

Amity Regional School District No. 5 Board of Education Approved Budget 2021-2022



March 8, 2021

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 2021-2022 proposed 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 and technology upgrades; 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 proposed 2021-2022 budget of \$51,698,207 or a 1.80 percent increase over the current budget, represents the necessary resources to maintain the high quality of education that we provide to Amity students. This proposed 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 2021-2022 are special education; contracted salaries; capital improvements; and providing instructional resources/textbooks for student learning. In our efforts to keep the current 2020-2021 budget increase down, we had reduced textbooks and capital improvements. The budget request for 2021-2022 increases funding in these areas back to levels outlined in our 5 year plans. The District's debt increased with the approval of facilities and athletic projects, however the level of debt payments does not increase in the budget. It would be remiss to ignore the impacts the COVID-19 pandemic has had on significant savings at the end of the 2019-2020 school year; significant unpredicted expenses in 2020-2021; unpredictability of state and federal relief to offset those costs; and how ongoing mitigation efforts might be required in the 2021-2022 school year. This plan represents our commitment to maintaining superior educational programs at a minimum expense to taxpayers during a period of heightened unpredictability.

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 Tuesday, May 4, 2021, 5:30 p.m.

Table of Contents

Introduction	i
Amity Board of Education Members	5
Amity Finance Committee Members	5
Amity Board of Education / District Goals	6
Document Organization	7
Budget Detail	8
Overall Summary	8
Cost Savings & Efficiencies	12
Total Revenues	14
Member Town Allocations	15
Other Revenue	15
Other State Grants	15
Miscellaneous Income	15
Building Renovation Grants	15
Salaries	16
Benefits	16
Purchased Services	17
Debt Service	17
Supplies (Including Utilities)	17
Equipment	18
Improvement/Contingency	18
Dues and Fees	18
Assumptions and Observations	19
Overview	19
Budget Drivers	19
Budget Balancers	20
Risk Factors	21
Average Daily Membership	23
Detailed Explanations by Account	26
Historical Data	41
Sources of Unspent Fund Balance	41
Use of Unspent Fund Balances	44
Budget Total Expenditures	46
Budget Balancers	47
Actual to Budget Variances	49



Student Enrollment.....	50
Staffing.....	51
Medical & Dental Insurance.....	54
OPEB Trust.....	57
Electricity.....	58
Long Range Projections.....	61
Five Year Capital Improvement Plan – Facilities.....	61
Approved Projects for Pending Bond.....	64
Five Year Capital Improvement Plan – Technology.....	65
Five Year Plan – Textbooks.....	68
Debt Service.....	70
Three Year Operating Forecasts.....	71
Definitions.....	78
Department Detail.....	85
Amity Middle School – Bethany.....	85
Amity Middle School – Orange.....	91
Amity Regional High School.....	97
Department of Pupil Services.....	101
District Services.....	106
Board of Education.....	106
Central Administration.....	106
Technology.....	106
Building Operations & Maintenance.....	107
Security.....	107
COVID-19.....	107
Transportation.....	107
Substitutes.....	107
Employee Benefits.....	108
Redemption of Principal.....	108
Function Detail.....	108
Art.....	108
Athletics.....	108
Benefits.....	108
Board of Education.....	109
Business.....	109
Central Administration.....	109
Coverage.....	109
COVID-19.....	110
Debt Service.....	110
Department of Pupil Services.....	110



English.....	113
ESL.....	113
Facilities	113
Family & Consumer Sciences	114
General Instructional Supplies	114
Mathematics	114
Media	115
Music	115
Physical Education	116
Principal Services	116
Reading	117
Science	117
Security	118
Social Studies	118
STEM	118
Student Activities	118
Substitutes	118
Summer work	118
Technology Education.....	118
Technology Services	119
Theater.....	119
Transportation	119
World Language	120



**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)
Ms. Sharon Huxley (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 2019-2020 Actual, 2020-2021 Budget, 2020-2021 Forecast, and Proposed 2021-2022 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 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 \$913,698 or 1.80 percent
 - Salaries are higher by \$868,069
 - Textbooks, digital resources, supplies and utilities increase by \$310,098
 - Special education transportation and tuition increase by \$301,513
 - Improvements to buildings and sites increase by \$98,560

- ❖ Member town allocations increase by \$734,448 or 1.48 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.
 - Revenue projections for investment income and tuition decrease based on current rates and enrollments
 - No carry over funds are designated for next year's budget

- ❖ Student enrollment is projected to decrease from this school year's actual of 2,209 to 2,179 a decrease of 30 students

- ❖ The number of full-time equivalent (FTE) positions decrease by .5 FTE
 - Identified special education needs warrant developing an in-house self-contained program for emotionally disturbed students. A 1.0 FTE teaching position is requested for this program as is a 1.0 FTE mental health clinician, .50 of this position will be funded with ESSER II funds. Creating the self-contained program is more cost efficient than outplacing students. The mental health clinician will also support students struggling with COVID-19 issues. A 1.0 FTE reading teacher position at the middle school will be eliminated. A 1.0 Classified FTE position will be eliminated at the middle school. Both staff reductions will be done through attrition.

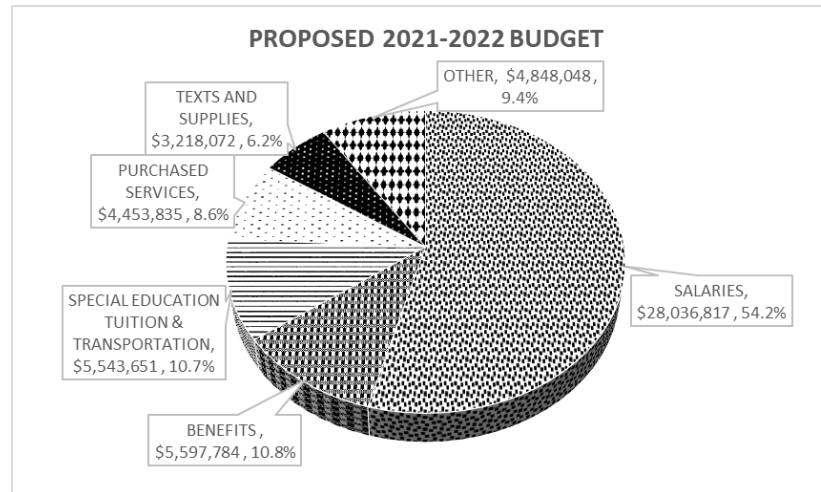
- ❖ The budget includes several risk factors
 - Excess Costs will be funded at a 73% reimbursement rate, State and federal grants will not be lower than budgeted (11 para-educator positions and 1.20 teaching positions are currently paid by grants)
 - Turnover and vacancy savings will be achieved
 - Expected 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 83.7 percent of the total budget. All of the other accounts make up 16.3 percent of the total budget.



Salary budget is based on the current staff and contractual agreements with the addition of 0.50 FTE certified positions: 1.5 certified positions for special education in-house self-contained program. 1.0 FTE reduction in both certified and classified positions through attrition. Both positions are at the middle school level and existing staff assignments will be structured to maintain support levels.

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

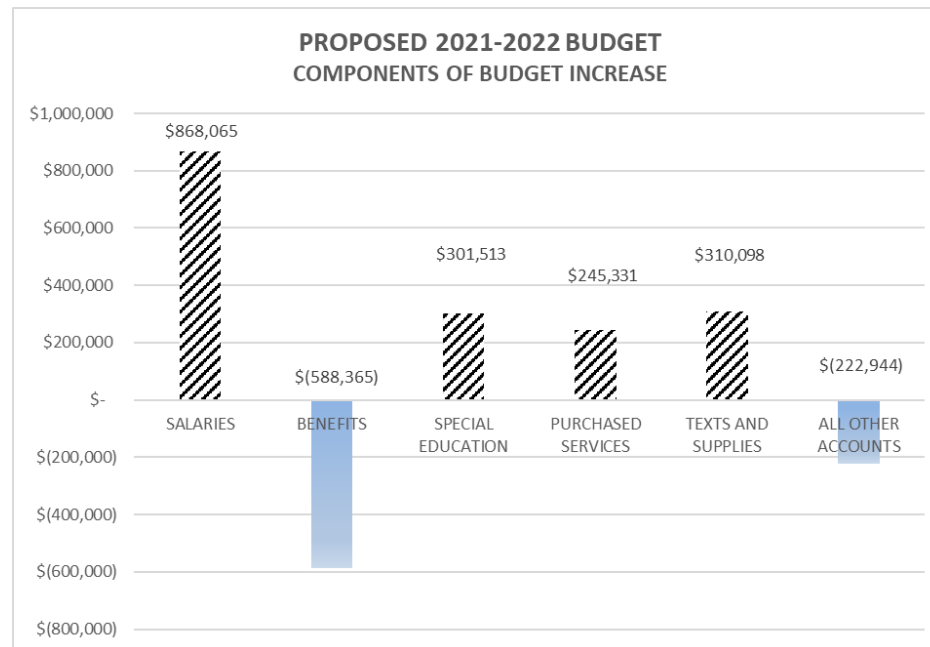
Special education tuition and transportation are based on identified incoming special education students from Grade 6 and identified special education students who are expected to move up one grade and remain in the District. There is *no* contingency for any students placed in a residential facility by a State agency. The State Department of Developmental Services (DDS) may attempt 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, including the recent financing in July 2020.

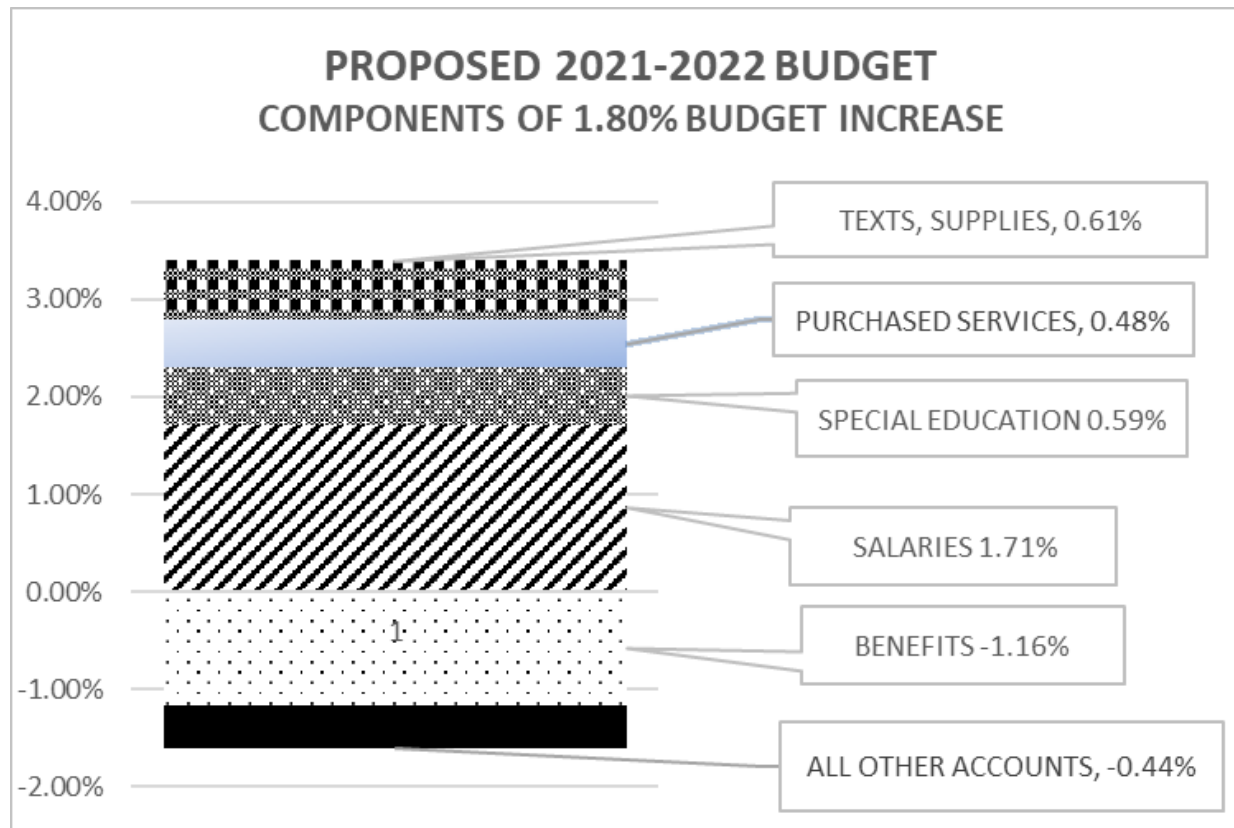
All other accounts have been carefully reviewed and determined to be necessary to provide the high quality education expected by the community. Administrators looked at three years of history and were challenged to find cost savings and efficiencies.

Salaries and benefits are higher by \$868,069 including new positions; textbooks and digital resources increase by \$180,124 due to the reductions taken in the current 2020-2021 budget, utilities and other supplies including infrastructure protection are up \$129,974, debt service remains flat; special education transportation and tuition increases by \$301,513 and all other accounts have a net decrease of \$205,161.



❖ Total expenditures increase by \$913,698 or 1.80 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., 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 \$1,703,570 and another \$128,408 to date in FY21!**

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 1.60 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 2019-2020 ACTUAL	COLUMN 2 2020-2021 BUDGET	COLUMN 3 2020-2021 FORECAST FEB	COLUMN 4 2021-2022 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
1	MEMBER TOWN ALLOCATIONS	48,190,256	49,760,789	49,760,789	50,495,237	734,448	1.48%
2	OTHER REVENUE	324,088	248,317	150,887	136,871	(111,446)	-44.88%
3	OTHER STATE GRANTS	798,102	731,653	942,744	1,025,301	293,648	40.13%
4	MISCELLANEOUS INCOME	92,101	43,750	24,775	40,798	(2,952)	-6.75%
5	BUILDING RENOVATION GRANTS	0	0	0	0	0	0.00%
6	TOTAL REVENUES	49,719,188	50,784,509	50,879,195	51,698,207	913,698	1.80%
7	SALARIES	25,967,645	27,168,752	27,075,425	28,036,821	868,069	3.20%
8	BENEFITS	5,141,056	6,186,149	5,929,505	5,597,784	(588,365)	-9.51%
9	PURCHASED SERVICES	7,565,040	9,450,642	9,279,020	9,758,800	308,158	3.26%
10	DEBT SERVICE	4,559,210	4,453,835	4,453,835	4,453,835	0	0.00%
11	SUPPLIES (INCLUDING UTILITIES)	2,935,589	2,907,974	2,859,397	3,218,072	310,098	10.66%
12	EQUIPMENT	771,215	134,053	197,316	54,348	(79,705)	-59.46%
13	IMPROVEMENTS / CONTINGENCY	222,666	305,940	136,995	404,500	98,560	32.22%
14	DUES AND FEES	110,508	177,164	159,389	174,047	(3,117)	-1.76%
15	TRANSFER ACCOUNT	495,482	0	507,844	0	0	0.00%
16	TOTAL EXPENDITURES	47,768,411	50,784,509	50,598,726	51,698,207	913,698	1.80%
17	SUBTOTAL	1,950,777	0	280,470	0	(0)	0.00%
18	CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	35,457	0	0	0	0	0.00%
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET	0	0	0	0	0	0.00%
20	NET BALANCE/ (DEFICIT)	1,986,234	0	280,470	0	(0)	0.00%
21	AVERAGE DAILY MEMBERSHIP	2,192	2,217	2,209	2,209	(8)	-0.36%
22	PER PUPIL EXPENDITURE	18,407	19,299	19,460	19,732	433	2.25%

Note: The number of students for average daily membership (ADM) in the 2021-2022 budget are 2,209 compared to the 2020-2021 ADM of 2,217; this is lower by 8 students.



LINE	CATEGORY	ACTUAL	BUDGET	FORECAST FEB	BUDGET	BUDGET	TO BUDGET
1	BETHANY ALLOCATION	8,926,150	9,000,731	9,000,731	8,983,608	(17,123)	-0.19%
2	ORANGE ALLOCATION	24,736,074	25,003,802	25,003,802	25,236,005	232,203	0.93%
3	WOODBRIIDGE ALLOCATION	14,965,743	15,756,256	15,756,256	16,275,624	519,368	3.30%
4	MEMBER TOWN ALLOCATIONS	48,627,967	49,760,789	49,760,789	50,495,237	734,448	1.48%
5	ADULT EDUCATION	3,748	3,042	3,042	3,042	0	0.00%
6	PARKING INCOME	20,865	32,000	21,956	32,000	0	0.00%
7	INVESTMENT INCOME	52,292	35,000	3,500	7,500	(27,500)	-78.57%
8	ATHLETICS	25,300	22,000	5,500	25,000	3,000	13.64%
9	TUITION REVENUE	133,936	129,675	97,389	43,329	(86,346)	-66.59%
10	TRANSPORTATION INCOME	26,000	26,600	19,500	26,000	(600)	-2.26%
11	TRANSPORTATION BOW A AGREEMENT	0	0	0	0	0	0.00%
12	OTHER REVENUE	262,141	248,317	150,887	136,871	(111,446)	-44.88%
14	SPECIAL EDUCATION GRANTS	758,946	731,653	942,744	1,025,301	293,648	40.13%
15	OTHER STATE GRANTS	758,946	731,653	942,744	1,025,301	293,648	40.13%
16	RENTAL INCOME	18,177	14,000	25	18,000	4,000	28.57%
17	INTERGOVERNMENTAL	32,884	4,750	4,750	4,798	48	1.01%
18	OTHER REVENUE	19,073	25,000	20,000	18,000	(7,000)	-28.00%
19	TRANSFER IN	0	0	0	0	0	0.00%
20	MISCELLANEOUS INCOME	70,134	43,750	24,775	40,798	(2,952)	-6.75%
21	BUILDING RENOVATION GRANTS	0	0	0	0	0	0.00%
22	TOTAL REVENUES	49,719,188	50,784,509	50,879,195	51,698,207	913,698	1.80%

Note: A detailed explanation is provided under Assumptions and Observations for the changes from current 2020-2021 budget to the 2021-2022 budget for all revenue and expenditure accounts.



LINE	CATEGORY	COLUMN 1 2019-2020 ACTUAL	COLUMN 2 2020-2021 BUDGET	COLUMN 3 2020-2021 FORECAST FEB	COLUMN 4 2021-2022 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
1	5111-CERTIFIED SALARIES	21,243,071	22,123,006	22,059,991	22,915,344	792,338	3.58%
2	5112-CLASSIFIED SALARIES	4,724,574	5,045,746	5,015,434	5,121,477	75,731	1.50%
3	SALARIES	25,967,645	27,168,752	27,075,425	28,036,821	868,069	3.20%
4	5200-MEDICARE - ER	354,550	393,384	393,106	407,811	14,427	3.67%
5	5210-FICA - ER	293,447	315,690	301,803	311,405	(4,285)	-1.36%
6	5220-WORKERS' COMPENSATION	203,071	237,774	215,228	214,297	(23,477)	-9.87%
7	5255-MEDICAL & DENTAL INSURANCE	3,134,277	4,229,925	4,007,143	3,675,704	(554,221)	-13.10%
8	5860-OPEB TRUST	40,950	31,678	31,678	0	(31,678)	-100.00%
9	5260-LIFE INSURANCE	42,820	47,280	45,772	49,918	2,638	5.58%
10	5275-DISABILITY INSURANCE	10,277	10,529	10,886	11,136	607	5.77%
11	5280-PENSION PLAN - CLASSIFIED	851,987	790,234	790,234	764,395	(25,839)	-3.27%
12	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	99,079	120,224	120,224	148,418	28,194	23.45%
13	5282-RETIREMENT SICK LEA VE - CERT	0	0	0	0	0	0.00%
14	5283-RETIREMENT SICK LEA VE - CLASS	0	0	0	0	0	0.00%
15	5284-SEVERANCE PAY - CERTIFIED	0	0	0	0	0	0.00%
16	5290-UNEMPLOYMENT COMPENSATION	109,160	7,431	11,431	12,500	5,069	68.21%
17	5291-CLOTHING ALLOWANCE	1,438	2,000	2,000	2,200	200	10.00%
18	BENEFITS	5,141,056	6,186,149	5,929,505	5,597,784	(588,365)	-9.51%



LINE	CATEGORY	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 FORECAST FEB	2021-2022 BUDGET	VAR. \$ TO BUDGET	VAR. % TO BUDGET
19	5322-INSTRUCTIONAL PROG IMPROVEMENT	21,594	22,200	18,870	26,600	4,400	19.82%
20	5327-DATA PROCESSING	110,412	102,829	102,829	114,785	11,956	11.63%
21	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	1,385,205	1,759,359	1,930,745	1,749,530	(9,829)	-0.56%
22	5440-RENTALS - LAND, BLDG, EQUIPMENT	48,229	113,634	97,858	122,685	9,051	7.97%
23	5510-PUPIL TRANSPORTATION	2,861,329	3,544,897	3,157,046	3,655,436	110,539	3.12%
24	5521-GENERAL LIABILITY INSURANCE	238,281	247,562	249,804	249,650	2,088	0.84%
25	5550-COMMUNICATIONS: TEL, POST, ETC.	77,186	114,356	95,324	114,356	0	0.00%
26	5560-TUITION EXPENSE	2,640,986	3,446,498	3,388,196	3,638,655	192,157	5.58%
27	5590-OTHER PURCHASED SERVICES	181,818	99,307	238,348	87,103	(12,204)	-12.29%
28	PURCHASED SERVICES	7,565,040	9,450,642	9,279,020	9,758,800	308,158	3.26%
29	5830-INTEREST	809,210	788,835	788,835	788,835	0	0.00%
30	5910-REDEMPTION OF PRINCIPAL	3,750,000	3,665,000	3,665,000	3,665,000	0	0.00%
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	4,559,210	4,453,835	4,453,835	4,453,835	0	0.00%
32	5410-UTILITIES, EXCLUDING HEAT	620,438	709,866	653,219	725,065	15,199	2.14%
33	5420-REPAIRS, MAINTENANCE & CLEANING	774,787	761,354	837,799	747,751	(13,603)	-1.79%
34	5611-INSTRUCTIONAL SUPPLIES	311,910	366,196	313,188	369,883	3,687	1.01%
35	5613-MAINTENANCE/CUSTODIAL SUPPLIES	228,327	229,557	251,775	246,698	17,141	7.47%
36	5620-OIL USED FOR HEATING	42,700	42,700	42,700	42,500	(200)	-0.47%
37	5621-NATURAL GAS	47,475	67,173	67,173	68,171	998	1.49%
38	5627-TRANSPORTATION SUPPLIES	96,789	124,202	124,202	122,016	(2,186)	-1.76%
39	5641-TEXTS & DIGITAL RESOURCES	291,630	63,778	63,778	243,902	180,124	282.42%
40	5642-LIBRARY BOOKS & PERIODICALS	18,584	20,215	15,933	20,215	0	0.00%
41	5690-OTHER SUPPLIES	502,949	522,933	489,630	631,871	108,938	20.83%
42	SUPPLIES (INCLUDING UTILITIES)	2,935,589	2,907,974	2,859,397	3,218,072	310,098	10.66%



LINE	CATEGORY	COLUMN 1 2019-2020 ACTUAL	COLUMN 2 2020-2021 BUDGET	COLUMN 3 2020-2021 FORECAST FEB	COLUMN 4 2021-2022 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
43	5730-EQUIPMENT - NEW	332,148	70,947	134,210	49,348	(21,599)	-30.44%
44	5731-EQUIPMENT - REPLACEMENT	439,067	63,106	63,106	5,000	(58,106)	-92.08%
45	EQUIPMENT	771,215	134,053	197,316	54,348	(79,705)	-59.46%
46	5715-IMPROVEMENTS TO BUILDING	160,841	55,940	55,940	65,000	9,060	16.20%
47	5715-FACILITIES CONTINGENCY	0	100,000	23,555	100,000	0	0.00%
48	5720-IMPROVEMENTS TO SITES	61,825	0	0	89,500	89,500	100.00%
49	5850-CONTINGENCY	0	150,000	150,000	150,000	0	0.00%
50	TRSF. FROM CONTINGENCY TO OTHER ACCTS.	0	0	(92,500)	0	0	0.00%
51	IMPROVEMENTS / CONTINGENCY	222,666	305,940	136,995	404,500	98,560	32.22%
52	5580-STAFF TRAVEL	10,723	24,850	18,637	23,850	(1,000)	-4.02%
53	5581-TRAVEL - CONFERENCES	22,406	46,660	35,098	44,800	(1,860)	-3.99%
54	5810-DUES & FEES	77,379	105,654	105,654	105,397	(257)	-0.24%
55	DUES AND FEES	110,508	177,164	159,389	174,047	(3,117)	-1.76%
56	5856-TRANSFER ACCOUNT	495,482	0	507,844	0	0	0.00%
57	TOTAL EXPENDITURES	47,768,411	50,784,509	50,598,726	51,698,207	913,698	1.80%



ASSUMPTIONS & OBSERVATIONS

Overview: The Board of Education Approved 2021-2022 Budget is **\$51,698,207**, or **\$913,698** or **1.80 percent**, over the current budget.

Budget Drivers:

CATEGORY	VARIANCE \$	EXPLANATION
Salaries	\$850,584	Contractual or anticipated increases of current staff. Two of the District’s six bargaining units are entering negotiations for new contracts.
	\$100,998	New staff costs of \$100,998 to restructure the special education programs to include an in-house unit. This structure is more cost effective than outplacing students which has higher tuition rates and transportation costs. The current student population and identified enrollments warrants the building of a District program. The budget will support 1.5 FTE and grants will support .50 FTE.
Benefits	\$68,194	Costs of benefits for new positions is estimated at \$40,000. Contributions for the defined contribution plan increase as participation grows.
Purchased Services, Other Supplies & Texts	\$455,281	Textbooks increase by \$180,124 in line with the 5-year plan and the reduction in the current 2020-21 budget. Special education tuition placements costs increase by \$192,157. The 3-year security software license expires next year and a one-year renewal is requested at \$83,000.



Budget Balancers:

CATEGORY	VARIANCE \$	EXPLANATION
Salaries	(\$109,116)	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. REDUCTIONS: A 1.0 certified FTE position and a 1.0 classified FTE position will be cut from the budget through attrition.
	(\$403,863)	RISK: 11 para-educators (paraprofessionals) and 1.70 teaching positions are paid by grants. Funding levels are not known until after the budget is adopted. RISK: The District temporarily increased the reserves to a 30% level for fiscal year 2020-21 due to pandemic uncertainty. The proposed budget returns the reserve level to 22% of claims, a savings of \$386,724. Expected claims projected for next year will decrease by \$135,000 on positive claim experience. Negotiated employee contributions toward health insurance increase by \$32,500.
Medical & Dental Insurance, OPEB Trust	(\$580,063)	REDUCTIONS: OPEB Trust actuarial required contribution is \$0. Making required contributions for a decade has established the appropriate funding level. Pension contributions decrease by \$25,839 as participation decreases. RISK: Replacement equipment for technology is reduced assuming the recent upgrades and investments in infrastructure along with the dismantling of computer labs will meet the District’s needs. The District’s copier contract expires in 2021. The budget assumes we will reduce the number of copiers, printers, and paper as we become a full 1:1 environment requiring less printing.
Purchased Services	(\$92,955)	



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 6 retirements and resignations. The budget assumes 2 retirements; to date two are submitted.

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. Recent changes in the interpretation of special education guidelines requires districts to provide services through age 21, until the student reaches 22 years of age.

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 have lowered the targeted reserve ratio of 25 percent of expected claims, to 22 percent of 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 22 percent above expected claims. Thus, if we had a ‘bad claims year’; the Self-Insurance Reserve Fund would probably be near zero. There is nothing budgeted for increases***



due the COVID-19 pandemic environment. There could be higher claims as people reschedule appointment and procedures postponed during 2020.

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, including the current fiscal year 2021, 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 photography equipment, cameras and photo printers, replacement laptops for administrators of \$5,000, science texts at the high school of \$35,000, smartboard replacements at \$18,000, concrete repairs of \$20,000, and cooling tower repairs estimated at \$35,000, approximately \$107,500 to reduce this 2021-2022 budget request. The information will be included in the monthly forecast; however, there is no guarantee the current projected fund balance will support all of these 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. \$507,845 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 2020-2021 surplus if it is available. The Amity Finance Committee and Amity Board of Education will be asked to consider this request at their August 2021 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 2021-2022 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, 2020, 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, 2020	393	1,104	712	2,209
October 1, 2019	401	1,114	702	2,217
Net Change	(8)	(10)	10	(8)
	Bethany	Orange	Woodbridge	Total
Fiscal Year 2020-2021	17.791%	49.977%	32.232%	100.000%
Fiscal Year 2019-2020	18.088%	50.248%	31.664%	100.000%
Net Change	(0.297%)	(0.271%)	0.568%	

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	(\$147,789)	(\$31,890)	(\$179,679)
Orange	(\$134,852)	(\$89,584)	(\$224,436)
Woodbridge	\$282,641	(\$57,776)	\$224,865
Totals	\$0	(\$179,250)	(\$179,250)



**MEMBER TOWN ALLOCATIONS
With a 1.80 Percent Budget Increase**

Member Town	Enrollment Shift	Higher Other Revenues	Higher Operating Expenditures	Variance Dollar To Budget	Variance Percent To Budget
Bethany	(\$147,789)	(\$31,890)	\$162,556	(\$17,123)	-0.19%
Orange	(\$134,852)	(\$89,584)	\$456,639	\$232,203	0.93%
Woodbridge	\$282,641	(\$57,776)	\$294,503	\$519,368	3.30%
Totals	\$0	(\$179,250)	913,698	\$734,448	1.48%

STUDENT ENROLLMENT

The Average Daily Membership decreased from 2,217 (on October 1, 2019) to 2,209 (on October 1, 2020), decreasing by 8 students. This is used to calculate the distribution of the Member Town Allocations. *It does not reflect the total 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 included and assumed to remain the same. The projected total students is 2,207 compared to 2,237 for this school year, a decrease of 30 students. This decrease is anticipated at the high school level. These estimates are just that an estimate. For instance, a decrease of 22 students was projected for the current year and the actual decrease was 5. Amity Regional High School has average 52 new registration over the past 3 years. Considering withdrawals, the net average increase is 9 students per year.

STAFFING

The number of full-time equivalent positions will have a net increase of 0.5 FTE to support developing an in-house self-contained special education program, add a 0.5 FTE mental health clinician (.50 charged to grant), a 1.0 FTE special education teacher, and a reduction of 1.0 reading teachers. Non-certified staff will be reduced by 1.0 FTE at the middle school.



POSSIBLE USES OF 2020-2021 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 **AUGUST 2021** meeting.

- ✓ **CONSIDER** funding equipment and capital projects removed from the current budget request. These items include printers and cameras for fine arts and technology education classes, Prometheans (smartboards), non-teaching staff laptops, concrete repairs, classroom wall opening, and chiller tower pipe repair.
- ✓ **CONSIDER** appropriating 1% or \$507,845 of the 2020-2021 operating budget to the Capital and Nonrecurring fund for future capital items. This is the maximum amount allowed by State statute, though non-regional boards of education can set aside 2%. Legislation was proposed last year to correct the oversight of not allowing regional boards of education to increase reserves contributions to 2% as well. It may be proposed again this year.



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, 2020.
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 .65 percent on STIF (State Treasurer’s Investment Fund) and 0.39 percent at Peoples United Bank. Interest income is expected to decrease by \$27,500 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 and assuming the buildings will open for rentals.
- 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 and estimated obligations for the current staff of administrators and teachers, **\$792,338 UNF**. There is an additional 1.0 FTE requested for special education teacher and 1.0 FTE for a clinician for an in-house self-contained program. The clinician will be partially funded through grant funds, .50 FTE.

RISK FACTOR

The budget assumes there will be two teacher retirements and currently two are known.

Classified Salaries: The budget is based on contractual and estimated obligations for the current staff of **\$75,731 UNF**. There is a 1.0 FTE reduction of staff planned in this budget for classified groups.

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 **\$23,644 UNF each**. There are currently 11 para-educators funded by grants and 1.70 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 proposed budget reflects a **\$23,477 FAV** reduction based on positive claim experience and 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 by **\$135,000 FAV**, benefits for requested new staff add **\$40,000 UNF**. The budget reduces the target ratio of reserves to claims at 22 percent from the temporary increase to 30 percent during the pandemic.



RISK FACTOR

Expected claims for next year were reduced based on the favorable claims experience is 2018-2019 and 2019-2020 and underwriting projections. There is no guarantee this trend will continue nor is there funding for increased utilization possible in a post pandemic environment. 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 lowered from 25 percent to 22 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 22 percent or more, which is approximately \$990,797 in next year's budget. There is nothing in the budget to cover spikes in claims due to COVID-19 or an increase to routine and deferred utilization.

OPEB Trust: The Actuarial Report calculated the actual required contribution less expected benefits payments at a zero contribution **\$0**, which is lower than the current budget by **\$31,678 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 **\$25,839 FAV**. Fewer pension participants, better than anticipated returns through September 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 2020. The Defined Contribution plan increases **\$28,194 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 increased due to the COVID-19 pandemic. Substitutes were laid off in the Spring of 2020 and intermittently as schools close in response to infection rates or pre-emptively during peak gathering seasons. It is estimated there will still be some individuals on unemployment during 2021-22. The budget was increases by **\$5,069 UNF**.

Instructional Prog. Improvement: The budget increases **\$4,400 UNF**. Professional development topics will include technology integration, improving instructional pedagogy, and supporting social and emotional learning. Costs increase for outside presenters for Readers Writing Workshop, Courageous Conversations, and Understanding by Design. Publishing the District's annual spring report, Amity in Action, is reduced in size.

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, integrate data into our financial and human resource systems, streamline the onboarding process and maintain inventory database. The account increases **\$ 11,956 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 fourth and final year of the 1:1 mobile device rollout occurs in the proposed budget, and we will issue devices to twelfth graders at the high school. The technology infrastructure was replaced and expanded to increase functionality and accommodate



the growing 1:1 environment, **\$90,438 UNF lease payment**. 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 increasing **\$9,051 UNF** based on the lease of a second transition space for special education students. 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 proposed budget also includes rental costs for athletics: field rental which is lower, ice time, swimming pool, and golf range use.

Pupil Transportation: The budget reflects the contractual increase in the second year of the agreement for regular transportation, **\$36,412 UNF**. Special education transportation increases by **\$89,356 UNF** due to private out of district transportation rates, 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 estimated premiums at **\$249 FAV** higher. The District student accident insurance is estimated to be **\$2,337 higher** but will be reviewed closer to renewal in August 2021. .

Communications: Tel., Postage: This account includes the cost for internet connections, previously funded by the State. The CEN rate increased slightly and use of postage is expected to decrease, so there is no change projected for these accounts.

Tuition Expense: Special education tuition projected costs has increased by **\$192,157 UNF**, due to increased tuition 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.



	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 BUDGET	FY19-20 BUDGET	FY20-21 BUDGET	<i>FY20-21 FORECAST</i>	FY21-22 BUDGET
Sound School Vo-Ag	5	4	6	7	8	5	6
Trumbull Vo-Ag	4	6	7	4	5	3	3
Nonnewaug Vo-Ag	3	4	4	6	7	7	7
Common Ground Charter HS	1	0	0	0	1	1	1
ACES Wintergreen Magnet	0	0	0	0	0	0	0
Engineering Science Magnet	1	0	0	0	0	0	0
Highville Charter School	1	1	1	0	0	0	0
King Robinson Magnet	1	1	1	0	0	0	0
Totals	15	16	19	17	21	16	17

	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 BUDGET	FY20-21 BUDGET	<i>FY20-21 FORECAST</i>	FY21-22 BUDGET
ECA	15	19	20	24	21	16	20

	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 BUDGET	FY20-21 BUDGET	<i>FY20-21 FORECAST</i>	FY21-22 BUDGET
Public SPED	8	8	11	9	9	7	13
Private SPED	27	20	22	24	29	31	24
Totals	35	28	33	33	38	38	37



RISK FACTOR

The 2021-2022 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 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. The agendas are switching to a digital format, saving **\$6,600 FAV**. 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, a bond issued for capital projects such as consumer science room renovation, tennis court replacement, and air handler replacements, and the most recent issue for facilities projects and the athletic complex upgrades. 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 2021-2022 will remain flat, **\$0 FAV**, even with the additional debt by applying premium from the bond sale to offset the increase.



BOND ISSUES

The voters approved a 2020-2021 bond issue, which includes facilities projects and athletic facility projects. Premium from the bond sale is applied to keep the debt payments flat in 2021-22. The roof at Amity Regional High School is scheduled for restoration/replacement in 2023 and is under evaluation now. A bond may be proposed in 2 years for roof restoration and chiller refurbishment. Contributions appropriated to the Capital and Nonrecurring Account can offset or avoid the cost of the next bond.

Utilities, Excluding Heat: Electricity usage is budgeted at 3,189,868 kWh at \$0.2002 per kWh (\$638,807) compared to 3,189,868 kWh at \$0.1967 per kWh (\$636,866), or an increase of **\$17,403 UNF**. A new contract rate was secured in 2020, however the delivery charges are estimated higher. The sewer budget is \$25,000, or **\$6,000 FAV** than this fiscal year’s budget. The water budget is **\$51,550** which is **\$3,550 UNF** higher than this year’s budget. The propane budget is **\$3,546**, or **\$246 UNF** less than this year’s budget. The District participated in a regional cooperative bid for its electricity supply contract through October of 2024 at .07988 which is less than the previous rate of .08964 per kWh, but delivery charges have increased. The overall budget is *increases* by **\$15,199, UNF**.

Repairs, Maintenance & Cleaning: The budget decreases by **\$13,603 FAV**. Facilities repairs have minor inflation increases projected. 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 decreased due to much newer equipment in place and the athletic budget decrease to less usage of equipment and fields during the pandemic.

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 \$52,016. Snow removal costs tend to have large variances year-to-year. The annual costs range from \$36,025 to \$76,055 over the past 5 years.



Instructional Supplies: The budget is relatively flat, with a small increase of **\$3,687 UNF**. 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. Readers' workshop materials are being introduced at the middle schools. 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, cleaning and paper goods is increased **\$17,141 UNF**. The cleaning supply budget has increased along with the cost of cleaning and disinfecting products. The level of cleaning and disinfecting is expected to remain at an increased level through 2022.

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 \$2.0599 per gallon, or a budget **decrease of \$4,000 FAV**. 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 which is budget neutral. Amity Middle School – Orange Campus is budgeted to use 29,500 Ccf at \$0.89 per Ccf compared to 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 in two of the past three 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 **\$988 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 bid price for 2021-2022 is \$2.06. The budget decreases by **\$2,186 FAV**.



Texts & Digital Resources: The budget is in line with the five-year forecast, but higher than the current year due to budget reductions in fiscal year 2020-2021. \$35,000 for science textbooks at the high school will be requested to purchase with end-of-year funds to limit the impact of the textbook increase. The textbook budget increases by **\$180,124 UNF**. The middle schools are purchasing the second year of Science textbooks in this year to complete the 2 year plan to phase in new texts. English Language Arts, Mathematics, and World Language texts purchases for all three schools are slated for various grades. World History and Science texts purchases are planned for the high school. The five-year plan is continually reviewed and restructured for texts and digital resources.

Library Books & Periodicals: The budget request is neutral.

Other Supplies: The budget increases by **\$108,938 UNF**. The 1:1 environment and the immediate transition during the pandemic increased the number of software programs and licenses to support teaching. The infrastructure protection software is up for renewal which is \$83,000 UNF. Based on usage trends for forms, paper, envelopes, the several supply account were reduced. 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 **\$79,705 FAV** since we have a new infrastructure and full compliment of devices for each student and teacher, planned replacements are significantly less. Replacement equipment is decreased as we will consolidate computer labs and replace computers from existing inventory. Currently end of year purchases are identified as photography equipment, cameras and photo printers, replacement laptops for administrators of \$5,000, and smartboard replacements at \$18,000.

Improvements to Buildings & Sites: Total budget is \$414,500. This is **\$98,560 UNF** 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 cooling tower repairs and concrete repairs will be purchased with end-of-year funds. This budget includes the following capital projects:



Amity Middle School – Bethany

Project	Reason	Amount
Security items	Expand secure window film in building	\$ 5,000
Refurbish Modular Classroom Roof	Repair deterioration; end of 20 year life; used for storage	\$15,500

Amity Middle School – Orange

Project	Reason	Amount
Security items	Expand secure window film in building	\$ 5,000
Replace pipe insulation*	Exterior HVAC piping needs replacing	\$30,000



Amity Regional High School

Project	Reason	Amount
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.	\$10,000
Building Control	Major upgrade to system financed over 2 years	\$45,000
Replace piping on cooling tower*	Steel piping is corroded internally and will be replaced with PVC	\$35,000
Open wall in art room*	Dark room no longer in use, space need for instruction	\$3,000

District

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

*Indicates end-of-year purchase



Improvements to Sites:

Total budget is \$99,500. This is **\$99,500 UNF** over this fiscal year’s budget. Projects were pushed out or done at end of last year. There is \$0 budgeted in the current fiscal year, 2020-2021.

Amity Middle School – Bethany

Project	Reason	Amount
Sidewalk and curb repairs*	Repair damage from weather and use	\$ 5,000

Amity Middle School - Orange

Project	Reason	Amount
Sidewalk and curb repairs*	Repair damage from weather and use	\$ 5,000
Asphalt sealing and crack repairs	Reclaim and replace section of parking lot	\$14,000
Field Drainage	Drainage needs to be replaced, field is often unusable	\$60,000

Amity Regional High School

Project	Reason	Amount
Sidewalk and curb repairs*	Repair damage from weather and use	\$10,000



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

Staff Travel: This account is decreased by **\$1,000 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 a decrease of **\$1,860 FAV**, mainly anticipating less travel than normal for a portion of the year compared to pre-pandemic travel.

Dues and Fees: This budget is decreases by **\$257 FAV**. 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 \$507,844 if available from current year, 2020-2021 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 **\$2,247,041**. The major contributors to the unspent fund balance were, as follows:

- **Special Education - \$651,550 or 29 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 - \$191,273 or 9 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 - \$282,955 or 20.2 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 - \$612,209 or 43.6 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

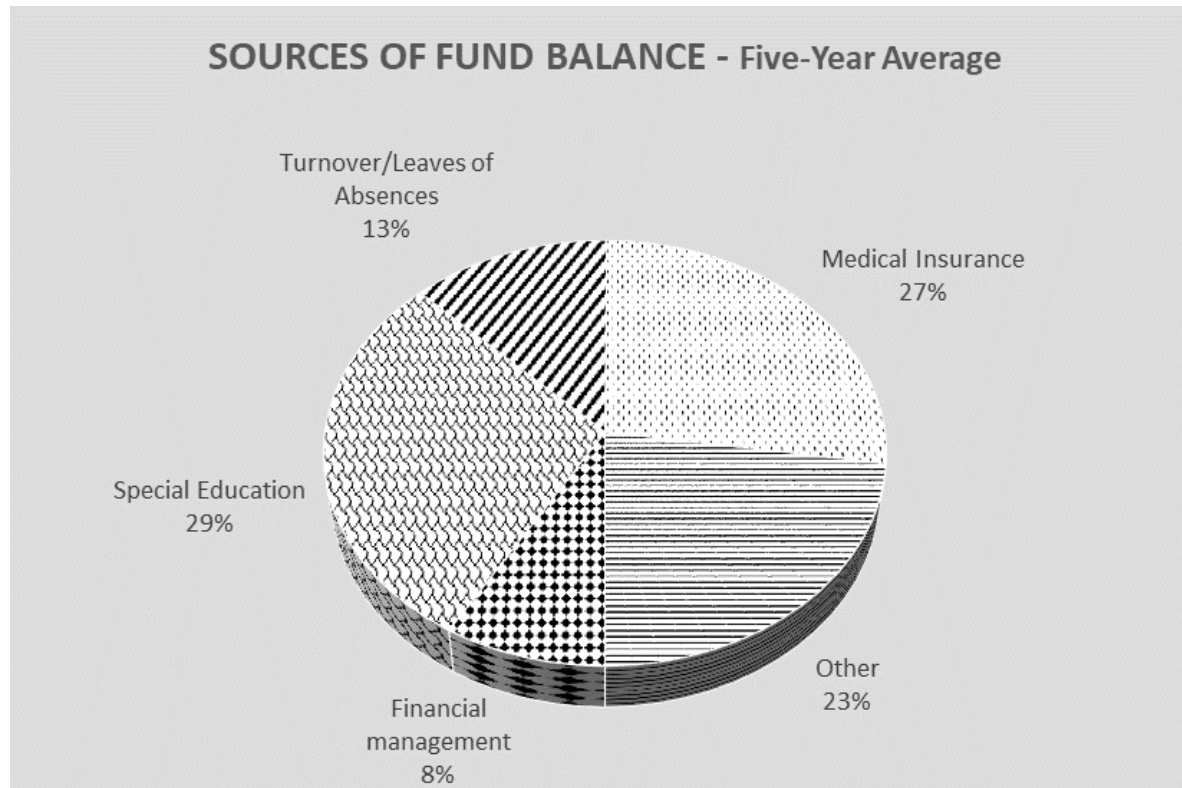


lower than expected claims by almost 1 million dollars in fiscal year 2019 and 2020. The claims in 2020 were significantly reduced during the COVID-19 pandemic. Routines medical treatments, procedures and hospitalizations were deferred for patients to limit exposure to COVID-19 and to reserve medical resources to those infected with the virus. 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. We do anticipate a spike in claims once the general population is vaccinated and routine treatments are resumed.

- **Other - \$509,053 or 36.5 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. Decreased operations due to a 3-month school shutdown during the COVID-19 pandemic drastically altered spending and many accounts had large surpluses.



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



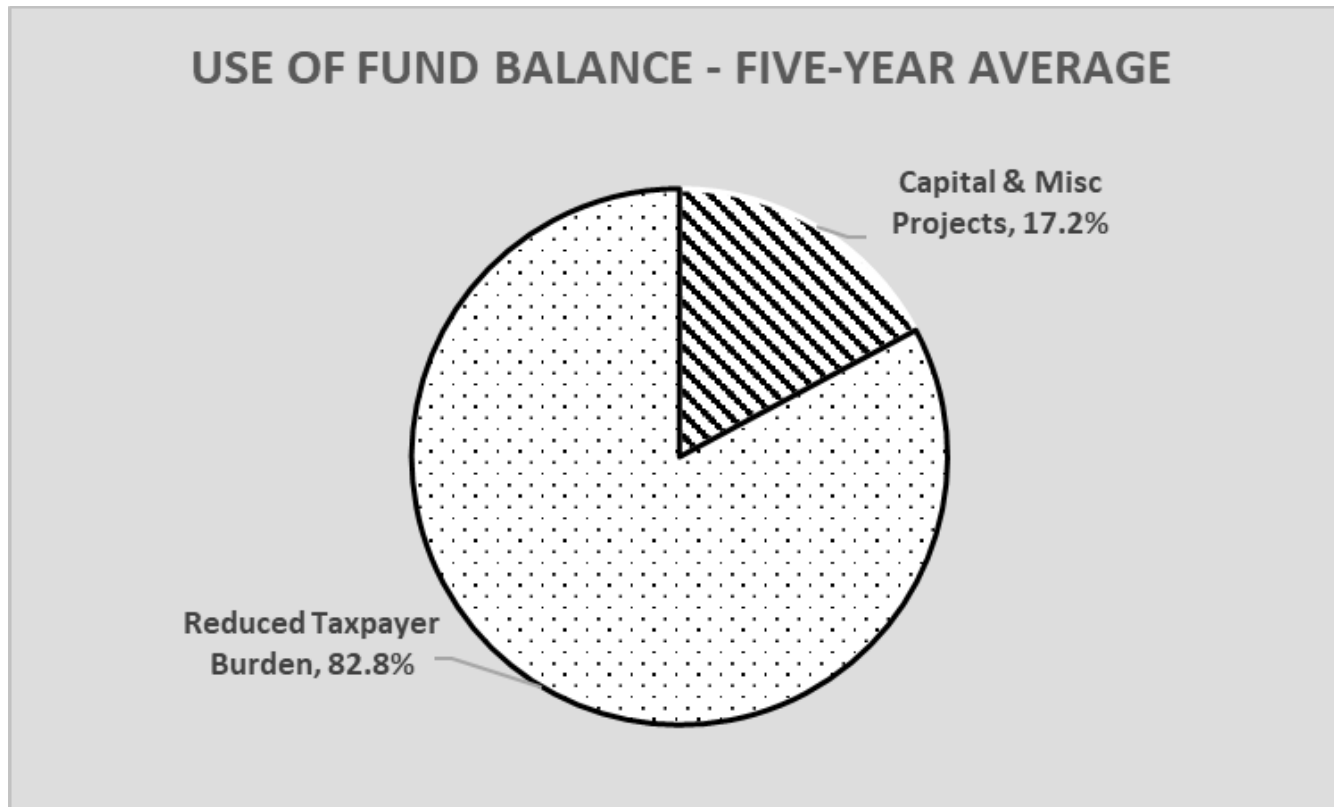
Uses of Unspent Fund Balance:

We have had a **five-year average** unspent fund balance of **\$2,329,108**. The Amity Board of Education and Superintendent can, by law, expend all of the dollars appropriated in the proposed 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) 82.8 percent, or a five-year average of \$1,929,181. Most of the other unspent fund balance has been used to pay for large facility repairs, build-up the reserves in the Self-Insurance Reserve Fund, capital reserve and technology purchases.

- **Return Unspent Fund Balance - \$1,929,181 or 82.8 percent:** We have returned most of the unspent funds.
- **Assigned to Next Budget - \$0 or 0 percent:** This practice was discontinued 6 years ago and is no longer part of the 5 year average. Some funds were used to lower member town allocations. We have not carried forward any funds in the past five fiscal years, and there are no plans to carryover any funds for the Board of Education's proposed 2020-2021 budget.
- **Other Uses - \$666,545 or 17.2%:** We have used funds to address major capital repairs including flooring, heat exchanger, security vestibules, technology infrastructure, additional security and technology equipment, fund the District's reserve accounts for medical insurance and OPEB Trust.

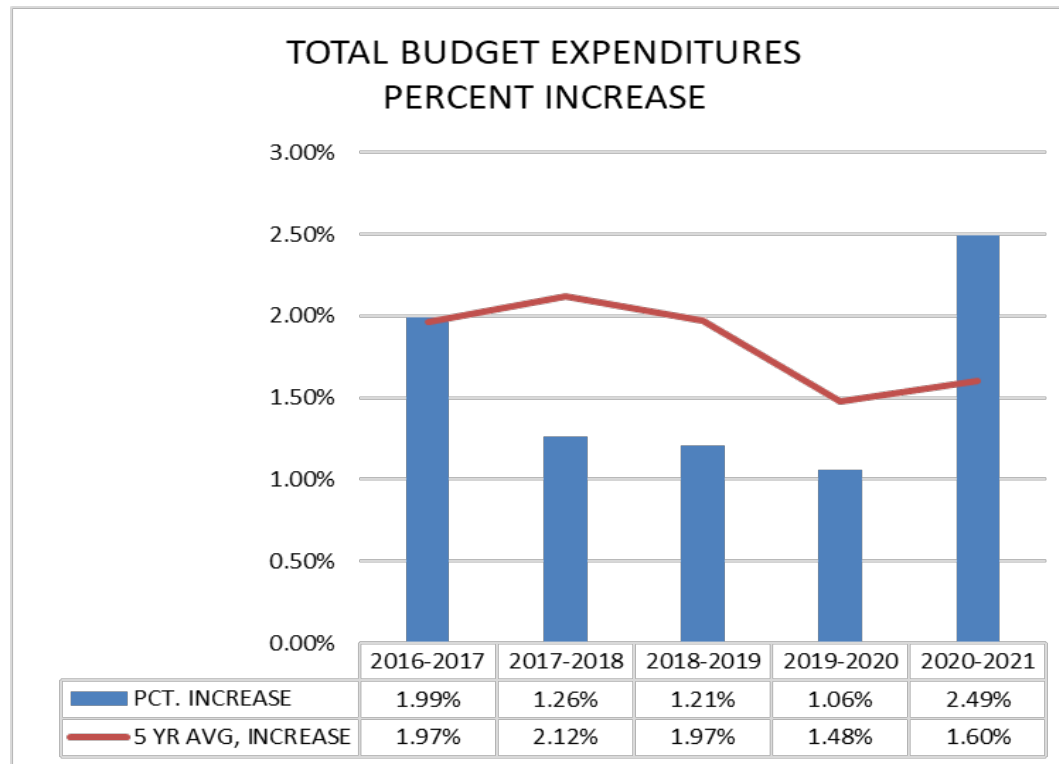


The uses of the fund balance over the past **five-year period** is graphically depicted below:



Budgeted Total Expenditures:

Over the past five-year period, the *budgeted total expenditures have averaged an increase of 1.60 percent*. The highest percentage was 2.49 percent in 2020-2021. The primary budget drivers for 2020-2021 were contracted salaries and the addition of a social worker, technician, 1:1 devices and improvements to the infrastructure.



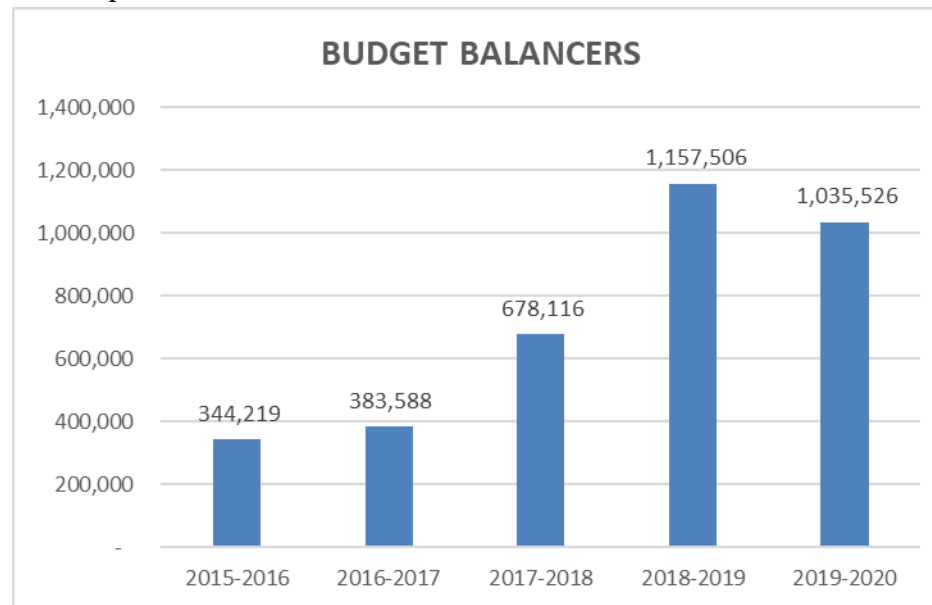
Note: Average Increase is the average of the preceding five-year period (i.e., 2016-2017 through 2020-2021, inclusive).



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 proposed 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 1.60 percent.



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

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

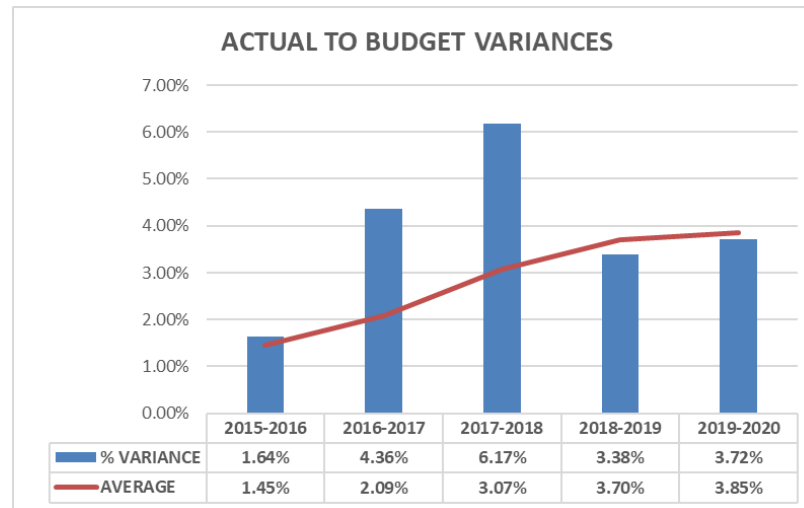
2020-2021 Budget:

- ❖ \$212,720 – Turnover and vacancies estimates reduced the budget
- ❖ \$388,631 – Special Education positions funded by grants
- ❖ \$388,175 – Positive claim experience history reduced expected claim estimates
- ❖ \$ 46,000 – Reduced the number of interns in all three schools



Actual to Budget Variances:

Over the past five-year period, the *actual to budget variances have averaged 4.31 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 COVID-19 pandemic halted routine medical procedures and forced the closure of schools buildings for direct in-person instruction for 3 months in fiscal year 2019-2020. This resulted in an actual to budget variance of 5.98% with significant surpluses in most accounts, particularly transportation, salaries, and medical claims.

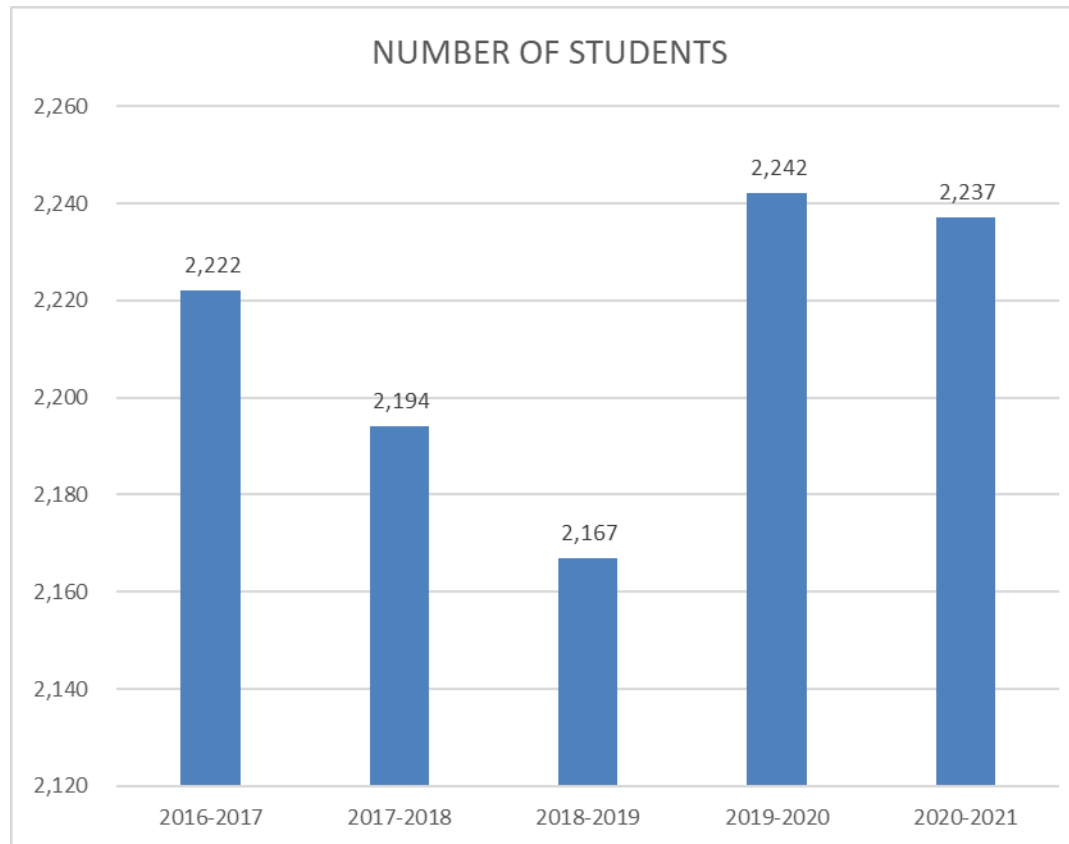


The budgets incorporate certain ‘risk factors’ to help hold down the budget increases. Some examples are no monies budgeted for any unanticipated special education students who may move into the district and need to be placed in an out-of-district facility; maintaining a reserve balance in the Self-Insurance 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 is stable ranging from 2,222 to 2,242 over the past five-year period.



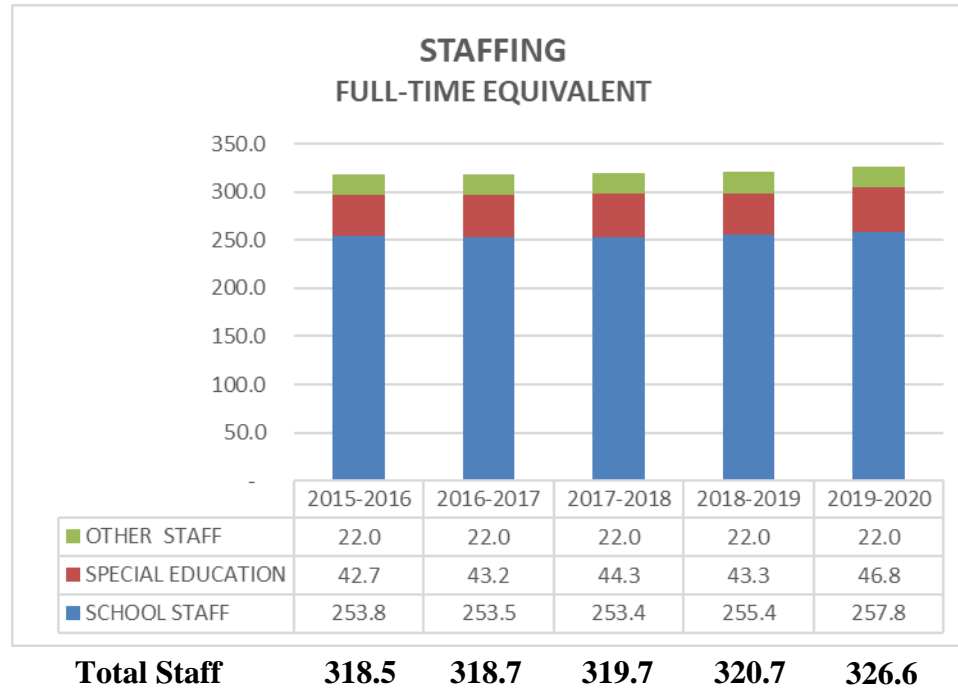
Staffing:

Total staff went from 318.5 FTE to 326.6 FTE positions or a net increase of 8.1 FTE over the past **five-year period**. The increase came primarily for security, special education, and technology.

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

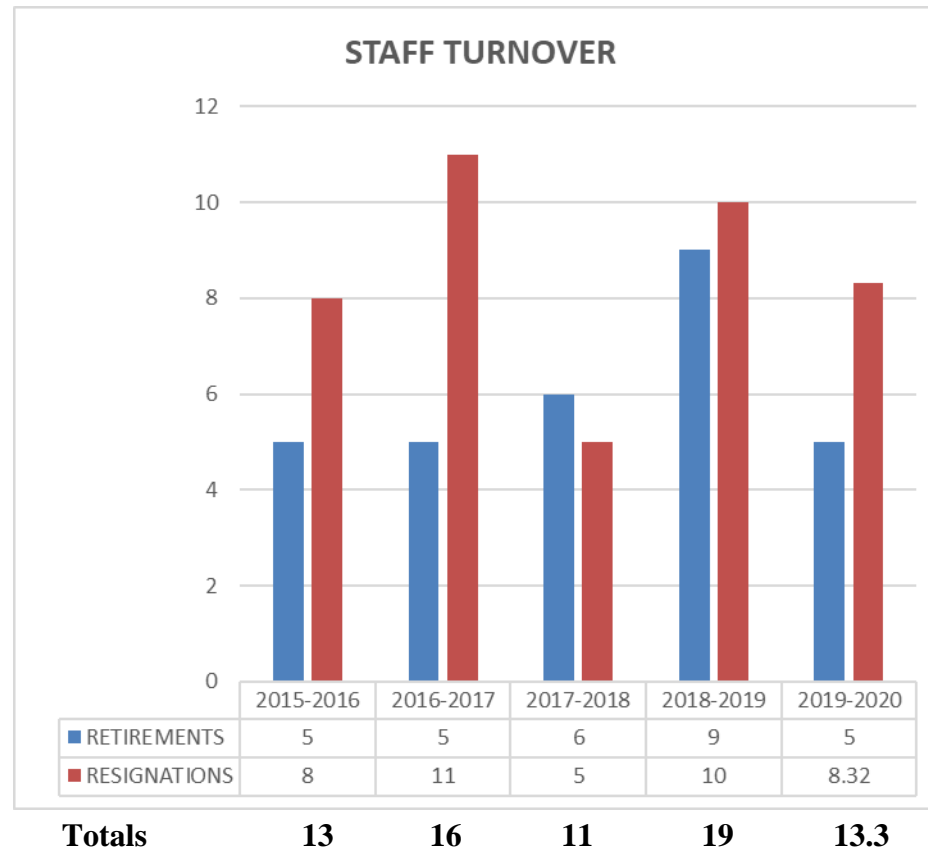
1. **Mandates:** Students must be offered the courses needed to fulfill State graduation requirements.
2. **Electives:** The eight-period schedule provides students with the opportunity to take more courses during the school year. The Superintendent of Schools and Principals carefully review the elective 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. **Security:** The District has added 2 full-time guards and 3 part-time guards to cover evenings and increase middle school coverage.
6. **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.





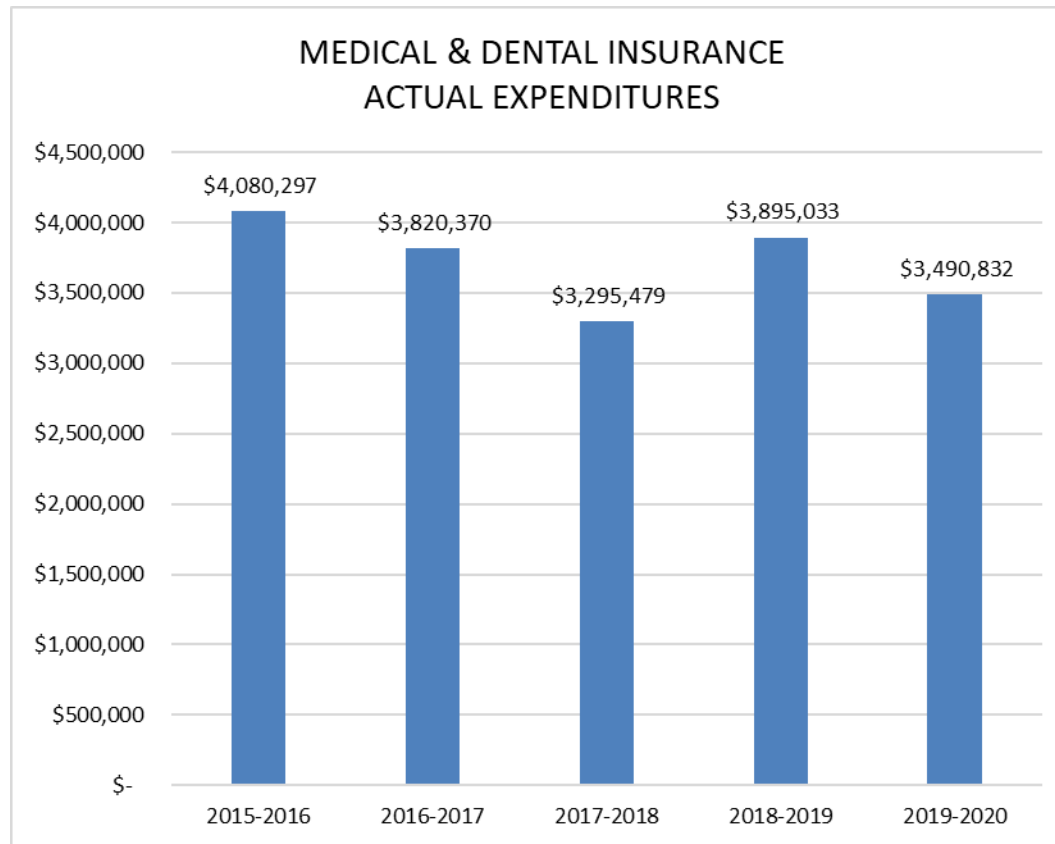
Staff Turnover:

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. Year-to-date in 2020-2021 there is a total of 6, 5 retirees and 1 resignation.



Medical & Dental Insurance:

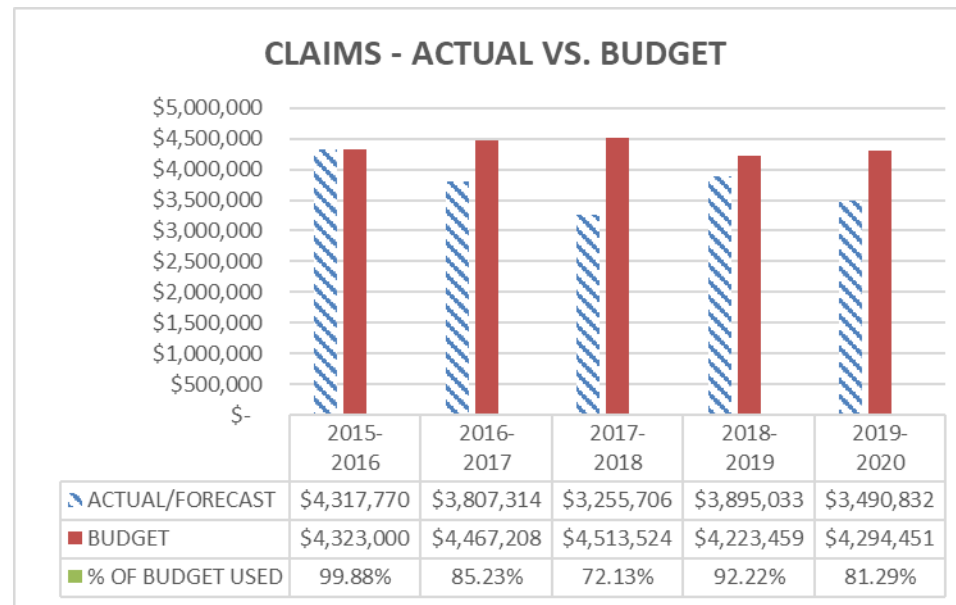
The District moved from a fully-insured plan (i.e., fixed premiums for single, 2-person and family are charged) to a self-insured plan (i.e., claims are paid when incurred) in 2012. The self-insured plan *saves over \$500,000 each year in administration fees*. The Board has also negotiated the High Deductible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

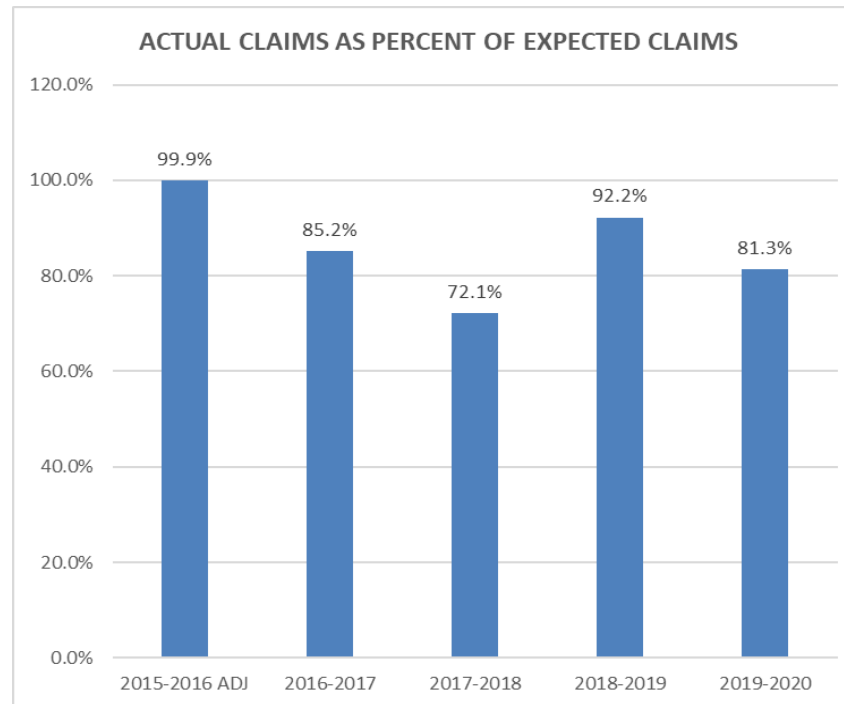


The claim experience for 2017-2018 was lower than Anthem’s benchmarks for similar groups, State average, and the District’s history. Routine medical tests and treatments were greatly impacted in 2019-2020 by the COVID-19 pandemic. The claims for the final 3 months of the fiscal year were 50% of budgeted claims. There is no way to predict if there will be a spike in claim experience as members either resume utilizing plan benefits or find need of treatment for COVID-19.



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. The 2017-2018 year was extremely low not only compared to our budget, but also to State averages and Anthem’s book of business. The COVID-19 pandemic altered utilization in the final 3 months of 2019-2020. Utilization for those months was at 50% of the budget.



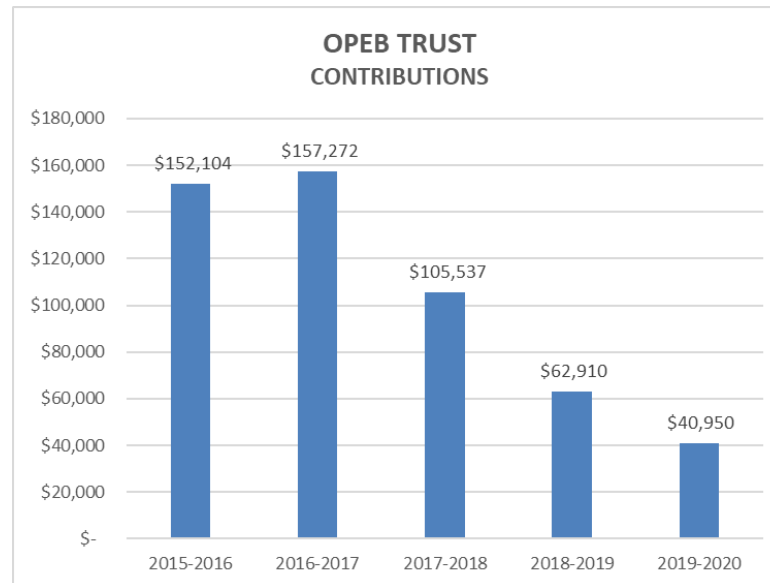
A “bad claim year” is defined as a year in which actual claims exceed expected claims by 25 percent or more. This would essentially use the entire reserve balance. Even if claims were over 110 percent, we would need to replenish the Self-Insurance Reserve Fund by more than \$500,000 in the next budget.



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 59.9 percent as of July 1, 2020.

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.

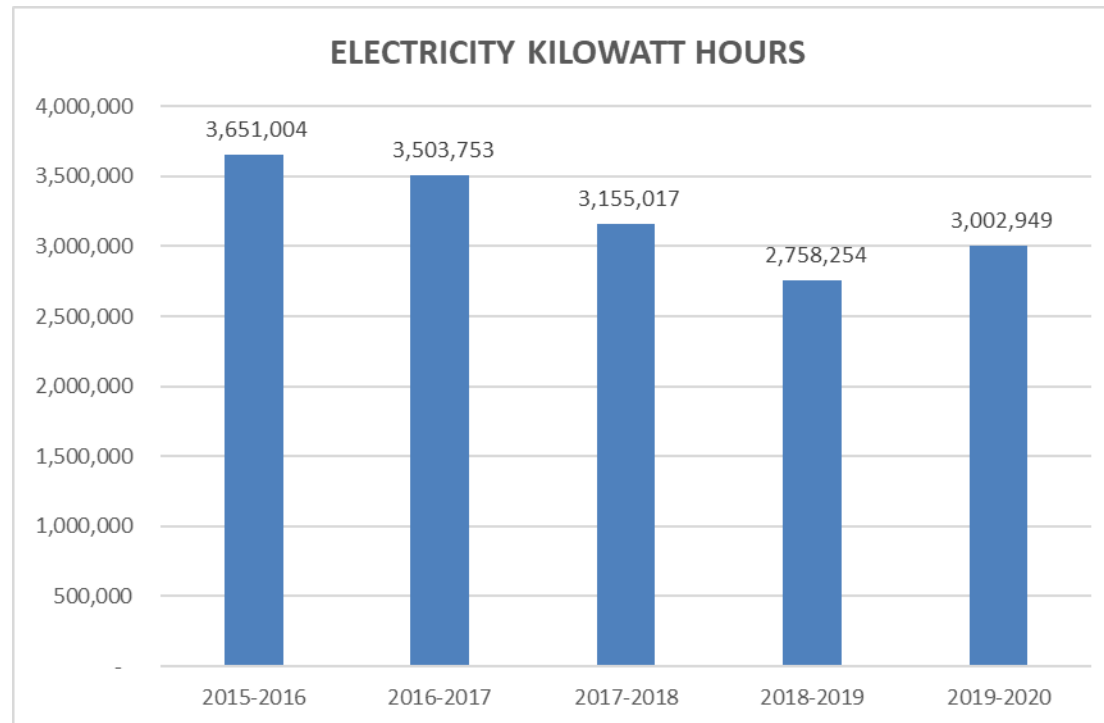


The OPEB Trust provides a source of funding for retiree medical claims. The District has budgeted expected claims for current employees and retirees for the fiscal year in the Medical & Dental Insurance account. If claims are higher than expected, some or all of the retiree claims can be paid from the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

Four 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. Facilities and athletic complex upgrades were approved in December of 2019 and funds secured in July 2020. The District obtained favorable bond terms and by spreading out the bond premium we can keep the debt payments flat in the proposed budget, have modest increases in 2022-23 and 2023-24 before dropping in 2024-25 fiscal year.



FIVE-YEAR CAPITAL PLAN

SCHOOL	Line	DESCRIPTION	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Amity HS	1	Asphalt sealing and crack repair		\$15,000	\$10,000	\$10,000	
	2	Sidewalk repair*	\$10,000	\$10,000	\$10,000	\$10,000	
	3	Replace corridor flooring		\$0	\$74,305		
	4	Replace deteriorated pipe insulation		\$5,000		\$5,000	
	5	Siemens Control Upgrade	\$45,000	\$41,000			
	6	Replace aging variable frequency drives*	\$20,000	\$15,000	\$15,000		
	7	Replace gas lines and fixtures in sci labs			\$8,000	\$8,000	\$8,000
	8	Install protective window film	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000
	9	Replace dishwasher in kitchen		\$32,000			
	10	Install warning track on bball and sball			\$35,000		
	11	Open up wall in room 375*	\$3,000				
	12	Replace piping on cooling tower to building with PVC piping*	\$35,000				
	13	Replace portable bleachers on baseball and softball field with permanant 300 seat hi rise				\$200,000	
	14	Additional LED lighting for field# 3					\$400,000
	15	Remodel lecture hall			\$50,000	\$50,000	\$10,000
	16	Chilled Water Lines		\$45,000	\$45,000		
Subtotal Amity High School			\$123,000	\$168,000	\$252,305	\$288,000	\$423,000



FIVE-YEAR CAPITAL PLAN *continued*

SCHOOL	Line	DESCRIPTION	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Bethany	17	Asphalt sealing and crack repair		\$14,000	\$10,000	\$10,000	10,000
	18	Replace deteriorated pipe insulation		\$2,000		\$2,000	
	19	Concrete Repair*	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	20	Electrostatic paint 419 lockers		\$0	\$9,000		
	21	Install protective window film	\$5,000	\$2,000	\$2,000	\$2,000	\$2,000
	22	Modify and repair modular classroom	\$15,500				
Subtotal Bethany Middle School			\$25,500	\$23,000	\$26,000	\$19,000	\$17,000
Orange	23	Install protective window film	\$5,000	\$2,000	\$2,000	\$2,000	\$2,000
	24	Electrostatic paint 419 lockers		\$0	\$9,000		
	25	Replace deteriorated pipe insulation*	\$30,000		\$2,000		\$2,000
	26	Concrete Repair*	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	27	Asphalt sealing and crack repair	\$14,000	\$0	\$10,000	\$10,000	\$10,000
	28	Refurbish the athletic field drainage	\$60,000				
Subtotal Orange Middle School			\$114,000	\$7,000	\$28,000	\$17,000	\$19,000
District	29	Facilities Contingency for Emergencies	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	30	Planned replacement of all-weather field	\$0	\$35,000	\$35,000	\$35,000	\$35,000
Subtotal District			\$100,000	\$135,000	\$135,000	\$135,000	\$135,000
ANNUAL BUDGET TOTALS			\$362,500	\$333,000	\$441,305	\$459,000	\$594,000
Plan for EOY FY21			\$108,000				
REVISED ANNUAL BUDGET TOTALS			\$254,500	\$333,000	\$441,305	\$459,000	\$594,000



POTENTIAL BONDING OF CAPITAL PROJECTS*

SCHOOL	Line	DESCRIPTION	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Wdbrg	1	Restore or repair roof sections			\$ 704,518		
Wdbrg	2	Chiller Refurbishes- Adaptive Frequency Drive			\$ 97,200		
<i>BONDING CAPITAL PROJECTS TOTAL</i>					801,718		

- *The 2023-2024 chiller project has not yet been requested or approved. The roof project has \$495,482 in funding appropriated from the fiscal year 2019-2020 surplus. The total cost of the project was estimated at \$1,200,000. If funds are available and appropriated, the bond may not be necessary. If it is, it will be presented in 2023-24 budget process. This plan is developed for planning purposes and is updated as needs and priorities change. End of year funds are requested and set aside as approved to offset future borrowing. The roof condition is currently under review. Future years are shown in gray. Current budget year is in italics. 1 – Items marked with * may be funded with end-of-year funds.*



TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN

The technology plan focuses on maintaining or upgrading all facets of the District’s IT environment to help support instruction now and moving forward. With the infrastructure upgrade project complete, the 5-year projection reflects an initial reduction in funding for infrastructure components such as switches, servers and access points. Funding for maintenance of these line items returns in 2024-2025. Due to COVID repercussions as well as a shift into the full 1:1 learning model, there is a reprieve in funding of items such as desktop computers, smart boards and other hardware items. Remote learning models coupled with a 1:1 student and teacher device environment has resulted in a higher demand for software related tools as reflected in the 5-year projection. The need for these new software solutions is not expected to return to pre-1:1 levels in future budgets.

Line #	Description	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Operational expenses						
1	Ink and Toner	\$2,500	\$1,500	\$1,000	\$1,000	\$1,000
2	Consultation services and lease payments	\$352,403	\$340,000	\$340,000	\$350,000	\$350,000
3	Training	\$9,000	\$9,500	\$9,500	\$9,500	\$9,500
4	Repairs and Maintenance	\$24,500	\$10,000	\$10,000	\$10,000	\$10,000
5	Travel	6 \$1,200	7 \$1,400	8 \$1,600	8 \$1,600	8 \$1,600
6	Misc. supplies	\$5,150	\$5,000	\$5,000	\$5,000	\$5,000
	Operational Totals	\$394,753	\$367,400	\$367,100	\$377,100	\$377,100
Infrastructure						
7	Servers	\$0	\$0	\$0	\$30,000	\$0
8	Switches	\$0	\$0	\$0	5 \$15,000	5 \$15,000
9	Wiring	\$500	\$500	\$500	\$500	\$500
10	Server / Storage Maint.	\$0	\$0	\$5,000	\$0	\$5,000
11	Phone System	\$0	\$50,000	\$50,000	\$50,000	\$0
	Infrastructure Totals	\$500	\$50,500	\$55,500	\$95,500	\$20,500



TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN *continued*

Line #	Description	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	New Programs					
12	teacher laptops for 1:1	\$0	\$8,000	\$6,000	\$8,000	\$6,000
13	COW laptops for MS tech ed classes	\$0	\$0	\$0	\$0	\$0
14	new visitor management program	\$0	\$0	\$0	\$0	\$0
15	1:1 initiative cases	\$0	\$0	\$0	\$0	\$0
	New Programs Totals	\$0	\$0	\$0	\$0	\$17,000
	New Hardware Existing Programs					
16	SmartBoards/BrightLinks/InFocus High School	\$0	4 \$14,000	4 \$14,000	5 \$17,500	5 \$17,500
17	Docking Stations for Teachers	\$24,000	\$1,000	\$1,000	\$1,000	\$1,000
18	Laptops for support staff - work remotely	\$23,250	3 \$10,500	4 \$14,000	3 \$10,500	4 \$14,000
18	Epson BrightLinks Orange / Bethany	\$0	3 \$10,500	4 \$14,000	3 \$10,500	4 \$14,000
19	mobile carts for smartboards	\$0	4 \$2,000	4 \$2,000	4 \$2,000	4 \$2,000
	New Hardware Totals	\$47,250	\$38,000	\$45,000	\$41,500	\$48,500
	Replacment Equipment					
20	Computers HS	\$0	15 \$12,000	15 \$12,000	15 \$12,000	15 \$12,000
21	Computers Bethany	\$0	5 \$4,000	5 \$4,000	10 \$8,000	5 \$4,000
22	Computers Orange	\$0	5 \$4,000	5 \$4,000	10 \$8,000	5 \$4,000
23	AHS Library or CAD lab computer upgrades	\$0	\$0	\$5,000	\$0	\$0
24	Monitors	\$0	10 \$1,500	10 \$1,500	10 \$1,500	10 \$1,500
25	Replacement Wireless Access Points	\$0	\$0	\$0	5 \$3,000	5 \$3,000
26	SmartBoards / BrightLinks	\$0	7 \$14,000	7 \$14,000	6 \$12,300	7 \$14,000
27	AHS laptops	\$0	\$0	\$0	\$0	\$0
28	LCD Data Projectors	\$2,000	5 \$2,500	5 \$2,500	5 \$2,500	5 \$2,500
	Replacement Equipment Totals	\$2,000	\$38,000	\$43,000	\$47,300	\$41,000



TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN *continued*

Line #	Description	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Software Licenses					
29	CEN Fiber Service	\$45,600	\$45,600	\$45,600	\$45,600	\$45,600
30	District Systems	\$254,235	\$260,000	\$260,000	\$265,000	\$265,000
31	HS Reading	\$400	\$1,800	\$1,800	\$1,800	\$1,800
32	Curriculum and Staff Development	\$18,800	\$20,000	\$20,000	\$16,900	\$20,000
33	AHS English	\$1,500	\$5,000	\$5,000	\$5,000	\$5,000
34	AMSO Music	\$3,890	\$1,000	\$1,000	\$1,000	\$1,000
35	AMSB Music	\$3,890	\$1,000	\$1,000	\$1,090	\$1,100
36	AHS Applied Education	\$10,700	\$7,500	\$7,500	\$7,800	\$8,000
37	AHS Math	\$980	\$1,000	\$1,000	\$1,000	\$1,000
38	AHS World Language	\$1,160	\$1,000	\$1,000	\$1,000	\$1,000
39	AMSO Media Center	\$4,700	\$5,500	\$5,500	\$5,500	\$5,500
40	AMSB Media Center	\$4,700	\$5,500	\$5,500	\$5,500	\$5,500
41	AHS Fine Arts	\$2,000	\$2,500	\$2,500	\$2,500	\$2,500
42	Pupil Services	\$4,142	\$4,000	\$4,000	\$4,000	\$4,000
43	Server backup service	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Software Totals	\$357,697	\$362,400	\$362,400	\$364,690	\$368,000
	Annual Budget Totals	\$802,200	\$856,300	\$873,000	\$926,090	\$872,100



TEXTBOOK PURCHASE PLAN

The District is moving toward a structure of classroom set of textbooks coupled with digital copies and resources for all students now that the 1:1 device plan is in its final stage. This allows for ready access to course materials for both in-person and remote learning. The digital licenses can vary in term lengths from 1 to 8 year, though multiple year subscriptions are currently in place. This plan requires a commitment to fund the textbook and digital resources consistently each year so ensure teachers and students have the instructional materials required to meet curriculum requirements.

Textbook Purchase Plan 2022-2026					
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Career & Technical Ed	\$ -	\$ 3,000	\$ -	\$ -	\$ -
English Language Arts	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Mathematics	\$ 9,000	\$ 29,500	\$ 9,500	\$ 9,500	\$ 9,500
One Book One Amity	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Physical Education/Health	\$ -	\$ -	\$ -	\$ -	\$ -
Science	\$ 36,000	\$ 27,600	\$ 30,400	\$ 52,500	\$ 42,000
Social Studies	\$ 24,000	\$ 53,000	\$ 15,000	\$ 27,000	\$ 46,000
Visual Performing Arts	\$ -	\$ 6,100	\$ 6,200	\$ 600	\$ 300
World Language	\$ 39,470	\$ 41,170	\$ 34,050	\$ 20,750	\$ 16,250
Amity Regional High School Total	\$ 122,470	\$ 174,370	\$ 109,150	\$ 124,350	\$ 128,050



Textbook Purchase Plan 2022-2026 <i>continued</i>					
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
English Language Arts	\$ 9,325	\$ 9,950	\$ 9,950	\$ 9,950	\$ 9,950
Mathematics	\$ 9,991	\$ 9,000	\$ 10,000	\$ -	\$ -
Reading	\$ 1,950	\$ -	\$ -	\$ -	\$ -
Science	\$ 23,382	\$ -	\$ -	\$ -	\$ -
Social Studies	\$ -	\$ 1,000	\$ 28,000	\$ 28,000	\$ 1,000
World Language	\$ 14,679	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
Bethany Middle School Total	\$ 59,327	\$ 21,050	\$ 49,050	\$ 39,050	\$ 12,050
English Language Arts	\$ 10,428	\$ 10,805	\$ 10,805	\$ 10,855	\$ 10,905
Mathematics	\$ 9,990	\$ 12,000	\$ 12,000	\$ -	\$ -
Science	\$ 23,382	\$ -	\$ -	\$ -	\$ -
Social Studies	\$ -	\$ 1,000	\$ 28,000	\$ 28,000	\$ 1,000
World Language	\$ 18,305	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
Orange Middle School Total	\$ 62,105	\$ 24,905	\$ 51,905	\$ 39,955	\$ 13,005
Grand Total	\$ 243,902	\$ 220,325	\$ 210,105	\$ 203,355	\$ 153,105



GROSS AND NET DEBT SERVICE

Fiscal Year	GROSS DEBT SERVICE			PREMIUM CREDIT		NET DEBT SERVICE		
	Principal	Interest	Principal & Interest	Principal	Interest	Principal	Interest	Principal & Interest
2021	\$ 3,665,000	\$ 843,797	\$ 4,508,797	\$ -	\$ 54,962	\$ 3,665,000	\$ 788,835	\$ 4,453,835
2022	4,195,000	839,318	5,034,318	-	\$ 580,483	4,195,000	258,835	4,453,835
2023	4,190,000	682,549	4,872,549	-	\$ 386,833	4,190,000	295,716	4,485,716
2024	3,990,000	523,986	4,513,986	-	-	3,990,000	523,986	4,513,986
2025	3,615,000	368,978	3,983,978	-	-	3,615,000	368,978	3,983,978
2026	2,325,000	235,850	2,560,850	-	-	2,325,000	235,850	2,560,850
2027	1,345,000	146,250	1,491,250	-	-	1,345,000	146,250	1,491,250
2028-36	3,270,000	287,400	3,557,400	-	-	3,270,000	287,400	3,557,400
	\$ 26,595,000	\$ 3,928,127	\$ 30,523,127	\$ -	\$ 1,022,277	\$ 26,595,000	\$ 2,905,850	\$ 29,500,850

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.

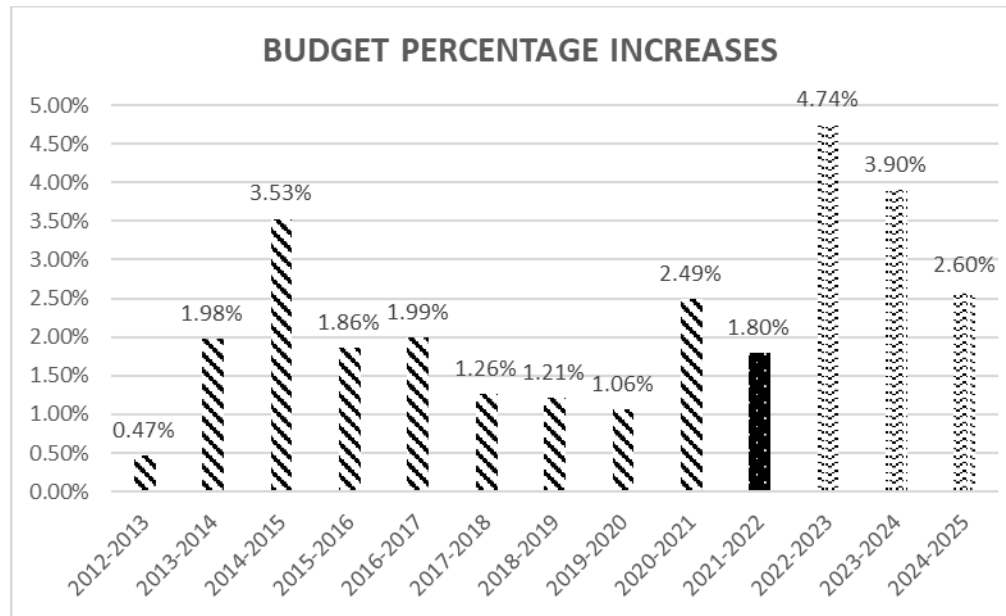
Forecasts are based on many assumptions. Certainly, there will be actions taken between now and several years in the future, which will impact the actual budgets. The reader should not put too much emphasis on these projections of the future.

Major Assumptions:

- 1. No funds will be designated for subsequent year’s budget.**
- 2. Inflation** will be 2.25 percent each year, this is the normal trend assuming the current low inflation is temporary.
- 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, 2020 Average Daily Membership, moving each grade forward.
- 6. Staffing** will remain the same as proposed 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 3.0 percent each year.
- 9. Medical & Dental Insurance** will increase by 10 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** is the current debt with premium from the 2020 bond applied to stabilize budget.
- 15. Improvements to Buildings and Sites** will mirror the Five-Year Capital Improvement Plan.



A graphic presentation of the previous proposed budgets, proposed 2021-2022 Budget, and the forecasts of the next three fiscal years based on the assumptions above, is shown below:



Note: The budgets of 2012-2013 through 2020-2021, inclusive, are adopted. The 2021-2022 through 2022-2024 are proposed and forecasts based on the abovementioned assumptions.

The nine adopted budgets from 2012-2013 to 2020-2021, inclusive, **average 1.52 percent**. The thirteen budgets (9 adopted; 1 proposed; 3 forecasted) **average 2.10 percent**.



LINE	CATEGORY	COLUMN 1 2020-2021 BUDGET	COLUMN 2 2020-2021 FORECAST	COLUMN 3 2021-2022 BUDGET	COLUMN 4 2022-2023 FORECAST	COLUMN 5 2023-2024 FORECAST	COLUMN 6 2024-2025 FORECAST
1	MEMBER TOWN ALLOCATIONS	49,760,789	49,760,789	50,495,237	52,887,423	54,949,537	56,376,411
	PERCENT INCREASE/(DECREASE)	-0.12%		1.48%	4.74%	3.90%	2.60%
2	OTHER REVENUE	248,317	150,887	136,871	137,738	138,621	139,523
3	OTHER STATE GRANTS	731,653	942,744	1,025,301	1,076,548	1,128,948	1,182,527
4	MISCELLANEOUS INCOME	43,750	24,775	40,798	40,918	41,041	41,167
5	BUILDING RENOVATION GRANTS	0	0	0	0	0	0
6	TOTAL REVENUES	50,784,509	50,879,195	51,698,207	54,142,627	56,258,148	57,739,628
7	SALARIES	27,168,752	27,075,425	28,036,821	28,942,338	29,958,178	30,835,417
8	BENEFITS	6,186,149	5,929,505	5,597,784	6,476,496	6,994,471	7,574,471
9	PURCHASED SERVICES	9,450,642	9,279,020	9,758,800	10,144,791	10,547,102	10,961,243
10	DEBT SERVICE	4,453,835	4,453,835	4,453,835	4,485,716	4,513,986	3,983,978
11	SUPPLIES (INCLUDING UTILITIES)	2,907,974	2,859,397	3,218,072	3,264,323	3,326,588	3,396,157
12	EQUIPMENT	134,053	197,316	54,348	168,000	144,550	193,300
13	IMPROVEMENTS / CONTINGENCY	305,940	229,495	404,500	483,000	591,305	609,000
14	DUES AND FEES	177,164	159,389	174,047	177,963	181,968	186,062
15	TRANSFER ACCOUNT	0	507,844	0	0	0	0
16	TOTAL EXPENDITURES	50,784,509	50,691,226	51,698,207	54,142,627	56,258,148	57,739,628
	PERCENT INCREASE/(DECREASE)	2.49%		1.80%	4.73%	3.91%	2.63%
17	SUBTOTAL	0	187,970	(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	187,970	(0)	0	0	0
21	AVERAGE DAILY MEMBERSHIP	2,217	2,209	2,209	2,179	2,120	2,153
22	PER PUPIL EXPENDITURE	19,299	19,502	19,732	21,044	22,543	23,058



LINE	CATEGORY	COLUMN 1 2020-2021 BUDGET	COLUMN 2 2020-2021 FORECAST	COLUMN 3 2021-2022 BUDGET	COLUMN 4 2022-2023 FORECAST	COLUMN 5 2023-2024 FORECAST	COLUMN 6 2024-2025 FORECAST
1	BETHANY ALLOCATION	9,000,731	9,000,731	8,983,608	9,708,015	10,086,537	10,348,454
2	ORANGE ALLOCATION	25,003,802	25,003,802	25,236,005	26,902,774	27,951,731	28,677,553
3	WOODBIDGE ALLOCATION	15,756,256	15,756,256	16,275,624	16,276,633	16,911,270	17,350,404
4	MEMBER TOWN ALLOCATIONS	49,760,789	49,760,789	50,495,237	52,887,423	54,949,537	56,376,411
5	ADULT EDUCATION	3,042	3,042	3,042	3,042	3,042	3,042
6	PARKING INCOME	32,000	21,956	32,000	32,000	32,000	32,000
7	INVESTMENT INCOME	35,000	3,500	7,500	7,500	7,500	7,500
8	ATHLETICS	22,000	5,500	25,000	25,000	25,000	25,000
9	TUITION REVENUE	129,675	97,389	43,329	44,196	45,079	45,981
10	TRANSPORTATION INCOME	26,600	19,500	26,000	26,000	26,000	26,000
11	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0
12	OTHER REVENUE	248,317	150,887	136,871	137,738	138,621	139,523
14	SPECIAL EDUCATION GRANTS	731,653	942,744	1,025,301	1,076,548	1,128,948	1,182,527
15	OTHER STATE GRANTS	731,653	942,744	1,025,301	1,076,548	1,128,948	1,182,527
16	RENTAL INCOME	14,000	25	18,000	18,000	18,000	18,000
17	INTERGOVERNMENTAL	4,750	4,750	4,798	4,918	5,041	5,167
18	OTHER REVENUE	25,000	20,000	18,000	18,000	18,000	18,000
19	TRANSFER IN	0	0	0	0	0	0
20	MISCELLANEOUS INCOME	43,750	24,775	40,798	40,918	41,041	41,167
21	BUILDING RENOVATION GRANTS	0	0	0	0	0	0
22	TOTAL REVENUES	50,784,509	50,879,195	51,698,207	54,142,627	56,258,148	57,739,628



LINE	CATEGORY	BUDGET	FORECAST	BUDGET	FORECAST	FORECAST	FORECAST
1	5111-CERTIFIED SALARIES	22,123,006	22,059,991	22,915,344	23,718,431	24,629,793	25,400,464
2	5112-CLASSIFIED SALARIES	5,045,746	5,015,434	5,121,477	5,223,907	5,328,385	5,434,953
3	SALARIES	27,168,752	27,075,425	28,036,821	28,942,338	29,958,178	30,835,417
4	5200-MEDICARE - ER	393,384	393,106	407,811	420,982	435,758	448,518
5	5210-FICA - ER	315,690	301,803	311,405	321,463	332,746	342,490
6	5220-WORKERS' COMPENSATION	237,774	215,228	214,297	220,726	227,348	234,168
7	5255-MEDICAL & DENTAL INSURANCE	4,229,925	4,007,143	3,675,704	4,512,383	4,979,273	5,510,089
8	5860-OPEB TRUST	31,678	31,678	0	0	0	0
9	5260-LIFE INSURANCE	47,280	45,772	49,918	51,306	52,732	54,198
10	5275-DISABILITY INSURANCE	10,529	10,886	11,136	11,446	11,764	12,091
11	5280-PENSION PLAN - CLASSIFIED	790,234	790,234	764,395	759,683	754,877	749,975
12	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	120,224	120,224	148,418	163,807	185,273	208,242
13	5282-RETIREMENT SICK LEA VE - CERT	0	0	0	0	0	0
14	5283-RETIREMENT SICK LEA VE - CLASS	0	0	0	0	0	0
15	5284-SEVERANCE PAY - CERTIFIED	0	0	0	0	0	0
16	5290-UNEMPLOYMENT COMPENSATION	7,431	11,431	12,500	12,500	12,500	12,500
17	5291-CLOTHING ALLOWANCE	2,000	2,000	2,200	2,200	2,200	2,200
18	BENEFITS	6,186,149	5,929,505	5,597,784	6,476,496	6,994,471	7,574,471



LINE	CATEGORY	COLUMN 1 2020-2021 BUDGET	COLUMN 2 2020-2021 FORECAST	COLUMN 3 2021-2022 BUDGET	COLUMN 4 2022-2023 FORECAST	COLUMN 5 2023-2024 FORECAST	COLUMN 6 2024-2025 FORECAST
19	5322-INSTRUCTIONAL PROG IMPROVEMENT	22,200	18,870	26,600	27,199	27,811	28,437
20	5327-DATA PROCESSING	102,829	102,829	114,785	118,229	126,776	135,579
21	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	1,759,359	1,930,745	1,749,530	1,788,894	1,829,144	1,870,300
22	5440-RENTALS - LAND, BLDG, EQUIPMENT	113,634	97,858	122,685	125,445	128,268	131,154
23	5510-PUPIL TRANSPORTATION	3,544,897	3,157,046	3,655,436	3,801,653	3,953,719	4,111,868
24	5521-GENERAL LIABILITY INSURANCE	247,562	249,804	249,650	257,140	264,854	272,800
25	5550-COMMUNICATIONS: TEL, POST, ETC.	114,356	95,324	114,356	116,643	118,976	121,356
26	5560-TUITION EXPENSE	3,446,498	3,388,196	3,638,655	3,820,525	4,006,487	4,196,633
27	5590-OTHER PURCHASED SERVICES	99,307	238,348	87,103	89,063	91,067	93,116
28	PURCHASED SERVICES	9,450,642	9,279,020	9,758,800	10,144,791	10,547,102	10,961,243
29	5830-INTEREST	788,835	788,835	788,835	820,716	848,986	368,978
30	5910-REDEMPTION OF PRINCIPAL	3,665,000	3,665,000	3,665,000	3,665,000	3,665,000	3,615,000
30a	BONDING OF FACILITIES CAPITAL ITEMS						
31	DEBT SERVICE	4,453,835	4,453,835	4,453,835	4,485,716	4,513,986	3,983,978
32	5410-UTILITIES, EXCLUDING HEAT	709,866	653,219	725,065	741,379	758,060	775,116
33	5420-REPAIRS, MAINTENANCE & CLEANING	761,354	837,799	747,751	764,575	781,778	799,368
34	5611-INSTRUCTIONAL SUPPLIES	366,196	313,188	369,883	378,205	386,715	395,416
35	5613-MAINTENANCE/CUSTODIAL SUPPLIES	229,557	251,775	246,698	252,249	257,925	263,728
36	5620-OIL USED FOR HEATING	42,700	42,700	42,500	43,988	45,528	47,121
37	5621-NATURAL GAS	67,173	67,173	68,171	70,557	73,379	77,048
38	5627-TRANSPORTATION SUPPLIES	124,202	124,202	122,016	126,287	131,338	137,905
39	5641-TEXTS & DIGITAL RESOURCES	63,778	63,778	243,902	220,325	210,105	203,355
40	5642-LIBRARY BOOKS & PERIODICALS	20,215	15,933	20,215	20,670	21,135	21,611
41	5690-OTHER SUPPLIES	522,933	489,630	631,871	646,088	660,625	675,489
42	SUPPLIES (INCLUDING UTILITIES)	2,907,974	2,859,397	3,218,072	3,264,323	3,326,588	3,396,157



LINE	CATEGORY	COLUMN 1 2020-2021 BUDGET	COLUMN 2 2020-2021 FORECAST	COLUMN 3 2021-2022 BUDGET	COLUMN 4 2022-2023 FORECAST	COLUMN 5 2023-2024 FORECAST	COLUMN 6 2024-2025 FORECAST
43	5730-EQUIPMENT - NEW	70,947	134,210	49,348	119,500	91,000	91,000
44	5731-EQUIPMENT - REPLACEMENT	63,106	63,106	5,000	48,500	53,550	102,300
45	EQUIPMENT	134,053	197,316	54,348	168,000	144,550	193,300
46	5715-IMPROVEMENTS TO BUILDINGS	155,940	79,495	165,000	134,000	143,000	143,000
47	5720-IMPROVEMENTS TO SITES	0	0	89,500	199,000	298,305	316,000
48	5850-CONTINGENCY	150,000	150,000	150,000	150,000	150,000	150,000
49	IMPROVEMENTS / CONTINGENCY	305,940	229,495	404,500	483,000	591,305	609,000
50	5580-STAFF TRAVEL	24,850	18,637	23,850	24,387	24,936	25,497
51	5581-TRAVEL - CONFERENCES	46,660	35,098	44,800	45,808	46,839	47,893
52	5810-DUES & FEES	105,654	105,654	105,397	107,768	110,193	112,672
53	DUES AND FEES	177,164	159,389	174,047	177,963	181,968	186,062
54	5856-TRANSFER ACCOUNT	0	507,844	0	0	0	0
55	TOTAL EXPENDITURES	50,784,509	50,691,226	51,698,207	54,142,627	56,258,148	57,739,628



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	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance
AMSB ART DEPARTMENT									
01111001	5111	Certified Salaries	1.00	1.00	65,991	1.00	68,431	2,440	3.70%
01111001	5611	Instructional Supplies			3,700		3,850	150	4.05%
01111001	5810	Dues & Fees			-		200	200	100.00%
		AMSB ART DEPARTMENT Total	1.00	1.00	69,691	1.00	72,481	2,790	4.00%
AMSB ENGLISH DEPT									
01111005	5111	Certified Salaries	4.00	4.00	285,213	4.00	295,756	10,543	3.70%
01111005	5330	Other Professional & Tech Srvc			2,200		2,200	-	0.00%
01111005	5611	Instructional Supplies			3,960		3,960	-	0.00%
01111005	5641	Text & Digital Resources			9,900		9,325	(575)	-5.81%
01111005	5690	Other Supplies			456		456	-	0.00%
		AMSB ENGLISH DEPT Total	4.00	4.00	301,729	4.00	311,697	9,968	3.30%
AMSB WORLD LANGUAGE DEPT									
01111006	5111	Certified Salaries	4.50	4.50	349,876	4.50	328,992	(20,884)	-5.97%
01111006	5611	Instructional Supplies			6,445		6,115	(330)	-5.12%
01111006	5641	Text & Digital Resources			-		14,679	14,679	100.00%
01111006	5690	Other Supplies			-		-	-	0.00%
01111006	5810	Dues & Fees			-		1,000	1,000	100.00%
		AMSB WORLD LANGUAGE DEPT Total	4.50	4.50	356,321	4.50	350,786	(5,535)	-1.55%
AMSB HEALTH/FAMILY STUDIES									
01111007	5111	Certified Salaries	1.00	1.00	92,203	1.00	93,604	1,401	1.52%
01111007	5611	Instructional Supplies			624		624	-	0.00%
		AMSB HEALTH/FAMILY STUDIES Total	1.00	1.00	92,827	1.00	94,228	1,401	1.51%
AMSB TECH EDUCATION									
01111008	5111	Certified Salaries	1.00	1.00	90,034	1.00	94,603	4,569	5.07%
01111008	5420	Repairs,Maintenance & Cleaning			-		-	-	0.00%
01111008	5611	Instructional Supplies			7,700		8,000	300	0.00%
01111008	5730	Equipment - New			-		-	-	0.00%
01111008	5731	Equipment - Replacement			-		-	-	0.00%
01111008	5810	Dues & Fees			200		200	-	0.00%
		AMSB TECH EDUCATION Total	1.00	1.00	97,934	1.00	102,803	4,869	4.97%
AMSB MATHEMATICS DEPT									
01111009	5111	Certified Salaries	4.00	4.00	325,442	4.00	312,940	(12,502)	-3.84%
01111009	5112	Classified Salaries	1.00	1.00	23,522	1.00	23,644	122	0.52%
01111009	5611	Instructional Supplies			1,195		2,635	1,440	120.50%
01111009	5641	Text & Digital Resources			-		9,991	9,991	100.00%
01111009	5810	Dues & Fees			624		388	(236)	-37.82%
		AMSB MATHEMATICS DEPT Total	5.00	5.00	350,783	5.00	349,598	11,317	3.23%



Org Code	Object Code	Description / Department	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance
AMSB MUSIC DEPARTMENT									
01111010	5111	Certified Salaries	2.00	2.00	169,340	2.00	173,592	4,252	2.51%
01111010	5330	Other Professional & Tech Srvc			1,570		1,570	-	0.00%
01111010	5420	Repairs,Maintenance & Cleaning			3,600		3,600	-	0.00%
01111010	5611	Instructional Supplies			6,493		6,893	400	6.16%
01111010	5690	Other Supplies			1,722		1,100	(622)	-36.12%
01111010	5731	Equipment - Replacement			-		-	-	#DIV/0!
01111010	5810	Dues & Fees			460		460	-	0.00%
		AMSB MUSIC DEPARTMENT Total	2.00	2.00	183,185	2.00	187,215	4,030	2.20%
AMSB PE DEPARTMENT									
01111011	5111	Certified Salaries	2.00	2.00	184,406	2.00	187,208	2,802	1.52%
01111011	5420	Repairs,Maintenance & Cleaning			1,000		1,000	-	0.00%
01111011	5611	Instructional Supplies			2,850		2,850	-	0.00%
01111011	5810	Dues & Fees			500		500	-	0.00%
		AMSB PE DEPARTMENT Total	2.00	2.00	188,756	2.00	191,558	2,802	1.48%
AMSB SCIENCE DEPT									
01111013	5111	Certified Salaries	4.00	4.00	380,339	4.00	342,272	(38,067)	-10.01%
01111013	5510	Pupil Transportation			600		600	-	0.00%
01111013	5611	Instructional Supplies			4,220		4,212	(8)	-0.19%
01111013	5641	Text & Digital Resources			-		23,382	23,382	100.00%
01111013	5690	Other Supplies			1,720		1,720	-	0.00%
		AMSB SCIENCE DEPT Total	4.00	4.00	386,879	4.00	372,186	(14,693)	-3.80%
AMSB SOCIAL STUDIES									
01111014	5111	Certified Salaries	4.00	4.00	336,847	4.00	355,400	18,553	5.51%
01111014	5611	Instructional Supplies			3,314		4,988	1,674	50.51%
01111014	5641	Text & Digital Resources			1,398		-	(1,398)	-100.00%
01111014	5810	Dues & Fees			120		240	120	100.00%
		AMSB SOCIAL STUDIES Total	4.00	4.00	341,679	4.00	360,628	18,949	5.55%
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	262,277	2.00	129,781	(132,496)	-50.52%
01111016	5611	Instructional Supplies			940		948	8	0.85%
01111016	5641	Text & Digital Resources			1,430		1,950	520	36.36%
01111016	5690	Other Supplies			839		671	(168)	-20.02%
01111016	5810	Dues & Fees			168		168	-	0.00%
		AMSB READING DEPT Total	3.00	3.00	265,654	2.00	133,518	(132,136)	-49.74%



Org Code	Object Code	Description / Department	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance
AMSB COVERAGE									
01111027	5111	Certified Salaries	-	-	25,435	-	25,684	249	0.98%
		AMSB COVERAGE Total	-	-	25,435	-	25,684	249	0.98%
AMSB STUDENT ACTIVITIES									
01113201	5111	Certified Salaries	-	-	37,336	-	44,040	6,704	17.96%
01113201	5590	Other Purchased Services			-		-	-	0.00%
01113201	5690	Other Supplies			630		630	-	0.00%
		AMSB STUDENT ACTIVITIES Total	-	-	37,966	-	44,670	6,704	17.66%
AMSB INTERSCHOLASTIC SPORT									
01113202	5111	Certified Salaries	-	-	39,054	-	35,495	(3,559)	-9.11%
01113202	5330	Other Professional & Tech Srvc			6,244		6,244	-	0.00%
01113202	5420	Repairs,Maintenance & Cleaning			1,500		-	(1,500)	-100.00%
01113202	5510	Pupil Transportation			17,042		14,857	(2,185)	-12.82%
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	-	-	77,425	-	70,181	(7,244)	-9.36%
AMSB RESOURCE PROGRAM **									
01121200	5111	Certified Salaries	3.00	3.00	239,268	4.50	348,298	109,030	45.57%
01121200	5112	Classified Salaries	2.00	4.00	55,036	3.00	78,964	23,928	43.48%
		AMSB RESOURCE PROGRAM Total	5.00	7.00	294,304	7.50	427,262	132,958	45.18%
AMSB SOCIAL WORK SERVICES**									
01132110	5111	Certified Salaries	-	-	-	0.50	32,777	32,777	100.00%
		AMSB SOCIAL WORK SERVICES Total	-	-	-	0.50	32,777	32,777	100.00%
AMSB COUNSELING SERVICES DEPT									
01132120	5111	Certified Salaries	2.00	2.00	157,471	2.00	163,019	5,548	3.52%
01132120	5112	Classified Salaries	1.00	1.00	39,885	1.00	41,557	1,672	4.19%
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	201,723	3.00	208,943	7,220	3.58%
AMSB NURSING SVCS									
01132130	5112	Classified Salaries	1.00	1.00	64,716	1.00	64,716	-	0.00%
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%



Org Code	Object Code	Description / Department	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance	
AMSB NURSING SVCS Total			1.00	1.00	66,921	1.00	66,921	-	0.00%	
AMSB PSYCHOLOGICAL SVCS **										
01132140	5111	Certified Salaries	1.00	1.00	57,692	1.00	59,666	1,974	3.42%	
AMSB PSYCHOLOGICAL SVCS Total			1.00	1.00	57,692	1.00	59,666	1,974	3.42%	
AMSB SPEECH & LANGUAGE SVCS **										
01122140	5111	Certified Salaries	-	-	-	0.50	28,749	28,749	100.00%	
AMSB SPEECH & LANGUAGE SVCS Total			-	-	-	0.50	28,749	28,749	100.00%	
AMSB MEDIA CENTER										
01132220	5111	Certified Salaries	1.00	1.00	98,149	1.00	99,938	1,789	1.82%	
01132220	5112	Classified Salaries	1.00	1.00	39,885	0.50	20,779	(19,106)	-47.90%	
01132220	5330	Other Professional & Tech Srvc			568		568	-	0.00%	
01132220	5611	Instructional Supplies			1,100		1,100	-	0.00%	
01132220	5642	Library Books & Periodicals			4,900		4,900	-	0.00%	
01132220	5690	Other Supplies			3,200		3,200	-	0.00%	
AMSB MEDIA CENTER Total			2.00	2.00	147,802	1.50	130,485	(17,317)	-11.72%	
AMSB PRINCIPAL SERVICES										
01132400	5111	Certified Salaries	2.00	2.00	352,500	2.00	354,794	2,294	0.65%	
01132400	5112	Classified Salaries	5.50	4.50	236,746	4.50	205,836	(30,910)	-13.06%	
01132400	5330	Other Professional & Tech Srvc			5,968		1,768	(4,200)	-70.38%	
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			3,429		1,981	(1,448)	-42.23%	
01132400	5690	Other Supplies			1,977		1,759	(218)	-11.03%	
01132400	5810	Dues & Fees			2,276		1,951	(325)	-14.28%	
AMSB PRINCIPAL SERVICES Total			7.50	6.50	611,186	6.50	576,379	(34,807)	-5.69%	
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	200,775	4.00	213,827	13,052	6.50%	
01142600	5410	Utilities, Excluding Heat			109,534		124,461	14,927	13.63%	
01142600	5420	Repairs,Maintenance & Cleaning			95,414		97,778	2,364	2.48%	
01142600	5440	Rentals-Land,Bldg,Equipment			750		500	(250)	-33.33%	
01142600	5613	Maintenance/Custodial Supplies			57,726		53,366	(4,360)	-7.55%	
01142600	5620	Oil Used For Heating			41,700		41,500	(200)	-0.48%	



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01142600	5715	Improvement - Buildings			19,500		15,500	(4,000)	-20.51%
01142600	5720	Improvement - Sites			-		-	-	0.00%
		AMSB BUILDING OPER & MAINT Total	4.00	4.00	525,399	4.00	546,932	21,533	4.10%



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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	-	-	28,860	-	30,077	1,217	4.22%
AMSB SUMMER WORK Total			-	-	28,860	-	30,077	1,217	4.22%
AMITY MIDDLE SCHOOL - BETHANY TOTAL			55.00	56.00	4,726,085	56.00	4,791,358	65,273	1.38%



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AMSO ART DEPARTMENT									
02111001	5111	Certified Salaries	1.00	1.00	85,595	1.00	90,028	4,433	5.18%
02111001	5611	Instructional Supplies			3,750		3,840	90	2.40%
02111001	5581	Travel - Conferences			-		200	200	100.00%
		AMSO ART DEPARTMENT Total	1.00	1.00	89,345	1.00	94,068	4,723	5.29%
AMSO ENGLISH DEPT									
02111005	5111	Certified Salaries	4.00	4.00	292,069	4.00	303,286	11,217	3.84%
02111005	5611	Instructional Supplies			4,806		4,706	(100)	-2.08%
02111005	5641	Text & Digital Resources			10,428		10,428	-	0.00%
		AMSO ENGLISH DEPT Total	4.00	4.00	307,303	4.00	318,420	11,117	3.62%
AMSO WORLD LANGUAGE DEPT									
02111006	5111	Certified Salaries	4.50	4.50	334,624	4.50	344,743	10,119	3.02%
02111006	5611	Instructional Supplies			7,974		7,327	(647)	-8.11%
02111006	5641	Text & Digital Resources			-		18,305	18,305	100.00%
02111006	5810	Dues & Fees			500		500	-	0.00%
		AMSO WORLD LANGUAGE DEPT Total	4.50	4.50	343,098	4.50	370,875	27,777	8.10%
AMSO HEALTH/FAMILY STUDIES									
02111007	5111	Certified Salaries	1.00	1.00	62,645	1.00	64,961	2,316	3.70%
02111007	5611	Instructional Supplies			702		702	-	0.00%
02111007	5641	Text & Digital Resources			-		-	-	0.00%
		AMSO HEALTH/FAMILY STUDIES Total	1.00	1.00	63,347	1.00	65,663	2,316	3.66%
AMSO TECH EDUCATION									
02111008	5111	Certified Salaries	1.00	1.00	92,203	1.00	93,604	1,401	1.52%
02111008	5420	Repairs,Maintenance & Cleaning			500		500	-	0.00%
02111008	5611	Instructional Supplies			8,014		8,375	361	4.50%
02111008	5731	Equipment - Replacement			-		-	-	0.00%
02111008	5810	Dues & Fees			200		200	-	0.00%
		AMSO TECH EDUCATION Total	1.00	1.00	100,917	1.00	102,679	1,762	1.75%
AMSO MATHEMATICS DEPT									
02111009	5111	Certified Salaries	4.00	4.00	305,088	4.00	315,554	10,466	3.43%
02111009	5112	Classified Salaries				1.00	23,644	23,644	100.00%
02111009	5611	Instructional Supplies			3,418		3,919	501	14.66%
02111009	5641	Text & Digital Resources			-		9,990	9,990	100.00%
02111009	5690	Other Supplies			476		400	(76)	-15.97%
02111009	5810	Dues & Fees					376	376	100.00%
		AMSO MATHEMATICS DEPT Total	4.00	4.00	308,982	5.00	353,883	44,901	14.53%



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AMSO MUSIC DEPARTMENT									
02111010	5111	Certified Salaries	2.00	2.00	112,017	2.00	115,958	3,941	3.52%
02111010	5330	Other Professional & Tech Srvc			2,000		2,000	-	0.00%
02111010	5420	Repairs,Maintenance & Cleaning			4,200		4,150	(50)	-1.19%
02111010	5611	Instructional Supplies			6,363		6,088	(275)	-4.32%
02111010	5731	Equipment - Replacement			-		-	-	#DIV/0!
02111010	5810	Dues & Fees			725		865	140	19.31%
		AMSO MUSIC DEPARTMENT Total	2.00	2.00	125,305	2.00	129,061	3,756	3.00%
AMSO PE DEPARTMENT									
02111011	5111	Certified Salaries	2.00	2.00	151,673	2.00	155,272	3,599	2.37%
02111011	5420	Repairs,Maintenance & Cleaning			400		400	-	0.00%
02111011	5611	Instructional Supplies			3,765		3,800	35	0.93%
		AMSO PE DEPARTMENT Total	2.00	2.00	155,838	2.00	159,472	3,634	2.33%
AMSO SCIENCE DEPT									
02111013	5111	Certified Salaries	4.00	4.00	334,667	4.00	340,889	6,222	1.86%
02111013	5611	Instructional Supplies			7,404		6,499	(905)	-12.22%
02111013	5641	Text & Digital Resources			-		23,382	23,382	100.00%
02111013	5690	Other Supplies			961		978	17	1.77%
		AMSO SCIENCE DEPT Total	4.00	4.00	343,032	4.00	371,748	28,716	8.37%



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AMSO SOCIAL STUDIES									
02111014	5111	Certified Salaries	4.00	4.00	341,719	4.00	355,400	13,681	4.00%
02111014	5611	Instructional Supplies			5,458		4,912	(546)	-10.00%
02111014	5690	Other Supplies			-		-	-	0.00%
02111014	5810	Dues & Fees			-		262	262	100.00%
		AMSO SOCIAL STUDIES Total	4.00	4.00	347,177	4.00	360,574	13,397	3.86%
AMSO STEM									
02111015	5611	Instructional Supplies			619		919	300	48.47%
02111015	5810	Dues & Fees			-		-	-	0.00%
		AMSO STEM Total	-	-	619	-	919	300	48.47%
AMSO READING DEPT									
02111016	5111	Certified Salaries	3.00	3.00	268,127	3.00	325,593	57,466	21.43%
02111016	5611	Instructional Supplies			2,402		2,810	408	16.99%
02111016	5690	Other Supplies			1,399		1,198	(201)	-14.37%
		AMSO READING DEPT Total	3.00	3.00	271,928	3.00	329,601	57,673	21.21%
AMSO COVERAGE									
02111027	5111	Certified Salaries	-	-	12,005	-	12,125	120	1.00%
		AMSO COVERAGE Total	-	-	12,005	-	12,125	120	1.00%
AMSO STUDENT ACTIVITIES									
02113201	5111	Certified Salaries	-	-	34,552	-	40,216	5,664	16.39%
02113201	5690	Other Supplies			800		800	-	0.00%
		AMSO STUDENT ACTIVITIES Total	-	-	35,352	-	41,016	5,664	16.02%



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AMSO INTERSCHOLASTIC SPRTS									
02113202	5111	Certified Salaries	-	-	39,054	-	35,495	(3,559)	-9.11%
02113202	5330	Other Professional & Tech Srvc			5,754		5,754	-	0.00%
02113202	5420	Repairs,Maintenance & Cleaning			1,500		-	(1,500)	-100.00%
02113202	5440	Rentals-Land,Bldg,Equipment			960		960	-	0.00%
02113202	5510	Pupil Transportation			17,042		14,857	(2,185)	-12.82%
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	-	-	77,895	-	70,651	(7,244)	-9.30%
AMSO RESOURCE PROGRAM **									
02121200	5111	Certified Salaries	3.00	3.00	249,516	2.00	161,068	(88,448)	-35.45%
02121200	5112	Classified Salaries	4.00	4.00	110,072	4.00	110,640	568	0.52%
		AMSO RESOURCE PROGRAM Total	7.00	7.00	359,588	6.00	271,708	(87,880)	-24.44%
AMSO SOCIAL WORK SERVICES**									
02132110	5111	Certified Salaries	-	-	-	0.50	32,777	32,777	100.00%
		AMSO SOCIAL WORK SERVICES Total	-	-	-	0.50	32,777	32,777	100.00%
AMSO SPEECH/LANGUAGE **									
02122150	5111	Certified Salaries	1.00	1.00	55,472	0.50	28,749	(26,723)	-48.17%
		AMSO SPEECH/LANGUAGE Total	1.00	1.00	55,472	0.50	28,749	(26,723)	-48.17%
AMSO COUNSELING SERVICES DEPT									
02132120	5111	Certified Salaries	2.00	2.00	195,244	2.00	198,134	2,890	1.48%
02132120	5112	Classified Salaries	1.00	1.00	39,885	1.00	40,083	198	0.50%
02132120	5330	Other Professional & Tech Srvc			2,300		2,300	-	0.00%
02132120	5581	Travel - Conferences			150		150	-	0.00%
02132120	5590	Other Purchased Services			500		500	-	0.00%
02132120	5611	Instructional Supplies			700		1,200	500	71.43%
02132120	5690	Other Supplies			750		750	-	0.00%
		AMSO COUNSELING SERVICES DEPT Total	3.00	3.00	239,529	3.00	243,117	3,588	1.50%
AMSO NURSING SVCS									
02132130	5112	Classified Salaries	1.00	1.00	64,716	1.00	64,716	-	0.00%
02132130	5330	Other Professional & Tech Srvc			80		80	-	0.00%
02132130	5690	Other Supplies			1,600		1,800	200	12.50%
02132130	5810	Dues & Fees			140		150	10	7.14%
		AMSO NURSING SVCS Total	1.00	1.00	66,536	1.00	66,746	210	0.32%
AMSO PSYCHOLOGICAL SVCS **									
02132140	5111	Certified Salaries	1.00	1.00	99,655	1.00	101,144	1,489	1.49%
		AMSO PSYCHOLOGICAL SVCS Total	1.00	1.00	99,655	1.00	101,144	1,489	1.49%



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AMSO MEDIA CENTER									
02132220	5111	Certified Salaries	1.00	1.00	87,012	1.00	90,412	3,400	3.91%
02132220	5112	Classified Salaries	1.00	1.00	39,885	0.50	20,779	(19,106)	-47.90%
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			5,865		5,865	-	0.00%
02132220	5690	Other Supplies			2,885		2,885	-	0.00%
		AMSO MEDIA CENTER Total	2.00	2.00	138,147	1.50	122,441	(15,706)	-11.37%
AMSO PRINCIPAL SERVICES									
02132400	5111	Certified Salaries	2.00	2.00	351,000	2.00	353,044	2,044	0.58%
02132400	5112	Classified Salaries	4.50	4.50	210,600	4.50	216,084	5,484	2.60%
02132400	5330	Other Professional & Tech Srvc			7,300		3,200	(4,100)	-56.16%
02132400	5420	Repairs,Maintenance & Cleaning			500		500	-	0.00%
02132400	5440	Rentals-Land,Bldg,Equipment			2,912		2,912	-	0.00%
02132400	5550	Communications: Tel,Post,Etc.			1,330		1,330	-	0.00%
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			4,455		2,983	(1,472)	-33.04%
02132400	5690	Other Supplies			1,805		1,905	100	5.54%
02132400	5810	Dues & Fees			3,088		2,956	(132)	-4.27%
		AMSO PRINCIPAL SERVICES Total	6.50	6.50	587,570	6.50	589,494	1,924	0.33%
AMSO GENERAL INSTRUCTION									
02142219	5611	Instructional Supplies			11,546		11,546	-	0.00%
		AMSO GENERAL INSTRUCTION Total	-	-	11,546	-	11,546	-	0.00%



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AMSO BUILDING OPER & MAINT									
02142600	5112	Classified Salaries	4.00	4.00	205,536	4.00	213,827	8,291	4.03%
02142600	5410	Utilities, Excluding Heat			119,645		124,054	4,409	3.69%
02142600	5420	Repairs, Maintenance & Cleaning			87,503		87,373	(130)	-0.15%
02142600	5613	Maintenance/Custodial Supplies			53,226		50,966	(2,260)	-4.25%
02142600	5620	Oil Used For Heating			500		500	-	0.00%
02142600	5621	Natural Gas			25,257		26,255	998	3.95%
02142600	5715	Improvement - Buildings			-		-	-	0.00%
02142600	5720	Improvement - Sites			-		74,000	74,000	100.00%
AMSO BUILDING OPER & MAINT Total			4.00	4.00	491,667	4.00	576,975	85,308	17.35%
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			33,795		35,852	2,057	6.09%
AMSO SUMMER WORK Total			-	-	33,795	-	35,852	2,057	6.09%
AMITY MIDDLE SCHOOL - ORANGE TOTAL			56.00	56.00	4,668,648	55.50	4,864,304	195,656	4.19%



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AHS ART DEPARTMENT									
03111001	5111	Certified Salaries	5.00	4.60	425,369	5.00	441,136	15,767	3.71%
03111001	5420	Repairs,Maintenance & Cleaning					1,000	1,000	100.00%
03111001	5581	Travel - Conferences			500		1,150	650	130.00%
03111001	5611	Instructional Supplies			23,882		22,500	(1,382)	-5.79%
03111001	5730	Equipment - New			1,000		500	(500)	-50.00%
03111001	5810	Dues & Fees			500		500	-	0.00%
		AHS ART DEPARTMENT Total	5.00	4.60	451,251	5.00	466,786	15,535	3.44%
AHS BUSINESS EDUCATION									
03111003	5111	Certified Salaries	2.00	2.00	169,340	2.00	173,592	4,252	2.51%
03111003	5581	Staff Travel			100		100	-	0.00%
03111003	5611	Instructional Supplies			1,279		1,279	-	0.00%
03111003	5810	Dues & Fees			750		-	(750)	-100.00%
		AHS BUSINESS EDUCATION Total	2.00	2.00	171,469	2.00	174,971	3,502	2.04%
AHS ENGLISH DEPARTMENT									
03111005	5111	Certified Salaries	14.60	14.60	1,174,681	14.60	1,207,436	32,755	2.79%
03111005	5611	Instructional Supplies			300		500	200	66.67%
03111005	5641	Text & Digital Resources			7,400		8,000	600	8.11%
03111005	5690	Other Supplies			-		-	-	0.00%
03111005	5810	Dues & Fees			620		275	(345)	-55.65%
		AHS ENGLISH DEPARTMENT Total	14.60	14.60	1,183,001	14.60	1,216,211	33,210	2.81%
AHS WORLD LANGUAGE DEPT									
03111006	5111	Certified Salaries	14.00	13.60	1,120,818	13.60	1,149,658	28,840	2.57%
03111006	5611	Instructional Supplies			2,500		4,850	2,350	94.00%
03111006	5641	Text & Digital Resources			2,000		39,470	37,470	1873.50%
03111006	5810	Dues & Fees			1,759		1,329	(430)	-24.45%
		AHS WORLD LANGUAGE DEPT Total	14.00	13.60	1,127,077	13.60	1,195,307	68,230	6.05%
AHS FAMILY & CONSUMER SCIENCE									
03111007	5111	Certified Salaries	4.00	4.00	336,911	4.00	345,037	8,126	2.41%
03111007	5611	Instructional Supplies			26,691		26,691	-	0.00%
03111007	5641	Text & Digital Resources			-		-	-	0.00%
		AHS FAMILY & CONSUMER SCIENCE Total	4.00	4.00	363,602	4.00	371,728	8,126	2.23%
AHS TECH EDUCATION									
03111008	5111	Certified Salaries	5.60	5.60	398,687	5.60	410,000	11,313	2.84%
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%
03111008	5810	Dues & Fees			-		750	750	100.00%
		AHS TECH EDUCATION Total	5.60	5.60	426,966	5.60	439,029	12,063	2.83%



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AHS MATHEMATICS DEPT									
03111009	5111	Certified Salaries	15.40	15.40	1,364,440	15.40	1,412,344	47,904	3.51%
03111009	5611	Instructional Supplies			8,250		8,750	500	6.06%
03111009	5641	Text & Digital Resources			8,249		28,000	19,751	239.44%
03111009	5690	Other Supplies			-		300	300	100.00%
03111009	5810	Dues & Fees			400		400	-	0.00%
		AHS MATHEMATICS DEPT Total	15.40	15.40	1,381,339	15.40	1,449,794	68,455	4.96%
AHS MUSIC DEPARTMENT									
03111010	5111	Certified Salaries	3.00	3.00	241,915	3.00	248,798	6,883	2.85%
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		11,457	1,041	9.99%
03111010	5810	Dues & Fees			1,115		1,115	-	0.00%
		AHS MUSIC DEPARTMENT Total	3.00	3.00	262,111	3.00	270,035	7,924	3.02%
AHS PE/ HEALTH DEPARTMENT									
03111011	5111	Certified Salaries	6.20	6.20	462,576	6.40	497,231	34,655	7.49%
03111011	5330	Other Professional & Tech Srvc			500		500	-	0.00%
03111011	5611	Instructional Supplies			8,643		9,286	643	7.44%
		AHS PE/ HEALTH DEPARTMENT Total	6.20	6.20	471,719	6.40	507,017	35,298	7.48%
AHS SCIENCE DEPARTMENT									
03111013	5111	Certified Salaries	20.60	20.60	1,669,203	20.60	1,707,542	38,339	2.30%
03111013	5420	Repairs,Maintenance & Cleaning			1,000		-	(1,000)	-100.00%
03111013	5581	Travel - Conferences			1,000		1,000	-	0.00%
03111013	5611	Instructional Supplies			60,100		59,860	(240)	-0.40%
03111013	5641	Text & Digital Resources			1,500		1,000	(500)	-33.33%
03111013	5731	Equipment - Replacement			-		-	-	0.00%
03111013	5810	Dues & Fees			7,500		7,500	-	0.00%
		AHS SCIENCE DEPARTMENT Total	20.60	20.60	1,740,303	20.60	1,776,902	36,599	2.10%
AHS SOCIAL STUDIES									
03111014	5111	Certified Salaries	15.60	15.60	1,360,771	15.60	1,387,397	26,626	1.96%
03111014	5611	Instructional Supplies			1,359		275	(1,084)	-79.76%
03111014	5641	Text & Digital Resources			15,473		40,000	24,527	158.51%
03111014	5690	Other Supplies			500		500	-	0.00%
03111014	5810	Dues & Fees			175		25	(150)	-85.71%
		AHS SOCIAL STUDIES Total	15.60	15.60	1,378,278	15.60	1,428,197	49,919	3.62%
AHS STEM INITIATIVE									
03111015	5581	Staff Travel	-	-	-	-	-	-	0.00%
03111015	5611	Instructional Supplies	-	-	6,950	-	6,950	-	0.00%
03111015	5810	Dues & Fees	-	-	1,250	-	1,250	-	0.00%



Org Code	Object Code	Description / Department	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance	
AHS STEM INITIATIVE Total			-	-	8,200	-	8,200	-	0.00%	
AHS READING DEPT										
03111016	5111	Certified Salaries	2.00	2.00	182,585	2.00	188,559	5,974	3.27%	
03111016	5611	Instructional Supplies			5,585		5,585	-	0.00%	
03111016	5690	Other Supplies			700		700	-	0.00%	
03111016	5810	Dues & Fees			600		600	-	0.00%	
AHS READING DEPT Total			2.00	2.00	189,470	2.00	195,444	5,974	3.15%	
AHS THEATRE										
03111017	5111	Certified Salaries	2.20	2.20	187,935	2.20	194,440	6,505	3.46%	
03111017	5330	Other Professional & Tech Srvc			357		357	-	0.00%	
03111017	5611	Instructional Supplies			1,000		500	(500)	-50.00%	
AHS THEATRE Total			2.20	2.20	189,292	2.20	195,297	6,005	3.17%	
ESL PROGRAM										
03111018	5611	Instructional Supplies			-		600	600	100.00%	
ESL PROGRAM Total			-	-	-	-	600	600	100.00%	
AHS COVERAGE										
03111027	5111	Certified Salaries	-	-	43,245	-	43,678	433	1.00%	
AHS COVERAGE Total			-	-	43,245	-	43,678	433	1.00%	
AHS STUDENT ACTIVITIES										
03113201	5111	Certified Salaries	-	-	156,499	-	169,876	13,377	8.55%	
03113201	5690	Other Supplies	-	-	-	-	-	-	0.00%	
AHS STUDENT ACTIVITIES Total			-	-	156,499	-	169,876	13,377	8.55%	
AHS INTERSCHOLASTIC SPRTS										
03113202	5111	Certified Salaries	-	-	408,087	-	408,175	88	0.02%	
03113202	5330	Other Professional & Tech Srvc			198,758		199,753	995	0.50%	
03113202	5420	Repairs,Maintenance & Cleaning			33,886		26,886	(7,000)	-20.66%	
03113202	5440	Rentals-Land,Bldg,Equipment			77,859		75,465	(2,394)	-3.07%	
03113202	5510	Pupil Transportation			174,657		174,657	-	0.00%	
03113202	5590	Other Purchased Services			5,760		5,510	(250)	-4.34%	
03113202	5690	Other Supplies			102,144		102,144	-	0.00%	
03113202	5731	Equipment - Replacement			-		-	-	0.00%	
03113202	5810	Dues & Fees			34,374		29,224	(5,150)	-14.98%	
AHS INTERSCHOLASTIC SPRTS Total			-	-	1,035,525	-	1,021,814	(13,711)	-1.32%	
AHS RESOURCE PROGRAM **										
03121200	5111	Certified Salaries	8.00	8.00	625,086	8.00	645,116	20,030	3.20%	
03121200	5112	Classified Salaries	8.50	7.50	198,650	7.50	187,908	(10,742)	-5.41%	
AHS RESOURCE PROGRAM Total			16.50	15.50	823,736	15.50	833,024	9,288	1.13%	
AHS SPEECH/LANGUAGE **										
03122150	5111	Certified Salaries	1.80	1.80	170,403	1.80	172,993	2,590	1.52%	



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AHS SPEECH/LANGUAGE Total			1.80	1.80	170,403	1.80	172,993	2,590	1.52%	
AHS SOCIAL WORK SERVICES**										
03132110	5111	Certified Salaries	-	-	-	1.00	79,298	79,298	100.00%	
AHS SOCIAL WORK SERVICES Total			-	-	-	1.00	79,298	79,298	100.00%	
AHS COUNSELING SERVICES DEPT										
03132120	5111	Certified Salaries	11.00	11.00	1,015,545	10.00	959,629	(55,916)	-5.51%	
03132120	5112	Classified Salaries	4.00	4.00	218,500	4.00	226,025	7,525	3.44%	
03132120	5330	Other Professional & Tech Srvc			1,000		1,000	-	0.00%	
03132120	5581	Travel - Conferences			1,000		3,785	2,785	278.50%	
03132120	5590	Other Purchased Services			13,215		12,205	(1,010)	-7.64%	
03132120	5611	Instructional Supplies			4,000		4,000	-	0.00%	
AHS COUNSELING SERVICES DEPT Total			15.00	15.00	1,253,260	14.00	1,206,644	(46,616)	-3.72%	
AHS NURSING SVCS										
03132130	5112	Classified Salaries	3.00	3.00	170,212	3.00	170,211	(1)	0.00%	
03132130	5690	Other Supplies			1,902		1,902	-	0.00%	
03132130	5810	Dues & Fees			200		300	100	50.00%	
AHS NURSING SVCS Total			3.00	3.00	172,314	3.00	172,413	99	0.06%	
AHS PSYCHOLOGICAL SVCS **										
03132140	5111	Certified Salaries	2.00	2.00	194,559	2.00	200,633	6,074	3.12%	
AHS PSYCHOLOGICAL SVCS Total			2.00	2.00	194,559	2.00	200,633	6,074	3.12%	
AHS MEDIA CENTER										
03132220	5111	Certified Salaries	2.00	2.00	187,225	2.00	193,797	6,572	3.51%	
03132220	5112	Classified Salaries	1.00	1.00	50,595	1.00	52,651	2,056	4.06%	
03132220	5330	Professional Technical Services			3,000		3,000	-	0.00%	
03132220	5611	Instructional Supplies			1,500		1,500	-	0.00%	
03132220	5642	Library Books & Periodicals			9,450		9,450	-	0.00%	
03132220	5690	Other Supplies			19,250		20,475	1,225	6.36%	
03132220	5731	Equipment - Replacement			-		-	-	0.00%	
03132220	5810	Dues & Fees			1,250		1,250	-	0.00%	
AHS MEDIA CENTER Total			3.00	3.00	272,270	3.00	282,123	9,853	3.62%	
AHS PRINCIPAL SVCS										
03132400	5111	Certified Salaries	8.80	8.80	1,194,215	8.60	1,194,620	405	0.03%	
03132400	5112	Classified Salaries	10.30	11.30	432,864	10.60	452,723	19,859	4.59%	
03132400	5330	Other Professional & Tech Srvc			184,144		187,547	3,403	1.85%	
03132400	5333	NEASC			-		-	-	0.00%	
03132400	5420	Repairs,Maintenance & Cleaning			2,000		2,000	-	0.00%	
03132400	5440	Rentals-Land,Bldg,Equipment			5,000		4,500	(500)	-10.00%	
03132400	5550	Communications: Tel,Post,Etc.			14,000		14,000	-	0.00%	
03132400	5580	Staff Travel			4,500		4,500	-	0.00%	



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03132400	5590	Other Purchased Services			-		-	-	#DIV/0!
03132400	5611	Instructional Supplies			3,000		3,000	-	0.00%
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		15,000	1,000	7.14%
		AHS PRINCIPAL SVCS Total	19.10	20.10	1,860,223	19.20	1,884,390	24,167	1.30%
AHS GENERAL INSTRUCTION									
03142219	5611	Instructional Supplies			32,072		23,162	(8,910)	-27.78%
		AHS GENERAL INSTRUCTION Total	-	-	32,072	-	23,162	(8,910)	-27.78%
AHS BUILDING OPER & MAINT									
03142600	5112	Classified Salaries	11.50	11.50	610,497	11.50	638,249	27,752	4.55%
03142600	5410	Utilities, Excluding Heat			480,687		476,550	(4,137)	-0.86%
03142600	5420	Repairs,Maintenance & Cleaning			266,579		263,142	(3,437)	-1.29%
03142600	5440	Rentals-Land,Bldg,Equipment			3,575		3,575	-	0.00%
03142600	5613	Maintenance/Custodial Supplies			118,605		117,366	(1,239)	-1.04%
03142600	5620	Oil Used For Heating			500		500	-	0.00%
03142600	5621	Natural Gas			41,916		41,916	-	0.00%
03142600	5715	Improvement - Buildings			36,440		45,000	8,560	23.49%
03142600	5720	Improvement - Sites			-		-	-	#DIV/0!
		AHS BUILDING OPER & MAINT Total	11.50	11.50	1,558,799	11.50	1,586,298	27,499	1.76%
AHS TRANSPORTATION									
03142700	5510	Pupil Transportation			35,000		28,000	(7,000)	-20.00%
		AHS TRANSPORTATION Total	-	-	35,000	-	28,000	(7,000)	-20.00%
AHS SUMMER WORK									
03152601	5111	Certified Salaries	-	-	75,033	-	77,385	2,352	3.13%
		AHS SUMMER WORK Total	-	-	75,033	-	77,385	2,352	3.13%
AMITY HIGH SCHOOL TOTAL			182.10	181.30	17,027,016	181.00	17,477,249	450,233	2.64%
DPS RESOURCE PROGRAM									
04121200	5111	Certified Salaries	3.00	3.00	220,076	3.00	349,018	128,942	58.59%
04121200	5112	Classified Salaries	-	-	16,431	-	20,000	3,569	21.72%
04121200	5330	Other Professional & Tech Srvc			22,500		22,500	-	0.00%
04121200	5581	Travel - Conferences			1,500		3,000	1,500	100.00%
04121200	5611	Instructional Supplies			4,655		3,250	(1,405)	-30.18%
04121200	5690	Other Supplies			900		750	(150)	-16.67%
04121200	5810	Dues & Fees			150		150	-	0.00%
		DPS RESOURCE PROGRAM Total	3.00	3.00	266,212	3.00	398,668	132,456	49.76%
DPS ALTERNATIVE SCHOOL									
04121201	5111	Certified Salaries	3.00	3.00	283,037	3.00	287,284	4,247	1.50%



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04121201	5611	Instructional Supplies			900		1,000	100	11.11%
04121201	5690	Other Supplies			675		600	(75)	-11.11%
		DPS ALTERNATIVE SCHOOL Total	3.00	3.00	284,612	3.00	288,884	4,272	1.50%



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DPS SAILS PROGRAM **									
04121203	5111	Certified Salaries	2.00	1.00	130,730	2.00	127,440	(3,290)	-2.52%
04121203	5112	Classified Salaries	0.45	0.46	10,867	0.50	9,281	(1,586)	-14.59%
04121203	5330	Other Professional & Tech Srvc			17,500		35,000	17,500	100.00%
04121203	5611	Instructional Supplies			1,130		4,408	3,278	290.09%
04121203	5690	Other Supplies			1,750		2,250	500	28.57%
		DPS SAILS PROGRAM Total	2.45	1.46	161,977	2.50	178,379	16,402	10.13%
DPS TRANSITION ACADEMY									
04121206	5111	Certified Salaries	1.00	2.00	92,203	1.00	93,604	1,401	1.52%
04121206	5112	Classified Salaries	1.00	1.00	23,522	1.00	23,644	122	0.52%
04121206	5330	Other Professional & Tech Srvc			2,500		2,500	-	0.00%
04121206	5440	Rentals-Land,Bldg,Equipment			20,000		30,000	10,000	50.00%
04121206	5580	Staff Travel			2,000		1,250	(750)	-37.50%
04121206	5581	Travel - Conferences			300		200	(100)	-33.33%
04121206	5611	Instructional Supplies			1,500		1,390	(110)	-7.33%
04121206	5690	Other Supplies			1,150		1,000	(150)	-13.04%
04121206	5730	Equipment - New			-		-	-	0.00%
		DPS TRANSITION ACADEMY Total	2.00	3.00	143,175	2.00	153,588	10,413	7.27%
DPS EMOTIONALLY DISTURBED PROGRAM									
04121207	5611	Instructional Supplies					500	500	100.00%
04121207	5690	Other Supplies					500	500	100.00%
		DPS EMOTIONALLY DISTURBED PRGM Total	-	-	-	-	1,000	1,000	100.00%
DPS SPEECH/LANGUAGE									
04122150	5111	Certified Salaries	-	-	-	-	-	-	0.00%
04122150	5611	Instructional Supplies			750		1,000	250	33.33%
04122150	5690	Other Supplies			150		175	25	16.67%
04122150	5810	Dues & Fees			-		900	900	100.00%
		DPS SPEECH/LANGUAGE Total	-	-	900	-	2,075	1,175	130.56%



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DPS HEARING IMPAIRED									
04122151	5330	Other Professional & Tech Srvc			60,000		62,250	2,250	3.75%
04122151	5420	Repairs,Maintenance & Cleaning			750		500	(250)	-33.33%
04122151	5690	Other Supplies			8,500		8,500	-	0.00%
		DPS HEARING IMPAIRED Total	-	-	69,250	-	71,250	2,000	2.89%
DPS SPEC ED PUBLIC OUT									
04126110	5510	Pupil Transportation			269,185		375,156	105,971	39.37%
04126110	5560	Tuition Expense			770,999		1,021,739	250,740	32.52%
		DPS SPEC ED PUBLIC OUT Total	-	-	1,040,184	-	1,396,895	356,711	34.29%
DPS REG ED VOAG/VOTECH OUT									
04126111	5560	Tuition Expense			190,630		173,000	(17,630)	-9.25%
		DPS REG ED VOAG/VOTECH OUT Total	-	-	190,630	-	173,000	(17,630)	-9.25%
SPEC ED PUBLIC IN-DISTRICT									
04126116	5510	Pupil Transportation			477,780		488,889	11,109	2.33%
		SPEC ED PUBLIC IN-DISTRICT Total	-	-	477,780	-	488,889	11,109	2.33%
DPS REG ED PUBLIC OUT									
04126117	5560	Tuition Expense			113,400		113,600	200	0.18%
		DPS REG ED PUBLIC OUT Total	-	-	113,400	-	113,600	200	0.18%
DPS SPEC ED PRIVATE OUT									
04126130	5510	Pupil Transportation			735,405		662,849	(72,556)	-9.87%
04126130	5560	Tuition Expense			2,371,469		2,330,316	(41,153)	-1.74%
		DPS SPEC ED PRIVATE OUT Total	-	-	3,106,874	-	2,993,165	(113,709)	-3.66%
DPS NURSING SVCS									
04132130	5330	Other Professional & Tech Srvc			94,197		106,866	12,669	13.45%
		DPS NURSING SVCS Total	-	-	94,197	-	106,866	12,669	13.45%
DPS PSYCHOLOGICAL SVCS									
04132140	5330	Other Professional & Tech Srvc			42,500		42,500	-	0.00%
04132140	5581	Travel - Conferences			1,400		-	(1,400)	-100.00%
04132140	5611	Instructional Supplies			500		500	-	0.00%
04132140	5690	Other Supplies			-		500	500	100.00%
04132140	5810	Dues & Fees			1,260		1,792	532	42.22%
		DPS PSYCHOLOGICAL SVCS Total	-	-	45,660	-	45,292	(368)	-0.81%



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PUPIL SERVICES									
04132190	5111	Certified Salaries	1.00	1.00	159,519	1.00	171,273	11,754	7.37%
04132190	5112	Classified Salaries	1.00	1.00	65,885	1.00	68,552	2,667	4.05%
04132190	5330	Other Professional & Tech Srvc			170,000		186,000	16,000	9.41%
04132190	5580	Staff Travel			3,000		2,750	(250)	-8.33%
04132190	5581	Travel - Conferences			1,500		1,250	(250)	-16.67%
04132190	5590	Other Purchased Services			21,145		22,575	1,430	6.76%
04132190	5690	Other Supplies			3,700		9,000	5,300	143.24%
04132190	5810	Dues & Fees			700		1,250	550	78.57%
		PUPIL SERVICES Total	2.00	2.00	425,449	2.00	462,650	37,201	8.74%
DPS HOMEBOUND INSTRUCTION									
04151204	5111	Certified Salaries	-	-	37,000	-	35,000	(2,000)	-5.41%
		DPS HOMEBOUND INSTRUCTION Total	-	-	37,000	-	35,000	(2,000)	-5.41%
DEPARTMENT OF PUPIL SERVICES TOTAL			12.45	12.46	6,457,300	12.50	6,909,201	451,901	7.00%



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BOARD OF EDUCATION									
05142310	5330	Other Professional & Tech Srvc			287,856		282,913	(4,943)	-1.72%
05142310	5590	Other Purchased Services			10,000		8,000	(2,000)	-20.00%
05142310	5690	Other Supplies			4,000		4,000	-	0.00%
05142310	5810	Dues & Fees			23,000		21,500	(1,500)	-6.52%
		BOARD OF EDUCATION Total	-	-	324,856	-	316,413	(8,443)	-2.60%
CENTRAL ADMINISTRATION									
05142510	5111	Certified Salaries	2.00	2.00	468,158	2.00	462,444	(5,714)	-1.22%
05142510	5112	Classified Salaries	9.00	9.00	831,304	9.00	725,063	(106,241)	-12.78%
05142510	5322	Instructional Prog Improvement			22,200		26,600	4,400	19.82%
05142510	5327	Data Processing			102,829		114,785	11,956	11.63%
05142510	5330	Other Professional & Tech Srvc			220,419		208,857	(11,562)	-5.25%
05142510	5521	General Liability Insurance			247,562		249,650	2,088	0.84%
05142510	5550	Communications: Tel,Post,Etc.			52,426		52,426	-	0.00%
05142510	5580	Staff Travel			9,100		9,100	-	0.00%
05142510	5581	Travel - Conferences			23,330		18,085	(5,245)	-22.48%
05142510	5590	Other Purchased Services			38,968		31,514	(7,454)	-19.13%
05142510	5611	Instructional Supplies			14,900		19,900	5,000	33.56%
05142510	5690	Other Supplies			16,910		14,910	(2,000)	-11.83%
05142510	5810	Dues & Fees			4,810		6,626	1,816	37.75%
05142510	5850	Contingency			150,000		150,000	-	0.00%
		CENTRAL ADMINISTRATION Total	11.00	11.00	2,202,916	11.00	2,089,960	(112,956)	-5.13%
*Includes Curriculum Writing Stipends									
TECHNOLOGY DEPARTMENT									
05142350	5111	Certified Salaries	1.00	1.00	104,229	1.00	108,297	4,068	3.90%
05142350	5112	Classified Salaries	8.00	8.00	560,802	8.00	592,589	31,787	5.67%
05142350	5330	Other Professional & Tech Srvc			388,904		352,403	(36,501)	-9.39%
05142350	5420	Repairs,Maintenance & Cleaning			34,650		34,650	-	0.00%
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			9,000		9,000	-	0.00%
05142350	5590	Other Purchased Services			200		200	-	0.00%
05142350	5690	Other Supplies			296,811		400,742	103,931	35.02%
05142350	5730	Equipment - New			69,947		48,348	(21,599)	-30.88%
05142350	5731	Equipment - Replacement			58,106		-	(58,106)	-100.00%
05142350	5810	Dues & Fees			-		600	600	100.00%
		TECHNOLOGY DEPARTMENT Total	9.00	9.00	1,569,449	9.00	1,593,629	24,180	1.54%



Org Code	Object Code	Description / Department	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance
CNTRL ADMIN-BLDGS OPER & MAINT									
05142600	5112	Classified Salaries	3.00	3.00	351,834	3.00	353,018	1,184	0.34%
05142600	5330	Other Professional & Tech Srvc			18,000		16,410	(1,590)	-8.83%
05142600	5420	Repairs,Maintenance & Cleaning			219,600		217,500	(2,100)	-0.96%
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			-		-	-	0.00%
05142600	5810	Dues & Fees			350		755	405	115.71%
CNTRL ADMIN-BLDGS OPER & MAINT Total			3.00	3.00	700,784	3.00	698,683	(2,101)	-0.30%
SECURITY									
05142660	5330	Other Professional & Tech Srvc			6,650		6,900	250	3.76%
05142660	5730	Equipment - New			-		20,000	20,000	100.00%
05142660	5731	Equipment - Replacement			5,000		5,000	-	0.00%
SECURITY Total			-	-	11,650	-	31,900	20,250	173.82%
COVID-19									
05142675	5440	Rentals-Land,Bldg,Equipment			-		2,195	2,195	100.00%
05142675	5613	Maintenance/Custodial Supplies			-		25,000	25,000	100.00%
COVID-19 Total			-	-	-	-	27,195	27,195	100.00%
CNTRL ADMIN-TRANSPORTATION									
05142700	5510	Pupil Transportation			1,467,673		1,510,916	43,243	2.95%
05142700	5512	Vo-Ag / Vo-Tech Regular Education			279,841		304,916	25,075	8.96%
05142700	5513	In District Private Regular Education			26,235		27,400	1,165	4.44%
05142700	5514	In District Public Regular Education			10,000		10,000	-	0.00%
05142700	5515	Out District Public Regular Education			27,885		35,787	7,902	28.34%
05142700	5627	Transportation Supplies			124,202		122,016	(2,186)	-1.76%
CNTRL ADMIN-TRANSPORTATION Total			-	-	1,935,836	-	2,011,035	75,199	3.88%
CNTRL ADMIN-SUBSTITUTES									
05151026	5111	Certified Salaries			347,460		663,136	315,676	90.85%
05151026	5112	Classified Salaries			40,000		40,000	-	0.00%
CNTRL ADMIN-SUBSTITUTES Total			-	-	387,460	-	703,136	315,676	81.47%



Org Code	Object Code	Description / Department	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance
EMPLOYEE BENEFITS									
05152512	5112	Classified Salaries			132,525		132,525	-	0.00%
05152512	5200	Medicare-Er			393,384		407,811	14,427	3.67%
05152512	5210	Fica-Er			315,690		311,405	(4,285)	-1.36%
05152512	5220	Workers' Compensation			237,774		214,297	(23,477)	-9.87%
05152512	5255	Medical & Dental Insurance			4,229,925		3,675,704	(554,221)	-13.10%
05152512	5260	Life Insurance			47,280		49,918	2,638	5.58%
05152512	5275	Disability Insurance			10,529		11,136	607	5.77%
05152512	5280	Pension Plan - Classified			790,234		764,395	(25,839)	-3.27%
05152512	5281	Defined Contribution Plan			120,224		148,418	28,194	23.45%
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			7,431		12,500	5,069	68.21%
05152512	5860	OPEB Trust			31,678		-	(31,678)	-100.00%
05152512	5291	Clothing Allowance			2,000		2,200	200	10.00%
		EMPLOYEE BENEFITS Total	-	-	6,318,674	-	5,730,309	(588,365)	-9.31%
REDEMPTION OF PRINCIPAL									
05154000	5830	Interest			788,835		788,835	-	0.00%
05154000	5910	Redemption Of Principal			3,665,000		3,665,000	-	0.00%
		REDEMPTION OF PRINCIPAL Total	-	-	4,453,835	-	4,453,835	-	0.00%
CENTRAL ADMINISTRATION TOTAL			23.00	23.00	17,905,460	23.00	17,656,095	(249,365)	-1.39%
GRAND TOTAL			328.55	328.76	50,784,509	328.00	51,698,207	913,698	1.80%



Function	Location	Description / Department	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance
ART	AHS	Certified Salaries	5.00	4.60	425,369	5.00	441,136	15,767	3.71%
ART	AHS	Repairs,Maintenance & Cleaning	-	-	-	-	1,000	1,000	100.00%
ART	AHS	Travel - Conferences	-	-	500	-	1,150	650	130.00%
ART	AHS	Instructional Supplies	-	-	23,882	-	22,500	(1,382)	-5.79%
ART	AHS	Equipment - New	-	-	1,000	-	500	(500)	-50.00%
ART	AHS	Dues & Fees	-	-	500	-	500	-	0.00%
ART	BMS	Certified Salaries	1.00	1.00	65,991	1.00	68,431	2,440	3.70%
ART	BMS	Instructional Supplies	-	-	3,700	-	3,850	150	4.05%
ART	BMS	Dues & Fees	-	-	-	-	200	200	100.00%
ART	OMS	Certified Salaries	1.00	1.00	85,595	1.00	90,028	4,433	5.18%
ART	OMS	Travel - Conferences	-	-	-	-	200.00	200	100.00%
ART	OMS	Instructional Supplies	-	-	3,750.00	-	3,840.00	90	2.40%
ART Total			-	7.00	610,287	7.00	633,335	23,048	3.78%
ATHLETICS	AHS	Certified Salaries	-	-	408,087	-	408,175	88	0.02%
ATHLETICS	AHS	Other Professional & Tech Srvc	-	-	198,758	-	199,753	995	0.50%
ATHLETICS	AHS	Repairs,Maintenance & Cleaning	-	-	33,886	-	26,886	(7,000)	-20.66%
ATHLETICS	AHS	Rentals-Land,Bldg,Equipment	-	-	77,859	-	75,465	(2,394)	-3.07%
ATHLETICS	AHS	Pupil Transportation	-	-	174,657	-	174,657	-	0.00%
ATHLETICS	AHS	Other Purchased Services	-	-	5,760	-	5,510	(250)	-4.34%
ATHLETICS	AHS	Other Supplies	-	-	102,144	-	102,144	-	0.00%
ATHLETICS	AHS	Equipment - Replacement	-	-	-	-	-	-	0.00%
ATHLETICS	AHS	Dues & Fees	-	-	34,374	-	29,224	(5,150)	-14.98%
ATHLETICS	BMS	Certified Salaries	-	-	39,054	-	35,495	(3,559)	-9.11%
ATHLETICS	BMS	Other Professional & Tech Srvc	-	-	6,244	-	6,244	-	0.00%
ATHLETICS	BMS	Repairs,Maintenance & Cleaning	-	-	1,500	-	-	(1,500)	-100.00%
ATHLETICS	BMS	Pupil Transportation	-	-	17,042	-	14,857	(2,185)	-12.82%
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	-	-	39,054	-	35,495	(3,559)	-9.11%
ATHLETICS	OMS	Other Professional & Tech Srvc	-	-	5,754	-	5,754	-	0.00%
ATHLETICS	OMS	Repairs,Maintenance & Cleaning	-	-	1,500	-	-	(1,500)	-100.00%
ATHLETICS	OMS	Rentals-Land,Bldg,Equipment	-	-	960	-	960	-	0.00%
ATHLETICS	OMS	Pupil Transportation	-	-	17,042	-	14,857	(2,185)	-12.82%
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			-	-	1,190,845	-	1,162,646	(28,199)	-2.37%
BENEFITS	DISTRICT	Classified Salaries	-	-	132,525	-	132,525	-	0.00%
BENEFITS	DISTRICT	Medicare-Er	-	-	393,384	-	407,811	14,427	3.67%
BENEFITS	DISTRICT	Fica-Er	-	-	315,690	-	311,405	(4,285)	-1.36%



Function	Location	Description / Department	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance
BENEFITS	DISTRICT	Workers' Compensation	-	-	237,774	-	214,297	(23,477)	-9.87%
BENEFITS	DISTRICT	Medical & Dental Insurance	-	-	4,229,925	-	3,675,704	(554,221)	-13.10%
BENEFITS	DISTRICT	Life Insurance	-	-	47,280	-	49,918	2,638	5.58%
BENEFITS	DISTRICT	Disability Insurance	-	-	10,529	-	11,136	607	5.77%
BENEFITS	DISTRICT	Pension Plan - Classified	-	-	790,234	-	764,395	(25,839)	-3.27%
BENEFITS	DISTRICT	Defined Contribution Plan	-	-	120,224	-	148,418	28,194	23.45%
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	-	-	7,431	-	12,500	5,069	68.21%
BENEFITS	DISTRICT	OPEB Trust	-	-	31,678	-	-	(31,678)	-100.00%
BENEFITS	DISTRICT	Clothing Allowance	-	-	2,000	-	2,200	200	10.00%
BENEFITS Total			-	-	6,318,674	-	5,730,309	(588,365)	-9.31%
BOARD OF EDUCATION	DISTRICT	Other Professional & Tech Srvc	-	-	287,856	-	282,913	(4,943)	-1.72%
BOARD OF EDUCATION	DISTRICT	Other Purchased Services	-	-	10,000	-	8,000	(2,000)	-20.00%
BOARD OF EDUCATION	DISTRICT	Other Supplies	-	-	4,000	-	4,000	-	0.00%
BOARD OF EDUCATION	DISTRICT	Dues & Fees	-	-	23,000	-	21,500	(1,500)	-6.52%
BOARD OF EDUCATION Total			-	-	324,856	-	316,413	(8,443)	-2.60%
BUSINESS	AHS	Certified Salaries	2.00	2.00	169,340	2.00	173,592	4,252	2.51%
BUSINESS	AHS	Staff Travel	-	-	100	-	100	-	0.00%
BUSINESS	AHS	Instructional Supplies	-	-	1,279	-	1,279	-	0.00%
BUSINESS	AHS	Dues & Fees	-	-	750	-	-	(750)	-100.00%
BUSINESS Total			2.00	2.00	171,469	2.00	174,971	3,502	2.04%
CENTRAL ADMINISTRATION	DISTRICT	Certified Salaries	2.00	2.00	468,158	2.00	462,444	(5,714)	-1.22%
CENTRAL ADMINISTRATION	DISTRICT	Classified Salaries	9.00	9.00	831,304	9.00	725,063	(106,241)	-12.78%
CENTRAL ADMINISTRATION	DISTRICT	Instructional Prog Improvement	-	-	22,200	-	26,600	4,400	19.82%
CENTRAL ADMINISTRATION	DISTRICT	Data Processing	-	-	102,829	-	114,785	11,956	11.63%
CENTRAL ADMINISTRATION	DISTRICT	Other Professional & Tech Srvc	-	-	220,419	-	208,857	(11,562)	-5.25%
CENTRAL ADMINISTRATION	DISTRICT	General Liability Insurance	-	-	247,562	-	249,650	2,088	0.84%
CENTRAL ADMINISTRATION	DISTRICT	Communications: Tel,Post,Etc.	-	-	52,426	-	52,426	-	0.00%
CENTRAL ADMINISTRATION	DISTRICT	Staff Travel	-	-	9,100	-	9,100	-	0.00%
CENTRAL ADMINISTRATION	DISTRICT	Travel - Conferences	-	-	23,330	-	18,085	(5,245)	-22.48%
CENTRAL ADMINISTRATION	DISTRICT	Other Purchased Services	-	-	38,968	-	31,514	(7,454)	-19.13%
CENTRAL ADMINISTRATION	DISTRICT	Instructional Supplies	-	-	14,900	-	19,900	5,000	33.56%
CENTRAL ADMINISTRATION	DISTRICT	Other Supplies	-	-	16,910	-	14,910	(2,000)	-11.83%
CENTRAL ADMINISTRATION	DISTRICT	Dues & Fees	-	-	4,810	-	6,626	1,816	37.75%
CENTRAL ADMINISTRATION	DISTRICT	Contingency	-	-	150,000	-	150,000	-	0.00%
CENTRAL ADMINISTRATION Total			11.00	11.00	2,202,916	11.00	2,089,960	(112,956)	-5.13%
COVERAGE	AHS	Certified Salaries	-	-	43,245	-	43,678	433	1.00%
COVERAGE	BMS	Certified Salaries	-	-	25,435	-	25,684	249	0.98%
COVERAGE	OMS	Certified Salaries	-	-	12,005	-	12,125	120	1.00%



Function	Location	Description / Department	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance
COVERAGE Total			-	-	80,685	-	81,487	802	0.99%
COVID-19	DISTRICT	Rentals-Land,Bldg,Equipment	-	-	-	-	2,195.00	2,195	100.00%
COVID-19	DISTRICT	Maintenance/Custodial Supplies	-	-	-	-	25,000.00	25,000	100.00%
COVID-19 Total			-	-	-	-	27,195	27,195	100.00%
DEBT SERVICE	DISTRICT	Interest	-	-	788,835	-	788,835	-	0.00%
DEBT SERVICE	DISTRICT	Redemption Of Principal	-	-	3,665,000	-	3,665,000	-	0.00%
DEBT SERVICE Total			-	-	4,453,835	-	4,453,835	-	0.00%
DPS - PSYCHOLOGICAL SERVICES Total			-	2.00	157,347	2.00	160,810	3,463	2.20%
DPS - SAILS PROGRAM	DPS	Certified Salaries	2.00	1.00	130,730	2.00	127,440	(3,290)	-2.52%
DPS - SAILS PROGRAM	DPS	Classified Salaries	0.45	0.46	10,867	0.50	9,281	(1,586)	-14.59%
DPS - SAILS PROGRAM	DPS	Other Professional & Tech Srvc	-	-	17,500	-	35,000	17,500	100.00%
DPS - SAILS PROGRAM	DPS	Instructional Supplies	-	-	1,130	-	4,408	3,278	290.09%
DPS - SAILS PROGRAM	DPS	Other Supplies	-	-	1,750	-	2,250	500	28.57%
DPS - SAILS PROGRAM Total			-	2.45	161,977	2.50	178,379	16,402	10.13%
DPS - TUITION - MAGNET	DPS	Tuition Expense	-	-	113,400	-	113,600	200	0.18%
DPS - TUITION - MAGNET Total			-	-	113,400	-	113,600	200	0.18%
DPS - TUITION - PRIVATE OUT	DPS	Tuition Expense	-	-	2,371,469.00	-	2,330,316	(41,153)	-1.74%
DPS - TUITION - PRIVATE OUT Total			-	-	2,371,469.00	-	2,330,316	(41,153)	-1.74%
DPS - TUITION - PUBLIC OUT	DPS	Tuition Expense	-	-	770,999	-	1,021,739	250,740	32.52%
DPS - TUITION - PUBLIC OUT Total			-	-	770,999	-	1,021,739	250,740	32.52%
DPS - TUITION - VOAG/VOTECH	DPS	Tuition Expense	-	-	190,630	-	173,000	(17,630)	-9.25%
DPS - TUITION - VOAG/VOTECH Total			-	-	190,630	-	173,000	(17,630)	-9.25%
DPS-ALTERNATIVE SCHOOL	DPS	Certified Salaries	3.00	3.00	283,037	3.00	287,284	4,247	1.50%
DPS-ALTERNATIVE SCHOOL	DPS	Instructional Supplies	-	-	900	-	1,000	100	11.11%
DPS-ALTERNATIVE SCHOOL	DPS	Other Supplies	-	-	675	-	600	(75)	-11.11%
DPS-ALTERNATIVE SCHOOL Total			-	3.00	284,612	3.00	288,884	4,272	1.50%
DPS-COUNSELING SERVICES	AHS	Certified Salaries	11.00	11.00	1,015,545	10.00	959,629	(55,916)	-5.51%
DPS-COUNSELING SERVICES	AHS	Classified Salaries	4.00	4.00	218,500	4.00	226,025	7,525	3.44%
DPS-COUNSELING SERVICES	AHS	Other Professional & Tech Srvc	-	-	1,000	-	1,000	-	0.00%
DPS-COUNSELING SERVICES	AHS	Travel - Conferences	-	-	1,000	-	3,785	2,785	278.50%
DPS-COUNSELING SERVICES	AHS	Other Purchased Services	-	-	13,215	-	12,205	(1,010)	-7.64%
DPS-COUNSELING SERVICES	AHS	Instructional Supplies	-	-	4,000	-	4,000	-	0.00%
DPS-COUNSELING SERVICES	BMS	Certified Salaries	2.00	2.00	157,471	2.00	163,019	5,548	3.52%
DPS-COUNSELING SERVICES	BMS	Classified Salaries	1.00	1.00	39,885	1.00	41,557	1,672	4.19%
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%



Function	Location	Description / Department	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance
DPS-COUNSELING SERVICES	BMS	Dues & Fees	-	-	300	-	300	-	0.00%
DPS-COUNSELING SERVICES	OMS	Certified Salaries	2.00	2.00	195,244	2.00	198,134	2,890	1.48%
DPS-COUNSELING SERVICES	OMS	Classified Salaries	1.00	1.00	39,885	1.00	40,083	198	0.50%
DPS-COUNSELING SERVICES	OMS	Other Professional & Tech Srvc	-	-	2,300	-	2,300	-	0.00%
DPS-COUNSELING SERVICES	OMS	Travel - Conferences	-	-	150	-	150	-	0.00%
DPS-COUNSELING SERVICES	OMS	Other Purchased Services	-	-	500	-	500	-	0.00%
DPS-COUNSELING SERVICES	OMS	Instructional Supplies	-	-	700	-	1,200	500	71.43%
DPS-COUNSELING SERVICES	OMS	Other Supplies	-	-	750	-	750	-	0.00%
DPS-COUNSELING SERVICES Total			-	21.00	1,694,512	20.00	1,658,704	(35,808)	-2.11%
DPS-EMOTIONALLY DISTURBED	DPS	Instructional Supplies	-	-	-	-	500.00	500	100.00%
DPS-EMOTIONALLY DISTURBED	DPS	Other Supplies	-	-	-	-	500.00	500	100.00%
DPS-EMOTIONALLY DISTURBED Total			-	-	-	-	1,000	1,000	100.00%
DPS-HEARING IMPAIRED	DPS	Other Professional & Tech Srvc	-	-	60,000	-	62,250	2,250	3.75%
DPS-HEARING IMPAIRED	DPS	Repairs,Maintenance & Cleaning	-	-	750	-	500	(250)	-33.33%
DPS-HEARING IMPAIRED	DPS	Other Supplies	-	-	8,500	-	8,500	-	0.00%
DPS-HEARING IMPAIRED Total			-	-	69,250	-	71,250	2,000	2.89%
DPS-HOMEBOUND TUTORS	DPS	Certified Salaries	-	-	37,000	-	35,000	(2,000)	-5.41%
DPS-HOMEBOUND TUTORS Total			-	-	37,000	-	35,000	(2,000)	-5.41%
DPS-NURSING SERVICES	AHS	Classified Salaries	3.00	3.00	170,212	3.00	170,211	(1)	0.00%
DPS-NURSING SERVICES	AHS	Other Supplies	-	-	1,902	-	1,902	-	0.00%
DPS-NURSING SERVICES	AHS	Dues & Fees	-	-	200	-	300	100	50.00%
DPS-NURSING SERVICES	BMS	Classified Salaries	1.00	1.00	64,716	1.00	64,716	-	0.00%
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	-	-	94,197.00	-	106,866	12,669	13.45%
DPS-NURSING SERVICES	OMS	Classified Salaries	1.00	1.00	64,716	1.00	64,716	-	0.00%
DPS-NURSING SERVICES	OMS	Other Professional & Tech Srvc	-	-	80	-	80	-	0.00%
DPS-NURSING SERVICES	OMS	Other Supplies	-	-	1,600	-	1,800	200	12.50%
DPS-NURSING SERVICES	OMS	Dues & Fees	-	-	140	-	150	10	7.14%
DPS-NURSING SERVICES Total			-	5.00	399,968	5.00	412,946	12,978	3.24%
DPS-PSYCHOLOGICAL SERVICES	AHS	Certified Salaries	2.00	2.00	194,559	2.00	200,633	6,074	3.12%
DPS-PSYCHOLOGICAL SERVICES	BMS	Certified Salaries	1.00	1.00	57,692.00	1.00	59,666.00	1,974	3.42%
DPS-PSYCHOLOGICAL SERVICES	OMS	Certified Salaries	1.00	1.00	99,655	1.00	101,144	1,489	1.49%
DPS-PSYCHOLOGICAL SERVICES	DPS	Other Professional & Tech Srvc	-	-	42,500	-	42,500	-	0.00%
DPS-PSYCHOLOGICAL SERVICES	DPS	Travel - Conferences	-	-	1,400	-	-	(1,400)	-100.00%
DPS-PSYCHOLOGICAL SERVICES	DPS	Instructional Supplies	-	-	500	-	500	-	0.00%
DPS-PSYCHOLOGICAL SERVICES	DPS	Other Supplies	-	-	-	-	500	500	100.00%
DPS-PSYCHOLOGICAL SERVICES	DPS	Dues & Fees	-	-	1,260	-	1,792	532	42.22%



Function	Location	Description / Department	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance
DPS-PSYCHOLOGICAL Total		-	4.00	4.00	397,566	4.00	406,735	9,169	2.31%
DPS-PUPIL SERVICES	DPS	Certified Salaries	1.00	1.00	159,519	1.00	171,273	11,754	7.37%
DPS-PUPIL SERVICES	DPS	Classified Salaries	1.00	1.00	65,885	1.00	68,552	2,667	4.05%
DPS-PUPIL SERVICES	DPS	Other Professional & Tech Srvc	-	-	170,000	-	186,000	16,000	9.41%
DPS-PUPIL SERVICES	DPS	Staff Travel	-	-	3,000	-	2,750	(250)	-8.33%
DPS-PUPIL SERVICES	DPS	Travel - Conferences	-	-	1,500	-	1,250	(250)	-16.67%
DPS-PUPIL SERVICES	DPS	Other Purchased Services	-	-	21,145	-	22,575	1,430	6.76%
DPS-PUPIL SERVICES	DPS	Other Supplies	-	-	3,700	-	9,000	5,300	143.24%
DPS-PUPIL SERVICES	DPS	Dues & Fees	-	-	700	-	1,250	550	78.57%
DPS-PUPIL SERVICES Total		-	2.00	2.00	425,449	2.00	462,650	37,201	8.74%
DPS-RESOURCE PROGRAM	AHS	Certified Salaries	8.00	8.00	625,086	8.00	645,116	20,030	3.20%
DPS-RESOURCE PROGRAM	AHS	Classified Salaries	8.50	7.50	198,650	7.50	187,908	(10,742)	-5.41%
DPS-RESOURCE PROGRAM	BMS	Certified Salaries	3	3	239,268	5	348,298	109,030	45.57%
DPS-RESOURCE PROGRAM	BMS	Classified Salaries	2	4	55,036	3	78,964	23,928	43.48%
DPS-RESOURCE PROGRAM	DPS	Certified Salaries	3.00	3.00	220,076	3.00	349,018	128,942	58.59%
DPS-RESOURCE PROGRAM	DPS	Classified Salaries	-	-	16,431	-	20,000	3,569	21.72%
DPS-RESOURCE PROGRAM	DPS	Other Professional & Tech Srvc	-	-	22,500	-	22,500	-	0.00%
DPS-RESOURCE PROGRAM	DPS	Travel - Conferences	-	-	1,500	-	3,000	1,500	100.00%
DPS-RESOURCE PROGRAM	DPS	Instructional Supplies	-	-	4,655	-	3,250	(1,405)	-30.18%
DPS-RESOURCE PROGRAM	DPS	Other Supplies	-	-	900	-	750	(150)	-16.67%
DPS-RESOURCE PROGRAM	DPS	Dues & Fees	-	-	150	-	150	-	0.00%
DPS-RESOURCE PROGRAM	OMS	Certified Salaries	3.00	3.00	249,516	2.00	161,068	(88,448)	-35.45%
DPS-RESOURCE PROGRAM	OMS	Classified Salaries	4.00	4.00	110,072	4.00	110,640	568	0.52%
DPS-RESOURCE PROGRAM Total		-	31.50	32.50	1,743,840	32.00	1,930,662	186,822	10.71%
DPS-SOCIAL WORK SERVICES	AHS	Certified Salaries	-	-	-	1.00	79,298	79,298	100.00%
DPS-SOCIAL WORK SERVICES	BMS	Certified Salaries	-	-	-	0.50	32,777.00	32,777	0.00%
DPS-SOCIAL WORK SERVICES	OMS	Certified Salaries	-	-	-	0.50	32,777.00	32,777	100.00%
DPS-SOCIAL WORK Total		-	-	-	-	2.00	144,852	144,852	100.00%
DPS-SPEECH/LANGUAGE	AHS	Certified Salaries	1.80	1.80	170,403	1.80	172,993	2,590	1.52%
DPS-SPEECH/LANGUAGE	BMS	Certified Salaries	-	-	-	0.50	28,749.00	28,749	0.00%
DPS-SPEECH/LANGUAGE	DPS	Certified Salaries	-	-	-	-	-	-	0.00%
DPS-SPEECH/LANGUAGE	DPS	Instructional Supplies	-	-	750.00	-	1,000.00	250	33.33%
DPS-SPEECH/LANGUAGE	DPS	Other Supplies	-	-	150.00	-	175.00	25	16.67%
DPS-SPEECH/LANGUAGE	DPS	Dues & Fees	-	-	-	-	900.00	900	100.00%
DPS-SPEECH/LANGUAGE	OMS	Certified Salaries	1.00	1.00	55,472	0.50	28,749	(26,723)	-48.17%
DPS-SPEECH/LANGUAGE Total		-	2.80	2.80	226,775	2.80	232,566	5,791	2.55%
DPS-TRANSITION ACADEMY	DPS	Certified Salaries	1.00	2.00	92,203	1.00	93,604	1,401	1.52%
DPS-TRANSITION ACADEMY	DPS	Classified Salaries	1.00	1.00	23,522	1.00	23,644	122	0.52%
DPS-TRANSITION ACADEMY	DPS	Other Professional & Tech Srvc	-	-	2,500	-	2,500	-	0.00%
DPS-TRANSITION ACADEMY	DPS	Rentals-Land,Bldg,Equipment	-	-	20,000	-	30,000	10,000	50.00%
DPS-TRANSITION ACADEMY	DPS	Staff Travel	-	-	2,000	-	1,250	(750)	-37.50%



Function	Location	Description / Department	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance	
DPS-TRANSITION ACADEMY	DPS	Travel - Conferences	-	-	300	-	200	(100)	-33.33%	
DPS-TRANSITION ACADEMY	DPS	Instructional Supplies	-	-	1,500	-	1,390	(110)	-7.33%	
DPS-TRANSITION ACADEMY	DPS	Other Supplies	-	-	1,150	-	1,000	(150)	-13.04%	
DPS-TRANSITION ACADEMY	DPS	Equipment - New	-	-	-	-	-	-	0.00%	
DPS-TRANSITION ACADEMY Total			-	2.00	3.00	143,175	2.00	153,588	10,413	7.27%
ENGLISH	AHS	Certified Salaries	14.60	14.60	1,174,681	14.60	1,207,436	32,755	2.79%	
ENGLISH	AHS	Instructional Supplies	-	-	300	-	500	200	66.67%	
ENGLISH	AHS	Text & Digital Resources	-	-	7,400	-	8,000	600	8.11%	
ENGLISH	AHS	Other Supplies	-	-	-	-	-	-	#DIV/0!	
ENGLISH	AHS	Dues & Fees	-	-	620	-	275	(345)	-55.65%	
ENGLISH	BMS	Certified Salaries	4.00	4.00	285,213	4.00	295,756	10,543	3.70%	
ENGLISH	BMS	Other Professional & Tech Srvc	-	-	2,200	-	2,200	-	0.00%	
ENGLISH	BMS	Instructional Supplies	-	-	3,960	-	3,960	-	0.00%	
ENGLISH	BMS	Text & Digital Resources	-	-	9,900	-	9,325	(575)	-5.81%	
ENGLISH	BMS	Other Supplies	-	-	456	-	456	-	0.00%	
ENGLISH	OMS	Certified Salaries	4.00	4.00	292,069	4.00	303,286	11,217	3.84%	
ENGLISH	OMS	Instructional Supplies	-	-	4,806	-	4,706	(100)	-2.08%	
ENGLISH	OMS	Text & Digital Resources	-	-	10,428	-	10,428	-	0.00%	
ENGLISH Total			-	22.60	22.60	1,792,033	22.60	1,846,328	54,295	3.03%
ESL	AHS	Instructional Supplies	-	-	-	-	600	600	100.00%	
ESL Total			-	-	-	-	600	600	100.00%	
FACILITIES	AHS	Classified Salaries	11.50	11.50	610,497	11.50	638,249	27,752	4.55%	
FACILITIES	AHS	Utilities, Excluding Heat	-	-	480,687	-	476,550	(4,137)	-0.86%	
FACILITIES	AHS	Repairs,Maintenance & Cleaning	-	-	266,579	-	263,142	(3,437)	-1.29%	
FACILITIES	AHS	Rentals-Land,Bldg,Equipment	-	-	3,575	-	3,575	-	0.00%	
FACILITIES	AHS	Maintenance/Custodial Supplies	-	-	118,605	-	117,366	(1,239)	-1.04%	
FACILITIES	AHS	Oil Used For Heating	-	-	500	-	500	-	0.00%	
FACILITIES	AHS	Natural Gas	-	-	41,916	-	41,916	-	0.00%	
FACILITIES	AHS	Improvement - Buildings	-	-	36,440	-	45,000	8,560	23.49%	
FACILITIES	AHS	Improvement - Sites	-	-	-	-	-	-	#DIV/0!	
FACILITIES	BMS	Classified Salaries	4.00	4.00	200,775	4.00	213,827	13,052	6.50%	
FACILITIES	BMS	Utilities, Excluding Heat	-	-	109,534	-	124,461	14,927	13.63%	
FACILITIES	BMS	Repairs,Maintenance & Cleaning	-	-	95,414	-	97,778	2,364	2.48%	
FACILITIES	BMS	Rentals-Land,Bldg,Equipment	-	-	750	-	500	(250)	-33.33%	
FACILITIES	BMS	Maintenance/Custodial Supplies	-	-	57,726	-	53,366	(4,360)	-7.55%	
FACILITIES	BMS	Oil Used For Heating	-	-	41,700	-	41,500	(200)	-0.48%	
FACILITIES	BMS	Improvement - Buildings	-	-	19,500	-	15,500	(4,000)	-20.51%	
FACILITIES	BMS	Improvement - Sites	-	-	-	-	-	-	#DIV/0!	
FACILITIES	DISTRICT	Classified Salaries	3.00	3.00	351,834	3.00	353,018	1,184	0.34%	
FACILITIES	DISTRICT	Other Professional & Tech Srvc	-	-	18,000	-	16,410	(1,590)	-8.83%	
FACILITIES	DISTRICT	Repairs,Maintenance & Cleaning	-	-	219,600	-	217,500	(2,100)	-0.96%	



Function	Location	Description / Department	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance	
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	-	-	-	-	-	-	#DIV/0!	
FACILITIES	DISTRICT	Dues & Fees	-	-	350	-	755	405	115.71%	
FACILITIES	OMS	Classified Salaries	4.00	4.00	205,536	4.00	213,827	8,291	4.03%	
FACILITIES	OMS	Utilities, Excluding Heat	-	-	119,645	-	124,054	4,409	3.69%	
FACILITIES	OMS	Repairs,Maintenance & Cleaning	-	-	87,503	-	87,373	(130)	-0.15%	
FACILITIES	OMS	Maintenance/Custodial Supplies	-	-	53,226	-	50,966	(2,260)	-4.25%	
FACILITIES	OMS	Oil Used For Heating	-	-	500	-	500	-	0.00%	
FACILITIES	OMS	Natural Gas	-	-	25,257	-	26,255	998	3.95%	
FACILITIES	OMS	Improvement - Buildings	-	-	-	-	-	-	#DIV/0!	
FACILITIES	OMS	Improvement - Sites	-	-	-	-	74,000	74,000	100.00%	
FACILITIES Total			-	22.50	22.50	3,276,649	22.50	3,408,888	132,239	4.04%
FAMILY & CONSUMER SCIENCES	AHS	Certified Salaries	4.00	4.00	336,911	4.00	345,037	8,126	2.41%	
FAMILY & CONSUMER SCIENCES	AHS	Instructional Supplies	-	-	26,691	-	26,691	-	0.00%	
FAMILY & CONSUMER SCIENCES	AHS	Text & Digital Resources	-	-	-	-	-	-	#DIV/0!	
FAMILY & CONSUMER SCIENCES	BMS	Certified Salaries	1.00	1.00	92,203	1.00	93,604	1,401	1.52%	
FAMILY & CONSUMER SCIENCES	BMS	Instructional Supplies	-	-	624	-	624	-	0.00%	
FAMILY & CONSUMER SCIENCES	OMS	Certified Salaries	1.00	1.00	62,645	1.00	64,961	2,316	3.70%	
FAMILY & CONSUMER SCIENCES	OMS	Instructional Supplies	-	-	702	-	702	-	0.00%	
FAMILY & CONSUMER SCIENCES	OMS	Text & Digital Resources	-	-	-	-	-	-	0.00%	
FAMILY & CONSUMER SCIENCES Total			-	6.00	6.00	519,776	6.00	531,619	11,843	2.28%
GENERAL INSTRUCTION	AHS	Instructional Supplies	-	-	32,072	-	23,162	(8,910)	-27.78%	
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	-	-	11,546	-	11,546	-	0.00%	
GENERAL INSTRUCTION Total			-	-	53,258	-	44,348	(8,910)	-16.73%	
MATHEMATICS	AHS	Certified Salaries	15.40	15.40	1,364,440	15.40	1,412,344	47,904	3.51%	
MATHEMATICS	AHS	Instructional Supplies	-	-	8,250	-	8,750	500	6.06%	
MATHEMATICS	AHS	Text & Digital Resources	-	-	8,249	-	28,000	19,751	239.44%	
MATHEMATICS	AHS	Other Supplies	-	-	-	-	300	300	100.00%	
MATHEMATICS	AHS	Dues & Fees	-	-	400	-	400	-	0.00%	
MATHEMATICS	BMS	Certified Salaries	4.00	4.00	325,442	4.00	312,940	(12,502)	-3.84%	
MATHEMATICS	BMS	Classified Salaries	1.00	1.00	23,522	1.00	23,644	122	0.52%	
MATHEMATICS	BMS	Instructional Supplies	-	-	1,195	-	2,635	1,440	120.50%	
MATHEMATICS	BMS	Text & Digital Resources	-	-	-	-	9,991	9,991	0.00%	
MATHEMATICS	BMS	Dues & Fees	-	-	624	-	388	(236)	-37.82%	
MATHEMATICS	OMS	Certified Salaries	4.00	4.00	305,088	4.00	315,554	10,466	3.43%	
MATHEMATICS	OMS	Classified Salaries	-	-	-	1.00	23,644	23,644	100.00%	



Function	Location	Description / Department	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance
MATHEMATICS	OMS	Instructional Supplies	-	-	3,418	-	3,919	501	14.66%
MATHEMATICS	OMS	Text & Digital Resources	-	-	-	-	9,990	9,990	100.00%
MATHEMATICS	OMS	Other Supplies	-	-	476	-	400	(76)	-15.97%
MATHEMATICS	OMS	Dues & Fees	-	-	-	-	376	376	100.00%
MATHEMATICS Total		-	24.40	24.40	2,041,104	25.40	2,153,275	112,171	5.50%
MEDIA	AHS	Certified Salaries	2.00	2.00	187,225	2.00	193,797	6,572	3.51%
MEDIA	AHS	Classified Salaries	1.00	1.00	50,595	1.00	52,651	2,056	4.06%
MEDIA	AHS	Professional Technical Services	-	-	3,000	-	3,000	-	0.00%
MEDIA	AHS	Instructional Supplies	-	-	1,500	-	1,500	-	0.00%
MEDIA	AHS	Library Books & Periodicals	-	-	9,450	-	9,450	-	0.00%
MEDIA	AHS	Other Supplies	-	-	19,250	-	20,475	1,225	6.36%
MEDIA	AHS	Equipment - Replacement	-	-	-	-	-	-	#DIV/0!
MEDIA	AHS	Dues & Fees	-	-	1,250	-	1,250	-	0.00%
MEDIA	BMS	Certified Salaries	1.00	1.00	98,149	1.00	99,938	1,789	1.82%
MEDIA	BMS	Classified Salaries	1.00	1.00	39,885	0.50	20,779	(19,106)	-47.90%
MEDIA	BMS	Other Professional & Tech Srvc	-	-	568	-	568	-	0.00%
MEDIA	BMS	Instructional Supplies	-	-	1,100	-	1,100	-	0.00%
MEDIA	BMS	Library Books & Periodicals	-	-	4,900	-	4,900	-	0.00%
MEDIA	BMS	Other Supplies	-	-	3,200	-	3,200	-	0.00%
MEDIA	OMS	Certified Salaries	1.00	1.00	87,012	1.00	90,412	3,400	3.91%
MEDIA	OMS	Classified Salaries	1.00	1.00	39,885	0.50	20,779	(19,106)	-47.90%
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	-	-	5,865	-	5,865	-	0.00%
MEDIA	OMS	Other Supplies	-	-	2,885	-	2,885	-	0.00%
MEDIA Total		-	7.00	7.00	558,219	6.00	535,049	(23,170)	-4.15%
MUSIC	AHS	Certified Salaries	3.00	3.00	241,915	3.00	248,798	6,883	2.85%
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	-	11,457	1,041	9.99%
MUSIC	AHS	Dues & Fees	-	-	1,115	-	1,115	-	0.00%
MUSIC	BMS	Certified Salaries	2.00	2.00	169,340	2.00	173,592	4,252	2.51%
MUSIC	BMS	Other Professional & Tech Srvc	-	-	1,570	-	1,570	-	0.00%
MUSIC	BMS	Repairs,Maintenance & Cleaning	-	-	3,600	-	3,600	-	0.00%
MUSIC	BMS	Instructional Supplies	-	-	6,493	-	6,893	400	6.16%
MUSIC	BMS	Other Supplies	-	-	1,722	-	1,100	(622)	-36.12%
MUSIC	BMS	Equipment - Replacement	-	-	-	-	-	-	#DIV/0!
MUSIC	BMS	Dues & Fees	-	-	460	-	460	-	0.00%
MUSIC	OMS	Certified Salaries	2.00	2.00	112,017	2.00	115,958	3,941	3.52%
MUSIC	OMS	Other Professional & Tech Srvc	-	-	2,000	-	2,000	-	0.00%
MUSIC	OMS	Repairs,Maintenance & Cleaning	-	-	4,200	-	4,150	(50)	-1.19%



Function	Location	Description / Department	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance	
MUSIC	OMS	Instructional Supplies	-	-	6,363	-	6,088	(275)	-4.32%	
MUSIC	OMS	Equipment - Replacement	-	-	-	-	-	-	0.00%	
MUSIC	OMS	Dues & Fees	-	-	725	-	865	140	19.31%	
MUSIC Total			-	7.00	7.00	570,601	7.00	586,311	15,710	2.75%
PHYSICAL EDUCATION	AHS	Certified Salaries	6.20	6.20	462,576	6.40	497,231	34,655	7.49%	
PHYSICAL EDUCATION	AHS	Other Professional & Tech Srvc	-	-	500	-	500	-	0.00%	
PHYSICAL EDUCATION	AHS	Instructional Supplies	-	-	8,643	-	9,286	643	7.44%	
PHYSICAL EDUCATION	BMS	Certified Salaries	2.00	2.00	184,406	2.00	187,208	2,802	1.52%	
PHYSICAL EDUCATION	BMS	Repairs,Maintenance & Cleaning	-	-	1,000	-	1,000	-	0.00%	
PHYSICAL EDUCATION	BMS	Instructional Supplies	-	-	2,850	-	2,850	-	0.00%	
PHYSICAL EDUCATION	BMS	Dues & Fees	-	-	500	-	500	-	0.00%	
PHYSICAL EDUCATION	OMS	Certified Salaries	2.00	2.00	151,673	2.00	155,272	3,599	2.37%	
PHYSICAL EDUCATION	OMS	Repairs,Maintenance & Cleaning	-	-	400	-	400	-	0.00%	
PHYSICAL EDUCATION	OMS	Instructional Supplies	-	-	3,765	-	3,800	35	0.93%	
PHYSICAL EDUCATION Total			-	10.20	10.20	816,313	10.40	858,047	41,734	5.11%
PRINCIPAL SERVICES	AHS	Certified Salaries	8.80	8.80	1,194,215	8.60	1,194,620	405	0.03%	
PRINCIPAL SERVICES	AHS	Classified Salaries	10.30	11.30	432,864	10.60	452,723	19,859	4.59%	
PRINCIPAL SERVICES	AHS	Other Professional & Tech Srvc	-	-	184,144	-	187,547	3,403	1.85%	
PRINCIPAL SERVICES	AHS	NEASC	-	-	-	-	-	-	#DIV/0!	
PRINCIPAL SERVICES	AHS	Repairs,Maintenance & Cleaning	-	-	2,000	-	2,000	-	0.00%	
PRINCIPAL SERVICES	AHS	Rentals-Land,Bldg,Equipment	-	-	5,000	-	4,500	(500)	-10.00%	
PRINCIPAL SERVICES	AHS	Communications: Tel,Post,Etc.	-	-	14,000	-	14,000	-	0.00%	
PRINCIPAL SERVICES	AHS	Staff Travel	-	-	4,500	-	4,500	-	0.00%	
PRINCIPAL SERVICES	AHS	Other Purchased Services	-	-	-	-	-	-	#DIV/0!	
PRINCIPAL SERVICES	AHS	Instructional Supplies	-	-	3,000	-	3,000	-	0.00%	
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	-	15,000	1,000	7.14%	
PRINCIPAL SERVICES	BMS	Certified Salaries	2.00	2.00	352,500	2.00	354,794	2,294	0.65%	
PRINCIPAL SERVICES	BMS	Classified Salaries	5.50	4.50	236,746	4.50	205,836	(30,910)	-13.06%	
PRINCIPAL SERVICES	BMS	Other Professional & Tech Srvc	-	-	5,968	-	1,768	(4,200)	-70.38%	
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	-	-	3,429	-	1,981	(1,448)	-42.23%	
PRINCIPAL SERVICES	BMS	Other Supplies	-	-	1,977	-	1,759	(218)	-11.03%	
PRINCIPAL SERVICES	BMS	Dues & Fees	-	-	2,276	-	1,951	(325)	-14.28%	
PRINCIPAL SERVICES	OMS	Certified Salaries	2.00	2.00	351,000	2.00	353,044	2,044	0.58%	



Function	Location	Description / Department	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance	
PRINCIPAL SERVICES	OMS	Classified Salaries	4.50	4.50	210,600	4.50	216,084	5,484	2.60%	
PRINCIPAL SERVICES	OMS	Other Professional & Tech Srvc	-	-	7,300	-	3,200	(4,100)	-56.16%	
PRINCIPAL SERVICES	OMS	Repairs,Maintenance & Cleaning	-	-	500	-	500	-	0.00%	
PRINCIPAL SERVICES	OMS	Rentals-Land,Bldg,Equipment	-	-	2,912	-	2,912	-	0.00%	
PRINCIPAL SERVICES	OMS	Communications: Tel,Post,Etc.	-	-	1,330	-	1,330	-	0.00%	
PRINCIPAL SERVICES	OMS	Staff Travel	-	-	1,400	-	1,400	-	0.00%	
PRINCIPAL SERVICES	OMS	Travel - Conferences	-	-	3,180	-	3,180	-	0.00%	
PRINCIPAL SERVICES	OMS	Other Purchased Services	-	-	4,455	-	2,983	(1,472)	-33.04%	
PRINCIPAL SERVICES	OMS	Other Supplies	-	-	1,805	-	1,905	100	5.54%	
PRINCIPAL SERVICES	OMS	Dues & Fees	-	-	3,088	-	2,956	(132)	-4.27%	
PRINCIPAL SERVICES Total			-	33.10	33.10	3,058,979	32.20	3,050,263	(8,716)	-0.28%
READING	AHS	Certified Salaries	2.00	2.00	182,585	2.00	188,559	5,974	3.27%	
READING	AHS	Instructional Supplies	-	-	5,585	-	5,585	-	0.00%	
READING	AHS	Other Supplies	-	-	700	-	700	-	0.00%	
READING	AHS	Dues & Fees	-	-	600	-	600	-	0.00%	
READING	BMS	Certified Salaries	3.00	3.00	262,277	2.00	129,781	(132,496)	-50.52%	
READING	BMS	Instructional Supplies	-	-	940	-	948	8	0.85%	
READING	BMS	Text & Digital Resources	-	-	1,430	-	1,950	520	36.36%	
READING	BMS	Other Supplies	-	-	839	-	671	(168)	-20.02%	
READING	BMS	Dues & Fees	-	-	168	-	168	-	0.00%	
READING	OMS	Certified Salaries	3.00	3.00	268,127	3.00	325,593	57,466	21.43%	
READING	OMS	Instructional Supplies	-	-	2,402	-	2,810	408	16.99%	
READING	OMS	Other Supplies	-	-	1,399	-	1,198	(201)	-14.37%	
READING Total			-	8.00	8.00	727,052	7.00	658,563	(68,489)	-9.42%
SCIENCE	AHS	Certified Salaries	20.60	20.60	1,669,203.00	20.60	1,707,542.00	38,339	2.30%	
SCIENCE	AHS	Repairs,Maintenance & Cleaning	-	-	1,000.00	-	-	(1,000)	-100.00%	
SCIENCE	AHS	Travel - Conferences	-	-	1,000.00	-	1,000.00	-	0.00%	
SCIENCE	AHS	Instructional Supplies	-	-	60,100.00	-	59,860.00	(240)	-0.40%	
SCIENCE	AHS	Text & Digital Resources	-	-	1,500.00	-	1,000.00	(500)	-33.33%	
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	380,339	4.00	342,272	(38,067)	-10.01%	
SCIENCE	BMS	Pupil Transportation	-	-	600	-	600	-	0.00%	
SCIENCE	BMS	Instructional Supplies	-	-	4,220	-	4,212	(8)	-0.19%	
SCIENCE	BMS	Text & Digital Resources	-	-	-	-	23,382	23,382	0.00%	
SCIENCE	BMS	Other Supplies	-	-	1,720	-	1,720	-	0.00%	
SCIENCE	OMS	Certified Salaries	4.00	4.00	334,667	4.00	340,889	6,222	1.86%	
SCIENCE	OMS	Instructional Supplies	-	-	7,404	-	6,499	(905)	-12.22%	
SCIENCE	OMS	Text & Digital Resources	-	-	-	-	23,382	23,382	0.00%	
SCIENCE	OMS	Other Supplies	-	-	961	-	978	17	1.77%	
SCIENCE Total			-	28.60	28.60	2,470,214	28.60	2,520,836	50,622	2.05%



Function	Location	Description / Department	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance
SECURITY	DISTRICT	Other Professional & Tech Srvc	-	-	6,650.00	-	6,900.00	250	3.76%
SECURITY	DISTRICT	Equipment - New	-	-	-	-	20,000.00	20,000	100.00%
SECURITY	DISTRICT	Equipment - Replacement	-	-	5,000.00	-	5,000.00	-	0.00%
SECURITY Total			-	-	11,650	-	31,900	20,250	173.82%
SOCIAL STUDIES	AHS	Certified Salaries	15.60	15.60	1,360,771	15.60	1,387,397	26,626	1.96%
SOCIAL STUDIES	AHS	Instructional Supplies	-	-	1,359	-	275	(1,084)	-79.76%
SOCIAL STUDIES	AHS	Text & Digital Resources	-	-	15,473	-	40,000	24,527	158.51%
SOCIAL STUDIES	AHS	Other Supplies	-	-	500	-	500	-	0.00%
SOCIAL STUDIES	AHS	Dues & Fees	-	-	175	-	25	(150)	-85.71%
SOCIAL STUDIES	BMS	Certified Salaries	4.00	4.00	336,847	4.00	355,400	18,553	5.51%
SOCIAL STUDIES	BMS	Instructional Supplies	-	-	3,314	-	4,988	1,674	50.51%
SOCIAL STUDIES	BMS	Text & Digital Resources	-	-	1,398	-	-	(1,398)	-100.00%
SOCIAL STUDIES	BMS	Dues & Fees	-	-	120	-	240	120	100.00%
SOCIAL STUDIES	OMS	Certified Salaries	4.00	4.00	341,719	4.00	355,400	13,681	4.00%
SOCIAL STUDIES	OMS	Instructional Supplies	-	-	5,458	-	4,912	(546)	-10.00%
SOCIAL STUDIES	OMS	Dues & Fees	-	-	-	-	262.00	262	100.00%
SOCIAL STUDIES Total			-	23.60	2,067,134	23.60	2,149,399	82,265	3.98%
STEM	AHS	Staff Travel	-	-	-	-	-	-	0.00%
STEM	AHS	Instructional Supplies	-	-	6,950	-	6,950	-	0.00%
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	-	-	619	-	919	300	48.47%
STEM	OMS	Dues & Fees	-	-	-	-	-	-	0.00%
STEM Total			-	-	11,561	-	11,861	300	2.59%
STUDENT ACTIVITIES	AHS	Certified Salaries	-	-	156,499	-	169,876	13,377	8.55%
STUDENT ACTIVITIES	AHS	Other Supplies	-	-	-	-	-	-	#DIV/0!
STUDENT ACTIVITIES	BMS	Certified Salaries	-	-	37,336	-	44,040	6,704	17.96%
STUDENT ACTIVITIES	BMS	Other Purchased Services	-	-	-	-	-	-	#DIV/0!
STUDENT ACTIVITIES	BMS	Other Supplies	-	-	630	-	630	-	0.00%
STUDENT ACTIVITIES	OMS	Certified Salaries	-	-	34,552	-	40,216	5,664	16.39%
STUDENT ACTIVITIES	OMS	Other Supplies	-	-	800	-	800	-	0.00%
STUDENT ACTIVITIES Total			-	-	229,817	-	255,562	25,745	11.20%
SUBSTITUTES	DISTRICT	Certified Salaries	-	-	347,460	-	663,136	315,676	90.85%
SUBSTITUTES	DISTRICT	Classified Salaries	-	-	40,000	-	40,000	-	0.00%
SUBSTITUTES Total			-	-	387,460	-	703,136	315,676	81.47%
SUMMERWORK	AHS	Certified Salaries	-	-	75,033	-	77,385	2,352	3.13%
SUMMERWORK	BMS	Certified Salaries	-	-	28,860	-	30,077	1,217	4.22%
SUMMERWORK	OMS	Certified Salaries	-	-	33,795	-	35,852	2,057	6.09%
SUMMERWORK Total			-	-	137,688	-	143,314	5,626	4.09%
TECH EDUCATION	AHS	Certified Salaries	5.60	5.60	398,687	5.60	410,000	11,313	2.84%



Function	Location	Description / Department	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance	
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	-	-	1,400.00	-	1,400.00	-	0.00%	
TECH EDUCATION	AHS	Dues & Fees	-	-	-	-	750.00	750	100.00%	
TECH EDUCATION	BMS	Certified Salaries	1.00	1.00	90,034	1.00	94,603	4,569	5.07%	
TECH EDUCATION	BMS	Repairs,Maintenance & Cleaning	-	-	-	-	-	-	0.00%	
TECH EDUCATION	BMS	Instructional Supplies	-	-	7,700	-	8,000	300	3.90%	
TECH EDUCATION	BMS	Equipment - New	-	-	-	-	-	-	0.00%	
TECH EDUCATION	BMS	Equipment - Replacement	-	-	-	-	-	-	#DIV/0!	
TECH EDUCATION	BMS	Dues & Fees	-	-	200	-	200	-	0.00%	
TECH EDUCATION	OMS	Certified Salaries	1.00	1.00	92,203	1.00	93,604	1,401	1.52%	
TECH EDUCATION	OMS	Repairs,Maintenance & Cleaning	-	-	500	-	500	-	0.00%	
TECH EDUCATION	OMS	Instructional Supplies	-	-	8,014	-	8,375	361	4.50%	
TECH EDUCATION	OMS	Equipment - Replacement	-	-	-	-	-	-	0.00%	
TECH EDUCATION	OMS	Dues & Fees	-	-	200	-	200	-	0.00%	
TECH EDUCATION Total			-	7.60	7.60	625,817	7.60	644,511	18,694	2.99%
TECHNOLOGY	DISTRICT	Certified Salaries	1.00	1.00	104,229	1.00	108,297	4,068	3.90%	
TECHNOLOGY	DISTRICT	Classified Salaries	8.00	8.00	560,802	8.00	592,589	31,787	5.67%	
TECHNOLOGY	DISTRICT	Other Professional & Tech Srvc	-	-	388,904	-	352,403	(36,501)	-9.39%	
TECHNOLOGY	DISTRICT	Repairs,Maintenance & Cleaning	-	-	34,650	-	34,650	-	0.00%	
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	-	-	9,000	-	9,000	-	0.00%	
TECHNOLOGY	DISTRICT	Other Purchased Services	-	-	200	-	200	-	0.00%	
TECHNOLOGY	DISTRICT	Other Supplies	-	-	296,811	-	400,742	103,931	35.02%	
TECHNOLOGY	DISTRICT	Equipment - New	-	-	69,947.00	-	48,348.00	(21,599)	-30.88%	
TECHNOLOGY	DISTRICT	Equipment - Replacement	-	-	58,106.00	-	-	(58,106)	-100.00%	
TECHNOLOGY	DISTRICT	Dues & Fees	-	-	-	-	600.00	600	100.00%	
TECHNOLOGY Total			-	9.00	9.00	1,569,449	9.00	1,593,629	24,180	1.54%
THEATER ARTS	AHS	Certified Salaries	2.20	2.20	187,935	2.20	194,440	6,505	3.46%	
THEATER ARTS	AHS	Other Professional & Tech Srvc	-	-	357	-	357	-	0.00%	
THEATER ARTS	AHS	Instructional Supplies	-	-	1,000	-	500	(500)	-50.00%	
THEATER ARTS Total			-	2.20	2.20	189,292	2.20	195,297	6,005	3.17%
TRANSPORTATION	AHS	Pupil Transportation	-	-	35,000	-	28,000	(7,000)	-20.00%	
TRANSPORTATION	BMS	Pupil Transportation	-	-	3,552	-	3,552	-	0.00%	
TRANSPORTATION	DISTRICT	Pupil Transportation	-	-	1,467,673	-	1,510,916	43,243	2.95%	
TRANSPORTATION	DISTRICT	Vo-Ag / Vo-Tech Regular Education	-	-	279,841	-	304,916	25,075	8.96%	
TRANSPORTATION	DISTRICT	In District Private Regular Education	-	-	26,235	-	27,400	1,165	4.44%	
TRANSPORTATION	DISTRICT	In District Public Regular Education	-	-	10,000	-	10,000	-	0.00%	
TRANSPORTATION	DISTRICT	Out District Public Regular Education	-	-	27,885	-	35,787	7,902	28.34%	
TRANSPORTATION	DISTRICT	Transportation Supplies	-	-	124,202	-	122,016	(2,186)	-1.76%	



Function	Location	Description / Department	2020-2021 Budget FTE	2020-2021 Actual FTE	2020-2021 Adopted Budget	2021-2022 Budget FTE	2021-2022 Board Approved Budget	Increase (Decrease)	Variance
TRANSPORTATION	DPS	Pupil Transportation	-	-	269,185	-	375,156	105,971	39.37%
TRANSPORTATION	DPS	Pupil Transportation	-	-	477,780	-	488,889	11,109	2.33%
TRANSPORTATION	DPS	Pupil Transportation	-	-	735,405.00	-	662,849	(72,556)	-9.87%
TRANSPORTATION	OMS	Pupil Transportation	-	-	3,000	-	3,000	-	0.00%
TRANSPORTATION Total			-	-	3,459,758	-	3,572,481	112,723	3.26%
WORLD LANGUAGE	AHS	Certified Salaries	14.00	13.60	1,120,818	13.60	1,149,658	28,840	2.57%
WORLD LANGUAGE	AHS	Instructional Supplies	-	-	2,500	-	4,850	2,350	94.00%
WORLD LANGUAGE	AHS	Text & Digital Resources	-	-	2,000	-	39,470	37,470	1873.50%
WORLD LANGUAGE	AHS	Dues & Fees	-	-	1,759	-	1,329	(430)	-24.45%
WORLD LANGUAGE	BMS	Certified Salaries	4.50	4.50	349,876	4.50	328,992	(20,884)	-5.97%
WORLD LANGUAGE	BMS	Instructional Supplies	-	-	6,445	-	6,115	(330)	-5.12%
WORLD LANGUAGE	BMS	Text & Digital Resources	-	-	-	-	14,679	14,679	0.00%
WORLD LANGUAGE	BMS	Other Supplies	-	-	-	-	-	-	#DIV/0!
WORLD LANGUAGE	BMS	Dues & Fees	-	-	-	-	1,000	1,000	100.00%
WORLD LANGUAGE	OMS	Certified Salaries	4.50	4.50	334,624	4.50	344,743	10,119	3.02%
WORLD LANGUAGE	OMS	Instructional Supplies	-	-	7,974	-	7,327	(647)	-8.11%
WORLD LANGUAGE	OMS	Text & Digital Resources	-	-	-	-	18,305	18,305	0.00%
WORLD LANGUAGE	OMS	Dues & Fees	-	-	500	-	500	-	0.00%
WORLD LANGUAGE Total			23.00	22.60	1,826,496	22.60	1,916,968	90,472	4.95%

