Buy Back	-	6,125	3,308	-	-	-	-	-
District	Expense	67000D4	517100	Workers Compensation Insurance	122,136	112,805	125,370	125,000	125,000	-	125,000	-
District	Expense	67000D4	517200	Unemployment Comp Insurance	34,312	130,018	28,419	75,000	85,000	-	85,000	10,000
District	Expense	67000D4	517300	Medicare	309,473	275,270	282,663	315,251	315,251	-	315,251	-
District	Expense	67000D4	517400	Active Employee Health Insurance	3,071,025	2,970,938	2,840,606	3,953,146	4,289,163	-	4,289,163	336,017
District	Expense	67000D4	517401	SECT 125 Plan Ctr	325	-	-	-	-	-	-	-
District	Expense	67000D4	517501	County Pension Assessment	1,751,139	1,963,160	2,022,514	1,848,263	1,832,574	-	1,832,574	(15,689)
District	Expense	67000D4	517502	Non-Teacher Retiree Health Insuran	607,155	612,144	730,852	812,822	909,912	-	909,912	97,090
District	Expense	67000D4	517701	Teacher Retiree Health Insurance	1,186,231	1,191,942	1,350,505	1,386,093	1,568,946	-	1,568,946	182,853
District	Expense	67000D4	519800	EAP Assessment	-	-	-	-	-	-	-	-
District	Expense	67000D4	527200	Transfer to OPEB Trust Fund	95,000	100,000	208,697	144,084	149,084	-	149,084	5,000
District	Expense	67000D4	563700	MTRB Pension Liability	-	(20,226)	-	-	-	-	-	-
District	Expense	67000D4	574100	Board-Education Liability	10,166	40,786	61,893	45,000	65,000	-	65,000	20,000
District	Expense	67000D4	574300	School Liability Insurance	122,398	147,519	222,609	242,000	266,200	-	266,200	24,200
District	Expense	67000D4	574400	Vehicle Liability Insurance	2,762	2,762	2,762	3,038	3,038	-	3,038	-
District	Expense	67000D4	574500	Boiler Insurance	-	-	-	-	-	-	-	-
District	Expense	67000D4	574800	Athletic Liability insurance	10,800	10,800	10,800	11,458	11,458	-	11,458	-
District	Expense	67000D4	574900	Administration Term Insurance	5,213	-	-	7,500	7,500	-	7,500	-
District	Expense	67000D4	575000	Medical Fiduciary Bond	-	2,252	2,252	2,042	2,042	-	2,042	-
				Total	7,364,384	7,575,349	7,903,605	9,085,697	9,685,168	-	9,685,168	599,471
			Total Insurance & Benefits		7,364,384	7,575,349	7,903,605	9,085,697	9,685,168	-	9,685,168	599,471
					7,364,384	7,575,349	7,903,605	9,085,697	9,685,168	-	9,685,168	599,471

SCHOOL	TYPE	ACCOUNT ORG	OBJECT	TITLE	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 Add/(Cuts)	FY27 Final Budget	FY27-26 CHANGE
Genral Fund Spending												
District	Control	69500D0	511401	Degree Changes	-	-	-	23,500	23,500		23,500	-
District	Control	69500D0	511402	Unanticipated Staffing	-	-	-	-	(100,000)		(100,000)	(100,000)
District	Control	69500D0	511403	Professional Leave	-	-	-	-	23,020		23,020	23,020
District	Control	69500D0	511404	Maternity Leave	-	-	-	15,000	15,000		15,000	-
District	Control	69500D0	511407	Payroll Adjustments	-	-	-	-	-		-	-
District	Control	69500D0	511500	Merit Awards	2,250	3,000	-	10,000	10,000		10,000	-
District	Control	69500D0	578000	Other Expense	-	(243)	1,212	175,000	125,000		125,000	(50,000)
District	Control	69500D0	578001	Misc Billbacks Amherst	8,351	(694)	-	-	-		-	-
District	Control	69500D0	578002	Misc Billbacks Pelham	205	(1,695)	(590)	-	-		-	-
District	Control	69500D0	579000	Transfer Reserve Adjustment	302	(197)	-	-	-		-	-
District	Control	69500D0	596001	Transfer to Capital Fund	-	-	-	-	-		-	-
				Total	11,107	171	622	223,500	96,520	-	96,520	(126,980)
				Total Contingencies	11,107	171	622	223,500	96,520	-	96,520	(126,980)
					11,107	171	622	223,500	96,520	-	96,520	(126,980)
District	Control	69500D0	511400	Additions/(Reductions)	-	-	-	(163,288)	-		-	163,288
District	Control	69500D0	596003	School Committee Reserve	-	-	-	280,000	280,000		280,000	-
					32,349,567	33,429,755	35,005,195	37,077,171	39,988,229	-	39,988,229	2,911,058

Special Revenue Funds: Grants

Grant Funds

State and federal grants are subject to legislative approval and are either competitive or entitlements. In addition, grants may be received from private sources. Grant applications, once approved by the School Committee, must be submitted to and approved by the appropriate awarding agency. Grant funds are intended to supplement funding from local appropriations for specific target areas. Because these funds are awarded on an annual basis, any funds not expended must be returned to the awarding agency unless otherwise stated at the time of the award.



FY27 Proposed Grant Budget		
Regular Instruction	685,500	60.4%
Special Education	450,000	39.6%
Total	1,135,500	100.0%

SPECIAL REVENUE FUNDS

GRANTS SUMMARY

	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
<u>PAYROLL ACCOUNTS:</u>					
Amherst College	65,000	100,000	-	-	-
Special Education IDEA	408,245	203,686	-	-	-
Title I	200,000	200,000	200,000	219,756	215,000
Title IIA	13,299	21,238	17,362	19,917	15,000
Title IV	-	5,019	-	-	-
Rural School Aid	108,567	173,313	251,026	190,000	175,000
CSHS Grant	125,198	88,675	74,500	74,500	45,500
Total Salaries	1,442,147	1,213,348	542,888	504,173	450,500
<u>EXPENSE ACCOUNTS:</u>					
Amherst College	-	-	100,000	125,000	125,000
Special Education IDEA	669,815	133,355	452,991	451,093	450,000
Title I	15,000	29,895	27,452	43,738	40,000
Title IIA	14,379	4,340	17,715	19,917	15,000
Title IV	13,765	5,400	16,679	15,968	15,000
CSHS Grant	3,802	6,325	20,500	11,000	40,000
Total Expenses	1,105,197	892,738	885,679	666,716	435,000
GRANTS BUDGET TOTAL	2,547,344	2,106,086	1,428,566	1,170,889	885,500

AMHERST-PELHAM REGIONAL SCHOOL DISTRICT
FISCAL YEAR 2027 BUDGET

SCHOOL	TYPE	ACCOUNT			FY23	FY24	FY25	FY26	FY27
		ORG	OBJECT	TITLE	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
Private Grants									
Amherst College									
District	Payroll	2458D1	511701	Volunteer Coordinator	-	-	-	-	-
District	Payroll	2458D1	511203	Curriculum Director	-	-	-	-	-
District	Payroll	2458D1	511400	Family Center Coordinators	65,000	100,000	-	-	-
District	Payroll	2458D1	511402	VELA Scholars Stipends	-	-	-	-	-
				Total	65,000	100,000	-	-	-
District	Expense	2458D4	533802	VELA Field Trips	-	-	-	-	-
District	Expense	2458D4	531200	Parent/Family Engagement, Student Centered Activities, Athletics	-	-	100,000	125,000	125,000
District	Expense	2458D4	542101	VELA Scholars Supplies	-	-	-	-	-
				Total	-	-	100,000	125,000	125,000
				Total Amherst College	65,000	100,000	100,000	125,000	125,000

Description: Over the past several years, Amherst College has generously donated funding to support the family center. The district has now moved to utilize these funds to support student facing activities, family and employee engagement and athletics.

Amherst Education Foundation

District	Payroll	2502D120	531600	FY20 Project Stipends	-	-	-	-	-
District	Payroll	2502D121	531600	FY21 Project Stipends	-	-	-	-	-
District	Payroll	2502D122	531600	FY22 Project Stipends	-	-	-	-	-
District	Payroll	2502D123	531600	FY23 Project Stipends	500	2,414	-	-	-
District	Payroll	2502D124	531600	FY24 Project Stipends	-	-	-	-	-
				Total	500	2,414	-	-	-
District	Expense	2502D421	542101	FY21 Awarded Projects Supplies	-	-	-	-	-
District	Expense	2502D422	542101	FY22 Awarded Projects Supplies	3,500	-	-	-	-
District	Expense	2502D423	542101	FY23 Awarded Projects Supplies	466	5,461	-	-	-
District	Expense	2502D424	542101	FY24 Awarded Projects Supplies	-	3,565	-	-	-
District	Expense	2502D425	542101	FY25 Awarded Projects Supplies	-	-	342	-	-
				Total	3,966	9,026	342	-	-
				Total Amherst Education Foundation	4,466	11,440	342	-	-

Description: "The Amherst Education Foundation, Inc. is an independent, non-profit education fund committed to stimulating excellence, promoting equity, enhancing diversity and mobilizing broad community support for the public schools of Amherst, Leverett, Pelham, and Shutesbury. Our supporters include businesses, parents and other concerned citizens who share the belief that strong public schools are essential to a thriving town."

For more information please visit the website at www.amhersteducationfoundation.org

**Federal Grants
Special Education IDEA**

District	Payroll	2700D121	511400	IDEA FY21 Salaries	-	-	-	-	-
District	Payroll	2700D121	531600	IDEA FY21 Stipends	-	-	-	-	-
District	Payroll	2700D122	511400	IDEA FY22 Salaries	298,920	155,537	-	-	-
District	Payroll	2700D123	511400	IDEA FY23 Salaries	109,325	48,149	-	-	-
Total					408,245	203,686	-	-	-
District	Expense	2700D421	531200	IDEA FY21 Expenses	-	-	-	-	-
District	Expense	2700D422	531200	IDEA FY22 Expenses	283,089	24,881	-	-	-
District	Expense	2700D423	531200	IDEA FY23 Expenses	386,726	108,474	452,991	451,093	450,000
District	Expense	2700D423	531200	IDEA FY24 Expenses	-	-	-	-	-
District	Expense	2700D423	531200	IDEA FY25 Expenses	-	-	-	-	-
Total					669,815	133,355	452,991	451,093	450,000
Total Special Education IDEA					1,078,060	337,041	452,991	451,093	450,000

Description: The purpose of this federal entitlement grant program is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs. These grant funds can carry over for one year into the new fiscal year. Starting FY24 the grant was moved into Amherst for all 3 districts per DESE request.

Title I

District	Payroll	2711D1	511400	Salaries	200,000	200,000	200,000	219,756	215,000
Total					200,000	200,000	200,000	219,756	215,000
District	Expense	2711D4	563700	Expenses	15,000	29,895	27,452	43,738	40,000
Total					15,000	29,895	27,452	43,738	40,000
Total Title I					215,000	229,895	227,452	263,494	255,000

Description: Federal Title I funds are intended to provide supplemental funds for instructional and other academically-related services for students at-risk for not meeting State academic standards. Funding is based on the socio-economic make-up of the district, however, students accessing these services are selected based on their academic status not their socio-economic status.

Title IIA

District	Payroll	2702D1	511400	Salaries	-	-	-	-	-
District	Payroll	2702D1	551600	Stipends	13,299	21,238	17,362	19,917	15,000
Total					13,299	21,238	17,362	19,917	15,000
District	Expense	2702D4	563700	Expenses	14,379	4,340	17,715	19,917	15,000
Total					14,379	4,340	17,715	19,917	15,000
Total Title IIA					27,678	25,577	35,076	39,834	30,000

Description: The purpose of this federal grant program is to increase student achievement through comprehensive district initiatives that focus on the preparation, training, recruitment, and retention of highly qualified educators. These initiatives should be aligned with Massachusetts' reform efforts and should help districts meet the No Child Left Behind (NCLB) goals and requirements for highly qualified teachers and instructional Paraeducators in Title I targeted assistance and school wide programs, and high-quality professional development. The goal is to improve the overall effectiveness of all educators, including administrators, within the district.

Title IV

District	Payroll	2707D1	551600 Stipends		5,019	-	-	-
			Total		5,019	-	-	-
District	Expense	2707D4	531200 Expenses		13,765	5,400	16,679	15,968
			Total		13,765	5,400	16,679	15,968
			Total Title IV		13,765	10,419	16,679	15,968
			Staffing (FTE)					
			High School		-	-	-	-
			Middle School		-	-	-	-
			Total		-	-	-	-

Description: The purpose of this federal grant program is to fund student support and academic achievement. It provides supplemental resources to schools to ensure that all students have equitable access to high quality educational experiences by supporting well-rounded educational opportunities, supporting safe and healthy schools, and supporting effective use of technology.

**State Grants
Rural School Aid**

District	Payroll	2509D1	511400 Professional Staff		2,880	109,510	-	-
			Total		2,880	109,510	-	-
District	Expense	2509D4	531200 Expenses		108,567	173,313	251,026	190,000
			Total		108,567	173,313	251,026	190,000
			Total Rural School Aid		111,447	282,824	251,026	190,000

Description: The purpose of this State grant program is to provide supplemental funding to Districts that qualify as "Rural" based on median income levels and students per square mile. Funding for this program has been highly variable in the past but is becoming more steady.

Comprehensive School Health Services Grant

District	Payroll	2525D120	511400 Professional Staff		65,198	49,948	37,826	37,826
District	Payroll	2525D120	511900 Nursing Staff		60,000	38,727	36,674	36,674
			Total		125,198	88,675	74,500	74,500
District	Expense	2525D420	531200 Contracted Services		-	945	20,500	11,000
District	Expense	2525D420	542101 Supplies		3,002	5,260	-	-
District	Expense	2525D420	542103 Non-Instructional Supplies		800	120	-	-
District	Expense	2525D420	571000 Prof Dev/Travel		3,802	6,325	20,500	11,000
			Total		3,802	6,325	20,500	11,000
			Total CSHS		129,000	95,000	95,000	85,500

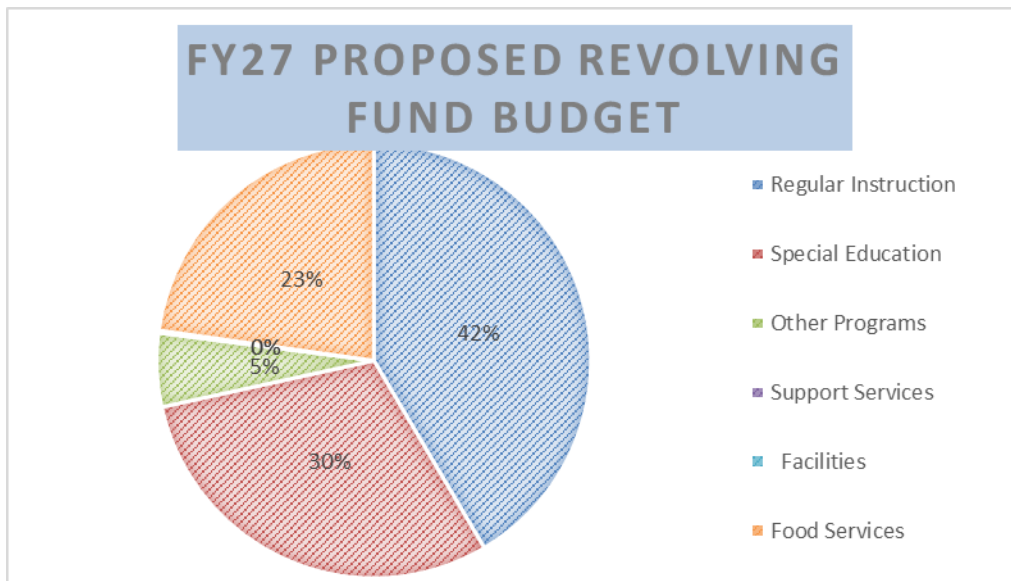
Description: The Comprehensive School Health Services Grant is a \$95,000.00 yearly grant awarded by the Massachusetts Department of Public Health (MDPH) for the duration of July 1, 2019 through June 30, 2029.

The CSHS grant requires participants to meet the established school health program mandates and standards as defined by the MDPH, to provide best practice services that are community based and culturally and linguistically relevant and that address racial inequities and health disparities.

Special Revenue Funds: Revolving Funds

Revolving Funds Budget

Revolving Funds can be established only for specific purposes governed by statute. Generally, the revenue generated for these funds is derived from fees charged for a non-mandated service or activity (before and after school programs, athletics, transportation, building usage, etc.). The budgets for these funds are not subject to the annual adoption/approval process. However, expenditures from these funds must be related specifically to the purpose for which the fund was established. Any money left in the fund at the end of the year carries forward into the next year, and the fund remains open unless, or until the revenue generating activity ceases to exist.



FY2027 Proposed Revolving Fund Budget		
Regular Instruction	1,350,000	41.51%
Special Education	977,917	30.07%
Support Services	200	0.01%
Other Programs	177,896	5.47%
Facilities	5,600	0.17%
Food Services	740,849	22.78%
Total	3,252,462	100.00%

SPECIAL REVENUE FUNDS

REVOLVING FUNDS SUMMARY

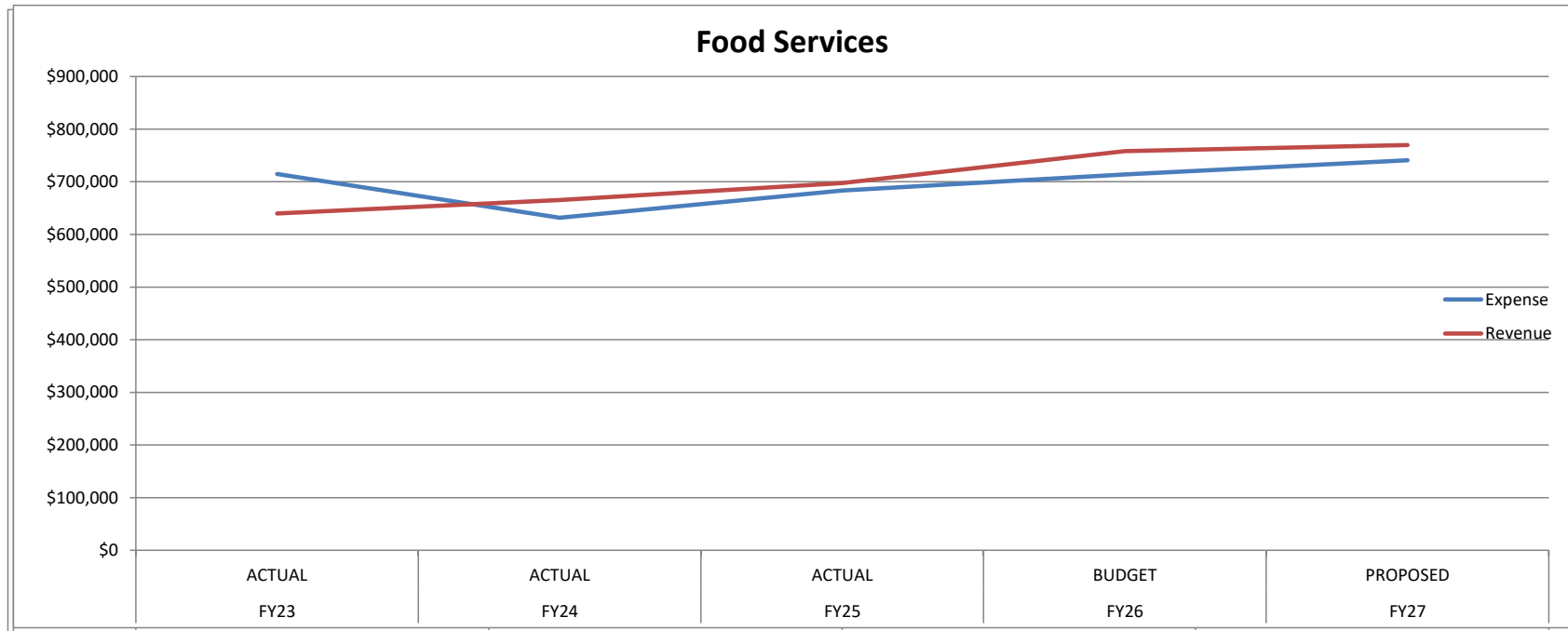
	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 PROPOSED	FY27 - 26 CHANGE
<u>PAYROLL ACCOUNTS:</u>						
Athletic Revolving	58,247	70,227	5,814	10,500	10,500	-
College Admissions						-
Food Services	371,771	368,670	392,411	438,348	465,289	26,941
School Choice	500,000	445,000	450,000	500,000	500,000	-
Special Education Services	-	-	-	-	-	-
Total Salaries	930,017	883,897	848,225	948,848	975,789	26,941
<u>EXPENSE ACCOUNTS:</u>						
Athletic Revolving	187,503	218,834	126,725	146,599	167,396	20,797
Circuit Breaker	777,405	796,415	767,489	698,419	698,419	-
College Admissions	4,590	108	222	4,300	200	(4,100)
High School Parking	880	6,150	358	600	600	-
Food Services	343,193	263,017	290,873	275,560	275,560	-
School Choice	750,000	690,000	450,000	850,000	850,000	-
Special Education Services	70,200	93,643	65,878	203,896	279,498	75,602
Special Education Stablization	-	-	-	-	-	-
Facility Rental	5,000	5,000	5,000	5,000	5,000	-
Total Expenses	2,138,772	2,073,166	1,706,545	2,184,374	2,276,673	92,299
TOTAL REVOLVING FUND EXPENSE	3,068,789	2,957,063	2,554,770	3,133,222	3,252,462	119,240
<u>REVENUE</u>						
Athletic Revolving	170,800	155,143	151,065	157,099	177,896	20,797
Circuit Breaker	796,415	770,179	710,053	600,000	600,000	-
College Admissions	3,578	7,398	727	4,500	1,500	(3,000)
High School Parking	1,172	525	1,495	1,200	1,200	-
Food Services	639,784	665,424	697,633	758,400	769,800	11,400
School Choice	809,776	864,376	804,692	700,000	700,000	-
Special Education Services	235,063	575,415	138,696	150,000	204,536	54,536
Facility Rental	25,000	25,001	25,002	25,003	25,004	1
TOTAL REVENUE	2,681,588	3,063,461	2,529,364	2,396,202	2,479,936	83,734

**AMHERST-PELHAM REGIONAL SCHOOL DISTRICT
FISCAL YEAR 2027 BUDGET**

**REVOLVING FUNDS
TRENDS/INFORMATION**

Description: This fund is dedicated to the Food Service Program in the schools, which provides school lunch, breakfast, and a variety of other services.

Revenue is generated from sales to students and staff. From time to time, the Food Service Department caters school events providing additional revenue. A large part of the revenue for this fund comes from state and federal reimbursements. Historically there has been a gap between total revenues and total expenses. When fund expenses exceed fund revenues, General Fund support is required to balance the fund. More information on the food service program can be found at <http://www.amherstfood.com>.

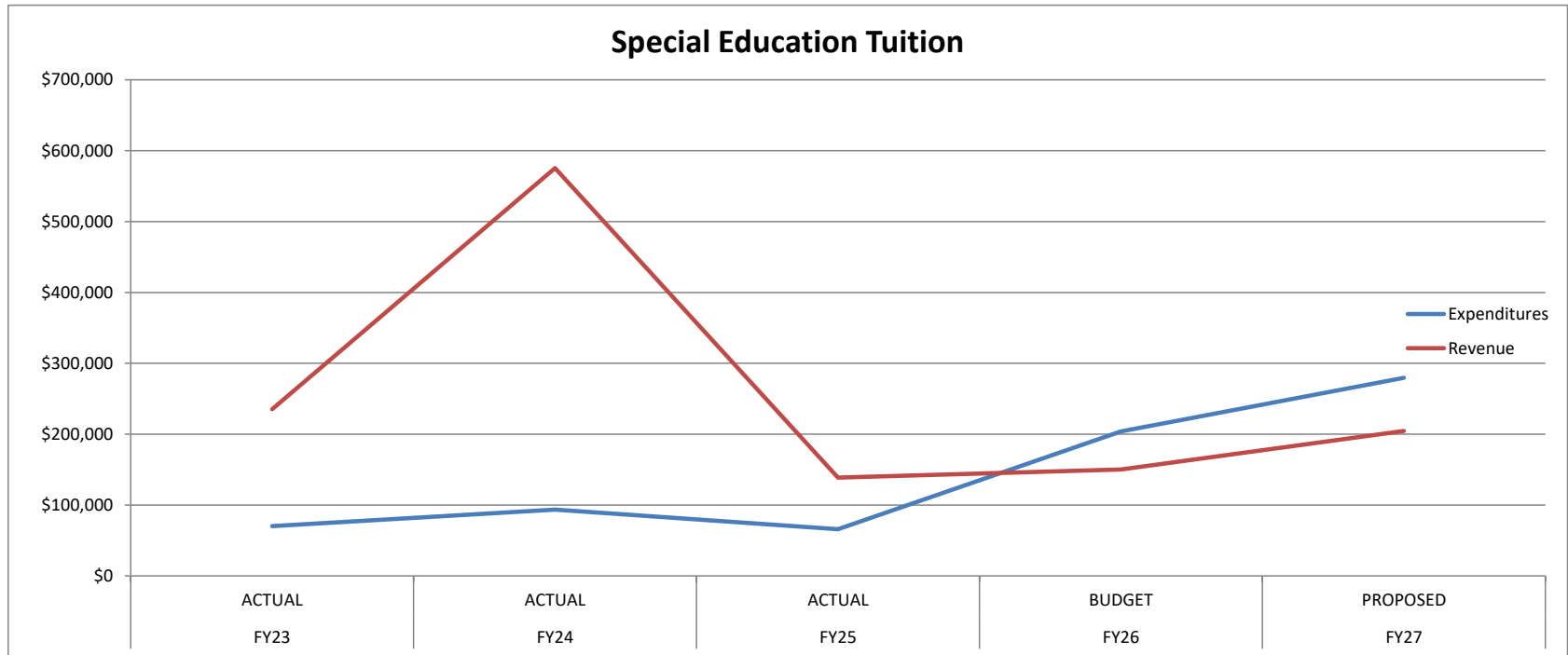


Trend Analysis: Stable, increases driven by rising food and labor costs, program brought back in-house in FY18

AMHERST-PELHAM REGIONAL SCHOOL DISTRICT
FISCAL YEAR 2027 BUDGET

SCHOOL	TYPE	ACCOUNT		TITLE	FY23	FY24	FY25	FY26	FY27	FY27- 26 CHANGE
		ORG	OBJECT		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	
Food Services										
District	Payroll	2200D1	511300	Director	45,630	48,408	45,618	50,858	48,223	(2,635)
District	Payroll	2200D1	511700	Clerical	23,473	25,205	27,588	25,800	26,575	775
District	Payroll	2200D1	511900	Summer program labor	16,684	14,736	7,053	20,000	10,000	(10,000)
High School	Payroll	2200H1	511900	Labor, substitutes, OT	168,143	183,970	196,264	206,150	234,369	28,219
Middle School	Payroll	2200M1	511900	Labor, substitutes, OT	117,841	96,351	115,889	135,540	146,122	10,582
				Total	371,771	368,670	392,411	438,348	465,289	26,941
District	Expense	2200D4	530801	Management Fees	-	-	-	-	-	-
District	Expense	2200D4	530803	Operating Expense	-	11,478	-	-	-	-
District	Expense	2200D4	542100	Supplies	196		761	2,000	2,000	-
District	Expense	2200D4	538000	Meals Tax	481	596	520	1,116	1,116	-
District	Expense	2200D4	578000	Other Expense, technology, etc...	28,044	11,743	11,050	12,444	12,444	-
District	Expense	2200D4	585000	Equipment	54,028	3,725	5,968	5,000	5,000	-
High School	Expense	2200H4	551500	Food, paper, other	156,124	163,069	178,635	165,000	165,000	-
Middle School	Expense	2200M4	551500	Food, paper, other	104,320	83,884	93,940	90,000	90,000	-
				Total	343,193	263,017	290,873	275,560	275,560	-
			Total Food Services Expenditures		714,964	631,687	683,285	713,908	740,849	26,941
District	Revenue	2200DR	451000	Federal Reimbursements	334,183	350,560	374,957	330,000	350,000	20,000
District	Revenue	2200DR	453000	State Reimbursements	6,029	6,413	6,984	7,500	7,000	(500)
District	Revenue	2200DR	424315	Catering Sales	629	782	8	3,600	-	(3,600)
Middle School	Revenue	2200MR	424300	Middle School Student Sales	240	1,009	1,696	1,200	1,200	-
Middle School	Revenue	2200MR	424305	Middle School Adult Sales	3,943	4,979	3,246	3,000	3,000	-
Middle School	Revenue	2200MR	424310	Middle School Other Income	101	129	263	2,000	100	(1,900)
High School	Revenue	2200HR	424300	High School Student Sales	2,363	1,989	1,112	2,000	1,000	(1,000)
High School	Revenue	2200HR	424305	High School Adult Sales	3,560	4,738	4,077	4,600	4,000	(600)
High School	Revenue	2200HR	424310	High School Other Income	4,850	4,039	3,442	4,500	3,500	(1,000)
District	Revenue	2200DR	497000	Appropriated Support	-	-	-	150,000	150,000	-
District	Revenue	2200DR	424310	Other Income	283,886	290,786	301,847	250,000	250,000	-
				Total	639,784	665,424	697,633	758,400	769,800	11,400
			Fund Gain (Loss)		(75,180)	33,737	14,348	44,492	28,951	
			Beginning Balance		427,235	352,056	385,793	400,141	444,633	
			Ending Balance		352,056	385,793	400,141	444,633	473,584	

Description: This fund is used when students from other Districts are placed into an ARPS specialized program like Summit Academy or Pathways to Independence.

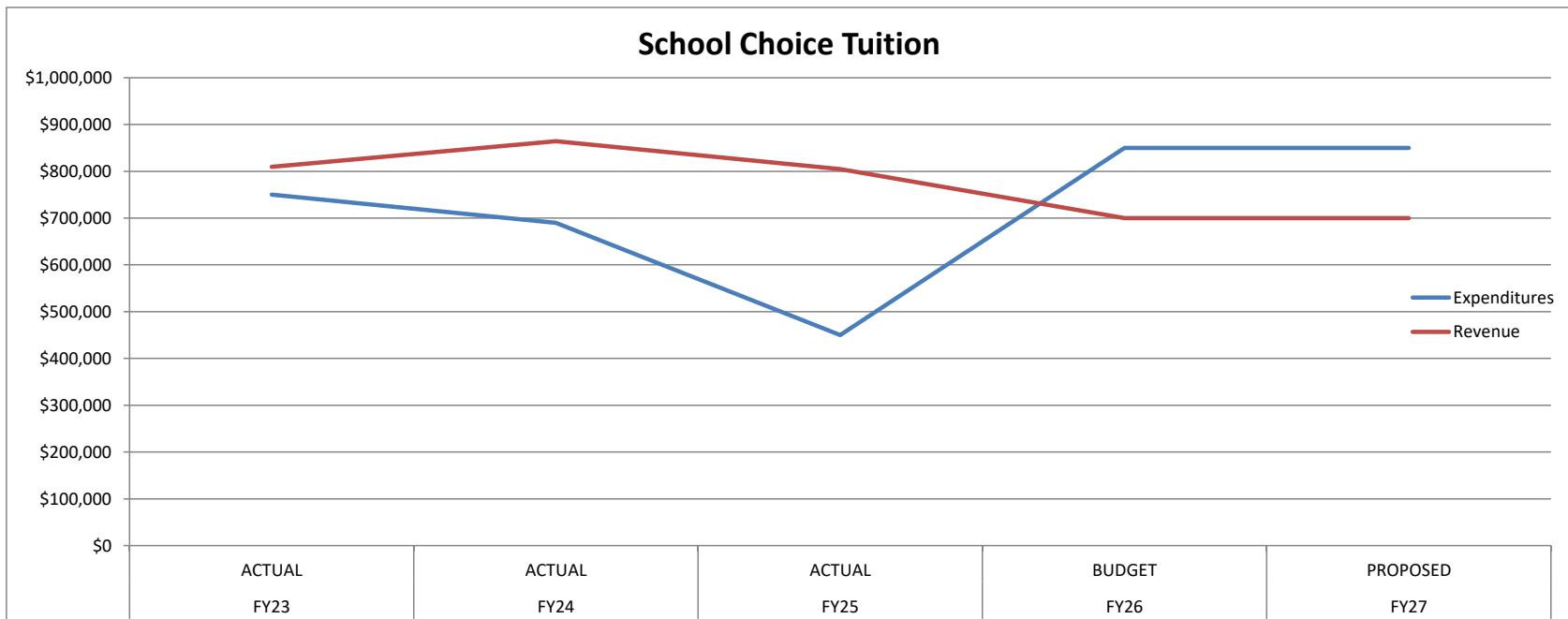


Trend Analysis: Spikes when ever a student tuitions in to the district

Special Education Tuition

District	Payroll	2908D1	511400 Therapists/Psychologists	62,231	83,877	65,878	75,537	145,217	69,680
District	Payroll	2908D1	511500 Paraeducators	-	-	-	128,359	134,281	5,922
			Total	62,231	83,877	65,878	203,896	279,498	75,602
District	Expense	2908D4	578000 Other Expense	7,969	9,766	-	-	-	-
			Total Special Education Tuition Expenditures	70,200	93,643	65,878	203,896	279,498	75,602
District	Revenue	2908R	424800 Tuition	235,063	575,415	138,696	150,000	204,536	54,536
			Total	235,063	575,415	138,696	150,000	204,536	54,536
			Fund Gain (Loss)	164,863	481,772	72,819	(53,896)	(74,962)	
			Beginning Balance	263,272	428,135	909,906	982,725	928,829	
			Ending Balance	428,135	909,906	982,725	928,829	853,867	

Description: The Amherst-Pelham Regional School District participates in the School Choice program and accepts a predetermined number of students from other districts each year. Not all school districts participate in the School Choice program. The School Committee in each school district votes annually on whether to participate. Participating districts hold a lottery to determine which students will be accepted to the school. Once a child is accepted into a district under School Choice the student is able to attend school in the district until high school completion. Students do not have to reapply each year. Transportation is the responsibility of the parent/guardian. The receiving district is reimbursed \$5,000 per choice student, plus any expenses incurred that are prescribed by a student's IEP if they have one. The revenues received in one year are used to offset educational costs in the subsequent years.

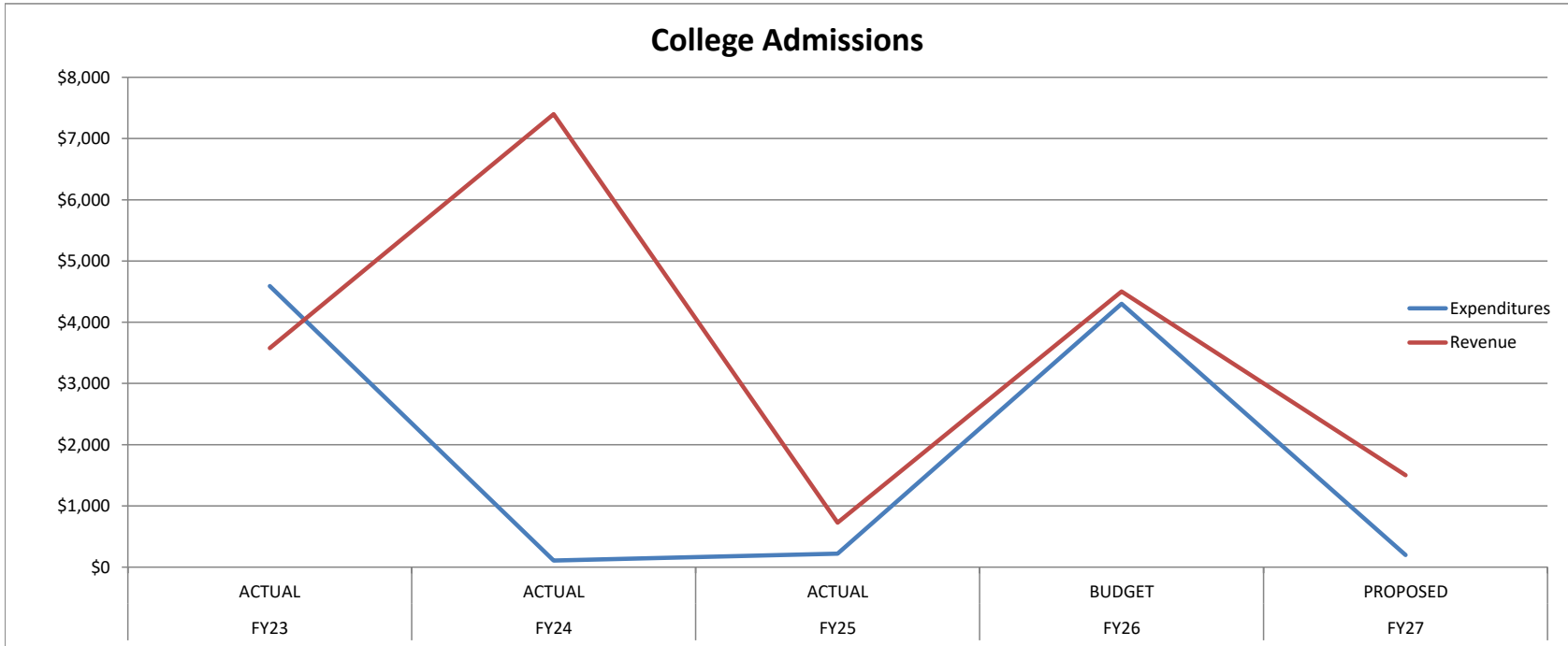


Trend Analysis: Fluctuates based on the number of choice-in students accepted each year

School Choice Tuition

District	Payroll	2912H1	511400 Teachers	500,000	445,000	450,000	500,000	500,000	-
District	Payroll	2912D4	531200 Contracted Services SPED	-	-	-	-	-	-
District	Payroll	2912M1	511400 Teachers	250,000	245,000	-	350,000	350,000	-
			Total	750,000	690,000	450,000	850,000	850,000	-
			Total School Choice Tuition Expenditures	750,000	690,000	450,000	850,000	850,000	-
District	Revenue	2912R	452301 Tuition	809,776	864,376	804,692	700,000	700,000	-
			Total	809,776	864,376	804,692	700,000	700,000	-
			Fund Gain (Loss)	59,776	174,376	354,692	(150,000)	(150,000)	-
			Beginning Balance	1,099,908	1,159,684	1,334,060	1,688,752	1,538,752	
			Ending Balance	1,159,684	1,334,060	1,688,752	1,538,752	1,388,752	

Description: As part of the college application process, the senior class at Amherst Regional High School typically submits more than sixteen hundred college applications. The guidance office processes these applications individually and students are charged fees to cover expenses associated with this process. When alumni need official or unofficial copies of their transcripts, a fee is charged in the Registrar’s office for this service. These fees are also deposited into the guidance revolving account.

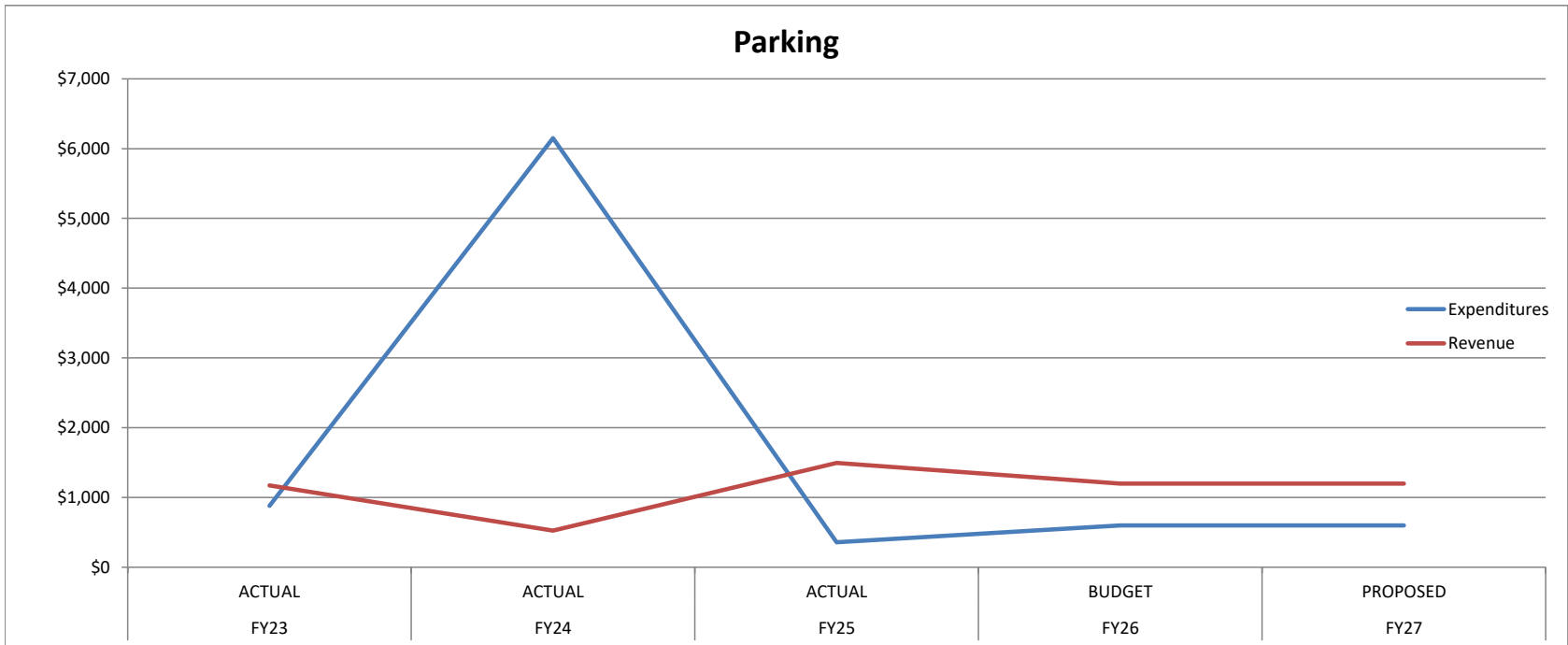


Trend Analysis: Drop in revenues and expenditures in FY21 due to school being held remotely most of the year.

College Admissions

District	Expense	2929H4	551000 Instructional Supplies	4,590	-	-	4,100	-	(4,100)
District	Expense	2929H4	542000 Postage	-	-	-	-	-	-
District	Expense	2929H4	578001 Other Expenses		108	222	200	200	-
			Total	4,590	108	222	4,300	200	(4,100)
			Total College Admissions Expenditures	4,590	108	222	4,300	200	(4,100)
District	Revenue	2929R	438900 Application Fees	3,578	7,398	727	4,500	1,500	(3,000)
			Total	3,578	7,398	727	4,500	1,500	(3,000)
			Fund Gain (Loss)	(1,012)	7,290	505	200	1,300	1,100
			Beginning Balance	19,824	18,812	26,102	26,607	26,807	
			Ending Balance	18,812	26,102	26,607	26,807	28,107	

Description: The regional school district charges fees for students to park in regional high school parking lots. State statutes specify that such fees may be deposited into a revolving account to be used by the district to defray associated expenses, such as paving, striping, plowing, sanding, permit stickers, etc., without further appropriation.

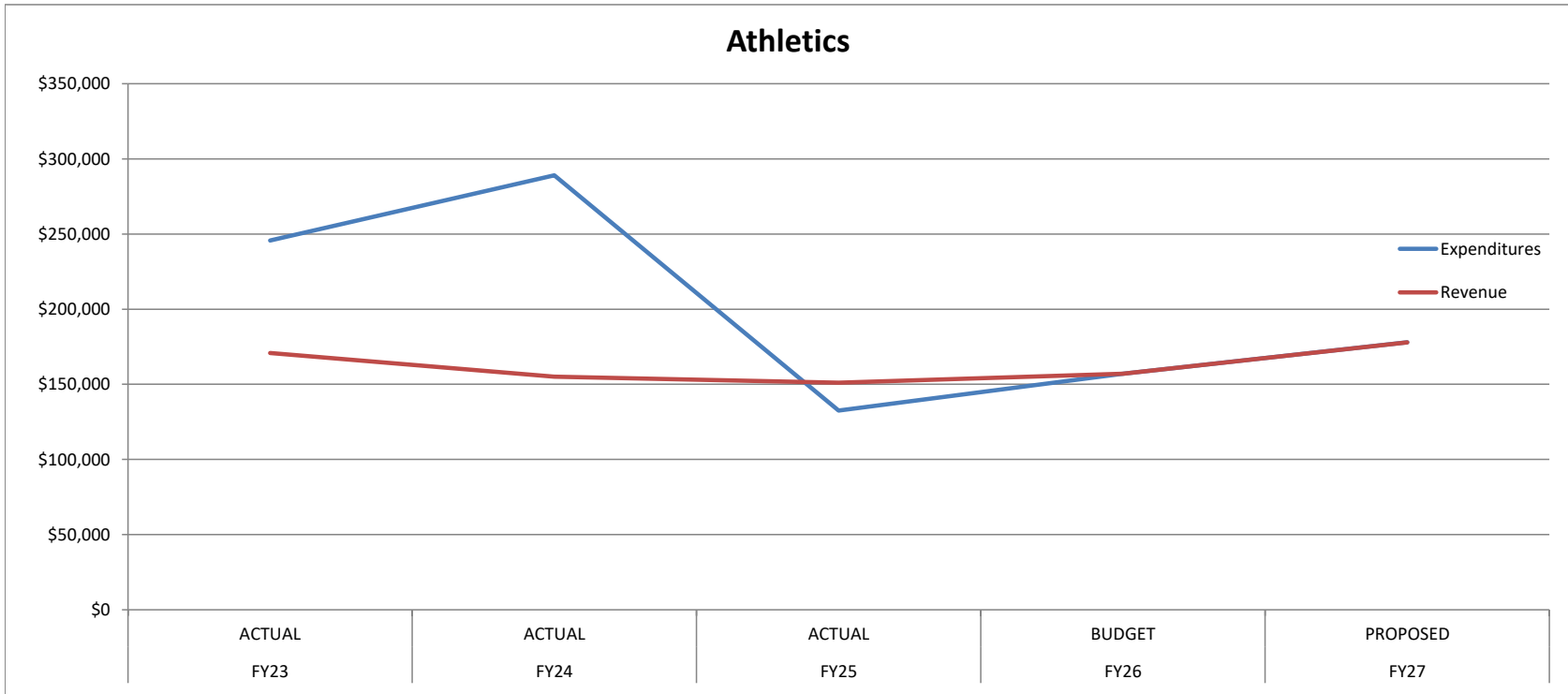


Trend Analysis: Varies each year according to the number of students that elect to park at the High School. Spike in FY21 expenditures is due to a paving project at the HS paid from this account.

Parking

District	Expense	2930H4	584000 Parking Lot Improvement		-	-	-	-	-
District	Expense	2930H4	542100 Permits and Supplies	880	350	358	600	600	-
District	Expense	2930H4	584000 Grounds Improvement		5,800				-
			Total	880	6,150	358	600	600	-
			Total Parking Expenditures	880	6,150	358	600	600	-
District	Revenue	2930R	438900 Fees	1,172	525	1,495	1,200	1,200	-
			Total	1,172	525	1,495	1,200	1,200	-
			Fund Gain (Loss)	291	(5,625)	1,137	600	600	-
			Beginning Balance	15,702	15,993	10,368	11,505	12,105	
			Ending Balance	15,993	10,368	11,505	12,105	12,705	
			Staffing (FTE)						
			High School	-	-				-
			Middle School	-	-				-
			Total	-	-				-

Description: The Athletics revolving fund manages the funding which allows the opportunity for our middle and high school students to access an athletic program. Expenses paid out of this account include the following: salaries for coaching, officials (including game/meet referees, police and event staff), clerical assistance, custodial overtime, Athletic Trainer, contracted services, equipment reconditioning, supplies, ice rental, grounds/maintenance contracted services, transportation, memberships, tournament entry fees, and equipment replacement. Revenue for this fund comes in the form of Athletic fees, Gate receipts, and donations/gifts. Revenue is used to pay direct or indirect expenses related to the athletic program.



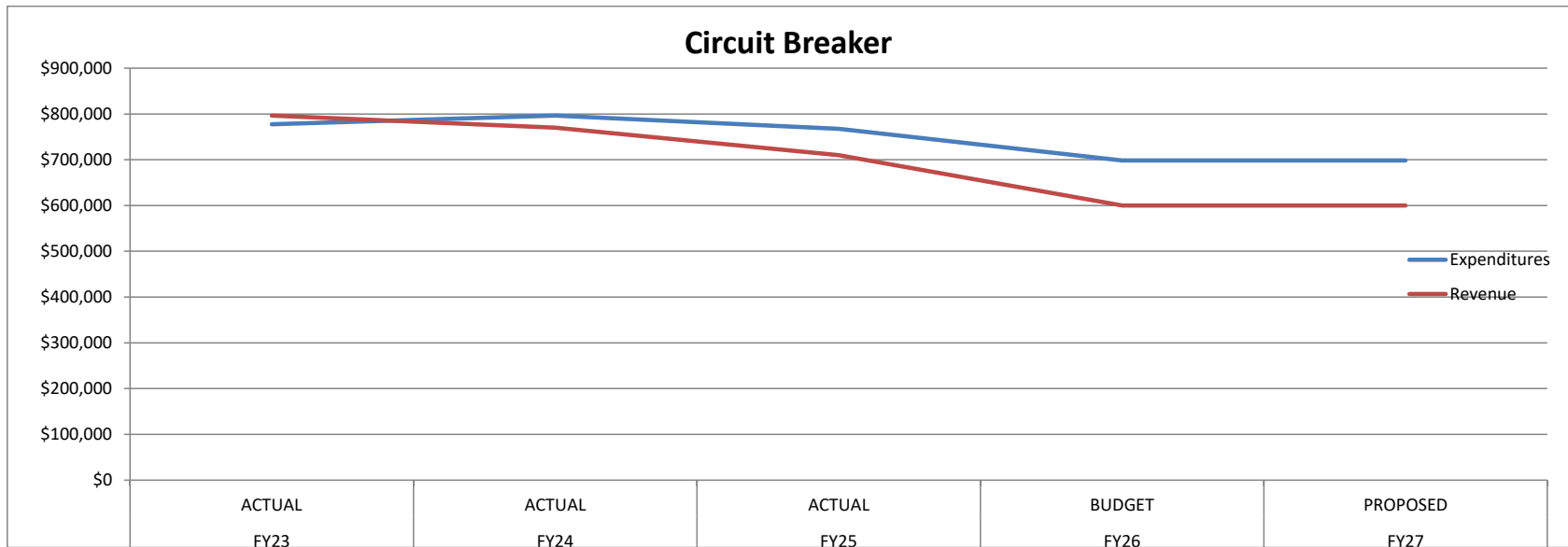
Trend Analysis: Driven by participations fees, coaching costs, officials costs, and transportation.

Athletics

District	Payroll	2950D1	511700 Clerical Staff	-	-	-	-	-	-
District	Payroll	2950D1	511900 Coaching	2,572	-	-	-	-	-
District	Payroll	2950D1	531500 Officials	8,155	7,442	5,814	10,000	10,000	-
District	Payroll	2950D1	513000 Custodial Overtime	-	-	-	500	500	-
District	Payroll	2950D1	511808 Drivers	1,263	-	-	-	-	-
District	Payroll	2950D1	511901 Athletic Trainer	46,257	62,785	-	-	-	-
			Total	58,247	70,227	5,814	10,500	10,500	-
District	Expense	2950D4	521200 Athletic Fields Lights	-	-	-	-	-	-
District	Expense	2950D4	524100 Grounds Contracted Services	7,767	10,622	557	8,500	8,500	-
District	Expense	2950D4	524500 Reconditioning/Cleaning	3,896	177	-	4,500	4,500	-
District	Expense	2950D4	527300 Ice Rental Time	8,150	19,520	-	13,000	13,000	-
District	Expense	2950D4	531500 Contracted Services	38,174	41,115	43,910	48,230	48,230	-
District	Expense	2950D4	533800 Transportation	70,786	88,688	-	1,990	22,128	20,138
District	Expense	2950D4	537000 Memberships	10,877	11,830	12,433	13,179	13,838	659
District	Expense	2950D4	551000 Supplies	23,048	19,177	25,281	25,000	25,000	-
District	Expense	2950D4	578000 Fees	22,005	20,275	26,105	30,000	30,000	-
District	Expense	2950D4	578001 Other Expense	2,801	7,430	10,282	2,000	2,000	-
District	Expense	2950D4	587000 Replacement Equipment	-	-	8,157	200	200	-
			Total	187,503	218,834	126,725	146,599	167,396	20,797
			Total Athletics Expenditures	245,750	289,061	132,539	157,099	177,896	20,797
District	Revenue	2950R	425100 Participation Fees	152,438	136,166	140,680	137,828	158,502	20,674
District	Revenue	2950R	423700 Gate Receipts	12,413	8,745	10,385	10,709	14,000	3,291
District	Revenue	2950R	489500 Gifts	-	-	-	-	-	-
District	Revenue	2950R	489001 Sponsorship Proceeds	-	-	-	-	-	-
District	Revenue	2950R	489000 Miscellaneous	5,949	10,232	-	8,562	5,394	(3,168)
			Total	170,800	155,143	151,065	157,099	177,896	20,797
			Fund Gain (Loss)	(74,950)	(133,918)	18,526	-	-	-
			Beginning Balance	248,220	173,270	39,352	57,879	57,879	
			Ending Balance	173,270	39,352	57,879	57,879	57,879	

Description: The state special education reimbursement program, commonly known as Circuit Breaker, was established in FY2004 to provide additional state funding to districts for costs that exceed the state identified threshold for any given student. Calculation of costs for individual students is based on the actual costs of the student's program. Services included in the calculation are supported by documentation of the student's IEP and associated student records.

The threshold for eligibility is tied to four times the state average foundation budget per pupil as calculated under the Chapter 70 program, with the state paying a percentage of the costs above that threshold.



Trend Analysis: Varies based on student needs. We always budget the reimbursement we received in prior fiscal year for new FY. (i.e. FY25 reimbursement, becomes FY26 budget support).

Circuit Breaker

District	Expense	2961D4	532700 Tuition Non-Public	777,405	796,415	767,489	698,419	698,419	-
			Total	777,405	796,415	767,489	698,419	698,419	-
			Total Circuit Breaker Expenditures	777,405	796,415	767,489	698,419	698,419	-
District	Revenue	2961R	424800 Reimbursement	796,415	770,179	710,053	600,000	600,000	-
			Total	796,415	770,179	710,053	600,000	600,000	-
			Fund Gain (Loss)	19,010	(26,236)	(57,436)	(98,419)	(98,419)	
			Beginning Balance	642,092	661,102	634,866	577,430	479,011	
			Ending Balance	661,102	634,866	577,430	479,011	380,592	
			Staffing (FTE)						
			High School	-	-				-
			Middle School	-	-				-
			Total	-	-				-

Special Education Stablization

District	Revenue	8952R	497000 Interfund Transfers In	-	-	98,000	-	-	-
		8952R	472000 Earnings on Investment	2,050	5,501	7,673	4,000	4,000	-
			Fund Gain (Loss)	2,050	5,501	105,673	4,000	4,000	-
			Beginning Balance	196,734	198,785	204,285	309,958	313,958	
			Ending Balance	198,785	204,285	309,958	313,958	317,958	

Capital Expenditures

Capital Expenditures Planning

On March 1, 2010 the Amherst-Pelham Regional School committee adopted a policy for developing a formal capital needs planning process. A capital improvement is a tangible asset or project with an estimated useful life of five (5) years or more, and a cost of \$5,000 or more.

The Regional Capital Planning Committee, comprised of members of the Regional Budget and Finance Subcommittee, the Director of Finance, and the Director of Operations, is charged with annually developing a ten-year capital improvement plan, including the upcoming annual capital improvement budget and a nine-year projection of capital needs and expenditures which details the estimated cost, description, and anticipated funding sources for capital projects. Please refer to the Capital Planning document for more information.

The Capital Budget

The FY2027 capital budget proposal is shown below.

High School	Domestic Hot Water Heaters	Replace up to four domestic natural gas hot water heaters. The units are 20+ years old and are approaching the end of their life.	\$100,000
High School	HVAC	201,203,205 Suite Air Handling, Vent, Temp control	\$80,000
High School	E-Wing Roof Patching	Funds to repair/maintain the shingle roof E-wing roof until HS roof is replaced	\$10,000
High School	Girl Locker Room & Adult Bathroom Reno	Additional funding for design work for girl locker room and adult bathroom renovation	\$10,000
Middle School	Elevator Service	Hydraulic Oil Change to extend life of elevator	\$10,000
Middle School	Electrical Service Upgrade	Replace the 2000 amp primary switchgear and distribution panels. Main breaker equipment is original to the building and the company is no longer in business so it's very difficult to get replacement parts.	\$235,000
Middle School	Wood Shop Door	The exterior door is becoming harder to secure and needs to be replaced.	\$12,000
District	ADA Work	Continuous upgrades needed for ADA work.	\$40,000
Total			\$497,000

Funding Capital Expenditures

The plan calls for all projects to be financed through either short- or long- term borrowing. Short-Term Borrowing is available to the regional district through Bond Anticipation Notes (BANS). BANS issued through the Department of Revenue (State House Loan Note Program) have a one-year maturity and can be renewed for a total of five years. Payment of interest only is due at the maturity date of the BAN and the principal is renewed for another year. The District is also pursuing MSBA funds to help reduce the overall cost to the region.

Principal and interest on bonds or other obligations authorized by vote of the regional district school committee to finance capital costs are apportioned to the Member Towns on the basis of the equalized valuation of each town as determined and reported by The Department of Revenue Division of Local Services in effect on the date such bonds or other obligations are authorized. The proportion of the assessment does not change during the period the bonds or other obligations are outstanding.

Capital Plan Forecasts for Ten Years

Region Ten Year Capital Plan		DRAFT									
Building	Project Description	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
District	Asbestos Mgmt & Abatement	\$20,000		\$20,000		\$20,000		\$20,000		\$20,000	
District	ADA Work (2019 KMA est \$828,450)		\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
District	Transmitter & Bus Software										
District	Energy Management/HVAC Controls & Upgrades				\$10,000		\$10,000		\$20,000		\$10,000
District	Infrared Electrical System Distribution Analysis & F	\$10,000			\$10,000			\$10,000			\$10,000
District	Boundary Fences Upgrade/Replacement			\$20,000							
District	5-Year Sprinkler						\$10,000				
District	Total	\$30,000	\$40,000	\$80,000	\$60,000	\$60,000	\$60,000	\$70,000	\$60,000	\$40,000	\$80,000
Building	Project Description	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
High School	Exhaust Fans				\$90,000		\$90,000				\$90,000
High School	Energy Management/HVAC Upgrades	\$50,000		\$50,000		\$50,000					
High School	HVAC/Energy Master Planning (and Implementation)			\$250,000		\$250,000		\$250,000			
High School	201,203,205 Suite Air Handling, Vent, Temp control		\$80,000								
High School	Rooftop Air Handlers	\$0		\$200,000		\$200,000		\$200,000		\$200,000	
High School	Univent Repair/Replcmt (Summ Acad & PIP, then others)				\$100,000		\$100,000		\$100,000		\$50,000
High School	Skylight Replacement					\$25,000					
High School	Girls Locker Room Reno & Adult Bathroom		\$10,000	\$375,000							
High School	Domestic Hot Water Heaters		\$100,000								
High School	Refurbish Track and Fields										
High School	Irrigation Well for Fields										
High School	Standby Power Engr Review and Upgrades						\$50,000	\$100,000			
High School	Parking Lot Repaving	\$20,000		\$50,000	\$200,000	\$200,000	\$200,000	\$400,000			
High School	Sidewalk Replacement			\$20,000	\$20,000	\$20,000	\$20,000	\$20,000			
High School	Theater Curtains & Rigging	\$150,000									
High School	Auditorium House Lights	\$15,000									
High School	Summit Acad Ext Door Rplc and Security Separator Rplc										
High School	Roof Replacement (Repair in FY27)		\$10,000.00			\$8,000,000					
High School	Fire Safety System Upgrade			\$150,000							\$100,000
High School	Window/Door Replacements								\$10,000,000		
High School	HS Elevator			\$100,000							
High School	Total	\$235,000	\$200,000	\$1,195,000	\$410,000	\$8,745,000	\$260,000	\$970,000	\$10,100,000	\$200,000	\$240,000
Building	Project Description	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
Middle School	HVAC/Energy Master Planning (and Implementation)			\$100,000		\$250,000			\$250,000		
Middle School	Exhaust Fans										
Middle School	Univent replacement				\$200,000		\$100,000				
Middle School	Air Handlers			\$100,000		\$100,000		\$100,000			
Middle School	Replace Chillers	\$50,000		\$450,000							
Middle School	Testing and Balancing Water/Air flows										
Middle School	Hotwater Upgrades Shower / Bathrooms			\$130,000							
Middle School	Electrical Service Upgrade		\$235,000							\$100,000	
Middle School	Standby Power Engr Review and Upgrades										
Middle School	Security Access Access 2nd floor										
Middle School	Replace Roofs	\$4,175,430									
Middle School	Ext. Reno - Concrete Stairs & Decks			\$50,000	\$100,000		\$100,000	\$100,000	\$100,000		
Middle School	Gym Bleachers			\$60,000							
Middle School	South Domestic Hotwater Reno										
Middle School	Kitchen Boiler & Tank, Other Upgrades										
Middle School	Repair/Replace Curtain Drains				\$100,000						
Middle School	South East Parking Lot Repaving			\$50,000	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000		
Middle School	West Parking Lot Repaving	\$20,000		\$100,000	\$100,000	\$100,000	\$100,000	\$600,000			
Middle School	Theater Curtains	\$50,000									
Middle School	Theater Lighting			\$20,000							
Middle School	Elevator Oil Change		\$10,000				\$10,000				
Middle School	Wood shop Door		\$12,000								
Middle School	Fire Safety System Upgrade	\$100,000									\$100,000
Middle School	Total	\$4,395,430	\$257,000	\$960,000	\$550,000	\$300,000	\$410,000	\$900,000	\$200,000	\$100,000	\$100,000
	Grand Total	\$4,660,430	\$497,000	\$2,235,000	\$1,020,000	\$9,105,000	\$730,000	\$1,940,000	\$10,360,000	\$340,000	\$420,000

Capital Plan Forecast Debt Assessment

The district has outstanding bond obligations for the FY13-15 capital plan projects. It has bond anticipation notes outstanding for all other capital plan projects. The chart above shows the district's debt assessment to member towns in the given fiscal year which is comprised of principal and interest payments for each borrowing. FY13-15 capital plan bond will be completely paid off in FY2026. The principal and interest payments on this bond are paid from assessments to member towns.

The chart below provides the debt assessments for FY26 and FY27 and estimates for future years. The Track and Fields project as well as the MS roof project will significantly increase the debt assessment for each Town and show up in the assessment estimates in FY26 and FY27, respectively.

Amherst-Pelham Regional School District											
Capital Budget - Debt											
December 9, 2025											
	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
Debt Schedule											
<i>FY13-15 Capital Plan</i>											
Principal	(205,000)	(200,000)									
Interest	(6,300)	(2,125)									
Total	(211,300)	(202,125)	-	-	-	-	-	-	-	-	-
<i>Projected MS Roof Debt</i>											
Total Principal and Interest	(66,300)	(61,200)	(476,193)	(463,204)	(450,216)	(386,227)	(375,789)	(375,789)	(354,912)	(344,473)	(334,034)
Total	(66,300)	(61,200)	(476,193)	(463,204)	(450,216)	(386,227)	(375,789)	(375,789)	(354,912)	(344,473)	(334,034)
<i>Projected Track & Field</i>											
Total Principal and Interest	-	-	(150,000)	(146,250)	(142,500)	(138,750)	(135,000)	(131,250)	(127,500)	(123,750)	(120,000)
Total	-	-	(150,000)	(146,250)	(142,500)	(138,750)	(135,000)	(131,250)	(127,500)	(123,750)	(120,000)
<i>Projected FY21-26 Debt</i>											
Total Principal and Interest	(221,307)	(204,461)	(318,379)	(293,530)	(250,431)	(210,882)	(188,783)	(83,334)	(79,736)	(76,137)	(11,760)
Total	(221,307)	(204,461)	(318,379)	(293,530)	(250,431)	(210,882)	(188,783)	(83,334)	(79,736)	(76,137)	(11,760)
<i>Projected FY27 Debt</i>											
Total Principal and Interest	-	-	-	(74,550)	(72,065)	(69,580)	(67,095)	(64,610)	(62,125)	(59,640)	(57,155)
Total	-	-	-	(74,550)	(72,065)	(69,580)	(67,095)	(64,610)	(62,125)	(59,640)	(57,155)
<i>Projected FY28-35 Debt</i>											
Total Principal and Interest	-	-	-	-	(335,250)	(354,075)	(1,870,200)	(1,989,025)	(2,403,050)	(2,312,675)	(2,318,300)
Total	-	-	-	-	(335,250)	(354,075)	(1,870,200)	(1,989,025)	(2,403,050)	(2,312,675)	(2,318,300)
Total Debt Expense	(498,907)	(467,786)	(944,572)	(977,534)	(1,250,462)	(1,159,514)	(2,636,867)	(2,644,008)	(3,027,322)	(2,916,675)	(2,841,249)
<i>Assessment to Towns</i>											
Amherst	388,922	364,596	761,660	786,884	1,000,107	928,077	2,085,644	2,091,214	2,390,685	2,303,429	2,243,684
Pelham	29,311	27,514	29,275	31,770	47,878	43,328	127,577	127,995	150,886	145,227	141,681
Leverett	44,700	41,924	86,012	89,029	113,744	105,720	238,629	239,291	273,696	263,701	256,870
Shutesbury	35,973	33,752	67,625	69,851	88,733	82,390	185,017	185,508	212,056	204,317	199,014
Total	498,907	467,786	944,572	977,534	1,250,462	1,159,514	2,636,867	2,644,008	3,027,322	2,916,675	2,841,249
Total Debt Support	498,907	467,786	944,572	977,534	1,250,462	1,159,514	2,636,867	2,644,008	3,027,322	2,916,675	2,841,249