

**AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES AND EXPENDITURES
FOR FY 2019-2020**

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2018-2019	2019-2020	MAY 2020	CHANGE	EOY 2020	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	MEMBER TOWN ALLOCATIONS	48,190,256	48,627,967	48,627,967	0	48,627,967	0	FAV
2	OTHER REVENUE	324,088	248,577	264,849	(2,708)	262,141	13,564	FAV
3	OTHER STATE GRANTS	798,102	592,878	758,946	0	758,946	166,068	FAV
4	MISCELLANEOUS INCOME	92,101	78,885	68,607	4,228	72,835	(6,051)	UNF
5	BUILDING RENOVATION GRANTS	0	0	0	0	0	0	FAV
6	TOTAL REVENUES	49,404,547	49,548,307	49,720,369	1,520	49,721,889	173,582	FAV
7	SALARIES	25,483,077	26,655,424	26,089,107	(121,458)	25,967,649	(687,775)	FAV
8	BENEFITS	5,641,173	5,980,496	5,433,689	(292,633)	5,141,056	(839,440)	FAV
9	PURCHASED SERVICES	7,863,484	8,497,804	7,873,392	(308,355)	7,565,037	(932,767)	FAV
10	DEBT SERVICE	4,567,838	4,559,210	4,559,210	0	4,559,210	0	FAV
11	SUPPLIES (INCLUDING UTILITIES)	3,050,834	2,973,028	3,019,980	(84,413)	2,935,567	(37,461)	FAV
12	EQUIPMENT	272,162	250,547	717,835	53,380	771,215	520,668	UNF
13	IMPROVEMENTS / CONTINGENCY	365,447	464,000	247,900	(25,234)	222,666	(241,334)	FAV
14	DUES AND FEES	127,505	167,798	147,798	(37,290)	110,508	(57,290)	FAV
15	TRANSFER ACCOUNT	0	0	495,482	0	495,482	495,482	UNF
16	TOTAL EXPENDITURES	47,371,520	49,548,307	48,584,393	(816,003)	47,768,390	(1,779,917)	FAV
17	SUBTOTAL	2,033,027	0	1,135,976	817,522	1,953,498	1,953,498	FAV
18	PLUS: CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	166,245	0	0	0	0	0	FAV
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET:	0	0	0	0	0	0	FAV
20	NET BALANCE / (DEFICIT)	2,199,272	0	1,135,976	817,522	1,953,498	1,953,498	FAV

Column 7: FAV=Favorable Variance
Revenues: At or OVER budget
Expenditures: At or UNDER budget

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		2018-2019	2019-2020	MAY 2020	CHANGE	EOY 2020	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	BETHANY ALLOCATION	9,295,901	8,926,150	8,926,150	0	8,926,150	0	FAV
2	ORANGE ALLOCATION	24,181,870	24,736,074	24,736,074	0	24,736,074	0	FAV
3	WOODBIDGE ALLOCATION	14,712,485	14,965,743	14,965,743	0	14,965,743	0	FAV
4	MEMBER TOWN ALLOCATIONS	48,190,256	48,627,967	48,627,967	0	48,627,967	0	FAV
5	ADULT EDUCATION	3,626	3,042	3,748	0	3,748	706	FAV
6	PARKING INCOME	35,969	29,000	20,865	0	20,865	(8,135)	UNF
7	INVESTMENT INCOME	130,966	75,000	55,000	(2,708)	52,292	(22,708)	UNF
8	ATHLETICS	18,375	25,000	25,300	0	25,300	300	FAV
9	TUITION REVENUE	108,642	90,535	133,936	0	133,936	43,401	FAV
10	TRANSPORTATION INCOME	26,510	26,000	26,000	0	26,000	0	FAV
11	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0	FAV
12	OTHER REVENUE	324,088	248,577	264,849	(2,708)	262,141	13,564	FAV
13	OTHER STATE GRANT	0	0	0	0	0	0	FAV
14	SPECIAL EDUCATION GRANTS	798,102	592,878	758,946	0	758,946	166,068	FAV
15	OTHER STATE GRANTS	798,102	592,878	758,946	0	758,946	166,068	FAV
16	RENTAL INCOME	12,850	21,000	16,661	4,217	20,878	(123)	UNF
17	INTERGOVERNMENTAL REVENUE	29,572	32,885	32,885	(1)	32,884	(1)	UNF
18	OTHER REVENUE	49,679	25,000	19,061	12	19,073	(5,927)	UNF
19	TRANSFER IN	0	0	0	0	0	0	FAV
20	MISCELLANEOUS INCOME	92,101	78,885	68,607	4,228	72,835	(6,051)	UNF
21	BUILDING RENOVATION GRANTS	0	0	0	0	0	0	FAV
22	TOTAL REVENUES	49,404,547	49,548,307	49,720,369	1,520	49,721,889	173,582	FAV

Column 7: FAV=Favorable Variance
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		2018-2019	2019-2020	MAY 2020	CHANGE	EOY 2020	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	5111-CERTIFIED SALARIES	20,936,740	21,776,498	21,330,765	(87,694)	21,243,071	(533,427)	FAV
2	5112-CLASSIFIED SALARIES	4,546,337	4,878,926	4,758,342	(33,764)	4,724,578	(154,348)	FAV
3	SALARIES	25,483,077	26,655,424	26,089,107	(121,458)	25,967,649	(687,775)	FAV
4	5200-MEDICARE - ER	345,833	364,933	350,735	3,815	354,550	(10,383)	FAV
5	5210-FICA - ER	281,164	287,766	290,913	2,534	293,447	5,681	UNF
6	5220-WORKERS' COMPENSATION	226,473	237,774	204,511	(1,440)	203,071	(34,703)	FAV
7	5255-MEDICAL & DENTAL INSURANCE	3,696,434	4,060,498	3,430,919	(296,642)	3,134,277	(926,221)	FAV
8	5860-OPEB TRUST	62,910	40,950	40,950	0	40,950	0	FAV
9	5260-LIFE INSURANCE	41,677	44,579	43,328	(508)	42,820	(1,759)	FAV
10	5275-DISABILITY INSURANCE	9,501	10,222	10,421	(144)	10,277	55	UNF
11	5280-PENSION PLAN - CLASSIFIED	892,845	851,987	851,987	0	851,987	0	FAV
12	5281- DEFINED CONTRIBUTION RETIREMENT PLAN	70,117	69,787	96,525	2,554	99,079	29,292	UNF
12	5282-RETIREMENT SICK LEAVE - CERT	1,921	0	0	0	0	0	FAV
13	5283-RETIREMENT SICK LEAVE - CLASS	1,000	0	0	0	0	0	FAV
14	5284-SEVERANCE PAY - CERTIFIED	1,000	0	0	0	0	0	FAV
15	5290-UNEMPLOYMENT COMPENSATION	9,110	10,000	111,400	(2,240)	109,160	99,160	UNF
16	5291-CLOTHING ALLOWANCE	1,188	2,000	2,000	(562)	1,438	(562)	FAV
17	BENEFITS	5,641,173	5,980,496	5,433,689	(292,633)	5,141,056	(839,440)	FAV
18	5322-INSTRUCTIONAL PROG IMPROVEMENT	18,005	39,700	19,700	1,894	21,594	(18,106)	FAV
19	5327-DATA PROCESSING	90,178	95,276	109,403	1,009	110,412	15,136	UNF
20	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	1,297,214	1,467,869	1,540,812	(155,607)	1,385,205	(82,664)	FAV
21	5440-RENTALS - LAND, BLDG, EQUIPMENT	80,176	118,750	83,750	(35,521)	48,229	(70,521)	FAV
22	5510-PUPIL TRANSPORTATION	2,864,785	3,100,537	2,915,371	(54,043)	2,861,328	(239,209)	FAV
23	5521-GENERAL LIABILITY INSURANCE	232,530	243,217	239,163	(882)	238,281	(4,936)	FAV
24	5550-COMMUNICATIONS: TEL, POST, ETC.	130,974	115,356	109,876	(32,690)	77,186	(38,170)	FAV
25	5560-TUITION EXPENSE	3,072,286	3,213,232	2,651,450	(10,466)	2,640,984	(572,248)	FAV
26	5590-OTHER PURCHASED SERVICES	77,336	103,867	203,867	(22,049)	181,818	77,951	UNF
27	PURCHASED SERVICES	7,863,484	8,497,804	7,873,392	(308,355)	7,565,037	(932,767)	FAV

Column 7: FAV=Favorable Variance
Revenues: At or OVER budget
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		2018-2019	2019-2020	MAY 2020	CHANGE	EOY 2020	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
28	5830-INTEREST	717,838	809,210	809,210	0	809,210	0	FAV
29	5910-REDEMPTION OF PRINCIPAL	3,850,000	3,750,000	3,750,000	0	3,750,000	0	FAV
30	DEBT SERVICE	4,567,838	4,559,210	4,559,210	0	4,559,210	0	FAV
31	5410-UTILITIES, EXCLUDING HEAT	667,107	696,046	635,383	(14,945)	620,438	(75,608)	FAV
32	5420-REPAIRS, MAINTENANCE & CLEANING	837,744	752,384	790,525	(15,738)	774,787	22,403	UNF
33	5611-INSTRUCTIONAL SUPPLIES	358,160	382,393	382,393	(70,483)	311,910	(70,483)	FAV
34	5613-MAINTENANCE/CUSTODIAL SUPPLIES	212,558	229,057	229,057	(752)	228,305	(752)	FAV
35	5620-OIL USED FOR HEATING	53,664	42,700	42,700	0	42,700	0	FAV
36	5621-NATURAL GAS	70,333	65,206	49,206	(1,731)	47,475	(17,731)	FAV
37	5627-TRANSPORTATION SUPPLIES	110,671	122,400	79,400	17,389	96,789	(25,611)	FAV
38	5641-TEXTS & DIGITAL RESOURCES	170,997	162,147	290,621	1,009	291,630	129,483	UNF
39	5642-LIBRARY BOOKS & PERIODICALS	22,067	21,615	21,615	(3,031)	18,584	(3,031)	FAV
40	5690-OTHER SUPPLIES	547,533	499,080	499,080	3,869	502,949	3,869	UNF
41	SUPPLIES (INCLUDING UTILITIES)	3,050,834	2,973,028	3,019,980	(84,413)	2,935,567	(37,461)	FAV
42	5730-EQUIPMENT - NEW	65,980	128,582	284,295	47,853	332,148	203,566	UNF
43	5731-EQUIPMENT - REPLACEMENT	206,182	121,965	433,540	5,527	439,067	317,102	UNF
44	EQUIPMENT	272,162	250,547	717,835	53,380	771,215	520,668	UNF
45	5715-IMPROVEMENTS TO BUILDING	350,884	133,000	173,900	(13,059)	160,841	27,841	UNF
45a	5715-FACILITIES CONTINGENCY	100,000	100,000	100,000	0	100,000	0	FAV
45b	TRSF. FROM FACILITIES CONTINGENCY	(100,000)	0	(100,000)	0	(100,000)	(100,000)	FAV
46	5720-IMPROVEMENTS TO SITES	14,563	81,000	74,000	(12,175)	61,825	(19,175)	FAV
47	5850-DISTRICT CONTINGENCY	150,000	150,000	150,000	0	150,000	0	FAV
47a	TRSF. FROM CONTINGENCY TO OTHER ACCTS.	(150,000)	0	(150,000)	0	(150,000)	(150,000)	FAV
48	IMPROVEMENTS / CONTINGENCY	365,447	464,000	247,900	(25,234)	222,666	(241,334)	FAV
49	5580-STAFF TRAVEL	15,571	25,350	25,350	(14,627)	10,723	(14,627)	FAV
50	5581-TRAVEL - CONFERENCES	26,235	37,445	37,445	(15,039)	22,406	(15,039)	FAV
51	5810-DUES & FEES	85,699	105,003	85,003	(7,624)	77,379	(27,624)	FAV
52	DUES AND FEES	127,505	167,798	147,798	(37,290)	110,508	(57,290)	FAV
53	5856-TRANSFER ACCOUNT	0	0	495,482	0	495,482	495,482	UNF
54	ESTIMATED UNSPENT BUDGETS		0	0	0	0	0	FAV
55	TOTAL EXPENDITURES	47,371,520	49,548,307	48,584,393	(816,003)	47,768,390	(1,779,917)	FAV

Column 7: FAV=Favorable Variance
Revenues: At or OVER budget
Expenditures: At or UNDER budget

**AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES & EXPENDITURES BY CATEGORY
FINANCIAL ANALYSIS
FOR THE FISCAL YEAR 2019-2020**



EOY 2020

2019-2020 FORECAST

OVERVIEW

The projected unspent fund balance for this fiscal year is \$1,953,498 FAV, previously \$1,135,976 FAV, which appears on page 1, column 6, line 20. The forecast includes the use of the fund balance available to support end-of-year purchases for items removed from the fiscal year 2020-2021 budget request, support a portion of rebuilding of our technology infrastructure, transferring funds into the school lunch program, and reserve 1%, or \$495,482 for the capital nonrecurring fund. The end-of-year purchases include security cameras, digital whiteboards, computers, 3D printers, a cheerleading mat and other items deemed necessary either to age or condition for replacement or additional safety measures.

REVENUES BY CATEGORY

The projected yearend balance of revenues is **\$173,582 FAV**, previously **\$172,062 FAV**, which appears on page 2, column 6, line 22.

LINE 5 on Page 2: ADULT EDUCATION:

The forecast is based on actual State payments.

LINE 6 on Page 2: PARKING INCOME:

The forecast is based on actual, indicating a loss for refunded parking for the 4th quarter, **\$8,135 UNF** previously **\$8,135 UNF**.

LINE 7 on Page 2: INVESTMENT INCOME:

The budget is based on the expectation interest rates will remain steady and revenue will be as budgeted. *The forecast projects less interest income due to declining interest rates, \$22,708 UNF, previously \$20,000 UNF.*

<u>Month</u>	<u>Peoples United</u>	<u>State Treasurer's Investment Fund</u>
July 2019	0.393%	2.35%
August	0.395%	2.16%
September	0.397%	1.98%
October	0.390%	1.97%
November	0.397%	1.76%
December	0.395%	1.73%
January	0.390%	1.75%
February	0.390%	1.65%
March	0.395%	1.15%

April	0.394%	1.15%
May	0.396%	.806%
June	0.395%	.350%

LINE 8 on Page 2: ATHLETICS:

The forecast is based on actual collected to date and no additional revenue, **\$300 FAV**.

LINE 9 on Page 2: TUITION REVENUE:

The budget is based on five tuition students. The actual tuition charged is higher than budgeted since the rate is set after the budget referendum is past. Four new tuition students enrolled in the District, including the child of a staff member at a reduced rate. The projected variance is **\$43,401 FAV** previously \$43,401 FAV as one tuition student did not enroll during September.

LINE 10 on Page 2: TRANSPORTATION INCOME:

The forecast is based on projected State payments for magnet school transportation budgeted.

LINE 14 on Page 2: SPECIAL EDUCATION GRANTS:

The current projection is based on budgeted costs for placements and transportation. This is based on a 73% reimbursement rate. *The forecast reflects estimated revenue based on the March SEDAC-G report, less high cost reimbursements projected to be \$166,068 FAV, previously \$166,068 FAV.* The changes in special education tuition expenses are based on current student services resulting in the increased revenue. Any adjustments to tuition, individual services, and transportation will affect the 2020-21 payment.

LINE 16 on Page 2: RENTAL INCOME:

The forecast is projecting to be under budget based on actual year-to-date rental uses and the closure of our buildings for rentals due to COVID-19, **\$123 UNF, previously \$4,339 UNF**.

LINE 17 on Page 2: INTERGOVERNMENTAL INCOME:

The forecast is based on the budget for shared services agreement with the Town of Woodbridge and the Woodbridge Board of Education for technology services.

LINE 18 on Page 2: OTHER REVENUE:

The forecast is based on actual and expected to be under budget, **\$5,927 UNF previously \$5,939 UNF**.

EXPENDITURES BY CATEGORY

The projected yearend balance of expenditures is **\$1,779,917 FAV**, *previously, \$963,914 FAV* which appears on page 4, column 6, line 55.

LINE 1 on Page 3: 5111-CERTIFIED SALARIES:

The forecast is based on budget. There are still open positions and the forecast will be updated after the school year begins. *The current projection is for \$533,427 FAV previously \$445,733 FAV due to school closures and unpaid leaves. Estimates include \$60,000 for in-house substitutes, \$30,000 for substitute service, and \$81,300 for spring coaches, and less paid in class coverages. Additional savings were in homebound tutoring- \$15,987 FAV, staff development-\$9,348 FAV, coverages- \$18,300 and chaperone duties.*

LINE 2 on Page 3: 5112-CLASSIFIED SALARIES:

The forecast is based on budget. There are still open positions and the forecast will be updated after the school year begins. *The current projection shows \$154,348 FAV previously \$120,584 FAV due to staff vacancies and updated overtime costs which were near zero for April-June and classified substitutes were \$41,473 FAV.*

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

The forecast is based on the budget for current staff. *Medicare taxes are projected to be \$10,383 FAV, previously \$14,198, and FICA is projected to be \$5,681 UNF, previously \$3,147 UNF. These estimates are adjusting for reduced salaries due to COVID-19 and final payroll runs.*

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

The workers' compensation premium is as budgeted and the forecast assumes the payroll audit will be as budgeted. Member equity distribution was received for \$21,494 FAV and a payroll audit rebate of \$6,769 FAV received in February, compared to a budgeted cost of \$5,000. *Total savings YTD \$34,703 previously 33,263 FAV.*

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

The projected monthly budget is based on an average of five years of claims. *Medical claims are lower, presumably due to routine office visits and medical tests being postponed.* Savings are estimated at \$858,900 FAV assuming we will only utilize 80% of claims budget. The Board approved raising the reserve temporarily to 30% for 1 year, an increase of \$229,311, to offset the expected increase in claims in FY21. *The EOY balance is \$926,221 FAV previously estimated at \$629,579 FAV. Claims for the year are at 81.3% of expected claims, sharply declining from March through the end of the year.*

CLAIMS OF CURRENT EMPLOYEES AND RETIREES

MONTH	2019-2020 ACTUAL	2019-2020 BUDGET	VARIANCE	2018-2019 ACTUAL	2017-2018 ACTUAL
<i>JUL</i>	\$ 366,182	\$ 358,094	\$ 8,088	\$ 292,718	\$ 254,849
<i>AUG</i>	\$ 383,765	\$ 395,099	\$ (11,334)	\$ 282,192	\$ 374,433
<i>SEP</i>	\$ 317,685	\$ 323,626	\$ (5,941)	\$ 376,576	\$ 219,176
<i>OCT</i>	\$ 383,369	\$ 326,479	\$ 56,890	\$ 245,938	\$ 271,340
<i>NOV</i>	\$ 370,672	\$ 402,013	\$ (31,341)	\$ 418,110	\$ 353,747
<i>DEC</i>	\$ 403,126	\$ 443,211	\$ (40,085)	\$ 334,678	\$ 318,839
<i>JAN</i>	\$ 348,820	\$ 307,554	\$ 41,266	\$ 331,129	\$ 191,730
<i>FEB</i>	\$ 124,317	\$ 325,589	\$ (201,271)	\$ 384,149	\$ 172,313
<i>MAR</i>	\$ 276,832	\$ 351,628	\$ (74,796)	\$ 363,660	\$ 288,923
<i>APR</i>	\$ 196,735	\$ 335,660	\$ (138,925)	\$ 278,082	\$ 213,346
<i>MAY</i>	\$ 124,900	\$ 408,891	\$ (283,991)	\$ 363,382	\$ 343,550
<i>JUN</i>	\$ 194,428	\$ 316,608	\$ (122,180)	\$ 224,419	\$ 253,461
TOTALS	\$ 3,490,831	\$ 4,294,451	\$ (803,620)	\$ 3,895,033	\$ 3,255,706

ACTUAL/FORECAST CLAIMS AS A PERCENTAGE OF EXPECTED CLAIMS

2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 FORECAST
99.9%	85.2%	72.1%	92.2%	81.3%

Note: 2019-2020 FORECAST of projected claims for this fiscal year as a percentage of expected claims is based on actual year-to-date claims plus budgeted claims for the remainder of the year divided by expected (budgeted) claims.

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

MONTH	2019-2020 ACTUAL	2019-2020 BUDGET	VARIANCE	2018-2019 ACTUAL	2017- 2018 ACTUAL
<i>JUL</i>	\$ 65,692	\$ 78,882	\$ (13,190)	\$ 63,793	\$ 84,939
<i>AUG</i>	\$ 62,661	\$ 83,717	\$ (21,056)	\$ 60,070	\$ 96,820
<i>SEP</i>	\$ 46,307	\$ 73,957	\$ (27,650)	\$ 63,599	\$ 73,886
<i>OCT</i>	\$ 70,245	\$ 77,716	\$ (7,471)	\$ 63,213	\$ 85,237
<i>NOV</i>	\$ 59,406	\$ 52,886	\$ 6,520	\$ 71,815	\$ 58,958
<i>DEC</i>	\$ 62,365	\$ 47,488	\$ 14,877	\$ 70,016	\$ 45,657
<i>JAN</i>	\$ 73,157	\$ 46,861	\$ 26,296	\$ 78,786	\$ 45,850
<i>FEB</i>	\$ 57,592	\$ 46,138	\$ 11,453	\$ 66,033	\$ 45,666
<i>MAR</i>	\$ 58,624	\$ 40,994	\$ 17,630	\$ 38,918	\$ 45,850
<i>APR</i>	\$ 57,573	\$ 46,953	\$ 10,620	\$ 69,321	\$ 46,217
<i>MAY</i>	\$ 56,459	\$ 46,271	\$ 10,188	\$ 76,505	\$ 46,034
<i>JUN</i>	\$ 45,507	\$ 45,507	\$ -	\$ 72,044	\$ 46,401
TOTALS	\$ 715,587	\$ 687,370	\$ 28,217	\$ 794,113	\$ 721,515

LINE 9 on Page 3: 5260-LIFE INSURANCE:

The account has a \$1,759 FAV balance.

LINE 10 on Page 3: 5275-DISABILITY INSURANCE:

The account was \$55 UNF over budget.

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

Based on last year's expenditures this account is expected to be over budget. The current forecast projects this account will be \$29,292 UNF previously \$26,738 UNF over budget due to changes in staffing.

LINE 15 on Page 3: 5290-UNEMPLOYMENT:

The forecast is an estimate of 20 substitutes collecting 16 weeks, \$99,160 UNF, previously, \$101,400 UNF. We have only been invoiced for claims through May and many are in dispute and pending a decision.

LINE 18 on Page 3: 5322-INSTRUCTIONAL PROGRAM IMPROVEMENT:

Opportunities for outside consultants during the last three months of school were limited. The planned professional development for March 20th was cancelled and switched to in-house training on teaching remotely. \$18,106 FAV.

LINE 19 on Page 3: 5327-DATA PROCESSING:

The District uses Munis and Frontline to manage employee attendance, substitute coverage and payroll. There is significant duplicate data entry from the onboarding process, years of service, and termination of an employee. Communications between the systems is manual export of data, manipulation and upload, or manual input depending on the task. PSST software is designed to make the transfer of data seamless between the programs. We have spoken with our counterparts in other Districts that use the same products and went on a site visit to view the software implemented. Providing an online onboarding process is needed even more with the COVID-19 environment. This item has been requested for the past two years in the budget process. We are working with Munis to analyze our payroll procedures and it is clear we would benefit from having this software bridge our processes. The total cost is \$14,127 UNF including implementation of \$6,500. A transfer was approved in June. *The account is \$15,136 UNF for the year.*

LINE 20 on Page 3: 5330-PROFESSIONAL TECHNICAL SERVICES:

Savings estimated due to COVID-19 include officials for spring sports reduced, \$6,000 FAV, athletic training services eliminated for May and June, \$12,416 FAV, SRO at the high school not assigned for portion of March through the end of the year, \$30,055 FAV offset by requested transfers for special education coverage, professional services, architect and engineering, net to date \$72,943 UNF. *\$32,000 FAV for sports officials and game day staff, \$26,000 FAV for contracted services changes with a less expensive provider and training of in-house staff, \$14,000 FAV end of year programs and events; \$8,955 FAV was left from the NEASC budget, net \$82,664 FAV.*

LINE 21 on Page 3: 5440-RENTALS:

The Transition Program was funded by the IDEA grant, \$20,000 FAV and the cancellation of in-person end of year events, winter sports championships and the spring season reduced rental costs, \$43,918 FAV. These accounts were \$70,521 FAV for the year.

LINE 22 on Page 3: 5510-PUPIL TRANSPORTATION:

*Special Education Transportation is projecting a \$59,514 FAV balance, previously \$50,578 FAV. Other transportation is forecasted under budget by \$134,408 FAV. The forecast reflects a reduction in field trips for the remainder of the year and athletic trips for 2/3 of the season. Purchase orders are under review and more orders will be cancelled increasing the savings. A memorandum of understanding was reached with the owner/operators for days school is closed due to COVID-19. The base contract for bus transportation was reduced, \$2,647 per contract. There are 22 full contracts resulting in a total credit of \$58,237. **Late busses, field trips, and athletic trips were all cancelled in the final 3 months of school. No shuttles were needed for graduation and many changes to runs for outplaced students. The final account balances yield a \$239,209 FAV balance.***

LINE 23 on Page 3: 5521-GENERAL LIABILITY INSURANCE: Student Accident insurance renewed at a flat rate, saving \$4,054 FAV. *The final invoices for all insurances came in under budget \$882 FAV, total for the account \$4,936 FAV.*

LINE 24 on Page 3: 5550-COMMUNICATION: TEL, POST, ETC:

E-Rate funding was approved for the current fiscal year. The District is receiving discounted invoices for the CEN service provided by the State of Connecticut - \$15,480 FAV. The forecast includes an estimate of \$10,000 UNF to cover the cost of a bond referendum for all 3 towns. Only the District's cost was budgeted. \$5,480 FAV, previously \$15,480 FAV. *The schools and District Office used less postage in the final months of the year, \$38,170 FAV.*

LINE 25 on Page 3: 5560-TUITION EXPENSE:

Tuition is currently forecasted to have a \$572,248 FAV previously, \$561,782 FAV variance. The forecast is for payments made on current students and their placements.

Tuition for the vo-ag schools has a projected variance of **\$46,426 FAV, previously \$49,027 FAV.**

	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 BUDGET	FY19-20 FORECAST
Sound	4	3	4	6	7	6 (6)
Trumbull	3	3	6	4	4	4
Nonnewaug	3(5) ^a	3	4	6	4	5(5)
Common Ground Charter HS	1	1	0	0	0	0
ACES Wintergreen Magnet	0	0	0	0	0	0
King Robinson Magnet	1	1	0	0	0	0
Engineering Science Magnet	0	0	1	0	0	0
Highville Charter School	0	0	1	0	0	0
Totals	12(14)	11	16	16	15	15(15)

Note ^a: Two students left on April 15, 2016.

ECA is projected variance *to be on budget, previously on budget* due to a change in enrollment.

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

Public (ACES) and private out-of-district placements are currently less than anticipated, \$525,822 FAV previously \$512,755 FAV.

	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 BUDGET	FY19-20 FORECAST
Public SPED	6	8	8	11	9	8(7)
Private SPED	26	27	20	22	24	18 (18)
Totals	32	35	28	33	33	26(25)

LINE 26 on Page 3: 5590-OTHER PURCHASED SERVICES:

The forecast includes a transfer into the cafeteria fund to cover repair and maintenance of equipment, software, and losses to the program. The current estimate is \$125,000 UNF. *There is a transfer approved in June for \$100,000 UNF. There is \$22,049 FAV remaining for supplies, printed materials, graduation rentals, meeting refreshments,*

and other spring events that were not conducted in person. The net balance in the account is \$77,951 UNF.

LINE 31 on Page 4: 5410-UTILITIES, EXCLUDING HEAT:

The 2019-2020 budget for electricity assumes the use of 3,396,770-kilowatt hours at an average price of \$0.1834 per kilowatt-hour, or a cost of \$622,967. *The usage is projected to be 3,002,949 kWh at a cost of \$0.1768/kwh for a surplus of \$70,089 FAV previously \$62,418 FAV.*

ELECTRICITY (KILOWATT HOURS)

MONTH	2019-2020 FORECAST	2019-2020 BUDGET	VARIANCE	2018-2019 ACTUAL	2017-2018 ACTUAL
<i>JUL</i>	<i>306,744</i>	269,018	<i>37,726</i>	104,580	259,046
<i>AUG</i>	<i>298,187</i>	304,346	<i>(6,159)</i>	152,275	286,777
<i>SEP</i>	<i>255,198</i>	332,452	<i>(77,254)</i>	314,178	285,740
<i>OCT</i>	<i>294,827</i>	286,440	<i>8,387</i>	271,919	280,876
<i>NOV</i>	<i>243,754</i>	273,758	<i>(30,004)</i>	249,759	259,631
<i>DEC</i>	<i>250,944</i>	273,807	<i>(22,863)</i>	247,237	272,198
<i>JAN</i>	<i>266,227</i>	277,778	<i>(11,551)</i>	274,992	266,633
<i>FEB</i>	<i>251,802</i>	287,065	<i>(35,263)</i>	263,959	267,529
<i>MAR</i>	<i>217,683</i>	281,604	<i>(63,921)</i>	248,762	254,042
<i>APR</i>	<i>232,983</i>	279,004	<i>(46,021)</i>	262,037	268,701
<i>MAY</i>	<i>145,568</i>	284,892	<i>(139,324)</i>	276,658	226,981
<i>JUN</i>	<i>239,032</i>	246,606	<i>(7,574)</i>	91,898	226,863
Totals	<i>3,002,949</i>	3,396,770	<i>(393,821)</i>	2,758,254	3,155,017

Note: 2019-2020 Actual Kilowatt Hours shown in bold italics.

The budget assumes there will not be a Load Shed credit.

The budget for propane is \$2,250. *The account total is \$2,652, which is \$402 UNF.*

The budget for water is \$45,829. *The account for these charges will be over budget by \$10,916 UNF.*

Sewer costs are budgeted at \$25,000. The forecast projects usage at \$21,353 or *\$3,647 FAV previously, \$3,647 FAV* after fuel cell credits of \$2,709 and revised quarterly charges were calculated.

DEGREE DAYS

There are 4,083 degree days to date compared to 3,996 last year at this time.

LINE 32 on Page 4: 5420-REPAIRS & MAINTENANCE:

A lift in the auto shop at Amity Regional High School failed inspection. The lift is obsolete. The cost of a new lift is \$6,241 UNF and a transfer was approved in September from the facilities contingency account. The well at Bethany Middle School developed a problem with the pressure tank. The system needs to be updated to a pump and VFD system. The plans have been approved by the State. A transfer request was approved in October for \$49,500 to cover the replacement. Transfers totaling \$11,100 UNF were

approved for Bethany and Orange Middle School as repairs are running higher than usual. Chiller repairs, tree removal, removing sludge in the boiler, and generator repairs are a few examples. Bills for snow removal year-to-date are \$40,200, the budget is \$67,500. Forecast currently indicating budget for snow removal will be under budget \$27,300 FAV. *The final account balances were \$22,403 UNF, previously \$38,141 UNF, as \$15,918 was unspent in school repair accounts.*

LINE 33 on Page 4: 5611 INSTRUCTIONAL SUPPLIES:

There is \$70,483 FAV unspent in the various instructional supply accounts. A large portion of the funds come from consumables that were needed for the final three months during remote teaching and learning. This includes food supplies, lumber and other raw materials for family and consumer science course, live specimens for science courses, English novels, copy paper and many smaller amounts across all accounts.

LINE 35 on Page 4: 5620-OIL:

Budget for the year is \$42,700. This is for a total of 20,000 gallons of heating oil at \$2.06 per gallon. *The account is neutral for the year.*

LINE 36 on Page 4: 5621-NATURAL GAS:

Budget for the year is \$65,206. The account is expected under budget *\$17,731 FAV previously projected at \$16,000 FAV*; the fuel cell heat exchanger is performing properly.

LINE 37 on Page 4: 5627-TRANSPORTATION SUPPLIES:

The District saved on fuel for the year when the busses stopped transporting students. \$25,611 FAV previously, \$43,000 FAV as the District had to pay for a portion of unused fuel per contract.

LINE 38 on Page 4: 5641-TEXTS & DIGITAL RESOURCES:

Two transfers were approved in January to support purchasing texts for math: statistics class and science: physics classes. The text can be used now and this will offset the increase to the 2020-21 budget. The AFC approved removing \$118,903 from the fiscal year 2020-2021 budget in order to reduce the increase. This month's forecast assumes the Board of Education will also approve that reduction to the budget. The \$118,203 increase is to purchase texts and digital licenses for World Language at Bethany Middle School and the high school (Orange Middle School purchase is still in the 2020-21 budget); science for grade 7 at both middle schools; and psychology texts at the high school. This account is projected to be \$141,793 UNF previously \$38,590 UNF. \$15,000 approved earlier this year for a statistics texts that is not needed. The staff reviewed the newest edition in March and found the revisions were not significant enough to warrant purchasing new texts. Budget transfers were requested last month. Psychology texts are not ready to be ordered, so the World Language at Orange will be ordered instead. The texts accounts have a *\$129,483 UNF balance, previously \$128,474 UNF balance.*

LINE 39 on Page 4: 5642-LIBRARY BOOKS & PERIODICALS:

These accounts have a balance of \$3,031 FAV due to the school closure. Many orders are placed based on curriculum and student requests which were less because of the shortened year.

LINE 42 on Page 4: 5730-EQUIPMENT NEW:

The high school was scheduled for 1:1 implementation for the next school year when the COVID-19 pandemic put us into an immediate distance-learning environment this year. We have revisited our implementation schedule to suit our current needs. The original plan was to lease teacher devices and student devices for grade 9 and 10 starting July 1, 2020. There is an expectation that there may be a continuation of distance learning in some format during the next school year. We need to be better prepared for a second wave and any closure ordered. We are recommending we use the funds in next year's budget to include grade 11 student laptops to better serve the students and use the end-of-year funds to purchase the teacher laptops. Our laptop loaner program demonstrated the care teachers take of a device assigned to them. It is our expectation we will get more than 3 years life from the device and it will be more cost-effective to purchase the devices for teacher use. The forecast includes the purchase of 175 teacher devices for \$131,763 UNF, \$6,000 UNF cheerleading mat, \$34,000 UNF for thermal security cameras, \$25,734 UNF regular security cameras and total for the account with previously end-of-year purchases is \$203,566 UNF.

LINE 43 on Page 4: 5731-EQUIPMENT REPLACEMENT:

Shaun DeRosa, the Director of Technology requested proposals for updating the current infrastructure across the District. A walk-through was held on January 28, 2020 and bids were due on February 19, 2020. Eight vendors attended the walk-through and six vendors submitted proposals. The Board approved awarding the bid to TBNG Consulting at a price of \$1,477,750. Some items are eligible for e-rate funding and will be part of a five-year lease purchase option and \$300,000 of the ineligible items will be purchased with end-of-year funds. The e-rate application and lease terms will be finalized once the vendor is awarded the contract. The account will be \$300,000 UNF over budget. The District Administration is reviewing the most advantageous way to finance the project. *Purchases of laptop and projector replacements \$14,742 UNF, leaves the account \$317,102 UNF, previously \$300,000 UNF.*

LINE 45 on Page 4: 5715-IMPROVEMENTS TO BUILDINGS:

The Board approved end of year purchases for window film for \$40,000 across the three schools. Some projects (insulation repairs and gym floor refinishing) came in under budget, so the net is \$27,841 UNF for the year.

LINE 45a on Page 4: 5850-FACILITIES CONTINGENCY:

The budget includes a \$100,000 contingency for unplanned, necessary facility expenditures. The forecast assumes these funds will be entirely used. A lift in the auto shop at Amity Regional High School failed inspection. The lift is obsolete. The cost of a new lift is \$6,241 UNF and a transfer was approved in September. The well at Bethany Middle School developed a problem with the pressure tank. The system needs to be updated to a pump and VFD system. The plans have been approved by the State. There was a transfer request in October for \$49,500 to cover the replacement. A transfer this month is requested for engineering services for the upcoming HVAC projects, \$9,000 UNF. Building control upgrades, security cameras and window film at each middle school were removed from the 2020-21 budget request to lower the increase. There is no transfer needed for the controls, the amount is \$9,950 per school. Transfers were approved in May for additional security cameras and film, bringing the current balance to \$0 FAV.

LINE 46 on Page 4: 5720-IMPROVEMENTS TO SITES:

Asphalt repairs and patches at the middle schools were less than anticipated, \$19,175 FAV.

LINE 47 on Page 4: 5850-CONTINGENCY:

The budget includes a \$150,000 contingency for unplanned, necessary expenditures. The forecast assumes these funds will be entirely used. \$20,000 UNF was transferred in December to cover design work for the approved athletic facility projects. Several textbook requests were removed from the 2020-21 budget request in order to lower the budget. The texts are being purchased now using some funds in the textbook accounts and \$89,884 from contingency. An additional \$41,000 for design and engineering work for the athletic projects was approved, \$26,521 from contingency and \$14,479 from athletics. This amount will be reduced from the pending bond sale, lowering the new debt assumed by the District. \$13,595 was approved to support security cameras, which will leave a \$0 balance in contingency.

LINE 49 on Page 4: 5580- STAFF TRAVEL:

Staff travel was halted during the final three months of school including routine intra-district travel and out of district travel. \$14,627 FAV.

LINE 50 on Page 4: 5581-TRAVEL- CONFERENCES:

In-person conference attendance was cancelled during the final three months of school. No costs were incurred for overnight accommodation or airline flights. Some conferences were conducted virtually but many were cancelled. \$15,039 FAV.

LINE 51 on Page 4: 5810- DUES & FEES:

Cancellation of in-person events and the spring sports season account for the unspent balance in these accounts. Entry fees, Block A dinner, jamborees and invitational tournaments, recognition banquets. \$27,624 FAV.