

Amity Regional School District No. 5 Adopted Budget 2022-2023



June 14, 2022

AMITY REGIONAL SCHOOL DISTRICT № 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 adopted 2022-2023 approved 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.

After failing to pass the first two referendums, the Board of Education Approved a revised 2022-2023 budget of \$53,349,805 or a 3.19 percent increase over the current budget. This adopted budget represents the necessary resources to maintain the high quality of education that we provide to Amity students. Removed from the original Board operational budget are four positions – an Instructional Coach for Diversity, Equity, and Inclusion, both a full-time and a part-time administrative assistant, a custodian, and a health aide. After hearing feedback from the community, the Board also made reductions in non-instructional accounts such as the medical reserve, OPEB, and legal services. This adopted budget continues our efforts to offer the excellent educational programs and services that are consistent with Amity Board of Education goals and delivered in the most cost-effective manner. It also represents our commitment to developing the Portrait of the Graduate identified by the communities that Amity serves – Bethany, Orange, and Woodbridge.

The primary budget drivers for 2022-2023 are special education; contracted salaries; medical benefits; and instructional technology resources for student learning. In our efforts to keep the current 2021-2022 budget increase down, textbook and staff travel accounts were reduced. The budget request for 2022-2023 returns funding in these areas back to the needed levels outlined in our 5 year plans. The District’s debt increased minimally (0.72%) with the approval of facilities and athletic projects. It would be remiss to ignore the impacts the COVID-19 pandemic has had on significant savings at the end of the 2019-2020 and 2020-2021 school years; unpredictable state and federal relief to offset those costs; significant unpredicted expenses in 2021-2022; and how ongoing economic volatility might impact the 2022-2023 school year. This approved budget 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 next District Meeting will be held on Monday, June 13, 2022, 6:15 p.m.

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

Mr. John Belfonti – Chairperson (O)
Mr. Patrick Reed - Vice-Chairperson (W)
Ms. Carla Eichler – Secretary (O)
Dr. Jennifer Turner – Treasurer (B)
Ms. Donna Schuster - Deputy Treasurer (W)
Mr. Christopher Browe (O)
Ms. Shannan Carlson (O)
Mr. Paul Davis (O)
Mr. Sean Hartshorn (O)
Ms. Andrea Hubbard (B)
Mr. Sudhir Karunakaran (W)
Ms. Christina Levere-D’Addio (O)
Dr. Carol Oladele (W)

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

Mr. Christopher Browe – Chairperson (ABOE-O)
Mr. Matthew Giglietti – Vice Chairperson (Woodbridge BOF)
Mr. Sudhir Karunakaran (ABOE-W)
Ms. Andrea Hubbard (B)
Ms. Sharon Huxley (Bethany BOF)
Mr. Joseph Nuzzo (Orange BOF)



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 2020-2021 Actual, 2021-2022 Budget, 2021-2022 Forecast, and Approved 2022-2023 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 \$1,651,598 or 3.19 percent
 - Salaries are higher by \$793,202
 - Benefits increase by \$448,419
 - Special education transportation and tuition increase by \$45,951
 - Debt Service increases by \$31,881
 - Textbooks, digital resources, supplies and utilities *decrease* by \$60,141
 - Improvements to buildings and sites *decrease* by \$96,500

- ❖ Member town allocations increase by \$1,854,371 or 3.67 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 2,192 to 2,124 a decrease of 68 students

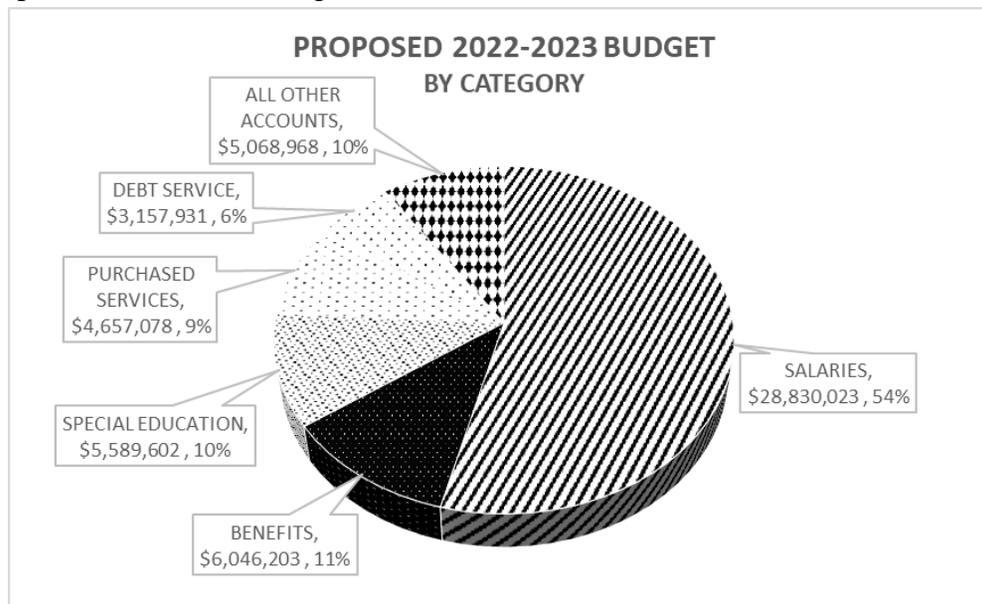
- ❖ The number of full-time equivalent (FTE) positions increases by 3.0 FTE
 - Identified special education needs warrant developing an in-house self-contained program for emotionally disturbed students at the high school. This is to accommodate students moving up from the middle school. A 1.0 FTE teaching position is requested for this program as is a 1.0 FTE mental health clinician. 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 teaching position is requested to facilitate diversity, equity, and inclusion into the curriculum, .50 of this position will be funded with ARP-ESSER III funds.~~ This position was cut after the budget referendum failed on 5/3/2022. 2.0 FTE life arts teaching positions are requested for the middle schools to incorporate more elective choices into the schedule. A combined 2.0 classified FTE positions are requested. These include a 1.0 FTE additional security guard at the high school, a 1.0 FTE technology cybersecurity specialist, and ~~.18 clerical support for pupil services.~~ *3 classified positions were cut due to the failed referendums, an administrative assistant in the Finance Department, a custodian at the middle school, and a health aide at the high school.*



- ❖ 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 (13 para-educator positions, 2 intervention specialists, partial nurse cost, and 4.4 teaching positions are currently paid by various 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 81.0 percent of the total budget. All of the other accounts make up 19.0 percent of the total budget.



Salary budget is based on the current staff and contractual agreements with the addition of 4.0 FTE certified positions: 2.0 FTE certified positions for special education in-house self-contained program expanding to the high school. 2.0 FTE addition in the middle school life arts subjects to increase elective offerings. ~~A 1.0 FTE for teacher facilitator that will work with staff to increase diversity, equity and inclusion into the curriculum. This position was cut after the budget referendum failed on 5/3/2022.~~ 2.0 FTE additional classified staff are requested to increase security coverage at the high school, implement cyber security monitoring and ~~part-time clerical support for pupil services.~~ 3 classified positions were cut due to the failed referendums, an administrative assistant in the Finance Department, a custodian at the middle school, and a health aide at the high school.

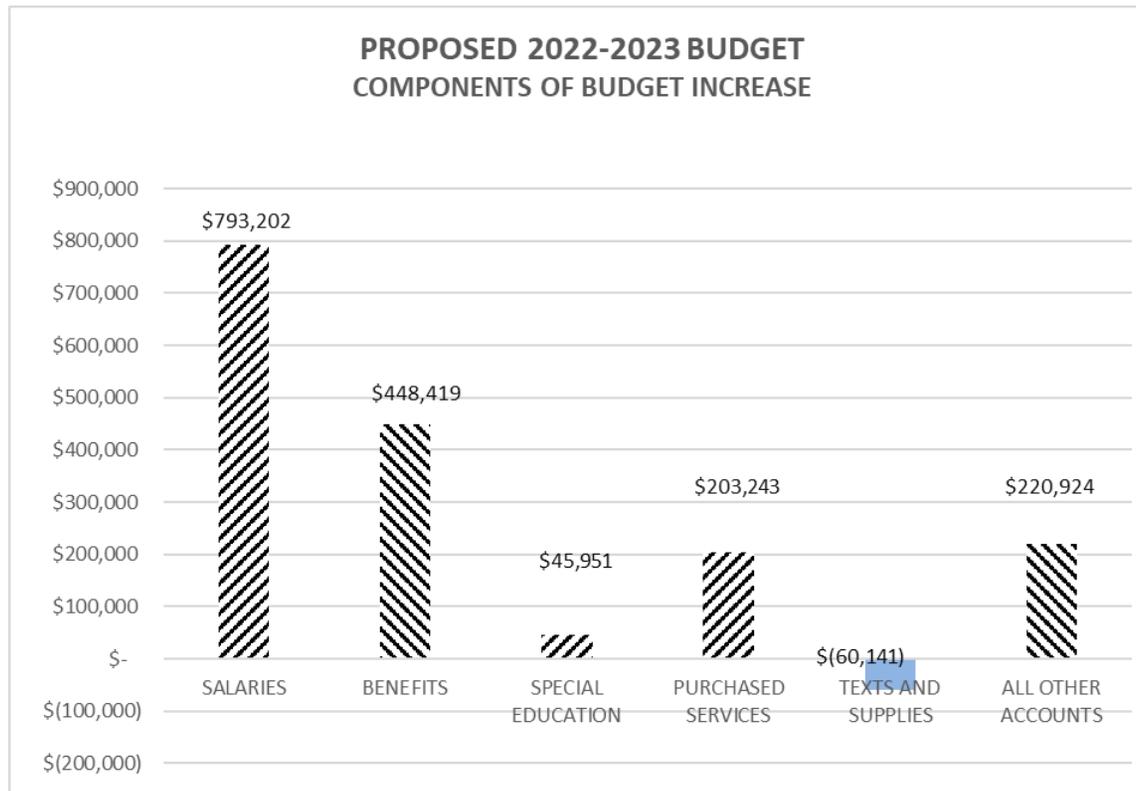
Benefits budget is derived from Anthem’s projected expected medical claims less cut positions, actuarial reports and estimated payroll tax rates.

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.

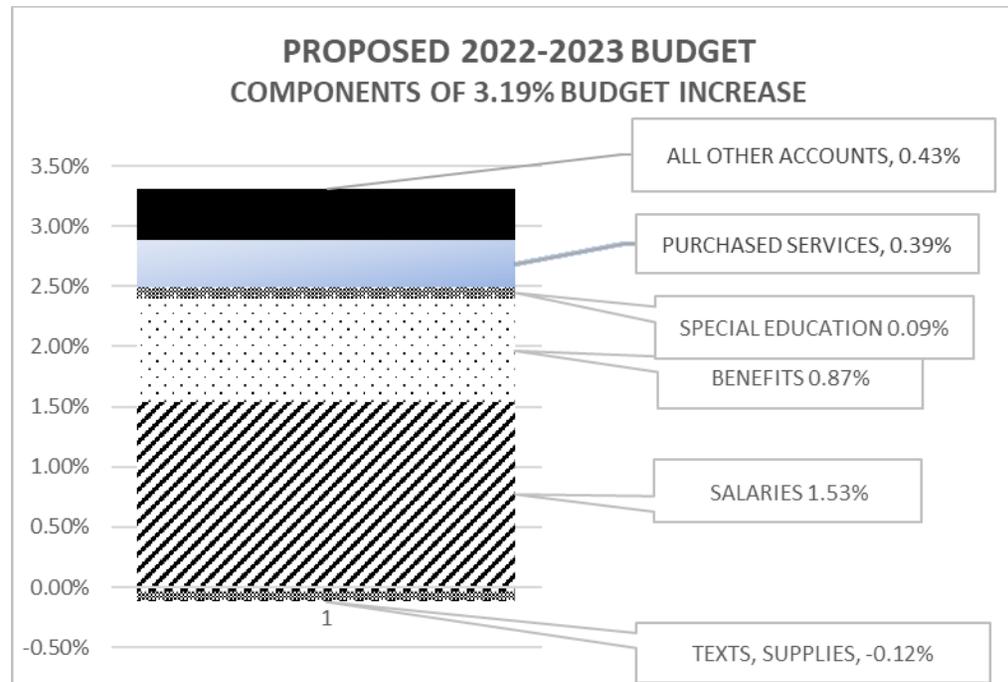
All other accounts have been carefully reviewed and determined to be necessary to provide the high quality education expected by the community. Administrators looked at three years of history and were challenged to find cost savings and efficiencies. Salaries and benefits are higher by \$1,241,621 including new positions; textbooks and digital resources decrease by \$60,141, utilities and other supplies are increasing \$171,362, debt service increases slightly by \$31,881 (a larger increase is offset by applying premium received at time of issuance); special education transportation and tuition increases by \$45,951 and all other accounts have a net increase of \$220,924.





❖ Total expenditures increase by \$1,651,598 or 3.19 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.

Since the start of this initiative in September 2014, our staff has identified cost **savings and efficiencies of \$1,832,278!**



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 1.56 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 2020-2021 ACTUAL	COLUMN 2 2021-2022 BUDGET	COLUMN 5 NOV 21 FORECAST	COLUMN 4 2022-2023 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
1	MEMBER TOWN ALLOCATIONS	49,760,789	50,495,237	50,495,237	52,349,608	1,854,371	3.67%
2	OTHER REVENUE	155,137	136,871	125,076	114,296		-16.49%
3	OTHER STATE GRANTS	1,081,353	1,025,301	802,280	844,861		-17.60%
4	MISCELLANEOUS INCOME	23,374	40,798	40,893	41,040		0.59%
5	BUILDING RENOVATION GRANTS	0	0	0	0	0	0.00%
6	TOTAL REVENUES	51,020,653	51,698,207	51,463,486	53,349,805	1,651,598	3.19%
7	SALARIES	26,973,879	28,036,821	27,779,844	28,830,023	793,202	2.83%
8	BENEFITS	4,801,671	5,597,784	5,538,178	6,046,203	448,419	8.01%
9	PURCHASED SERVICES	8,483,699	9,758,800	9,394,817	10,234,922	476,122	4.88%
10	DEBT SERVICE	4,453,835	4,453,835	4,453,835	4,485,716	31,881	0.72%
11	SUPPLIES (INCLUDING UTILITIES)	2,583,319	3,218,072	3,244,072	3,157,931	(60,141)	-1.87%
12	EQUIPMENT	320,427	54,348	54,348	86,552	32,204	59.26%
13	IMPROVEMENTS / CONTINGENCY	331,379	404,500	378,500	308,000	(96,500)	-23.86%
14	DUES AND FEES	80,852	174,047	174,047	200,458	26,411	15.17%
15	TRANSFER ACCOUNT	507,844	0	0	0	0	0.00%
16	TOTAL EXPENDITURES	48,536,905	51,698,207	51,017,641	53,349,805	1,651,598	3.19%
17	SUBTOTAL	2,483,748	0	445,845	0	0	0.00%
18	CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	352,364	0	0	0	0	0.00%
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET	0	0	0	0	0	0.00%
20	NET BALANCE/ (DEFICIT)	2,836,112	0	445,845	0	0	0.00%
21	AVERAGE DAILY MEMBERSHIP	2,209	2,209	2,166	2,166	(43)	-1.95%
22	PER PUPIL EXPENDITURE	18,661	19,732	19,820	20,743	1,011	5.12%

Note: The number of students for average daily membership (ADM) in the 2022-2023 budget are 2,166 compared to the 2021-2022 ADM of 2,209; this is lower by 43 students.



LINE	CATEGORY	COLUMN 1 2020-2021 ACTUAL	COLUMN 2 2021-2022 BUDGET	COLUMN 5 NOV 21 FORECAST	COLUMN 4 2022-2023 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
1	BETHANY ALLOCATION	9,000,731	8,983,608	8,983,608	8,918,279	(65,329)	-0.73%
2	ORANGE ALLOCATION	25,003,802	25,236,005	25,236,005	26,367,974	1,131,969	4.49%
3	WOODBIDGE ALLOCATION	15,756,256	16,275,624	16,275,624	17,063,355	787,731	4.84%
4	MEMBER TOWN ALLOCATIONS	49,760,789	50,495,237	50,495,237	52,349,608	1,854,371	3.67%
5	ADULT EDUCATION	4,286	3,042	3,042	4,000	958	31.49%
6	PARKING INCOME	25,045	32,000	30,000	32,400	400	1.25%
7	INVESTMENT INCOME	3,338	7,500	3,500	5,000	(2,500)	-33.33%
8	ATHLETICS	0	25,000	25,000	24,000	(1,000)	-4.00%
9	TUITION REVENUE	102,968	43,329	44,034	25,496	(17,833)	-41.16%
10	TRANSPORTATION INCOME	19,500	26,000	19,500	23,400	(2,600)	-10.00%
11	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0.00%
12	OTHER REVENUE	155,137	136,871	125,076	114,296	(22,575)	-16.49%
14	SPECIAL EDUCATION GRANTS	1,081,353	1,025,301	802,280	844,861	(180,440)	-17.60%
15	OTHER STATE GRANTS	1,081,353	1,025,301	802,280	844,861	(180,440)	-17.60%
16	RENTAL INCOME	25	18,000	18,000	18,000	0	0.00%
17	INTERGOVERNMENTAL	4,797	4,798	4,893	5,040	242	5.04%
18	OTHER REVENUE	18,552	18,000	18,000	18,000	0	0.00%
19	TRANSFER IN	0	0	0	0	0	0.00%
20	MISCELLANEOUS INCOME	23,374	40,798	40,893	41,040	242	0.59%
21	BUILDING RENOVATION GRANTS	0	0	0	0	0	0.00%
22	TOTAL REVENUES	51,020,653	51,698,207	51,463,486	53,349,805	1,651,598	3.19%

Note: A detailed explanation is provided under Assumptions and Observations for the changes from current 2021-2022 budget to the 2022-2023 budget for all revenue and expenditure accounts.



LINE	CATEGORY	COLUMN 1 2020-2021 ACTUAL	COLUMN 2 2021-2022 BUDGET	COLUMN 5 NOV 21 FORECAST	COLUMN 4 2022-2023 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
1	5111-CERTIFIED SALARIES	22,041,070	22,915,344	22,685,661	23,647,192	731,848	3.19%
2	5112-CLASSIFIED SALARIES	4,932,809	5,121,477	5,094,183	5,182,831	61,354	1.20%
3	SALARIES	26,973,879	28,036,821	27,779,844	28,830,023	793,202	2.83%
4	5200-MEDICARE - ER	369,840	407,811	407,811	423,336	15,525	3.81%
5	5210-FICA - ER	300,649	311,405	311,405	315,346	3,941	1.27%
6	5220-WORKERS' COMPENSATION	205,308	214,297	152,164	175,153	(39,144)	-18.27%
7	5255-MEDICAL & DENTAL INSURANCE	2,913,911	3,675,704	3,675,704	4,018,260	342,556	9.32%
8	5860-OPEB TRUST	31,678	0	0	155,474	155,474	100.00%
9	5260-LIFE INSURANCE	44,550	49,918	52,200	55,110	5,192	10.40%
10	5275-DISABILITY INSURANCE	10,765	11,136	11,381	11,757	621	5.58%
11	5280-PENSION PLAN - CLASSIFIED	790,234	764,395	764,395	725,924	(38,471)	-5.03%
12	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	121,217	148,418	148,418	153,143	4,725	3.18%
13	5282-RETIREMENT SICK LEAVE - CERT	0	0	0	0	0	0.00%
14	5283-RETIREMENT SICK LEAVE - CLASS	0	0	0	0	0	0.00%
15	5284-SEVERANCE PAY - CERTIFIED	0	0	0	0	0	0.00%
16	5290-UNEMPLOYMENT COMPENSATION	12,131	12,500	12,500	10,500	(2,000)	-16.00%
17	5291-CLOTHING ALLOWANCE	1,388	2,200	2,200	2,200	0	0.00%
18	BENEFITS	4,801,671	5,597,784	5,538,178	6,046,203	448,419	8.01%



LINE	CATEGORY	COLUMN 1 2020-2021 ACTUAL	COLUMN 2 2021-2022 BUDGET	COLUMN 5 NOV 21 FORECAST	COLUMN 4 2022-2023 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
19	5322-INSTRUCTIONAL PROG IMPROVEMENT	37,973	26,600	26,600	10,000	(16,600)	-62.41%
20	5327-DATA PROCESSING	99,936	114,785	114,785	131,078	16,293	14.19%
21	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	1,657,059	1,749,530	1,749,530	2,063,594	314,064	17.95%
22	5440-RENTALS - LAND, BLDG, EQUIPMENT	99,809	122,685	122,685	116,525	(6,160)	-5.02%
23	5510-PUPIL TRANSPORTATION	2,874,413	3,655,436	3,633,318	3,933,934	278,498	7.62%
24	5521-GENERAL LIABILITY INSURANCE	255,503	249,650	264,839	278,907	29,257	11.72%
25	5550-COMMUNICATIONS: TEL, POST, ETC.	88,161	114,356	104,306	114,492	136	0.12%
26	5560-TUITION EXPENSE	3,206,118	3,638,655	3,291,651	3,495,200	(143,455)	-3.94%
27	5590-OTHER PURCHASED SERVICES	164,727	87,103	87,103	91,192	4,089	4.69%
28	PURCHASED SERVICES	8,483,699	9,758,800	9,394,817	10,234,922	476,122	4.88%
29	5830-INTEREST	788,835	788,835	788,835	788,835	0	0.00%
30	5910-REDEMPTION OF PRINCIPAL	3,665,000	3,665,000	3,665,000	3,696,881	31,881	0.87%
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	4,453,835	4,453,835	4,453,835	4,485,716	31,881	0.72%
32	5410-UTILITIES, EXCLUDING HEAT	616,751	725,065	725,065	709,704	(15,361)	-2.12%
33	5420-REPAIRS, MAINTENANCE & CLEANING	764,059	747,751	773,751	731,680	(16,071)	-2.15%
34	5611-INSTRUCTIONAL SUPPLIES	244,344	369,883	369,883	366,812	(3,071)	-0.83%
35	5613-MAINTENANCE/CUSTODIAL SUPPLIES	159,130	246,698	246,698	225,305	(21,393)	-8.67%
36	5620-OIL USED FOR HEATING	49,787	42,500	42,500	47,500	5,000	11.76%
37	5621-NATURAL GAS	41,929	68,171	68,171	69,941	1,770	2.60%
38	5627-TRANSPORTATION SUPPLIES	93,802	122,016	122,016	143,809	21,793	17.86%
39	5641-TEXTS & DIGITAL RESOURCES	68,322	243,902	243,902	154,742	(89,160)	-36.56%
40	5642-LIBRARY BOOKS & PERIODICALS	19,390	20,215	20,215	20,857	642	3.18%
41	5690-OTHER SUPPLIES	525,805	631,871	631,871	241,071	(390,800)	-61.85%
42	5695-TECHNOLOGY SUPPLIES	0	0	0	446,510	446,510	100.00%
43	SUPPLIES (INCLUDING UTILITIES)	2,583,319	3,218,072	3,244,072	3,157,931	(60,141)	-1.87%



LINE	CATEGORY	COLUMN 1 2020-2021 ACTUAL	COLUMN 2 2021-2022 BUDGET	COLUMN 5 NOV 21 FORECAST	COLUMN 4 2022-2023 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
44	5730-EQUIPMENT - NEW	182,811	49,348	54,348	13,012	(36,336)	-73.63%
45	5731-EQUIPMENT - REPLACEMENT	137,616	5,000	0	5,980	980	19.60%
46	5732-EQUIPMENT - TECHNOLOGY-NEW	0	0	0	63,960	63,960	100.00%
47	5733-EQUIPMENT - TECHNOLOGY REPLACEMENT	0	0	0	3,600	3,600	100.00%
48	EQUIPMENT	320,427	54,348	54,348	86,552	32,204	59.26%
49	5715-IMPROVEMENTS TO BUILDING	326,379	65,000	53,000	19,000	(46,000)	-70.77%
50	5715-FACILITIES CONTINGENCY	100,000	100,000	100,000	100,000	0	0.00%
49b	TRSF. FROM FACILITIES CONTINGENCY	14,472	0	(26,000)	0	(26,000)	(26,000)
51	5720-IMPROVEMENTS TO SITES	5,000	89,500	101,500	39,000	(50,500)	-56.42%
52	5850-CONTINGENCY	150,000	150,000	150,000	150,000	0	0.00%
53	TRSF. FROM CONTINGENCY TO OTHER ACCTS.	(250,000)	0	0	0	0	0.00%
54	IMPROVEMENTS / CONTINGENCY	345,851	404,500	378,500	308,000	(96,500)	-23.86%
55	5580-STAFF TRAVEL	3,135	23,850	23,850	21,700	(2,150)	-9.01%
56	5581-TRAVEL - CONFERENCES	14,472	44,800	44,800	70,475	25,675	57.31%
57	5810-DUES & FEES	63,245	105,397	105,397	108,283	2,886	2.74%
58	DUES AND FEES	80,852	174,047	174,047	200,458	26,411	15.17%
59	5856-TRANSFER ACCOUNT	507,844	0	0	0	0	0.00%
60	TOTAL EXPENDITURES	48,551,377	51,698,207	51,017,641	53,349,805	1,651,598	3.19%



ASSUMPTIONS & OBSERVATIONS

Overview: The Approved 2022-2023 Budget is **\$53,349,805**, or **\$1,651,598** or **3.19 percent**, over the current budget.

Budget Drivers:

CATEGORY	VARIANCE \$	EXPLANATION
Salaries	\$751,918	Contractual or anticipated increases of current staff. All of the District’s six bargaining units have current agreements in place for 2022-2023.
	\$431,881	New staff costs of \$379,295 to address life arts at the middle school; special education; diversity, equity, and inclusion – <i>removed after the failed referendum 5/3/2022; in the certified group.</i> School security, cybersecurity, and partial positions in secretarial support and nursing restructure in the classified group. Each middle school requests a life arts teacher to increase the offering of electives which are heavily weighted in the music field. The special education program is requesting an in-house program for emotionally disturbed students rising from the middle school into the high school. An additional security guard is requested at the high school. The installation of the sally ports requires one guard stationed inside, which has actually reduced the number of guards circulating the building during the day at the high school. The increase in our technology equipment, software utilization, along with increased cyber threats drives the request for the additional technology staff. The Director of Curriculum position is transitioning into an Assistant Superintendent role. <i>3 classified positions were cut due to the failed referendums, an administrative assistant in the</i>



Finance Department, a custodian at the middle school, and a health aide at the high school.

Benefits	\$588,026	Costs of benefits for new positions is estimated at \$140,000 and partially offset by grant funding of \$31,822. Medical costs are projected to rise by 11%, \$657,459. Last year, the District utilized \$386,724 of the reserve lowered FY22 costs and the reserve to 22%. The reserve is funded at a level of 18% in 2022-23. The claims are running at near 100% of budget this year. Payroll taxes and life insurance reflect increase salaries. Contributions for the defined contribution plan increase as participation grows. <i>Benefits were reduced by \$34,000 due to cuts to existing classified positions and \$127,849 to lower the reserve to 18% of claims after the failed referendums.</i>
Purchased Services, Other Supplies & Texts	\$511,167	Purchase services increase by \$325,822. This includes restoring the middle school interns, one at each middle school, \$30,000; contractual increases for the SRO agreement, \$13,100, additional reading assessment for special education students, \$10,000, increased behavior cognitive analyst costs, \$183,495; legal services increase based on historical data, \$20,420 and lease costs previously funded by grants for 1:1 devices add \$57,000. Transportation costs rise \$298,498. This includes contractual increase of 3.5%, or \$74,585 for regular transportation, \$14,508 for field trips and athletic events, \$20,076 for vocational schools, and \$191,296 for special education. Liability insurance is projected to increase by \$32,544



Budget Balancers:

CATEGORY	VARIANCE \$	EXPLANATION
Salaries	(\$212,969)	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.
	(\$649,970)	RISK: 15.1 positions including 13 para-educators, 2 interventionists, and support staff and 4.4 teaching positions are funded by grants. Some funding levels are not known until after the budget is adopted.
Medical & Dental Insurance, OPEB Trust	(\$383,292)	RISK: The District reduced the reserves to 18% from 22% level for this fiscal year to lower the FY23 budget. Keeping the reserve and not returning to 25% level, saves \$271,534. The current claims are at 102% of budget and may leave the reserve short at end of year, \$240,716, and the full utilization of health care may be paused again amid the pandemic. REDUCTIONS: Grant funding offsets anticipated costs by \$72,124. This level of grant funding will likely be reduced in future budgets. OPEB Trust actuarial required contribution is \$267,232, which is offset by a reduction in medical for retiree claims. Making required contributions for a decade has established the appropriate funding level and the District is planning to account for all retiree transaction directly through the trust, not through the medical account. This is the preferred industry and accounting method. <i>The OPEB trust contribution was reduced by \$111,759.</i> Pension



contributions decrease by \$38,471 based on better than average returns and declining participation. .

Purchased Services (\$77,000)

REDUCTIONS: consultants for professional development will be funded through one-time grant opportunities, \$16,000 Replacement equipment for technology is reduced \$20,000 assuming the recent upgrades and investments in infrastructure along with the dismantling of computer labs will meet the District’s needs. Repairs for 1:1 devices will be supported by the device protection funds. The District reduced the number of copiers, printers, and paper, \$41,000 as we become a full 1:1 environment requiring less printing but anticipate the needs of staff and students will not be impacted.

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 adopted. 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 18 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 20 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 the pandemic.*

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 in the past 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 patio repair at AMSB \$30,000, a riding burnisher (custodial equipment) \$25,034, microphones,\$4,800 to meet new FCC requirements, heart rate monitors,\$2,560, for physical education courses, film equipment, \$1,800, referendum signage boards, \$1,500. Approximately \$65,000 to reduce this 2022-2023 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 underground water supply lines, glycol system flush, and 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. \$1,033,963 of the current budget, 2% 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 a transfer of at least 1% from the 2021-2022 surplus if it is available. The Amity Finance Committee and Amity Board of Education will be asked to consider this request at their August 2022 meeting. Putting the funds aside for capital projects can reduce the need to borrow in the future.



Average Daily Membership:

The Town of Bethany’s enrollment share of the 2022-2023 budget will decrease, while the Towns of Orange and Woodbridge will see an increase in their enrollment share. This is based on the enrollment on October 1, 2021, 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, 2021	369	1,091	706	2,166
October 1, 2020	393	1,104	712	2,209
Net Change	(24)	(13)	(6)	(43)
	Bethany	Orange	Woodbridge	Total
Fiscal Year 2022-2023	17.036%	50.369%	32.595%	100.000%
Fiscal Year 2021-2022	17.791%	49.977%	32.232%	100.000%
Net Change	(0.755%)	0.392%	0.363%	

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

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

Member Town	Enrollment Shift	Lower Other Revenues	Total Allocation At 0%
Bethany	(\$381,239)	\$34,544	(\$346,695)
Orange	\$197,941	\$102,135	\$300,076
Woodbridge	\$183,298	\$66,094	\$249,392
Totals	\$0	\$202,773	\$202,773



**MEMBER TOWN ALLOCATIONS
With a 3.19 Percent Budget Increase**

Member Town	Enrollment Shift	Lower Other Revenues	Higher Operating Expenditures	Variance Dollar To Budget	Variance Percent To Budget
Bethany	(\$381,239)	\$ 34,544	\$ 281,366	\$ (65,329)	-0.73%
Orange	\$197,941	\$102,135	\$ 831,893	\$1,131,969	4.49%
Woodbridge	\$183,298	\$ 66,094	\$ 538,339	\$ 787,731	4.84%
Totals	\$0	\$202,773	\$1,651,598	\$1,854,371	3.67%

STUDENT ENROLLMENT

The Average Daily Membership decreased from 2,209 (on October 1, 2020) to 2,166 (on October 1, 2021), decreasing by 43 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 2,124 compared to 2,192 for this school year, a decrease of 68 students. This decrease across the three schools. These estimates are just that, an estimate. The NESDEC report of December 2021 and the District’s calculations indicate the enrollment loss estimated for FY23, will be erased by FY25, with gains starting in FY24. Historically, Amity Regional High School has average 52 new registration over the recent 3 years. Considering withdrawals, the net average increase is 9 students per year pre-pandemic. Students withdrawing from the District for homeschooling increased by 8 students in 2021-2022. These students are not counted in current enrollment numbers but may return by the start of 2022-2023.



STAFFING

The number of full-time equivalent positions will have a net increase of 2.0 FTE to support developing an in-house self-contained special education program at the high school for rising middle school students, add 2.0 FTE life arts teachers, 1.0 at each middle school, ~~a 1.0 FTE teacher facilitator for diversity, equity and inclusion, removed after failed referendum 5/3/2022.~~ Non-certified staff will decrease by 1.0. There is an increase security at the high school, add a technician to monitor cyber threats and assist with the increase devices to support in the District and ~~part-time clerical support for pupil services.~~ This is offset by 3 classified positions were cut due to failed referendums, an administrative assistant in the Finance Department, a custodian at the middle school, and a health aide at the high school.

POSSIBLE USES OF 2021-2022 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 2022** meeting.

- ✓ **CONSIDER** funding equipment and capital projects removed from the current budget request. These items include patio repair at AMSB, a riding burnisher (custodial equipment), microphones to meet new FCC requirements, heart rate monitors for physical education courses, film equipment, and referendum signage boards.
- ✓
- ✓ **CONSIDER** appropriating up to 2% or \$1,033,963 of the 2021-2022 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 adopted last year to correct the oversight of not allowing regional boards of education to increase reserves contributions to 2% as well.



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, 2021.
- 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 .09 percent on STIF (State Treasurer’s Investment Fund) and 0.39 percent at Peoples United Bank. Interest income is expected to decrease by \$2,500 compared to the current budget.
- Athletics:** The budget is based on historical data.
- Tuition Revenue:** The budget is based on two 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 approved changes to funding after*



the Board approved the revised budget, our funding decreases by 3% which we estimate will be a budget shortfall of \$ 34,709.

- 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, **\$769,046 UNF**. 2.0 FTE life arts teachers are requested, one at each middle school to increase elective offerings. There is an additional 2.0 FTE requested for special education teacher for an in-house self-contained program. *A 1.0 FTE teacher facilitator to address diversity, equity, and inclusion. This position was cut after budget referendum failed on 5/3/2022.*

RISK FACTOR

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

Classified Salaries: The budget is based on contractual and estimated obligations for the current staff of **\$238,587 UNF**. 2 positions, a security guard at the high school and a cybersecurity technician for District are being added. *3 classified positions were cut due to failed referendums, an administrative assistant in the Finance Department, a custodian at the middle school, and a health aide at the high school.*

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 **\$25,144 UNF each**. There are currently 13 para-educators funded by the IDEA grant and 1.20 FTE certified staff members.

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

Workers' Compensation: The District's insurance carrier provided estimated premiums based on the claims history. The proposed budget reflects a **\$39,144 FAV** reduction based on positive claim experience.



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 increase by **\$657,459 UNF**, benefits for requested new staff add **\$140,000 UNF**. The budget lowers the target ratio of reserves to claims at 20.8 percent. *Benefits were reduced by \$34,000 due to cuts to existing classified positions and \$127,849 to lower the reserve after failed referendums.*

RISK FACTOR

Actual claims for have been lower, partly due to the pandemic. 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. The budget for claims and the reserve were by \$321,000 in the budget process.

RISK FACTOR

The target ratio of reserves to claims is 20.8 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 20.8 percent or more, which is approximately \$945,454 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 contribution of **\$267,232** and offset in the medical account.. The District is changing accounting methods for retirees, recording all payments, Board contribution and claims paid through the OPEB Trust starting July 1, 2022. This is the preferred method of accounting for retiree activity and changes the contribution directly from operations from zero in the current year. The District has been fully funding the ARC (Annual Required Contribution) for several years and has benefited from positive investment gains. *The amount approved during the budget process is less than the ARC, \$155,474.*



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 **\$39,144 FAV**. Fewer pension participants, better than anticipated returns through September 2021, adjustments to the mortality tables, and plan participation restrictions are driving the cost down. This budget is based on the Actuarial Report of June 2021. The Defined Contribution plan increases **\$4,725 UNF** as more participants join the plan annually.

Sick and Severance 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 temporarily 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 very few individuals on unemployment during 2022-23. The budget was decreases by **\$2,000 UNF**.

Instructional Prog. Improvement: The budget decreases **\$16,000 FAV**. Professional development consultants will be funded through one time grant opportunities. Topics will include technology integration, improving instructional pedagogy, and supporting Readers Writing Workshop, and diversity, equity, and inclusion (DEI).

Data Processing: The base contract and annual service maintenance, including the fixed asset accounting module, is 3% increase. The budget includes the cost of software programs to on-board new staff; manage vaccine data; 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 \$ **16,293 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 full implementation of 1:1 mobile device rollout is complete and one-time grant funding has lapsed, **adding \$57,000 UNF** in the proposed budget. The budget proposes restoring interns to the middle schools, **\$30,000 UNF**, increasing behavior cognitive analyst costs, **\$183,495, UNF**; 3 - 5% increases are projected on most other contracted services such as police coverage, athletic officials, printing, adult education services, auditing, safety training, and consulting.

Rentals – Land, Bldg., Equip.: The budget is decreasing **\$6,160 FAV** based on the actual cost of leasing a second transition space for special education students. 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 third year of the agreement for regular transportation, **\$74,585 UNF**, **\$14,508 UNF** for field trips and athletic events, and **\$20,076 UNF** for vocational schools. Special education transportation increases by **\$191,296 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. Transportation costs rise in total by **\$298,498 UNF**.

General Liability Insurance: The District’s insurance carrier estimated premiums at **\$29,257 UNF** higher. This includes student accident insurance, liability insurance and cyber insurance.

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 little change projected for these accounts.

Tuition Expense: Special education tuition projected costs has decreased by **\$143,455 FAV**, due to current student needs for 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.



	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY21-22 BUDGET	FY21-22 FORECAST	FY22-23 BUDGET
Sound School Vo-Ag	4	6	6	5	6	3	8
Trumbull Vo-Ag	6	4	4	3	3	1	3
Nonnewaug Vo-Ag	4	6	5	7	7	9	9
Common Ground Charter HS	0	0	0	1	1	1	1
Betsy Ross Magnet	0	0	0	0	1	0	0
Engineering Science Magnet	0	0	0	0	0	0	0
Highville Charter School	1	0	0	0	0	0	0
King Robinson Magnet	1	0	0	0	0	0	0
Totals	16	16	15	16	18	14	21

	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY21-22 BUDGET	FY21-22 FORECAST	FY22-23 BUDGET
ECA	19	24	21	16	20	18	18

	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY21-22 BUDGET	FY21-22 FORECAST	FY22-23 BUDGET
Public SPED	8	11	8	6	14	11	13
Private SPED	20	22	18	27	25	24	25



Totals	28	33	26	33	39	35	38
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RISK FACTOR

The 2022-2023 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, and other printed materials. Cost for materials and catering 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. Most accounts have moderate increases and catering is restored to pre-pandemic levels. Overall these accounts increase by **\$4,089 UNF**.

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 of savings. The payments scheduled during 2022-2023 will increase slightly, **\$31,881 UNF**, for the additional debt and crediting premium from the bond sale to offset the increase.



BOND ISSUES

The voters approved a 2021-2022 bond issue, which includes facilities projects and athletic facility projects. Premium from the bond sale was applied to keep the debt payments flat in 2021-2022 and a slight increase of \$31,811 in 2022-2023. The roof at Amity Regional High School was restoration utilizing end-of-year funds appropriated into the Capital Nonrecurring Account. Future bonds may be avoided if the District continues to set aside end-of-year funds to address capital needs.

Utilities, Excluding Heat: Electricity usage is budgeted at 3,310,000 kWh at \$0.07988 per kWh (\$618,404) compared to 3,189,868 kWh at \$0.2002 per kWh (\$638,807), or a decrease of **\$20,403 FAV**. A new contract rate was secured in 2020, however the delivery charges are estimated higher. The sewer budget is \$28,000, or **\$3,000 UNF** than this fiscal year’s budget. The water budget is **\$58,350** which is **\$6,880 UNF** higher than this year’s budget. The propane budget is **\$4,950**, or **\$1,404 UNF** more 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 *decreases* by **\$15,361, FAV**.

Repairs, Maintenance & Cleaning: The budget decreases by **\$16,071 FAV**. Facilities repairs have minor inflation increases projected. 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, the use of the device protection funds.

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. The five-year average is \$63,576. Snow removal costs tend to have large variances year-to-year. The annual costs range from \$40,200 to \$93,825 over the past 5 years.



Instructional Supplies: The budget is relatively flat, with a small decrease of **\$3,071 FAV**. Psychological test assessments, physical education supplies, social reform workshop materials for middle school social studies courses, are some of the items requested, along with the general price increases of supplies drive the budget request up. Readers' workshop libraries are being stocked at the middle schools.

Maintenance/Custodial Supplies: The budget for electrical, plumbing, and other trade supplies and custodial supplies, cleaning and paper goods is increased **\$21,393 FAV**. The current year's budget increased by \$17,000 to ensure enough products were in-house to maintain the buildings. Due to lower usage and no building rentals last year, the cleaning supply inventory can offset a budget increase. All products and items were reviewed and decreased where possible.

Oil Used for Heating: Amity Middle School – Bethany Campus is budgeted to use 20,000 gallons at \$2.30 plus tax per gallon compared to this year's budget of 20,000 gallons at \$2.0499 per gallon, or a budget **increase of \$5,000 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 \$0.95 per Ccf compared to 29,500 Ccf at \$0.89 per Ccf. The budget assumes there will be a period the heat exchanger is off-line as has been the case in two of the past four 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 estimated usage plus slightly higher rate projects an increase of **\$1,770 UNF**.

Transportation Supplies: The budget assumes usage of 60,000 gallons of diesel fuel and 8,000 of gasoline for busses used to transport students. The District contracts for the busses, but pays for the diesel fuel. The bid price for 2022-2023 is \$2.2945 a gallon up from \$2.094 for diesel in FY22 and \$2.2341 a gallon up from 1.8638 a gallon in FY22 for gasoline. The budget increases by **\$21,793 UNF**.



Texts & Digital Resources: The budget is lower than projected last year on the five-year forecast. The textbook budget decreases by **\$89,160 FAV**. The high school is purchasing mathematics, science, social studies, and world language textbooks the middle schools are purchasing mathematics and World Language texts for AMSO. World language books for AMSO and high school social studies books were purchased in the current year, to reduce the budget favorably by \$33,250. The five-year plan is continually reviewed and restructured for texts and digital resources.

Library Books & Periodicals: The budget request is neutral for the third year.

Other Supplies: The budget increases by **\$29,019 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. These accounts have been separated into technology related supplies (mostly software) and non-technology related supplies.

Equipment – New & Replacement: The budget reflects an increase of **\$32,204 UNF**. Replacement equipment is includes a few musical instruments at each school to replace broken items. The art department at the high school has requested lab computers and tablets to better provide curriculum in digital art, \$16,100. Currently end of year purchases are identified as a riding burnisher (custodial equipment) \$25,034, microphones,\$4,800 to meet new FCC requirements, heart rate monitors,\$2,560, for physical education courses, film equipment, \$1,800, referendum signage boards, \$1,500..

Improvements to Buildings & Sites: Total budget is \$308,000. This is **\$96,500 FAV** over this fiscal year’s budget. The projects have been identified on the five-year capital plan. Projects include replacing pipe insulation, adding security window film, asphalt repairs. Repairing the patio at AMSB has been identified as an end-of-year purchase and replacing an underground water supply line is planned from remaining bond funds. This budget includes the following capital projects:



Improvements to Buildings: Total budget is \$119,000, which \$46,000 less than current year.

Amity Middle School – Bethany

<u>Project</u>	<u>Reason</u>	<u>Amount</u>
Security items	Expand secure window film in building	\$ 2,000
Replace pipe insulation	Replace deteriorated insulation	\$ 2,000

Amity Middle School – Orange

Security items	Expand secure window film in building	\$ 5,000
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Amity Regional High School

Replace pipe insulation	Replace deteriorated insulation	\$5,000
Security items	Expand secure window film in building	\$5,000

District

Contingency	Needed for unforeseen infrastructure failures	\$100,000
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Improvements to Sites:

Total budget is \$39,000. This is **\$50,500 FAV** over this fiscal year’s budget. Projects were pushed out or done at end of last year. There is \$89,500 budgeted in the current fiscal year, 2021-2022.

<u>Project</u>	<u>Reason</u>	<u>Amount</u>
	Amity Middle School – Bethany	
Asphalt sealing and crack repairs	Repair damage from weather and use	\$14,000
	Amity Middle School - Orange	
Asphalt sealing and crack repairs	Repair damage from weather and use	\$10,000
	Amity Regional High School	
Asphalt sealing and crack repairs	Repair damage from weather and use	\$15,000



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

Staff Travel: This account is decreased by **\$2,100 FAV**.

Travel – Conferences: The budget supports teachers attending various conferences, professional development for counselors, internship site visit, college visits, College Board Workshop, ACT Workshop, out of district PPT, and middle school meetings for counselors and psychologists. The budget reflects an increase of **\$25,675 UNF**, mainly due to Readers’ Workshop Summer Institute at \$12,000 and \$12,000 for 3 additional staff members to attend PowerSchool training.

Dues and Fees: This budget is increases by **\$2,886 UNF**. 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 at least \$516,982 or 1% of the allowed 2% if available from current year, 2021-2022 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 **\$3,516,552**. The major contributors to the unspent fund balance were, as follows:

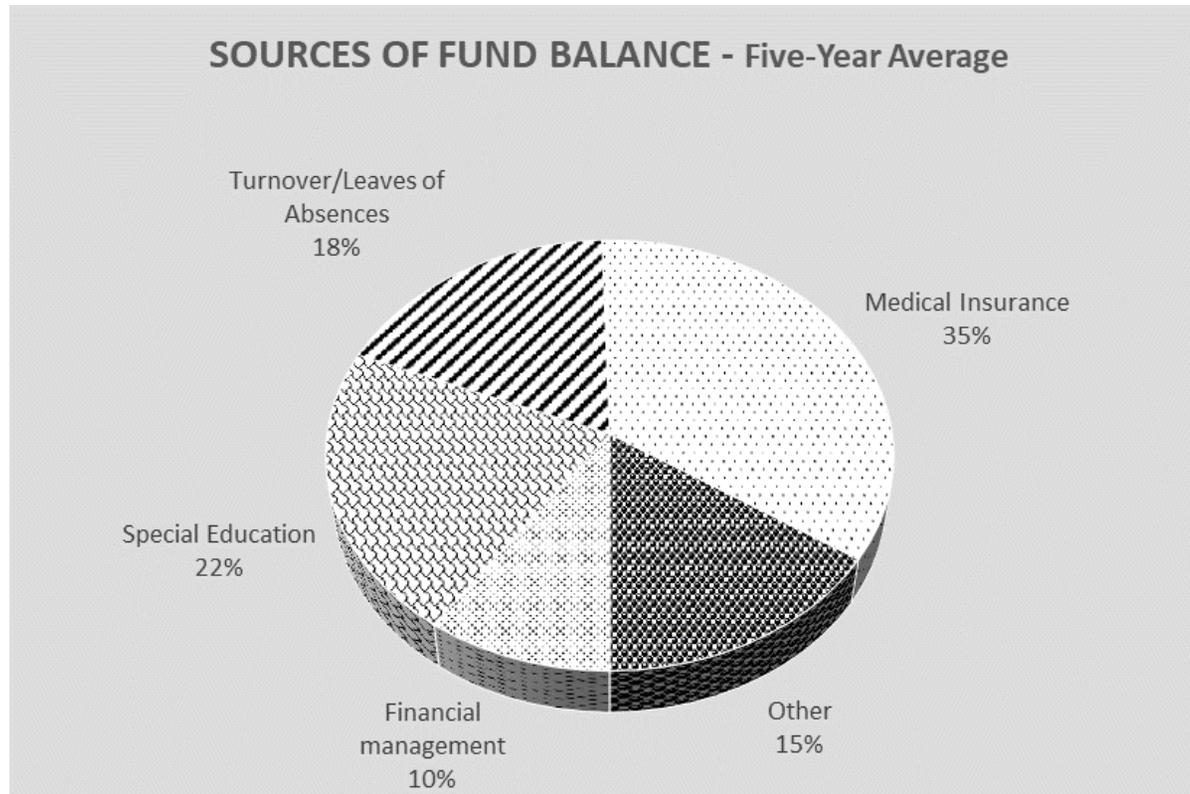
- **Special Education - \$797,151 or 22 percent:** These accounts are extremely difficult to forecast. As examples, special needs students can be hospitalized; move into the District or leave the District at any time; withdraw from Amity and enroll in Adult Education. Any one of these events can have 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 - \$243,298 or 10 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. 15% of non-contractual accounts were withheld, nearly \$1,000,000 to cover unexpected expenses during the pandemic. The various reduced and hybrid operations dramatically impacted spending.
- **Turnover and Leaves-of-Absence - \$220,005 or 18 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 and in 2020-2021 with 13 retirements and resignations.



- **Medical Insurance - \$875,399 or 35 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 and 2021 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 - \$550,531 or 15 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 and hybrid operations 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:



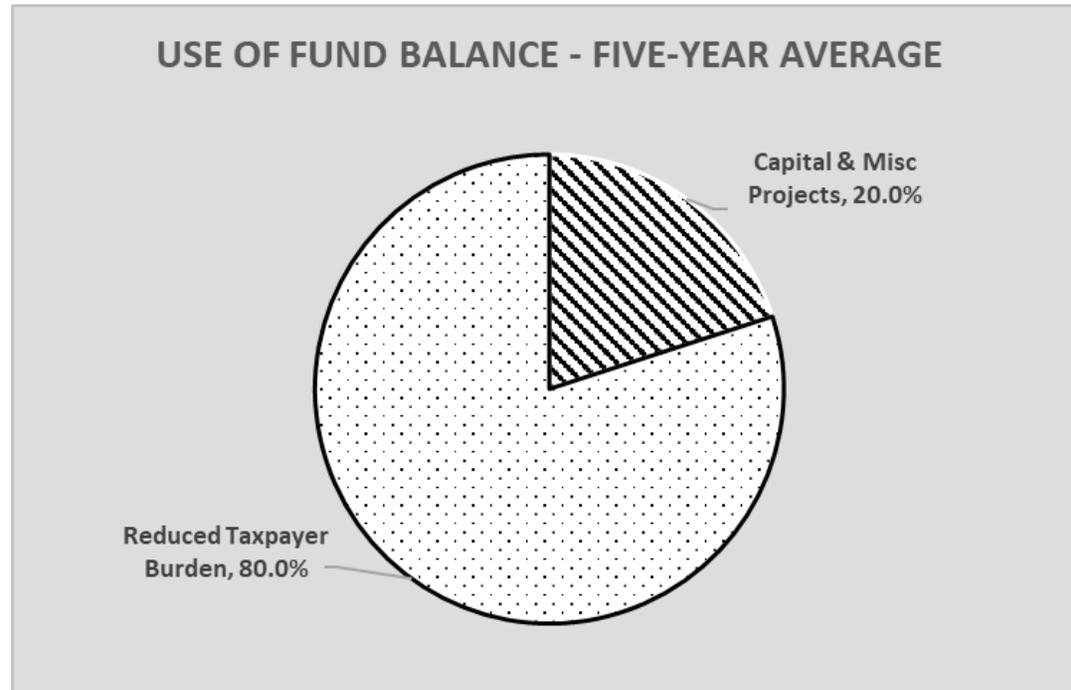
Uses of Unspent Fund Balance:

We have had a **five-year average** unspent fund balance of **\$2,489,893**. 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 - \$2,374,811 or 80.0 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 2021-2022 budget.
- **Other Uses - \$817,541 or 20.0%:** 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 capital, medical insurance and OPEB Trust.

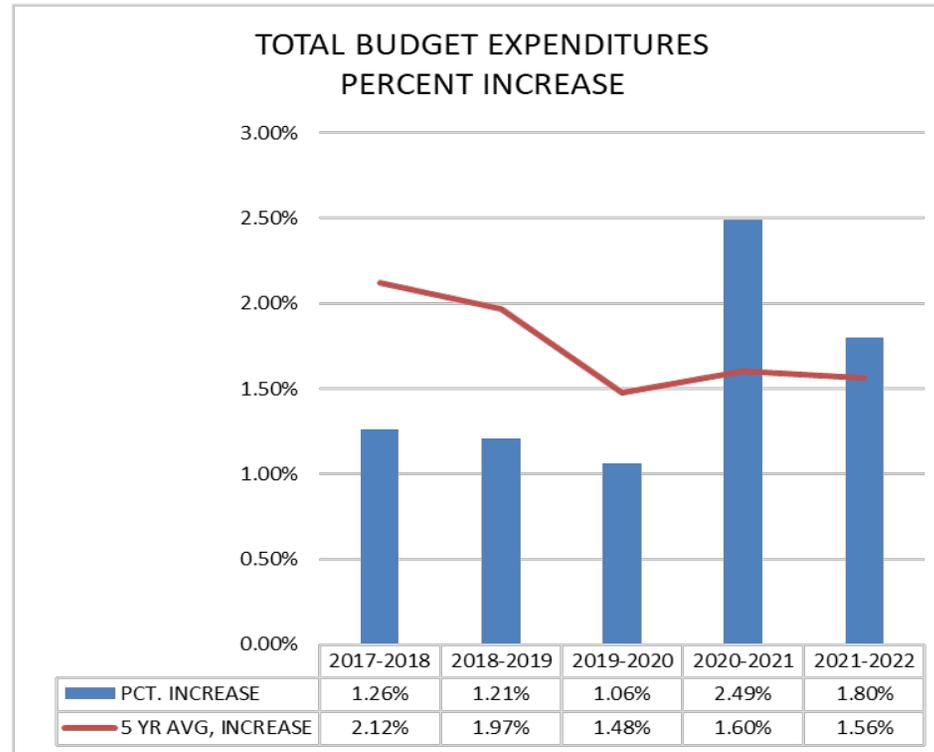


The uses of the fund balance over the past **five-year period** is graphically depicted below:



Budgeted Total Expenditures:

Over the past five-year period, the *budgeted total expenditures have averaged an increase of 1.56 percent*. The highest percentage was 2.49 percent in 2020-2021. The primary budget drivers for 2021-2022 were contracted salaries and the addition of a special education staff to build an in-house program, special education tuition increase, software increases with the 1:1 environment, and textbooks.



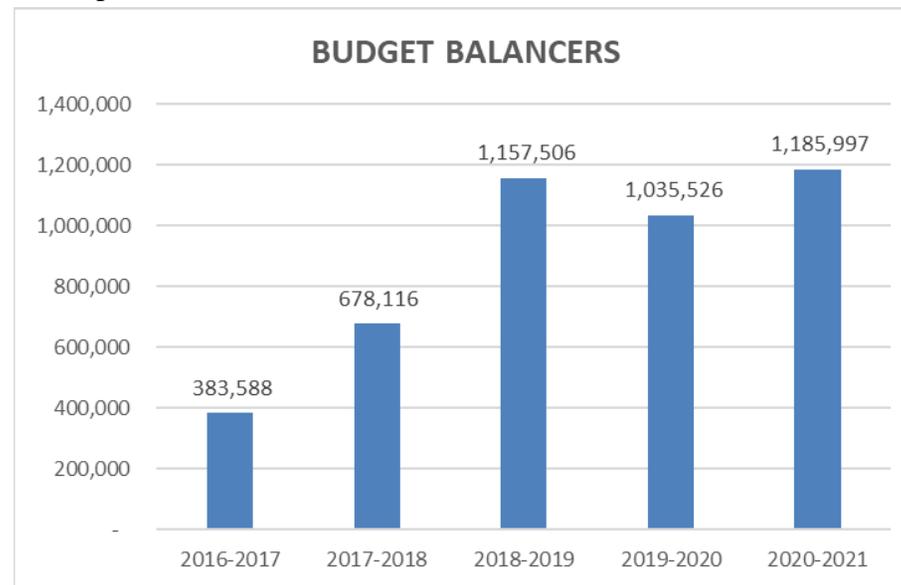
Note: Average Increase is the average of the preceding five-year period (i.e., 2017-2018 through 2021-2022, inclusive).



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 for medical costs. 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 1.56 percent.



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

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

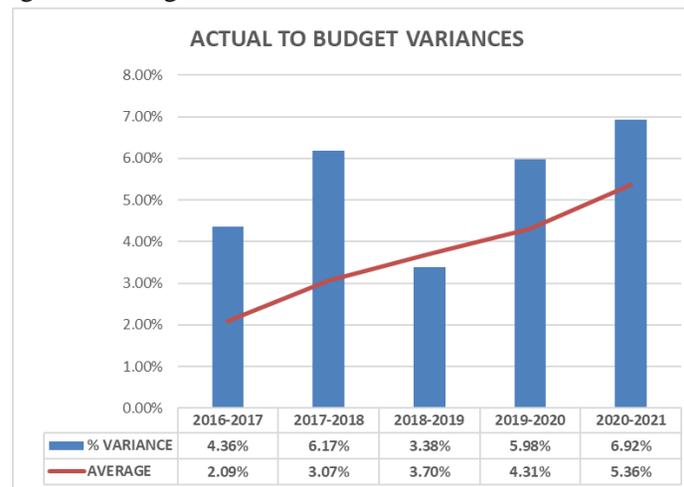
2021-2022 Budget:

- ❖ \$212,969 – Turnover and vacancies estimates reduced the budget
- ❖ \$649,970 – Positions funded by grants
- ❖ \$254,280 – Grant funding for benefits, keeping reserve at 22% and not returning to 25%, lower pension contributions
- ❖ \$ 77,000 – Reduced the number of printers, funded technology device repairs and some professional development with other sources.



Actual to Budget Variances:

Over the past five-year period, the *actual to budget variances have averaged 5.36 percent*. The highest percentage was 6.92 percent in 2020-2021, of which 71 percent was returned to the member towns, \$2,483,748. Lower medical claims comprised 37.4% 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 and operations were done in hybrid for most of 2020-2021. This resulted in an actual to budget variance of 6.92% in FY22, with significant surpluses in most accounts, particularly transportation, salaries, and medical claims. Administration withheld funds from accounts to prepare for unexpended expenditures before grant funding was known.

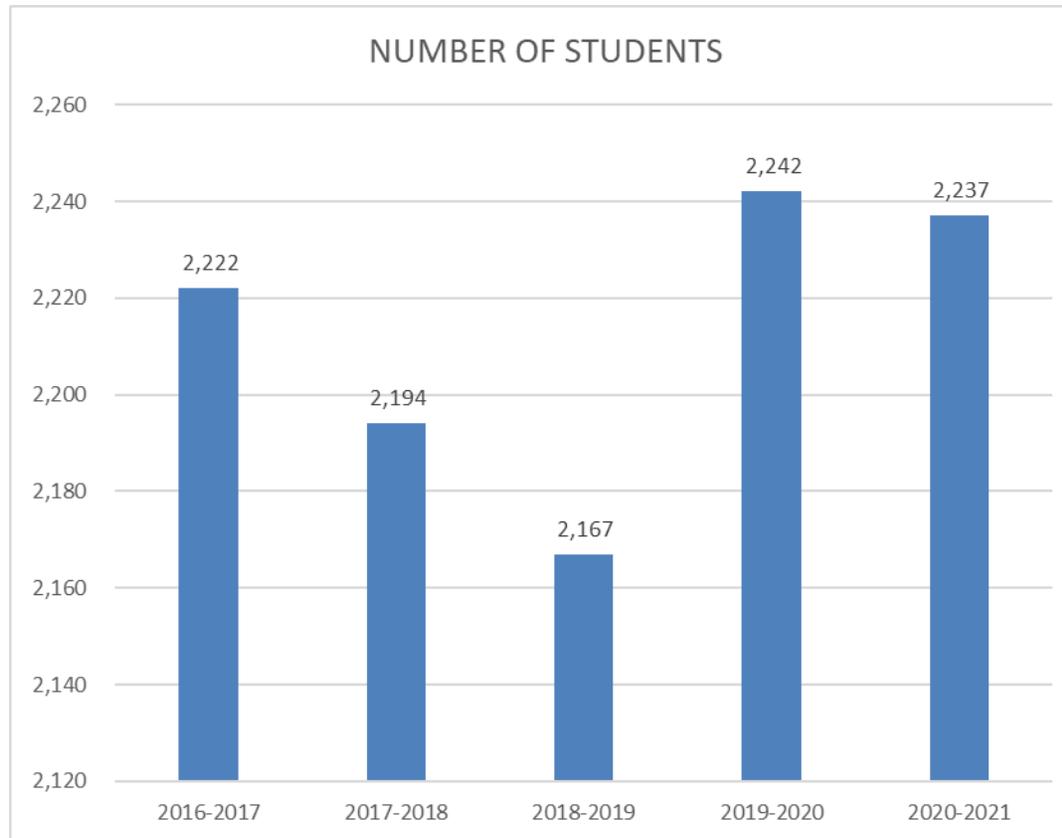


The budgets incorporate certain ‘risk factors’ to help hold down the budget increases. Some examples are no monies budgeted for any unanticipated special education students who may move into the district and need to be placed in an out-of-district facility; maintaining a reserve balance in the Self-Insurance Reserve Fund of 22 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. There are no funds budgeted to address pandemic supplies. 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 adopted 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 2,237 over the past five-year period.



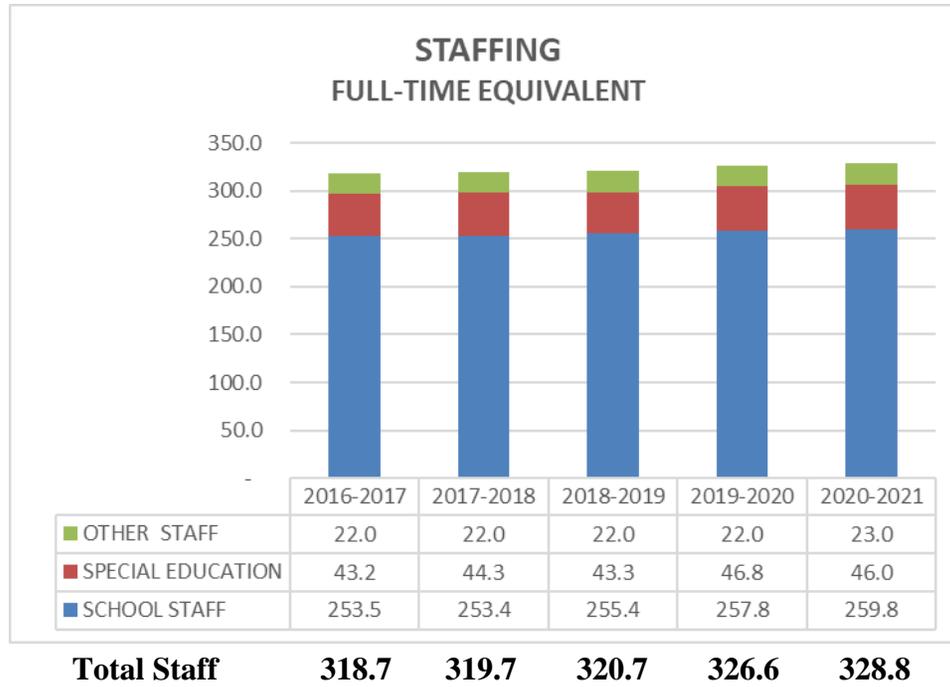
Staffing:

Total staff went from 318.7 FTE to 329.0 FTE positions or a net increase of 10.3 FTE over the past **five-year period**. The increase came primarily for security, pupil services, special education, and technology.

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

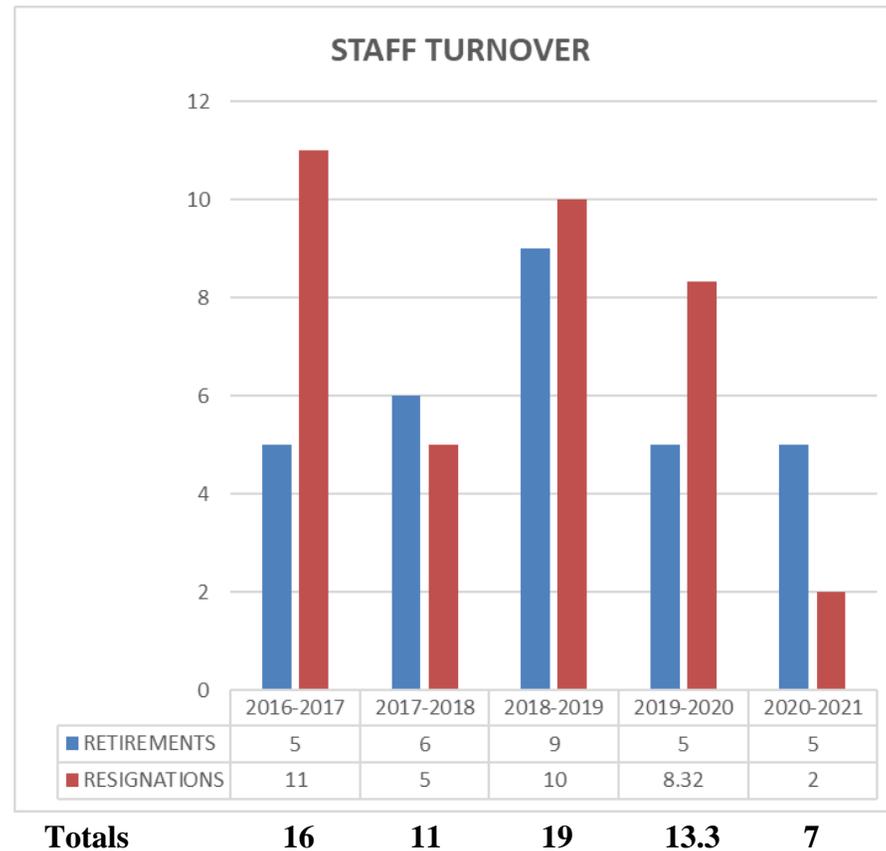
1. **Mandates:** Students must be offered the courses needed to fulfill State graduation requirements.
2. **Electives:** The eight-period schedule provides students with the opportunity to take more courses during the school year. The Superintendent of Schools and Principals carefully review the elective 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/Pupil Services:** 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. The District has added social workers to all the schools since 2020-21. Two positions at the high school and one at each middle school.





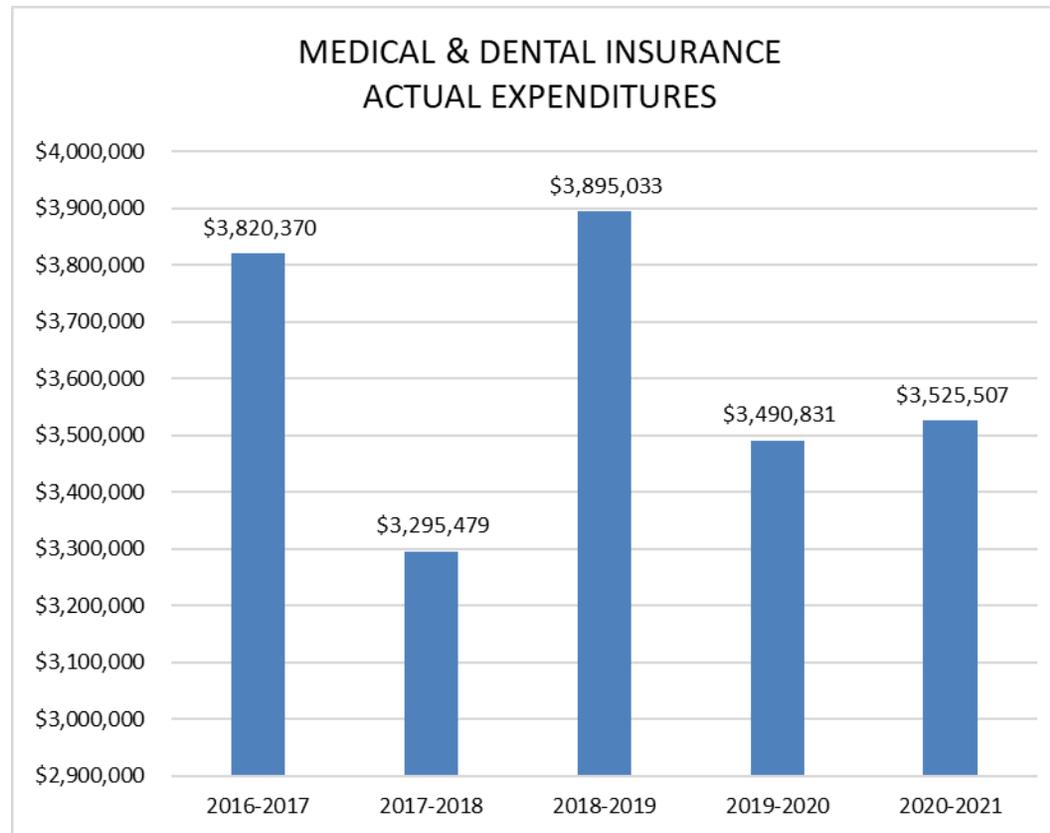
Staff Turnover:

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 7 in 2020-2021. Year-to-date in 2021-2022 there is a total of 14, 7 retirees and 7 resignations.



Medical & Dental Insurance:

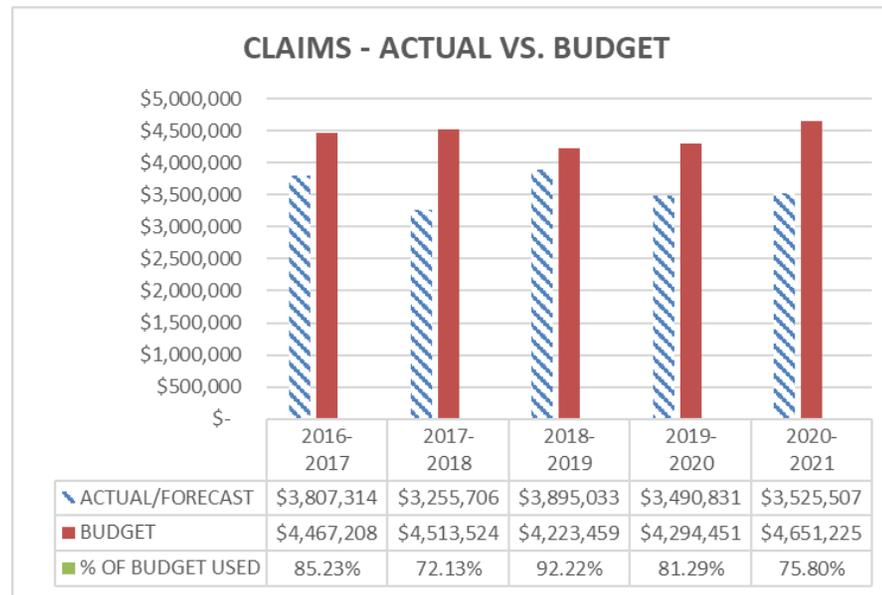
The District moved from a fully-insured plan (i.e., fixed premiums for single, 2-person and family are charged) to a self-insured plan (i.e., claims are paid when incurred) in 2012. The self-insured plan *saves over \$500,000 each year in administration fees*. The Board has also negotiated the High Deductible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

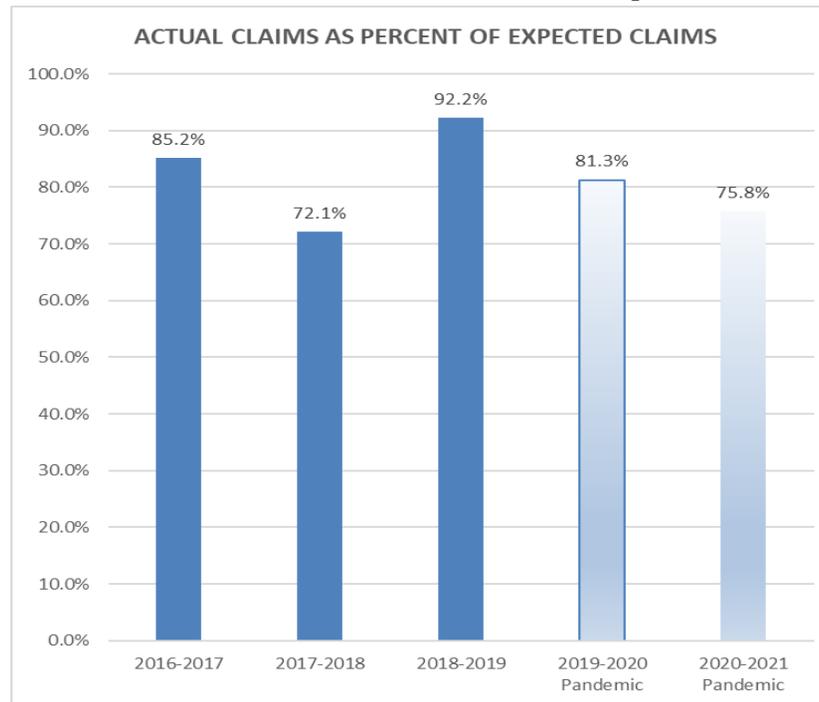


The claim experience for 2017-2018 was lower than Anthem’s benchmarks for similar groups, State average, and the District’s history. Routine medical tests and treatments were greatly impacted in 2020-2021 and 2021-2022 by the COVID-19 pandemic. The claims for the final quarter of the fiscal year 2021 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 fiscal years 2020-2021 and 2021-2022. Utilization for the last quarter of 2019-2020 was at 50% of the budget.



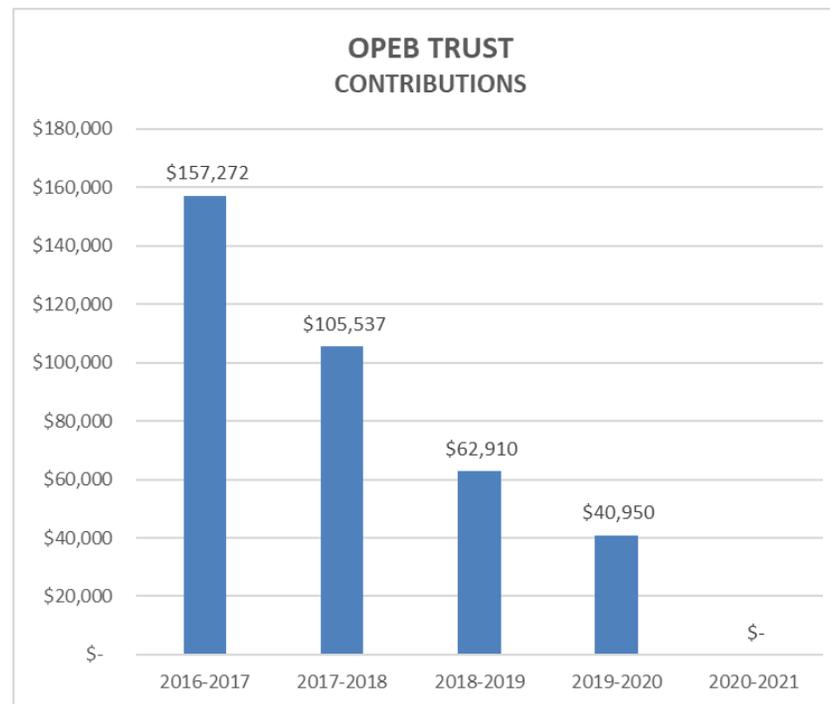
A “bad claim year” is defined as a year in which actual claims exceed expected claims by 25 percent or more. This would essentially use the entire reserve balance. Even if claims were over 110 percent, we would need to replenish the Self-Insurance Reserve Fund by more than \$500,000 in the next budget.



OPEB Trust:

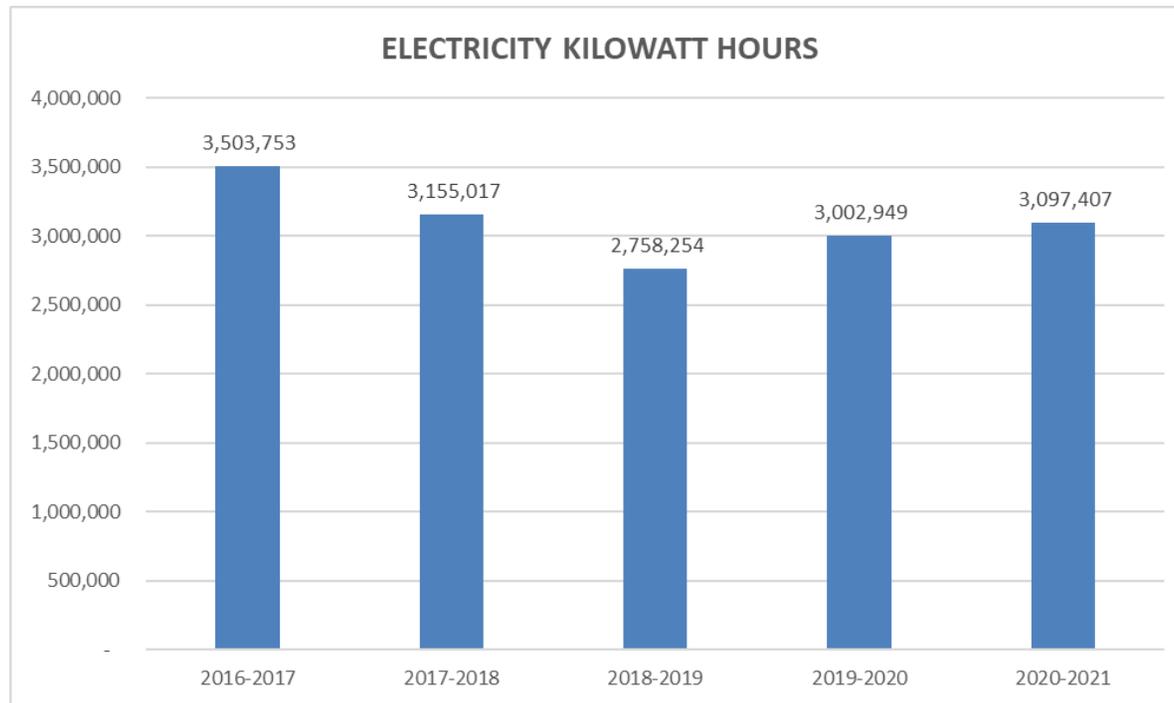
The District has made regular contributions to the OPEB Trust, however, it has not fully funded the OPEB Trust based on the actuarial reports. Based on the audited financial statements, the funded ratio (i.e., actuarial value of assets divided by actuarial accrued liability – projected unit credit) is 75.06 percent as of July 1, 2021, up from 54.4% in 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 District plans to move all retiree transactions, payments and claims, through the trust starting in July 2022. This is the recommended method of tracking retiree activity. The OPEB Trust funding level is in a strong position that can remain stable even with year-to-year fluctuations in activity.



Electricity:

The total electricity usage, as measured by kilowatt hours, has declined over the past ten-year period due to energy efficient measures taken. The kilowatt hour usage is flat over the past four years.



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 changed out most interior and exterior lighting fixtures to LED fixtures to decrease electricity usage and maintenance
- We completed a comprehensive HVAC project at all 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.
- Control systems were upgraded to better monitor function of the system and address any fluctuations quickly.



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, a new lift in the auto shop at Amity High School for \$6,241 in 2019-20, and \$495,482 for restoring sections of the high school roof in 2020-21. Appropriating year-end funds to maintain our facilities saves taxpayers from incurring future borrowing costs and interest payments on new debt.

Five years ago, we bonded for large facility items as proposed in the prior two fiscal year budget presentations by the Superintendent of Schools. This was a sound financial planning model in which we paid for the largest facilities items with a bonding issue in the 2016-2017 fiscal year, and another bonding issue in 2021-2022. The District's existing debt service has been declining and will be significantly reduced 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	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Amity HS	1	Asphalt sealing and crack repair	\$15,000	\$10,000	\$10,000	\$10,000	
	2	Sidewalk repair	\$10,000	\$10,000	\$10,000	\$10,000	
	3	Replace corridor flooring			\$74,305		
	4	Replace deteriorated pipe insulation	\$5,000		\$5,000		
	5	Replace aging variable frequency drives		\$55,000			
	6	Replace gas lines and fixtures in sci labs		\$8,000	\$8,000	\$8,000	
	7	Install protective window film	\$5,000	\$5,000	\$5,000	\$5,000	
	8	Replace dishwasher in kitchen		\$45,000			
	9	Install warning track on bball and sball			\$35,000		
	10	Replace portable bleachers on baseball and softball field with permanant 300 seat hi rise				\$200,000	
	11	Additional LED lighting for field# 3					\$400,000
	12	Repair exterior door frame by gym		\$40,000			
	13	Repair exterior patio by cafe		\$30,000			
	14	Replace chilled water lines that run underground	\$45,000	\$45,000			
Subtotal Amity High School			\$80,000	\$248,000	\$147,305	\$233,000	\$400,000



FIVE-YEAR CAPITAL PLAN *continued*

SCHOOL	Line	DESCRIPTION	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Bethany	15	Asphalt sealing and crack repair	\$14,000	\$10,000	\$10,000	\$10,000	10,000
	16	Replace deteriorated pipe insulation	\$2,000		\$2,000		
	17	Concrete Repair	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	18	Electrostatic paint 419 lockers		\$9,000			
	19	Install protective window film	\$5,000	\$2,000	\$2,000	\$2,000	
	20	Repair courtyard*	\$30,000				
Subtotal Bethany Middle School			\$56,000	\$26,000	\$19,000	\$17,000	\$15,000
Orange	21	Install protective window film	\$2,000	\$2,000	\$2,000	\$2,000	
	22	Electrostatic paint 419 lockers		\$9,000			
	23	Replace deteriorated pipe insulation		\$2,000		\$2,000	
	24	Concrete Repair	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	25	Asphalt sealing and crack repair	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Subtotal Orange Middle School			\$17,000	\$28,000	\$17,000	\$19,000	\$15,000
District	26	Facilities Contingency for Emergencies	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	27	Planned replacement of all-weather field		\$35,000	\$35,000	\$35,000	\$35,000
Subtotal District			\$100,000	\$135,000	\$135,000	\$135,000	\$135,000
ANNUAL BUDGET TOTALS			\$253,000	\$437,000	\$318,305	\$404,000	\$565,000



CAPITAL PROJECTS OTHER FUNDING SOURCES							
SCHOOL	Line	DESCRIPTION	2022-2023	2023-2024	2024-2025	2025-2026	SOURCE
ARHS	28	Culvert Cleanout	\$35,000				Bond surplus
ARHS	29	Chiller Refurbishes- Adaptive Frequency Drive	\$97,000				Bond surplus
ARHS	30	Ticket Booth			\$20,000		1%
ARHS	31	Fence -split rail District Office					1%
ARHS	32	Remodel lecture hall	\$110,000				1%
AMSB & AMSO	33	Musical instruments		\$45,000	\$45,000		1%
AMSB	34	Roof Drainage/Gutters		\$161,489			1%
AMSB	35	Upgrade Media Center		\$60,000			1%
AMSO	36	Upgrade Media Center		\$60,000			1%
AMSO	37	Roof Drainage/Gutters		\$136,732			1%
District	38	Record Room Relocation	\$50,000				1%
District	39	Security Cameras	\$69,075				1%
CAPITAL PROJECTS OTHER FUNDING SOURCES TOTAL			\$361,075	\$463,221	\$65,000		

- *The 2022-2023 chiller project has not yet been requested or approved. There is \$1,367,511 in the CNR account of which 47% is designated. If funds are available at end-of-year and appropriated, future bonding may not be necessary. 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. 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	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Operational expenses						
1	Ink and Toner	\$0	\$0	\$0	\$0	\$0
2	Consultation services and lease payments	\$412,777	\$415,000	\$415,000	\$415,000	\$415,000
3	Training	\$12,000	\$15,000	\$15,000	\$15,000	\$15,000
4	Repairs and Maintenance	\$7,500	\$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	\$4,100	\$4,000	\$4,000	\$4,000	\$4,000
	Operational Totals	\$437,577	\$445,400	\$445,600	\$445,600	\$445,600
Infrastructure						
7	Servers	\$0	\$0	\$30,000	\$0	\$0
8	Switches	\$0	\$0	\$0	5 \$15,000	5 \$15,000
9	Wiring	\$2,100	\$1,000	\$1,000	\$1,000	\$1,000
10	Server / Storage Maint.	\$0	\$5,000	\$0	\$5,000	\$0
	Infrastructure Totals	\$2,100	\$6,000	\$31,000	\$21,000	\$16,000



TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN *continued*

Line #	Description	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	New Programs					
11		\$0	\$0	\$0	\$0	\$0
12		\$0	\$0	\$0	\$0	\$0
13		\$0	\$0	\$0	\$0	\$0
	New Programs Totals	\$0	\$0	\$0	\$0	\$0
	New Hardware Existing Programs					
14	SmartBoards/BrightLinks/InFocus new locations	\$0	4 \$18,000	4 \$18,000	3 \$13,500	2 \$9,000
15	Docking Stations for Teachers	\$0	\$1,000	\$1,000	\$1,000	\$1,000
16	teacher laptops for 1:1	\$0	\$8,000	\$6,000	\$8,000	\$6,000
17	Wacom tablets for Fine Arts HS	\$3,750	\$0	\$0	\$0	\$0
	New Hardware Totals	\$3,750	\$27,000	\$25,000	\$22,500	\$16,000
	Replacment Equipment					
18	Computers HS	\$0	5 \$4,000	5 \$4,000	5 \$4,000	5 \$4,000
19	Computers Bethany	\$0	5 \$4,000	5 \$4,000	10 \$8,000	5 \$4,000
20	Computers Orange	\$0	5 \$4,000	5 \$4,000	10 \$8,000	5 \$4,000
21	AHS Digital Musoc lab upgrades	\$12,000	\$0	\$0	\$0	\$35,000
22	Monitors	\$0	10 \$2,000	5 \$1,000	10 \$2,000	5 \$1,000
23	Replacement Wireless Access Points	\$0	\$0	5 \$3,000	5 \$3,000	5 \$3,000
24	SmartBoards / BrightLinks	10 \$45,000	7 \$31,500	7 \$31,500	6 \$27,000	7 \$31,500
25	Cameras and Green Screens for both MS	\$2,400	\$0	\$0	\$0	\$0
26	LCD Data Projectors	\$0	2 \$1,200	5 \$3,000	5 \$3,000	5 \$3,000
	Replacement Equipment Totals	\$59,400	\$46,700	\$50,500	\$55,000	\$85,500



TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN *continued*

Line #	Description	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Software Licenses					
27	CEN Fiber Service	\$45,600	\$45,600	\$46,000	\$46,000	\$46,000
28	District Systems	\$335,630	\$340,000	\$345,000	\$345,000	\$350,000
29	HS Reading	\$400	\$500	\$600	\$600	\$600
30	Curriculum and Staff Development	\$18,000	\$20,000	\$20,000	\$20,000	\$20,000
31	AHS English	\$1,115	\$2,000	\$2,000	\$2,000	\$2,000
32	AMSO (combined in 2022)	\$15,845	\$16,000	\$16,500	\$17,000	\$17,500
33	AMSB (combined in 2022)	\$16,096	\$16,000	\$16,500	\$17,000	\$17,500
34	AHS Applied Education	\$14,335	\$15,000	\$15,000	\$15,000	\$16,000
35	AHS Math	\$1,200	\$1,200	\$1,400	\$1,400	\$1,400
36	AHS World Language	\$4,197	\$4,200	\$4,400	\$4,500	\$4,800
37	AHS Music	\$2,500	\$2,500	\$2,800	\$2,800	\$3,000
38	AHS Fine Arts	\$0	\$0	\$0	\$0	\$0
39	Pupil Services	\$4,242	\$4,000	\$4,000	\$4,000	\$4,000
	Software Totals	\$459,160	\$467,000	\$474,200	\$475,300	\$482,800



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 2023-2027					
	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Career & Technical Ed	\$ 3,000	\$ -	\$ -	\$ -	\$ -
English Language Arts	\$ 5,300	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Mathematics	\$ 16,100	\$ 10,450	\$ 11,495	\$ 12,645	\$ 13,909
Music	\$ 6,000	\$ 6,200	\$ 600	\$ 300	\$ 300
One Book One Amity	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Science	\$ 47,000	\$ 37,300	\$ 52,500	\$ 43,000	\$ 43,000
Social Studies	\$ -	\$ 27,000	\$ 71,500	\$ 65,250	\$ 53,250
World Language	\$ 44,230	\$ 40,500	\$ 20,750	\$ 35,750	\$ 69,350
Amity Regional High School Total	\$ 127,630	\$ 135,450	\$ 170,845	\$ 170,945	\$ 193,809



Textbook Purchase Plan 2023-2027					
	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
English Language Arts	\$ -	\$ 1,155	\$ 1,155	\$ 1,155	\$ 1,155
Mathematics	\$ 11,202	\$ 10,000	\$ -	\$ -	\$ -
Reading	\$ -	\$ -	\$ -	\$ -	\$ -
Science	\$ -	\$ -	\$ -	\$ -	\$ -
Social Studies	\$ -	\$ 28,000	\$ 28,000	\$ 1,000	\$ 1,000
World Language	\$ -	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
Bethany Middle School Total	\$ 11,202	\$ 40,255	\$ 30,255	\$ 3,255	\$ 3,255
English Language Arts	\$ -	\$ 1,155	\$ 1,155	\$ 1,155	\$ 1,155
Mathematics	\$ 10,710	\$ 12,000	\$ -	\$ -	\$ -
Science	\$ -	\$ -	\$ -	\$ -	\$ -
Social Studies	\$ -	\$ 28,000	\$ 28,000	\$ 1,000	\$ 1,000
World Language	\$ -	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
Orange Middle School Total	\$ 10,710	\$ 42,255	\$ 30,255	\$ 3,255	\$ 3,255
English Language Arts MS	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200
English Language Arts MS	\$ 5,200				
Grand Total	\$ 154,742	\$ 223,160	\$ 236,555	\$ 182,655	\$ 205,519



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
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
	\$ 22,930,000	\$ 3,084,330	\$ 26,014,330	\$ -	\$ 967,315	\$ 22,930,000	\$ 2,117,015	\$ 25,047,015

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.

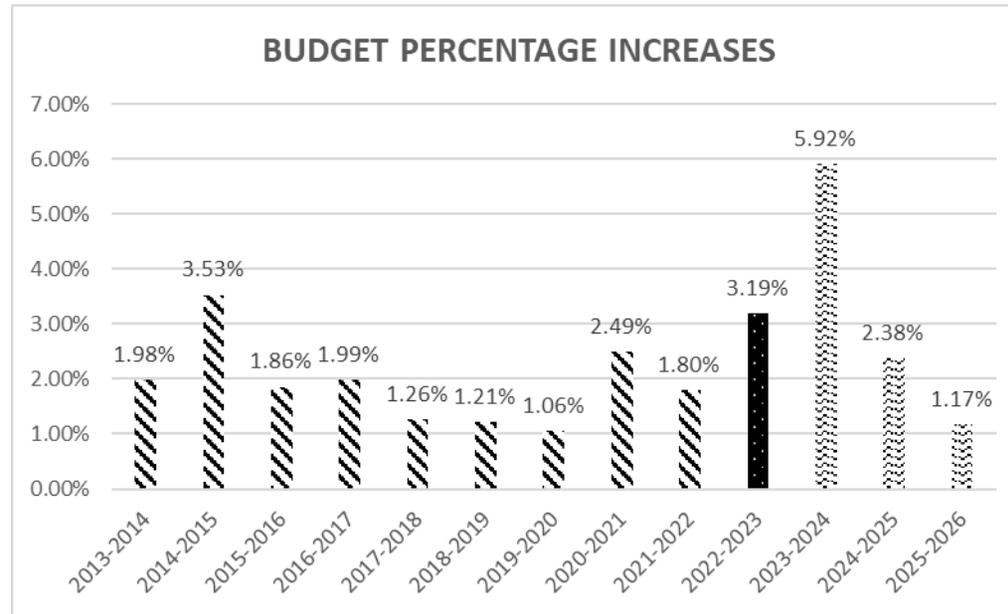
Forecasts are based on many assumptions. Certainly, there will be actions taken between now and several years in the future, which will impact the actual budgets. The reader should not put too much emphasis on these projections of the future.

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 high 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, 2021 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 20% 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 adopted budgets, proposed 2022-2023 Budget, and the forecasts of the next three fiscal years based on the assumptions above, is shown below:



Note: The budgets of 2013-2014 through 2021-2022, inclusive, are adopted. The 2022-2023 through 2023-2026 are proposed and forecasts based on the abovementioned assumptions.

The nine adopted budgets from 2013-2014 to 2021-2022, inclusive, **average 1.91 percent**. The thirteen budgets (9 adopted; 1 proposed; 3 forecasted) **average 2.30 percent**.



LINE	CATEGORY	COLUMN 1 2021-2022 BUDGET	COLUMN 2 NOV 21 FORECAST	COLUMN 3 2022-2023 BUDGET	COLUMN 4 2023-2024 FORECAST	COLUMN 5 2024-2025 FORECAST	COLUMN 6 2025-2026 FORECAST
1	MEMBER TOWN ALLOCATIONS	50,495,237	50,495,237	52,349,608	55,457,272	56,748,195	57,369,741
	PERCENT INCREASE/(DECREASE)	-0.12%		3.67%	5.94%	2.33%	1.10%
2	OTHER REVENUE	136,871	125,076	114,296	114,806	115,326	115,857
3	OTHER STATE GRANTS	1,025,301	802,280	844,861	894,379	945,382	997,916
4	MISCELLANEOUS INCOME	40,798	40,893	41,040	41,166	41,295	41,428
5	BUILDING RENOVATION GRANTS	0	0	0	0	0	0
6	TOTAL REVENUES	51,698,207	51,463,486	53,349,805	56,507,623	57,850,198	58,524,941
7	SALARIES	28,036,821	27,779,844	28,830,023	29,757,625	30,625,133	31,513,800
8	BENEFITS	5,597,784	5,538,178	6,046,203	7,345,078	7,930,269	8,569,648
9	PURCHASED SERVICES	9,758,800	9,394,817	10,234,922	10,664,037	11,112,230	11,575,162
10	DEBT SERVICE	4,453,835	4,453,835	4,485,716	4,513,986	3,983,978	2,560,850
11	SUPPLIES (INCLUDING UTILITIES)	3,218,072	3,244,072	3,157,931	3,307,629	3,391,604	3,406,087
12	EQUIPMENT	54,348	54,348	86,552	127,300	129,100	131,100
13	IMPROVEMENTS / CONTINGENCY	404,500	378,500	308,000	587,000	468,305	554,000
14	DUES AND FEES	174,047	174,047	200,458	204,968	209,579	214,294
15	TRANSFER ACCOUNT	0	0	0	0	0	0
16	TOTAL EXPENDITURES	51,698,207	51,017,641	53,349,805	56,507,623	57,850,198	58,524,941
	PERCENT INCREASE/(DECREASE)	2.49%		3.19%	5.92%	2.38%	1.17%
17	SUBTOTAL	0	445,845	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	445,845	0	0	0	0
21	AVERAGE DAILY MEMBERSHIP	2,209	2,166	2,166	2,098	2,141	2,150
22	PER PUPIL EXPENDITURE	19,732	19,820	20,743	22,832	23,172	23,972



LINE	CATEGORY	COLUMN 1 2021-2022 BUDGET	COLUMN 2 NOV 21 FORECAST	COLUMN 3 2022-2023 BUDGET	COLUMN 4 2023-2024 FORECAST	COLUMN 5 2024-2025 FORECAST	COLUMN 6 2025-2026 FORECAST
1	BETHANY ALLOCATION	8,983,608	8,983,608	8,918,279	9,304,621	8,773,271	8,832,072
2	ORANGE ALLOCATION	25,236,005	25,236,005	26,367,974	27,728,636	28,572,716	28,471,455
3	WOODBIDGE ALLOCATION	16,275,624	16,275,624	17,063,355	18,424,015	19,402,208	20,066,214
4	MEMBER TOWN ALLOCATIONS	50,495,237	50,495,237	52,349,608	55,457,272	56,748,195	57,369,741
5	ADULT EDUCATION	3,042	3,042	4,000	4,000	4,000	4,000
6	PARKING INCOME	32,000	30,000	32,400	32,400	32,400	32,400
7	INVESTMENT INCOME	7,500	3,500	5,000	5,000	5,000	5,000
8	ATHLETICS	25,000	25,000	24,000	24,000	24,000	24,000
9	TUITION REVENUE	43,329	44,034	25,496	26,006	26,526	27,057
10	TRANSPORTATION INCOME	26,000	19,500	23,400	23,400	23,400	23,400
11	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0
12	OTHER REVENUE	136,871	125,076	114,296	114,806	115,326	115,857
14	SPECIAL EDUCATION GRANTS	1,025,301	802,280	844,861	894,379	945,382	997,916
15	OTHER STATE GRANTS	1,025,301	802,280	844,861	894,379	945,382	997,916
16	RENTAL INCOME	18,000	18,000	18,000	18,000	18,000	18,000
17	INTERGOVERNMENTAL	4,798	4,893	5,040	5,166	5,295	5,428
18	OTHER REVENUE	18,000	18,000	18,000	18,000	18,000	18,000
19	TRANSFER IN	0	0	0	0	0	0
20	MISCELLANEOUS INCOME	40,798	40,893	41,040	41,166	41,295	41,428
21	BUILDING RENOVATION GRANTS	0	0	0	0	0	0
22	TOTAL REVENUES	51,698,207	51,463,486	53,349,805	56,507,623	57,850,198	58,524,941



LINE	CATEGORY	COLUMN 1 2021-2022 BUDGET	COLUMN 2 NOV 21 FORECAST	COLUMN 3 2022-2023 BUDGET	COLUMN 4 2023-2024 FORECAST	COLUMN 5 2024-2025 FORECAST	COLUMN 6 2025-2026 FORECAST
1	5111-CERTIFIED SALARIES	22,915,344	22,685,661	23,647,192	24,471,137	25,232,915	26,013,738
2	5112-CLASSIFIED SALARIES	5,121,477	5,094,183	5,182,831	5,286,488	5,392,218	5,500,062
3	SALARIES	28,036,821	27,779,844	28,830,023	29,757,625	30,625,133	31,513,800
4	5200-MEDICARE - ER	407,811	407,811	423,336	436,957	449,695	462,744
5	5210-FICA - ER	311,405	311,405	315,346	325,492	334,981	344,701
6	5220-WORKERS' COMPENSATION	214,297	152,164	175,153	180,408	185,820	191,395
7	5255-MEDICAL & DENTAL INSURANCE	3,675,704	3,675,704	4,018,260	5,172,324	5,705,560	6,290,662
8	5860-OPEB TRUST	0	0	155,474	259,205	265,426	271,796
9	5260-LIFE INSURANCE	49,918	52,200	55,110	56,634	58,200	59,809
10	5275-DISABILITY INSURANCE	11,136	11,381	11,757	12,051	12,352	12,661
11	5280-PENSION PLAN - CLASSIFIED	764,395	764,395	725,924	720,443	714,852	709,149
12	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	148,418	148,418	153,143	168,863	190,683	214,031
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	12,500	12,500	10,500	10,500	10,500	10,500
17	5291-CLOTHING ALLOWANCE	2,200	2,200	2,200	2,200	2,200	2,200
18	BENEFITS	5,597,784	5,538,178	6,046,203	7,345,078	7,930,269	8,569,648



LINE	CATEGORY	COLUMN 1 2021-2022 BUDGET	COLUMN 2 NOV 21 FORECAST	COLUMN 3 2022-2023 BUDGET	COLUMN 4 2023-2024 FORECAST	COLUMN 5 2024-2025 FORECAST	COLUMN 6 2025-2026 FORECAST
19	5322-INSTRUCTIONAL PROG IMPROVEMENT	26,600	26,600	10,000	10,225	10,455	10,690
20	5327-DATA PROCESSING	114,785	114,785	131,078	135,993	146,093	156,571
21	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	1,749,530	1,749,530	2,063,594	2,110,025	2,157,501	2,206,045
22	5440-RENTALS - LAND, BLDG, EQUIPMENT	122,685	122,685	116,525	119,147	121,828	124,569
23	5510-PUPIL TRANSPORTATION	3,655,436	3,633,318	3,933,934	4,091,291	4,254,943	4,425,141
24	5521-GENERAL LIABILITY INSURANCE	249,650	264,839	278,907	287,274	295,892	304,769
25	5550-COMMUNICATIONS: TEL, POST, ETC.	114,356	104,306	114,492	116,782	119,118	121,500
26	5560-TUITION EXPENSE	3,638,655	3,291,651	3,495,200	3,700,056	3,911,058	4,128,390
27	5590-OTHER PURCHASED SERVICES	87,103	87,103	91,192	93,244	95,342	97,487
28	PURCHASED SERVICES	9,758,800	9,394,817	10,234,922	10,664,037	11,112,230	11,575,162
29	5830-INTEREST	788,835	788,835	788,835	523,986	368,978	235,850
30	5910-REDEMPTION OF PRINCIPAL	3,665,000	3,665,000	3,696,881	3,990,000	3,615,000	2,325,000
30a	BONDING OF FACILITIES CAPITAL ITEMS						
31	DEBT SERVICE	4,453,835	4,453,835	4,485,716	4,513,986	3,983,978	2,560,850
32	5410-UTILITIES, EXCLUDING HEAT	725,065	725,065	709,704	725,672	742,000	758,695
33	5420-REPAIRS, MAINTENANCE & CLEANING	747,751	773,751	731,680	748,143	764,976	782,188
34	5611-INSTRUCTIONAL SUPPLIES	369,883	369,883	366,812	375,065	383,504	392,133
35	5613-MAINTENANCE/CUSTODIAL SUPPLIES	246,698	246,698	225,305	230,374	235,557	240,857
36	5620-OIL USED FOR HEATING	42,500	42,500	47,500	49,163	50,884	52,665
37	5621-NATURAL GAS	68,171	68,171	69,941	72,389	75,285	79,049
38	5627-TRANSPORTATION SUPPLIES	122,016	122,016	143,809	148,842	154,796	162,536
39	5641-TEXTS & DIGITAL RESOURCES	243,902	243,902	154,742	223,160	236,555	182,655
40	5642-LIBRARY BOOKS & PERIODICALS	20,215	20,215	20,857	21,326	21,806	22,297
41	5690-OTHER SUPPLIES	631,871	631,871	241,071	246,495	252,041	257,712
42	5695-TECHNOLOGY SUPPLIES	0	0	446,510	467,000	474,200	475,300
43	SUPPLIES (INCLUDING UTILITIES)	3,218,072	3,244,072	3,157,931	3,307,629	3,391,604	3,406,087



LINE	CATEGORY	COLUMN 1 2021-2022 BUDGET	COLUMN 2 NOV 21 FORECAST	COLUMN 3 2022-2023 BUDGET	COLUMN 4 2023-2024 FORECAST	COLUMN 5 2024-2025 FORECAST	COLUMN 6 2025-2026 FORECAST
44	5730-EQUIPMENT - NEW	49,348	54,348	13,012	20,000	20,000	20,000
45	5731-EQUIPMENT - REPLACEMENT	5,000	0	5,980	30,000	30,000	30,000
46	5732-EQUIPMENT - TECHNOLOGY-NEW	0	0	63,960	73,700	75,500	77,500
47	5733-EQUIPMENT - TECHNOLOGY REPLACEMENT	0	0	3,600	3,600	3,600	3,600
48	EQUIPMENT	54,348	54,348	86,552	127,300	129,100	131,100
49	5715-IMPROVEMENTS TO BUILDINGS	165,000	127,000	119,000	220,000	96,305	19,000
50	5720-IMPROVEMENTS TO SITES	89,500	101,500	39,000	217,000	222,000	385,000
51	5850-CONTINGENCY	150,000	150,000	150,000	150,000	150,000	150,000
52	IMPROVEMENTS / CONTINGENCY	404,500	378,500	308,000	587,000	468,305	554,000
53	5580-STAFF TRAVEL	23,850	23,850	21,700	22,188	22,687	23,197
54	5581-TRAVEL - CONFERENCES	44,800	44,800	70,475	72,061	73,682	75,340
55	5810-DUES & FEES	105,397	105,397	108,283	110,719	113,210	115,757
56	DUES AND FEES	174,047	174,047	200,458	204,968	209,579	214,294
57	5856-TRANSFER ACCOUNT	0	0	0	0	0	0
58	TOTAL EXPENDITURES	51,698,207	51,017,641	53,349,805	56,507,623	57,850,198	58,524,941



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.

TRANSFER ACCOUNT – Account is used to track funds transferred out of the general operating budget into another fund. This account is typically used for surplus funds appropriated to the Capital and Nonrecurring Account at the close of the fiscal.

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	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
AMSB ART DEPARTMENT									
01111001	5111	Certified Salaries	1.00	1.00	68,431	1.00	98,029	29,598	43.25%
01111001	5611	Instructional Supplies			3,850		3,850	-	0.00%
01111001	5810	Dues & Fees			200		200	-	0.00%
		AMSB ART DEPARTMENT Total	1.00	1.00	72,481	1.00	102,079	29,598	40.84%
AMSB ENGLISH DEPT									
01111005	5111	Certified Salaries	4.00	4.00	295,756	4.00	306,481	10,725	3.63%
01111005	5330	Other Professional & Tech Srvc			2,200		2,200	-	0.00%
01111005	5611	Instructional Supplies			3,960		-	(3,960)	-100.00%
01111005	5641	Text & Digital Resources			9,325		-	(9,325)	-100.00%
01111005	5690	Other Supplies			456		500	44	9.65%
		AMSB ENGLISH DEPT Total	4.00	4.00	311,697	4.00	309,181	(2,516)	-0.81%
AMSB WORLD LANGUAGE DEPT									
01111006	5111	Certified Salaries	4.50	4.50	328,992	4.50	339,400	10,408	3.16%
01111006	5611	Instructional Supplies			6,115		9,625	3,510	57.40%
01111006	5641	Text & Digital Resources			14,679		-	(14,679)	-100.00%
01111006	5690	Other Supplies			-		-	-	0.00%
01111006	5810	Dues & Fees			1,000		500	(500)	-50.00%
		AMSB WORLD LANGUAGE DEPT Total	4.50	4.50	350,786	4.50	349,525	(1,261)	-0.36%
AMSB HEALTH/FAMILY STUDIES									
01111007	5111	Certified Salaries	1.00	1.00	93,604	1.00	53,603	(40,001)	-42.73%
01111007	5611	Instructional Supplies			624		624	-	0.00%
		AMSB HEALTH/FAMILY STUDIES Total	1.00	1.00	94,228	1.00	54,227	(40,001)	-42.45%
AMSB TECH EDUCATION									
01111008	5111	Certified Salaries	1.00	1.00	94,603	2.00	160,902	66,299	70.08%
01111008	5420	Repairs,Maintenance & Cleaning			-		-	-	0.00%
01111008	5611	Instructional Supplies			8,000		8,000	-	0.00%
01111008	5730	Equipment - New			-		-	-	0.00%
01111008	5731	Equipment - Replacement			-		500	500	100.00%
01111008	5810	Dues & Fees			200		200	-	0.00%
		AMSB TECH EDUCATION Total	1.00	1.00	102,803	2.00	169,602	66,799	64.98%
AMSB MATHEMATICS DEPT									
01111009	5111	Certified Salaries	4.00	4.00	312,940	4.00	332,325	19,385	6.19%
1121009	5112	Classified Salaries	1.00	1.00	23,644	1.00	25,649	2,005	8.48%
01111009	5611	Instructional Supplies			2,635		1,200	(1,435)	-54.46%
01111009	5641	Text & Digital Resources			9,991		11,202	1,211	12.12%
01111009	5810	Dues & Fees			388		388	-	0.00%
		AMSB MATHEMATICS DEPT Total	5.00	5.00	349,598	5.00	370,764	1,781	0.51%



Org Code	Object Code	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
AMSB MUSIC DEPARTMENT									
01111010	5111	Certified Salaries	2.00	2.00	173,592	2.00	178,366	4,774	2.75%
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			6,893		6,492	(401)	-5.82%
01111010	5690	Other Supplies			1,100		1,322	222	20.18%
01111010	5730	Equipment - New			-		1,398	1,398	100.00%
01111010	5731	Equipment - Replacement			-		-	-	0.00%
01111010	5810	Dues & Fees			460		460	-	0.00%
		AMSB MUSIC DEPARTMENT Total	2.00	2.00	187,215	2.00	193,208	5,993	3.20%
AMSB PE DEPARTMENT									
01111011	5111	Certified Salaries	2.00	2.00	187,208	2.00	151,540	(35,668)	-19.05%
01111011	5420	Repairs,Maintenance & Cleaning			1,000		1,000	-	0.00%
01111011	5611	Instructional Supplies			2,850		2,860	10	0.35%
01111011	5810	Dues & Fees			500		525	25	5.00%
		AMSB PE DEPARTMENT Total	2.00	2.00	191,558	2.00	155,925	(35,633)	-18.60%
AMSB SCIENCE DEPT									
01111013	5111	Certified Salaries	4.00	4.00	342,272	4.00	349,806	7,534	2.20%
01111013	5510	Pupil Transportation			600		600	-	0.00%
01111013	5611	Instructional Supplies			4,212		6,151	1,939	46.04%
01111013	5641	Text & Digital Resources			23,382		-	(23,382)	-100.00%
01111013	5690	Other Supplies			1,720		1,892	172	10.00%
		AMSB SCIENCE DEPT Total	4.00	4.00	372,186	4.00	358,449	(13,737)	-3.69%
AMSB SOCIAL STUDIES									
01111014	5111	Certified Salaries	4.00	4.00	355,400	4.00	363,682	8,282	2.33%
01111014	5330	Other Professional & Tech Srvc			-		1,000	1,000	100.00%
01111014	5611	Instructional Supplies			4,988		2,641	(2,347)	-47.05%
01111014	5641	Text & Digital Resources			-		-	-	0.00%
01111014	5810	Dues & Fees			240		129	(111)	-46.25%
		AMSB SOCIAL STUDIES Total	4.00	4.00	360,628	4.00	367,452	6,824	1.89%
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%



Org Code	Object Code	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
AMSB READING DEPT									
0111016	5111	Certified Salaries	2.00	2.50	129,781	1.50	132,270	2,489	1.92%
0111016	5611	Instructional Supplies			948		2,339	1,391	146.73%
0111016	5641	Text & Digital Resources			1,950		-	(1,950)	-100.00%
0111016	5690	Other Supplies			671		314	(357)	-53.20%
0111016	5810	Dues & Fees			168		-	(168)	-100.00%
		AMSB READING DEPT Total	2.00	2.50	133,518	1.50	134,923	1,405	1.05%
AMSB COVERAGE									
0111027	5111	Certified Salaries	-	-	25,684	-	31,892	6,208	24.17%
		AMSB COVERAGE Total	-	-	25,684	-	31,892	6,208	24.17%
AMSB STUDENT ACTIVITIES									
01113201	5111	Certified Salaries	-	-	44,040	-	47,604	3,564	8.09%
01113201	5590	Other Purchased Services			-		-	-	0.00%
01113201	5690	Other Supplies			630		700	70	11.11%
		AMSB STUDENT ACTIVITIES Total	-	-	44,670	-	48,304	3,634	8.14%
AMSB INTERSCHOLASTIC SPORT									
01113202	5111	Certified Salaries	-	-	35,495	-	38,703	3,208	9.04%
01113202	5330	Other Professional & Tech Srvc			6,244		6,369	125	2.00%
01113202	5420	Repairs,Maintenance & Cleaning			-		-	-	#DIV/0!
01113202	5510	Pupil Transportation			14,857		15,377	520	3.50%
01113202	5590	Other Purchased Services			400		440	40	10.00%
01113202	5690	Other Supplies			12,685		12,685	-	0.00%
01113202	5810	Dues & Fees			500		550	50	10.00%
		AMSB INTERSCHOLASTIC SPORT Total	-	-	70,181	-	74,124	3,943	5.62%
AMSB RESOURCE PROGRAM **									
01121200	5111	Certified Salaries	4.50	4.00	348,298	4.00	321,001	(27,297)	-7.84%
01121200	5112	Classified Salaries	3.00	3.00	78,964	2.00	50,251	(28,713)	-36.36%
		AMSB RESOURCE PROGRAM Total	7.50	7.00	427,262	6.00	371,252	(56,010)	-13.11%
AMSB SPEECH & LANGUAGE SVCS **									
01122150	5111	Certified Salaries	0.50	0.40	28,749	0.40	39,212	10,463	36.39%
		AMSB SPEECH & LANGUAGE SVCS Total	0.50	0.40	28,749	0.40	39,212	10,463	36.39%
AMSB SOCIAL WORK SERVICES**									
01132110	5111	Certified Salaries	0.50	1.00	32,777	1.00	67,771	34,994	106.76%
		AMSB SOCIAL WORK SERVICES Total	0.50	1.00	32,777	1.00	67,771	34,994	106.76%



Org Code	Object Code	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
AMSB COUNSELING SERVICES DEPT									
01132120	5111	Certified Salaries	2.00	2.00	163,019	2.00	168,663	5,644	3.46%
01132120	5112	Classified Salaries	1.00	1.00	41,557	1.00	42,007	450	1.08%
01132120	5330	Other Professional & Tech Srvc			1,662		1,662	-	0.00%
01132120	5590	Other Purchased Services			835		930	95	11.38%
01132120	5611	Instructional Supplies			420		450	30	7.14%
01132120	5690	Other Supplies			1,150		1,150	-	0.00%
01132120	5810	Dues & Fees			300		400	100	33.33%
		AMSB COUNSELING SERVICES DEPT Total	3.00	3.00	208,943	3.00	215,262	6,319	3.02%
AMSB NURSING SVCS									
01132130	5112	Classified Salaries	1.00	1.00	64,716	1.00	66,988	2,272	3.51%
01132130	5330	Other Professional & Tech Srvc			33		40	7	21.21%
01132130	5581	Travel - Conferences			140		150	10	7.14%
01132130	5690	Other Supplies			1,892		2,000	108	5.71%
01132130	5810	Dues & Fees			140		150	10	7.14%
		AMSB NURSING SVCS Total	1.00	1.00	66,921	1.00	69,328	2,407	3.60%
AMSB PSYCHOLOGICAL SVCS **									
01132140	5111	Certified Salaries	1.00	1.50	59,666	1.66	129,215	69,549	116.56%
		AMSB PSYCHOLOGICAL SVCS Total	1.00	1.50	59,666	1.66	129,215	69,549	116.56%
AMSB MEDIA CENTER									
01132220	5111	Certified Salaries	1.00	1.00	99,938	1.00	102,175	2,237	2.24%
01132220	5112	Classified Salaries	0.50	0.50	20,779	0.50	21,004	225	1.08%
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	1.50	1.50	130,485	1.50	132,947	2,462	1.89%
AMSB PRINCIPAL SERVICES									
01132400	5111	Certified Salaries	2.00	2.00	354,794	2.00	362,414	7,620	2.15%
01132400	5112	Classified Salaries	4.50	4.50	205,836	4.50	209,529	3,693	1.79%
01132400	5330	Other Professional & Tech Srvc			1,768		16,532	14,764	835.07%
01132400	5420	Repairs,Maintenance & Cleaning			502		555	53	10.56%
01132400	5440	Rentals-Land,Bldg,Equipment			2,578		2,705	127	4.93%
01132400	5550	Communications: Tel,Post,Etc.			1,000		1,100	100	10.00%
01132400	5580	Staff Travel			650		750	100	15.38%
01132400	5581	Travel - Conferences			3,560		4,015	455	12.78%
01132400	5590	Other Purchased Services			1,981		2,200	219	11.06%
01132400	5690	Other Supplies			1,759		1,858	99	5.63%
01132400	5810	Dues & Fees			1,951		2,276	325	16.66%
		AMSB PRINCIPAL SERVICES Total	6.50	6.50	576,379	6.50	603,934	27,555	4.78%



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AMSB GENERAL INSTRUCTION									
01142219	5611	Instructional Supplies			5,381		5,963	582	10.82%
01142219	5690	Other Supplies			4,259		4,683	424	9.96%
		AMSB GENERAL INSTRUCTION Total	-	-	9,640	-	10,646	1,006	10.44%
AMSB TECHNOLOGY DEPARTMENT									
01142350	5695	Technology Supplies			-		15,845	15,845	100.00%
01142350	5732	Equipment Technology-New			-		1,200	1,200	100.00%
01142350	5733	Equipment Technology-Replacement			-		-	-	0.00%
		AMSB TECHNOLOGY DEPARTMENT Total	-	-	-	-	17,045.00	17,045.00	100.00%
AMSB BUILDING OPER & MAINT									
01142600	5112	Classified Salaries	4.00	4.00	213,827	4.00	218,035	4,208	1.97%
01142600	5410	Utilities, Excluding Heat			124,461		107,287	(17,174)	-13.80%
01142600	5420	Repairs,Maintenance & Cleaning			97,778		99,008	1,230	1.26%
01142600	5440	Rentals-Land,Bldg,Equipment			500		500	-	0.00%
01142600	5613	Maintenance/Custodial Supplies			53,366		54,009	643	1.20%
01142600	5620	Oil Used For Heating			41,500		46,500	5,000	12.05%
01142600	5715	Improvement - Buildings			15,500		2,000	(13,500)	-87.10%
01142600	5720	Improvement - Sites			-		14,000	14,000	0.00%
		AMSB BUILDING OPER & MAINT Total	4.00	4.00	546,932	4.00	541,339	(5,593)	-1.02%
AMSB TRANSPORTATION									
01142700	5510	Pupil Transportation			3,552		3,907	355	9.99%
		AMSB TRANSPORTATION Total	-	-	3,552	-	3,907	355	9.99%
AMSB SUMMER WORK									
01152601	5111	Certified Salaries			30,077		40,802	10,725	35.66%
		AMSB SUMMER WORK Total	-	-	30,077	-	40,802	10,725	35.66%
AMITY MIDDLE SCHOOL - BETHANY TOTAL			56.00	56.90	4,791,358	56.06	4,965,057	173,699	3.63%



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AMSO ART DEPARTMENT									
02111001	5111	Certified Salaries	1.00	1.00	90,028	1.00	95,477	5,449	6.05%
02111001	5611	Instructional Supplies			3,840		3,850	10	0.26%
02111001	5581	Travel - Conferences			200		200	-	0.00%
		AMSO ART DEPARTMENT Total	1.00	1.00	94,068	1.00	99,527	5,459	5.80%
AMSO ENGLISH DEPT									
02111005	5111	Certified Salaries	4.00	4.00	303,286	4.00	311,013	7,727	2.55%
02111005	5611	Instructional Supplies			4,706		1,573	(3,133)	-66.57%
02111005	5641	Text & Digital Resources			10,428		-	(10,428)	-100.00%
		AMSO ENGLISH DEPT Total	4.00	4.00	318,420	4.00	312,586	(5,834)	-1.83%
AMSO WORLD LANGUAGE DEPT									
02111006	5111	Certified Salaries	4.50	4.50	344,743	4.50	355,495	10,752	3.12%
02111006	5611	Instructional Supplies			7,327		7,191	(136)	-1.86%
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	370,875	4.50	363,186	(7,689)	-2.07%
AMSO HEALTH/FAMILY STUDIES									
02111007	5111	Certified Salaries	1.00	1.00	64,961	1.00	67,317	2,356	3.63%
02111007	5611	Instructional Supplies			702		620	(82)	-11.68%
02111007	5641	Text & Digital Resources			-		-	-	0.00%
		AMSO HEALTH/FAMILY STUDIES Total	1.00	1.00	65,663	1.00	67,937	2,274	3.46%
AMSO TECH EDUCATION									
02111008	5111	Certified Salaries	1.00	1.00	93,604	2.00	156,142	62,538	66.81%
02111008	5420	Repairs,Maintenance & Cleaning			500		500	-	0.00%
02111008	5611	Instructional Supplies			8,375		8,000	(375)	-4.48%
02111008	5731	Equipment - Replacement			-		-	-	0.00%
02111008	5810	Dues & Fees			200		200	-	0.00%
		AMSO TECH EDUCATION Total	1.00	1.00	102,679	2.00	164,842	62,163	60.54%
AMSO MATHEMATICS DEPT									
02111009	5111	Certified Salaries	4.00	4.00	315,554	4.00	315,844	290	0.09%
2121009	5112	Classified Salaries	1.00	1.00	23,644	1.00	25,649	2,005	8.48%
02111009	5611	Instructional Supplies			3,919		1,219	(2,700)	-68.90%
02111009	5641	Text & Digital Resources			9,990		10,710	720	7.21%
02111009	5690	Other Supplies			400		405	5	1.25%
02111009	5810	Dues & Fees			376		459	83	22.07%
		AMSO MATHEMATICS DEPT Total	5.00	5.00	353,883	5.00	354,286	403	0.11%



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AMSO MUSIC DEPARTMENT									
02111010	5111	Certified Salaries	2.00	2.00	115,958	2.00	124,569	8,611	7.43%
02111010	5330	Other Professional & Tech Srvc			2,000		2,000	-	0.00%
02111010	5420	Repairs,Maintenance & Cleaning			4,150		4,150	-	0.00%
02111010	5611	Instructional Supplies			6,088		5,590	(498)	-8.18%
02111010	5730	Equipment - New			-		1,414	1,414	100.00%
02111010	5731	Equipment - Replacement			-		480	480	100.00%
02111010	5810	Dues & Fees			865		865	-	0.00%
		AMSO MUSIC DEPARTMENT Total	2.00	2.00	129,061	2.00	139,068	10,007	7.75%
AMSO PE DEPARTMENT									
02111011	5111	Certified Salaries	2.00	2.00	155,272	2.00	159,381	4,109	2.65%
02111011	5420	Repairs,Maintenance & Cleaning			400		400	-	0.00%
02111011	5611	Instructional Supplies			3,800		2,995	(805)	-21.18%
		AMSO PE DEPARTMENT Total	2.00	2.00	159,472	2.00	162,776	3,304	2.07%
AMSO SCIENCE DEPT									
02111013	5111	Certified Salaries	4.00	4.00	340,889	4.00	309,732	(31,157)	-9.14%
02111013	5611	Instructional Supplies			6,499		8,259	1,760	27.08%
02111013	5641	Text & Digital Resources			23,382		-	(23,382)	-100.00%
02111013	5690	Other Supplies			978		1,152	174	17.79%
		AMSO SCIENCE DEPT Total	4.00	4.00	371,748	4.00	319,143	(52,605)	-14.15%
AMSO SOCIAL STUDIES									
02111014	5111	Certified Salaries	4.00	4.00	355,400	4.00	363,682	8,282	2.33%
02111014	5330	Other Professional & Tech Srvc			-		1,460	1,460	0.00%
02111014	5611	Instructional Supplies			4,912		4,124	(788)	-16.04%
02111014	5690	Other Supplies			-		-	-	0.00%
02111014	5810	Dues & Fees			262		140	(122)	-46.56%
		AMSO SOCIAL STUDIES Total	4.00	4.00	360,574	4.00	369,406	8,832	2.45%
AMSO STEM									
02111015	5611	Instructional Supplies			919		919	-	0.00%
02111015	5810	Dues & Fees			-		-	-	0.00%
		AMSO STEM Total	-	-	919	-	919	-	0.00%
AMSO READING DEPT									
02111016	5111	Certified Salaries	3.00	2.50	325,593	1.50	149,339	(176,254)	-54.13%
02111016	5611	Instructional Supplies			2,810		1,165	(1,645)	-58.54%
02111016	5690	Other Supplies			1,198		1,315	117	9.77%
		AMSO READING DEPT Total	3.00	2.50	329,601	1.50	151,819	(177,782)	-53.94%
AMSO COVERAGE									
02111027	5111	Certified Salaries	-	-	12,125	-	18,535	6,410	52.87%
		AMSO COVERAGE Total	-	-	12,125	-	18,535	6,410	52.87%



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AMSO STUDENT ACTIVITIES									
02113201	5111	Certified Salaries	-	-	40,216	-	42,731	2,515	6.25%
02113201	5690	Other Supplies			800		800	-	0.00%
		AMSO STUDENT ACTIVITIES Total	-	-	41,016	-	43,531	2,515	6.13%
AMSO INTERSCHOLASTIC SPRTS									
02113202	5111	Certified Salaries	-	-	35,495	-	38,703	3,208	9.04%
02113202	5330	Other Professional & Tech Srvc			5,754		6,369	615	10.69%
02113202	5420	Repairs,Maintenance & Cleaning			-		-	-	0.00%
02113202	5440	Rentals-Land,Bldg,Equipment			960		960	-	0.00%
02113202	5510	Pupil Transportation			14,857		15,377	520	3.50%
02113202	5590	Other Purchased Services			400		440	40	10.00%
02113202	5690	Other Supplies			12,785		12,685	(100)	-0.78%
02113202	5810	Dues & Fees			400		550	150	37.50%
		AMSO INTERSCHOLASTIC SPRTS Total	-	-	70,651	-	75,084	4,433	6.27%
AMSO RESOURCE PROGRAM **									
02121200	5111	Certified Salaries	2.00	2.00	161,068	2.00	125,953	(35,115)	-21.80%
02121200	5112	Classified Salaries	4.00	4.00	110,640	3.00	82,154	(28,486)	-25.75%
		AMSO RESOURCE PROGRAM Total	6.00	6.00	271,708	5.00	208,107	(63,601)	-23.41%
AMSO SPEECH/LANGUAGE **									
02122150	5111	Certified Salaries	0.50	0.80	28,749	0.80	47,647	18,898	65.73%
		AMSO SPEECH/LANGUAGE Total	0.50	0.80	28,749	0.80	47,647	18,898	65.73%
AMSO SOCIAL WORK SERVICES**									
02132110	5111	Certified Salaries	0.50	1.00	32,777	1.00	59,757	26,980	82.31%
		AMSO SOCIAL WORK SERVICES Total	0.50	1.00	32,777	1.00	59,757	26,980	82.31%
AMSO COUNSELING SERVICES DEPT									
02132120	5111	Certified Salaries	2.00	2.00	198,134	2.00	201,970	3,836	1.94%
02132120	5112	Classified Salaries	1.00	1.00	40,083	1.00	42,007	1,924	4.80%
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		600	100	20.00%
02132120	5611	Instructional Supplies			1,200		1,200	-	0.00%
02132120	5690	Other Supplies			750		800	50	6.67%
		AMSO COUNSELING SERVICES DEPT Total	3.00	3.00	243,117	3.00	249,027	5,910	2.43%
AMSO NURSING SVCS									
02132130	5112	Classified Salaries	1.00	1.00	64,716	1.00	66,988	2,272	3.51%
02132130	5330	Other Professional & Tech Srvc			80		80	-	0.00%
02132130	5690	Other Supplies			1,800		1,800	-	0.00%
02132130	5810	Dues & Fees			150		150	-	0.00%
		AMSO NURSING SVCS Total	1.00	1.00	66,746	1.00	69,018	2,272	3.40%



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AMSO PSYCHOLOGICAL SVCS **									
02132140	5111	Certified Salaries	1.00	1.00	101,144	1.00	86,047	(15,097)	-14.93%
AMSO PSYCHOLOGICAL SVCS Total			1.00	1.00	101,144	1.00	86,047	(15,097)	-14.93%
AMSO MEDIA CENTER									
02132220	5111	Certified Salaries	1.00	1.00	90,412	1.00	93,830	3,418	3.78%
02132220	5112	Classified Salaries	0.50	0.50	20,779	0.50	21,004	225	1.08%
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			1.50	1.50	122,441	1.50	126,084	3,643	2.98%
AMSO PRINCIPAL SERVICES									
02132400	5111	Certified Salaries	2.00	2.00	353,044	2.00	360,414	7,370	2.09%
02132400	5112	Classified Salaries	4.50	4.50	216,084	4.50	216,863	779	0.36%
02132400	5330	Other Professional & Tech Srvc			3,200		17,200	14,000	437.50%
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			2,983		2,983	-	0.00%
02132400	5690	Other Supplies			1,905		1,905	-	0.00%
02132400	5810	Dues & Fees			2,956		2,956	-	0.00%
AMSO PRINCIPAL SERVICES Total			6.50	6.50	589,494	6.50	611,643	22,149	3.76%
AMSO GENERAL INSTRUCTION									
02142219	5611	Instructional Supplies			11,546		11,053	(493)	-4.27%
AMSO GENERAL INSTRUCTION Total			-	-	11,546	-	11,053	(493)	-4.27%
AMSO TECHNOLOGY DEPARTMENT									
02142350	5695	Technology Supplies			-		16,096	16,096	100.00%
02142350	5732	Equipment Technology-New			-		1,200	1,200	100.00%
02142350	5733	Equipment Technology-Replacement			-		-	-	0.00%
AMSO TECHNOLOGY DEPARTMENT Total			-	-	-	-	17,296.00	17,296.00	100.00%



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AMSO BUILDING OPER & MAINT									
02142600	5112	Classified Salaries	4.00	4.00	213,827	4.00	218,035	4,208	1.97%
02142600	5410	Utilities, Excluding Heat			124,054		112,131	(11,923)	-9.61%
02142600	5420	Repairs,Maintenance & Cleaning			87,373		90,351	2,978	3.41%
02142600	5613	Maintenance/Custodial Supplies			50,966		51,509	543	1.07%
02142600	5620	Oil Used For Heating			500		500	-	0.00%
02142600	5621	Natural Gas			26,255		28,025	1,770	6.74%
02142600	5715	Improvement - Buildings			-		-	-	0.00%
02142600	5720	Improvement - Sites			74,000		10,000	(64,000)	-86.49%
		AMSO BUILDING OPER & MAINT Total	4.00	4.00	576,975	4.00	510,551	(66,424)	-11.51%
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	-	-	35,852	-	40,802	4,950	13.81%
		AMSO SUMMER WORK Total	-	-	35,852	-	40,802	4,950	13.81%
AMITY MIDDLE SCHOOL - ORANGE TOTAL			55.50	55.80	4,864,304	54.80	4,682,677	(181,627)	-3.73%



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AHS ART DEPARTMENT									
03111001	5111	Certified Salaries	5.00	5.60	441,136	5.60	443,979	2,843	0.64%
03111001	5420	Repairs,Maintenance & Cleaning			1,000		1,300	300	30.00%
03111001	5581	Travel - Conferences			1,150		500	(650)	-56.52%
03111001	5611	Instructional Supplies			22,500		24,500	2,000	8.89%
03111001	5695	Technology Supplies			-		-	-	0.00%
03111001	5730	Equipment - New			500		1,500	1,000	200.00%
03111001	5732	Technology Equipment - New					16,100	16,100	100.00%
03111001	5733	Technology Equipment -Replacement						-	0.00%
03111001	5810	Dues & Fees			500		600	100	20.00%
		AHS ART DEPARTMENT Total	5.00	5.60	466,786	5.60	488,479	21,693	4.65%
AHS BUSINESS EDUCATION									
03111003	5111	Certified Salaries	2.00	2.00	173,592	2.00	178,366	4,774	2.75%
03111003	5581	Staff Travel			100		-	(100)	-100.00%
03111003	5611	Instructional Supplies			1,279		1,279	-	0.00%
03111003	5641	Text & Digital Resources					3,000	3,000	100.00%
03111003	5810	Dues & Fees			-		-	-	0.00%
		AHS BUSINESS EDUCATION Total	2.00	2.00	174,971	2.00	182,645	7,674	4.39%
AHS ENGLISH DEPARTMENT									
03111005	5111	Certified Salaries	14.60	14.60	1,207,436	14.60	1,251,705	44,269	3.67%
03111005	5611	Instructional Supplies			500		250	(250)	-50.00%
03111005	5641	Text & Digital Resources			8,000		5,300	(2,700)	-33.75%
03111005	5690	Other Supplies			-		-	-	0.00%
03111005	5695	Technology Supplies			-		1,115	1,115	0.00%
03111005	5730	Equipment - New			-		-	-	0.00%
03111005	5732	Technology Equipment - New			-		-	-	0.00%
03111005	5733	Technology Equipment -Replacement			-		-	-	0.00%
03111005	5810	Dues & Fees			275		675	400	145.45%
		AHS ENGLISH DEPARTMENT Total	14.60	14.60	1,216,211	14.60	1,259,045	42,834	3.52%
AHS WORLD LANGUAGE DEPT									
03111006	5111	Certified Salaries	13.60	12.60	1,149,658	12.60	1,090,643	(59,015)	-5.13%
03111006	5611	Instructional Supplies			4,850		3,590	(1,260)	-25.98%
03111006	5641	Text & Digital Resources			39,470		44,230	4,760	12.06%
03111006	5695	Technology Supplies			-		4,197	4,197	0.00%
03111006	5730	Equipment - New			-		180	180	0.00%
03111006	5732	Technology Equipment - New			-		-	-	0.00%
03111006	5810	Dues & Fees			1,329		1,185	(144)	-10.84%
		AHS WORLD LANGUAGE DEPT Total	13.60	12.60	1,195,307	12.60	1,144,025	(51,282)	-4.29%
AHS FAMILY & CONSUMER SCIENCE									



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03111007	5111	Certified Salaries	4.00	4.00	345,037	4.00	305,181	(39,856)	-11.55%
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	371,728	4.00	331,872	(39,856)	-10.72%
AHS TECH EDUCATION									
03111008	5111	Certified Salaries	5.60	5.60	410,000	5.60	403,549	(6,451)	-1.57%
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	5695	Technology Supplies			-		14,335	14,335	0.00%
03111008	5730	Equipment - New			-		-	-	0.00%
03111008	5732	Technology Equipment - New			-		-	-	0.00%
03111008	5810	Dues & Fees			750		750	-	0.00%
		AHS TECH EDUCATION Total	5.60	5.60	439,029	5.60	446,913	7,884	1.80%
AHS MATHEMATICS DEPT									
03111009	5111	Certified Salaries	15.40	15.80	1,412,344	15.80	1,485,014	72,670	5.15%
03111009	5611	Instructional Supplies			8,750		8,130	(620)	-7.09%
03111009	5641	Text & Digital Resources			28,000		16,100	(11,900)	-42.50%
03111009	5690	Other Supplies			300		300	-	0.00%
03111009	5695	Technology Supplies			-		1,200	1,200	0.00%
03111009	5730	Equipment - New			-		-	-	0.00%
03111009	5732	Technology Equipment - New			-		-	-	0.00%
03111009	5810	Dues & Fees			400		400	-	0.00%
		AHS MATHEMATICS DEPT Total	15.40	15.80	1,449,794	15.80	1,511,144	61,350	4.23%
AHS MUSIC DEPARTMENT									
03111010	5111	Certified Salaries	3.00	3.00	248,798	3.00	256,256	7,458	3.00%
03111010	5330	Other Professional & Tech Srvc			3,495		3,495	-	0.00%
03111010	5420	Repairs,Maintenance & Cleaning			5,170		3,500	(1,670)	-32.30%
03111010	5611	Instructional Supplies			11,457		11,200	(257)	-2.24%
03111010	5641	Text & Digital Resources			-		6,000	6,000	0.00%
03111010	5695	Technology Supplies			-		2,500	2,500	0.00%
03111010	5730	Equipment - New			-		8,200	8,200	0.00%
03111010	5732	Technology Equipment - New			-		-	-	0.00%
03111010	5810	Dues & Fees			1,115		1,200	85	7.62%
		AHS MUSIC DEPARTMENT Total	3.00	3.00	270,035	3.00	292,351	22,316	8.26%
AHS PE/ HEALTH DEPARTMENT									
03111011	5111	Certified Salaries	6.40	6.40	497,231	6.40	514,776	17,545	3.53%
03111011	5330	Other Professional & Tech Srvc			500		500	-	0.00%
03111011	5611	Instructional Supplies			9,286		9,286	-	0.00%
		AHS PE/ HEALTH DEPARTMENT Total	6.40	6.40	507,017	6.40	524,562	17,545	3.46%



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AHS SCIENCE DEPARTMENT									
03111013	5111	Certified Salaries	20.60	20.60	1,707,542	20.60	1,730,191	22,649	1.33%
03111013	5420	Repairs,Maintenance & Cleaning			-		-	-	0.00%
03111013	5581	Travel - Conferences			1,000		1,200	200	20.00%
03111013	5611	Instructional Supplies			59,860		59,860	-	0.00%
03111013	5641	Text & Digital Resources			1,000		47,000	46,000	4600.00%
03111013	5731	Equipment - Replacement			-		-	-	0.00%
03111013	5810	Dues & Fees			7,500		7,500	-	0.00%
		AHS SCIENCE DEPARTMENT Total	20.60	20.60	1,776,902	20.60	1,845,751	68,849	3.87%
AHS SOCIAL STUDIES									
03111014	5111	Certified Salaries	15.60	15.60	1,387,397	15.60	1,422,277	34,880	2.51%
03111014	5611	Instructional Supplies			275		275	-	0.00%
03111014	5641	Text & Digital Resources			40,000		-	(40,000)	-100.00%
03111014	5690	Other Supplies			500		3,000	2,500	500.00%
03111014	5695	Technology Supplies			-		-	-	0.00%
03111014	5732	Technology Equipment - New			-		280	280	0.00%
03111014	5733	Technology Equipment - Replacement			-		-	-	0.00%
03111014	5810	Dues & Fees			25		175	150	600.00%
		AHS SOCIAL STUDIES Total	15.60	15.60	1,428,197	15.60	1,426,007	(2,190)	-0.15%
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%
		AHS STEM INITIATIVE Total	-	-	8,200	-	8,200	-	0.00%
AHS READING DEPT									
03111016	5111	Certified Salaries	2.00	2.00	188,559	2.00	196,058	7,499	3.98%
03111016	5611	Instructional Supplies			5,585		5,665	80	1.43%
03111016	5690	Other Supplies			700		900	200	28.57%
03111016	5810	Dues & Fees			600		600	-	0.00%
		AHS READING DEPT Total	2.00	2.00	195,444	2.00	203,223	7,779	3.98%
AHS THEATRE									
03111017	5111	Certified Salaries	2.20	1.60	194,440	1.60	144,602	(49,838)	-25.63%
03111017	5330	Other Professional & Tech Srvc			357		357	-	0.00%
03111017	5611	Instructional Supplies			500		-	(500)	-100.00%
		AHS THEATRE Total	2.20	1.60	195,297	1.60	144,959	(50,338)	-25.78%
ESL PROGRAM									
03111018	5611	Instructional Supplies			600		600	-	0.00%
		ESL PROGRAM Total	-	-	600	-	600	-	0.00%



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AHS COVERAGE									
03111027	5111	Certified Salaries	-	-	43,678	-	54,871	11,193	25.63%
		AHS COVERAGE Total	-	-	43,678	-	54,871	11,193	25.63%
AHS STUDENT ACTIVITIES									
03113201	5111	Certified Salaries	-	-	169,876	-	172,071	2,195	1.29%
03113201	5690	Other Supplies	-	-	-	-	-	-	0.00%
		AHS STUDENT ACTIVITIES Total	-	-	169,876	-	172,071	2,195	1.29%
AHS INTERSCHOLASTIC SPRTS									
03113202	5111	Certified Salaries	-	-	408,175	-	412,256	4,081	1.00%
03113202	5330	Other Professional & Tech Srvc	-	-	199,753	-	207,258	7,505	3.76%
03113202	5420	Repairs,Maintenance & Cleaning	-	-	26,886	-	27,286	400	1.49%
03113202	5440	Rentals-Land,Bldg,Equipment	-	-	75,465	-	76,903	1,438	1.91%
03113202	5510	Pupil Transportation	-	-	174,657	-	180,770	6,113	3.50%
03113202	5590	Other Purchased Services	-	-	5,510	-	5,710	200	3.63%
03113202	5690	Other Supplies	-	-	102,144	-	102,144	-	0.00%
03113202	5731	Equipment - Replacement	-	-	-	-	-	-	0.00%
03113202	5810	Dues & Fees	-	-	29,224	-	30,224	1,000	3.42%
		AHS INTERSCHOLASTIC SPRTS Total	-	-	1,021,814	-	1,042,551	20,737	2.03%
AHS RESOURCE PROGRAM **									
03121200	5111	Certified Salaries	8.00	8.00	645,116	8.00	655,117	10,001	1.55%
03121200	5112	Classified Salaries	7.50	2.50	187,908	2.50	63,870	(124,038)	-66.01%
		AHS RESOURCE PROGRAM Total	15.50	10.50	833,024	10.50	718,987	(114,037)	-13.69%
AHS SPEECH/LANGUAGE **									
03122150	5111	Certified Salaries	1.80	1.40	172,993	1.40	137,241	(35,752)	-20.67%
		AHS SPEECH/LANGUAGE Total	1.80	1.40	172,993	1.40	137,241	(35,752)	-20.67%
AHS SOCIAL WORK SERVICES**									
03132110	5111	Certified Salaries	1.00	1.60	79,298	1.66	131,789	52,491	66.19%
		AHS SOCIAL WORK SERVICES Total	1.00	1.60	79,298	1.66	131,789	52,491	66.19%
AHS COUNSELING SERVICES DEPT									
03132120	5111	Certified Salaries	10.00	10.00	959,629	10.00	983,190	23,561	2.46%
03132120	5112	Classified Salaries	4.00	4.00	226,025	4.00	230,439	4,414	1.95%
03132120	5330	Other Professional & Tech Srvc	-	-	1,000	-	1,000	-	0.00%
03132120	5581	Travel - Conferences	-	-	3,785	-	3,385	(400)	-10.57%
03132120	5590	Other Purchased Services	-	-	12,205	-	12,214	9	0.07%
03132120	5611	Instructional Supplies	-	-	4,000	-	4,000	-	0.00%
		AHS COUNSELING SERVICES DEPT Total	14.00	14.00	1,206,644	14.00	1,234,228	27,584	2.29%



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AHS NURSING SVCS									
03132130	5112	Classified Salaries	3.00	3.00	170,211	2.80	212,393	42,182	24.78%
03132130	5690	Other Supplies			1,902		1,902	-	0.00%
03132130	5810	Dues & Fees			300		300	-	0.00%
		AHS NURSING SVCS Total	3.00	3.00	172,413	2.80	214,595	42,182	24.47%
AHS PSYCHOLOGICAL SVCS **									
03132140	5111	Certified Salaries	2.00	2.00	200,633	3.00	298,529	97,896	48.79%
		AHS PSYCHOLOGICAL SVCS Total	2.00	2.00	200,633	3.00	298,529	97,896	48.79%
AHS MEDIA CENTER									
03132220	5111	Certified Salaries	2.00	2.00	193,797	2.00	201,798	8,001	4.13%
03132220	5112	Classified Salaries	1.00	1.00	52,651	1.00	42,007	(10,644)	-20.22%
03132220	5330	Professional Technical Services			3,000		2,000	(1,000)	-33.33%
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			20,475		21,498	1,023	5.00%
03132220	5731	Equipment - Replacement			-		-	-	0.00%
03132220	5810	Dues & Fees			1,250		1,250	-	0.00%
		AHS MEDIA CENTER Total	3.00	3.00	282,123	3.00	279,503	(2,620)	-0.93%
AHS PRINCIPAL SVCS									
03132400	5111	Certified Salaries	8.60	8.60	1,194,620	8.60	1,222,777	28,157	2.36%
03132400	5112	Classified Salaries	10.60	9.60	452,723	11.60	509,482	56,759	12.54%
03132400	5330	Other Professional & Tech Srvc			187,547		201,976	14,429	7.69%
03132400	5333	NEASC			-		-	-	0.00%
03132400	5420	Repairs,Maintenance & Cleaning			2,000		2,000	-	0.00%
03132400	5440	Rentals-Land,Bldg,Equipment			4,500		8,845	4,345	96.56%
03132400	5550	Communications: Tel,Post,Etc.			14,000		14,000	-	0.00%
03132400	5580	Staff Travel			4,500		4,500	-	0.00%
03132400	5590	Other Purchased Services			-		-	-	0.00%
03132400	5611	Instructional Supplies			3,000		4,000	1,000	33.33%
03132400	5641	Text & Digital Resources			6,000		6,000	-	0.00%
03132400	5690	Other Supplies			500		500	-	0.00%
03132400	5695	Technology Supplies			-		600	600	0.00%
03132400	5731	Equipment - Replacement			-		-	-	0.00%
03132400	5810	Dues & Fees			15,000		15,000	-	0.00%
		AHS PRINCIPAL SVCS Total	19.20	18.20	1,884,390	20.20	1,989,680	105,290	5.59%



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AHS GENERAL INSTRUCTION									
03142219	5611	Instructional Supplies			23,162		23,162	-	0.00%
AHS GENERAL INSTRUCTION Total			-	-	23,162	-	23,162	-	0.00%
AHS BUILDING OPER & MAINT									
03142600	5112	Classified Salaries	11.50	11.50	638,249	10.50	601,114	(37,135)	-5.82%
03142600	5410	Utilities, Excluding Heat			476,550		490,286	13,736	2.88%
03142600	5420	Repairs,Maintenance & Cleaning			263,142		260,330	(2,812)	-1.07%
03142600	5440	Rentals-Land,Bldg,Equipment			3,575		3,700	125	3.50%
03142600	5613	Maintenance/Custodial Supplies			117,366		119,787	2,421	2.06%
03142600	5620	Oil Used For Heating			500		500	-	0.00%
03142600	5621	Natural Gas			41,916		41,916	-	0.00%
03142600	5715	Improvement - Buildings			45,000		5,000	(40,000)	-88.89%
03142600	5720	Improvement - Sites			-		15,000	15,000	100.00%
AHS BUILDING OPER & MAINT Total			11.50	11.50	1,586,298	10.50	1,537,633	(48,665)	-3.07%
AHS TRANSPORTATION									
03142700	5510	Pupil Transportation			28,000		35,000	7,000	25.00%
AHS TRANSPORTATION Total			-	-	28,000	-	35,000	7,000	25.00%
AHS SUMMER WORK									
03152601	5111	Certified Salaries			77,385		74,185	(3,200)	-4.14%
AHS SUMMER WORK Total			-	-	77,385	-	74,185	(3,200)	-4.14%
AMITY HIGH SCHOOL TOTAL			181.00	174.60	17,477,249	176.46	17,753,801	276,552	1.58%



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DPS RESOURCE PROGRAM									
04121200	5111	Certified Salaries	3.00	2.00	349,018	2.00	296,927	(52,091)	-14.93%
04121200	5112	Classified Salaries	-	-	20,000	-	20,000	-	0.00%
04121200	5330	Other Professional & Tech Srvc			22,500		22,500	-	0.00%
04121200	5581	Travel - Conferences			3,000		1,500	(1,500)	-50.00%
04121200	5611	Instructional Supplies			3,250		3,900	650	20.00%
04121200	5690	Other Supplies			750		720	(30)	-4.00%
04121200	5810	Dues & Fees			150		-	(150)	-100.00%
		DPS RESOURCE PROGRAM Total	3.00	2.00	398,668	2.00	345,547	(53,121)	-13.32%
DPS ALTERNATIVE SCHOOL									
04121201	5111	Certified Salaries	3.00	3.00	287,284	3.00	292,948	5,664	1.97%
04121201	5611	Instructional Supplies			1,000		1,000	-	0.00%
04121201	5690	Other Supplies			600		500	(100)	-16.67%
		DPS ALTERNATIVE SCHOOL Total	3.00	3.00	288,884	3.00	294,448	5,564	1.93%
DPS SAILS PROGRAM **									
04121203	5111	Certified Salaries	2.00	2.00	127,440	2.00	143,554	16,114	12.64%
04121203	5112	Classified Salaries	0.50	4.00	9,281	4.00	101,511	92,230	993.75%
04121203	5330	Other Professional & Tech Srvc			35,000		30,000	(5,000)	-14.29%
04121203	5611	Instructional Supplies			4,408		4,600	192	4.36%
04121203	5690	Other Supplies			2,250		2,250	-	0.00%
		DPS SAILS PROGRAM Total	2.50	6.00	178,379	6.00	281,915	103,536	58.04%
DPS TRANSITION ACADEMY									
04121206	5111	Certified Salaries	1.00	2.20	93,604	2.20	156,391	62,787	67.08%
04121206	5112	Classified Salaries	1.00	3.50	23,644	3.50	89,033	65,389	276.56%
04121206	5330	Other Professional & Tech Srvc			2,500		2,000	(500)	-20.00%
04121206	5440	Rentals-Land,Bldg,Equipment			30,000		20,000	(10,000)	-33.33%
04121206	5580	Staff Travel			1,250		1,250	-	0.00%
04121206	5581	Travel - Conferences			200		100	(100)	-50.00%
04121206	5611	Instructional Supplies			1,390		1,500	110	7.91%
04121206	5690	Other Supplies			1,000		1,000	-	0.00%
04121206	5730	Equipment - New			-		-	-	0.00%
		DPS TRANSITION ACADEMY Total	2.00	5.70	153,588	5.70	271,274	117,686	76.62%
DPS EMOTIONALLY DISTURBED PROGRAM									
04121207	5111	Certified Salaries	-	-	-	2.00	128,436	128,436	100.00%
04121207	5330	Other Professional & Tech Srvc	-	-	-		3,000	3,000	100.00%
04121207	5611	Instructional Supplies			500		1,000	500	100.00%
04121207	5690	Other Supplies			500		1,000	500	100.00%
		DPS EMOTIONALLY DISTURBED PRGM Total	-	-	1,000	2.00	133,436	132,436	13243.60%



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DPS READING PROGRAM									
04121208	5111	Certified Salaries	-	-	-	2.00	170,176	170,176	100.00%
04121208	5330	Other Professional & Tech Srvc	-	-	-		10,000	10,000	100.00%
04121208	5581	Travel - Conferences	-	-	-		1,000	1,000	100.00%
04121208	5611	Instructional Supplies	-	-	-		3,000	3,000	100.00%
04121208	5690	Other Supplies	-	-	-		1,500	1,500	100.00%
		DPS READING PROGRAM	-	-	-	2.00	185,676.00	185,676.00	100.00%
DPS SPEECH/LANGUAGE									
04122150	5111	Certified Salaries	-	-	-	-	-	-	0.00%
04122150	5611	Instructional Supplies			1,000		1,000	-	0.00%
04122150	5690	Other Supplies			175		350	175	100.00%
04122150	5810	Dues & Fees			900		900	-	0.00%
		DPS SPEECH/LANGUAGE Total	-	-	2,075	-	2,250	175	8.43%
DPS HEARING IMPAIRED									
04122151	5330	Other Professional & Tech Srvc			62,250		62,250	-	0.00%
04122151	5420	Repairs,Maintenance & Cleaning			500		500	-	0.00%
04122151	5690	Other Supplies			8,500		8,500	-	0.00%
		DPS HEARING IMPAIRED Total	-	-	71,250	-	71,250	-	0.00%
DPS TECHNOLOGY DEPARTMENT									
04142350	5695	Technology Supplies			-		4,242	4,242	100.00%
04142350	5732	Equipment Technology-New			-		-	-	0.00%
04142350	5733	Equipment Technology-Replacement			-		-	-	0.00%
		DPS TECHNOLOGY DEPARTMENT Total	-	-	-	-	4,242.00	4,242.00	100.00%
DPS SPEC ED PUBLIC OUT									
04126110	5510	Pupil Transportation			375,156		322,889	(52,267)	-13.93%
04126110	5560	Tuition Expense			1,021,739		1,005,765	(15,974)	-1.56%
		DPS SPEC ED PUBLIC OUT Total	-	-	1,396,895	-	1,328,654	(68,241)	-4.89%
DPS REG ED VOAG/VOTECH OUT									
04126111	5560	Tuition Expense			173,000		175,800	2,800	1.62%
		DPS REG ED VOAG/VOTECH OUT Total	-	-	173,000	-	175,800	2,800	1.62%
SPEC ED PUBLIC IN-DISTRICT									
04126116	5510	Pupil Transportation			488,889		641,849	152,960	31.29%
		SPEC ED PUBLIC IN-DISTRICT Total	-	-	488,889	-	641,849	152,960	31.29%
DPS REG ED PUBLIC OUT									
04126117	5560	Tuition Expense			113,600		110,421	(3,179)	-2.80%
		DPS REG ED PUBLIC OUT Total	-	-	113,600	-	110,421	(3,179)	-2.80%
DPS SPEC ED PRIVATE OUT									
04126130	5510	Pupil Transportation			662,849		753,452	90,603	13.67%
04126130	5560	Tuition Expense			2,330,316		2,203,214	(127,102)	-5.45%
		DPS SPEC ED PRIVATE OUT Total	-	-	2,993,165	-	2,956,666	(36,499)	-1.22%



Org Code	Object Code	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
DPS NURSING SVCS									
04132130	5330	Other Professional & Tech Srvc			106,866		110,553	3,687	3.45%
		DPS NURSING SVCS Total	-	-	106,866	-	110,553	3,687	3.45%
DPS PSYCHOLOGICAL SVCS									
04132140	5330	Other Professional & Tech Srvc			42,500		42,500	-	0.00%
04132140	5581	Travel - Conferences			-		750	750	100.00%
04132140	5611	Instructional Supplies			500		500	-	0.00%
04132140	5690	Other Supplies			500		500	-	0.00%
04132140	5810	Dues & Fees			1,792		2,420	628	35.04%
		DPS PSYCHOLOGICAL SVCS Total	-	-	45,292	-	46,670	1,378	3.04%
PUPIL SERVICES									
04132190	5111	Certified Salaries	1.00	1.00	171,273	1.00	175,126	3,853	2.25%
04132190	5112	Classified Salaries	1.00	1.00	68,552	1.00	75,637	7,085	10.34%
04132190	5330	Other Professional & Tech Srvc			186,000		369,495	183,495	98.65%
04132190	5580	Staff Travel			2,750		2,750	-	0.00%
04132190	5581	Travel - Conferences			1,250		1,250	-	0.00%
04132190	5590	Other Purchased Services			22,575		23,225	650	2.88%
04132190	5642	Library Books & Periodicals	-	-	-	-	642	642	100.00%
04132190	5690	Other Supplies			9,000		10,000	1,000	11.11%
04132190	5810	Dues & Fees			1,250		1,250	-	0.00%
		PUPIL SERVICES Total	2.00	2.00	462,650	2.00	659,375	196,725	42.52%
DPS HOMEBOUND INSTRUCTION									
04151204	5111	Certified Salaries	-	-	35,000	-	35,000	-	0.00%
		DPS HOMEBOUND INSTRUCTION Total	-	-	35,000	-	35,000	-	0.00%
DEPARTMENT OF PUPIL SERVICES TOTAL			12.50	18.70	6,909,201	22.70	7,655,026	745,825	10.79%



Org Code	Object Code	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
BOARD OF EDUCATION									
05142310	5330	Other Professional & Tech Srvc			282,913		291,575	8,662	3.06%
05142310	5590	Other Purchased Services			8,000		6,000	(2,000)	-25.00%
05142310	5690	Other Supplies			4,000		4,000	-	0.00%
05142310	5810	Dues & Fees			21,500		22,500	1,000	4.65%
		BOARD OF EDUCATION Total	-	-	316,413	-	324,075	7,662	2.42%
CENTRAL ADMINISTRATION									
05142510	5111	Certified Salaries	2.00	2.00	462,444	2.00	500,839	38,395	8.30%
05142510	5112	Classified Salaries	9.00	9.00	725,063	8.00	673,093	(51,970)	-7.17%
05142510	5322	Instructional Prog Improvement			26,600		10,000	(16,600)	-62.41%
05142510	5327	Data Processing			114,785		131,078	16,293	14.19%
05142510	5330	Other Professional & Tech Srvc			208,857		208,393	(464)	-0.22%
05142510	5521	General Liability Insurance			249,650		278,907	29,257	11.72%
05142510	5550	Communications: Tel,Post,Etc.			52,426		52,462	36	0.07%
05142510	5580	Staff Travel			9,100		9,100	-	0.00%
05142510	5581	Travel - Conferences			18,085		29,845	11,760	65.03%
05142510	5590	Other Purchased Services			31,514		36,250	4,736	15.03%
05142510	5611	Instructional Supplies			19,900		21,250	1,350	6.78%
05142510	5641	Text & Digital Resources			-		5,200	5,200	100.00%
05142510	5690	Other Supplies			14,910		16,750	1,840	12.34%
05142510	5810	Dues & Fees			6,626		6,626	-	0.00%
05142510	5850	Contingency			150,000		150,000	-	0.00%
		CENTRAL ADMINISTRATION Total	11.00	11.00	2,089,960	10.00	2,129,793	39,833	1.91%
*Includes Curriculum Writing Stipends									



Org Code	Object Code	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
TECHNOLOGY DEPARTMENT									
05142350	5111	Certified Salaries	1.00	1.00	108,297	1.00	122,913	14,616	13.50%
05142350	5112	Classified Salaries	8.00	8.00	592,589	9.00	651,576	58,987	9.95%
05142350	5330	Other Professional & Tech Srvc			352,403		412,777	60,374	17.13%
05142350	5420	Repairs,Maintenance & Cleaning			34,650		11,600	(23,050)	-66.52%
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		21,000	12,000	133.33%
05142350	5590	Other Purchased Services			200		200	-	0.00%
05142350	5690	Other Supplies			400,742		-	(400,742)	-100.00%
05142350	5695	Technology Supplies			-		380,880	380,880	100.00%
05142350	5730	Equipment - New			48,348		-	(48,348)	-100.00%
05142350	5731	Equipment - Replacement			-		-	-	0.00%
05142350	5732	Techology Equipment - New			-		45,000	45,000	100.00%
05142350	5733	Technology Equipment - Replacement			-		3,600	3,600	100.00%
05142350	5810	Dues & Fees			600		600	-	0.00%
		TECHNOLOGY DEPARTMENT Total	9.00	9.00	1,593,629	10.00	1,696,946	103,317	6.48%
CNTRL ADMIN-BLDGS OPER & MAINT									
05142600	5112	Classified Salaries	3.00	3.00	353,018	3.00	354,929	1,911	0.54%
05142600	5330	Other Professional & Tech Srvc			16,410		16,565	155	0.94%
05142600	5420	Repairs,Maintenance & Cleaning			217,500		224,000	6,500	2.99%
05142600	5580	Staff Travel			3,000		3,000	-	0.00%
05142600	5690	Other Supplies			8,000		8,306	306	3.83%
05142600	5715	Improvements To Buildings			100,000		100,000	-	0.00%
05142600	5720	Improvements To Sites			-		-	-	0.00%
05142600	5730	Equipment - New			-		500	500	100.00%
05142600	5810	Dues & Fees			755		730	(25)	-3.31%
		CNTRL ADMIN-BLDGS OPER & MAINT Total	3.00	3.00	698,683	3.00	708,030	9,347	1.34%
SECURITY									
05142660	5330	Other Professional & Tech Srvc			6,900		4,650	(2,250)	-32.61%
05142660	5695	Technology Supplies			-		5,500	5,500	100.00%
05142660	5715	Improvements To Buildings			-		12,000	12,000	100.00%
05142660	5730	Equipment - New			20,000		-	(20,000)	-100.00%
05142660	5731	Equipment - Replacement			5,000		5,000	-	0.00%
		SECURITY Total	-	-	31,900	-	27,150	(4,750)	-14.89%
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%



Org Code	Object Code	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
CNTRL ADMIN-TRANSPORTATION									
05142700	5510	Pupil Transportation			1,510,916		1,585,501	74,585	4.94%
05142700	5512	Vo-Ag / Vo-Tech Regular Education			304,916		324,992	20,076	6.58%
05142700	5513	In District Private Regular Education			27,400		4,000	(23,400)	-85.40%
05142700	5514	In District Public Regular Education			10,000		10,000	-	0.00%
05142700	5515	Out District Public Regular Education			35,787		37,220	1,433	4.00%
05142700	5627	Transportation Supplies			122,016		143,809	21,793	17.86%
CNTRL ADMIN-TRANSPORTATION Total			-	-	2,011,035	-	2,105,522	94,487	4.70%
CNTRL ADMIN-SUBSTITUTES									
05151026	5111	Certified Salaries			663,136		603,709	(59,427)	-8.96%
05151026	5112	Classified Salaries			40,000		40,000	-	0.00%
CNTRL ADMIN-SUBSTITUTES Total			-	-	703,136	-	643,709	(59,427)	-8.45%
EMPLOYEE BENEFITS									
05152512	5112	Classified Salaries			132,525		126,100	(6,425)	-4.85%
05152512	5200	Medicare-Er			407,811		423,336	15,525	3.81%
05152512	5210	Fica-Er			311,405		315,346	3,941	1.27%
05152512	5220	Workers' Compensation			214,297		175,153	(39,144)	-18.27%
05152512	5255	Medical & Dental Insurance			3,675,704		4,018,260	342,556	9.32%
05152512	5260	Life Insurance			49,918		55,110	5,192	10.40%
05152512	5275	Disability Insurance			11,136		11,757	621	5.58%
05152512	5280	Pension Plan - Classified			764,395		725,924	(38,471)	-5.03%
05152512	5281	Defined Contribution Plan			148,418		153,143	4,725	3.18%
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			12,500		10,500	(2,000)	-16.00%
05152512	5860	OPEB Trust			-		155,474	155,474	100.00%
05152512	5291	Clothing Allowance			2,200		2,200	-	0.00%
EMPLOYEE BENEFITS Total			-	-	5,730,309	-	6,172,303	441,994	7.71%
REDEMPTION OF PRINCIPAL									
05154000	5830	Interest			788,835		788,835	-	0.00%
05154000	5910	Redemption Of Principal			3,665,000		3,696,881	31,881	0.87%
REDEMPTION OF PRINCIPAL Total			-	-	4,453,835	-	4,485,716	31,881	0.72%
CENTRAL ADMINISTRATION TOTAL			23.00	23.00	17,656,095	23.00	18,293,244	637,149	3.61%
GRAND TOTAL			328.00	329.00	51,698,207	333.01	53,349,805	1,651,598	3.19%



Function	Location	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
ART	AHS	Certified Salaries	5.00	5.60	441,136	5.60	443,979	2,843	0.64%
ART	AHS	Repairs,Maintenance & Cleaning	-	-	1,000	-	1,300	300	30.00%
ART	AHS	Travel - Conferences	-	-	1,150	-	500	(650)	-56.52%
ART	AHS	Instructional Supplies	-	-	22,500	-	24,500	2,000	8.89%
ART	AHS	Technology Supplies	-	-	-	-	-	-	0.00%
ART	AHS	Equipment - New	-	-	500	-	1,500	1,000	200.00%
ART	AHS	Technology Equipment - New	-	-	-	-	16,100.00	16,100	100.00%
ART	AHS	Technology Equipment -Replacement	-	-	-	-	-	-	0.00%
ART	AHS	Dues & Fees	-	-	500	-	600	100	20.00%
ART	BMS	Certified Salaries	1.00	1.00	68,431	1.00	98,029	29,598	43.25%
ART	BMS	Instructional Supplies	-	-	3,850	-	3,850	-	0.00%
ART	BMS	Dues & Fees	-	-	200	-	200	-	0.00%
ART	OMS	Certified Salaries	1.00	1.00	90,028	1.00	95,477	5,449	6.05%
ART	OMS	Travel - Conferences	-	-	200.00	-	200.00	-	0.00%
ART	OMS	Instructional Supplies	-	-	3,840.00	-	3,850.00	10	0.26%
ART Total			7.00	7.60	633,335.00	7.60	690,085.00	56,750	8.96%
ATHLETICS	AHS	Certified Salaries	-	-	408,175	-	412,256	4,081	1.00%
ATHLETICS	AHS	Other Professional & Tech Srvc	-	-	199,753	-	207,258	7,505	3.76%
ATHLETICS	AHS	Repairs,Maintenance & Cleaning	-	-	26,886	-	27,286	400	1.49%
ATHLETICS	AHS	Rentals-Land,Bldg,Equipment	-	-	75,465	-	76,903	1,438	1.91%
ATHLETICS	AHS	Pupil Transportation	-	-	174,657	-	180,770	6,113	3.50%
ATHLETICS	AHS	Other Purchased Services	-	-	5,510	-	5,710	200	3.63%
ATHLETICS	AHS	Other Supplies	-	-	102,144	-	102,144	-	0.00%
ATHLETICS	AHS	Equipment - Replacement	-	-	-	-	-	-	0.00%
ATHLETICS	AHS	Dues & Fees	-	-	29,224	-	30,224	1,000	3.42%
ATHLETICS	BMS	Certified Salaries	-	-	35,495	-	38,703	3,208	9.04%
ATHLETICS	BMS	Other Professional & Tech Srvc	-	-	6,244	-	6,369	125	2.00%
ATHLETICS	BMS	Repairs,Maintenance & Cleaning	-	-	-	-	-	-	0.00%
ATHLETICS	BMS	Pupil Transportation	-	-	14,857	-	15,377	520	3.50%
ATHLETICS	BMS	Other Purchased Services	-	-	400	-	440	40	10.00%
ATHLETICS	BMS	Other Supplies	-	-	12,685	-	12,685	-	0.00%
ATHLETICS	BMS	Dues & Fees	-	-	500	-	550	50	10.00%
ATHLETICS	OMS	Certified Salaries	-	-	35,495	-	38,703	3,208	9.04%
ATHLETICS	OMS	Other Professional & Tech Srvc	-	-	5,754	-	6,369	615	10.69%
ATHLETICS	OMS	Repairs,Maintenance & Cleaning	-	-	-	-	-	-	0.00%
ATHLETICS	OMS	Rentals-Land,Bldg,Equipment	-	-	960	-	960	-	0.00%
ATHLETICS	OMS	Pupil Transportation	-	-	14,857	-	15,377	520	3.50%
ATHLETICS	OMS	Other Purchased Services	-	-	400	-	440	40	10.00%
ATHLETICS	OMS	Other Supplies	-	-	12,785	-	12,685	(100)	-0.78%
ATHLETICS	OMS	Dues & Fees	-	-	400	-	550	150	37.50%
ATHLETICS Total			-	-	1,162,646	-	1,191,759	29,113	2.50%



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BENEFITS	DISTRICT	Classified Salaries	-	-	132,525	-	126,100	(6,425)	-4.85%
BENEFITS	DISTRICT	Medicare-Er	-	-	407,811	-	423,336	15,525	3.81%
BENEFITS	DISTRICT	Fica-Er	-	-	311,405	-	315,346	3,941	1.27%
BENEFITS	DISTRICT	Workers' Compensation	-	-	214,297	-	175,153	(39,144)	-18.27%
BENEFITS	DISTRICT	Medical & Dental Insurance	-	-	3,675,704	-	4,018,260	342,556	9.32%
BENEFITS	DISTRICT	Life Insurance	-	-	49,918	-	55,110	5,192	10.40%
BENEFITS	DISTRICT	Disability Insurance	-	-	11,136	-	11,757	621	5.58%
BENEFITS	DISTRICT	Pension Plan - Classified	-	-	764,395	-	725,924	(38,471)	-5.03%
BENEFITS	DISTRICT	Defined Contribution Plan	-	-	148,418	-	153,143	4,725	3.18%
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	-	-	12,500	-	10,500	(2,000)	-16.00%
BENEFITS	DISTRICT	OPEB Trust	-	-	-	-	155,474	155,474	100.00%
BENEFITS	DISTRICT	Clothing Allowance	-	-	2,200	-	2,200	-	0.00%
BENEFITS Total			-	-	5,730,309	-	6,172,303	441,994	7.71%
BOARD OF EDUCATION	DISTRICT	Other Professional & Tech Srvc	-	-	282,913	-	291,575	8,662	3.06%
BOARD OF EDUCATION	DISTRICT	Other Purchased Services	-	-	8,000	-	6,000	(2,000)	-25.00%
BOARD OF EDUCATION	DISTRICT	Other Supplies	-	-	4,000	-	4,000	-	0.00%
BOARD OF EDUCATION	DISTRICT	Dues & Fees	-	-	21,500	-	22,500	1,000	4.65%
BOARD OF EDUCATION Total			-	-	316,413	-	324,075	7,662	2.42%
BUSINESS	AHS	Certified Salaries	2.00	2.00	173,592	2.00	178,366	4,774	2.75%
BUSINESS	AHS	Staff Travel	-	-	100	-	-	(100)	-100.00%
BUSINESS	AHS	Instructional Supplies	-	-	1,279	-	1,279	-	0.00%
BUSINESS	AHS	Text & Digital Resources	-	-	-	-	3,000	3,000	100.00%
BUSINESS	AHS	Dues & Fees	-	-	-	-	-	-	0.00%
BUSINESS Total			2.00	2.00	174,971	2.00	182,645	7,674	4.39%



Function	Location	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
CENTRAL ADMINISTRATION	DISTRICT	Certified Salaries	2.00	2.00	462,444	2.00	500,839	38,395	8.30%
CENTRAL ADMINISTRATION	DISTRICT	Classified Salaries	9.00	9.00	725,063	8.00	673,093	(51,970)	-7.17%
CENTRAL ADMINISTRATION	DISTRICT	Instructional Prog Improvement	-	-	26,600	-	10,000	(16,600)	-62.41%
CENTRAL ADMINISTRATION	DISTRICT	Data Processing	-	-	114,785	-	131,078	16,293	14.19%
CENTRAL ADMINISTRATION	DISTRICT	Other Professional & Tech Srvc	-	-	208,857	-	208,393	(464)	-0.22%
CENTRAL ADMINISTRATION	DISTRICT	General Liability Insurance	-	-	249,650	-	278,907	29,257	11.72%
CENTRAL ADMINISTRATION	DISTRICT	Communications: Tel,Post,Etc.	-	-	52,426	-	52,462	36	0.07%
CENTRAL ADMINISTRATION	DISTRICT	Staff Travel	-	-	9,100	-	9,100	-	0.00%
CENTRAL ADMINISTRATION	DISTRICT	Travel - Conferences	-	-	18,085	-	29,845	11,760	65.03%
CENTRAL ADMINISTRATION	DISTRICT	Other Purchased Services	-	-	31,514	-	36,250	4,736	15.03%
CENTRAL ADMINISTRATION	DISTRICT	Instructional Supplies	-	-	19,900	-	21,250	1,350	6.78%
CENTRAL ADMINISTRATION	DISTRICT	Text & Digital Resources	-	-	-	-	5,200	5,200	100.00%
CENTRAL ADMINISTRATION	DISTRICT	Other Supplies	-	-	14,910	-	16,750	1,840	12.34%
CENTRAL ADMINISTRATION	DISTRICT	Dues & Fees	-	-	6,626	-	6,626	-	0.00%
CENTRAL ADMINISTRATION	DISTRICT	Contingency	-	-	150,000	-	150,000	-	0.00%
CENTRAL ADMINISTRATION Total			11.00	11.00	2,089,960	10.00	2,129,793	39,833	1.91%
COVERAGE	AHS	Certified Salaries	-	-	43,678	-	54,871	11,193	25.63%
COVERAGE	BMS	Certified Salaries	-	-	25,684	-	31,892	6,208	24.17%
COVERAGE	OMS	Certified Salaries	-	-	12,125	-	18,535	6,410	52.87%
COVERAGE Total					81,487		105,298	23,811	29.22%
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					27,195.00		-	(27,195)	-100.00%
DEBT SERVICE	DISTRICT	Interest	-	-	788,835	-	788,835	-	0.00%
DEBT SERVICE	DISTRICT	Redemption Of Principal	-	-	3,665,000	-	3,696,881	31,881	0.87%
DEBT SERVICE Total					4,453,835		4,485,716	31,881	0.72%
DPS - SAILS PROGRAM	DPS	Certified Salaries	2.00	2.00	127,440	2.00	143,554	16,114	12.64%
DPS - SAILS PROGRAM	DPS	Classified Salaries	0.50	4.00	9,281	4.00	101,511	92,230	993.75%
DPS - SAILS PROGRAM	DPS	Other Professional & Tech Srvc	-	-	35,000	-	30,000	(5,000)	-14.29%
DPS - SAILS PROGRAM	DPS	Instructional Supplies	-	-	4,408	-	4,600	192	4.36%
DPS - SAILS PROGRAM	DPS	Other Supplies	-	-	2,250	-	2,250	-	0.00%
DPS - SAILS PROGRAM Total			2.50	6.00	178,379	6.00	281,915	103,536	58.04%
DPS - TUITION - MAGNET	DPS	Tuition Expense	-	-	113,600	-	110,421	(3,179)	-2.80%
DPS - TUITION - MAGNET Total					113,600		110,421	(3,179)	-2.80%
DPS - TUITION - PRIVATE OUT	DPS	Tuition Expense	-	-	2,330,316.00	-	2,203,214	(127,102)	-5.45%
DPS - TUITION - PRIVATE OUT Total					2,330,316.00		2,203,214	(127,102)	-5.45%
DPS - TUITION - PUBLIC OUT	DPS	Tuition Expense	-	-	1,021,739	-	1,005,765	(15,974)	-1.56%
DPS - TUITION - PUBLIC OUT Total					1,021,739		1,005,765	(15,974)	-1.56%



Function	Location	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
DPS - TUITION - VOAG/VOTECH	DPS	Tuition Expense	-	-	173,000	-	175,800	2,800	1.62%
DPS - TUITION - VOAG/VOTECH Total			-	-	173,000	-	175,800	2,800	1.62%
DPS-ALTERNATIVE SCHOOL	DPS	Certified Salaries	3.00	3.00	287,284	3.00	292,948	5,664	1.97%
DPS-ALTERNATIVE SCHOOL	DPS	Instructional Supplies	-	-	1,000	-	1,000	-	0.00%
DPS-ALTERNATIVE SCHOOL	DPS	Other Supplies	-	-	600	-	500	(100)	-16.67%
DPS-ALTERNATIVE SCHOOL Total			3.00	3.00	288,884	3.00	294,448	5,564	1.93%
DPS-COUNSELING SERVICES	AHS	Certified Salaries	10.00	10.00	959,629	10.00	983,190	23,561	2.46%
DPS-COUNSELING SERVICES	AHS	Classified Salaries	4.00	4.00	226,025	4.00	230,439	4,414	1.95%
DPS-COUNSELING SERVICES	AHS	Other Professional & Tech Srvc	-	-	1,000	-	1,000	-	0.00%
DPS-COUNSELING SERVICES	AHS	Travel - Conferences	-	-	3,785	-	3,385	(400)	-10.57%
DPS-COUNSELING SERVICES	AHS	Other Purchased Services	-	-	12,205	-	12,214	9	0.07%
DPS-COUNSELING SERVICES	AHS	Instructional Supplies	-	-	4,000	-	4,000	-	0.00%
DPS-COUNSELING SERVICES	BMS	Certified Salaries	2.00	2.00	163,019	2.00	168,663	5,644	3.46%
DPS-COUNSELING SERVICES	BMS	Classified Salaries	1.00	1.00	41,557	1.00	42,007	450	1.08%
DPS-COUNSELING SERVICES	BMS	Other Professional & Tech Srvc	-	-	1,662	-	1,662	-	0.00%
DPS-COUNSELING SERVICES	BMS	Other Purchased Services	-	-	835	-	930	95	11.38%
DPS-COUNSELING SERVICES	BMS	Instructional Supplies	-	-	420	-	450	30	7.14%
DPS-COUNSELING SERVICES	BMS	Other Supplies	-	-	1,150	-	1,150	-	0.00%
DPS-COUNSELING SERVICES	BMS	Dues & Fees	-	-	300	-	400	100	33.33%
DPS-COUNSELING SERVICES	OMS	Certified Salaries	2.00	2.00	198,134	2.00	201,970	3,836	1.94%
DPS-COUNSELING SERVICES	OMS	Classified Salaries	1.00	1.00	40,083	1.00	42,007	1,924	4.80%
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	-	600	100	20.00%
DPS-COUNSELING SERVICES	OMS	Instructional Supplies	-	-	1,200	-	1,200	-	0.00%
DPS-COUNSELING SERVICES	OMS	Other Supplies	-	-	750	-	800	50	6.67%
DPS-COUNSELING SERVICES Total			20.00	20.00	1,658,704	20.00	1,698,517	39,813	2.40%
DPS-EMOTIONALLY DISTURBED	DPS	Certified Salaries	-	-	-	2.00	128,436.00	128,436	100.00%
DPS-EMOTIONALLY DISTURBED	DPS	Other Professional & Tech Srvc	-	-	-	-	3,000.00	3,000	100.00%
DPS-EMOTIONALLY DISTURBED	DPS	Instructional Supplies	-	-	500.00	-	1,000.00	500	100.00%
DPS-EMOTIONALLY DISTURBED	DPS	Other Supplies	-	-	500.00	-	1,000.00	500	100.00%
DPS-EMOTIONALLY DISTURBED Total			-	-	1,000.00	2.00	133,436.00	132,436	13243.60%
DPS-READING	DPS	Certified Salaries	-	-	-	2.00	170,176.00	170,176	100.00%
DPS-READING	DPS	Other Professional & Tech Srvc	-	-	-	-	10,000.00	10,000	100.00%
DPS-READING	DPS	Travel - Conferences	-	-	-	-	1,000.00	1,000	100.00%
DPS-READING	DPS	Instructional Supplies	-	-	-	-	3,000.00	3,000	100.00%
DPS-READING	DPS	Other Supplies	-	-	-	-	1,500.00	1,500	100.00%
DPS-READING Total			-	-	-	2.00	185,676.00	185,676	100.00%



Function	Location	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
DPS-HEARING IMPAIRED	DPS	Other Professional & Tech Srvc	-	-	62,250	-	62,250	-	0.00%
DPS-HEARING IMPAIRED	DPS	Repairs,Maintenance & Cleaning	-	-	500	-	500	-	0.00%
DPS-HEARING IMPAIRED	DPS	Other Supplies	-	-	8,500	-	8,500	-	0.00%
DPS-HEARING IMPAIRED Total			-	-	71,250	-	71,250	-	0.00%
DPS-HOMEBOUND TUTORS	DPS	Certified Salaries	-	-	35,000	-	35,000	-	0.00%
DPS-HOMEBOUND TUTORS Total			-	-	35,000	-	35,000	-	0.00%
DPS-NURSING SERVICES	AHS	Classified Salaries	3.00	3.00	170,211	2.80	212,393	42,182	24.78%
DPS-NURSING SERVICES	AHS	Other Supplies	-	-	1,902	-	1,902	-	0.00%
DPS-NURSING SERVICES	AHS	Dues & Fees	-	-	300	-	300	-	0.00%
DPS-NURSING SERVICES	BMS	Classified Salaries	1.00	1.00	64,716	1.00	66,988	2,272	3.51%
DPS-NURSING SERVICES	BMS	Other Professional & Tech Srvc	-	-	33	-	40	7	21.21%
DPS-NURSING SERVICES	BMS	Travel - Conferences	-	-	140	-	150	10	7.14%
DPS-NURSING SERVICES	BMS	Other Supplies	-	-	1,892	-	2,000	108	5.71%
DPS-NURSING SERVICES	BMS	Dues & Fees	-	-	140	-	150	10	7.14%
DPS-NURSING SERVICES	DPS	Other Professional & Tech Srvc	-	-	106,866.00	-	110,553	3,687	3.45%
DPS-NURSING SERVICES	OMS	Classified Salaries	1.00	1.00	64,716	1.00	66,988	2,272	3.51%
DPS-NURSING SERVICES	OMS	Other Professional & Tech Srvc	-	-	80	-	80	-	0.00%
DPS-NURSING SERVICES	OMS	Other Supplies	-	-	1,800	-	1,800	-	0.00%
DPS-NURSING SERVICES	OMS	Dues & Fees	-	-	150	-	150	-	0.00%
DPS-NURSING SERVICES Total			5.00	5.00	412,946	4.80	463,494	50,548	12.24%
DPS-PSYCHOLOGICAL SERVICES	AHS	Certified Salaries	2.00	2.00	200,633	3.00	298,529	97,896	48.79%
DPS-PSYCHOLOGICAL SERVICES	BMS	Certified Salaries	1.00	1.50	59,666.00	1.66	129,215.00	69,549	116.56%
DPS-PSYCHOLOGICAL SERVICES	OMS	Certified Salaries	1.00	1.00	101,144	1.00	86,047	(15,097)	-14.93%
DPS-PSYCHOLOGICAL SERVICES	DPS	Other Professional & Tech Srvc	-	-	42,500	-	42,500	-	0.00%
DPS-PSYCHOLOGICAL SERVICES	DPS	Travel - Conferences	-	-	-	-	750	750	100.00%
DPS-PSYCHOLOGICAL SERVICES	DPS	Instructional Supplies	-	-	500	-	500	-	0.00%
DPS-PSYCHOLOGICAL SERVICES	DPS	Other Supplies	-	-	500	-	500	-	0.00%
DPS-PSYCHOLOGICAL SERVICES	DPS	Dues & Fees	-	-	1,792	-	2,420	628	35.04%
DPS-PSYCHOLOGICAL SERVICES Total			4.00	4.50	406,735	5.66	560,461	153,726	37.80%
DPS-PUPIL SERVICES	DPS	Certified Salaries	1.00	1.00	171,273	1.00	175,126	3,853	2.25%
DPS-PUPIL SERVICES	DPS	Classified Salaries	1.00	1.00	68,552	1.00	75,637	7,085	10.34%
DPS-PUPIL SERVICES	DPS	Other Professional & Tech Srvc	-	-	186,000	-	369,495	183,495	98.65%
DPS-PUPIL SERVICES	DPS	Staff Travel	-	-	2,750	-	2,750	-	0.00%
DPS-PUPIL SERVICES	DPS	Travel - Conferences	-	-	1,250	-	1,250	-	0.00%
DPS-PUPIL SERVICES	DPS	Other Purchased Services	-	-	22,575	-	23,225	650	2.88%
DPS-PUPIL SERVICES	DPS	Library Books & Periodicals	-	-	-	-	642	642	100.00%
DPS-PUPIL SERVICES	DPS	Other Supplies	-	-	9,000	-	10,000	1,000	11.11%
DPS-PUPIL SERVICES	DPS	Dues & Fees	-	-	1,250	-	1,250	-	0.00%
DPS-PUPIL SERVICES Total			2.00	2.00	462,650	2.00	659,375	196,725	42.52%



Function	Location	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
DPS-RESOURCE PROGRAM	AHS	Certified Salaries	8.00	8.00	645,116	8.00	655,117	10,001	1.55%
DPS-RESOURCE PROGRAM	AHS	Classified Salaries	7.50	2.50	187,908	2.50	63,870	(124,038)	-66.01%
DPS-RESOURCE PROGRAM	BMS	Certified Salaries	5	4	348,298	4	321,001	(27,297)	-7.84%
DPS-RESOURCE PROGRAM	BMS	Classified Salaries	3	3	78,964	2	50,251	(28,713)	-36.36%
DPS-RESOURCE PROGRAM	DPS	Certified Salaries	3.00	2.00	349,018	2.00	296,927	(52,091)	-14.93%
DPS-RESOURCE PROGRAM	DPS	Classified Salaries	-	-	20,000	-	20,000	-	0.00%
DPS-RESOURCE PROGRAM	DPS	Other Professional & Tech Srvc	-	-	22,500	-	22,500	-	0.00%
DPS-RESOURCE PROGRAM	DPS	Travel - Conferences	-	-	3,000	-	1,500	(1,500)	-50.00%
DPS-RESOURCE PROGRAM	DPS	Instructional Supplies	-	-	3,250	-	3,900	650	20.00%
DPS-RESOURCE PROGRAM	DPS	Other Supplies	-	-	750	-	720	(30)	-4.00%
DPS-RESOURCE PROGRAM	DPS	Dues & Fees	-	-	150	-	-	(150)	-100.00%
DPS-RESOURCE PROGRAM	OMS	Certified Salaries	2.00	2.00	161,068	2.00	125,953	(35,115)	-21.80%
DPS-RESOURCE PROGRAM	OMS	Classified Salaries	4.00	4.00	110,640	3.00	82,154	(28,486)	-25.75%
DPS-RESOURCE PROGRAM Total			32.00	25.50	1,930,662	23.50	1,643,893	(286,769)	-14.85%
DPS-SOCIAL WORK SERVICES	AHS	Certified Salaries	1.00	1.60	79,298.00	1.66	131,789	52,491	66.19%
DPS-SOCIAL WORK SERVICES	BMS	Certified Salaries	0.50	1.00	32,777.00	1.00	67,771.00	34,994	106.76%
DPS-SOCIAL WORK SERVICES	OMS	Certified Salaries	0.50	1.00	32,777.00	1.00	59,757.00	26,980	82.31%
DPS-SOCIAL WORK SERVICES Total			2.00	3.60	144,852.00	3.66	259,317.00	114,465	79.02%
DPS-SPEECH/LANGUAGE	AHS	Certified Salaries	1.80	1.40	172,993	1.40	137,241	(35,752)	-20.67%
DPS-SPEECH/LANGUAGE	BMS	Certified Salaries	0.50	0.40	28,749.00	0.40	39,212.00	10,463	36.39%
DPS-SPEECH/LANGUAGE	DPS	Certified Salaries	-	-	-	-	-	-	0.00%
DPS-SPEECH/LANGUAGE	DPS	Instructional Supplies	-	-	1,000.00	-	1,000.00	-	0.00%
DPS-SPEECH/LANGUAGE	DPS	Other Supplies	-	-	175.00	-	350.00	175	100.00%
DPS-SPEECH/LANGUAGE	DPS	Dues & Fees	-	-	900.00	-	900.00	-	0.00%
DPS-SPEECH/LANGUAGE	OMS	Certified Salaries	0.50	0.80	28,749	0.80	47,647	18,898	65.73%
DPS-SPEECH/LANGUAGE Total			2.80	2.60	232,566	2.60	226,350	(6,216)	-2.67%
DPS-TRANSITION ACADEMY	DPS	Certified Salaries	1.00	2.20	93,604	2.20	156,391	62,787	67.08%
DPS-TRANSITION ACADEMY	DPS	Classified Salaries	1.00	3.50	23,644	3.50	89,033	65,389	276.56%
DPS-TRANSITION ACADEMY	DPS	Other Professional & Tech Srvc	-	-	2,500	-	2,000	(500)	-20.00%
DPS-TRANSITION ACADEMY	DPS	Rentals-Land,Bldg,Equipment	-	-	30,000	-	20,000	(10,000)	-33.33%
DPS-TRANSITION ACADEMY	DPS	Staff Travel	-	-	1,250	-	1,250	-	0.00%
DPS-TRANSITION ACADEMY	DPS	Travel - Conferences	-	-	200	-	100	(100)	-50.00%
DPS-TRANSITION ACADEMY	DPS	Instructional Supplies	-	-	1,390	-	1,500	110	7.91%
DPS-TRANSITION ACADEMY	DPS	Other Supplies	-	-	1,000	-	1,000	-	0.00%
DPS-TRANSITION ACADEMY	DPS	Equipment - New	-	-	-	-	-	-	0.00%
DPS-TRANSITION ACADEMY Total			2.00	5.70	153,588	5.70	271,274	117,686	76.62%



Function	Location	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
ENGLISH	AHS	Certified Salaries	14.60	14.60	1,207,436	14.60	1,251,705	44,269	3.67%
ENGLISH	AHS	Instructional Supplies	-	-	500	-	250	(250)	-50.00%
ENGLISH	AHS	Text & Digital Resources	-	-	8,000	-	5,300	(2,700)	-33.75%
ENGLISH	AHS	Other Supplies	-	-	-	-	-	-	#DIV/0!
ENGLISH	AHS	Technology Supplies	-	-	-	-	1,115	1,115	100.00%
ENGLISH	AHS	Equipment - New	-	-	-	-	-	-	0.00%
ENGLISH	AHS	Technology Equipment - New	-	-	-	-	-	-	0.00%
ENGLISH	AHS	Technology Equipment -Replacement	-	-	-	-	-	-	0.00%
ENGLISH	AHS	Dues & Fees	-	-	275	-	675	400	145.45%
ENGLISH	BMS	Certified Salaries	4.00	4.00	295,756	4.00	306,481	10,725	3.63%
ENGLISH	BMS	Other Professional & Tech Srvc	-	-	2,200	-	2,200	-	0.00%
ENGLISH	BMS	Instructional Supplies	-	-	3,960	-	-	(3,960)	-100.00%
ENGLISH	BMS	Text & Digital Resources	-	-	9,325	-	-	(9,325)	-100.00%
ENGLISH	BMS	Other Supplies	-	-	456	-	500	44	9.65%
ENGLISH	OMS	Certified Salaries	4.00	4.00	303,286	4.00	311,013	7,727	2.55%
ENGLISH	OMS	Instructional Supplies	-	-	4,706	-	1,573	(3,133)	-66.57%
ENGLISH	OMS	Text & Digital Resources	-	-	10,428	-	-	(10,428)	-100.00%
ENGLISH Total			22.60	22.60	1,846,328	22.60	1,880,812	34,484	1.87%
ESL	AHS	Instructional Supplies	-	-	600	-	600	-	0.00%
ESL Total			-	-	600	-	600	-	0.00%



Function	Location	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
FACILITIES	AHS	Classified Salaries	11.50	11.50	638,249	10.50	601,114	(37,135)	-5.82%
FACILITIES	AHS	Utilities, Excluding Heat	-	-	476,550	-	490,286	13,736	2.88%
FACILITIES	AHS	Repairs,Maintenance & Cleaning	-	-	263,142	-	260,330	(2,812)	-1.07%
FACILITIES	AHS	Rentals-Land,Bldg,Equipment	-	-	3,575	-	3,700	125	3.50%
FACILITIES	AHS	Maintenance/Custodial Supplies	-	-	117,366	-	119,787	2,421	2.06%
FACILITIES	AHS	Oil Used For Heating	-	-	500	-	500	-	0.00%
FACILITIES	AHS	Natural Gas	-	-	41,916	-	41,916	-	0.00%
FACILITIES	AHS	Improvement - Buildings	-	-	45,000	-	5,000	(40,000)	-88.89%
FACILITIES	AHS	Improvement - Sites	-	-	-	-	15,000	15,000	100.00%
FACILITIES	BMS	Classified Salaries	4.00	4.00	213,827	4.00	218,035	4,208	1.97%
FACILITIES	BMS	Utilities, Excluding Heat	-	-	124,461	-	107,287	(17,174)	-13.80%
FACILITIES	BMS	Repairs,Maintenance & Cleaning	-	-	97,778	-	99,008	1,230	1.26%
FACILITIES	BMS	Rentals-Land,Bldg,Equipment	-	-	500	-	500	-	0.00%
FACILITIES	BMS	Maintenance/Custodial Supplies	-	-	53,366	-	54,009	643	1.20%
FACILITIES	BMS	Oil Used For Heating	-	-	41,500	-	46,500	5,000	12.05%
FACILITIES	BMS	Improvement - Buildings	-	-	15,500	-	2,000	(13,500)	-87.10%
FACILITIES	BMS	Improvement - Sites	-	-	-	-	14,000	14,000	100.00%
FACILITIES	DISTRICT	Classified Salaries	3.00	3.00	353,018	3.00	354,929	1,911	0.54%
FACILITIES	DISTRICT	Other Professional & Tech Srvc	-	-	16,410	-	16,565	155	0.94%
FACILITIES	DISTRICT	Repairs,Maintenance & Cleaning	-	-	217,500	-	224,000	6,500	2.99%
FACILITIES	DISTRICT	Staff Travel	-	-	3,000	-	3,000	-	0.00%
FACILITIES	DISTRICT	Other Supplies	-	-	8,000	-	8,306	306	3.83%
FACILITIES	DISTRICT	Improvements To Buildings	-	-	100,000	-	100,000	-	0.00%
FACILITIES	DISTRICT	Improvements To Sites	-	-	-	-	-	-	0.00%
FACILITIES	DISTRICT	Equipment - New	-	-	-	-	500	500	100.00%
FACILITIES	DISTRICT	Dues & Fees	-	-	755	-	730	(25)	-3.31%
FACILITIES	OMS	Classified Salaries	4.00	4.00	213,827	4.00	218,035	4,208	1.97%
FACILITIES	OMS	Utilities, Excluding Heat	-	-	124,054	-	112,131	(11,923)	-9.61%
FACILITIES	OMS	Repairs,Maintenance & Cleaning	-	-	87,373	-	90,351	2,978	3.41%
FACILITIES	OMS	Maintenance/Custodial Supplies	-	-	50,966	-	51,509	543	1.07%
FACILITIES	OMS	Oil Used For Heating	-	-	500	-	500	-	0.00%
FACILITIES	OMS	Natural Gas	-	-	26,255	-	28,025	1,770	6.74%
FACILITIES	OMS	Improvement - Buildings	-	-	-	-	-	-	0.00%
FACILITIES	OMS	Improvement - Sites	-	-	74,000	-	10,000	(64,000)	-86.49%
FACILITIES Total			22.50	22.50	3,408,888	21.50	3,297,553	(111,335)	-3.27%



Function	Location	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
FAMILY & CONSUMER SCIENCES	AHS	Certified Salaries	4.00	4.00	345,037	4.00	305,181	(39,856)	-11.55%
FAMILY & CONSUMER SCIENCES	AHS	Instructional Supplies	-	-	26,691	-	26,691	-	0.00%
FAMILY & CONSUMER SCIENCES	AHS	Text & Digital Resources	-	-	-	-	-	-	0.00%
FAMILY & CONSUMER SCIENCES	BMS	Certified Salaries	1.00	1.00	93,604	1.00	53,603	(40,001)	-42.73%
FAMILY & CONSUMER SCIENCES	BMS	Instructional Supplies	-	-	624	-	624	-	0.00%
FAMILY & CONSUMER SCIENCES	OMS	Certified Salaries	1.00	1.00	64,961	1.00	67,317	2,356	3.63%
FAMILY & CONSUMER SCIENCES	OMS	Instructional Supplies	-	-	702	-	620	(82)	-11.68%
FAMILY & CONSUMER SCIENCES	OMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
FAMILY & CONSUMER SCIENCES Total			6.00	6.00	531,619	6.00	454,036	(77,583)	-14.59%
GENERAL INSTRUCTION	AHS	Instructional Supplies	-	-	23,162	-	23,162	-	0.00%
GENERAL INSTRUCTION	BMS	Instructional Supplies	-	-	5,381	-	5,963	582	10.82%
GENERAL INSTRUCTION	BMS	Other Supplies	-	-	4,259	-	4,683	424	9.96%
GENERAL INSTRUCTION	OMS	Instructional Supplies	-	-	11,546	-	11,053	(493)	-4.27%
GENERAL INSTRUCTION Total			-	-	44,348	-	44,861	513	1.16%
MATHEMATICS	AHS	Certified Salaries	15.40	15.80	1,412,344	15.80	1,485,014	72,670	5.15%
MATHEMATICS	AHS	Instructional Supplies	-	-	8,750	-	8,130	(620)	-7.09%
MATHEMATICS	AHS	Text & Digital Resources	-	-	28,000	-	16,100	(11,900)	-42.50%
MATHEMATICS	AHS	Other Supplies	-	-	300	-	300	-	0.00%
MATHEMATICS	AHS	Technology Supplies	-	-	-	-	1,200	1,200	100.00%
MATHEMATICS	AHS	Equipment - New	-	-	-	-	-	-	0.00%
MATHEMATICS	AHS	Technology Equipment - New	-	-	-	-	-	-	0.00%
MATHEMATICS	AHS	Dues & Fees	-	-	400	-	400	-	0.00%
MATHEMATICS	BMS	Certified Salaries	4.00	4.00	312,940	4.00	332,325	19,385	6.19%
MATHEMATICS	BMS	Classified Salaries	1.00	1.00	23,644	1.00	25,649	2,005	8.48%
MATHEMATICS	BMS	Instructional Supplies	-	-	2,635	-	1,200	(1,435)	-54.46%
MATHEMATICS	BMS	Text & Digital Resources	-	-	9,991	-	11,202	1,211	12.12%
MATHEMATICS	BMS	Dues & Fees	-	-	388	-	388	-	0.00%
MATHEMATICS	OMS	Certified Salaries	4.00	4.00	315,554	4.00	315,844	290	0.09%
MATHEMATICS	OMS	Classified Salaries	1.00	1.00	23,644	1.00	25,649	2,005	8.48%
MATHEMATICS	OMS	Instructional Supplies	-	-	3,919	-	1,219	(2,700)	-68.90%
MATHEMATICS	OMS	Text & Digital Resources	-	-	9,990	-	10,710	720	7.21%
MATHEMATICS	OMS	Other Supplies	-	-	400	-	405	5	1.25%
MATHEMATICS	OMS	Dues & Fees	-	-	376	-	459	83	22.07%
MATHEMATICS Total			25.40	25.80	2,153,275	25.80	2,236,194	82,919	3.85%



Function	Location	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
MEDIA	AHS	Certified Salaries	2.00	2.00	193,797	2.00	201,798	8,001	4.13%
MEDIA	AHS	Classified Salaries	1.00	1.00	52,651	1.00	42,007	(10,644)	-20.22%
MEDIA	AHS	Professional Technical Services	-	-	3,000	-	2,000	(1,000)	-33.33%
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	-	-	20,475	-	21,498	1,023	5.00%
MEDIA	AHS	Equipment - Replacement	-	-	-	-	-	-	0.00%
MEDIA	AHS	Dues & Fees	-	-	1,250	-	1,250	-	0.00%
MEDIA	BMS	Certified Salaries	1.00	1.00	99,938	1.00	102,175	2,237	2.24%
MEDIA	BMS	Classified Salaries	0.50	0.50	20,779	0.50	21,004	225	1.08%
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	90,412	1.00	93,830	3,418	3.78%
MEDIA	OMS	Classified Salaries	0.50	0.50	20,779	0.50	21,004	225	1.08%
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			6.00	6.00	535,049	6.00	538,534	3,485	0.65%



Function	Location	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
MUSIC	AHS	Certified Salaries	3.00	3.00	248,798	3.00	256,256	7,458	3.00%
MUSIC	AHS	Other Professional & Tech Srvc	-	-	3,495	-	3,495	-	0.00%
MUSIC	AHS	Repairs,Maintenance & Cleaning	-	-	5,170	-	3,500	(1,670)	-32.30%
MUSIC	AHS	Instructional Supplies	-	-	11,457	-	11,200	(257)	-2.24%
MUSIC	AHS	Text & Digital Resources	-	-	-	-	6,000	6,000	100.00%
MUSIC	AHS	Technology Supplies	-	-	-	-	2,500	2,500	100.00%
MUSIC	AHS	Equipment - New	-	-	-	-	8,200	8,200	100.00%
MUSIC	AHS	Technology Equipment - New	-	-	-	-	-	-	0.00%
MUSIC	AHS	Dues & Fees	-	-	1,115	-	1,200	85	7.62%
MUSIC	BMS	Certified Salaries	2.00	2.00	173,592	2.00	178,366	4,774	2.75%
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	-	-	6,893	-	6,492	(401)	-5.82%
MUSIC	BMS	Other Supplies	-	-	1,100	-	1,322	222	20.18%
MUSIC	BMS	Equipment - New	-	-	-	-	1,398	1,398	100.00%
MUSIC	BMS	Equipment - Replacement	-	-	-	-	-	-	0.00%
MUSIC	BMS	Dues & Fees	-	-	460	-	460	-	0.00%
MUSIC	OMS	Certified Salaries	2.00	2.00	115,958	2.00	124,569	8,611	7.43%
MUSIC	OMS	Other Professional & Tech Srvc	-	-	2,000	-	2,000	-	0.00%
MUSIC	OMS	Repairs,Maintenance & Cleaning	-	-	4,150	-	4,150	-	0.00%
MUSIC	OMS	Instructional Supplies	-	-	6,088	-	5,590	(498)	-8.18%
MUSIC	OMS	Equipment - New	-	-	-	-	1,414	1,414	100.00%
MUSIC	OMS	Equipment - Replacement	-	-	-	-	480	480	100.00%
MUSIC	OMS	Dues & Fees	-	-	865	-	865	-	0.00%
MUSIC Total			7.00	7.00	586,311	7.00	624,627	38,316	6.54%
PHYSICAL EDUCATION	AHS	Certified Salaries	6.40	6.40	497,231	6.40	514,776	17,545	3.53%
PHYSICAL EDUCATION	AHS	Other Professional & Tech Srvc	-	-	500	-	500	-	0.00%
PHYSICAL EDUCATION	AHS	Instructional Supplies	-	-	9,286	-	9,286	-	0.00%
PHYSICAL EDUCATION	BMS	Certified Salaries	2.00	2.00	187,208	2.00	151,540	(35,668)	-19.05%
PHYSICAL EDUCATION	BMS	Repairs,Maintenance & Cleaning	-	-	1,000	-	1,000	-	0.00%
PHYSICAL EDUCATION	BMS	Instructional Supplies	-	-	2,850	-	2,860	10	0.35%
PHYSICAL EDUCATION	BMS	Dues & Fees	-	-	500	-	525	25	5.00%
PHYSICAL EDUCATION	OMS	Certified Salaries	2.00	2.00	155,272	2.00	159,381	4,109	2.65%
PHYSICAL EDUCATION	OMS	Repairs,Maintenance & Cleaning	-	-	400	-	400	-	0.00%
PHYSICAL EDUCATION	OMS	Instructional Supplies	-	-	3,800	-	2,995	(805)	-21.18%
PHYSICAL EDUCATION Total			10.40	10.40	858,047	10.40	843,263	(14,784)	-1.72%



Function	Location	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
PRINCIPAL SERVICES	AHS	Certified Salaries	8.60	8.60	1,194,620	8.60	1,222,777	28,157	2.36%
PRINCIPAL SERVICES	AHS	Classified Salaries	10.60	9.60	452,723	11.60	509,482	56,759	12.54%
PRINCIPAL SERVICES	AHS	Other Professional & Tech Srvc	-	-	187,547	-	201,976	14,429	7.69%
PRINCIPAL SERVICES	AHS	NEASC	-	-	-	-	-	-	0.00%
PRINCIPAL SERVICES	AHS	Repairs,Maintenance & Cleaning	-	-	2,000	-	2,000	-	0.00%
PRINCIPAL SERVICES	AHS	Rentals-Land,Bldg,Equipment	-	-	4,500	-	8,845	4,345	96.56%
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	-	-	-	-	-	-	0.00%
PRINCIPAL SERVICES	AHS	Instructional Supplies	-	-	3,000	-	4,000	1,000	33.33%
PRINCIPAL SERVICES	AHS	Text & Digital Resources	-	-	6,000	-	6,000	-	0.00%
PRINCIPAL SERVICES	AHS	Other Supplies	-	-	500	-	500	-	0.00%
PRINCIPAL SERVICES	AHS	Technology Supplies	-	-	-	-	600	600	100.00%
PRINCIPAL SERVICES	AHS	Equipment - Replacement	-	-	-	-	-	-	0.00%
PRINCIPAL SERVICES	AHS	Dues & Fees	-	-	15,000	-	15,000	-	0.00%
PRINCIPAL SERVICES	BMS	Certified Salaries	2.00	2.00	354,794	2.00	362,414	7,620	2.15%
PRINCIPAL SERVICES	BMS	Classified Salaries	4.50	4.50	205,836	4.50	209,529	3,693	1.79%
PRINCIPAL SERVICES	BMS	Other Professional & Tech Srvc	-	-	1,768	-	16,532	14,764	835.07%
PRINCIPAL SERVICES	BMS	Repairs,Maintenance & Cleaning	-	-	502	-	555	53	10.56%
PRINCIPAL SERVICES	BMS	Rentals-Land,Bldg,Equipment	-	-	2,578	-	2,705	127	4.93%
PRINCIPAL SERVICES	BMS	Communications: Tel,Post,Etc.	-	-	1,000	-	1,100	100	10.00%
PRINCIPAL SERVICES	BMS	Staff Travel	-	-	650	-	750	100	15.38%
PRINCIPAL SERVICES	BMS	Travel - Conferences	-	-	3,560	-	4,015	455	12.78%
PRINCIPAL SERVICES	BMS	Other Purchased Services	-	-	1,981	-	2,200	219	11.06%
PRINCIPAL SERVICES	BMS	Other Supplies	-	-	1,759	-	1,858	99	5.63%
PRINCIPAL SERVICES	BMS	Dues & Fees	-	-	1,951	-	2,276	325	16.66%
PRINCIPAL SERVICES	OMS	Certified Salaries	2.00	2.00	353,044	2.00	360,414	7,370	2.09%
PRINCIPAL SERVICES	OMS	Classified Salaries	4.50	4.50	216,084	4.50	216,863	779	0.36%
PRINCIPAL SERVICES	OMS	Other Professional & Tech Srvc	-	-	3,200	-	17,200	14,000	437.50%
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	-	-	2,983	-	2,983	-	0.00%
PRINCIPAL SERVICES	OMS	Other Supplies	-	-	1,905	-	1,905	-	0.00%
PRINCIPAL SERVICES	OMS	Dues & Fees	-	-	2,956	-	2,956	-	0.00%
PRINCIPAL SERVICES Total			32.20	31.20	3,050,263	33.20	3,205,257	154,994	5.08%



Function	Location	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
READING	AHS	Certified Salaries	2.00	2.00	188,559	2.00	196,058	7,499	3.98%
READING	AHS	Instructional Supplies	-	-	5,585	-	5,665	80	1.43%
READING	AHS	Other Supplies	-	-	700	-	900	200	28.57%
READING	AHS	Dues & Fees	-	-	600	-	600	-	0.00%
READING	BMS	Certified Salaries	2.00	2.50	129,781	1.50	132,270	2,489	1.92%
READING	BMS	Instructional Supplies	-	-	948	-	2,339	1,391	146.73%
READING	BMS	Text & Digital Resources	-	-	1,950	-	-	(1,950)	-100.00%
READING	BMS	Other Supplies	-	-	671	-	314	(357)	-53.20%
READING	BMS	Dues & Fees	-	-	168	-	-	(168)	-100.00%
READING	OMS	Certified Salaries	3.00	2.50	325,593	1.50	149,339	(176,254)	-54.13%
READING	OMS	Instructional Supplies	-	-	2,810	-	1,165	(1,645)	-58.54%
READING	OMS	Other Supplies	-	-	1,198	-	1,315	117	9.77%
READING Total			7.00	7.00	658,563	5.00	489,965	(168,598)	-25.60%
SCIENCE	AHS	Certified Salaries	20.60	20.60	1,707,542.00	20.60	1,730,191.00	22,649	1.33%
SCIENCE	AHS	Repairs,Maintenance & Cleaning	-	-	-	-	-	-	0.00%
SCIENCE	AHS	Travel - Conferences	-	-	1,000.00	-	1,200.00	200	20.00%
SCIENCE	AHS	Instructional Supplies	-	-	59,860.00	-	59,860.00	-	0.00%
SCIENCE	AHS	Text & Digital Resources	-	-	1,000.00	-	47,000.00	46,000	4600.00%
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	342,272	4.00	349,806	7,534	2.20%
SCIENCE	BMS	Pupil Transportation	-	-	600	-	600	-	0.00%
SCIENCE	BMS	Instructional Supplies	-	-	4,212	-	6,151	1,939	46.04%
SCIENCE	BMS	Text & Digital Resources	-	-	23,382	-	-	(23,382)	-100.00%
SCIENCE	BMS	Other Supplies	-	-	1,720	-	1,892	172	10.00%
SCIENCE	OMS	Certified Salaries	4.00	4.00	340,889	4.00	309,732	(31,157)	-9.14%
SCIENCE	OMS	Instructional Supplies	-	-	6,499	-	8,259	1,760	27.08%
SCIENCE	OMS	Text & Digital Resources	-	-	23,382	-	-	(23,382)	-100.00%
SCIENCE	OMS	Other Supplies	-	-	978	-	1,152	174	17.79%
SCIENCE Total			28.60	28.60	2,520,836	28.60	2,523,343	2,507	0.10%
SECURITY	DISTRICT	Other Professional & Tech Srvc	-	-	6,900.00	-	4,650.00	(2,250)	-32.61%
SECURITY	DISTRICT	Technology Supplies	-	-	-	-	5,500.00	5,500	100.00%
SECURITY	DISTRICT	Improvements To Buildings	-	-	-	-	12,000.00	12,000	100.00%
SECURITY	DISTRICT	Equipment - New	-	-	20,000.00	-	-	(20,000)	-100.00%
SECURITY	DISTRICT	Equipment - Replacment	-	-	5,000.00	-	5,000.00	-	0.00%
SECURITY	DISTRICT		-	-	-	-	-	-	0.00%
SECURITY Total			-	-	31,900.00	-	27,150.00	(4,750)	-14.89%



Function	Location	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
SOCIAL STUDIES	AHS	Certified Salaries	15.60	15.60	1,387,397	15.60	1,422,277	34,880	2.51%
SOCIAL STUDIES	AHS	Instructional Supplies	-	-	275	-	275	-	0.00%
SOCIAL STUDIES	AHS	Text & Digital Resources	-	-	40,000	-	-	(40,000)	-100.00%
SOCIAL STUDIES	AHS	Other Supplies	-	-	500	-	3,000	2,500	500.00%
SOCIAL STUDIES	AHS	Technology Supplies	-	-	-	-	-	-	0.00%
SOCIAL STUDIES	AHS	Technology Equipment - New	-	-	-	-	280	280	100.00%
SOCIAL STUDIES	AHS	Technology Equipment - Replacement	-	-	-	-	-	-	0.00%
SOCIAL STUDIES	AHS	Dues & Fees	-	-	25	-	175	150	600.00%
SOCIAL STUDIES	BMS	Certified Salaries	4.00	4.00	355,400	4.00	363,682	8,282	2.33%
SOCIAL STUDIES	BMS	Other Professional & Tech Srvc	-	-	-	-	1,000	1,000	100.00%
SOCIAL STUDIES	BMS	Instructional Supplies	-	-	4,988	-	2,641	(2,347)	-47.05%
SOCIAL STUDIES	BMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
SOCIAL STUDIES	BMS	Dues & Fees	-	-	240	-	129	(111)	-46.25%
SOCIAL STUDIES	OMS	Certified Salaries	4.00	4.00	355,400	4.00	363,682	8,282	2.33%
SOCIAL STUDIES	OMS	Other Professional & Tech Srvc	-	-	-	-	1,460	1,460	100.00%
SOCIAL STUDIES	OMS	Instructional Supplies	-	-	4,912	-	4,124	(788)	-16.04%
SOCIAL STUDIES	OMS	Dues & Fees	-	-	262.00	-	140.00	(122)	-46.56%
SOCIAL STUDIES Total			23.60	23.60	2,149,399.00	23.60	2,162,865.00	13,466	0.63%
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	-	-	919	-	919	-	0.00%
STEM	OMS	Dues & Fees	-	-	-	-	-	-	0.00%
STEM Total			-	-	11,861	-	11,861	-	0.00%
STUDENT ACTIVITIES	AHS	Certified Salaries	-	-	169,876	-	172,071	2,195	1.29%
STUDENT ACTIVITIES	AHS	Other Supplies	-	-	-	-	-	-	0.00%
STUDENT ACTIVITIES	BMS	Certified Salaries	-	-	44,040	-	47,604	3,564	8.09%
STUDENT ACTIVITIES	BMS	Other Purchased Services	-	-	-	-	-	-	0.00%
STUDENT ACTIVITIES	BMS	Other Supplies	-	-	630	-	700	70	11.11%
STUDENT ACTIVITIES	OMS	Certified Salaries	-	-	40,216	-	42,731	2,515	6.25%
STUDENT ACTIVITIES	OMS	Other Supplies	-	-	800	-	800	-	0.00%
STUDENT ACTIVITIES Total			-	-	255,562	-	263,906	8,344	3.26%
SUBSTITUTES	DISTRICT	Certified Salaries	-	-	663,136	-	603,709	(59,427)	-8.96%
SUBSTITUTES	DISTRICT	Classified Salaries	-	-	40,000	-	40,000	-	0.00%
SUBSTITUTES Total			-	-	703,136	-	643,709	(59,427)	-8.45%
SUMMERWORK	AHS	Certified Salaries	-	-	77,385	-	74,185	(3,200)	-4.14%
SUMMERWORK	BMS	Certified Salaries	-	-	30,077	-	40,802	10,725	35.66%
SUMMERWORK	OMS	Certified Salaries	-	-	35,852	-	40,802	4,950	13.81%
SUMMERWORK Total			-	-	143,314	-	155,789	12,475	8.70%



Function	Location	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
TECH EDUCATION	AHS	Certified Salaries	5.60	5.60	410,000	5.60	403,549	(6,451)	-1.57%
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	Technology Supplies	-	-	-	-	14,335.00	14,335	100.00%
TECH EDUCATION	AHS	Equipment - New	-	-	-	-	-	-	0.00%
TECH EDUCATION	AHS	Technology Equipment - New	-	-	-	-	-	-	0.00%
TECH EDUCATION	AHS	Dues & Fees	-	-	750.00	-	750.00	-	0.00%
TECH EDUCATION	BMS	Certified Salaries	1.00	1.00	94,603	2.00	160,902	66,299	70.08%
TECH EDUCATION	BMS	Repairs,Maintenance & Cleaning	-	-	-	-	-	-	#DIV/0!
TECH EDUCATION	BMS	Instructional Supplies	-	-	8,000	-	8,000	-	0.00%
TECH EDUCATION	BMS	Equipment - New	-	-	-	-	-	-	#DIV/0!
TECH EDUCATION	BMS	Equipment - Replacement	-	-	-	-	500	500	100.00%
TECH EDUCATION	BMS	Dues & Fees	-	-	200	-	200	-	0.00%
TECH EDUCATION	OMS	Certified Salaries	1.00	1.00	93,604	2.00	156,142	62,538	66.81%
TECH EDUCATION	OMS	Repairs,Maintenance & Cleaning	-	-	500	-	500	-	0.00%
TECH EDUCATION	OMS	Instructional Supplies	-	-	8,375	-	8,000	(375)	-4.48%
TECH EDUCATION	OMS	Equipment - Replacement	-	-	-	-	-	-	0.00%
TECH EDUCATION	OMS	Dues & Fees	-	-	200	-	200	-	0.00%
TECH EDUCATION Total			7.60	7.60	644,511	9.60	781,357	136,846	21.23%



Function	Location	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
TECHNOLOGY	BMS	Technology Supplies	-	-	-	-	15,845	15,845	100.00%
TECHNOLOGY	BMS	Equipment Technology-New	-	-	-	-	1,200	1,200	100.00%
TECHNOLOGY	BMS	Equipment Technology-Replacement	-	-	-	-	-	-	0.00%
TECHNOLOGY	DISTRICT	Certified Salaries	1.00	1.00	108,297	1.00	122,913	14,616	13.50%
TECHNOLOGY	DISTRICT	Classified Salaries	8.00	8.00	592,589	9.00	651,576	58,987	9.95%
TECHNOLOGY	DISTRICT	Other Professional & Tech Srvc	-	-	352,403	-	412,777	60,374	17.13%
TECHNOLOGY	DISTRICT	Repairs,Maintenance & Cleaning	-	-	34,650	-	11,600	(23,050)	-66.52%
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	-	21,000	12,000	133.33%
TECHNOLOGY	DISTRICT	Other Purchased Services	-	-	200	-	200	-	0.00%
TECHNOLOGY	DISTRICT	Other Supplies	-	-	400,742	-	-	(400,742)	-100.00%
TECHNOLOGY	DISTRICT	Technology Supplies	-	-	-	-	380,880	380,880	100.00%
TECHNOLOGY	DISTRICT	Equipment - New	-	-	48,348	-	-	(48,348)	-100.00%
TECHNOLOGY	DISTRICT	Equipment - Replacement	-	-	-	-	-	-	0.00%
TECHNOLOGY	DISTRICT	Techology Equipment - New	-	-	-	-	45,000	45,000	100.00%
TECHNOLOGY	DISTRICT	Technology Equipment - Replacement	-	-	-	-	3,600	3,600	100.00%
TECHNOLOGY	DISTRICT	Dues & Fees	-	-	600	-	600	-	0.00%
TECHNOLOGY	DPS	Technology Supplies	-	-	-	-	4,242	4,242	100.00%
TECHNOLOGY	DPS	Equipment Technology-New	-	-	-	-	-	-	0.00%
TECHNOLOGY	DPS	Equipment Technology-Replacement	-	-	-	-	-	-	0.00%
TECHNOLOGY	OMS	Technology Supplies	-	-	-	-	16,096	16,096	100.00%
TECHNOLOGY	OMS	Equipment Technology-New	-	-	-	-	1,200	1,200	100.00%
TECHNOLOGY	OMS	Equipment Technology-Replacement	-	-	-	-	-	-	0.00%
TECHNOLOGY Total			9.00	9.00	1,593,629	10.00	1,735,529	141,900	8.90%
THEATER ARTS	AHS	Certified Salaries	2.20	1.60	194,440	1.60	144,602	(49,838)	-25.63%
THEATER ARTS	AHS	Other Professional & Tech Srvc	-	-	357	-	357	-	0.00%
THEATER ARTS	AHS	Instructional Supplies	-	-	500	-	-	(500)	-100.00%
THEATER ARTS Total			2.20	1.60	195,297	1.60	144,959	(50,338)	-25.78%
TRANSPORTATION	AHS	Pupil Transportation	-	-	28,000	-	35,000	7,000	25.00%
TRANSPORTATION	BMS	Pupil Transportation	-	-	3,552	-	3,907	355	9.99%
TRANSPORTATION	DISTRICT	Pupil Transportation	-	-	1,510,916	-	1,585,501	74,585	4.94%
TRANSPORTATION	DISTRICT	Vo-Ag / Vo-Tech Regular Education	-	-	304,916	-	324,992	20,076	6.58%
TRANSPORTATION	DISTRICT	In District Private Regular Education	-	-	27,400	-	4,000	(23,400)	-85.40%
TRANSPORTATION	DISTRICT	In District Public Regular Education	-	-	10,000	-	10,000	-	0.00%
TRANSPORTATION	DISTRICT	Out District Public Regular Education	-	-	35,787	-	37,220	1,433	4.00%
TRANSPORTATION	DISTRICT	Transportation Supplies	-	-	122,016	-	143,809	21,793	17.86%
TRANSPORTATION	DPS	Pupil Transportation	-	-	375,156	-	322,889	(52,267)	-13.93%
TRANSPORTATION	DPS	Pupil Transportation	-	-	488,889	-	641,849	152,960	31.29%
TRANSPORTATION	DPS	Pupil Transportation	-	-	662,849.00	-	753,452	90,603	13.67%
TRANSPORTATION	OMS	Pupil Transportation	-	-	3,000	-	3,000	-	0.00%



Function	Location	Description / Department	2021-2022 Budget FTE	2021-2022 Actual FTE	2021-2022 Adopted Budget	2022-2023 Budget FTE	2022-2023 Adopted Budget	Increase (Decrease)	Variance
TRANSPORTATION Total			-	-	3,572,481	-	3,865,619	293,138	8.21%
WORLD LANGUAGE	AHS	Certified Salaries	13.60	12.60	1,149,658	12.60	1,090,643	(59,015)	-5.13%
WORLD LANGUAGE	AHS	Instructional Supplies	-	-	4,850	-	3,590	(1,260)	-25.98%
WORLD LANGUAGE	AHS	Text & Digital Resources	-	-	39,470	-	44,230	4,760	12.06%
WORLD LANGUAGE	AHS	Technology Supplies	-	-	-	-	4,197	4,197	100.00%
WORLD LANGUAGE	AHS	Equipment - New	-	-	-	-	180	180	100.00%
WORLD LANGUAGE	AHS	Technology Equipment - New	-	-	-	-	-	-	0.00%
WORLD LANGUAGE	AHS	Dues & Fees	-	-	1,329	-	1,185	(144)	-10.84%
WORLD LANGUAGE	BMS	Certified Salaries	4.50	4.50	328,992	4.50	339,400	10,408	3.16%
WORLD LANGUAGE	BMS	Instructional Supplies	-	-	6,115	-	9,625	3,510	57.40%
WORLD LANGUAGE	BMS	Text & Digital Resources	-	-	14,679	-	-	(14,679)	-100.00%
WORLD LANGUAGE	BMS	Other Supplies	-	-	-	-	-	-	0.00%
WORLD LANGUAGE	BMS	Dues & Fees	-	-	1,000	-	500	(500)	-50.00%
WORLD LANGUAGE	OMS	Certified Salaries	4.50	4.50	344,743	4.50	355,495	10,752	3.12%
WORLD LANGUAGE	OMS	Instructional Supplies	-	-	7,327	-	7,191	(136)	-1.86%
WORLD LANGUAGE	OMS	Text & Digital Resources	-	-	18,305	-	-	(18,305)	-100.00%
WORLD LANGUAGE	OMS	Dues & Fees	-	-	500	-	500	-	0.00%
WORLD LANGUAGE Total			22.60	21.60	1,916,968	21.60	1,856,736	(60,232)	-3.14%

