

Amity Regional School District No. 5 Adopted Budget 2020-2021



May 4, 2020

AMITY REGIONAL SCHOOL DISTRICT N^o 5
Bethany Orange Woodbridge
25 Newton Road, Woodbridge, Connecticut 06525



Jennifer P. Byars, Ed.D.

Superintendent of Schools

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

Amity's 2020-2021 adopted budget represents the commitment to providing the high quality and exceptional education that is a hallmark of the Amity Regional School District, while attending to the financial well-being, stability, and fiscal impact on taxpayers. The foundational elements that drive the budgeting process have been under development for years: focusing on excellence in Academics, Athletics, and the Arts; forecasting and planning for capital improvements; actively seeking and implementing cost savings and efficiencies across all departments; leveling funding in volatile categories; continuously evaluating and responding to risk and uncertainty; and, considering and incorporating community-based budgeting concerns into the final product. Our team-based decision-making process has resulted in a responsible and responsive product at the earliest stages in the development of our recommended budget.

The District's adopted 2020-2021 budget of \$50,784,509 or a 2.49 percent increase over the current budget, represents the necessary resources to maintain the high quality of education that we provide to Amity students. This adopted budget is a clear indication of our efforts to offer the excellent educational programs and services that are consistent with Amity Board of Education goals, community expectations and are delivered in the most cost-effective manner.

The primary budget drivers for 2020-2021 are contracted salaries and benefits; technology, including year 3 of 4 of the 1:1 device implementation for students; enhancing security through personnel and infrastructure improvements; supporting students social and emotional needs, and providing instructional resources/textbooks for student learning. Our efforts to identify and implement cost savings and efficiencies continue to maximize downward pressure on expenses, both real and potential, in nearly all departments. The budget is the first since 2014-2015 in which the requested amount exceeds contractual increases. Six consecutive years of budget requests below contractual increases has resulted in needs in technology, security, and facilities that can no longer be postponed. The budget also contains a capital plan that avoids the impact of large expenditures in a single year and while incorporating bonding for major items, bonding which was approved by voters in December 2019. This plan represents our commitment to maintaining superior educational programs at a minimum expense to taxpayers.

The long-range projections are used in developing the budget for next fiscal year. We want to be sure all of our decision-making takes into account the effect over a three-to-five-year horizon. The Five-Year Capital Improvement Plans and Three-Year Operating Expenditures Forecasts are for informational purposes only. The Annual District will be held on Monday, May 4, 2020, 5:30 p.m., via the Amity website – www.amityregion5.org.

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**Amity Regional School District N^o5
Board of Education Members**

Mr. John Belfonti – Chairperson (O)
Ms. Patricia Cardozo - Vice-Chairperson (W)
Ms. Carla Eichler – Secretary (O)
Dr. Jennifer Turner – Treasurer (B)
Mr. George Howard - Deputy Treasurer (O)
Mr. Christopher Browe (O)
Ms. Robyn Berke (W)
Ms. Shannan Carlson (O)
Mr. Paul Davis (O)
Mr. Steven DeMaio (O)
Ms. Andrea Hubbard (B)
Ms. Sheila McCreven (W)
Mr. Patrick Reed (W)

**Amity Regional School District N^o5
Finance Committee Members**

Ms. Patricia Cardozo – Chairperson (ABOE-W)
Mr. Matt Giglietti – Vice Chairperson (Woodbridge BOF)
Mr. Christopher Browe (ABOE-O)
Mr. John Grabowski (Bethany BOF)
Mr. Joseph Nuzzo (Orange BOF)
Dr. Jennifer Turner (ABOE-B)



Amity Board of Education / District Goals

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

Enhance the efficient and effective use of resources.

Foster a supportive climate for students and adults.



This document is organized into the following sections:

INTRODUCTION: A brief description of the process, members of the Amity Board of Education, members of the Amity Finance Committee, and Amity Board of Education / District Goals.

BUDGET DETAIL: The 2018-2019 Actual, 2019-2020 Budget, 2019-2020 Forecast, and Adopted 2020-2021 Budget figures.

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

HISTORICAL DATA: A historical perspective of financial planning in Amity. This section includes explanations and uses of fund balances for the past five years.

LONG RANGE PROJECTIONS: This section includes a Five Year Capital Improvement Plan for facilities, a 10-year bond issued in 2020-2021, a Five Year Capital Improvement Plan for technology, and Three Year Operating Forecasts.

DEFINITIONS: Definitions are provided for commonly used terminology in education.

DEPARTMENT DETAIL: A listing of accounts by school and subject.

FUNCTION DETAIL: A listing of accounts by function, a segment of the account number. The function refers to subject (art, math, science, etc.) or department (athletics, technology, facilities, etc.).



OVERALL SUMMARY

- ❖ Total expenditures increase by \$1,236,202 or 2.49 percent
 - Salaries are higher by \$513,327
 - Benefits are higher by \$205,653
 - Special education transportation and tuition increase by \$790,964

- ❖ Member town allocations increase by \$1,132,822 or 2.33 percent
 - Excess Cost Revenue for the District is based on estimated revenue paid directly to the District. It is estimated at 73% reimbursement rate based on historical data.
 - No carry over funds are designated for next year's budget

- ❖ Student enrollment is projected to decrease from this school year's actual of 2,217 to 2,195 a decrease of 22 students

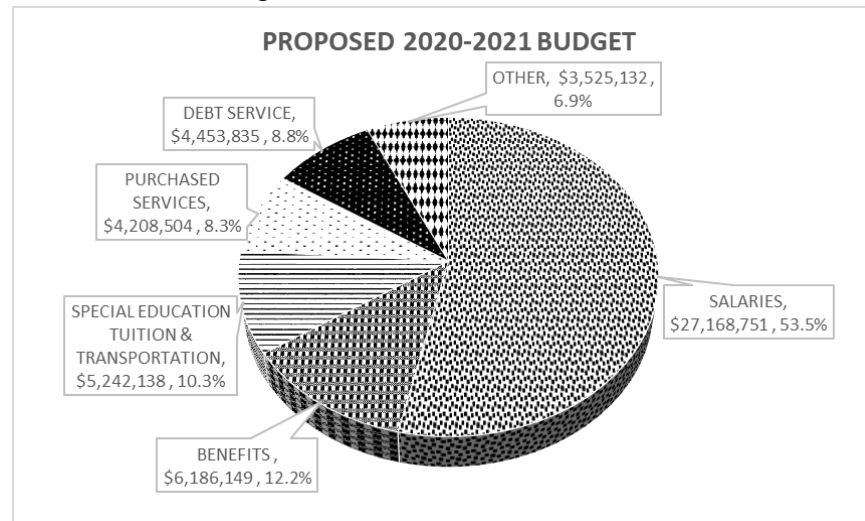
- ❖ The number of full-time equivalent (FTE) positions increase by 2.0 FTE
 - Another technician is requested to support the expanding 1:1 program. Also proposed is to add 1 FTE Special Education Coordinator to serve the middle schools, while reducing current Special Education Coordinator to 10-month position. Contract for 2 School Security Officers, 1 for each middle school though some current staff may be redeployed. Reduce 2.0 FTE Para-educators; 1.0 FTE for copy room and 1.0 FTE for special education, as students' needs identified in IEP data support the reduction. A 1.0 FTE new position is proposed for a certified social worker for the middle schools. This position supports the Board goal of supporting students socially and emotionally.

- ❖ The budget includes several risk factors
 - Excess Costs will be funded at a 73% reimbursement rate, State and federal grants will not be lower than budgeted (11 para-educator positions and 1.20 teaching positions are currently paid by grants)
 - Turnover and vacancy savings will be achieved
 - Expected claims will remain at or below budget for the remainder of the current year and not impacted by COVID-19
 - Actual claims will not exceed the budget and deplete the self-insurance reserve and no impact from COVID-19 claims
 - The State Department of Developmental Services (DDS) may attempt to shift the cost of State agency residential placements to the local school districts. There are no funds in the budget to absorb this potential cost.



Budget by Category:

Salaries, benefits, debt service and special education transportation and tuition account for 83.6 percent of the total budget. All of the other accounts make up 16.4 percent of the total budget.



Salary budget is based on the current staff and contractual agreements with the addition of 3.0 FTE certified positions: 2.0 certified 10-month positions for special education coordinators, and 1.0 FTE position for a social worker. Classified position include a 1.0 FTE technician to support the expanding 1:1 environment and 2.0 FTE for school security officers. Reductions to positions include 1.0 FTE 12 month special education coordinator, 2.0 para-educator positions and re-assigning 1.0 FTE security to school security role.

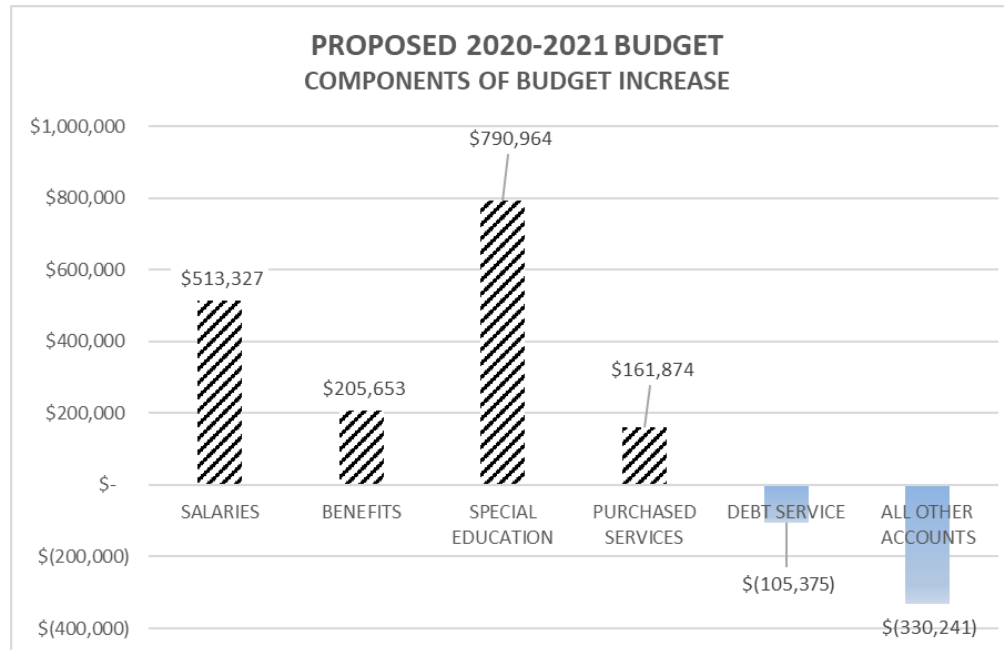
Benefits budget is derived from Anthem’s projected expected medical claims, actuarial reports and current payroll tax rates.

Special education tuition and transportation are based on identified incoming special education students from Grade 6 and identified special education students who are expected to move up one grade and remain in the District. There is *no* contingency for any students placed in a residential facility by a State agency. The State Department of Developmental Services (DDS) is attempting to shift the cost of State agency residential placements to the local school districts.

Debt Service budget is based on the current debt repayment schedule. One interest payment is included for the upcoming 2020-2021 bond sale.

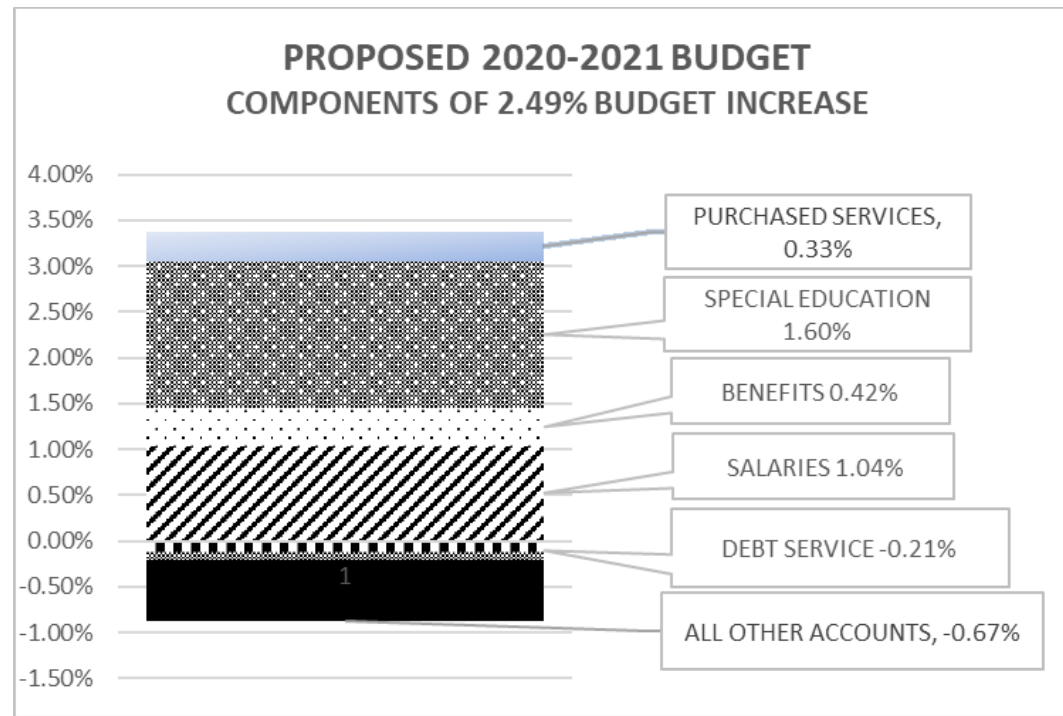


All other accounts have been carefully reviewed and determined to be necessary to provide the high quality education expected by the community. Administrators looked at three years of history and were challenged to find cost savings and efficiencies. Salaries and benefits are higher by \$513,327 including new positions; purchased services is higher by \$291,490 which includes technology upgrades; debt service decreases by \$105,375; special education transportation and tuition increases by \$790,964 and all other accounts have a net decrease of \$330,241.



❖ Total expenditures increase by \$1,236,202 or 2.49 percent





Most of the budget balancers are reasonable risks based on past history. Nevertheless, the Superintendent of Schools and Director of Finance and Administration will be closely monitoring the budget and holding back on certain budgeted expenditures (e.g., OPEB Trust; Contingency Account) to be sure the authorized appropriation is not exceeded. We also have made it a part of the District’s culture to find cost savings and efficiencies throughout the year.



COST SAVINGS AND EFFICIENCIES

Amity Regional School District Culture is to Work Efficiently and Reduce Costs

Our District's goal has always been to provide an exceptional educational program to our students and still be mindful of the financial impact on the taxpayers. The District has had to find cost savings and efficiencies each year to offset the higher costs for salaries, medical insurance, special education, and unfunded mandates, to name a few of the many budget drivers.

We developed a process in 2014 to foster a District culture of maximizing cost savings and efficiencies. First, the Board of Education made it a District Goal. Second, the administrative team embraced the concept, because they quickly understood the benefits to the District. Third, the District's staff is continually being encouraged to participate through group meetings, e-mails, and one-on-one conversations. Fourth, the community at-large, including Town Officials, are learning about our efforts through monthly financial reports, local access television, and group and individual conversations. Fifth, the taxpayers have given us their 'vote of confidence' as evidenced by all three regional school district member towns voting overwhelmingly for the District's budget thirteen years in a row.

Our school district is proud of our students' achievements in the arts, academics, and athletics. Our students are amazing. We have an obligation to provide the staff, supplies and equipment, and infrastructure (both buildings and technology) so our students can excel. We accomplish that by planning, implementing, and following up on a day to day basis. Our goal is to find cost savings and efficiencies to make the resources available to help our students be the best they can be.

The Jack B. Levine Efficiency Award of Excellence was created in 2016 in recognition of the retiring Director of Finance and Administration's efforts to create this culture of cost saving and efficiency. Students in Grades 7 through 12 may apply by submitting ideas for new cost savings. A recipient from each school is selected to receive a \$300 award (funded through a donation) and attend a luncheon with the Superintendent of Schools and the principals.

Since the start of this initiative in September 2014, our staff has identified cost **savings and efficiencies of \$139,721 in FY15, \$125,911 in FY16, \$595,302 in FY17, \$746,688 in FY18, \$52,451 in FY19 and \$42,097 to date in FY20!**



The primary positive benefits derived for cost savings and efficiencies are, as follows:

- ❖ **Reallocate found funds to higher priority needs** – If we can do things more efficiently and less costly, we can free up funds to help move the district forward. It is difficult to accurately predict what will happen in 6 to 18 months. When we prepare a budget, it is almost six months before the school year begins. We always spend the taxpayers’ money prudently. We do not spend funds just because it has been budgeted.
- ❖ **Reduce the required level of funding (i.e., lower budget increases)** – We can use these savings to partially offset the budget drivers. The five-year average budget total expenditure increase is 2.12 percent.
- ❖ **Reassure the taxpayers that we are using their money wisely** – Our prudent financial management has kept budget increases as low as possible; provided year-end fund balances, which have been returned to the member towns or used for high-priority needs; and our sound financial operations, transparent fiscal reporting, and prudent spending have played a key role in thirteen consecutive years of the budget passing on the first try.



LINE	CATEGORY	COLUMN 1 2018-2019 ACTUAL	COLUMN 2 2019-2020 BUDGET	COLUMN 3 2019-2020 FORECAST	COLUMN 4 2020-2021 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
1	MEMBER TOWN ALLOCATIONS	48,190,256	48,627,967	48,627,967	49,760,789	1,132,822	2.33%
2	OTHER REVENUE	324,088	248,577	276,978	248,317	(260)	-0.10%
3	OTHER STATE GRANTS	798,102	592,878,	592,878	731,653	138,775	23.41%
4	MISCELLANEOUS INCOME	92,101	78,885	78,885	43,750	(35,135)	-44.54%
5	BUILDING RENOVATION GRANTS	0	0	0	0	0	0%
6	TOTAL REVENUES	49,404,547	49,548,307	49,576,708	50,784,509	1,236,202	2.49%
7	SALARIES	25,482,003	26,655,424	26,619,178	27,168,751	513,327	1.93%
8	BENEFITS	5,641,173	5,980,496	6,021,008	6,186,149	205,653	3.44%
9	PURCHASED SERVICES	7,863,484	8,497,804	7,989,986	9,450,642	952,838	11.21%
10	DEBT SERVICE	4,567,838	4,559,210	4,559,210	4,453,835	(105,375)	-2.31%
11	SUPPLIES (INCLUDING UTILITIES)	3,050,834	2,973,028	3,034,760	2,907,975	(65,053)	-2.19%
12	EQUIPMENT	272,162	250,547	250,547	134,053	(116,494)	-46.50%
13	IMPROVEMENTS / CONTINGENCY	365,447	464,000	408,259	305,940	(158,060)	-34.06%
14	DUES AND FEES	127,505	167,798	167,798	177,164	9,366	5.58%
15	TRANSFER ACCOUNT	0	0	495,483	0	0	0.00%
16	TOTAL EXPENDITURES	47,370,446	49,548,307	49,546,229	50,784,509	1,236,202	2.49%
17	SUBTOTAL	2,033,027	0	30,479	0	0	0.00%
18	CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET	166,245	0	0	0	0	0.00%
19	NET BALANCE / (DEFICIT)	2,199,272	0	30,479	0	0	0.00%
20	AVERAGE DAILY MEMBERSHIP	2,190	2,190	2,217	2,195	5	0.23%
21	PER PUPIL EXPENDITURE	18,236	19,127	18,862	19,492	365	1.91%

Note: The number of students in the 2020-2021 budget are 2,195 compared to the 2019-2020 actual number of students of 2,217; this is lower by 22 students.



LINE	CATEGORY	COLUMN 1 2018-2019 ACTUAL	COLUMN 2 2019-2020 BUDGET	COLUMN 3 2019-2020 FORECAST	COLUMN 4 2020-2021 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
1	BETHANY ALLOCATION	9,295,901	8,926,150	8,926,150	9,000,731	74,581	0.84%
2	ORANGE ALLOCATION	24,181,870	24,736,074	24,736,074	25,003,802	267,728	1.08%
3	WOODBIDGE ALLOCATION	14,712,485	14,965,743	14,965,743	15,756,256	790,513	5.28%
4	MEMBER TOWN ALLOCATIONS	48,190,256	48,627,967	48,627,967	49,760,789	1,132,822	2.33%
5	ADULT EDUCATION	3,626	3,042	3,042	3,042	0	0.00%
6	PARKING INCOME	35,969	29,000	29,000	32,000	3,000	10.34%
7	INVESTMENT INCOME	130,966	75,000	60,000	35,000	(40,000)	-53.33%
8	ATHLETICS	18,375	25,000	25,000	22,000	(3,000)	-12.00%
9	TUITION REVENUE	108,642	90,535	133,936	129,675	39,140	43.23%
10	TRANSPORTATION INCOME	26,510	26,000	26,000	26,600	600	2.31%
11	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0.00%
12	OTHER REVENUE	324,088	248,577	276,978	248,317	(260)	-0.10%
14	SPECIAL EDUCATION GRANTS	798,102	592,878	592,878	731,653	138,775	23.41%
15	OTHER STATE GRANTS	798,102	592,878	592,878	731,653	138,775	23.41%
16	RENTAL INCOME	12,850	21,000	21,000	14,000	(7,000)	-33.33%
17	INTERGOVERNMENTAL	29,572	32,885	32,885	4,750	(28,135)	-85.56%
18	OTHER REVENUE	49,679	25,000	25,000	25,000	0	0.00%
19	TRANSFER IN	0	0	0	0	0	0.00%
20	MISCELLANEOUS INCOME	92,101	78,885	78,885	43,750	(35,135)	-44.54%
21	BUILDING RENOVATION GRANTS	0	0	0	0	0	0.00%
22	TOTAL REVENUES	49,404,547	49,548,307	49,576,708	50,784,509	1,236,202	2.49%

Note: A detailed explanation is provided under Assumptions and Observations for the changes from current 2019-2020 budget to the 2020-2021 budget for all revenue and expenditure accounts.



LINE	CATEGORY	COLUMN 1 2018-2019 ACTUAL	COLUMN 2 2019-2020 BUDGET	COLUMN 3 2019-2020 FORECAST	COLUMN 4 2020-2021 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
1	5111-CERTIFIED SALARIES	20,935,666	21,776,498	21,714,476	22,123,005	346,507	1.59%
2	5112-CLASSIFIED SALARIES	4,546,337	4,878,926	4,904,702	5,045,746	166,820	3.42%
3	SALARIES	25,482,003	26,655,424	26,619,178	27,168,751	513,327	1.93%
4	5200-MEDICARE - ER	345,833	364,933	383,587	393,384	28,451	7.80%
5	5210-FICA - ER	281,164	287,766	305,431	315,690	27,924	9.70%
6	5220-WORKERS' COMPENSATION	226,473	237,774	216,280	237,774	0	0.00%
7	5255-MEDICAL & DENTAL INSURANCE	3,696,434	4,060,498	4,060,498	4,229,925	169,427	4.17%
8	5860-OPEB TRUST	62,910	40,950	40,950	31,678	(9,272)	-22.64%
9	5260-LIFE INSURANCE	41,677	44,579	43,328	47,280	2,701	6.06%
10	5275-DISABILITY INSURANCE	9,501	10,222	10,421	10,529	307	3.00%
11	5280-PENSION PLAN - CLASSIFIED	892,845	851,987	851,987	790,234	(61,753)	-7.25%
12	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	70,117	69,787	96,525	120,224	50,437	72.27%
13	5282-RETIREMENT SICK LEAVE - CERT	1,921	0	0	0	0	0.00%
14	5283-RETIREMENT SICK LEAVE - CLASS	1,000	0	0	0	0	0.00%
15	5284-SEVERANCE PAY - CERTIFIED	1,000	0	0	0	0	0.00%
16	5290-UNEMPLOYMENT COMPENSATION	9,110	10,000	10,000	7,431	(2,569)	-25.69%
17	5291-CLOTHING ALLOWANCE	1,188	2,000	2,000	2,000	0	0.00%
18	BENEFITS	5,641,173	5,980,496	6,021,008	6,186,149	205,653	3.44%



LINE	CATEGORY	COLUMN 1 2018-2019 ACTUAL	COLUMN 2 2019-2020 BUDGET	COLUMN 3 2019-2020 FORECAST	COLUMN 4 2020-2021 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
19	5322-INSTRUCTIONAL PROG IMPROVEMENT	18,005	39,700	39,700	22,200	(17,500)	-44.08%
20	5327-DATA PROCESSING	90,178	95,276	95,276	102,829	7,553	7.93%
	5330-OTHER PROFESSIONAL & TECHNICAL						
21	SRVC	1,297,214	1,467,869	1,465,269	1,759,359	291,490	19.86%
22	5440-RENTALS - LAND, BLDG, EQUIPMENT	80,176	118,750	118,750	113,634	(5,116)	-4.31%
23	5510-PUPIL TRANSPORTATION	2,864,785	3,100,537	3,170,036	3,544,897	444,360	14.33%
24	5521-GENERAL LIABILITY INSURANCE	232,530	243,217	239,163	247,562	4,345	1.79%
25	5550-COMMUNICATIONS: TEL, POST, ETC.	130,974	115,356	109,876	114,356	(1,000)	-0.87%
26	5560-TUITION EXPENSE	3,072,286	3,213,232	2,648,049	3,446,498	233,266	7.26%
27	5590-OTHER PURCHASED SERVICES	77,336	103,867	103,867	99,307	(4,560)	-4.39%
28	PURCHASED SERVICES	7,863,484	8,497,804	7,989,986	9,450,642	952,838	11.21%
29	5830-INTEREST	717,838	809,210	809,210	788,835	(20,375)	-2.52%
30	5910-REDEMPTION OF PRINCIPAL	3,850,000	3,750,000	3,750,000	3,665,000	(85,000)	-2.27%
30a	INTEREST OWED TO STATE	0	0	0	0	0	0.00%
30b	BONDING OF FACILITIES CAPITAL ITEMS	0	0	0	0	0	0.00%
31	DEBT SERVICE	4,567,838	4,559,210	4,559,210	4,453,835	(105,375)	-2.31%
32	5410-UTILITIES, EXCLUDING HEAT	667,107	696,046	702,037	709,866	13,820	1.99%
33	5420-REPAIRS, MAINTENANCE & CLEANING	837,744	752,384	808,125	761,354	8,970	1.19%
34	5611-INSTRUCTIONAL SUPPLIES	358,160	382,393	382,393	366,196	(16,197)	-4.24%
35	5613-MAINTENANCE/CUSTODIAL SUPPLIES	212,558	229,057	229,057	229,557	500	0.22%
36	5620-OIL USED FOR HEATING	53,664	42,700	42,700	42,700	0	0.00%
37	5621-NATURAL GAS	70,333	65,206	65,206	67,173	1,967	3.02%
38	5627-TRANSPORTATION SUPPLIES	110,671	122,400	122,400	124,202	1,802	1.47%
39	5641-TEXTS & DIGITAL RESOURCES	170,997	162,147	162,147	63,779	(98,368)	-60.67%
40	5642-LIBRARY BOOKS & PERIODICALS	22,067	21,615	21,615	20,215	(1,400)	-6.48%
41	5690-OTHER SUPPLIES	547,533	499,080	499,080	522,933	23,853	4.78%
42	SUPPLIES (INCLUDING UTILITIES)	3,050,834	2,973,028	3,034,760	2,907,975	(65,053)	-2.19%



LINE	CATEGORY	COLUMN 1 2018-2019 ACTUAL	COLUMN 2 2019-2020 BUDGET	COLUMN 3 2019-2020 FORECAST	COLUMN 4 2020-2021 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
43	5730-EQUIPMENT - NEW	65,980	128,582	128,582	70,947	(57,635)	-44.82%
44	5731-EQUIPMENT - REPLACEMENT	206,182	121,965	121,965	63,106	(58,859)	-48.26%
45	EQUIPMENT	272,162	250,547	250,547	134,053	(116,494)	-46.50%
46	5715-IMPROVEMENTS TO BUILDING	350,884	133,000	133,000	55,940	(77,060)	-57.94%
47	5715-FACILITIES CONTINGENCY	0	100,000	44,259	100,000	0	0.00%
48	5720-IMPROVEMENTS TO SITES	14,563	81,000	81,000	0	(81,000)	-100.0%
49	5850-CONTINGENCY	150,000	150,000	150,000	150,000	0	0.00%
	TRSF. FROM CONTINGENCY TO OTHER						
50	ACCTS.	(150,000)	0	0	0	0	0.00%
51	IMPROVEMENTS / CONTINGENCY	365,447	464,000	408,259	305,940	(158,060)	-34.06%
52	5580-STAFF TRAVEL	15,571	25,350	25,350	24,850	(500)	-1.97%
53	5581-TRAVEL - CONFERENCES	26,235	37,445	37,445	46,660	9,215	24.61%
54	5810-DUES & FEES	85,699	105,003	105,003	105,654	651	0.62%
55	DUES AND FEES	127,505	167,798	167,798	177,164	9,366	5.58%
56	5856-TRANSFER ACCOUNT	0	0	495,483	0	0	0.00%
57	TOTAL EXPENDITURES	47,370,446	49,548,307	49,546,229	50,784,509	1,236,202	2.49%



ASSUMPTIONS & OBSERVATIONS

Overview: The Board adopted 2020-2021 Budget is **\$50,784,509**, or **\$1,236,202** or **2.49 percent**, over the current budget.

Budget Drivers:

CATEGORY	VARIANCE \$	EXPLANATION
Salaries	\$641,021	Contractual or anticipated increases of current staff
	\$367,064	New Staff costs of \$367,064 to restructure the special education administration to include 2 10-month coordinators. This structure provides increased coverage for the middle school and transition programs. Includes the addition of one social worker. Currently the District has one social worker (new in the current budget) to service 2200 students. The added position would service both middle schools. A technician is requested to support the expansion of the 1:1 environment. 2 school security officers will be added utilizing 1 FTE of the existing security personnel
Benefits	\$558,058	Medical inflation is projected at 11.4% or \$461,774 over the current fiscal year. Costs of benefits for new positions is estimated at \$96,284.
Purchased Services	\$694,000	The District is continuing the implementation of the 1:1 plan with devices scheduled for purchase for 2 more grades, \$115,000. The technology infrastructure needs an overhaul to address aging equipment and added load to the network, \$225,000. Contracted services include expanding services of A Board Certified Behavior Analyst (BCBA) in Special Education, to \$154,000 up from \$50,000.



Budget Balancers:

CATEGORY	VARIANCE \$	EXPLANATION
Salaries	(\$212,720)	RISK: Turnover and vacancy savings are estimates and may not be realized. Estimates for substitutes, class coverage, and summer work was reduced based on five year usages. Exact needs cannot be predicted and there is risk in assuming actual cost will not exceed the five year average costs.
	(\$388,631)	RISK: Eleven para-educators (paraprofessionals) and 1.20 teaching positions are paid by grants. Funding levels are not known until after the budget is adopted.
Medical & Dental Insurance	(\$388,175)	RISK: Expected claims for next year will decrease based on positive claim experience, \$275,175. Negotiated employee contributions toward health insurance increase by \$36,000. The budget projection assumes 2 of the proposed new staff will waive benefits, \$40,000.
Purchased Services	(\$46,000)	RISK: Fewer interns are budgeted at all three schools. Substitutes will be utilized.

Risk Factors:

Budgets should not be ‘comfortable’ but rather ‘reasonably tight’; if we were to budget for almost every possible situation, the District’s budget would be too high. We, therefore, incorporate into the budget some risk factors. A budget cut with a risk factor means it is possible, if not likely, one or more of the risks will occur. This is part of our financial planning. We are thinking ahead of time of what actions we can reasonably take to make sure funds will be available if needed. When you have a ‘tight’ budget, there are no easy choices. You cannot hold back on texts purchases, because they are needed for the start of school. We cannot count on the legal budget, snow removal budget, or certified substitutes budget being partially unused. This is not sound financial planning. We have done so much in finding cost savings that we cannot count on finding significant amounts in the future. We need to plan ahead for possible over expenditures.



Staff turnover, vacancies and leave-of-absences savings are estimated. The number of retirements and resignations are not completely known until after the budget is proposed. When an employee takes a leave-of-absence, the savings is predicated on the employee having used all of their sick days and being temporarily replaced by a substitute at a lower salary. This is not always the case. Over the past five years, we have averaged a total of slightly more than 15 retirements and resignations. The budget assumes 5 retirements; to date one known retirement.

Special education expenditures are based on identified students, who are expected to return to school and incoming 6th graders from member towns. We can only guess at the number and cost of new students moving into the District. The State Department of Developmental Services (DDS) is attempting to shift the cost of State agency residential placements to the local school districts. A new special education program was developed for our age 18-21 population of students, Amity Transition Academy. The goal is to provide these students with more opportunities to interact with their peers and the full community prior to graduation at age 21. The Administration has researched and provided their best estimate for program costs. Costs included leased space, additional equipment, and transportation. A second leased space is budgeted as the program is expanding. Contracted services for the BCBA provides for service to students in their home district, the least restrictive environment, and avoids transportation costs.

Medical claims are projected based on Anthem's rolling average of expected claims and a trend (i.e., rising medical costs) assumption. We have individual stop-loss coverage of \$150,000 and aggregate stop-loss coverage of 125 percent of expected claims excluding dental. It is possible a 'bad claim year' could almost completely wipe out the Self-Insurance Reserve Fund, which would necessitate replenishing the fund. We target a reserve ratio of 25 percent of expected claims. The size of our insured pool has shrunk increasing the impact of any large claims. If claims exceed budget in the current fiscal year, the starting reserve balance for the next fiscal year will be lower than budgeted. *The District's aggregate stop-loss is 25 percent above expected claims. Thus, if we had a 'bad claims year'; the Self-Insurance Reserve Fund would probably be near zero. We do not know how the COVID-19 pandemic will affect claims next year. There could be higher claims as people reschedule appointment and procedures postponed during the Spring of 2020. There is nothing allocated in the budget for these potential additional claims.*

Snow removal budget is based on the past five-years. The budget for snow removal is \$67,500. We have met or exceeded the snow removal budget in three of the past five years. The costs have ranged from a low of \$36,025 in 2015-2016 to a high of \$92,550 in 2014-



2015. *Historically, we have exceeded this budget, but we have nevertheless budgeted for a ‘normal’ winter and refrained from budgeting for snow removal from roofs.*

Purchase equipment with end of year funds: Currently end of year purchases are identified as textbooks of \$118,903 to reduce this 2020-2021 budget request, \$300,000 to lower the cost of the technology upgrade, and \$138,105 for equipment, maintenance, and security items. The Superintendent of Schools has included this information in the monthly forecast; however, there is no guarantee the current projected fund balance will be still available to make purchases to offset the budget.

Possible reimbursement of a portion of State construction grant due to the District refinancing some of its bonds on the 1990’s construction projects some years ago. Since the State paid construction grants to the District based on the original bonds, the State considers a portion of the savings to be their money. The State has calculated we owe a refund of the grant paid of **\$145,086**. The State has reported this on its website for the past several years but has not yet requested the money. The State’s financial status may prompt the request for repayment of these funds.

Large, unbudgeted facilities repairs, such as the District Offices air handler unit, have been paid out of the year end unspent fund balance. We now have a facilities contingency account of \$100,000. We cannot predict with certainty when a high cost facilities repair will be needed. State Statute allows the District to set aside through the appropriation process a portion of the unspent fund balance, if available, at the end of the current fiscal year. These funds can be put into the Reserve for Capital and Nonrecurring Expenditures. \$495,482 or 1% as allowed by State statute is the maximum amount that can be requested for transfer into the Reserve for Capital and Nonrecurring Expenditures. Currently we plan to request this transfer from the 2019-2020 surplus if it is available. The timeline would be if pursued as follows: Superintendent of Schools asks the Amity Finance Committee and Amity Board of Education to set a District Meeting to propose a supplemental appropriation, up to 1%, \$495,482, of the operating budget, from the estimated fiscal year 2020 fund balance into the Reserve for Capital Nonrecurring Expenditures. The Amity Finance Committee and Amity Board of Education would be asked to consider this request at their September 2020 meeting. Putting the funds aside for capital projects will reduce the amount needed to borrow in future bonds.



Average Daily Membership:

The Town of Woodbridge’s enrollment share of the 2020-2021 budget will increase, while the Towns of Bethany and Orange will see a decrease in their enrollment share. This is based on the enrollment on October 1, 2019, which includes outside placements, Vo-Ag, and Magnet school attendees from our district. It excludes Open Choice, tuition, and exchange students.

	Bethany	Orange	Woodbridge	Total
October 1, 2018	402	1,114	674	2,190
October 1, 2019	401	1,114	702	2,217
Net Change	(1)	0	28	27
	Bethany	Orange	Woodbridge	Total
Fiscal Year 2019-2020	18.356%	50.868%	30.776%	100.000%
Fiscal Year 2020-2021	18.088%	50.248%	31.664%	100.000%
Net Change	(0.268%)	(0.620%)	0.888%	

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

**MEMBER TOWN ALLOCATIONS
With a 0 Percent Budget Increase**

Member Town	Enrollment Shift	Higher Other Revenues	Total Allocation At 0%
Bethany	(\$130,323)	(\$18,699)	(\$149,022)
Orange	(\$301,493)	(\$51,947)	(\$353,440)
Woodbridge	\$431,816	(\$32,734)	\$399,082
Totals	\$0	(\$103,380)	(\$103,380)



**MEMBER TOWN ALLOCATIONS
With a 2.49 Percent Budget Increase**

Member Town	Enrollment Shift	Higher Other Revenues	Higher Operating Expenditures	Variance Dollar To Budget	Variance Percent To Budget
Bethany	(\$130,323)	(\$18,699)	\$223,604	\$ 74,581	0.84%
Orange	(\$301,493)	(\$51,947)	\$621,167	\$267,728	1.08%
Woodbridge	\$431,816	(\$32,734)	\$391,431	\$790,513	5.28%
Totals	\$0	(\$103,380)	\$1,236,202	\$1,132,822	2.33%

STUDENT ENROLLMENT

The Average Daily Membership increased from 2,190 (on October 1, 2018) to 2,217 (on October 1, 2019), increasing by 27 students. This is used to calculate the distribution of the Member Town Allocations. *It does not reflect the projected student enrollment for next school year.* For this, we use the Enrollment Projections and assume the current 5th graders will all move to 6th grade, and each class from grade 6 to 11 will move intact to the next grade. The number of outside placements, Vo-Ag / Magnet students, Open Choice students, tuition students, and exchange students are assumed to remain the same. The projected total students is 2,195 compared to 2,217 for this school year, a decrease of 22 students.

STAFFING

The number of full-time equivalent positions will be increased by 2.0 FTE to support increased special education supervisors, add a social worker for the middle schools, add school security officers at the middle schools, and increase technology support as the 1:1 initiative expands. Other salary accounts have a net decrease for certified and non-certified staff including a reduction in world languages at the high school, the reduction of two para educators, and reassigning of security guard to the new school security position.



POSSIBLE USES OF 2019-2020 YEAR-END UNSPENT FUND BALANCE

The **SUPERINTENDENT OF SCHOOLS RECOMMENDATIONS** below **MAY BE CONSIDERED** by the Amity Finance Committee and Amity Board of Education, at the latest, at the **SEPTEMBER 2020** meetings.

- ✓ **CONSIDER** holding a Special District Meeting to appropriate 1% or \$495,483 of the 2019-2020 operating budget to the Capital and Nonrecurring fund for future capital items. This is the maximum amount allowed by State statute.



DETAILED EXPLANATION BY REVENUE ACCOUNT

- Member Town Allocations:** Total expenditures less other revenues equal the member town allocations. The amount owed by each Member Town is based on the Average Daily Membership as of October 1, 2019.
- Adult Education:** The budget is based on the current State award.
- Parking Income:** The budget is based on historical data.
- Investment Income:** Interest rates are budgeted at 2.0 percent on STIF (State Treasurer’s Investment Fund) and 0.39 percent at Peoples United Bank. Interest income is expected to decrease by \$40,000 UNF compared to the current budget.
- Athletics:** The budget is based on historical data.
- Tuition Revenue:** The budget is based on seven tuition students, currently enrolled.
- Transportation Income:** The budget is for magnet school transportation only. All other transportation aid from the State has been eliminated.
- Transportation BOWA Agreement:** Amity Regional School District No. 5 and the Member Town Elementary School Districts share an equal number of busses in the current year.
- Special Education Grants:** The Excess Cost Grant currently is distributed to the District based on costs incurred by the District for special education students. The State has proposed changes to this grant in the past two years but currently no change is implemented.



- Rental Income:** The budget is based on historical data.
- Intergovernmental Revenue:** Revenue derived from charges for services between governmental agencies. This is a revenue line for revenue generated from shared services between the District and the Member Towns.
- Designated from Prior Year:** No funds will be carried over from this fiscal year to reduce the Member Town Allocations.
- Other Revenue:** The budget is based on historical data.
- Transfer In:** This account is used for revenue from other Funds. There are none expected.
- Building Renovation Grants:** The amount is based on the debt schedule of reimbursements from the State, the repayment schedule ended in fiscal year 2019.



DETAILED EXPLANATION BY EXPENSE ACCOUNT

Certified Salaries: The budget is based on contractual obligations for the current staff of administrators and teachers, **\$346,508 UNF**. There is an additional 1.0 FTE requested for special education coordinator and 1.0 FTE for a social worker for the middle schools.

RISK FACTOR

The budget assumes there will be five teacher retirements; currently only one is known.

Classified Salaries: The budget is based on contractual obligations for the current staff of **\$166,820 UNF**. The budget reduces para-educator positions to reflect current educational needs, and to move to a more paperless environment as 1:1 continues to be implemented, a 1.0 FTE technician is requested to support the expanding 1:1 environment, 2.0 FTE added for school security officers at the middle schools utilizing 1.0 FTE of current staff.

RISK FACTOR

The potential decrease in grants by the State or Federal government could necessitate para-educators to be paid by the Board's budget at an approximate cost of **\$23,500 UNF each**. There are currently 11 para-educators funded by grants and 1.20 FTE certified staff members.

Medicare & FICA: Payroll taxes are based on current tax rates.

Workers' Compensation: The District's insurance carrier provided estimated premiums based on the claims history. The adopted budget is neutral based on a contract extension negotiated.

Medical & Dental Insurance: The expected claims are based on a rolling-average of the past 18 months plus a trend factor (i.e., inflation increase of medical, dental, and prescription drugs). Projected claims are expected to decrease before factoring medical



inflation, the account *increases* by **\$169,427 UNF**, benefits for requested new staff add **\$96,284,000 UNF**. Medical inflation is projected at 11.4%. The budget includes the target ratio of reserves to claims at 25 percent.

RISK FACTOR

Expected claims for next year were reduced based on the favorable claims experience is 2017-2018 and 2018-2019. There is no guarantee this trend will continue. The budget assumes 2 of the requested new staff will waive insurance coverage in 2020-2021. There is nothing in the budget to cover new enrollees coming onto the plan if coverage is lost when a spouse is laid off.

RISK FACTOR

The target ratio of reserves to claims is 25 percent. The District's aggregate stop-loss policy starts coverage at 125 percent of claims. If we have a 'bad claims year', the Self-Insurance Reserve Fund balance would be used. The fund would then need to be replenished in the following budget. The '*worst-case scenario*' is actual claims exceed budget claims by twenty percent or more, which is approximately \$883,953 in next year's budget. There is nothing in the budget to cover spikes in claims due to COVID-19.

OPEB Trust: The Actuarial Report calculated the actual required contribution less expected benefits payments of **\$31,678**, which is lower than the current budget by **\$9,272 FAV**. The District has been fully funding the ARC (Annual Required Contribution) for several years and has benefited from positive investment gains.

Life Insurance: The budget is an estimate of the premiums based on the current staff with the anticipated salary increases. It is assumed there will be no increase in the premium rate.

Disability Insurance: The budget is an estimate of the premiums based on the current staff with the anticipated salary increases. It is assumed there will be no increase in the premium rate.



Pension Plans: The pension contribution decreased by **\$61,753 FAV**. Fewer pension participants, better than anticipated returns through February 2020, adjustments to the mortality tables, and plan participation restrictions are driving the cost down. This budget is based on the Actuarial Report of June 2019. The Defined Contribution plan increases **\$50,437 UNF** as more participants join the plan annually.

Sick and Several Accounts: The budget is based on the Actuarial Report. Long term planning and positive investments returns, have enabled this fund to be fully funded for established obligations. The fund currently requires no future contributions subject to investment earnings, depending on recent downturn in the market, this may change in future years.

Unemployment Compensation: Actual expenditures have been lower than budget in the current fiscal year. The budget was decreased by **\$2,569 FAV** anticipating this trend will continue and assumes any laid off employees in Spring of 2020 will be returning to work as school reopens. There is nothing in the budget should there be a school closure next year.

Instructional Prog. Improvement: The budget decreases **\$17,500 FAV**. We have in-house PADI trained staff so no outside contract is needed for this service. Publishing the District's annual spring report, Amity in Action, was cut from the budget. Restorative practices training was completed in the current fiscal year and no new costs are included in the adopted budget. Professional development topics will include technology integration, improving instructional pedagogy, and supporting social and emotional learning.

Data Processing: The base contract and annual service maintenance, including the fixed asset accounting module, is 4% increase. The budget includes the cost of software programs to contact substitutes and record their time worked; staff absences and hourly employee's time worked, and maintain inventory database. The account increases **\$ 7,553 UNF**.

Professional & Tech. Srvc.: The cost of the School Resource Officer (SRO) at the high school is included in the District's budget since fiscal year 2018. The third year of the 1:1 mobile device rollout occurs in the adopted budget, and we will issue devices to ninth and tenth graders at the high school. Lease costs are estimated at **\$115,000 UNF**. The technology infrastructure needs an overall and expansion to maintain current functions and accommodate the growing 1:1 environment, **\$225,000 UNF**. There is a **\$104,000 UNF** increase to contract for a BCBA. This is partially offset by lower transportation costs for students who will be able to remain in the



District. 3 - 5% increases are projected on most other contracted services such as police coverage, athletic officials, printing, adult education services, auditing, safety training, and consulting.

Rentals – Land, Bldg., Equip.: The budget is decreasing **\$5,116 FAV** based on the negotiated lease of a second transition space for special education students lower than anticipated. The program is expanding, and a second leased space will provide for the programming needs to keep students in the District. The Amity Transition Academy operates off campus to provide students with an increased peer to peer and community experience. The adopted budget also includes rental costs for athletics: ice time, swimming pool, and golf range use.

Pupil Transportation: The contractual increase for regular transportation has reached an agreement, and contracts will be signed in early June. The increase will be higher than the current 5-year agreement at 2.0%, ending on June 30. Special education transportation increases by **\$273,110 UNF** due to additional private out of district transportation, a second transition program site, and increased transportation to job sites as the program expands. This is based on current students and incoming student needs and changes in shared transportation arrangements.

General Liability Insurance: The District's insurance carrier capped the premium increase at 3 percent plus exposure, or **\$5,030 UNF** higher. The District student accident insurance was bid last year and came in lower than budgeted, projected to increase by 15 percent, it is expected to still remain lower than the current budget, **\$6,489 FAV**.

Communications: Tel., Postage: This account includes the cost for internet connections, previously funded by the State. The budget for mailings and other communications decreased slightly lowering the overall budget request by **\$1,000 FAV**.

Tuition Expense: Special education tuition projected costs has increased by **\$233,266 UNF**, due to increased enrollments in public outplacements and private outplacements. The District still works towards returning students to the District for service based on the most recent information from students' IEPs.



	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 BUDGET	FY19-20 BUDGET	FY19-20 FORECAST	FY19-20 BUDGET
Sound School Vo-Ag	4	5	4	6	7	6	8
Trumbull Vo-Ag	3	4	6	7	4	4	5
Nonnewaug Vo-Ag	3 (5)*	3	4	4	6	5	7
Common Ground Charter HS	1	1	0	0	0	0	1
ACES Wintergreen Magnet	0	0	0	0	0	0	0
Engineering Science Magnet	0	1	0	0	0	0	0
Highville Charter School	1	1	1	1	0	0	0
King Robinson Magnet	1	1	1	1	0	0	0
Totals	13(15)	15	16	19	17	15	21

*2 students left mid-year

	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 BUDGET	FY19-20 FORECAST	FY20-21 BUDGET
ECA	22	15	19	20	24	20	21

	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 BUDGET	FY19-20 BUDGET	FY19-20 FORECAST	FY20-21 BUDGET
Public SPED	6	8	8	11	9	7	8



Private SPED	26	27	20	22	24	19	25
Totals	32	35	28	33	33	26	33

RISK FACTOR

The 2020-2021 budget has *no funds* for any State agency placed students in residential facilities. The State Department of Developmental Services (DDS) is attempting to shift the cost of State agency residential placements to the local school districts. The minimum cost for placement of one student is \$105,000, but can be substantially higher.

Other Purchased Services: The budget includes PACT and PSAT testing for Grade 10 and 11 students at a cost of \$11,265. The schools budget for student agenda pads, student record folders, tardy slips, athletic certificates, CPR materials, etc. The student agenda books articulate student policies and make clear expectations for student performance and behavior. Cost for materials needed for professional development sessions and the printing of the Amity District Calendar are also budgeted here. Costs for managing Medicaid required reporting is budgeted here. Some outside printing has decreased, reducing these accounts by **\$4,560 FAV**.

Debt Service: The budget for the redemption of principal and interest on bonds is based on the debt schedule of payments for the construction project to renovate-to-new the middle schools and add 80,000 square feet to the high school and the most recent bond issued for capital projects such as consumer science room renovation, tennis court replacement, and air handler replacements. The District has taken advantage of the lower interest rates and strong financial ratings of the District and Member Towns and refinanced bonds at various times over the past several years, including April of 2018. The latest refinancing resulted in **\$707,935 FAV** of savings. The payments scheduled during 2020-2021 will decrease by **\$105,375 FAV which includes an estimated interest payment for the upcoming bond sale of \$83,000**.



SCHEDULED BOND ISSUE

The voters approved a 2020-2021 bond issue, which includes facilities projects and athletic facility projects. One interest payment is included in the 2020-2021 budget of an estimated \$83,000. The roof at Amity Regional High School is scheduled for restoration/replacement in 2023, and a bond will be proposed in 2 years. Contributions appropriated to the Capital and Nonrecurring Account can offset the cost of the next bond.

Utilities, Excluding Heat: Electricity usage is budgeted at 3,189,868 kWh at \$0.1967 per kWh (\$636,866) compared to 3,396,770 kWh at \$0.1834 per kWh (\$622,967), or an increase of **\$13,899 UNF**. A new contract rate was secured in later 2019, however the per kWh hour is higher. The sewer budget is \$31,000, or **\$9,000 FAV** higher than this fiscal year’s budget. The water budget is **\$47,800** which is **\$3,800 UNF** higher than this year’s budget. The propane budget is **\$3,300**, or **\$900 UNF** less than this year’s budget. The District participated in a regional cooperative bid for its electricity supply contract through October of 2020 at .08964 per kWh. The overall budget is *increases* by **\$13,820 UNF**.

Repairs, Maintenance & Cleaning: The budget increases by **\$8,970 UNF**. Facilities repairs have minor inflation increases projected. The age of equipment and buildings are requiring additional maintenance and repairs. Additional elevator inspections are required per changes in the State law. The District hired a Maintainer and has avoided paying contractors for locker repairs, lock and door repairs, filter changes, concrete repairs, and preventive maintenance work. Being able to perform repairs in-house continues to save the District money, however, the cost of parts and the number of repairs are increasing. The technology repair budget is increased by **\$13,000 UNF** in order to repair laptops and desktops in-house.

RISK FACTOR

Snow removal and sanding is budgeted at \$67,500. This is based on a five-year average excluding the costs to remove snow and ice from roofs and removing snow from the sites. When all costs are included, the five-year average is \$69,219. Snow removal costs tend to have large variances year-to-year, and we have exceeded the snow removal budget in three of the past five years. Only one year in the past five was significantly lower at \$36,025.



Instructional Supplies: The budget is decreasing by **\$16,197 FAV**. Psychological test assessments, physical education supplies, social reform workshop materials for middle school social studies courses, are some of the items requested, along with the general price increases of supplies drive the budget request up. STAR testing was eliminated at the high school in order to reduce the budget. Other accounts are decreasing due to less general supplies and paper being consumed.

Maintenance/Custodial Supplies: The budget for electrical, plumbing, and other trade supplies and custodial supplies, and paper goods is increased **\$500 UNF**. There was no increase in the current year budget, and the age of the HVAC equipment require an increased number of belts and motors. The cleaning supply containers stationed in the buildings were re-sized last year, and we depleted the remaining stock of cleaners, and now need to purchase the supply containers and cleaners.

Oil Used for Heating: Amity Middle School – Bethany Campus is budgeted to use 20,000 gallons at \$2.0499 plus tax per gallon compared to this year’s budget of 20,000 gallons at \$2.0597 per gallon, or a budget *neutral*. Amity Middle School – Orange Campus and Amity Regional High School have been fully switched to natural gas, no heating oil is needed for next year’s budget. An additional \$1,500 is budgeted for the generators at the three school buildings, same as this fiscal year’s budget.

Natural Gas: Amity Regional High School is budgeted to use 32,392 Ccf (i.e., the amount of gas contained in a space equal to one hundred cubic feet) at \$1.29 per Ccf compared to this year’s budget of 28,279 Ccf at \$1.01 per Ccf. Amity Middle School – Orange Campus is budgeted to use 27,874 Ccf at \$0.9061 per Ccf., this estimated usage is down about 671 Ccf based on three years’ historical data. The budget assumes there will be a period the heat exchanger is off-line as has been the case the past two fiscal years and since the heat exchanger became fully operational. The waste heat saves in natural gas costs for a major portion of the heating season. The historical average plus slightly higher usage projected combined with a higher estimated per Ccf costs projects an increase of **\$1,967 UNF**.

Transportation Supplies: The budget assumes usage of 60,000 gallons (2,000 gallons less than year’s budget) of diesel fuel for busses used to transport students. The District contracts for the busses, but pays for the diesel fuel. The 2020-2021 bid price is higher than the current year price of \$1.99. The bid price for 2020-2021 is \$2.07. The budget increases by **\$1,802 UNF**.



Texts & Digital Resources: The budget is lower than anticipated in the five-year forecast, due to budget reductions. \$118,903 of textbooks purchased will be made with end-of-year funds instead. The textbook budget decreases by **\$98,369 FAV**. The middle schools are purchasing Science textbooks in this year, now that research is complete for texts that align with the new standards that are in place. Social Studies- World History books are budgeted for the high school. World Language texts purchases for all three schools are slated for various grades from end-of-year funds. This re-alignment of purchases does create more variation in the replacement budget than ideal, but the priority was to reduce the 2020-2021 budget request. The five-year plan is continually reviewed and restructured for texts and digital resources.

Library Books & Periodicals: There is a slight reduction in the budget request **\$1,400 FAV**.

Other Supplies: The budget increases by **\$28,853 UNF**. The library software for the high school was erroneously omitted in the 2019-2020 budget and is now included in the 2020-2021 budget **\$18,160 UNF**. Based on usage trends for forms, paper, envelopes, the several supply account were reduced **\$4,850 FAV**. Additional devices are needed to support the increased population with hearing impairments, **\$2,500 UNF**. There are small increases in some accounts due to price increases for supplies, such as, office supplies, athletic equipment and supplies, software licenses, projector bulbs, cables, security cameras, and miscellaneous supplies.

Equipment – New & Replacement: The budget reflects a *decrease* of **\$116,494 FAV** since we originally planned in the 2019-2020 budget to purchase 1:1 devices at \$150,000. We have since decided to lease these devices. The leases are reflected under object 5330 Professional Technical Services. Replacement equipment is decreased as we will consolidate computer labs and replace computers from existing inventory. There is approximately \$74,155 proposed purchases with end of year funds. These items include 3D printers, music keyboards, computers, photography cameras, and replacement digital whiteboards.

Improvements to Buildings & Sites: Total budget is \$155,940. This is **\$158,060 FAV** over this fiscal year’s budget. The projects have been identified on the five-year capital plan, some items were pushed out a year on the capital plan while a few items like building controls will be purchased with end-of-year funds. This budget includes the following capital projects:



Amity Middle School – Bethany

Project	Reason	Amount
Insulation repairs to HVAC*	Age and deterioration. Insulation enables efficient use and prevents interior condensation leaks	\$10,000
Upgrade Central Plant Controls*	Update to Bacnet controls	\$ 9,950
Security items*	Expand secure window film in building	\$15,000
Refurbish Modular Classroom Roof	Repair deterioration; end of 20 year life; used for storage	\$19,500

Amity Middle School – Orange

Project	Reason	Amount
Insulation repairs to HVAC*	Age and deterioration. Insulation enables efficient use and prevents interior condensation leaks.	\$10,000
Security items*	Expand secure window film in building	\$15,000
Upgrade Central Plant Controls*	Update to Bacnet controls	\$ 9,950
Refurbish Modular Classroom Roof*	Repair deterioration; end of 20 year life; used for storage	\$15,500
Install accordion wall in computer lab*	Repurpose computer labs	\$ 5,000



Amity Regional High School

Project	Reason	Amount
Insulation repairs to HVAC-*	Age and deterioration. Insulation enables efficient use and prevents interior condensation leaks.	\$20,000
Variable Frequency Drive repairs	Current VFD's are obsolete and being phased out. Controls efficient use of HVAC motors.	\$20,000
Security items - *	Expand secure window film in building.	\$25,000
Create entrances in AHS library	Repurpose rooms and create student help desk	\$16,440

Project	District	Reason	Amount
Contingency		Needed for unforeseen infrastructure failures	\$100,000

*Indicates end-of-year purchase



Improvements to Sites:

Total budget is \$0. This is **\$81,000 FAV** over this fiscal year’s budget. Projects have been pushed out on the capital plan.

Amity Middle School – Bethany

Project	Reason	Amount
Sidewalk and curb repairs	Repair damage from weather and use	\$ 0

Amity Middle School - Orange

Project	Reason	Amount
Sidewalk and curb repairs	Repair damage from weather and use	\$ 0

Amity Regional High School

Project	Reason	Amount
Sidewalk and curb repairs	Repair damage from weather and use	\$0



Contingency: This account is level funded at \$150,000.

Staff Travel: This account is decreased by **\$500 FAV**.

Travel – Conferences: The budget supports teachers attending various conferences, professional development for counselors, internship site visit, college visits, College Board Workshop, ACT Workshop, out of district PPT, and middle school meetings for counselors and psychologists. The budget reflects an increase of **\$9,215 UNF**, mainly to increased professional development opportunities for teachers as indicated in the evaluation model.

Dues and Fees: This budget is increased by **\$651 UNF**. Several accounts were lowered based on review of actual expenses historically. Other accounts project modest increases. Fees supported by these accounts include registration fees for students to participate in the Southern CT Science Research Fair, entrance fees for conference events, race day ski lift tickets, and coach clinic fees, costs for the Connecticut Debate Association, CIAC, NEASC, Greater New Haven Math League, and other organizations. Membership costs to CASBO, SCASA, ASCD, and administrator contractual reimbursements for professional memberships are expected to increase slightly.

Transfer Account: This account is for money, which is intended to be moved out of the General Fund and into another fund, such as Self Insurance Reserve Fund or Reserve for Capital and Nonrecurring Expenditures. The budget is \$0, though the District Administration plans to request \$495,483 from current year, 2019-2020 budget for the Capital and Nonrecurring Account.



HISTORICAL DATA

Sources of Unspent Fund Balance:

Over the past five years, the sources of unspent fund balance at year-end have been from financial management (i.e., actively seeking cost savings and efficiencies); special education (e.g., changes in the expected placements of some students; previously outplaced students returning to the District); and other circumstances (e.g., higher staff turnover than projected; more unpaid leaves-of-absence than anticipated; lower medical and dental claims than expected).

The **five-year average** unspent fund balance is **\$2,026,412**. The major contributors to the unspent fund balance were, as follows:

- **Special Education - \$597,903 or 29.5 percent:** These accounts are extremely difficult to forecast. As examples, special needs students can be hospitalized; move into the District or leave the District at any time; withdraw from Amity and enroll in Adult Education. Any one of these events can have a significant impact, positive or negative, on the District's special education expenditures. Budgets are based on the information available, including the specific students who will be entering 7th grade from one of the member town elementary school districts.
- **Financial Management - \$279,547 or 13.8 percent:** The district staff works continuously to look for ways to save the taxpayers money and run our operations in the most efficient manner. Our staff has identified more than three quarters' of a million dollars in real savings. We have used aggressive negotiations, energy conservation measures, refinanced existing debt, and many other initiatives to find and implement cost savings and efficiencies over the years.
- **Turnover and Leaves-of-Absence - \$346,235 or 26.9 percent:** 'Turnover savings' from replacing teachers who retired or resigned and savings from unpaid leaves-of-absence have exceeded budget. We budget these savings based on historical data. However, there have been instances in which the actual number was unusually high, like 2013-2014, when we had 20 retirements and resignations.
- **Medical Insurance - \$387,507 or 30.1 percent:** The District switched to a self-insured plan in fiscal year 2012-2013. We saved about one-half million dollars each year in administration costs and over 3 million lower than expected claims. Actual claims were

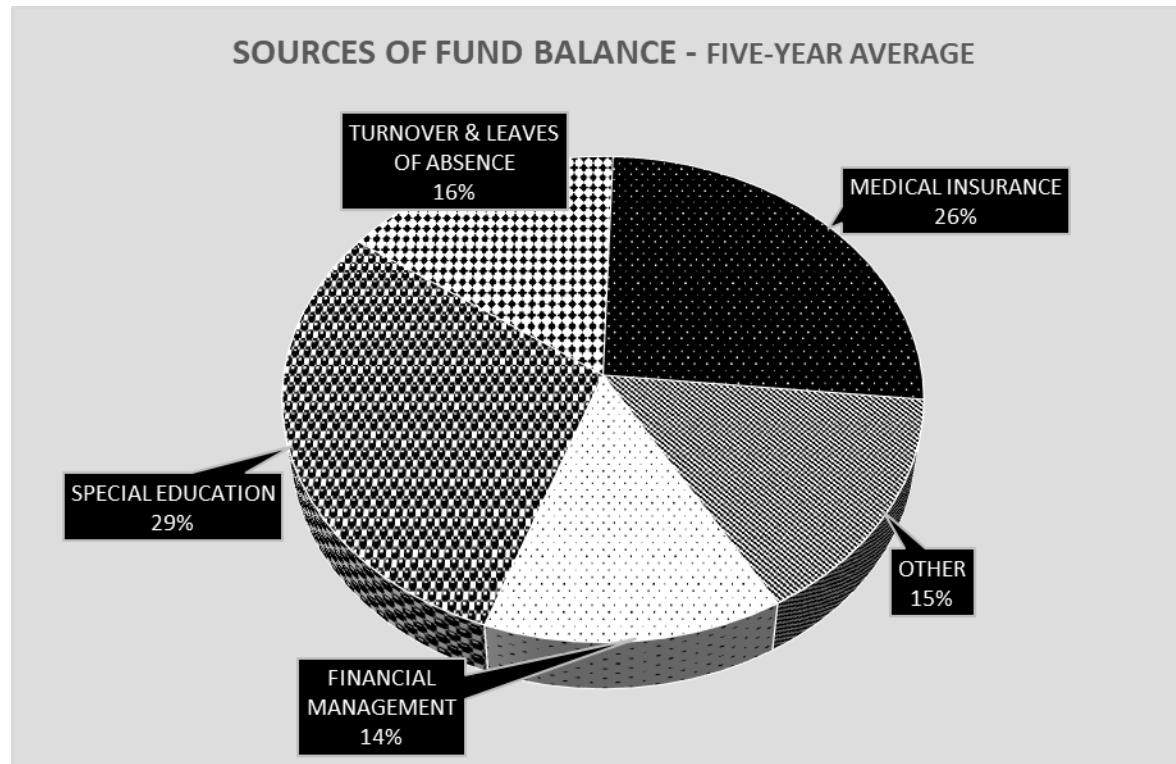


lower than expected claims by almost 1 million dollars. This is savings of taxpayer dollars, and were returned to the member towns. However, we need to recognize that in any given year actual claims can exceed budget.

- **Other - \$554,879 or 43.1 percent:** Budgets are prepared months before the fiscal year begins. We do not spend funds just because there is a budget. Each decision is based on what is needed, and every effort is made to purchase goods and services at the lowest possible cost.



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



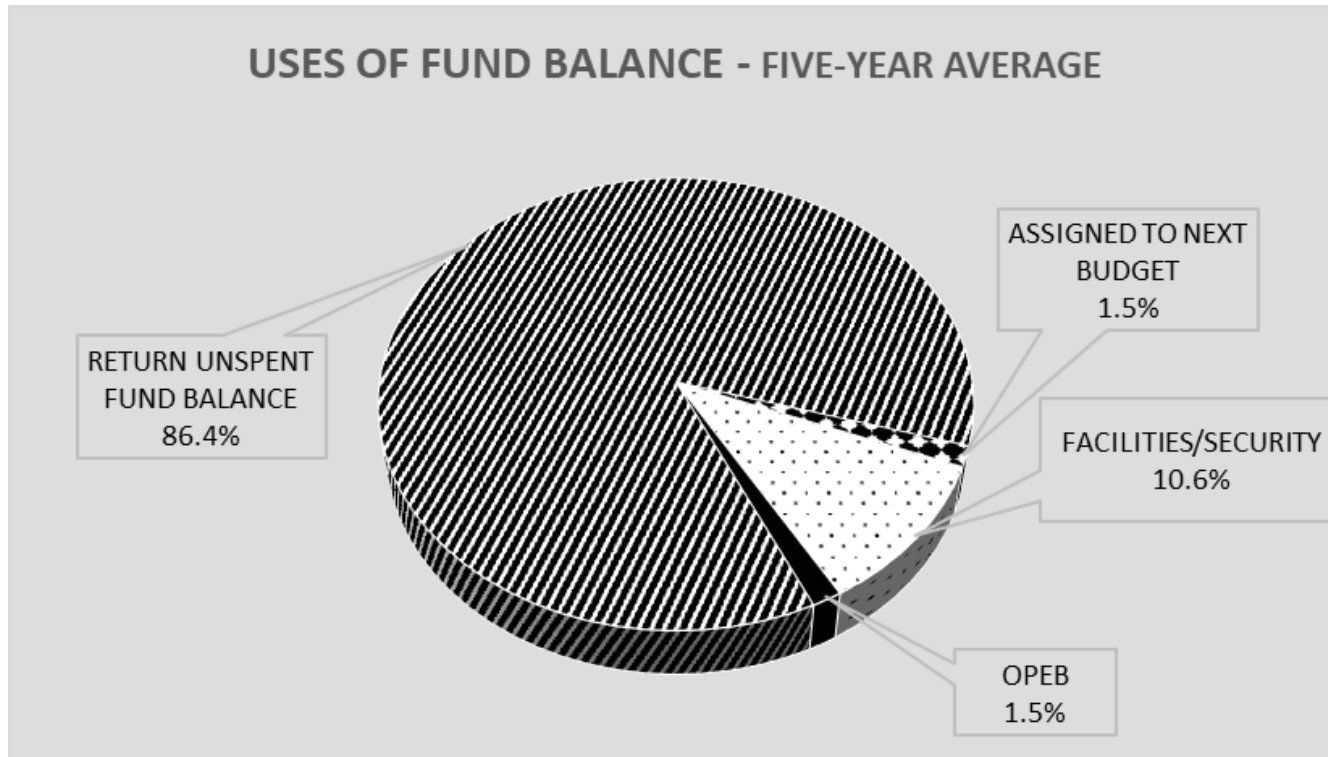
Uses of Unspent Fund Balance:

We have had a **five-year average** unspent fund balance of **\$2,026,412**. The Amity Board of Education and Superintendent can, by law, expend all of the dollars appropriated in the adopted school budget. Despite the legal authority to spend all of the budgeted expenditures, the Amity Board of Education has returned to the member towns, or designated for the subsequent budget (thus, reducing the member towns' allocations) 86 percent, or a five-year average of \$1,751,239. Most of the other unspent fund balance has been used to pay for unanticipated large facility repairs and build-up the reserves in the Self-Insurance Reserve Fund.

- **Return Unspent Fund Balance - \$1,751,239 or 86 percent:** We have returned most of the unspent funds.
- **Assigned to Next Budget - \$30,000 or 1 percent:** Some funds have been used to lower member town allocations. We have not carried forward any funds in the past two fiscal years, and there are no plans to carryover any funds for the Board of Education's adopted 2020-2021 budget.
- **Other Uses - \$245,173 or 12%**
 - a. **Facilities/Security - \$214,752 or 10.6 percent:** We have used funds to replace flooring at Amity Regional High School, funded the purchase and installation of a heat exchanger at Amity Regional High School, install LED lights throughout the District (received rebates on this expense), and purchased additional security equipment, reinforced building entrances and replaced some outdated security equipment.
 - b. **All Other Uses - \$30,421 or 1.4 percent:** We used funds to fund the OPEB trust.

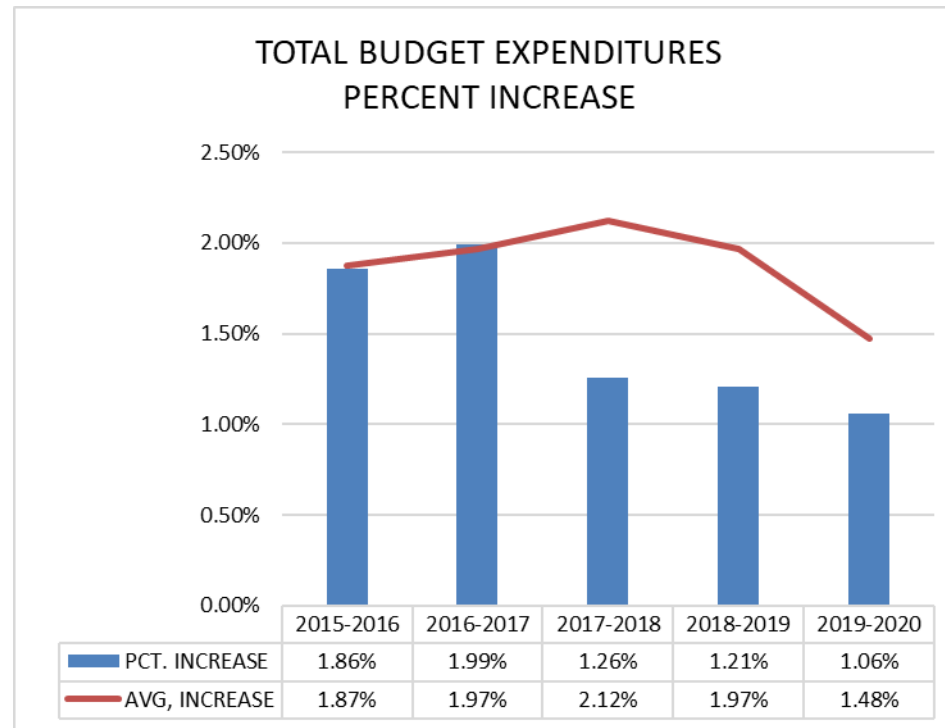


The uses of the fund balance over the past **five-year period** is graphically depicted below:



Budgeted Total Expenditures:

Over the past five-year period, the *budgeted total expenditures have averaged an increase of 1.48 percent*. The highest percentage was 1.99 percent in 2016-2017. The primary budget drivers for 2019-2020 were contracted salaries and improvements to buildings. Special education transportation and tuition *declined*, as did medical.



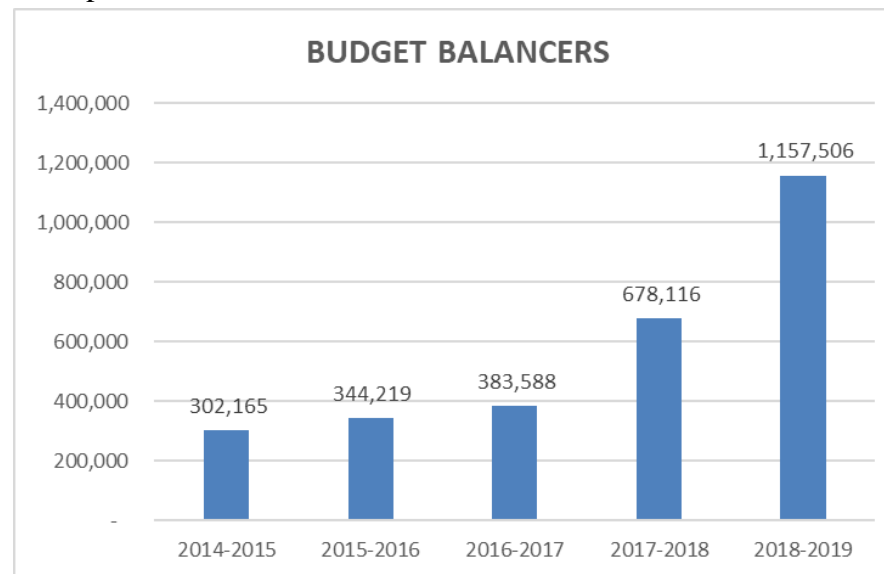
Note: Average Increase is the average of the five-year period (i.e., 2015-2016 through 2019-2020, inclusive).



We have kept the budget increases as low as possible by finding cost savings and taking on more risk. We have been fortunate there has not yet been a ‘bad claims’ year. It is, therefore, imperative we budget so that it is likely there will be an unspent fund balance of about one percent (i.e., \$500,000). If it is more than this target, due to sound financial management, proactive cost savings initiatives, or uncontrollable positive occurrences, we should consider this ‘best practices’. The regional school district cannot have a reserve balance in its General Fund, like the member towns, and, therefore, we need to guard against a budget shortfall, which would require a special tax on taxpayers.

Budget Balancers:

Budget balancers are actions taken to reduce operating expenses (e.g., move from a fully funded to a self-insured program to save over \$500,000 in annual administration costs and refinance existing debt); or cost avoidance (e.g., negotiating a new pension plan design) in 2016; install facility equipment to reduce energy consumption historically and relatively flat funded in the adopted budget, for both electricity and heating resources. Without these, the requested budget increases would have been substantially higher than the five-year average total budget increases of 1.48 percent.



The major budget balancers over the past five-year period are shown below:

2014-2015 Budget:

- ❖ \$113,516 – Reduced debt service
- ❖ \$74,653 – Reduced Texts & Digital Resources
- ❖ \$113,996 – Cut discretionary accounts

2015-2016 Budget:

- ❖ \$56,574 – Eliminated one teaching position
- ❖ \$28,895 – Reduced Texts & Digital Resources
- ❖ \$258,750 – Cut discretionary accounts

2016-2017 Budget:

- ❖ \$212,684 – Changed insurance carriers for stop-loss coverage
- ❖ \$35,000 – Reduced energy usage with activation of the fuel cell mid-year
- ❖ \$135,904 – Lowered Special Education transportation and tuition

2018-2019 Budget:

- ❖ \$302,563 – District refinanced bonds from existing debt at a lower interest
- ❖ \$260,403 – Assumed staff turnover and vacancy estimates would be realized
- ❖ \$351,461 – Assumed grant funding would not be reduced or eliminated
- ❖ \$115,150 – Reduced expected claims based on positive experience

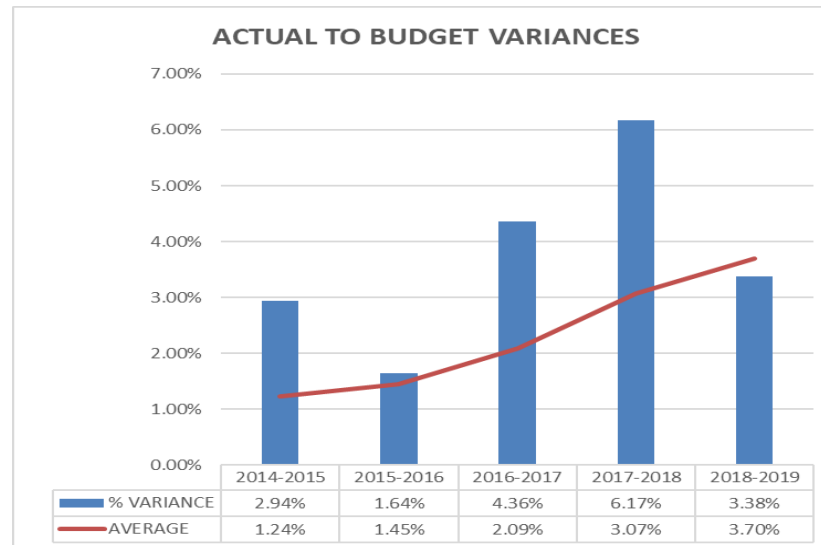
2019-2020 Budget:

- ❖ \$208,230 – Turnover and vacancies estimates reduced the budget
- ❖ \$348,799 – Special Education positions funded by grants
- ❖ \$745,552 – Positive claim experience history reduced expected claim estimates



Actual to Budget Variances:

Over the past five-year period, the *actual to budget variances have averaged 3.70 percent*. The highest percentage was 6.17 percent in 2017-2018, of which 100 percent was returned to the member towns, \$3,127,505. Lower medical claims comprised 44.6% of the fund balance.

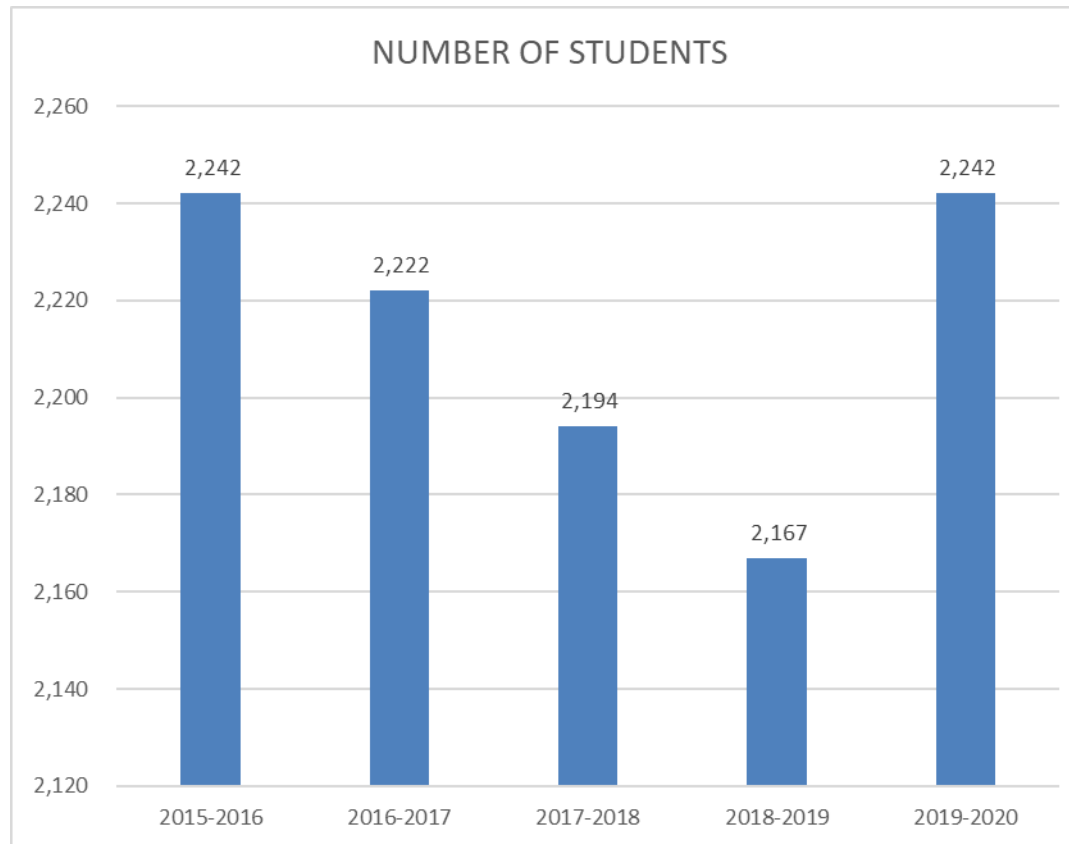


The budgets incorporate certain ‘risk factors’ to help hold down the budget increases. Some examples are no monies budgeted for any unanticipated special education students who may move into the district and need to be placed in an out-of-district facility; maintaining a reserve balance in the Self-Insurance Reserve Fund of 25 percent of expected claims, when a ‘bad claim year’ could nearly wipe-out the reserves and require a huge budget increase; and estimating turnover savings from retirements and resignations. We can also be restricted if the State lowers its grant funding, which would result in lower revenues. This, in turn, would require a reduction in the proposed budgeted expenditures, because we cannot spend more than the revenues. A regional school district cannot maintain a reserve balance in its General Fund, like the member towns, and thereby, we do not have this ‘safety valve’.



Student Enrollment:

The number of students has fluctuated but is constant from 2,242 to 2,242, or neutral, over the past five-year period.



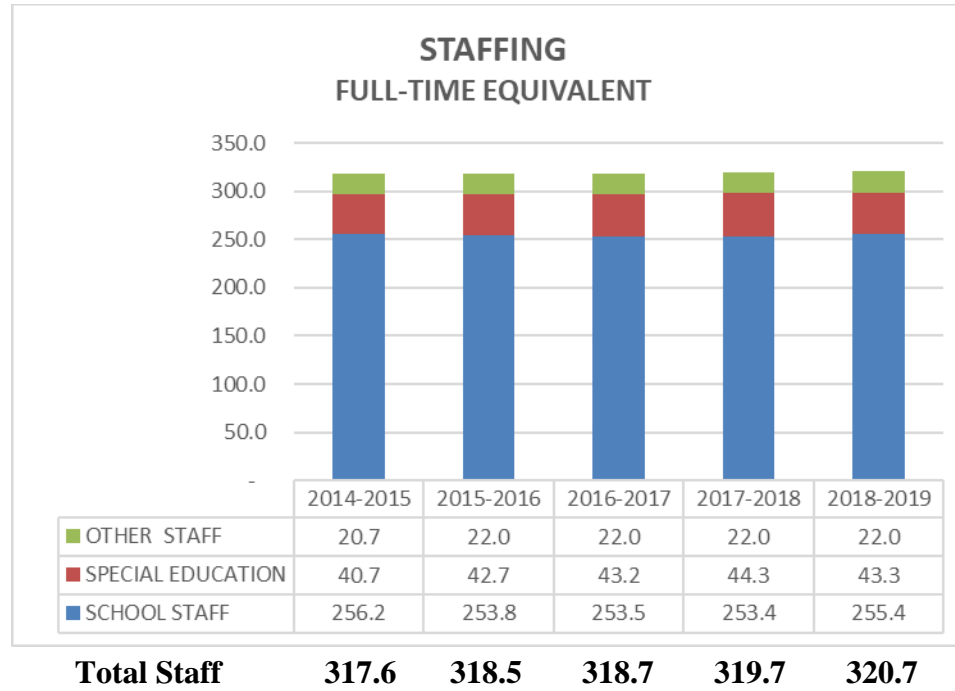
Staffing:

Total staff went from 317.6 FTE to 320.7 FTE positions or a net increase of 3.1 FTE over the past **five-year period**. The increase came primarily for security and special education.

Staffing levels are determined by a number of factors, including but not limited to:

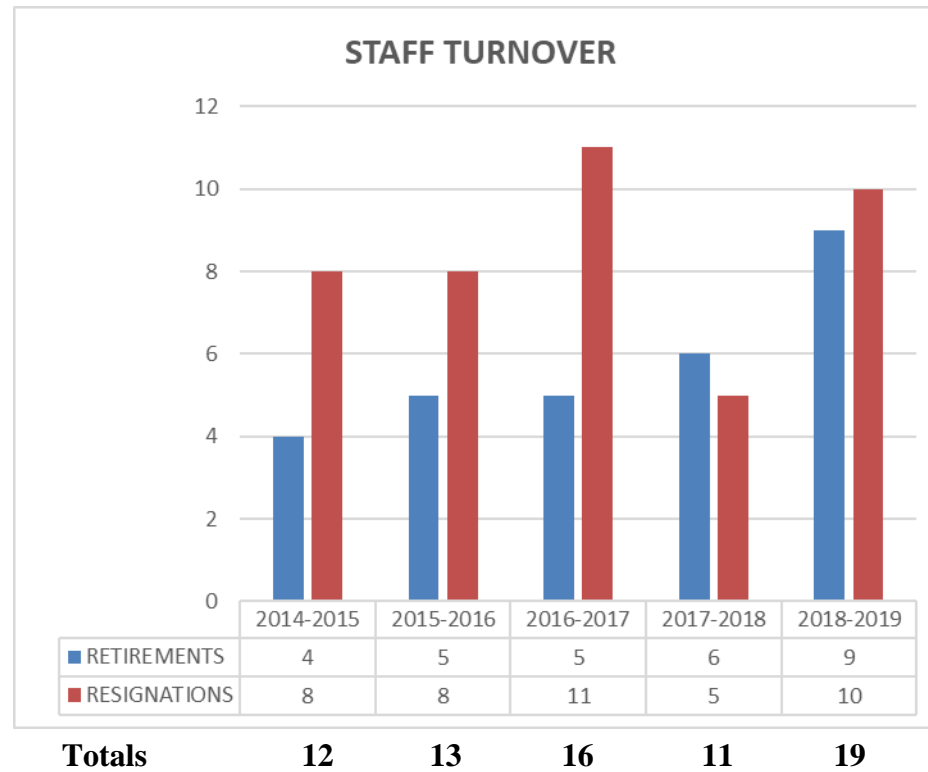
1. **Mandates:** Students must be offered the courses needed to fulfill State graduation requirements.
2. **Electives:** The eight-period schedule provides students with the opportunity to take more courses during the school year. The Superintendent of Schools and Principals carefully review the elective courses and determine which will be offered based on attendance.
3. **Class Sizes:** The maximum number of students in the various level classes is specified in the teachers' contract. A drop of 30 students or so does *not* mean a teacher position can be eliminated. For example, a decline in students could be 5 students in each grade from 7th to 12th grades, inclusive.
4. **Program Enhancements:** The District has added Acting and Directing for Film, Advanced Technical Theater, Pottery and Ceramics, Expository Writing changed to Writing College, and Career Readiness.
5. **Special Education:** Students may need one-on-one learning assistance to meet their special needs. This may be required through the student's IEP. Some special education staff (teachers and para-educators) have been paid by grants. When State funding is reduced, the Board's budget must be used to provide the necessary staff.





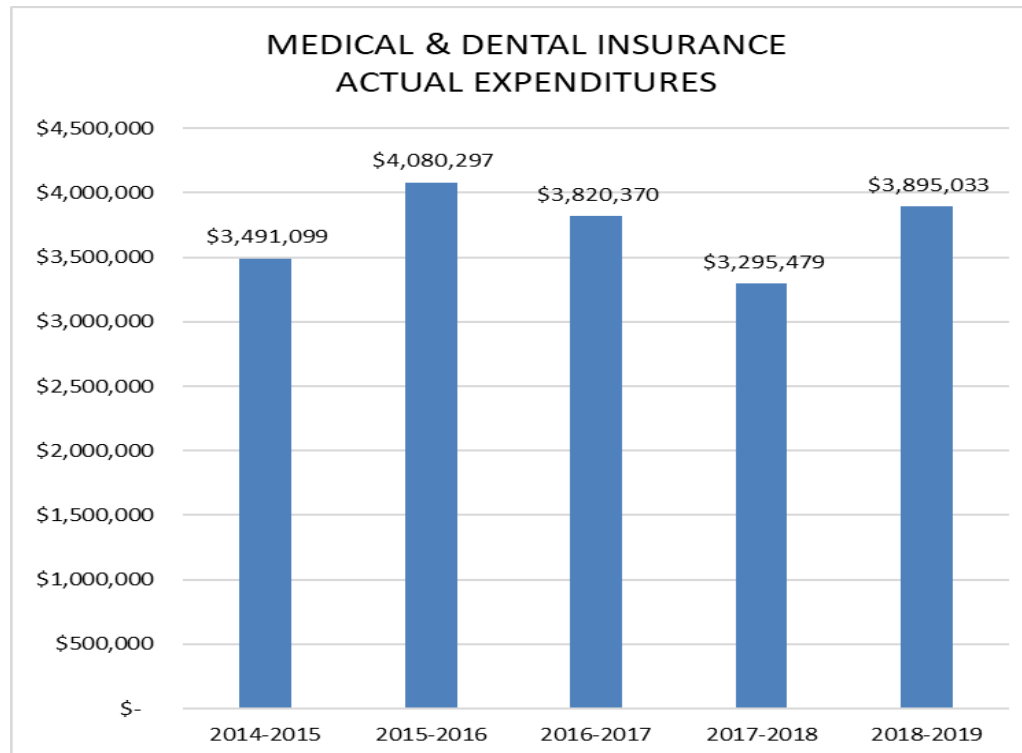
Staff Turnover:

One of the risk factors incorporated in each budget is the projected savings from staff turnover through retirements and resignations. The savings comes from hiring a replacement at a lower salary. For the five-year period, the highest was 19 in 2018-2019 and the lowest was 11 in 2017-2018.



Medical & Dental Insurance:

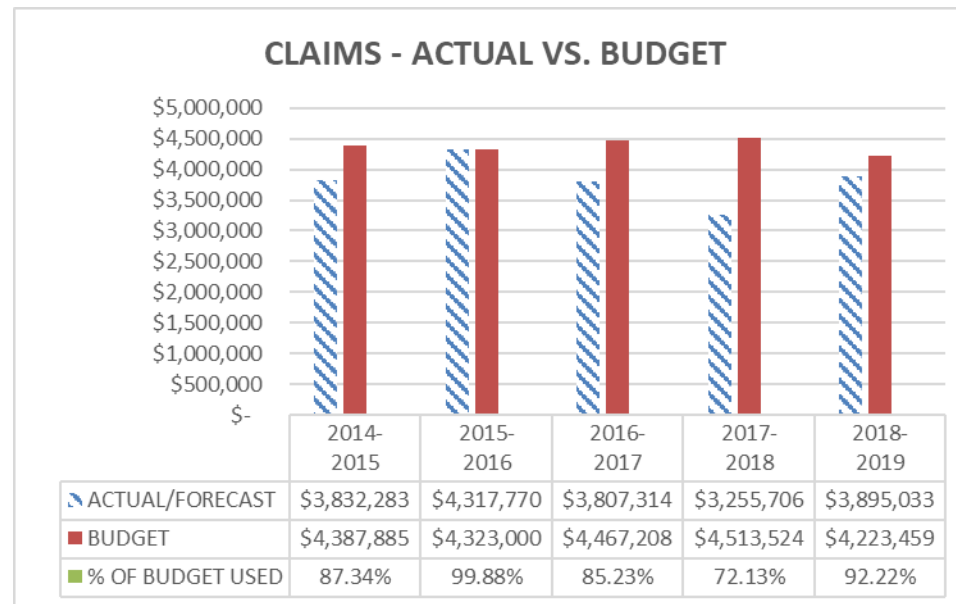
The District moved from a fully-insured plan (i.e., fixed premiums for single, 2-person and family are charged) to a self-insured plan (i.e., claims are paid when incurred) in 2012. The self-insured plan *saves over \$500,000 each year in administration fees*. The Board has also negotiated the High Deductible Health Plan (HDHP) as the platform plan for all staff now.



Five full years of self-funding insurance claims is reflected above. There have been several claims that exceeded the stop-loss threshold of \$150,000. The amounts over the stop-loss threshold are not reflected above as they were covered by a separate reinsurance policy. The claims exceeding the stop-loss threshold impact renewal rates for the reinsurance policy and the projected claims experience in subsequent budgets. The District had positive claim experience in 2017-2018, with no claimant reaching the stop loss threshold.

Claims:

Actual claims since the start of the District switching to a self-insured plan are shown in the graph below:

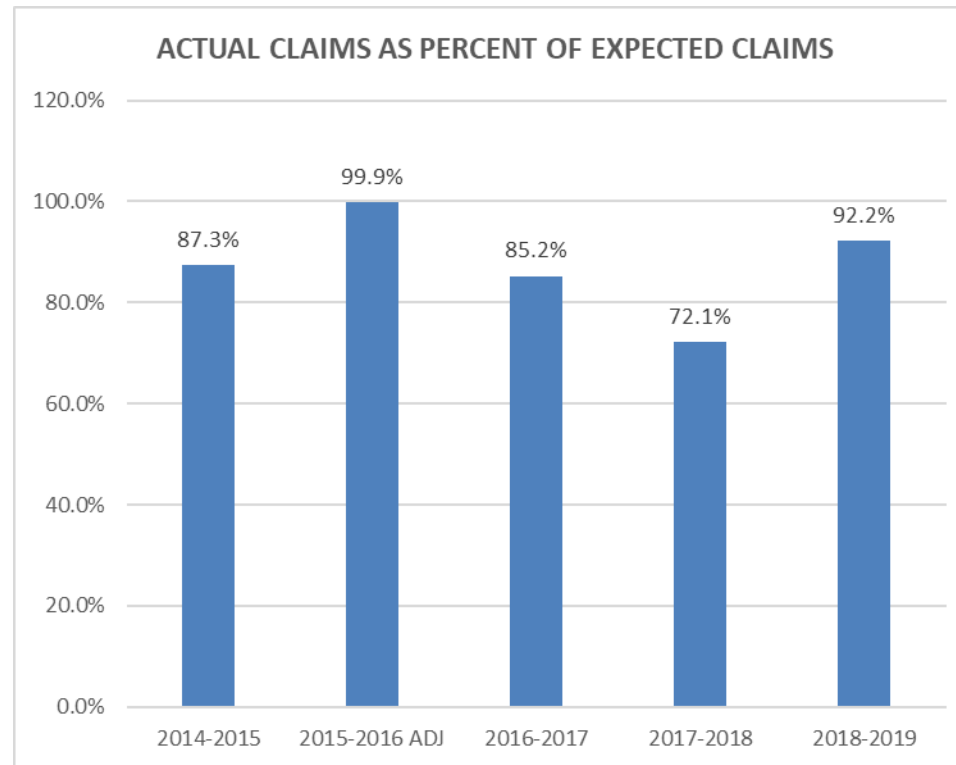


The claim experience for 2017-2018 was lower than Anthem’s benchmarks for similar groups, State average, and the District’s history. There is no way to predict if the positive claim experience will continue as we have some higher claim activity in the current year.



Actual Claims as Percent of Expected Claims:

The District has an aggregate stop-loss insurance policy, which covers claims *OVER 125 percent of expected claims*. Anthem uses their projected expected claims, not what the District uses for its budget. Almost every year we have several claimants exceed the stop-loss cap of \$150,000 per individual. The claims in excess of the individual caps are not reflected in the chart.

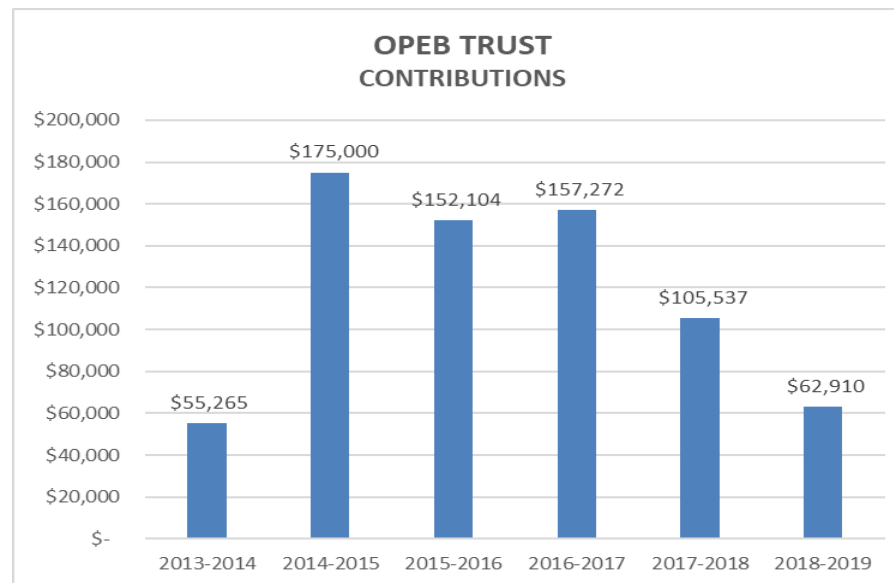


A “bad claim year” is defined as a year in which actual claims exceed expected claims by 25 percent or more. This would essentially use the entire reserve balance. Even if claims were over 110 percent, we would need to replenish the Self-Insurance Reserve Fund by more than \$500,000 in the next budget.

OPEB Trust:

The District has made regular contributions to the OPEB Trust, however, it has not fully funded the OPEB Trust based on the actuarial reports. Based on the audited financial statements, the funded ratio (i.e., actuarial value of assets divided by actuarial accrued liability – projected unit credit) is 54 percent as of July 1, 2019.

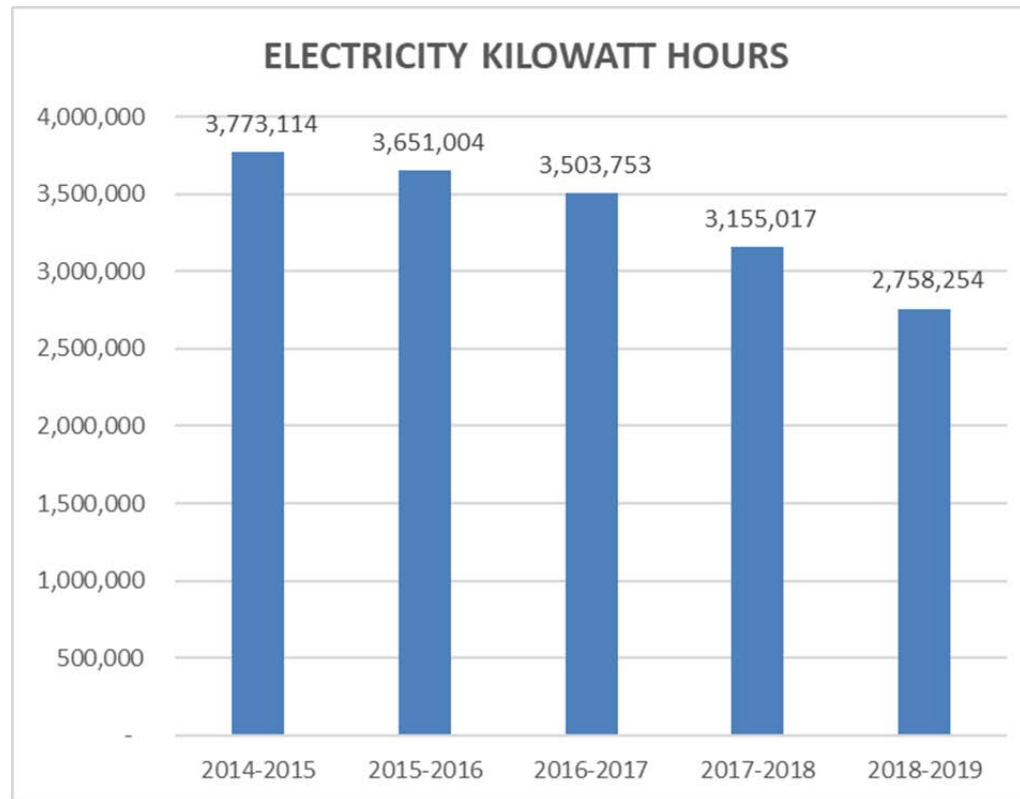
There is no legal requirement to fully-fund the OPEB Trust. The District may budget on a pay-go basis, as long as all current retiree claims are paid. There are more in-depth details in the audited financial statements.



The OPEB Trust provides a source of funding for retiree medical claims. The District has budgeted expected claims for current employees and retirees for the fiscal year in the Medical & Dental Insurance account. If claims are higher than expected, some or all of the retiree claims can be paid from the OPEB Trust to the extent the claims exceed the retirees' premium shares.

Electricity:

The total electricity usage, as measured by kilowatt hours, has declined over the past five-year period.



There have been many initiatives to lower overall energy usage. These have included:

- Commissioning of new equipment to ensure the new Energy Star equipment is operating at its designed parameters to save energy
- Retro-commissioning the older HVAC equipment identified many changes that were ultimately implemented to upgrade equipment and save energy
- Motion sensors were installed in all rooms to ensure lights would shut off automatically when nobody is present
- A Variable Frequency Drive program was implemented to ensure large motors and pumps only run at RPM's needed, not at 100% all day long
- We signed up for and participate in the Load Shed Program, which has saved over \$100,000 to date
- Building Management Systems are used to their fullest to ensure equipment is operating properly. Equipment Maintainer programs units on a weekly basis to only serve areas of the building being used instead of turning on the whole building
- The Preventive Maintenance program is fully utilized, ensuring equipment is properly lubricated, cleaned, and serviced to obtain optimum performance, maximizing energy savings, and ensuring less down time and repair costs
- Participating in consortium bids for energy has allowed us to obtain the best available rates on the market, thus saving money on energy and more accurately budget for these costs
- A “Close the Window” program was implemented. After peak usage times, the buildings do not need as much fresh air, so the dampers are closed to allow less outside air in (according to need). We have recognized significant energy savings by not heating or cooling all of that outside air
- We had meters installed on the irrigation system and the cooling tower system to track the water being used by those systems. We then provide the readings to the sewage commission and get credits on our bill for the amount of water not going down the drain
- Chiller optimization programs were implemented to limit the temperature of the chilled water loop. Instead of always running 44 degree water, once the building is satisfied, the loop temperature is allowed to rise to 52, thus saving energy on not keeping the loop temperature at a constant 44 degrees
- A terminal reheat strategy was implemented for the boiler plants. Once the buildings are satisfied, the hot water loop is able to be dropped from 180 degrees to 140 degrees, or somewhere in between, depending on need. Excellent energy savings have been recognized by not keeping the heating loop at a constant 180 degrees



- Natural gas was installed at Amity Regional High School and Amity Middle School – Orange Campus. This resulted in large savings over the use of oil and propane
- We have changed out most interior and exterior lighting fixtures to LED fixtures to decrease electricity usage and maintenance
- We have completed a comprehensive HVAC project at both middle schools. This provides better building comfort and reduce energy usage
- A heat exchanger was installed at Amity Regional High School to capture the waste heat from the new fuel cell, which will greatly eliminate the natural gas costs associated with heating the building and domestic hot water
- De-stratification fans were installed in the main high school corridor to push the heat from the high ceilings down to the occupancy level.



FACILITIES FIVE-YEAR CAPITAL IMPROVEMENT PLAN

For more than ten years, we have prepared a facilities five-year capital improvement plan so the Amity Finance Committee, Amity Board of Education, and other stakeholders could see what large expenditures were anticipated. Each year, we would defer most of the items to a later year (and then again and again), because any one of the major items (e.g., air handler replacement, parking lot replacement, HVAC upgrades) would have made the percentage increase in total expenditures higher than what the taxpayers were likely to support.

With a proactive approach to finding and implementing cost savings initiatives and some favorable variances from uncontrollable expenditures (e.g., special education, medical claims), we have had large unspent fund balances. This has helped us meet the challenges of several large unbudgeted facilities expenditures with available funds (e.g., purchased custodial equipment, flooring replaced, repaired bleachers, security cameras, LED lighting, replaced stairwell doors, and updated water fountains for \$427,713 in 2015-2016, enhanced building security for \$409,259, repaired the elevator at Amity High School for \$23,934, repair the boiler \$16,000, and the glycol loop at Amity Middle School – Orange Campus for \$81,191 in 2018-2019; the well at Amity Middle School-Bethany Campus for \$49,500 and a new lift in the auto shop at Amity High School for \$6,241 in 2019-20).

Three years ago, we bonded for large facility items as proposed in the prior two fiscal year budget presentations by the Superintendent of Schools. This is a sounder financial planning model in which we would pay for the largest facilities items with a bonding issue in the 2016-2017 fiscal year, and another bonding issue in 2020-2021. The District's existing debt service has been declining and will be paid off by 2026-2027. In addition, the District was able to refinance some of the existing debt in January 2017 and April 2018, to lower payments on the existing debt. The 2018 bond was coupled with a refinance of current debt producing savings of \$296,348 in fiscal year 2018-2019 and \$1,230,294 between the two refinancing completed. The next bond 2020-2021 is estimated to increase the 2020-2021 adopted operating budget by \$83,000.



FIVE-YEAR CAPITAL PLAN

SCHOOL	Line	DESCRIPTION	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Amity HS	1	Asphalt sealing and crack repair			\$15,000		
	2	Sidewalk repair	\$0	\$10,000	\$10,000	\$10,000	\$10,000
	3	Replace corridor flooring		\$0	\$74,305		
	4	Replace deteriorated pipe insulation	\$0	\$10,000	\$20,000	\$20,000	\$15,000
	5	Siemens Control Upgrade		\$45,000	\$41,000		
	6	Replace aging variable frequency drives	\$20,000	\$20,000	\$20,000	\$20,000	
	7	Create entrances in library computer room	\$16,440				
	8	Install protective window film	\$0	\$10,000	\$15,000	\$20,000	\$25,000
Subtotal Amity High School			\$36,440	\$95,000	\$195,305	\$70,000	
Bethany	9	Asphalt sealing and crack repair			\$14,000		
	10	Replace deteriorated pipe insulation	\$0	\$10,000		\$10,000	\$10,000
	11	Concrete Repair		\$5,000		\$5,000	
	12	Electrostatic paint 419 lockers			\$9,000		
	13	Upgrade Central Plant controls*	\$0				
	14	Install protective window film	\$0	\$5,000	\$10,000	\$15,000	\$15,000
	15	Refurbish Modular Classroom Roof	\$19,500				
Subtotal Bethany Middle School			\$19,500	\$20,000	\$33,000	\$30,000	\$25,000



FIVE-YEAR CAPITAL PLAN *continued*

SCHOOL	Line	DESCRIPTION	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Orange	16	Install protective window film	\$0	\$5,000	\$10,000	\$15,000	\$15,000
	17	Electrostatic paint 419 lockers			\$9,000		
	18	Replace deteriorated pipe insulation	\$0	\$10,000		\$10,000	\$10,000
	19	Concrete Repair	\$0	\$5,000	\$0	\$5,000	\$0
	20	Asphalt sealing and crack repair		\$14,000	\$0		
	21	Upgrade Central Plant controls*	\$0				
	22	Refurbish the athletic field drainage		\$60,000	\$60,000		
	23	Install accordian wall in computer lab *	\$0				
	24	Refurbish Modular Classroom Roof	\$0	\$15,500			
Subtotal Orange Middle School			\$0	\$109,500	\$79,000	\$30,000	\$25,000
District	25	Facilities Contingency for Emergencies	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	26	Install new dugouts on baseball field					
	27	Planned replacement of all-weather field		\$35,000	\$35,000	\$35,000	\$35,000
Subtotal District			\$100,000	\$135,000	\$135,000	\$135,000	\$135,000
ANNUAL BUDGET TOTALS			\$155,940	\$359,500	\$442,305	\$265,000	\$185,000



APPROVED BOND PROJECTS*

SCHOOL	Line	DESCRIPTION	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Wdbrg	1	Air condition small gym	BOND APPROVED				
Wdbrg	2	Parking lot replacement	BOND APPROVED				
All Buildings	3	HVAC replacements in 2016 vanZelm report	BOND APPROVED				
Wdbrg	4	Athletic field upgrades	BOND APPROVED				
Wdbrg	5	Restore tar and gravel roof areas			\$1,200,000		
Wdbrg	6	Chiller Refurbishes-Adaptive Frequency Drive			\$97,200		
<i>BONDING CAPITAL PROJECTS TOTAL</i>			\$0	\$0	\$1,297,200		

- *The 2022-2023 projects have not yet been requested or approved. They will be presented in 2022-23 budget process. This plan is developed for planning purposes and is updated as needs and priorities change. Future years are shown in gray. Current budget year is in italics. 1 – Items marked with * will be funded with end-of-year funds.*



Pending Bonding:

A bond issue for 2020-2021 was approved in December 2019. The proposed bond is for 10 years, though options for bonding some items for 15 years to mitigate the impact to the budget in fiscal year 2021-22 is being discussed.

The pro forma financing plan for the 2020-2021 bonding issue is provided below:

**ESTIMATES FOR APPROVED 2020-2021 BOND ISSUE
PRO FORMA FINANCING PLAN - EFFECTIVE RATE 2.00%**

FISCAL YEAR	PRINCIPAL	INTEREST	DEBT SERVICE
2019-20	\$ -	\$ -	\$ -
2020-21	\$ 250,000	\$ 109,500	\$ 359,500
2021-22	\$ 250,000	\$ 97,000	\$ 347,000
2022-23	\$ 340,000	\$ 84,500	\$ 424,500
2023-24	\$ 375,000	\$ 67,500	\$ 442,500
2024-25	\$ 375,000	\$ 56,250	\$ 431,250
2025-26	\$ 375,000	\$ 46,875	\$ 421,875
2026-27	\$ 375,000	\$ 37,500	\$ 412,500
2027-28	\$ 375,000	\$ 28,125	\$ 403,125
2028-29	\$ 375,000	\$ 18,750	\$ 393,750
2029-30	\$ 375,000	\$ 9,375	\$ 384,375
TOTALS	\$ 3,465,000	\$ 555,375	\$ 4,020,375

Note: The estimated cost of issuance is \$97,050 and 10% contingency is included.

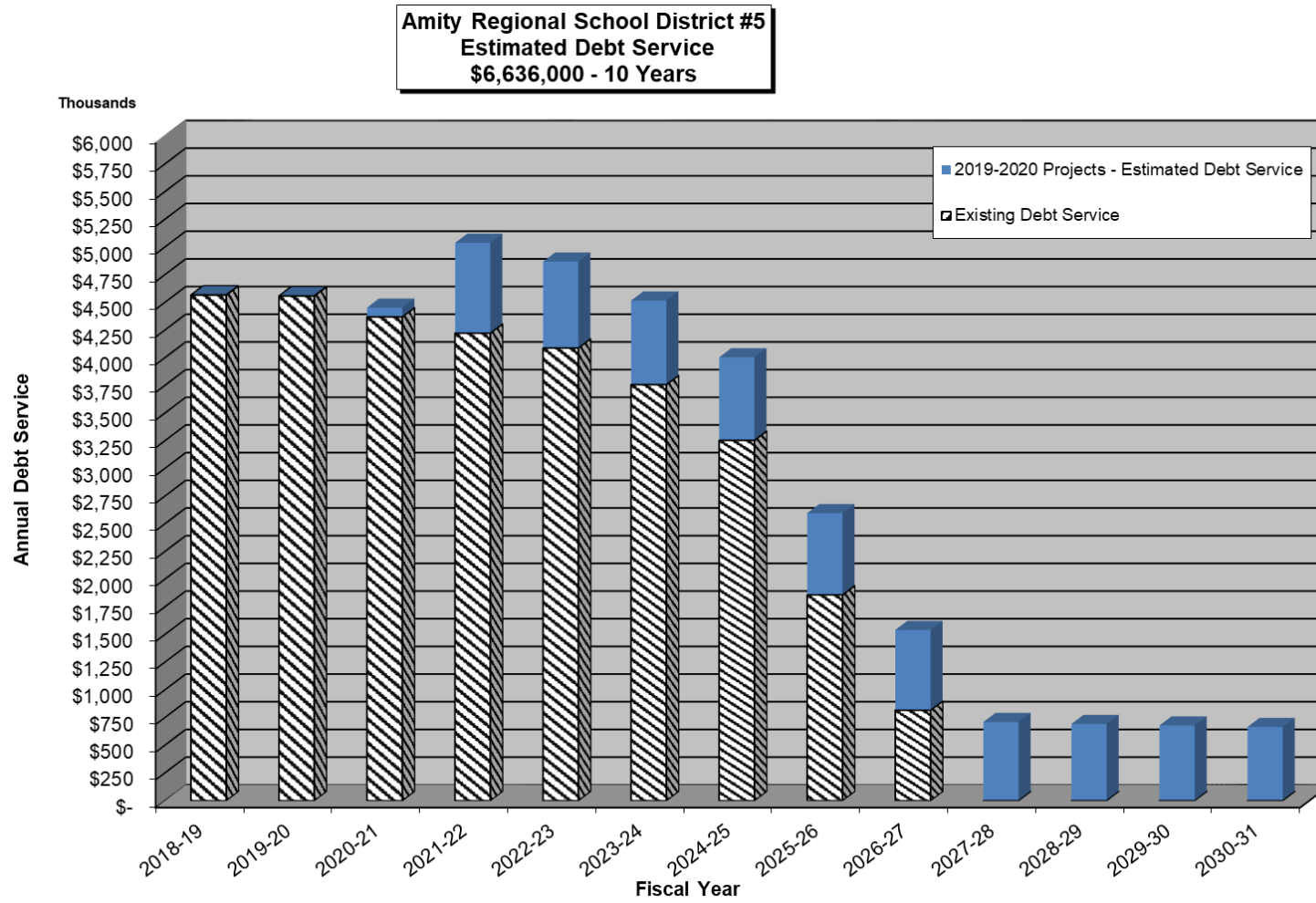
Below is a schedule of the existing debt service and estimated new bond issue in 2020-2021.



PRO FORMA ESTIMATED DEBT SERVICE

FISCAL YEAR	EXISTING DEBT	NEW DEBT	TOTAL ESTIMATED DEBT
2018-19	\$ 4,567,838		\$ 4,567,838
2019-20	\$ 4,559,210		\$ 4,559,210
2020-21	\$ 4,370,835	\$ 83,000	\$ 4,453,835
2021-22	\$ 4,223,668	\$ 815,350	\$ 5,039,018
2022-23	\$ 4,089,399	\$ 781,075	\$ 4,870,474
2023-24	\$ 3,758,336	\$ 759,463	\$ 4,517,799
2024-25	\$ 3,255,828	\$ 749,488	\$ 4,005,315
2025-26	\$ 1,860,200	\$ 737,850	\$ 2,598,050
2026-27	\$ 818,100	\$ 724,550	\$ 1,542,650
2027-28	\$ -	\$ 711,250	\$ 711,250
2028-29	\$ -	\$ 693,000	\$ 693,000
2029-30	\$ -	\$ 679,800	\$ 679,800
2030-31	\$ -	\$ 666,600	\$ 666,600
TOTAL	\$ 31,503,413	\$ 7,401,425	\$ 38,904,838

Below is a graphic depiction of the existing debt service, proposed bond issue in 2020-2021.



TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN

The infrastructure upgrade project focuses on replacing or upgrading all facets of the District’s IT environment to help support instruction now and moving forward. The budget request includes replacing all switches with models that support 10Gb transfer speeds, upgrading servers and network storage solutions to support redundancy and data security, and upgrading or replacing the wireless infrastructure to support the growth of Wi-Fi clients. It will also be necessary to replace or upgrade copper wiring as needed, fiber optic connections, and appliances such as firewalls, email archival, and Wi-Fi controllers. The end goal is to build a robust internal network to support students and staff, as well as, build out additional connections to the CT Education Network to provide redundancy and eliminate single points of failure that could potentially undermine our capability to provide technology services district wide.

Line #	Description	2019-2020	2020-2121	2021-2022	2022-2023	2023-2024	2024-2025
	Operational expenses						
1	Ink and Toner	\$11,100	\$3,000	\$1,500	\$1,000	\$1,000	\$1,000
2	Consultation services and lease payments	\$115,995	\$273,600	\$380,000	\$380,000	\$380,000	\$380,000
3	Training	\$7,275	\$9,000	\$9,500	\$9,500	\$9,500	\$9,500
4	Repairs and Maintenance	\$31,650	\$9,500	\$10,000	\$10,000	\$10,000	\$10,000
5	Travel	6 \$1,200	6 \$1,200	7 \$1,400	8 \$1,600	8 \$1,600	8 \$1,600
6	Misc. supplies	\$8,700	\$5,150	\$5,000	\$5,000	\$5,000	\$5,000
	Operational Totals	\$175,920	\$301,450	\$407,400	\$407,100	\$407,100	\$407,100
	Infrastructure						
7	Servers	\$0	\$0	\$0	\$0	\$30,000	\$0
8	Switches	\$0	\$0	\$0	5 \$15,000	5 \$15,000	5 \$15,000
9	Wiring	\$500	\$500	\$500	\$500	\$500	\$500
10	Server / Storage Maint.	\$0	\$0	\$0	\$5,000	\$0	\$5,000
11	Telephone replacement		\$0	\$0	\$0	\$0	\$35,000
12	1:1 initiative wireless upgrades	\$28,875	\$0	\$0	\$0	\$0	\$0
	Infrastructure Totals	\$29,375	\$500	\$500	\$20,500	\$45,500	\$55,500



TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN *continued*

Line #	Description	2019-2020	2020-2121	2021-2022	2022-2023	2023-2024	2024-2025
New Programs							
13	teacher laptops for 1:1	\$0	\$44,947	\$0	\$0	\$0	\$0
14	COW laptops for MS tech ed classes	\$0	\$15,000	\$0	\$0	\$0	\$0
15	new visitor management program		\$5,000	\$0	\$0	\$0	\$0
16	1:1 initiative cases	\$17,000	\$17,000	\$34,000	\$17,000	\$17,000	\$34,000
	New Programs Totals	\$17,000	\$81,947	\$34,000	\$17,000	\$17,000	\$17,000
New Hardware Existing Programs							
17	SmartBoards/BrightLinks/InFocus High School	\$6,000	3 \$10,500	4 \$14,000	4 \$14,000	5 \$17,500	5 \$17,500
18	Epson BrightLinks Orange / Bethany	\$18,000	2 \$7,000	3 \$10,500	4 \$14,000	3 \$10,500	4 \$14,000
19	mobile carts for smartboards	\$0	5 \$2,500	4 \$2,000	4 \$2,000	4 \$2,000	4 \$2,000
20	Winbooks for AP CSP	10 \$5,000	\$0	\$0	\$0	\$0	\$0
21	smartboard for HS SS dept room	\$3,000	\$0	\$0	\$0	\$0	\$0
22	computers for FA dept HS	\$3,000	\$0	\$0	\$0	\$0	\$0
23	1:1 mobile device initiative	\$112,995	\$228,000	\$280,000	\$280,000	\$280,000	\$280,000
	New Hardware Totals	\$147,995	\$248,000	\$306,500	\$310,000	\$310,000	\$313,500



TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN *continued*

Line #	Description	2019-2020		2020-2121		2021-2022		2022-2023		2023-2024		2024-2025	
	Replacment Equipment												
24	Computers HS	40	\$32,000	30	\$24,000	15	\$12,000	15	\$12,000	15	\$12,000	15	\$12,000
25	Computers Bethany	25	\$8,000	10	\$8,000	5	\$4,000	5	\$4,000	10	\$8,000	5	\$4,000
26	Computers Orange	25	\$8,000	10	\$8,000	5	\$4,000	5	\$4,000	10	\$8,000	5	\$4,000
27	AHS Library or CAD lab computer upgrades		\$0		\$5,000		\$0		\$5,000		\$0		\$0
28	Chromebooks for HS counseling services		\$1,500		\$0		\$0		\$0	5	\$1,500		\$0
29	Monitors	20	\$3,000	10	\$1,500	10	\$1,500	10	\$1,500	10	\$1,500	10	\$1,500
30	Replacement Wireless "n" Access Points		\$0		\$0		\$0		\$0	5	\$3,000	5	\$3,000
31	SmartBoards / BrightLinks	5	\$17,500	7	\$14,000	7	\$14,000	7	\$14,000	6	\$12,300	7	\$14,000
32	AHS Admin laptops		\$0	5	\$5,000		\$0		\$0		\$0		\$0
33	Athletics computers (Field House/office)		\$1,500		\$0		\$0		\$0		\$0		\$0
34	LCD Data Projectors	20	\$10,000	10	\$5,000	5	\$2,500	5	\$2,500	5	\$2,500	5	\$2,500
	Replacement Equipment Totals		\$81,500		\$70,500		\$38,000		\$43,000		\$48,800		\$41,000



TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN *continued*

Line #	Description	2019-2020	2020-2121	2021-2022	2022-2023	2023-2024	2024-2025
	Software Licenses						
35	CEN Fiber Service	\$45,600	\$45,600	\$45,600	\$45,600	\$45,600	\$45,600
36	District Systems	\$211,787	\$215,000	\$220,000	\$220,000	\$220,000	\$225,000
37	HS Reading	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800
38	Curriculum and Staff Development	\$17,050	\$18,000	\$20,000	\$20,000	\$16,900	\$20,000
39	AHS English	\$4,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
40	AMSO Music	\$500	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
41	AMSB Music	\$1,090	\$1,000	\$1,000	\$1,000	\$1,090	\$1,100
42	AHS Applied Education	\$7,100	\$7,300	\$7,500	\$7,500	\$7,800	\$8,000
43	AHS Math	\$900	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
44	AHS World Language	\$797	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
45	AMSO Media Center	\$5,375	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
46	AMSB Media Center	\$5,410	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
47	AHS Fine Arts	\$3,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
48	Pupil Services	\$3,960	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
49	Server backup service	\$10,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Software Totals	\$318,369	\$315,200	\$322,400	\$322,400	\$319,690	\$328,000
	Annual Budget Totals	\$770,159	\$1,017,597	\$1,108,800	\$1,120,000	\$1,148,090	\$1,162,100



FIVE-YEAR TEXTBOOK PLAN

Textbook Purchase Plan 2020-2025					
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Amity High School					
Career & Technical Ed	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -
English Language Arts	\$ 7,400.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Mathematics	\$ 8,249.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
Media/Fine Arts & Performing Arts	\$ -	\$ -	\$ -	\$ -	\$ -
One Book/One Amity	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Physical Education/Health	\$ -	\$ -		\$ -	\$ -
Science	\$ 1,500.00	\$ 26,000.00	\$ 50,970.00	\$ 25,000.00	\$ 50,000.00
Social Studies	\$ 15,473.00	\$ -	\$ 39,000.00	\$ 18,000.00	
World Language	\$ 2,000.00	\$ 37,150.00	\$ 28,800.00	\$ 21,600.00	\$ 17,700.00
Total High School	\$ 40,622.00	\$ 100,650.00	\$ 159,270.00	\$ 102,100.00	\$ 105,200.00
Bethany Middle School					
English Language Arts	\$ 9,900.00	\$ 9,900.00	\$ 9,900.00	\$ 9,900.00	\$ 9,900.00
Mathematics	\$ -	\$ 10,000.00	\$ 12,000.00	\$ 12,000.00	\$ -
Reading	\$ 1,430.00	\$ 1,430.00	\$ 1,430.00	\$ 1,430.00	\$ 1,430.00
Science	\$ -	\$ 29,452.50	\$ -	\$ -	\$ -
Social Studies	\$ 1,398.00	\$ 1,000.00	\$ 1,000.00	\$ 25,000.00	\$ 20,000.00
World Language	\$ -	\$ 17,600.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00
Bethany Total	\$ 12,728.00	\$ 69,382.50	\$ 25,430.00	\$ 49,430.00	\$ 32,430.00



FIVE-YEAR TEXTBOOK PLAN *continued*

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Orange Middle School					
English Language Arts	\$ 10,428.00	\$ 11,055.00	\$ 11,055.00	\$ 11,055.00	\$ 11,055.00
Mathematics	\$ -	\$ 10,000.00	\$ 12,000.00	\$ 12,000.00	\$ -
Science	\$ -	\$ 29,452.50	\$ -	\$ -	\$ -
Social Studies	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 28,000.00
World Language	\$ -	\$ 19,250.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00
Orange Total	\$ 10,428.00	\$ 70,757.50	\$ 25,155.00	\$ 25,155.00	\$ 40,155.00
Total Textbook Purchases	\$ 63,778.00	\$ 240,790.00	\$ 209,855.00	\$ 176,685.00	\$ 177,785.00



GROSS AND NET DEBT SERVICE

Fiscal Year	<u>GROSS DEBT SERVICE</u>			<u>STATE GRANTS</u>		<u>NET DEBT SERVICE</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Principal & Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal & Interest</u>
2021	\$ 3,665,000	\$ 705,835	\$ 4,370,835	\$ -	\$ -	\$ 3,665,000	\$ 705,835	\$ 4,370,835
2022	\$ 3,645,000	\$ 578,668	\$ 4,223,668	\$ -	\$ -	\$ 3,645,000	\$ 578,668	\$ 4,223,668
2023	\$ 3,640,000	\$ 449,399	\$ 4,089,399	\$ -	\$ -	\$ 3,640,000	\$ 449,399	\$ 4,089,399
2024	\$ 3,440,000	\$ 318,336	\$ 3,758,336	\$ -	\$ -	\$ 3,440,000	\$ 318,336	\$ 3,758,336
2025	\$ 3,065,000	\$ 190,828	\$ 3,255,828	\$ -	\$ -	\$ 3,065,000	\$ 190,828	\$ 3,255,828
2026	\$ 1,775,000	\$ 85,200	\$ 1,860,200			\$ 1,775,000	\$ 85,200	\$ 1,860,200
2027	\$ 795,000	\$ 23,100	\$ 818,100			\$ 795,000	\$ 23,100	\$ 818,100
	<u>\$20,025,000</u>	<u>\$ 2,351,365</u>	<u>\$ 22,376,365</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$20,025,000</u>	<u>\$ 2,351,365</u>	<u>\$ 22,376,365</u>

Note: The District refinanced some of its bonds on the 1990’s construction projects some years ago and saved a significant amount of interest expense. The State has calculated we owe a refund of the grant paid of **\$145,086 UNF**. The State has reported this on its website for the past several years, but has not yet requested the money.

THREE-YEAR OPERATING FORECASTS

Forecasting is a tool to help the Amity Finance Committee, Amity Board of Education, and Superintendent of Schools to plan for the future. It is based on ‘best guess’ assumptions of what might be. We have found, from past experience, that forecasts have been significantly different from reality. The primary reason has been our successful efforts to find cost savings and efficiencies, not only during the budget process, but on an on-going basis.

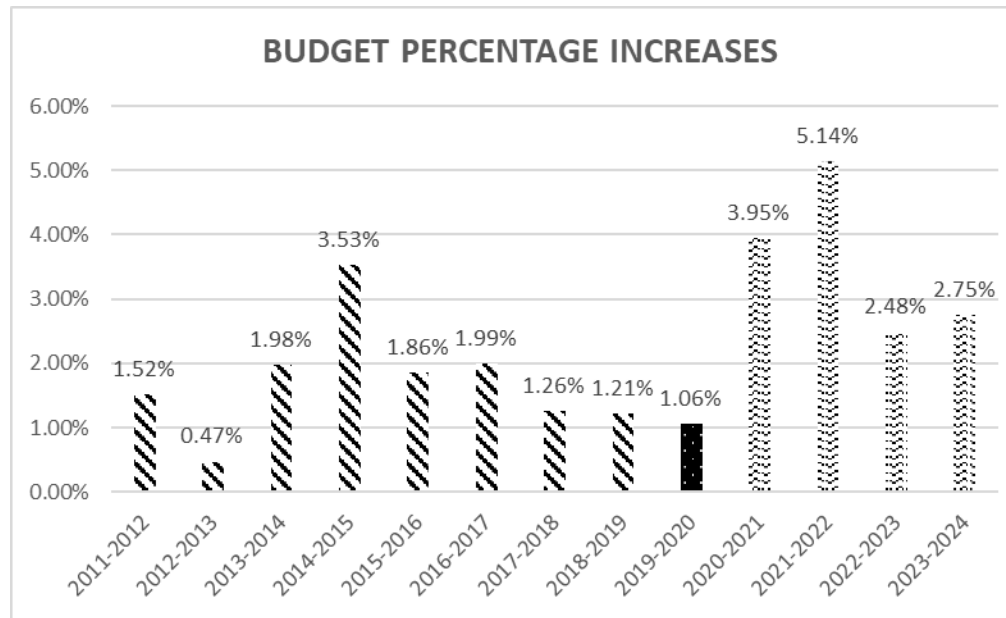
Forecasts are based on many assumptions. Certainly, there will be actions taken between now and several years in the future, which will impact the actual budgets. The reader should not put too much emphasis on these projections of the future.

Major Assumptions:

- 1. No funds will be designated for subsequent year’s budget.**
- 2. Inflation** will be 2.25 percent each year.
- 3. Federal & State Funding (grants)** will not significantly change.
- 4. Mandates** are usually unfunded or underfunded. We assume the cost impact of new mandates will be negligible.
- 5. Student enrollment** will be in-line with the October 1, 2019 Average Daily Membership, moving each grade forward.
- 6. Staffing** will remain the same as adopted budget; ‘turnover savings’ will be in-line with past history.
- 7. Payroll tax rates** will not be changed by the Federal or State governments.
- 8. Workers’ Compensation** will increase by 3.5 percent each year.
- 9. Medical & Dental Insurance** will increase by 11 percent and 5 percent respectively each year.
- 10. Self-Insurance Reserve Fund** balance will remain at 25% and not be depleted by claims reaching our aggregate stop-loss threshold.
- 11. Pension, Sick & Severance and OPEB Trust** will be fully funded each year. Sick & Severance is currently fully funded.
- 12. General Liability Insurance** will increase by 3 percent each year.
- 13. Oil Used for Heating, Natural Gas, and Diesel fuel** will increase by 3.5 percent each year.
- 14. Debt service** will include the estimated costs for the 2020-2021 bond issue.
- 15. Improvements to Buildings and Sites** will mirror the Five-Year Capital Improvement Plan.



A graphic presentation of the previous adopted budgets, adopted 2020-2021 Budget, and the forecasts of the next three fiscal years based on the assumptions above, is shown below:



Note: The budgets of 2011-2012 through 2019-2020, inclusive, are adopted. The 2020-2021 through 2022-2024 are forecasts based on the abovementioned assumptions.

The nine adopted budgets from 2011-2012 to 2019-2020, inclusive, **average 1.53 percent**. The thirteen budgets (9 adopted; 1 adopted; 3 forecasted) **average 1.97 percent**.

LINE	CATEGORY	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
		2019-2020 BUDGET	2019-2020 FORECAST	2020-2021 BUDGET	2021-2022 FORECAST	2022-2023 FORECAST	2023-2024 FORECAST
1	MEMBER TOWN ALLOCATIONS	48,627,967	48,627,967	49,760,789	52,722,609	54,014,846	55,480,078
	PERCENT INCREASE/(DECREASE)	-0.12%		2.33%	5.95%	2.45%	2.71%
2	OTHER REVENUE	248,577	276,978	248,317	250,911	253,556	256,254
3	OTHER STATE GRANTS	592,878	592,878	731,653	767,515	804,094	841,405
4	MISCELLANEOUS INCOME	78,885	78,885	43,750	43,869	43,990	44,115
5	BUILDING RENOVATION GRANTS	0	0	0	0	0	0
6	TOTAL REVENUES	49,548,307	49,576,708	50,784,509	53,784,903	55,116,487	56,621,853
7	SALARIES	26,655,424	26,619,178	27,168,751	28,047,300	28,949,671	29,876,513
8	BENEFITS	5,980,496	6,021,008	6,186,149	6,708,108	7,266,475	7,860,586
9	PURCHASED SERVICES	8,497,804	7,989,986	9,450,642	9,749,460	10,059,530	10,376,183
10	DEBT SERVICE	4,559,210	4,559,210	4,453,835	5,039,018	4,870,474	4,517,799
11	SUPPLIES (INCLUDING UTILITIES)	2,973,028	3,034,760	2,907,975	3,153,769	3,188,384	3,230,773
12	EQUIPMENT	250,547	250,547	134,053	321,500	157,100	158,100
13	IMPROVEMENTS / CONTINGENCY	464,000	408,259	305,940	583,805	438,000	410,000
14	DUES AND FEES	167,798	167,798	177,164	181,943	186,853	191,899
15	TRANSFER ACCOUNT	0	0	0	0	0	0
16	TOTAL EXPENDITURES	49,548,307	49,050,746	50,784,509	53,784,903	55,116,487	56,621,853
	PERCENT INCREASE/(DECREASE)	1.21%		2.49%	5.91%	2.48%	2.73%
17	SUBTOTAL	0	525,962	0	0	0	0
18	CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	0	0	0	0	0	0
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET	0	0	0	0	0	0
20	NET BALANCE / (DEFICIT)	0	525,962	0	0	0	0
21	AVERAGE DAILY MEMBERSHIP	2,217	2,190	2,195	2,191	2,133	2,142
22	PER PUPIL EXPENDITURE	18,894	18,868	19,492	20,598	21,827	22,569



LINE	CATEGORY	COLUMN 1 2019-2020 BUDGET	COLUMN 2 2019-2020 FORECAST	COLUMN 3 2020-2021 BUDGET	COLUMN 4 2021-2022 FORECAST	COLUMN 5 2022-2023 FORECAST	COLUMN 6 2023-2024 FORECAST
1	BETHANY ALLOCATION	8,926,150	8,926,150	9,000,731	9,677,762	9,914,965	10,183,923
2	ORANGE ALLOCATION	24,736,074	24,736,074	25,003,802	26,818,937	27,476,272	28,221,606
3	WOODBIDGE ALLOCATION	14,965,743	14,965,743	15,756,256	16,225,910	16,623,609	17,074,549
4	MEMBER TOWN ALLOCATIONS	48,627,967	48,627,967	49,760,789	52,722,609	54,014,846	55,480,078
5	ADULT EDUCATION	3,042	3,042	3,042	3,042	3,042	3,042
6	PARKING INCOME	29,000	29,000	32,000	32,000	32,000	32,000
7	INVESTMENT INCOME	75,000	60,000	35,000	35,000	35,000	35,000
8	ATHLETICS	25,000	25,000	22,000	22,000	22,000	22,000
9	TUITION REVENUE	90,535	133,936	129,675	132,269	134,914	137,612
10	TRANSPORTATION INCOME	26,000	26,000	26,600	26,600	26,600	26,600
11	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0
12	OTHER REVENUE	248,577	276,978	248,317	250,911	253,556	256,254
14	SPECIAL EDUCATION GRANTS	592,878	592,878	731,653	767,515	804,094	841,405
15	OTHER STATE GRANTS	592,878	592,878	731,653	767,515	804,094	841,405
16	RENTAL INCOME	21,000	21,000	14,000	14,000	14,000	14,000
17	INTERGOVERNMENTAL	32,885	32,885	4,750	4,869	4,990	5,115
18	OTHER REVENUE	25,000	25,000	25,000	25,000	25,000	25,000
19	TRANSFER IN	0	0	0	0	0	0
20	MISCELLANEOUS INCOME	78,885	78,885	43,750	43,869	43,990	44,115
21	BUILDING RENOVATION GRANTS	0	0	0	0	0	0
22	TOTAL REVENUES	49,548,307	49,576,708	50,784,509	53,784,903	55,116,487	56,621,853



LINE	CATEGORY	COLUMN 1 2019-2020 BUDGET	COLUMN 2 2019-2020 FORECAST	COLUMN 3 2020-2021 BUDGET	COLUMN 4 2021-2022 FORECAST	COLUMN 5 2022-2023 FORECAST	COLUMN 6 2023-2024 FORECAST
1	5111-CERTIFIED SALARIES	21,776,498	21,714,476	22,123,005	22,888,025	23,674,312	24,482,458
2	5112-CLASSIFIED SALARIES	4,878,926	4,904,702	5,045,746	5,159,275	5,275,359	5,394,055
3	SALARIES	26,655,424	26,619,178	27,168,751	28,047,300	28,949,671	29,876,513
4	5200-MEDICARE - ER	364,933	383,587	393,384	406,105	419,171	432,591
5	5210-FICA - ER	287,766	305,431	315,690	325,898	336,383	347,153
6	5220-WORKERS' COMPENSATION	237,774	216,280	237,774	246,096	254,709	263,624
7	5255-MEDICAL & DENTAL INSURANCE	4,060,498	4,060,498	4,229,925	4,710,552	5,221,124	5,765,674
8	5860-OPEB TRUST	40,950	40,950	31,678	31,361	31,048	30,738
9	5260-LIFE INSURANCE	44,579	43,328	47,280	48,594	49,945	51,333
10	5275-DISABILITY INSURANCE	10,222	10,421	10,529	10,822	11,123	11,432
11	5280-PENSION PLAN - CLASSIFIED 5281-DEFINED CONTRIBUTION RETIREMENT PLAN	851,987 69,787	851,987 96,525	790,234 120,224	788,014 131,235	785,744 147,797	783,423 165,187
13	5282-RETIREMENT SICK LEAVE - CERT	0	0	0	0	0	0
14	5283-RETIREMENT SICK LEAVE - CLASS	0	0	0	0	0	0
15	5284-SEVERANCE PAY - CERTIFIED	0	0	0	0	0	0
16	5290-UNEMPLOYMENT COMPENSATION	10,000	10,000	7,431	7,431	7,431	7,431
17	5291-CLOTHING ALLOWANCE	2,000	2,000	2,000	2,000	2,000	2,000
18	BENEFITS	5,980,496	6,021,008	6,186,149	6,708,108	7,266,475	7,860,586



LINE	CATEGORY	COLUMN 1 2019-2020 BUDGET	COLUMN 2 2019-2020 FORECAST	COLUMN 3 2020-2021 BUDGET	COLUMN 4 2021-2022 FORECAST	COLUMN 5 2022-2023 FORECAST	COLUMN 6 2023-2024 FORECAST
19	5322-INSTRUCTIONAL PROG IMPROVEMENT	39,700	39,700	22,200	22,700	23,211	23,733
20	5327-DATA PROCESSING	95,276	95,276	102,829	106,942	116,220	125,869
21	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	1,467,869	1,465,269	1,759,359	1,798,945	1,839,421	1,880,808
22	5440-RENTALS - LAND, BLDG, EQUIPMENT	118,750	118,750	113,634	116,191	118,805	121,478
23	5510-PUPIL TRANSPORTATION	3,100,537	3,170,036	3,544,897	3,615,795	3,688,111	3,761,873
24	5521-GENERAL LIABILITY INSURANCE	243,217	239,163	247,562	254,989	262,639	270,518
25	5550-COMMUNICATIONS: TEL, POST, ETC.	115,356	109,876	114,356	116,929	119,560	122,250
26	5560-TUITION EXPENSE	3,213,232	2,648,049	3,446,498	3,615,428	3,787,737	3,963,492
27	5590-OTHER PURCHASED SERVICES	103,867	103,867	99,307	101,541	103,826	106,162
28	PURCHASED SERVICES	8,497,804	7,989,986	9,450,642	9,749,460	10,059,530	10,376,183
29	5830-INTEREST	809,210	809,210	788,835	728,018	565,474	412,799
30	5910-REDEMPTION OF PRINCIPAL	3,750,000	3,750,000	3,665,000	4,311,000	4,305,000	4,105,000
30a	BONDING OF FACILITIES CAPITAL ITEMS						
31	DEBT SERVICE	4,559,210	4,559,210	4,453,835	5,039,018	4,870,474	4,517,799
32	5410-UTILITIES, EXCLUDING HEAT	696,046	702,037	709,866	725,838	742,169	758,868
33	5420-REPAIRS, MAINTENANCE & CLEANING	752,384	808,125	761,354	778,484	796,000	813,910
34	5611-INSTRUCTIONAL SUPPLIES	382,393	382,393	366,196	374,435	382,860	391,474
35	5613-MAINTENANCE/CUSTODIAL SUPPLIES	229,057	229,057	229,557	234,722	240,003	245,403
36	5620-OIL USED FOR HEATING	42,700	42,700	42,700	44,195	45,742	47,343
37	5621-NATURAL GAS	65,206	65,206	67,173	69,524	72,305	75,920
38	5627-TRANSPORTATION SUPPLIES	122,400	122,400	124,202	130,412	137,585	146,528
39	5641-TEXTS & DIGITAL RESOURCES	162,147	162,147	63,779	240,790	203,855	170,685
40	5642-LIBRARY BOOKS & PERIODICALS	21,615	21,615	20,215	20,670	21,135	21,611
41	5690-OTHER SUPPLIES	499,080	499,080	522,933	534,699	546,730	559,031
42	SUPPLIES (INCLUDING UTILITIES)	2,973,028	3,034,760	2,907,975	3,153,769	3,188,384	3,230,773



LINE	CATEGORY	COLUMN 1 2019-2020 BUDGET	COLUMN 2 2019-2020 FORECAST	COLUMN 3 2020-2021 BUDGET	COLUMN 4 2021-2022 FORECAST	COLUMN 5 2022-2023 FORECAST	COLUMN 6 2023-2024 FORECAST
43	5730-EQUIPMENT - NEW	128,582	128,582	70,947	208,000	41,600	41,600
44	5731-EQUIPMENT - REPLACEMENT	121,965	121,965	63,106	113,500	115,500	116,500
45	EQUIPMENT	250,547	250,547	134,053	321,500	157,100	158,100
46	5715-IMPROVEMENTS TO BUILDINGS	233,000	177,259	155,940	214,805	114,000	105,000
47	5720-IMPROVEMENTS TO SITES	81,000	81,000	0	219,000	174,000	155,000
48	5850-CONTINGENCY	150,000	150,000	150,000	150,000	150,000	150,000
49	IMPROVEMENTS / CONTINGENCY	464,000	408,259	305,940	583,805	438,000	410,000
50	5580-STAFF TRAVEL	25,350	25,350	24,850	25,409	25,981	26,566
51	5581-TRAVEL - CONFERENCES	37,445	37,445	46,660	47,710	48,783	49,881
52	5810-DUES & FEES	105,003	105,003	105,654	108,824	112,089	115,452
53	DUES AND FEES	167,798	167,798	177,164	181,943	186,853	191,899
54	5856-TRANSFER ACCOUNT	0	0	0	0	0	0
55	TOTAL EXPENDITURES	49,548,307	49,050,746	50,784,509	53,784,903	55,116,487	56,621,853



GLOSSARY OF TERMS

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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



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

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

Section 504 also comes under Pupil Services.

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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



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

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

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

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

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

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



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

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

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

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

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



Org Code	Object Code	Description / Department	2019-2020 Budget FTE	2019-2020 Actual FTE	2019-2020 Adopted Budget	2020-2021 Budget FTE	2020-2021 Board of Education Adopted Budget	Increase (Decrease)	Variance
AMSB ART DEPARTMENT									
01111001	5111	Certified Salaries	1.00	1.00	62,645	1.00	65,991	3,346	5.34%
01111001	5611	Instructional Supplies			3,500		3,700	200	5.71%
01111001	5810	Dues & Fees			200		-	(200)	-100.00%
AMSB ART DEPARTMENT Total			1.00	1.00	66,345	1.00	69,691	3,346	5.04%
AMSB ENGLISH DEPT									
01111005	5111	Certified Salaries	4.00	4.00	273,472	4.00	285,213	11,741	4.29%
01111005	5330	Other Professional & Tech Srvc			1,100		2,200	1,100	100.00%
01111005	5611	Instructional Supplies			3,960		3,960	-	0.00%
01111005	5641	Text & Digital Resources			10,562		9,900	(662)	-6.27%
01111005	5690	Other Supplies			456		456	-	0.00%
AMSB ENGLISH DEPT Total			4.00	4.00	289,550	4.00	301,729	12,179	4.21%
AMSB WORLD LANGUAGE DEPT									
01111006	5111	Certified Salaries	4.50	4.50	345,952	4.50	349,876	3,924	1.13%
01111006	5611	Instructional Supplies			5,491		6,445	954	17.37%
01111006	5641	Text & Digital Resources			-		-	-	0.00%
01111006	5690	Other Supplies			107		-	(107)	-100.00%
01111006	5810	Other Supplies			500		-	(500)	-100.00%
AMSB WORLD LANGUAGE DEPT Total			4.50	4.50	352,050	4.50	356,321	4,271	1.21%
AMSB HEALTH/FAMILY STUDIES									
01111007	5111	Certified Salaries	1.00	1.00	91,291	1.00	92,203	912	1.00%
01111007	5611	Instructional Supplies			612		624	12	1.96%
AMSB HEALTH/FAMILY STUDIES Total			1.00	1.00	91,903	1.00	92,827	924	1.01%
AMSB TECH EDUCATION									
01111008	5111	Certified Salaries	1.00	1.00	85,625	1.00	90,034	4,409	5.15%
01111008	5420	Repairs,Maintenance & Cleaning			-		-	-	0.00%
01111008	5611	Instructional Supplies			7,700		7,700	-	0.00%
01111008	5730	Equipment - New			-		-	-	0.00%
01111008	5731	Equipment - Replacement			500		-	(500)	-100.00%
01111008	5810	Dues & Fees			100		200	100	100.00%
AMSB TECH EDUCATION Total			1.00	1.00	93,925	1.00	97,934	4,009	4.27%
AMSB MATHEMATICS DEPT									
01111009	5111	Certified Salaries	4.00	4.00	292,879	4.00	325,442	32,563	11.12%
01111009	5112	Classified Salaries	1.00	1.00	23,008	1.00	23,522	514	2.23%
01111009	5611	Instructional Supplies			2,040		1,195	(845)	-41.42%
01111009	5641	Text & Digital Resources			-		-	-	0.00%
01111009	5810	Dues & Fees			388		624	236	60.82%
AMSB MATHEMATICS DEPT Total			5.00	5.00	318,315	5.00	350,783	(95)	-0.03%



Org Code	Object Code	Description / Department	2019-2020 Budget FTE	2019-2020 Actual FTE	2019-2020 Adopted Budget	2020-2021 Budget FTE	2020-2021 Board of Education Adopted Budget	Increase (Decrease)	Variance
AMSB MUSIC DEPARTMENT									
01111010	5111	Certified Salaries	2.20	2.00	179,163	2.00	169,340	(9,823)	-5.48%
01111010	5330	Other Professional & Tech Srvc			1,570		1,570	-	0.00%
01111010	5420	Repairs,Maintenance & Cleaning			3,500		3,600	100	2.86%
01111010	5611	Instructional Supplies			6,493		6,493	-	0.00%
01111010	5690	Other Supplies			1,322		1,722	400	30.26%
01111010	5810	Dues & Fees			594		460	(134)	-22.56%
		AMSB MUSIC DEPARTMENT Total	2.20	2.00	192,642	2.00	183,185	(9,457)	-4.91%
AMSB PE DEPARTMENT									
01111011	5111	Certified Salaries	2.00	2.00	182,582	2.00	184,406	1,824	1.00%
01111011	5420	Repairs,Maintenance & Cleaning			1,000		1,000	-	0.00%
01111011	5611	Instructional Supplies			2,800		2,850	50	1.79%
01111011	5810	Dues & Fees			500		500	-	0.00%
		AMSB PE DEPARTMENT Total	2.00	2.00	186,882	2.00	188,756	1,874	1.00%
AMSB SCIENCE DEPT									
01111013	5111	Certified Salaries	4.00	4.00	376,592	4.00	380,339	3,747	0.99%
01111013	5510	Pupil Transportation			600		600	-	0.00%
01111013	5611	Instructional Supplies			4,220		4,220	-	0.00%
01111013	5641	Text & Digital Resources			-		-	-	0.00%
01111013	5690	Other Supplies			1,720		1,720	-	0.00%
		AMSB SCIENCE DEPT Total	4.00	4.00	383,132	4.00	386,879	3,747	0.98%
AMSB SOCIAL STUDIES									
01111014	5111	Certified Salaries	4.00	4.00	330,676	4.00	336,847	6,171	1.87%
01111014	5611	Instructional Supplies			2,193		3,314	1,121	51.12%
01111014	5641	Text & Digital Resources			1,153		1,398	245	21.25%
01111014	5810	Dues & Fees			120		120	-	0.00%
		AMSB SOCIAL STUDIES Total	4.00	4.00	334,142	4.00	341,679	7,537	2.26%
AMSB STEM									
01111015	5611	Instructional Supplies			2,192		2,192	-	0.00%
01111015	5810	Dues & Fees			550		550	-	0.00%
		AMSB STEM Total	-	-	2,742	-	2,742	-	0.00%
AMSB READING DEPT									
01111016	5111	Certified Salaries	3.00	3.00	254,536	3.00	262,277	7,741	3.04%
01111016	5611	Instructional Supplies			1,189		940	(249)	-20.94%
01111016	5641	Text & Digital Resources			1,456		1,430	(26)	-1.79%
01111016	5690	Other Supplies			897		839	(58)	-6.47%
01111016	5810	Dues & Fees			168		168	-	0.00%
		AMSB READING DEPT Total	3.00	3.00	258,246	3.00	265,654	7,408	2.87%



Org Code	Object Code	Description / Department	2019-2020 Budget FTE	2019-2020 Actual FTE	2019-2020 Adopted Budget	2020-2021 Budget FTE	2020-2021 Board of Education Adopted Budget	Increase (Decrease)	Variance
AMSB COVERAGE									
01111027	5111	Certified Salaries	-	-	20,384	-	25,435	5,051	24.78%
		AMSB COVERAGE Total	-	-	20,384	-	25,435	5,051	24.78%
AMSB STUDENT ACTIVITIES									
01113201	5111	Certified Salaries	-	-	35,622	-	37,336	1,714	4.81%
01113201	5590	Other Purchased Services			600		-	(600)	-100.00%
01113201	5690	Other Supplies			-		630	630	100.00%
		AMSB STUDENT ACTIVITIES Total	-	-	36,222	-	37,966	1,744	4.81%
AMSB INTERSCHOLASTIC SPORT									
01113202	5111	Certified Salaries	-	-	33,123	-	39,054	5,931	17.91%
01113202	5330	Other Professional & Tech Srvc			6,244		6,244	-	0.00%
01113202	5420	Repairs,Maintenance & Cleaning			1,500		1,500	-	0.00%
01113202	5510	Pupil Transportation			16,708		17,042	334	2.00%
01113202	5590	Other Purchased Services			400		400	-	0.00%
01113202	5690	Other Supplies			12,685		12,685	-	0.00%
01113202	5810	Dues & Fees			500		500	-	0.00%
		AMSB INTERSCHOLASTIC SPORT Total	-	-	71,160	-	77,425	6,265	8.80%
AMSB RESOURCE PROGRAM **									
01121200	5111	Certified Salaries	3.00	3.00	247,774	3.00	239,268	(8,506)	-3.43%
01121200	5112	Classified Salaries	2.00	2.46	53,832	2.00	55,036	1,204	2.24%
		AMSB RESOURCE PROGRAM Total	5.00	5.46	301,606	5.00	294,304	(7,302)	-2.42%
AMSB COUNSELING SERVICES DEPT									
01132120	5111	Certified Salaries	2.00	2.00	149,910	2.00	157,471	7,561	5.04%
01132120	5112	Classified Salaries	1.00	1.00	40,282	1.00	39,885	(397)	-0.99%
01132120	5330	Other Professional & Tech Srvc			1,662		1,662	-	0.00%
01132120	5590	Other Purchased Services			835		835	-	0.00%
01132120	5611	Instructional Supplies			420		420	-	0.00%
01132120	5690	Other Supplies			1,150		1,150	-	0.00%
01132120	5810	Dues & Fees			300		300	-	0.00%
		AMSB COUNSELING SERVICES DEPT Total	3.00	3.00	194,559	3.00	201,723	7,164	3.68%
AMSB NURSING SVCS									
01132130	5112	Classified Salaries	1.00	1.00	63,151	1.00	64,716	1,565	2.48%
01132130	5330	Other Professional & Tech Srvc			33		33	-	0.00%
01132130	5581	Travel - Conferences			140		140	-	0.00%
01132130	5690	Other Supplies			1,892		1,892	-	0.00%
01132130	5810	Dues & Fees			140		140	-	0.00%
		AMSB NURSING SVCS Total	1.00	1.00	65,356	1.00	66,921	1,565	2.39%
AMSB PSYCHOLOGICAL SVCS **									
01132140	5111	Certified Salaries	1.00	1.00	69,613	1.00	57,692	(11,921)	-17.12%
		AMSB PSYCHOLOGICAL SVCS Total	1.00	1.00	69,613	1.00	57,692	(11,921)	-17.12%
AMSB MEDIA CENTER									
01132220	5111	Certified Salaries	1.00	1.00	97,177	1.00	98,149	972	1.00%
01132220	5112	Classified Salaries	1.00	1.00	40,282	1.00	39,885	(397)	-0.99%



Org Code	Object Code	Description / Department	2019-2020 Budget FTE	2019-2020 Actual FTE	2019-2020 Adopted Budget	2020-2021 Budget FTE	2020-2021 Board of Education Adopted Budget	Increase (Decrease)	Variance	
01132220	5330	Other Professional & Tech Srvc			1,400		568	(832)	-59.43%	
01132220	5611	Instructional Supplies			1,100		1,100	-	0.00%	
01132220	5642	Library Books & Periodicals			6,400		4,900	(1,500)	-23.44%	
01132220	5690	Other Supplies			1,700		3,200	1,500	88.24%	
		AMSB MEDIA CENTER Total	2.00	2.00	148,059	2.00	147,802	(257)	-0.17%	
AMSB PRINCIPAL SERVICES										
01132400	5111	Certified Salaries	2.00	2.00	345,604	2.00	352,500	6,896	2.00%	
01132400	5112	Classified Salaries	4.50	4.50	197,175	5.50	236,746	39,571	20.07%	
01132400	5330	Other Professional & Tech Srvc			16,868		5,968	(10,900)	-64.62%	
01132400	5420	Repairs,Maintenance & Cleaning			502		502	-	0.00%	
01132400	5440	Rentals-Land,Bldg,Equipment			2,578		2,578	-	0.00%	
01132400	5550	Communications: Tel,Post,Etc.			1,000		1,000	-	0.00%	
01132400	5580	Staff Travel			650		650	-	0.00%	
01132400	5581	Travel - Conferences			3,560		3,560	-	0.00%	
01132400	5590	Other Purchased Services			3,481		3,429	(52)	-1.49%	
01132400	5690	Other Supplies			2,005		1,977	(28)	-1.40%	
01132400	5810	Dues & Fees			2,246		2,276	30	1.34%	
		AMSB PRINCIPAL SERVICES Total	6.50	6.50	575,669	7.50	611,186	35,517	6.17%	
AMSB GENERAL INSTRUCTION										
01142219	5611	Instructional Supplies			5,381		5,381	-	0.00%	
01142219	5690	Other Supplies			4,259		4,259	-	0.00%	
		AMSB GENERAL INSTRUCTION Total	-	-	9,640	-	9,640	-	0.00%	
AMSB BUILDING OPER & MAINT										
01142600	5112	Classified Salaries	4.00	4.00	206,228	4.00	200,775	(5,453)	-2.64%	
01142600	5410	Utilities, Excluding Heat			106,413		109,534	3,121	2.93%	
01142600	5420	Repairs,Maintenance & Cleaning			95,579		95,414	(165)	-0.17%	
01142600	5440	Rentals-Land,Bldg,Equipment			750		750	-	0.00%	
01142600	5613	Maintenance/Custodial Supplies			57,726		57,726	-	0.00%	
01142600	5620	Oil Used For Heating			41,700		41,700	-	0.00%	
01142600	5715	Improvement - Buildings			38,000		19,500	(18,500)	-48.68%	
01142600	5720	Improvement - Sites			14,000		-	(14,000)	-100.00%	
		AMSB BUILDING OPER & MAINT Total	4.00	4.00	560,396	4.00	525,399	(34,997)	-6.25%	



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AMSB TRANSPORTATION									
01142700	5510	Pupil Transportation			3,552		3,552	-	0.00%
		AMSB TRANSPORTATION Total	-	-	3,552	-	3,552	-	0.00%
AMSB SUMMER WORK									
01152601	5111	Certified Salaries	-	-	28,434	-	28,860	426	1.50%
		AMSB SUMMER WORK Total	-	-	28,434	-	28,860	426	1.50%
AMITY MIDDLE SCHOOL - BETHANY TOTAL			54.20	54.46	4,654,524	55.00	4,726,085	71,561	1.54%



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AMSO ART DEPARTMENT									
02111001	5111	Certified Salaries	1.00	1.00	81,256	1.00	85,595	4,339	5.34%
02111001	5611	Instructional Supplies			4,000		3,750	(250)	-6.25%
		AMSO ART DEPARTMENT Total	1.00	1.00	85,256	1.00	89,345	4,089	4.80%
AMSO ENGLISH DEPT									
02111005	5111	Certified Salaries	4.00	4.00	285,604	4.00	292,069	6,465	2.26%
02111005	5611	Instructional Supplies			5,314		4,806	(508)	-9.56%
02111005	5641	Text & Digital Resources			11,826		10,428	(1,398)	-11.82%
		AMSO ENGLISH DEPT Total	4.00	4.00	302,744	4.00	307,303	4,559	1.51%
AMSO WORLD LANGUAGE DEPT									
02111006	5111	Certified Salaries	4.50	4.50	327,953	4.50	334,624	6,671	2.03%
02111006	5611	Instructional Supplies			4,840		7,974	3,134	64.75%
02111006	5641	Text & Digital Resources			-		-	-	0.00%
02111006	5810	Dues & Fees			-		500	500	100.00%
		AMSO WORLD LANGUAGE DEPT Total	4.50	4.50	332,793	4.50	343,098	10,305	3.10%
AMSO HEALTH/FAMILY STUDIES									
02111007	5111	Certified Salaries	1.00	1.00	59,470	1.00	62,645	3,175	5.34%
02111007	5611	Instructional Supplies			936		702	(234)	-25.00%
02111007	5641	Text & Digital Resources			-		-	-	0.00%
		AMSO HEALTH/FAMILY STUDIES Total	1.00	1.00	60,406	1.00	63,347	2,941	4.87%
AMSO TECH EDUCATION									
02111008	5111	Certified Salaries	1.00	1.00	91,291	1.00	92,203	912	1.00%
02111008	5420	Repairs, Maintenance & Cleaning			500		500	-	0.00%
02111008	5611	Instructional Supplies			7,972		8,014	42	0.53%
02111008	5731	Equipment - Replacement			-		-	-	0.00%
02111008	5810	Dues & Fees			150		200	50	33.33%
		AMSO TECH EDUCATION Total	1.00	1.00	99,913	1.00	100,917	1,004	1.00%
AMSO MATHEMATICS DEPT									
02111009	5111	Certified Salaries	4.12	4.00	302,744	4.00	305,088	2,344	0.77%
02111009	5611	Instructional Supplies			6,966		3,418	(3,548)	-50.93%
02111009	5690	Other Supplies			509		476	(33)	-6.48%
		AMSO MATHEMATICS DEPT Total	4.12	4.00	310,219	4.00	308,982	(1,237)	-0.40%



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AMSO MUSIC DEPARTMENT									
02111010	5111	Certified Salaries	2.00	2.00	106,695	2.00	112,017	5,322	4.99%
02111010	5330	Other Professional & Tech Srvc			2,000		2,000	-	0.00%
02111010	5420	Repairs,Maintenance & Cleaning			4,620		4,200	(420)	-9.09%
02111010	5611	Instructional Supplies			6,362		6,363	1	0.02%
02111010	5731	Equipment - Replacement					-	-	0.00%
02111010	5810	Dues & Fees			705		725	20	2.84%
		AMSO MUSIC DEPARTMENT Total	2.00	2.00	120,382	2.00	125,305	4,923	4.09%
AMSO PE DEPARTMENT									
02111011	5111	Certified Salaries	2.00	2.00	147,746	2.00	151,673	3,927	2.66%
02111011	5420	Repairs,Maintenance & Cleaning			400		400	-	0.00%
02111011	5611	Instructional Supplies			3,241		3,765	524	16.17%
		AMSO PE DEPARTMENT Total	2.00	2.00	151,387	2.00	155,838	4,451	2.94%
AMSO SCIENCE DEPT									
02111013	5111	Certified Salaries	4.00	4.00	331,905	4.00	334,667	2,762	0.83%
02111013	5611	Instructional Supplies			7,685		7,404	(281)	-3.66%
02111013	5641	Text & Digital Resources			-		-	-	0.00%
02111013	5690	Other Supplies			940		961	21	2.23%
		AMSO SCIENCE DEPT Total	4.00	4.00	340,530	4.00	343,032	2,502	0.73%



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AMSO SOCIAL STUDIES									
02111014	5111	Certified Salaries	4.00	4.00	335,782	4.00	341,719	5,937	1.77%
02111014	5611	Instructional Supplies			4,884		5,458	574	11.75%
02111014	5690	Other Supplies			264		-	(264)	-100.00%
		AMSO SOCIAL STUDIES Total	4.00	4.00	340,930	4.00	347,177	6,247	1.83%
AMSO STEM									
02111015	5611	Instructional Supplies			919		619	(300)	-32.64%
02111015	5810	Dues & Fees			-		-	-	0.00%
		AMSO STEM Total	-	-	919	-	619	(300)	-32.64%
AMSO READING DEPT									
02111016	5111	Certified Salaries	3.00	3.00	262,158	3.00	268,127	5,969	2.28%
02111016	5611	Instructional Supplies			2,592		2,402	(190)	-7.33%
02111016	5690	Other Supplies			1,414		1,399	(15)	-1.06%
		AMSO READING DEPT Total	3.00	3.00	266,164	3.00	271,928	5,764	2.17%
AMSO COVERAGE									
02111027	5111	Certified Salaries	-	-	11,296	-	12,005	709	6.28%
		AMSO COVERAGE Total	-	-	11,296	-	12,005	709	6.28%
AMSO STUDENT ACTIVITIES									
02113201	5111	Certified Salaries	-	-	33,342	-	34,552	1,210	3.63%
02113201	5690	Other Supplies			800		800	-	0.00%
		AMSO STUDENT ACTIVITIES Total	-	-	34,142	-	35,352	1,210	3.54%



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AMSO INTERSCHOLASTIC SPRTS									
02113202	5111	Certified Salaries	-	-	33,123	-	39,054	5,931	17.91%
02113202	5330	Other Professional & Tech Srvc			5,754		5,754	-	0.00%
02113202	5420	Repairs,Maintenance & Cleaning			1,500		1,500	-	0.00%
02113202	5440	Rentals-Land,Bldg,Equipment			960		960	-	0.00%
02113202	5510	Pupil Transportation			14,872		17,042	2,170	14.59%
02113202	5590	Other Purchased Services			400		400	-	0.00%
02113202	5690	Other Supplies			12,785		12,785	-	0.00%
02113202	5810	Dues & Fees			400		400	-	0.00%
		AMSO INTERSCHOLASTIC SPRTS Total	-	-	69,794	-	77,895	8,101	11.61%
AMSO RESOURCE PROGRAM **									
02121200	5111	Certified Salaries	3.00	3.00	244,491	3.00	249,516	5,025	2.06%
02121200	5112	Classified Salaries	5.00	4.00	130,672	4.00	110,072	(20,600)	-15.76%
		AMSO RESOURCE PROGRAM Total	8.00	7.00	375,163	7.00	359,588	(15,575)	-4.15%
AMSO SPEECH/LANGUAGE **									
02122150	5111	Certified Salaries	1.00	1.00	52,705	1.00	55,472	2,767	5.25%
		AMSO SPEECH/LANGUAGE Total	1.00	1.00	52,705	1.00	55,472	2,767	5.25%
AMSO COUNSELING SERVICES DEPT									
02132120	5111	Certified Salaries	2.00	2.00	193,332	2.00	195,244	1,912	0.99%
02132120	5112	Classified Salaries	1.00	1.00	40,282	1.00	39,885	(397)	-0.99%
02132120	5330	Other Professional & Tech Srvc			2,300		2,300	-	0.00%
02132120	5581	Travel - Conferences			350		150	(200)	-57.14%
02132120	5590	Other Purchased Services			500		500	-	0.00%
02132120	5611	Instructional Supplies			700		700	-	0.00%
02132120	5690	Other Supplies			750		750	-	0.00%
		AMSO COUNSELING SERVICES DEPT Total	3.00	3.00	238,214	3.00	239,529	1,315	0.55%
AMSO NURSING SVCS									
02132130	5112	Classified Salaries	1.00	1.00	63,475	1.00	64,716	1,241	1.96%
02132130	5330	Other Professional & Tech Srvc			80		80	-	0.00%
02132130	5690	Other Supplies			1,800		1,600	(200)	-11.11%
02132130	5810	Dues & Fees			140		140	-	0.00%
		AMSO NURSING SVCS Total	1.00	1.00	65,495	1.00	66,536	1,041	1.59%
AMSO PSYCHOLOGICAL SVCS **									
02132140	5111	Certified Salaries	1.00	1.00	98,668	1.00	99,655	987	1.00%
		AMSO PSYCHOLOGICAL SVCS Total	1.00	1.00	98,668	1.00	99,655	987	1.00%



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AMSO MEDIA CENTER									
02132220	5111	Certified Salaries	1.00	1.00	82,812	1.00	87,012	4,200	5.07%
02132220	5112	Classified Salaries	1.00	1.00	40,282	1.00	39,885	(397)	-0.99%
02132220	5330	Other Professional & Tech Srvc			1,400		1,400	-	0.00%
02132220	5611	Instructional Supplies			1,100		1,100	-	0.00%
02132220	5642	Library Books & Periodicals			6,215		5,865	(350)	-5.63%
02132220	5690	Other Supplies			2,885		2,885	-	0.00%
		AMSO MEDIA CENTER Total	2.00	2.00	134,694	2.00	138,147	3,453	2.56%
AMSO PRINCIPAL SERVICES									
02132400	5111	Certified Salaries	2.00	2.00	336,554	2.00	351,000	14,446	4.29%
02132400	5112	Classified Salaries	4.50	4.50	197,172	4.50	210,600	13,428	6.81%
02132400	5330	Other Professional & Tech Srvc			17,300		7,300	(10,000)	-57.80%
02132400	5420	Repairs,Maintenance & Cleaning			-		500	500	100.00%
02132400	5440	Rentals-Land,Bldg,Equipment			2,912		2,912	-	0.00%
02132400	5550	Communications: Tel,Post,Etc.			2,330		1,330	(1,000)	-42.92%
02132400	5580	Staff Travel			1,400		1,400	-	0.00%
02132400	5581	Travel - Conferences			3,180		3,180	-	0.00%
02132400	5590	Other Purchased Services			4,655		4,455	(200)	-4.30%
02132400	5690	Other Supplies			1,805		1,805	-	0.00%
02132400	5810	Dues & Fees			3,088		3,088	-	0.00%
		AMSO PRINCIPAL SERVICES Total	6.50	6.50	570,396	6.50	587,570	17,174	3.01%
AMSO GENERAL INSTRUCTION									
02142219	5611	Instructional Supplies			11,146		11,546	400	3.59%
		AMSO GENERAL INSTRUCTION Total	-	-	11,146	-	11,546	400	3.59%



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AMSO BUILDING OPER & MAINT									
02142600	5112	Classified Salaries	4.00	4.00	206,228	4.00	205,536	(692)	-0.34%
02142600	5410	Utilities, Excluding Heat			118,144		119,645	1,501	1.27%
02142600	5420	Repairs,Maintenance & Cleaning			87,529		87,503	(26)	-0.03%
02142600	5613	Maintenance/Custodial Supplies			53,226		53,226	-	0.00%
02142600	5620	Oil Used For Heating			500		500	-	0.00%
02142600	5621	Natural Gas			23,950		25,257	1,307	5.46%
02142600	5715	Improvement - Buildings			30,000		-	(30,000)	-100.00%
02142600	5720	Improvement - Sites			14,000		-	(14,000)	-100.00%
		AMSO BUILDING OPER & MAINT Total	4.00	4.00	533,577	4.00	491,667	(41,910)	-7.85%
AMSO TRANSPORTATION									
02142700	5510	Pupil Transportation			3,000		3,000	-	0.00%
		AMSO TRANSPORTATION Total	-	-	3,000	-	3,000	-	0.00%
AMSO SUMMER WORK									
02152601	5111	Certified Salaries	-	-	34,653	-	33,795	(858)	-2.48%
		AMSO SUMMER WORK Total	-	-	34,653	-	33,795	(858)	-2.48%
AMITY MIDDLE SCHOOL - ORANGE TOTAL			57.12	56.00	4,644,586	56.00	4,668,648	24,062	0.52%



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AHS ART DEPARTMENT									
03111001	5111	Certified Salaries	5.00	5.00	409,241	5.00	425,369	16,128	3.94%
03111001	5581	Travel - Conferences			-		500	500	100.00%
03111001	5611	Instructional Supplies			22,865		23,882	1,017	4.45%
03111001	5730	Equipment - New			1,500		1,000	(500)	-33.33%
03111001	5810	Dues & Fees			500		500	-	0.00%
		AHS ART DEPARTMENT Total	5.00	5.00	434,106	5.00	451,251	17,145	3.95%
AHS BUSINESS EDUCATION									
03111003	5111	Certified Salaries	2.00	2.00	164,518	2.00	169,340	4,822	2.93%
03111003	5581	Staff Travel			100		100	-	0.00%
03111003	5611	Instructional Supplies			1,279		1,279	-	0.00%
03111003	5810	Dues & Fees			250		750	500	200.00%
		AHS BUSINESS EDUCATION Total	2.00	2.00	166,147	2.00	171,469	5,322	3.20%
AHS ENGLISH DEPARTMENT									
03111005	5111	Certified Salaries	14.60	14.60	1,175,550	14.60	1,174,681	(869)	-0.07%
03111005	5611	Instructional Supplies			400		300	(100)	-25.00%
03111005	5641	Text & Digital Resources			10,500		7,400	(3,100)	-29.52%
03111005	5690	Other Supplies			252		-	(252)	-100.00%
03111005	5810	Dues & Fees			470		620	150	31.91%
		AHS ENGLISH DEPARTMENT Total	14.60	14.60	1,187,172	14.60	1,183,001	(4,171)	-0.35%
AHS WORLD LANGUAGE DEPT									
03111006	5111	Certified Salaries	14.00	14.00	1,096,435	14.00	1,120,818	24,383	2.22%
03111006	5611	Instructional Supplies			4,850		2,500	(2,350)	-48.45%
03111006	5641	Text & Digital Resources			2,000		2,000	-	0.00%
03111006	5810	Dues & Fees			1,570		1,759	189	12.04%
		AHS WORLD LANGUAGE DEPT Total	14.00	14.00	1,104,855	14.00	1,127,077	22,222	2.01%
AHS FAMILY & CONSUMER SCIENCE									
03111007	5111	Certified Salaries	4.00	4.00	335,385	4.00	336,911	1,526	0.45%
03111007	5611	Instructional Supplies			26,691		26,691	-	0.00%
03111007	5641	Text & Digital Resources			2,400		-	(2,400)	-100.00%
		AHS FAMILY & CONSUMER SCIENCE Total	4.00	4.00	364,476	4.00	363,602	(874)	-0.24%
AHS TECH EDUCATION									
03111008	5111	Certified Salaries	5.60	5.60	447,032	5.60	398,687	(48,345)	-10.81%
03111008	5420	Repairs,Maintenance & Cleaning			1,100		1,100	-	0.00%
03111008	5611	Instructional Supplies			25,779		25,779	-	0.00%
03111008	5690	Other Supplies			1,400		1,400	-	0.00%
		AHS TECH EDUCATION Total	5.60	5.60	475,311	5.60	426,966	(48,345)	-10.17%



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AHS MATHEMATICS DEPT									
03111009	5111	Certified Salaries	15.40	15.40	1,321,145	15.40	1,364,440	43,295	3.28%
03111009	5611	Instructional Supplies			11,550		8,250	(3,300)	-28.57%
03111009	5641	Text & Digital Resources			20,000		8,249	(11,751)	-58.76%
03111009	5810	Dues & Fees			400		400	-	0.00%
		AHS MATHEMATICS DEPT Total	15.40	15.40	1,353,095	15.40	1,381,339	28,244	2.09%
AHS MUSIC DEPARTMENT									
03111010	5111	Certified Salaries	3.00	3.00	233,512	3.00	241,915	8,403	3.60%
03111010	5330	Other Professional & Tech Srvc			3,495		3,495	-	0.00%
03111010	5420	Repairs,Maintenance & Cleaning			5,170		5,170	-	0.00%
03111010	5611	Instructional Supplies			10,416		10,416	-	0.00%
03111010	5810	Dues & Fees			1,115		1,115	-	0.00%
		AHS MUSIC DEPARTMENT Total	3.00	3.00	253,708	3.00	262,111	8,403	3.31%
AHS PE/ HEALTH DEPARTMENT									
03111011	5111	Certified Salaries	6.40	6.40	517,663	6.20	462,576	(55,087)	-10.64%
03111011	5330	Other Professional & Tech Srvc			2,500		500	(2,000)	-80.00%
03111011	5611	Instructional Supplies			7,643		8,643	1,000	13.08%
		AHS PE/ HEALTH DEPARTMENT Total	6.40	6.40	527,806	6.20	471,719	(56,087)	-10.63%
AHS SCIENCE DEPARTMENT									
03111013	5111	Certified Salaries	20.60	20.60	1,663,820	20.60	1,669,203	5,383	0.32%
03111013	5420	Repairs,Maintenance & Cleaning			1,000		1,000	-	0.00%
03111013	5581	Travel - Conferences			1,000		1,000	-	0.00%
03111013	5611	Instructional Supplies			60,100		60,100	-	0.00%
03111013	5641	Text & Digital Resources			47,000		1,500	(45,500)	-96.81%
03111013	5731	Equipment - Replacement			-		-	-	0.00%
03111013	5810	Dues & Fees			7,500		7,500	-	0.00%
		AHS SCIENCE DEPARTMENT Total	20.60	20.60	1,780,420	20.60	1,740,303	(40,117)	-2.25%
AHS SOCIAL STUDIES									
03111014	5111	Certified Salaries	15.60	15.60	1,340,993	15.60	1,360,771	19,778	1.47%
03111014	5611	Instructional Supplies			1,205		1,359	154	12.78%
03111014	5641	Text & Digital Resources			49,250		15,473	(33,777)	-68.58%
03111014	5690	Other Supplies			500		500	-	0.00%
03111014	5810	Dues & Fees			25		175	150	600.00%
		AHS SOCIAL STUDIES Total	15.60	15.60	1,391,973	15.60	1,378,278	(13,695)	-0.98%
AHS STEM INITIATIVE									
03111015	5581	Staff Travel	-	-	-	-	-	-	0.00%
03111015	5611	Instructional Supplies	-	-	6,200	-	6,950	750	12.10%
03111015	5810	Dues & Fees	-	-	1,250	-	1,250	-	0.00%
		AHS STEM INITIATIVE Total	-	-	7,450	-	8,200	750	10.07%
AHS READING DEPT									
03111016	5111	Certified Salaries	3.00	2.00	270,991	2.00	182,585	(88,406)	-32.62%
03111016	5611	Instructional Supplies			5,585		5,585	-	0.00%
03111016	5690	Other Supplies			700		700	-	0.00%



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03111016	5810	Dues & Fees			1,000		600	(400)	-40.00%
AHS READING DEPT Total			3.00	2.00	278,276	2.00	189,470	(88,806)	-31.91%
AHS THEATRE									
03111017	5111	Certified Salaries	2.20	2.20	180,665	2.20	187,935	7,270	4.02%
03111017	5330	Other Professional & Tech Srvc			357		357	-	0.00%
03111017	5611	Instructional Supplies			1,000		1,000	-	0.00%
AHS THEATRE Total			2.20	2.20	182,022	2.20	189,292	7,270	3.99%
ESL PROGRAM									
03111018	5611	Instructional Supplies			600		-	(600)	-100.00%
ESL PROGRAM Total			-	-	600	-	-	(600)	-100.00%
AHS COVERAGE									
03111027	5111	Certified Salaries	-	-	41,267	-	43,245	1,978	4.79%
AHS COVERAGE Total			-	-	41,267	-	43,245	1,978	4.79%
AHS STUDENT ACTIVITIES									
03113201	5111	Certified Salaries	-	-	148,308	-	156,499	8,191	5.52%
03113201	5690	Other Supplies	-	-	4,530	-	-	(4,530)	-100.00%
AHS STUDENT ACTIVITIES Total			-	-	152,838	-	156,499	3,661	2.40%
AHS INTERSCHOLASTIC SPRTS									
03113202	5111	Certified Salaries	-	-	395,157	-	408,087	12,930	3.27%
03113202	5330	Other Professional & Tech Srvc			192,382		198,758	6,376	3.31%
03113202	5420	Repairs,Maintenance & Cleaning			33,886		33,886	-	0.00%
03113202	5440	Rentals-Land,Bldg,Equipment			83,050		77,859	(5,191)	-6.25%
03113202	5510	Pupil Transportation			174,657		174,657	-	0.00%
03113202	5590	Other Purchased Services			5,760		5,760	-	0.00%
03113202	5690	Other Supplies			102,144		102,144	-	0.00%
03113202	5731	Equipment - Replacement			-		-	-	0.00%
03113202	5810	Dues & Fees			34,374		34,374	-	0.00%
AHS INTERSCHOLASTIC SPRTS Total			-	-	1,021,410	-	1,035,525	14,115	1.38%
AHS RESOURCE PROGRAM **									
03121200	5111	Certified Salaries	7.00	8.00	511,090	8.00	625,086	113,996	22.30%
03121200	5112	Classified Salaries	9.50	9.50	211,696	8.50	198,650	(13,046)	-6.16%
AHS RESOURCE PROGRAM Total			16.50	17.50	722,786	16.50	823,736	100,950	13.97%



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AHS TRANSITION PROGRAM **									
03121203	5111	Certified Salaries	2.00	2.00	128,487	2.00	130,730	2,243	1.75%
03121203	5112	Classified Salaries	0.45		10,354	0.45	10,867	513	4.95%
03121203	5330	Other Professional & Tech Srvc			30,000		17,500	(12,500)	-41.67%
03121203	5611	Instructional Supplies			1,100		1,130	30	2.73%
03121203	5690	Other Supplies			2,500		1,750	(750)	-30.00%
		AHS TRANSITION PROGRAM Total	2.45	2.00	172,441	2.45	161,977	(10,464)	-6.07%
AHS SPEECH/LANGUAGE **									
03122150	5111	Certified Salaries	1.80	1.80	168,714	1.80	170,403	1,689	1.00%
		AHS SPEECH/LANGUAGE Total	1.80	1.80	168,714	1.80	170,403	1,689	1.00%
AHS COUNSELING SERVICES DEPT									
03132120	5111	Certified Salaries	11.00	11.00	1,016,740	11.00	1,015,545	(1,195)	-0.12%
03132120	5112	Classified Salaries	4.00	4.00	208,733	4.00	218,500	9,767	4.68%
03132120	5330	Other Professional & Tech Srvc			1,000		1,000	-	0.00%
03132120	5581	Travel - Conferences			1,000		1,000	-	0.00%
03132120	5590	Other Purchased Services			13,140		13,215	75	0.57%
03132120	5611	Instructional Supplies			3,950		4,000	50	1.27%
		AHS COUNSELING SERVICES DEPT Total	15.00	15.00	1,244,563	15.00	1,253,260	8,697	0.70%
AHS NURSING SVCS									
03132130	5112	Classified Salaries	3.00	3.00	166,988	3.00	170,212	3,224	1.93%
03132130	5690	Other Supplies			1,902		1,902	-	0.00%
03132130	5810	Dues & Fees			200		200	-	0.00%
		AHS NURSING SVCS Total	3.00	3.00	169,090	3.00	172,314	3,224	1.91%
AHS PSYCHOLOGICAL SVCS **									
03132140	5111	Certified Salaries	2.00	2.00	189,137	2.00	194,559	5,422	2.87%
		AHS PSYCHOLOGICAL SVCS Total	2.00	2.00	189,137	2.00	194,559	5,422	2.87%
AHS MEDIA CENTER									
03132220	5111	Certified Salaries	2.00	2.00	181,880	2.00	187,225	5,345	2.94%
03132220	5112	Classified Salaries	1.00	1.00	50,744	1.00	50,595	(149)	-0.29%
03132220	5330	Professional Technical Services			-		3,000	3,000	100.00%
03132220	5611	Instructional Supplies			1,300		1,500	200	15.38%
03132220	5642	Library Books & Periodicals			9,000		9,450	450	5.00%
03132220	5690	Other Supplies			-		19,250	19,250	100.00%
03132220	5731	Equipment - Replacement			600		-	(600)	-100.00%
03132220	5810	Dues & Fees			1,250		1,250	-	0.00%
		AHS MEDIA CENTER Total	3.00	3.00	244,774	3.00	272,270	27,496	11.23%



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AHS PRINCIPAL SVCS									
03132400	5111	Certified Salaries	8.60	8.60	1,158,518	8.80	1,194,215	35,697	3.08%
03132400	5112	Classified Salaries	11.50	11.30	476,920	10.30	432,864	(44,056)	-9.24%
03132400	5330	Other Professional & Tech Srvc			184,300		184,144	(156)	-0.08%
03132400	5333	NEASC			30,212		-	(30,212)	-100.00%
03132400	5420	Repairs,Maintenance & Cleaning			2,000		2,000	-	0.00%
03132400	5440	Rentals-Land,Bldg,Equipment			4,500		5,000	500	11.11%
03132400	5550	Communications: Tel,Post,Etc.			14,000		14,000	-	0.00%
03132400	5580	Staff Travel			6,000		4,500	(1,500)	-25.00%
03132400	5590	Other Purchased Services			3,500		-	(3,500)	-100.00%
03132400	5611	Instructional Supplies			3,400		3,000	(400)	-11.76%
03132400	5641	Text & Digital Resources			6,000		6,000	-	0.00%
03132400	5690	Other Supplies			500		500	-	0.00%
03132400	5731	Equipment - Replacement			-		-	-	0.00%
03132400	5810	Dues & Fees			14,000		14,000	-	0.00%
		AHS PRINCIPAL SVCS Total	20.10	19.90	1,903,850	19.10	1,860,223	(43,627)	-2.29%
AHS GENERAL INSTRUCTION									
03142219	5611	Instructional Supplies			31,050		32,072	1,022	3.29%
		AHS GENERAL INSTRUCTION Total	-	-	31,050	-	32,072	1,022	3.29%
AHS BUILDING OPER & MAINT									
03142600	5112	Classified Salaries	11.50	11.50	600,967	11.50	610,497	9,530	1.59%
03142600	5410	Utilities, Excluding Heat			471,489		480,687	9,198	1.95%
03142600	5420	Repairs,Maintenance & Cleaning			265,098		266,579	1,481	0.56%
03142600	5440	Rentals-Land,Bldg,Equipment			4,000		3,575	(425)	-10.63%
03142600	5613	Maintenance/Custodial Supplies			118,105		118,605	500	0.42%
03142600	5620	Oil Used For Heating			500		500	-	0.00%
03142600	5621	Natural Gas			41,256		41,916	660	1.60%
03142600	5715	Improvement - Buildings			65,000		36,440	(28,560)	-43.94%
03142600	5720	Improvement - Sites			30,000		-	(30,000)	-100.00%
		AHS BUILDING OPER & MAINT Total	11.50	11.50	1,596,415	11.50	1,558,799	(37,616)	-2.36%
AHS TRANSPORTATION									
03142700	5510	Pupil Transportation			35,000		35,000	-	0.00%
		AHS TRANSPORTATION Total	-	-	35,000	-	35,000	-	0.00%
AHS SUMMER WORK									
03152601	5111	Certified Salaries	-	-	74,691	-	75,033	342	0.46%
		AHS SUMMER WORK Total	-	-	74,691	-	75,033	342	0.46%
AMITY HIGH SCHOOL TOTAL			186.75	186.10	17,275,443	184.55	17,188,993	(86,450)	-0.50%



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DPS RESOURCE PROGRAM									
04121200	5111	Certified Salaries	1.00	1.00	169,830	3.00	220,076	50,246	29.59%
04121200	5112	Classified Salaries	-	-	18,000	-	16,431	(1,569)	-8.72%
04121200	5330	Other Professional & Tech Srvc			27,984		22,500	(5,484)	-19.60%
04121200	5581	Travel - Conferences			2,000		1,500	(500)	-25.00%
04121200	5611	Instructional Supplies			5,490		4,655	(835)	-15.21%
04121200	5690	Other Supplies			910		900	(10)	-1.10%
04121200	5810	Dues & Fees			200		150	(50)	-25.00%
		DPS RESOURCE PROGRAM Total	1.00	1.00	224,414	3.00	266,212	41,798	18.63%
DPS ALTERNATIVE SCHOOL									
04121201	5111	Certified Salaries	3.00	3.00	280,257	3.00	283,037	2,780	0.99%
04121201	5611	Instructional Supplies			905		900	(5)	-0.55%
04121201	5690	Other Supplies			968		675	(293)	-30.27%
		DPS ALTERNATIVE SCHOOL Total	3.00	3.00	282,130	3.00	284,612	2,482	0.88%
DPS TRANSITION ACADEMY									
04121206	5111	Certified Salaries	1.00	1.00	91,291	1.00	92,203	912	1.00%
04121206	5112	Classified Salaries	0.45	1.00	33,362	1.00	23,522	(9,840)	-29.49%
04121206	5330	Other Professional & Tech Srvc			5,000		2,500	(2,500)	-50.00%
04121206	5440	Rentals-Land,Bldg,Equipment			20,000		20,000	-	0.00%
04121206	5580	Staff Travel			2,000		2,000	-	0.00%
04121206	5581	Travel - Conferences			300		300	-	0.00%
04121206	5611	Instructional Supplies			1,435		1,500	65	4.53%
04121206	5690	Other Supplies			1,150		1,150	-	0.00%
04121206	5730	Equipment - New			-		-	-	0.00%
		DPS TRANSITION ACADEMY Total	1.45	2.00	154,538	2.00	143,175	(11,363)	-7.35%
DPS SPEECH/LANGUAGE									
04122150	5111	Certified Salaries	-	-	-	-	-	-	0.00%
04122150	5611	Instructional Supplies			824		750	(74)	-8.98%
04122150	5690	Other Supplies			176		150	(26)	-14.77%
		DPS SPEECH/LANGUAGE Total	-	-	1,000	-	900	(100)	-10.00%



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DPS HEARING IMPAIRED									
04122151	5330	Other Professional & Tech Srvc			65,000		60,000	(5,000)	-7.69%
04122151	5420	Repairs,Maintenance & Cleaning			750		750	-	0.00%
04122151	5690	Other Supplies			6,000		8,500	2,500	41.67%
		DPS HEARING IMPAIRED Total	-	-	71,750	-	69,250	(2,500)	-3.48%
DPS SPEC ED PUBLIC OUT									
04126110	5510	Pupil Transportation			287,753		269,185	(18,568)	-6.45%
04126110	5560	Tuition Expense			664,454		770,999	106,545	16.03%
		DPS SPEC ED PUBLIC OUT Total	-	-	952,207	-	1,040,184	87,977	9.24%
DPS REG ED VOAG/VOTECH OUT									
04126111	5560	Tuition Expense			179,392		190,630	11,238	6.26%
		DPS REG ED VOAG/VOTECH OUT Total	-	-	179,392	-	190,630	11,238	6.26%
SPEC ED PUBLIC IN-DISTRICT									
04126116	5510	Pupil Transportation			305,630		477,780	172,150	56.33%
		SPEC ED PUBLIC IN-DISTRICT Total	-	-	305,630	-	477,780	172,150	56.33%
DPS REG ED PUBLIC OUT									
04126117	5560	Tuition Expense			102,900		113,400	10,500	10.20%
		DPS REG ED PUBLIC OUT Total	-	-	102,900	-	113,400	10,500	10.20%
DPS SPEC ED PRIVATE OUT									
04126130	5510	Pupil Transportation			537,360		735,405	198,045	36.86%
04126130	5560	Tuition Expense			2,266,486		2,371,469	104,983	4.63%
		DPS SPEC ED PRIVATE OUT Total	-	-	2,803,846	-	3,106,874	303,028	10.81%
DPS NURSING SVCS									
04132130	5330	Other Professional & Tech Srvc			101,561		94,197	(7,364)	-7.25%
		DPS NURSING SVCS Total	-	-	101,561	-	94,197	(7,364)	-7.25%
DPS PSYCHOLOGICAL SVCS									
04132140	5330	Other Professional & Tech Srvc			45,000		42,500	(2,500)	-5.56%
04132140	5581	Travel - Conferences			-		1,400	1,400	100.00%
04132140	5611	Instructional Supplies			2,478		500	(1,978)	-79.82%
04132140	5690	Other Supplies			2,761		-	(2,761)	-100.00%
04132140	5810	Dues & Fees			1,100		1,260	160	14.55%
		DPS PSYCHOLOGICAL SVCS Total	-	-	51,339	-	45,660	(5,679)	-11.06%



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PUPIL SERVICES									
04132190	5111	Certified Salaries	1.00	1.00	164,622	1.00	159,519	(5,103)	-3.10%
04132190	5112	Classified Salaries	1.00	1.00	66,080	1.00	65,885	(195)	-0.30%
04132190	5330	Other Professional & Tech Srvc			70,000		170,000	100,000	142.86%
04132190	5580	Staff Travel			3,000		3,000	-	0.00%
04132190	5581	Travel - Conferences			750		1,500	750	100.00%
04132190	5590	Other Purchased Services			20,200		21,145	945	4.68%
04132190	5690	Other Supplies			-		3,700	3,700	0.00%
04132190	5810	Dues & Fees			650		700	50	7.69%
		PUPIL SERVICES Total	2.00	2.00	325,302	2.00	425,449	100,147	30.79%
DPS HOMEBOUND INSTRUCTION									
04151204	5111	Certified Salaries	-	-	37,000	-	37,000	-	0.00%
		DPS HOMEBOUND INSTRUCTION Total	-	-	37,000	-	37,000	-	0.00%
DEPARTMENT OF PUPIL SERVICES TOTAL			7.45	8.00	5,593,009	10.00	6,295,323	702,314	12.56%



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BOARD OF EDUCATION									
05142310	5330	Other Professional & Tech Srvc			280,662		287,856	7,194	2.56%
05142310	5590	Other Purchased Services			10,000		10,000	-	0.00%
05142310	5690	Other Supplies			4,000		4,000	-	0.00%
05142310	5810	Dues & Fees			23,000		23,000	-	0.00%
		BOARD OF EDUCATION Total	-	-	317,662	-	324,856	7,194	2.26%
CENTRAL ADMINISTRATION									
05142510	5111	Certified Salaries	2.00	2.00	491,157	2.00	468,158	(22,999)	-4.68%
05142510	5112	Classified Salaries	9.00	9.00	733,446	9.00	831,304	97,858	13.34%
05142510	5322	Instructional Prog Improvement			39,700		22,200	(17,500)	-44.08%
05142510	5327	Data Processing			95,276		102,829	7,553	7.93%
05142510	5330	Other Professional & Tech Srvc			233,710		220,419	(13,291)	-5.69%
05142510	5521	General Liability Insurance			243,217		247,562	4,345	1.79%
05142510	5550	Communications: Tel,Post, etc.			52,426		52,426	-	0.00%
05142510	5580	Staff Travel			8,100		9,100	1,000	12.35%
05142510	5581	Travel - Conferences			17,790		23,330	5,540	31.14%
05142510	5590	Other Purchased Services			40,196		38,968	(1,228)	-3.06%
05142510	5611	Instructional Supplies			26,350		14,900	(11,450)	-43.45%
05142510	5641	Text & Digital Resources					-	-	0.00%
05142510	5690	Other Supplies			16,910		16,910	-	0.00%
05142510	5810	Dues & Fees			5,010		4,810	(200)	-3.99%
05142510	5850	Contingency			150,000		150,000	-	0.00%
		CENTRAL ADMINISTRATION Total	11.00	11.00	2,153,288	11.00	2,202,916	49,628	2.30%
*Includes Curriculum Writing Stipends									
TECHNOLOGY DEPARTMENT									
05142350	5111	Certified Salaries	1.00	1.00	103,196	1.00	104,229	1,033	1.00%
05142350	5112	Classified Salaries	7.00	7.00	459,492	8.00	560,802	101,310	22.05%
05142350	5330	Other Professional & Tech Srvc			115,995		388,904	272,909	235.28%
05142350	5420	Repairs, Maintenance & Cleaning			21,650		34,650	13,000	60.05%
05142350	5550	Communications: Tel, Post, etc.			45,600		45,600	-	0.00%
05142350	5580	Staff Travel			1,200		1,200	-	0.00%
05142350	5581	Travel - Conferences			7,275		9,000	1,725	23.71%
05142350	5590	Other Purchased Services			200		200	-	0.00%
05142350	5690	Other Supplies			291,632		296,811	5,179	1.78%
05142350	5730	Equipment - New			105,582		69,947	(35,635)	-33.75%
05142350	5731	Equipment - Replacement			115,865		58,106	(57,759)	-49.85%
		TECHNOLOGY DEPARTMENT Total	8.00	8.00	1,267,687	9.00	1,569,449	301,762	23.80%



Org Code	Object Code	Description / Department	2019-2020 Budget FTE	2019-2020 Actual FTE	2019-2020 Adopted Budget	2020-2021 Budget FTE	2020-2021 Board of Education Adopted Budget	Increase (Decrease)	Variance
CNTRL ADMIN-BLDGS OPER & MAINT									
05142600	5112	Classified Salaries	3.00	3.00	361,425	3.00	351,834	(9,591)	-2.65%
05142600	5330	Other Professional & Tech Srvc			18,000		18,000	-	0.00%
05142600	5420	Repairs,Maintenance & Cleaning			225,100		219,600	(5,500)	-2.44%
05142600	5580	Staff Travel			3,000		3,000	-	0.00%
05142600	5690	Other Supplies			8,000		8,000	-	0.00%
05142600	5715	Improvements To Buildings			100,000		100,000	-	0.00%
05142600	5720	Improvements To Sites			23,000		-	(23,000)	-100.00%
05142600	5810	Dues & Fees			350		350	-	0.00%
CNTRL ADMIN-BLDGS OPER & MAINT Total			3.00	3.00	738,875	3.00	700,784	(38,091)	-5.16%
SECURITY									
05142660	5330	Other Professional & Tech Srvc			3,000		6,650	3,650	121.67%
05142660	5730	Equipment - New			21,500		-	(21,500)	-100.00%
05142660	5731	Equipment - Replacement			5,000		5,000	-	0.00%
SECURITY Total			-	-	29,500	-	11,650	(17,850)	-60.51%
CNTRL ADMIN-TRANSPORTATION									
05142700	5510	Pupil Transportation			1,408,135		1,467,673	59,538	4.23%
05142700	5512	Vo-Ag / Vo-Tech Regular Education			257,195		279,841	22,646	8.80%
05142700	5513	In District Private Regular Education			24,000		26,235	2,235	9.31%
05142700	5514	In District Public Regular Education			5,300		10,000	4,700	88.68%
05142700	5515	Out District Public Regular Education			26,775		27,885	1,110	4.15%
05142700	5627	Transportation Supplies			122,400		124,202	1,802	1.47%
CNTRL ADMIN-TRANSPORTATION Total			-	-	1,843,805	-	1,935,836	92,031	4.99%
CNTRL ADMIN-SUBSTITUTES									
05151026	5111	Certified Salaries			311,572		347,460	35,888	11.52%
05151026	5112	Classified Salaries			56,650		40,000	(16,650)	-29.39%
CNTRL ADMIN-SUBSTITUTES Total			-	-	368,222	-	387,460	19,238	5.22%



Org Code	Object Code	Description / Department	2019-2020 Budget FTE	2019-2020 Actual FTE	2019-2020 Adopted Budget	2020-2021 Budget FTE	2020-2021 Board of Education Adopted Budget	Increase (Decrease)	Variance
EMPLOYEE BENEFITS									
05152512	5112	Classified Salaries			122,000		132,525	10,525	8.63%
05152512	5200	Medicare-Er			364,933		393,384	28,451	7.80%
05152512	5210	Fica-Er			287,766		315,690	27,924	9.70%
05152512	5220	Workers' Compensation			237,774		237,774	-	0.00%
05152512	5255	Medical & Dental Insurance			4,060,498		4,229,925	169,427	4.17%
05152512	5260	Life Insurance			44,579		47,280	2,701	6.06%
05152512	5275	Disability Insurance			10,222		10,529	307	3.00%
05152512	5280	Pension Plan - Classified			851,987		790,234	(61,753)	-7.25%
05152512	5281	Defined Contribution Plan			69,787		120,224	50,437	72.27%
05152512	5282	Retirement Sick Leave-Cert			-		-	-	0.00%
05152512	5283	Retirement Sick Leave-Class			-		-	-	0.00%
05152512	5284	Severance Pay-Certified			-		-	-	0.00%
05152512	5290	Unemployment Compensation			10,000		7,431	(2,569)	-25.69%
05152512	5860	OPEB Trust			40,950		31,678	(9,272)	-22.64%
05152512	5291	Clothing Allowance			2,000		2,000	-	0.00%
		EMPLOYEE BENEFITS Total	-	-	6,102,496	-	6,318,674	216,178	3.54%
REDEMPTION OF PRINCIPAL									
05154000	5830	Interest			809,210		788,835	(20,375)	-2.52%
05154000	5910	Redemption Of Principal			3,750,000		3,665,000	(85,000)	-2.27%
		REDEMPTION OF PRINCIPAL Total	-	-	4,559,210	-	4,453,835	(105,375)	-2.31%
CENTRAL ADMINISTRATION TOTAL			22.00	22.00	17,380,745	23.00	17,905,460	524,715	3.02%
GRAND TOTAL			327.52	326.56	49,548,307	328.55	50,784,509	1,236,202	2.49%



Function	Location	Description / Department	2019-2020 Budget FTE	2019-2020 Actual FTE	2019-2020 Adopted Budget	2020-2021 Budget FTE	2020-2021 Board of Education Adopted Budget	Increase (Decrease)	Variance
ART	AHS	Certified Salaries	5.00	5.00	409,241	5.00	425,369	16,128	3.94%
ART	AHS	Travel - Conferences	-	-	-	-	500	500	100.00%
ART	AHS	Instructional Supplies	-	-	22,865	-	23,882	1,017	4.45%
ART	AHS	Equipment - New	-	-	1,500	-	1,000	(500)	-33.33%
ART	AHS	Dues & Fees	-	-	500	-	500	-	0.00%
ART	BMS	Certified Salaries	1.00	1.00	62,645	1.00	65,991	3,346	5.34%
ART	BMS	Instructional Supplies	-	-	3,500	-	3,700	200	5.71%
ART	BMS	Dues & Fees	-	-	200	-	-	(200)	-100.00%
ART	OMS	Certified Salaries	1.00	1.00	81,256	1.00	85,595	4,339	5.34%
ART	OMS	Instructional Supplies	-	-	4,000	-	3,750	(250)	-6.25%
ART Total			7.00	7.00	585,707	7.00	610,287	24,580	4.20%
ATHLETICS	AHS	Certified Salaries	-	-	395,157	-	408,087	12,930	3.27%
ATHLETICS	AHS	Other Professional & Tech Srvc	-	-	192,382	-	198,758	6,376	3.31%
ATHLETICS	AHS	Repairs,Maintenance & Cleaning	-	-	33,886	-	33,886	-	0.00%
ATHLETICS	AHS	Rentals-Land,Bldg,Equipment	-	-	83,050	-	77,859	(5,191)	-6.25%
ATHLETICS	AHS	Pupil Transportation	-	-	174,657	-	174,657	-	0.00%
ATHLETICS	AHS	Other Purchased Services	-	-	5,760	-	5,760	-	0.00%
ATHLETICS	AHS	Other Supplies	-	-	102,144	-	102,144	-	0.00%
ATHLETICS	AHS	Equipment - Replacement	-	-	-	-	-	-	0.00%
ATHLETICS	AHS	Dues & Fees	-	-	34,374	-	34,374	-	0.00%
ATHLETICS	BMS	Certified Salaries	-	-	33,123	-	39,054	5,931	17.91%
ATHLETICS	BMS	Other Professional & Tech Srvc	-	-	6,244	-	6,244	-	0.00%
ATHLETICS	BMS	Repairs,Maintenance & Cleaning	-	-	1,500	-	1,500	-	0.00%
ATHLETICS	BMS	Pupil Transportation	-	-	16,708	-	17,042	334	2.00%
ATHLETICS	BMS	Other Purchased Services	-	-	400	-	400	-	0.00%
ATHLETICS	BMS	Other Supplies	-	-	12,685	-	12,685	-	0.00%
ATHLETICS	BMS	Dues & Fees	-	-	500	-	500	-	0.00%
ATHLETICS	OMS	Certified Salaries	-	-	33,123	-	39,054	5,931	17.91%
ATHLETICS	OMS	Other Professional & Tech Srvc	-	-	5,754	-	5,754	-	0.00%
ATHLETICS	OMS	Repairs,Maintenance & Cleaning	-	-	1,500	-	1,500	-	0.00%
ATHLETICS	OMS	Rentals-Land,Bldg,Equipment	-	-	960	-	960	-	0.00%
ATHLETICS	OMS	Pupil Transportation	-	-	14,872	-	17,042	2,170	14.59%
ATHLETICS	OMS	Other Purchased Services	-	-	400	-	400	-	0.00%
ATHLETICS	OMS	Other Supplies	-	-	12,785	-	12,785	-	0.00%
ATHLETICS	OMS	Dues & Fees	-	-	400	-	400	-	0.00%
ATHLETICS Total			-	-	1,162,364	-	1,190,845	28,481	2.45%
BENEFITS	DISTRICT	Classified Salaries	-	-	122,000	-	132,525	10,525	8.63%
BENEFITS	DISTRICT	Medicare-Er	-	-	364,933	-	393,384	28,451	7.80%
BENEFITS	DISTRICT	Fica-Er	-	-	287,766	-	315,690	27,924	9.70%
BENEFITS	DISTRICT	Workers' Compensation	-	-	237,774	-	237,774	-	0.00%
BENEFITS	DISTRICT	Medical & Dental Insurance	-	-	4,060,498	-	4,229,925	169,427	4.17%
BENEFITS	DISTRICT	Life Insurance	-	-	44,579	-	47,280	2,701	6.06%
BENEFITS	DISTRICT	Disability Insurance	-	-	10,222	-	10,529	307	3.00%
BENEFITS	DISTRICT	Pension Plan - Classified	-	-	851,987	-	790,234	(61,753)	-7.25%



Function	Location	Description / Department	2019-2020 Budget FTE	2019-2020 Actual FTE	2019-2020 Adopted Budget	2020-2021 Budget FTE	2020-2021 Board of Education Adopted Budget	Increase (Decrease)	Variance
BENEFITS	DISTRICT	Defined Contribution Plan	-	-	69,787	-	120,224	50,437	72.27%
BENEFITS	DISTRICT	Retirement Sick Leave-Cert	-	-	-	-	-	-	0.00%
BENEFITS	DISTRICT	Retirement Sick Leave-Class	-	-	-	-	-	-	0.00%
BENEFITS	DISTRICT	Severance Pay-Certified	-	-	-	-	-	-	0.00%
BENEFITS	DISTRICT	Unemployment Compensation	-	-	10,000	-	7,431	(2,569)	-25.69%
BENEFITS	DISTRICT	Clothing Allowance	-	-	40,950	-	31,678	(9,272)	-22.64%
BENEFITS	DISTRICT	OPEB Trust	-	-	2,000	-	2,000	-	0.00%
BENEFITS Total			-	-	6,102,496	-	6,318,674	216,178	3.54%
BOARD OF EDUCATION	DISTRICT	Other Professional & Tech Srvc	-	-	280,662	-	287,856	7,194	2.56%
BOARD OF EDUCATION	DISTRICT	Other Purchased Services	-	-	10,000	-	10,000	-	0.00%
BOARD OF EDUCATION	DISTRICT	Other Supplies	-	-	4,000	-	4,000	-	0.00%
BOARD OF EDUCATION	DISTRICT	Dues & Fees	-	-	23,000	-	23,000	-	0.00%
BOARD OF EDUCATION Total			-	-	317,662	-	324,856	7,194	2.26%
BUSINESS	AHS	Certified Salaries	2.00	2.00	164,518	2.00	169,340	4,822	2.93%
BUSINESS	AHS	Travel - Conferences	-	-	100	-	100	-	0.00%
BUSINESS	AHS	Instructional Supplies	-	-	1,279	-	1,279	-	0.00%
BUSINESS	AHS	Dues & Fees	-	-	250	-	750	500	200.00%
BUSINESS Total			2.00	2.00	166,147	2.00	171,469	5,322	3.20%
CENTRAL ADMINISTRATION	DISTRICT	Certified Salaries	2.00	2.00	491,157	2.00	468,158	(22,999)	-4.68%
CENTRAL ADMINISTRATION	DISTRICT	Classified Salaries	9.00	9.00	733,446	9.00	831,304	97,858	13.34%
CENTRAL ADMINISTRATION	DISTRICT	Instructional Prog Improvement	-	-	39,700	-	22,200	(17,500)	-44.08%
CENTRAL ADMINISTRATION	DISTRICT	Data Processing	-	-	95,276	-	102,829	7,553	7.93%
CENTRAL ADMINISTRATION	DISTRICT	Other Professional & Tech Srvc	-	-	233,710	-	220,419	(13,291)	-5.69%
CENTRAL ADMINISTRATION	DISTRICT	General Liability Insurance	-	-	243,217	-	247,562	4,345	1.79%
CENTRAL ADMINISTRATION	DISTRICT	Communications: Tel,Post,Etc.	-	-	52,426	-	52,426	-	0.00%
CENTRAL ADMINISTRATION	DISTRICT	Staff Travel	-	-	8,100	-	9,100	1,000	12.35%
CENTRAL ADMINISTRATION	DISTRICT	Travel - Conferences	-	-	17,790	-	23,330	5,540	31.14%
CENTRAL ADMINISTRATION	DISTRICT	Other Purchased Services	-	-	40,196	-	38,968	(1,228)	-3.06%
CENTRAL ADMINISTRATION	DISTRICT	Instructional Supplies	-	-	26,350	-	14,900	(11,450)	-43.45%
CENTRAL ADMINISTRATION	DISTRICT	Text & Digital Resources	-	-	-	-	-	-	0.00%
CENTRAL ADMINISTRATION	DISTRICT	Other Supplies	-	-	16,910	-	16,910	-	0.00%
CENTRAL ADMINISTRATION	DISTRICT	Dues & Fees	-	-	5,010	-	4,810	(200)	-3.99%
CENTRAL ADMINISTRATION	DISTRICT	Contingency	-	-	150,000	-	150,000	-	0.00%
CENTRAL ADMINISTRATION Total			11.00	11.00	2,153,288	11.00	2,202,916	49,628	2.30%
COVERAGE	AHS	Certified Salaries	-	-	41,267	-	43,245	1,978	4.79%
COVERAGE	BMS	Certified Salaries	-	-	20,384	-	25,435	5,051	24.78%
COVERAGE	OMS	Certified Salaries	-	-	11,296	-	12,005	709	6.28%
COVERAGE Total			-	-	72,947	-	80,685	7,738	10.61%
DEBT SERVICE	DISTRICT	Interest	-	-	809,210	-	788,835	(20,375)	-2.52%
DEBT SERVICE	DISTRICT	Redemption Of Principal	-	-	3,750,000	-	3,665,000	(85,000)	-2.27%
DEBT SERVICE Total			-	-	4,559,210	-	4,453,835	(105,375)	-2.31%
DPS - PSYCHOLOGICAL SERVICES	BMS	Certified Salaries	1.00	1.00	69,613	1.00	57,692	(11,921)	-17.12%
DPS - PSYCHOLOGICAL SERVICES	OMS	Certified Salaries	1.00	1.00	98,668	1.00	99,655	987	1.00%
DPS - PSYCHOLOGICAL SERVICES			2.00	2.00	168,281	2.00	157,347	(10,934)	-6.50%



Function	Location	Description / Department	2019-2020 Budget FTE	2019-2020 Actual FTE	2019-2020 Adopted Budget	2020-2021 Budget FTE	2020-2021 Board of Education Adopted Budget	Increase (Decrease)	Variance
DPS - TRANSITION ACADEMY	AHS	Certified Salaries	2.00	2.00	128,487	2.00	130,730	2,243	1.75%
DPS - TRANSITION ACADEMY	AHS	Classified Salaries	0.45	-	10,354	0.45	10,867	513	4.95%
DPS - TRANSITION ACADEMY	AHS	Other Professional & Tech Srvc	-	-	30,000	-	17,500	(12,500)	-41.67%
DPS - TRANSITION ACADEMY	AHS	Instructional Supplies	-	-	1,100	-	1,130	30	2.73%
DPS - TRANSITION ACADEMY	AHS	Other Supplies	-	-	2,500	-	1,750	(750)	-30.00%
DPS - TRANSITION ACADEMY Total			2.45	2.00	172,441	2.45	161,977	(10,464)	-6.07%
DPS - TUITION - MAGNET	DPS	Tuition Expense	-	-	102,900	-	113,400	10,500	10.20%
DPS - TUITION - MAGNET Total			-	-	102,900	-	113,400	10,500	10.20%
DPS - TUITION - PRIVATE OUT	DPS	Tuition Expense	-	-	2,266,486.00	-	2,371,469	104,983	4.63%
DPS - TUITION - PRIVATE OUT Total			-	-	2,266,486.00	-	2,371,469	104,983	4.63%
DPS - TUITION - PUBLIC OUT	DPS	Tuition Expense	-	-	664,454	-	770,999	106,545	16.03%
DPS - TUITION - PUBLIC OUT Total			-	-	664,454	-	770,999	106,545	16.03%
DPS - TUITION - VOAG/VOTECH	DPS	Tuition Expense	-	-	179,392	-	190,630	11,238	6.26%
DPS - TUITION - VOAG/VOTECH Total			-	-	179,392	-	190,630	11,238	6.26%
DPS-ALTERNATIVE SCHOOL	DPS	Certified Salaries	3.00	3.00	280,257	3.00	283,037	2,780	0.99%
DPS-ALTERNATIVE SCHOOL	DPS	Instructional Supplies	-	-	905	-	900	(5)	-0.55%
DPS-ALTERNATIVE SCHOOL	DPS	Other Supplies	-	-	968	-	675	(293)	-30.27%
DPS-ALTERNATIVE SCHOOL Total			3.00	3.00	282,130	3.00	284,612	2,482	0.88%
DPS-COUNSELING SERVICES	AHS	Certified Salaries	11.00	11.00	1,016,740	11.00	1,015,545	(1,195)	-0.12%
DPS-COUNSELING SERVICES	AHS	Classified Salaries	4.00	4.00	208,733	4.00	218,500	9,767	4.68%
DPS-COUNSELING SERVICES	AHS	Other Professional & Tech Srvc	-	-	1,000	-	1,000	-	0.00%
DPS-COUNSELING SERVICES	AHS	Travel - Conferences	-	-	1,000	-	1,000	-	0.00%
DPS-COUNSELING SERVICES	AHS	Other Purchased Services	-	-	13,140	-	13,215	75	0.57%
DPS-COUNSELING SERVICES	AHS	Instructional Supplies	-	-	3,950	-	4,000	50	1.27%
DPS-COUNSELING SERVICES	BMS	Certified Salaries	2.00	2.00	149,910	2.00	157,471	7,561	5.04%
DPS-COUNSELING SERVICES	BMS	Classified Salaries	1.00	1.00	40,282	1.00	39,885	(397)	-0.99%
DPS-COUNSELING SERVICES	BMS	Other Professional & Tech Srvc	-	-	1,662	-	1,662	-	0.00%
DPS-COUNSELING SERVICES	BMS	Other Purchased Services	-	-	835	-	835	-	0.00%
DPS-COUNSELING SERVICES	BMS	Instructional Supplies	-	-	420	-	420	-	0.00%
DPS-COUNSELING SERVICES	BMS	Other Supplies	-	-	1,150	-	1,150	-	0.00%
DPS-COUNSELING SERVICES	BMS	Dues & Fees	-	-	300	-	300	-	0.00%
DPS-COUNSELING SERVICES	OMS	Certified Salaries	2.00	2.00	193,332	2.00	195,244	1,912	0.99%
DPS-COUNSELING SERVICES	OMS	Classified Salaries	1.00	1.00	40,282	1.00	39,885	(397)	-0.99%
DPS-COUNSELING SERVICES	OMS	Other Professional & Tech Srvc	-	-	2,300	-	2,300	-	0.00%
DPS-COUNSELING SERVICES	OMS	Travel - Conferences	-	-	350	-	150	(200)	-57.14%
DPS-COUNSELING SERVICES	OMS	Other Purchased Services	-	-	500	-	500	-	0.00%
DPS-COUNSELING SERVICES	OMS	Instructional Supplies	-	-	700	-	700	-	0.00%
DPS-COUNSELING SERVICES	OMS	Other Supplies	-	-	750	-	750	-	0.00%
DPS-COUNSELING SERVICES Total			21.00	21.00	1,677,336	21.00	1,694,512	17,176	1.02%
DPS-HEARING IMPAIRED	DPS	Other Professional & Tech Srvc	-	-	65,000	-	60,000	(5,000)	-7.69%
DPS-HEARING IMPAIRED	DPS	Repairs,Maintenance & Cleaning	-	-	750	-	750	-	0.00%
DPS-HEARING IMPAIRED	DPS	Other Supplies	-	-	6,000	-	8,500	2,500	41.67%
DPS-HEARING IMPAIRED Total			-	-	71,750	-	69,250	(2,500)	-3.48%
DPS-HOMEBOUND TUTORS	DPS	Certified Salaries	-	-	37,000	-	37,000	-	0.00%



Function	Location	Description / Department	2019-2020 Budget FTE	2019-2020 Actual FTE	2019-2020 Adopted Budget	2020-2021 Budget FTE	2020-2021 Board of Education Adopted Budget	Increase (Decrease)	Variance
DPS-HOMEBOUND TUTORS Total			-	-	37,000	-	37,000	-	0.00%
DPS-NURSING SERVICES	AHS	Classified Salaries	3.00	3.00	166,988	3.00	170,212	3,224	1.93%
DPS-NURSING SERVICES	AHS	Other Supplies	-	-	1,902	-	1,902	-	0.00%
DPS-NURSING SERVICES	AHS	Dues & Fees	-	-	200	-	200	-	0.00%
DPS-NURSING SERVICES	BMS	Classified Salaries	1.00	1.00	63,151	1.00	64,716	1,565	2.48%
DPS-NURSING SERVICES	BMS	Other Professional & Tech Srvc	-	-	33	-	33	-	0.00%
DPS-NURSING SERVICES	BMS	Travel - Conferences	-	-	140	-	140	-	0.00%
DPS-NURSING SERVICES	BMS	Other Supplies	-	-	1,892	-	1,892	-	0.00%
DPS-NURSING SERVICES	BMS	Dues & Fees	-	-	140	-	140	-	0.00%
DPS-NURSING SERVICES	DPS	Other Professional & Tech Srvc	-	-	101,561.00	-	94,197	(7,364)	-7.25%
DPS-NURSING SERVICES	OMS	Classified Salaries	1.00	1.00	63,475	1.00	64,716	1,241	1.96%
DPS-NURSING SERVICES	OMS	Other Professional & Tech Srvc	-	-	80	-	80	-	0.00%
DPS-NURSING SERVICES	OMS	Other Supplies	-	-	1,800	-	1,600	(200)	-11.11%
DPS-NURSING SERVICES	OMS	Dues & Fees	-	-	140	-	140	-	0.00%
DPS-NURSING SERVICES Total			5.00	5.00	401,502	5.00	399,968	(1,534)	-0.38%
DPS-PSY	AHS	Certified Salaries	2.00	2.00	189,137	2.00	194,559	5,422	2.87%
DPS-PSY	DPS	Other Professional & Tech Srvc	-	-	45,000	-	42,500	(2,500)	-5.56%
DPS-PSY	DPS	Travel - Conferences	-	-	-	-	1,400	1,400	100.00%
DPS-PSY	DPS	Instructional Supplies	-	-	2,478	-	500	(1,978)	-79.82%
DPS-PSY	DPS	Other Supplies	-	-	2,761	-	-	(2,761)	-100.00%
DPS-PSY	DPS	Dues & Fees	-	-	1,100	-	1,260	160	14.55%
DPS-PSY Total			2.00	2.00	240,476	2.00	240,219	(257)	-0.11%
DPS-PUPIL SERVICES	DPS	Certified Salaries	1.00	1.00	164,622	1.00	159,519	(5,103)	-3.10%
DPS-PUPIL SERVICES	DPS	Classified Salaries	1.00	1.00	66,080	1.00	65,885	(195)	-0.30%
DPS-PUPIL SERVICES	DPS	Other Professional & Tech Srvc	-	-	70,000	-	170,000	100,000	142.86%
DPS-PUPIL SERVICES	DPS	Staff Travel	-	-	3,000	-	3,000	-	0.00%
DPS-PUPIL SERVICES	DPS	Travel - Conferences	-	-	750	-	1,500	750	100.00%
DPS-PUPIL SERVICES	DPS	Other Purchased Services	-	-	20,200	-	21,145	945	4.68%
DPS-PUPIL SERVICES	DPS	Other Supplies	-	-	-	-	3,700	3,700	100.00%
DPS-PUPIL SERVICES	DPS	Dues & Fees	-	-	650	-	700	50	7.69%
DPS-PUPIL SERVICES Total			2.00	2.00	325,302	2.00	425,449	100,147	30.79%
DPS-RESOURCE PROGRAM	AHS	Certified Salaries	7.00	8.00	511,090	8.00	625,086	113,996	22.30%
DPS-RESOURCE PROGRAM	AHS	Classified Salaries	9.50	9.50	211,696	8.50	198,650	(13,046)	-6.16%
DPS-RESOURCE PROGRAM	BMS	Certified Salaries	3.00	3.00	247,774	3.00	239,268	(8,506)	-3.43%
DPS-RESOURCE PROGRAM	BMS	Classified Salaries	2.00	2.46	53,832	2.00	55,036	1,204	2.24%
DPS-RESOURCE PROGRAM	DPS	Certified Salaries	1.00	1.00	169,830	3.00	220,076	50,246	29.59%
DPS-RESOURCE PROGRAM	DPS	Classified Salaries	-	-	18,000	-	16,431	(1,569)	-8.72%
DPS-RESOURCE PROGRAM	DPS	Other Professional & Tech Srvc	-	-	27,984	-	22,500	(5,484)	-19.60%
DPS-RESOURCE PROGRAM	DPS	Travel - Conferences	-	-	2,000	-	1,500	(500)	-25.00%
DPS-RESOURCE PROGRAM	DPS	Instructional Supplies	-	-	5,490	-	4,655	(835)	-15.21%
DPS-RESOURCE PROGRAM	DPS	Other Supplies	-	-	910	-	900	(10)	-1.10%
DPS-RESOURCE PROGRAM	DPS	Dues & Fees	-	-	200	-	150	(50)	-25.00%
DPS-RESOURCE PROGRAM	OMS	Certified Salaries	3.00	3.00	244,491	3.00	249,516	5,025	2.06%
DPS-RESOURCE PROGRAM	OMS	Classified Salaries	5.00	4.00	130,672	4.00	110,072	(20,600)	-15.76%



Function	Location	Description / Department	2019-2020 Budget FTE	2019-2020 Actual FTE	2019-2020 Adopted Budget	2020-2021 Budget FTE	2020-2021 Board of Education Adopted Budget	Increase (Decrease)	Variance
DPS-RESOURCE PROGRAM Total			30.50	30.96	1,623,969	31.50	1,743,840	119,871	7.38%
DPS-SPEECH/LANGUAGE	AHS	Certified Salaries	1.80	1.80	168,714	1.80	170,403	1,689	1.00%
DPS-SPEECH/LANGUAGE	DPS	Certified Salaries	-	-	-	-	-	-	0.00%
DPS-SPEECH/LANGUAGE	DPS	Instructional Supplies	-	-	824	-	750	(74)	-8.98%
DPS-SPEECH/LANGUAGE	DPS	Other Supplies	-	-	176	-	150	(26)	-14.77%
DPS-SPEECH/LANGUAGE	OMS	Certified Salaries	1.00	1.00	52,705	1.00	55,472	2,767	5.25%
DPS-SPEECH/LANGUAGE Total			2.80	2.80	222,419	2.80	226,775	4,356	1.96%
DPS-TRANSITION ACADEMY	DPS	Certified Salaries	1.00	1.00	91,291	1.00	92,203	912	1.00%
DPS-TRANSITION ACADEMY	DPS	Classified Salaries	0.45	1.00	33,362	1.00	23,522	(9,840)	-29.49%
DPS-TRANSITION ACADEMY	DPS	Other Professional & Tech Srvc	-	-	5,000	-	2,500	(2,500)	-50.00%
DPS-TRANSITION ACADEMY	DPS	Rentals-Land,Bldg,Equipment	-	-	20,000	-	20,000	-	0.00%
DPS-TRANSITION ACADEMY	DPS	Staff Travel	-	-	2,000	-	2,000	-	0.00%
DPS-TRANSITION ACADEMY	DPS	Travel - Conferences	-	-	300	-	300	-	0.00%
DPS-TRANSITION ACADEMY	DPS	Instructional Supplies	-	-	1,435	-	1,500	65	4.53%
DPS-TRANSITION ACADEMY	DPS	Other Supplies	-	-	1,150	-	1,150	-	0.00%
DPS-TRANSITION ACADEMY	DPS	Equipment - New	-	-	-	-	-	-	0.00%
DPS-TRANSITION ACADEMY Total			1.45	2.00	154,538	2.00	143,175	(11,363)	-7.35%
ENGLISH	AHS	Certified Salaries	14.60	14.60	1,175,550	14.60	1,174,681	(869)	-0.07%
ENGLISH	AHS	Instructional Supplies	-	-	400	-	300	(100)	-25.00%
ENGLISH	AHS	Text & Digital Resources	-	-	10,500	-	7,400	(3,100)	-29.52%
ENGLISH	AHS	Other Supplies	-	-	252	-	-	(252)	-100.00%
ENGLISH	AHS	Dues & Fees	-	-	470	-	620	150	31.91%
ENGLISH	BMS	Certified Salaries	4.00	4.00	273,472	4.00	285,213	11,741	4.29%
ENGLISH	BMS	Other Professional & Tech Srvc	-	-	1,100	-	2,200	1,100	100.00%
ENGLISH	BMS	Instructional Supplies	-	-	3,960	-	3,960	-	0.00%
ENGLISH	BMS	Text & Digital Resources	-	-	10,562	-	9,900	(662)	-6.27%
ENGLISH	BMS	Other Supplies	-	-	456	-	456	-	0.00%
ENGLISH	OMS	Certified Salaries	4.00	4.00	285,604	4.00	292,069	6,465	2.26%
ENGLISH	OMS	Instructional Supplies	-	-	5,314	-	4,806	(508)	-9.56%
ENGLISH	OMS	Text & Digital Resources	-	-	11,826	-	10,428	(1,398)	-11.82%
ENGLISH Total			22.60	22.60	1,779,466	22.60	1,792,033	12,567	0.71%
ESL	AHS	Instructional Supplies	-	-	600	-	-	(600)	-100.00%
ESL Total			-	-	600	-	-	(600)	-100.00%
FACILITIES	AHS	Classified Salaries	11.50	11.50	600,967	11.50	610,497	9,530	1.59%
FACILITIES	AHS	Utilities, Excluding Heat	-	-	471,489	-	480,687	9,198	1.95%
FACILITIES	AHS	Repairs,Maintenance & Cleaning	-	-	265,098	-	266,579	1,481	0.56%
FACILITIES	AHS	Rentals-Land,Bldg,Equipment	-	-	4,000	-	3,575	(425)	-10.63%
FACILITIES	AHS	Maintenance/Custodial Supplies	-	-	118,105	-	118,605	500	0.42%
FACILITIES	AHS	Oil Used For Heating	-	-	500	-	500	-	0.00%
FACILITIES	AHS	Natural Gas	-	-	41,256	-	41,916	660	1.60%
FACILITIES	AHS	Improvement - Buildings	-	-	65,000	-	36,440	(28,560)	-43.94%
FACILITIES	AHS	Improvement - Sites	-	-	30,000	-	-	(30,000)	-100.00%
FACILITIES	BMS	Classified Salaries	4.00	4.00	206,228	4.00	200,775	(5,453)	-2.64%
FACILITIES	BMS	Utilities, Excluding Heat	-	-	106,413	-	109,534	3,121	2.93%



Function	Location	Description / Department	2019-2020 Budget FTE	2019-2020 Actual FTE	2019-2020 Adopted Budget	2020-2021 Budget FTE	2020-2021 Board of Education Adopted Budget	Increase (Decrease)	Variance
FACILITIES	BMS	Repairs,Maintenance & Cleaning	-	-	95,579	-	95,414	(165)	-0.17%
FACILITIES	BMS	Rentals-Land,Bldg,Equipment	-	-	750	-	750	-	0.00%
FACILITIES	BMS	Maintenance/Custodial Supplies	-	-	57,726	-	57,726	-	0.00%
FACILITIES	BMS	Oil Used For Heating	-	-	41,700	-	41,700	-	0.00%
FACILITIES	BMS	Improvement - Buildings	-	-	38,000	-	19,500	(18,500)	-48.68%
FACILITIES	BMS	Improvement - Sites	-	-	14,000	-	-	(14,000)	-100.00%
FACILITIES	DISTRICT	Classified Salaries	3.00	3.00	361,425	3.00	351,834	(9,591)	-2.65%
FACILITIES	DISTRICT	Other Professional & Tech Srvc	-	-	18,000	-	18,000	-	0.00%
FACILITIES	DISTRICT	Repairs,Maintenance & Cleaning	-	-	225,100	-	219,600	(5,500)	-2.44%
FACILITIES	DISTRICT	Staff Travel	-	-	3,000	-	3,000	-	0.00%
FACILITIES	DISTRICT	Other Supplies	-	-	8,000	-	8,000	-	0.00%
FACILITIES	DISTRICT	Improvements To Buildings	-	-	100,000	-	100,000	-	0.00%
FACILITIES	DISTRICT	Improvements To Sites	-	-	23,000	-	-	(23,000)	-100.00%
FACILITIES	DISTRICT	Dues & Fees	-	-	350	-	350	-	0.00%
FACILITIES	OMS	Classified Salaries	4.00	4.00	206,228	4.00	205,536	(692)	-0.34%
FACILITIES	OMS	Utilities, Excluding Heat	-	-	118,144	-	119,645	1,501	1.27%
FACILITIES	OMS	Repairs,Maintenance & Cleaning	-	-	87,529	-	87,503	(26)	-0.03%
FACILITIES	OMS	Maintenance/Custodial Supplies	-	-	53,226	-	53,226	-	0.00%
FACILITIES	OMS	Oil Used For Heating	-	-	500	-	500	-	0.00%
FACILITIES	OMS	Natural Gas	-	-	23,950	-	25,257	1,307	5.46%
FACILITIES	OMS	Improvement - Buildings	-	-	30,000	-	-	(30,000)	-100.00%
FACILITIES	OMS	Improvement - Sites	-	-	14,000	-	-	(14,000)	-100.00%
FACILITIES Total			22.50	22.50	3,429,263	22.50	3,276,649	(152,614)	-4.45%
FAMILY & CONSUMER SCIENCES	AHS	Certified Salaries	4.00	4.00	335,385	4.00	336,911	1,526	0.45%
FAMILY & CONSUMER SCIENCES	AHS	Instructional Supplies	-	-	26,691	-	26,691	-	0.00%
FAMILY & CONSUMER SCIENCES	AHS	Text & Digital Resources	-	-	2,400	-	-	(2,400)	-100.00%
FAMILY & CONSUMER SCIENCES	BMS	Certified Salaries	1.00	1.00	91,291	1.00	92,203	912	1.00%
FAMILY & CONSUMER SCIENCES	BMS	Instructional Supplies	-	-	612	-	624	12	1.96%
FAMILY & CONSUMER SCIENCES	OMS	Certified Salaries	1.00	1.00	59,470	1.00	62,645	3,175	5.34%
FAMILY & CONSUMER SCIENCES	OMS	Instructional Supplies	-	-	936	-	702	(234)	-25.00%
FAMILY & CONSUMER SCIENCES	OMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
FAMILY & CONSUMER SCIENCES Total			6.00	6.00	516,785	6.00	519,776	2,991	0.58%
GENERAL INSTRUCTION	AHS	Instructional Supplies	-	-	31,050	-	32,072	1,022	3.29%
GENERAL INSTRUCTION	BMS	Instructional Supplies	-	-	5,381	-	5,381	-	0.00%
GENERAL INSTRUCTION	BMS	Other Supplies	-	-	4,259	-	4,259	-	0.00%
GENERAL INSTRUCTION	OMS	Instructional Supplies	-	-	11,146	-	11,546	400	3.59%
GENERAL INSTRUCTION Total					51,836		53,258	1,422	2.74%
MATHEMATICS	AHS	Certified Salaries	15.40	15.40	1,321,145	15.40	1,364,440	43,295	3.28%
MATHEMATICS	AHS	Instructional Supplies	-	-	11,550	-	8,250	(3,300)	-28.57%
MATHEMATICS	AHS	Text & Digital Resources	-	-	20,000	-	8,249	(11,751)	-58.76%
MATHEMATICS	AHS	Dues & Fees	-	-	400	-	400	-	0.00%
MATHEMATICS	BMS	Certified Salaries	4.00	4.00	292,879	4.00	325,442	32,563	11.12%
MATHEMATICS	BMS	Classified Salaries	1.00	1.00	23,008	1.00	23,522	514	2.23%
MATHEMATICS	BMS	Instructional Supplies	-	-	2,040	-	1,195	(845)	-41.42%



Function	Location	Description / Department	2019-2020 Budget FTE	2019-2020 Actual FTE	2019-2020 Adopted Budget	2020-2021 Budget FTE	2020-2021 Board of Education Adopted Budget	Increase (Decrease)	Variance
MATHEMATICS	BMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
MATHEMATICS	BMS	Dues & Fees	-	-	388	-	624	236	60.82%
MATHEMATICS	OMS	Certified Salaries	4.12	4.00	302,744	4.00	305,088	2,344	0.77%
MATHEMATICS	OMS	Instructional Supplies	-	-	6,966	-	3,418	(3,548)	-50.93%
MATHEMATICS	OMS	Other Supplies	-	-	509	-	476	(33)	-6.48%
MATHEMATICS Total			24.52	24.40	1,981,629	24.40	2,041,104	59,475	3.00%
MEDIA	AHS	Certified Salaries	2.00	2.00	181,880	2.00	187,225	5,345	2.94%
MEDIA	AHS	Classified Salaries	1.00	1.00	50,744	1.00	50,595	(149)	-0.29%
MEDIA	AHS	Professional Technical Services	-	-	-	-	3,000	3,000	100.00%
MEDIA	AHS	Instructional Supplies	-	-	1,300	-	1,500	200	15.38%
MEDIA	AHS	Library Books & Periodicals	-	-	9,000	-	9,450	450	5.00%
MEDIA	AHS	Other Supplies	-	-	-	-	19,250	19,250	100.00%
MEDIA	AHS	Equipment - Replacement	-	-	600	-	-	(600)	-100.00%
MEDIA	AHS	Dues & Fees	-	-	1,250	-	1,250	-	0.00%
MEDIA	BMS	Certified Salaries	1.00	1.00	97,177	1.00	98,149	972	1.00%
MEDIA	BMS	Classified Salaries	1.00	1.00	40,282	1.00	39,885	(397)	-0.99%
MEDIA	BMS	Other Professional & Tech Srvc	-	-	1,400	-	568	(832)	-59.43%
MEDIA	BMS	Instructional Supplies	-	-	1,100	-	1,100	-	0.00%
MEDIA	BMS	Library Books & Periodicals	-	-	6,400	-	4,900	(1,500)	-23.44%
MEDIA	BMS	Other Supplies	-	-	1,700	-	3,200	1,500	88.24%
MEDIA	OMS	Certified Salaries	1.00	1.00	82,812	1.00	87,012	4,200	5.07%
MEDIA	OMS	Classified Salaries	1.00	1.00	40,282	1.00	39,885	(397)	-0.99%
MEDIA	OMS	Other Professional & Tech Srvc	-	-	1,400	-	1,400	-	0.00%
MEDIA	OMS	Instructional Supplies	-	-	1,100	-	1,100	-	0.00%
MEDIA	OMS	Library Books & Periodicals	-	-	6,215	-	5,865	(350)	-5.63%
MEDIA	OMS	Other Supplies	-	-	2,885	-	2,885	-	0.00%
MEDIA Total			7.00	7.00	527,527	7.00	558,219	30,692	5.82%
MUSIC	AHS	Certified Salaries	3.00	3.00	233,512	3.00	241,915	8,403	3.60%
MUSIC	AHS	Other Professional & Tech Srvc	-	-	3,495	-	3,495	-	0.00%
MUSIC	AHS	Repairs,Maintenance & Cleaning	-	-	5,170	-	5,170	-	0.00%
MUSIC	AHS	Instructional Supplies	-	-	10,416	-	10,416	-	0.00%
MUSIC	AHS	Dues & Fees	-	-	1,115	-	1,115	-	0.00%
MUSIC	BMS	Certified Salaries	2.20	2.00	179,163	2.00	169,340	(9,823)	-5.48%
MUSIC	BMS	Other Professional & Tech Srvc	-	-	1,570	-	1,570	-	0.00%
MUSIC	BMS	Repairs,Maintenance & Cleaning	-	-	3,500	-	3,600	100	2.86%
MUSIC	BMS	Instructional Supplies	-	-	6,493	-	6,493	-	0.00%
MUSIC	BMS	Other Supplies	-	-	1,322	-	1,722	400	30.26%
MUSIC	BMS	Dues & Fees	-	-	594	-	460	(134)	-22.56%
MUSIC	OMS	Certified Salaries	2.00	2.00	106,695	2.00	112,017	5,322	4.99%
MUSIC	OMS	Other Professional & Tech Srvc	-	-	2,000	-	2,000	-	0.00%
MUSIC	OMS	Repairs,Maintenance & Cleaning	-	-	4,620	-	4,200	(420)	-9.09%
MUSIC	OMS	Instructional Supplies	-	-	6,362	-	6,363	1	0.02%
MUSIC	OMS	Equipment - Replacement	-	-	-	-	-	-	0.00%
MUSIC	OMS	Dues & Fees	-	-	705	-	725	20	2.84%



Function	Location	Description / Department	2019-2020 Budget FTE	2019-2020 Actual FTE	2019-2020 Adopted Budget	2020-2021 Budget FTE	2020-2021 Board of Education Adopted Budget	Increase (Decrease)	Variance
MUSIC Total			7.20	7.00	566,732	7.00	570,601	3,869	0.68%
PHYSICAL EDUCATION	AHS	Certified Salaries	6.40	6.40	517,663	6.20	462,576	(55,087)	-10.64%
PHYSICAL EDUCATION	AHS	Other Professional & Tech Srvc	-	-	2,500	-	500	(2,000)	-80.00%
PHYSICAL EDUCATION	AHS	Instructional Supplies	-	-	7,643	-	8,643	1,000	13.08%
PHYSICAL EDUCATION	BMS	Certified Salaries	2.00	2.00	182,582	2.00	184,406	1,824	1.00%
PHYSICAL EDUCATION	BMS	Repairs,Maintenance & Cleaning	-	-	1,000	-	1,000	-	0.00%
PHYSICAL EDUCATION	BMS	Instructional Supplies	-	-	2,800	-	2,850	50	1.79%
PHYSICAL EDUCATION	BMS	Dues & Fees	-	-	500	-	500	-	0.00%
PHYSICAL EDUCATION	OMS	Certified Salaries	2.00	2.00	147,746	2.00	151,673	3,927	2.66%
PHYSICAL EDUCATION	OMS	Repairs,Maintenance & Cleaning	-	-	400	-	400	-	0.00%
PHYSICAL EDUCATION	OMS	Instructional Supplies	-	-	3,241	-	3,765	524	16.17%
PHYSICAL EDUCATION Total			10.40	10.40	866,075	10.20	816,313	(49,762)	-5.75%
PRINCIPAL SERVICES	AHS	Certified Salaries	8.60	8.60	1,158,518	8.80	1,194,215	35,697	3.08%
PRINCIPAL SERVICES	AHS	Classified Salaries	11.50	11.30	476,920	10.30	432,864	(44,056)	-9.24%
PRINCIPAL SERVICES	AHS	Other Professional & Tech Srvc	-	-	184,300	-	184,144	(156)	-0.08%
PRINCIPAL SERVICES	AHS	NEASC	-	-	30,212	-	-	(30,212)	-100.00%
PRINCIPAL SERVICES	AHS	Repairs,Maintenance & Cleaning	-	-	2,000	-	2,000	-	0.00%
PRINCIPAL SERVICES	AHS	Rentals-Land,Bldg,Equipment	-	-	4,500	-	5,000	500	11.11%
PRINCIPAL SERVICES	AHS	Communications: Tel,Post,Etc.	-	-	14,000	-	14,000	-	0.00%
PRINCIPAL SERVICES	AHS	Staff Travel	-	-	6,000	-	4,500	(1,500)	-25.00%
PRINCIPAL SERVICES	AHS	Other Purchased Services	-	-	3,500	-	-	(3,500)	-100.00%
PRINCIPAL SERVICES	AHS	Instructional Supplies	-	-	3,400	-	3,000	(400)	-11.76%
PRINCIPAL SERVICES	AHS	Text & Digital Resources	-	-	6,000	-	6,000	-	0.00%
PRINCIPAL SERVICES	AHS	Other Supplies	-	-	500	-	500	-	0.00%
PRINCIPAL SERVICES	AHS	Equipment - Replacement	-	-	-	-	-	-	0.00%
PRINCIPAL SERVICES	AHS	Dues & Fees	-	-	14,000	-	14,000	-	0.00%
PRINCIPAL SERVICES	BMS	Certified Salaries	2.00	2.00	345,604	2.00	352,500	6,896	2.00%
PRINCIPAL SERVICES	BMS	Classified Salaries	4.50	4.50	197,175	5.50	236,746	39,571	20.07%
PRINCIPAL SERVICES	BMS	Other Professional & Tech Srvc	-	-	16,868	-	5,968	(10,900)	-64.62%
PRINCIPAL SERVICES	BMS	Repairs,Maintenance & Cleaning	-	-	502	-	502	-	0.00%
PRINCIPAL SERVICES	BMS	Rentals-Land,Bldg,Equipment	-	-	2,578	-	2,578	-	0.00%
PRINCIPAL SERVICES	BMS	Communications: Tel,Post,Etc.	-	-	1,000	-	1,000	-	0.00%
PRINCIPAL SERVICES	BMS	Staff Travel	-	-	650	-	650	-	0.00%
PRINCIPAL SERVICES	BMS	Travel - Conferences	-	-	3,560	-	3,560	-	0.00%
PRINCIPAL SERVICES	BMS	Other Purchased Services	-	-	3,481	-	3,429	(52)	-1.49%
PRINCIPAL SERVICES	BMS	Other Supplies	-	-	2,005	-	1,977	(28)	-1.40%
PRINCIPAL SERVICES	BMS	Dues & Fees	-	-	2,246	-	2,276	30	1.34%
PRINCIPAL SERVICES	OMS	Certified Salaries	2.00	2.00	336,554	2.00	351,000	14,446	4.29%
PRINCIPAL SERVICES	OMS	Classified Salaries	4.50	4.50	197,172	4.50	210,600	13,428	6.81%
PRINCIPAL SERVICES	OMS	Other Professional & Tech Srvc	-	-	17,300	-	7,300	(10,000)	-57.80%
PRINCIPAL SERVICES	OMS	Repairs,Maintenance & Cleaning	-	-	-	-	500	500	100.00%
PRINCIPAL SERVICES	OMS	Rentals-Land,Bldg,Equipment	-	-	2,912	-	2,912	-	0.00%
PRINCIPAL SERVICES	OMS	Communications: Tel,Post,Etc.	-	-	2,330	-	1,330	(1,000)	-42.92%
PRINCIPAL SERVICES	OMS	Staff Travel	-	-	1,400	-	1,400	-	0.00%



Function	Location	Description / Department	2019-2020 Budget FTE	2019-2020 Actual FTE	2019-2020 Adopted Budget	2020-2021 Budget FTE	2020-2021 Board of Education Adopted Budget	Increase (Decrease)	Variance
PRINCIPAL SERVICES	OMS	Travel - Conferences	-	-	3,180	-	3,180	-	0.00%
PRINCIPAL SERVICES	OMS	Other Purchased Services	-	-	4,655	-	4,455	(200)	-4.30%
PRINCIPAL SERVICES	OMS	Other Supplies	-	-	1,805	-	1,805	-	0.00%
PRINCIPAL SERVICES	OMS	Dues & Fees	-	-	3,088	-	3,088	-	0.00%
PRINCIPAL SERVICES Total			33.10	32.90	3,049,915	33.10	3,058,979	9,064	0.30%
READING	AHS	Certified Salaries	3.00	2.00	270,991	2.00	182,585	(88,406)	-32.62%
READING	AHS	Instructional Supplies	-	-	5,585	-	5,585	-	0.00%
READING	AHS	Other Supplies	-	-	700	-	700	-	0.00%
READING	AHS	Dues & Fees	-	-	1,000	-	600	(400)	-40.00%
READING	BMS	Certified Salaries	3.00	3.00	254,536	3.00	262,277	7,741	3.04%
READING	BMS	Instructional Supplies	-	-	1,189	-	940	(249)	-20.94%
READING	BMS	Text & Digital Resources	-	-	1,456	-	1,430	(26)	-1.79%
READING	BMS	Other Supplies	-	-	897	-	839	(58)	-6.47%
READING	BMS	Dues & Fees	-	-	168	-	168	-	0.00%
READING	OMS	Certified Salaries	3.00	3.00	262,158	3.00	268,127	5,969	2.28%
READING	OMS	Instructional Supplies	-	-	2,592	-	2,402	(190)	-7.33%
READING	OMS	Other Supplies	-	-	1,414	-	1,399	(15)	-1.06%
READING Total			9.00	8.00	802,686	8.00	727,052	(75,634)	-9.42%
SCIENCE	AHS	Certified Salaries	20.60	20.60	1,663,820.00	20.60	1,669,203.00	5,383	0.32%
SCIENCE	AHS	Repairs,Maintenance & Cleaning	-	-	1,000.00	-	1,000.00	-	0.00%
SCIENCE	AHS	Travel - Conferences	-	-	1,000.00	-	1,000.00	-	0.00%
SCIENCE	AHS	Instructional Supplies	-	-	60,100.00	-	60,100.00	-	0.00%
SCIENCE	AHS	Text & Digital Resources	-	-	47,000.00	-	1,500.00	(45,500)	-96.81%
SCIENCE	AHS	Equipment - Replacement	-	-	-	-	-	-	0.00%
SCIENCE	AHS	Dues & Fees	-	-	7,500.00	-	7,500.00	-	0.00%
SCIENCE	BMS	Certified Salaries	4.00	4.00	376,592	4.00	380,339	3,747	0.99%
SCIENCE	BMS	Pupil Transportation	-	-	600	-	600	-	0.00%
SCIENCE	BMS	Instructional Supplies	-	-	4,220	-	4,220	-	0.00%
SCIENCE	BMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
SCIENCE	BMS	Other Supplies	-	-	1,720	-	1,720	-	0.00%
SCIENCE	OMS	Certified Salaries	4.00	4.00	331,905	4.00	334,667	2,762	0.83%
SCIENCE	OMS	Instructional Supplies	-	-	7,685	-	7,404	(281)	-3.66%
SCIENCE	OMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
SCIENCE	OMS	Other Supplies	-	-	940	-	961	21	2.23%
SCIENCE Total			28.60	28.60	2,504,082	28.60	2,470,214	(33,868)	-1.35%
SECURITY	DISTRICT	Other Professional & Tech Srvc	-	-	3,000	-	6,650	3,650	121.67%
SECURITY	DISTRICT	Equipment - New	-	-	21,500	-	-	(21,500)	-100.00%
SECURITY	DISTRICT	Equipment - Replacement	-	-	5,000	-	5,000	-	0.00%
SECURITY Total			-	-	29,500	-	11,650	(17,850)	-60.51%
SOCIAL STUDIES	AHS	Certified Salaries	15.60	15.60	1,340,993	15.60	1,360,771	19,778	1.47%
SOCIAL STUDIES	AHS	Instructional Supplies	-	-	1,205	-	1,359	154	12.78%
SOCIAL STUDIES	AHS	Text & Digital Resources	-	-	49,250	-	15,473	(33,777)	-68.58%
SOCIAL STUDIES	AHS	Other Supplies	-	-	500	-	500	-	0.00%
SOCIAL STUDIES	AHS	Dues & Fees	-	-	25	-	175	150	600.00%



Function	Location	Description / Department	2019-2020 Budget FTE	2019-2020 Actual FTE	2019-2020 Adopted Budget	2020-2021 Budget FTE	2020-2021 Board of Education Adopted Budget	Increase (Decrease)	Variance
SOCIAL STUDIES	BMS	Certified Salaries	4.00	4.00	330,676	4.00	336,847	6,171	1.87%
SOCIAL STUDIES	BMS	Instructional Supplies	-	-	2,193	-	3,314	1,121	51.12%
SOCIAL STUDIES	BMS	Text & Digital Resources	-	-	1,153	-	1,398	245	21.25%
SOCIAL STUDIES	BMS	Dues & Fees	-	-	120	-	120	-	0.00%
SOCIAL STUDIES	OMS	Certified Salaries	4.00	4.00	335,782	4.00	341,719	5,937	1.77%
SOCIAL STUDIES	OMS	Instructional Supplies	-	-	4,884	-	5,458	574	11.75%
SOCIAL STUDIES	OMS	Text & Digital Resources	-	-	264	-	-	(264)	-100.00%
SOCIAL STUDIES Total			23.60	23.60	2,067,045	23.60	2,067,134	89	0.00%
STEM	AHS	Travel - Conferences	-	-	-	-	-	-	0.00%
STEM	AHS	Instructional Supplies	-	-	6,200	-	6,950	750	12.10%
STEM	AHS	Dues & Fees	-	-	1,250	-	1,250	-	0.00%
STEM	BMS	Instructional Supplies	-	-	2,192	-	2,192	-	0.00%
STEM	BMS	Dues & Fees	-	-	550	-	550	-	0.00%
STEM	OMS	Instructional Supplies	-	-	919	-	619	(300)	-32.64%
STEM	OMS	Dues & Fees	-	-	-	-	-	-	0.00%
STEM Total			-	-	11,111	-	11,561	450	4.05%
STUDENT ACTIVITIES	AHS	Certified Salaries	-	-	148,308	-	156,499	8,191	5.52%
STUDENT ACTIVITIES	AHS	Other Supplies	-	-	4,530	-	-	(4,530)	-100.00%
STUDENT ACTIVITIES	BMS	Certified Salaries	-	-	35,622	-	37,336	1,714	4.81%
STUDENT ACTIVITIES	BMS	Other Purchased Services	-	-	600	-	-	(600)	-100.00%
STUDENT ACTIVITIES	BMS	Other Supplies	-	-	-	-	630	630	100.00%
STUDENT ACTIVITIES	OMS	Certified Salaries	-	-	33,342	-	34,552	1,210	3.63%
STUDENT ACTIVITIES	OMS	Other Supplies	-	-	800	-	800	-	0.00%
STUDENT ACTIVITIES Total			-	-	223,202	-	229,817	6,615	2.96%
SUBSTITUTES	DISTRICT	Certified Salaries	-	-	311,572	-	347,460	35,888	11.52%
SUBSTITUTES	DISTRICT	Classified Salaries	-	-	56,650	-	40,000	(16,650)	-29.39%
SUBSTITUTES Total			-	-	368,222	-	387,460	19,238	5.22%
SUMMERWORK	AHS	Certified Salaries	-	-	74,691	-	75,033	342	0.46%
SUMMERWORK	BMS	Certified Salaries	-	-	28,434	-	28,860	426	1.50%
SUMMERWORK	OMS	Certified Salaries	-	-	34,653	-	33,795	(858)	-2.48%
SUMMERWORK Total			-	-	137,778	-	137,688	(90)	-0.07%
TECH EDUCATION	AHS	Certified Salaries	5.60	5.60	447,032	5.60	398,687	(48,345)	-10.81%
TECH EDUCATION	AHS	Repairs,Maintenance & Cleaning	-	-	1,100	-	1,100	-	0.00%
TECH EDUCATION	AHS	Instructional Supplies	-	-	25,779	-	25,779	-	0.00%
TECH EDUCATION	AHS	Other Supplies	-	-	1,400	-	1,400	-	0.00%
TECH EDUCATION	BMS	Certified Salaries	1.00	1.00	85,625	1.00	90,034	4,409	5.15%
TECH EDUCATION	BMS	Repairs,Maintenance & Cleaning	-	-	-	-	-	-	0.00%
TECH EDUCATION	BMS	Instructional Supplies	-	-	7,700	-	7,700	-	0.00%
TECH EDUCATION	BMS	Equipment - New	-	-	-	-	-	-	0.00%
TECH EDUCATION	BMS	Equipment - Replacement	-	-	500	-	-	(500)	-100.00%
TECH EDUCATION	BMS	Dues & Fees	-	-	100	-	200	100	100.00%
TECH EDUCATION	OMS	Certified Salaries	1.00	1.00	91,291	1.00	92,203	912	1.00%
TECH EDUCATION	OMS	Repairs,Maintenance & Cleaning	-	-	500	-	500	-	0.00%
TECH EDUCATION	OMS	Instructional Supplies	-	-	7,972	-	8,014	42	0.53%



Function	Location	Description / Department	2019-2020 Budget FTE	2019-2020 Actual FTE	2019-2020 Adopted Budget	2020-2021 Budget FTE	2020-2021 Board of Education Adopted Budget	Increase (Decrease)	Variance
TECH EDUCATION	OMS	Equipment - Replacement	-	-	-	-	-	-	0.00%
TECH EDUCATION	OMS	Dues & Fees	-	-	150	-	200	50	33.33%
TECH EDUCATION Total			7.60	7.60	669,149	7.60	625,817	(43,332)	-6.48%
TECHNOLOGY	DISTRICT	Certified Salaries	1.00	1.00	103,196	1.00	104,229	1,033	1.00%
TECHNOLOGY	DISTRICT	Classified Salaries	7.00	7.00	459,492	8.00	560,802	101,310	22.05%
TECHNOLOGY	DISTRICT	Other Professional & Tech Srvc	-	-	115,995	-	388,904	272,909	235.28%
TECHNOLOGY	DISTRICT	Repairs,Maintenance & Cleaning	-	-	21,650	-	34,650	13,000	60.05%
TECHNOLOGY	DISTRICT	Communications: Tel,Post,Etc.	-	-	45,600	-	45,600	-	0.00%
TECHNOLOGY	DISTRICT	Staff Travel	-	-	1,200	-	1,200	-	0.00%
TECHNOLOGY	DISTRICT	Travel - Conferences	-	-	7,275	-	9,000	1,725	23.71%
TECHNOLOGY	DISTRICT	Other Purchased Services	-	-	200	-	200	-	0.00%
TECHNOLOGY	DISTRICT	Other Supplies	-	-	291,632	-	296,811	5,179	1.78%
TECHNOLOGY	DISTRICT	Equipment - New	-	-	105,582	-	69,947	(35,635)	-33.75%
TECHNOLOGY	DISTRICT	Equipment - Replacement	-	-	115,865	-	58,106	(57,759)	-49.85%
TECHNOLOGY Total			8.00	8.00	1,267,687	9.00	1,569,449	301,762	23.80%
THEATER ARTS	AHS	Certified Salaries	2.20	2.20	180,665	2.20	187,935	7,270	4.02%
THEATER ARTS	AHS	Other Professional & Tech Srvc	-	-	357	-	357	-	0.00%
THEATER ARTS	AHS	Instructional Supplies	-	-	1,000	-	1,000	-	0.00%
THEATER ARTS Total			2.20	2.20	182,022	2.20	189,292	7,270	3.99%
TRANSPORTATION	AHS	Pupil Transportation	-	-	35,000	-	35,000	-	0.00%
TRANSPORTATION	BMS	Pupil Transportation	-	-	3,552	-	3,552	-	0.00%
TRANSPORTATION	DISTRICT	Pupil Transportation	-	-	1,408,135	-	1,467,673	59,538	4.23%
TRANSPORTATION	DISTRICT	Vo-Ag / Vo-Tech Regular Education	-	-	257,195	-	279,841	22,646	8.80%
TRANSPORTATION	DISTRICT	In District Private Regular Education	-	-	24,000	-	26,235	2,235	9.31%
TRANSPORTATION	DISTRICT	In District Public Regular Education	-	-	5,300	-	10,000	4,700	88.68%
TRANSPORTATION	DISTRICT	Out District Public Regular Education	-	-	26,775	-	27,885	1,110	4.15%
TRANSPORTATION	DISTRICT	Transportation Supplies	-	-	122,400	-	124,202	1,802	1.47%
TRANSPORTATION	DPS	Pupil Transportation	-	-	287,753	-	269,185	(18,568)	-6.45%
TRANSPORTATION	DPS	Pupil Transportation	-	-	305,630	-	477,780	172,150	56.33%
TRANSPORTATION	DPS	Pupil Transportation	-	-	537,360.00	-	735,405	198,045	36.86%
TRANSPORTATION	OMS	Pupil Transportation	-	-	3,000	-	3,000	-	0.00%
TRANSPORTATION Total			-	-	3,016,100	-	3,459,758	443,658	14.71%
WORLD LANGUAGE	AHS	Certified Salaries	14.00	14.00	1,096,435	14.00	1,120,818	24,383	2.22%
WORLD LANGUAGE	AHS	Instructional Supplies	-	-	4,850	-	2,500	(2,350)	-48.45%
WORLD LANGUAGE	AHS	Text & Digital Resources	-	-	2,000	-	2,000	-	0.00%
WORLD LANGUAGE	AHS	Dues & Fees	-	-	1,570	-	1,759	189	12.04%
WORLD LANGUAGE	BMS	Certified Salaries	4.50	4.50	345,952	4.50	349,876	3,924	1.13%
WORLD LANGUAGE	BMS	Instructional Supplies	-	-	5,491	-	6,445	954	17.37%
WORLD LANGUAGE	BMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
WORLD LANGUAGE	BMS	Other Supplies	-	-	107	-	-	(107)	-100.00%
WORLD LANGUAGE	BMS	Other Supplies	-	-	500	-	-	(500)	-100.00%
WORLD LANGUAGE	OMS	Certified Salaries	4.50	4.50	327,953	4.50	334,624	6,671	2.03%
WORLD LANGUAGE	OMS	Instructional Supplies	-	-	4,840	-	7,974	3,134	64.75%
WORLD LANGUAGE	OMS	Text & Digital Resources	-	-	-	-	-	-	0.00%



Function	Location	Description / Department	2019-2020 Budget FTE	2019-2020 Actual FTE	2019-2020 Adopted Budget	2020-2021 Budget FTE	2020-2021 Board of Education Adopted Budget	Increase (Decrease)	Variance
WORLD LANGUAGE	OMS	Dues & Fees	-	-	-	-	500	500	100.00%
WORLD LANGUAGE Total			23.00	23.00	1,789,698	23.00	1,826,496	36,798	2.06%

