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**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

*Bethany Orange Woodbridge  
25 Newton Road, Woodbridge, Connecticut 06525  
(203) 397-4811*

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*Dr. Jennifer P. Byars  
Superintendent of Schools*

**AMITY REGIONAL BOARD OF EDUCATION FINANCE COMMITTEE MEETING AGENDA**

**February 27, 2023 at 6:00 p.m.  
25 Newton Road, Woodbridge, CT**

1. Call to Order
2. Discussion and Possible Action on Minutes [page 2](#)
  - a. Finance Committee Meeting – February 13, 2023
3. Public Comment
4. Discussion and Possible Action on the Superintendent's Proposed 2023-24 Budget [page 6](#)
5. Adjourn

**IN THE EVENT THE DISTRICT IS CLOSED DUE TO INCLEMENT WEATHER, THIS MEETING WILL BE CONDUCTED VIRTUALLY. A CHANGE TO A VIRTUAL MEETING WILL BE POSTED ON THE AMITY WEBSITE.**

**[CLICK HERE TO VIEW THIS MEETING](#)**

*Members of the public can submit their comments to be added to the public record by emailing the [Clerk of the Board of Education](#) prior to 2:00 pm on the day of the meeting. These comments will be summarized by the Committee Chairperson in the place so designated in the agenda for the meeting. The public may also email the [Clerk of the Board](#) by 2:00 pm on the day of the meeting and request to speak during public comment as noted on the agenda. Those members of the public making such request will be provided with the information necessary to join the meeting electronically to provide public comment. Amity Regional School District No. 5 shall provide any member of the public with a physical location and the electronic equipment needed to attend a fully remote meeting in real-time. Members of the public must request this provision by emailing the [Clerk of the Board of Education](#) by the close of the last business day before the day of the fully remote meeting.*



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Jennifer P. Byars, Ed.D.  
Superintendent of Schools

pc: Town Clerks: Bethany, Orange, Woodbridge

**Working to "enable every Amity student to become a lifelong learner and a literate, caring, creative and effective world citizen." *District Mission Statement***

If you require accommodations to participate because of a disability, please contact the office of the Superintendent of Schools in advance at 203-397-4811.

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(203) 397-4811*

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*Dr. Jennifer P. Byars  
Superintendent of Schools*

**AMITY REGIONAL BOARD OF EDUCATION FINANCE COMMITTEE MEETING AGENDA**

*February 13, 2023 at 5:30 p.m.  
25 Newton Road, Woodbridge, CT*

**COMMITTEE MEMBERS PRESENT**

Christopher Browe, Andrea Hubbard, Sharon Huxley, Donovan Lofters, Joseph Nuzzo, Dr. K. Sudhir (arrived 5:36 p.m.)

**STAFF MEMBERS PRESENT**

Dr. Jennifer Byars and Theresa Lumas

**1. Call to Order**

Chairperson Browe called the meeting to order at 5:33 p.m.

**2. Discussion and Possible Action on Minutes**

**a. Finance Committee Meeting – January 9, 2023**

*MOTION by Sharon Huxley, SECOND by Joseph Nuzzo, to approve minutes as submitted*

*VOTES IN FAVOR, 3 (Browe, Huxley, Nuzzo)*

*ABSTAINED, 1 (Hubbard)*

*NOT PRESENT FOR VOTE 1 (Sudhir)*

*MOTION CARRIED*

**3. Public Comment**

No Public Comments were made

**4. Presentation and Discussion of Fourth Quarter 2022 Review of Amity Pension, Sick and Severance and OPEB accounts**

Presented by Fiducient representative Chris Kachmar

**5. Presentation and Possible Action on Audited 2021-2022 Financial Statements**

Presented by Mahoney Sabol representatives Samantha Thomas and Michael VanDeventer

**6. Discussion and Possible Action on Reducing Member Towns’ Allocations**

*MOTION* by Joseph Nuzzo, *SECOND* by Dr. K. Sudhir, to recommend the Amity Board of Education to accept the Annual Financial Statements for the period ending June 30, 2022, and authorize the Superintendent of Schools to reduce the March Allocation payment of the member towns of \$711,936.66, as follows:

Town of Bethany	\$ 126,908.56
Town of Orange	\$ 356,030.79
Town of Woodbridge	<u>\$ 228,997.31</u>
Total	\$ 711,936.66

*VOTES IN FAVOR, 6 (unanimous)*

*MOTION CARRIED*

**7. Discussion and Possible Action on the Superintendent’s Proposed 2023-24 Budget**

Postponed until a Special Meeting of the Amity Finance Committee scheduled for February 27, 2023, at 5:30 pm.

**8. Discussion and Possible Action on Award of Contracts over \$35,000**

- a. **Lecture Hall Remodel**
- b. **Chilled Water Pipe Replacement**
- c. **High School Curtain Wall Replacement at Rear Entrance**

*MOTION* by Sharon Huxley, *SECOND* by Dr. K. Sudhir, to Recommend the Amity Board of Education award the contract for remodeling the lecture hall at the high school to Pelletier Construction Management of Clinton, CT at a cost of \$336,297.

*Recommend the Amity Board of Education award the contract for replacement of the chilled water pipes at the high school to Allstate Construction Inc. at a cost of \$62,800.*

*Recommend the Amity Board of Education award the contract for replacement of the wall curtain at the rear entrance of the high school to Cherry Hill Glass Co, Inc of Branford, CT at a cost of \$70,935.*

*VOTES IN FAVOR, 6 (unanimous)*

*MOTION CARRIED*

**9. Discussion of Monthly Financial Statements**

Presented by Amity Region 5 Director of Finance Theresa Lumas

**10. Director of Finance and Administration Approved Transfers Under \$3,000**

Presented by Amity Region 5 Director of Finance Theresa Lumas

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**11. Discussion and Possible Action on Budget Transfers over \$3,000**

*MOTION by Andrea Hubbard, SECOND by Donovan Lofters, to*

*Recommend the Amity Board of Education to approve the following budget transfer in the capital nonrecurring account for remodeling the lecture hall at the high school*

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>FROM</b>	<b>TO</b>
00-15-0099-5899	Undesignated	\$234,764	
00-15-0055-5715	Lecture Hall Remodel		\$234,764

*Recommend the Amity Board of Education to approve the following budget transfer in the bond project for chilled water piping at the high school*

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>FROM</b>	<b>TO</b>
05-15-0052-5715	Acoustic Panels	\$62,800	
05-15-0048-5715	HVAC Projects		\$62,800

*Recommend the Amity Board of Education to approve the following budget transfer for wall curtain at rear entrance of high school*

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>FROM</b>	<b>TO</b>
05-15-0000-5850	Contingency	\$70,935	
05-14-2600-5715	Building Improvement		\$70,935

*Recommend the Amity Board of Education to approve the following budget transfer for door window covers for all three buildings*

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>FROM</b>	<b>TO</b>
01-14-2600-5420	Repair & Maintenance	\$2,544	
02-14-2600-5420	Repair & Maintenance	\$2,544	
03-14-2600-5420	Repair & Maintenance	\$7,631	
05-14-2660-5690	Other Supplies		\$12,719

*Recommend the Amity Board of Education to approve the following budget transfer for contracted services due to vacant positions*

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>FROM</b>	<b>TO</b>
04-12-6130-5560	Tuition Private Out	\$74,891	
04-12-1200-5330	Professional Technical Svcs		\$37,260
04-13-2130-5330	Professional Technical Svcs		\$37,260
01-13-2140-5111	Certified Salaries	\$51,700	
04-13-2140-5330	Professional Technical Svcs		\$51,700

*VOTES IN FAVOR, 6 (unanimous)*

*MOTION CARRIED*

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12. Other

13. Adjourn

Meeting was adjourned at 6:30 p.m.

Respectfully submitted,  
*Lisa Zaleski*  
BOE Recording Secretary

**AMITY REGIONAL SCHOOL DISTRICT NO. 5**

**Bethany Orange Woodbridge  
25 Newton Road, Woodbridge Connecticut 06525**



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TO: Dr. Jennifer Byars, Superintendent of Schools  
FROM: Theresa Lumas, Director of Finance & Administration  
DATE: February 27, 2023  
RE: 2023-2024 Budget

Budget presentations were made to the Amity Finance Committee, all three Town Finance Boards, and the Amity Board of Education throughout January and February. The Superintendent's proposed budget represents a 2.93% increase over the current year budget. This reflects increases in staff wages of 2.92% and benefit increases of nearly 11%. Both of these items comprise 67% of the budget. Special Education costs are down over 10% as a result of changes in students' needs, programming, placements, and transportation we are experiencing this year and expect for students for next year.

We continued to work with the administrative team to identify further reductions to the budget. The latest review includes changes to benefits, current staffing, special education needs, and updated revenue estimates.

The Governor signed an emergency authorization to increase the reimbursement rate for special education excess costs. The reimbursement rate for the current year was increased to 85%. Based on that action, we estimated next year's reimbursement rate will be 80%, up from 70%. The revised estimate for excess cost grant increases other revenue sources by \$221,707. This helps to offset the increase to the member towns.

Expenses including medical benefits (\$101,000), defined contribution benefits (\$25,000), special education outplacements (\$32,648), additional referendum costs (\$24,870) and salaries (\$14,858) account for total reductions of \$198,376.

The revised proposed budget represents a 2.56% increase of expenses. The attached summary reflects the change in member town allocations due to both factors of additional other revenue and lower expenses.

The Amity Finance Committee is required to recommend a budget to the Board of Education by the end of February.

***Motions:***

***The Amity Finance Committee:***

***Move to recommend the Amity Board of Education approve the Superintendent's Proposed Budget for fiscal year 2023-24, in the gross amount of \$54,716,530 and the net amount of \$53,552,212.***

**AMITY REGIONAL SCHOOL DISTRICT NO. 5  
REVENUES AND EXPENDITURES  
2023-2024 REQUESTED BUDGET**

**SUPERINTENDENT'S REQUEST**

		<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 5</b>	<b>COLUMN 4</b>	<b>COLUMN 5</b>	<b>COLUMN 6</b>
		<b>2021-2022</b>	<b>2022-2023</b>	<b>NOV 22</b>	<b>2023-2024</b>	<b>VAR. \$ TO</b>	<b>VAR. %</b>
<b>LINE</b>	<b>CATEGORY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>FORECAST</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>TO BUDGET</b>
1	MEMBER TOWN ALLOCATIONS	49,760,789	52,349,608	52,349,608	53,552,212	1,202,604	2.30%
1a	MEMBER TOWN ALLOCATION CREDIT				0		
2	OTHER REVENUE	155,137	114,296	192,902	162,413	48,117	42.10%
3	OTHER STATE GRANTS	1,081,353	844,861	592,528	965,905	121,044	14.33%
4	MISCELLANEOUS INCOME	23,374	41,040	37,872	36,000	(5,040)	-12.28%
5	BUILDING RENOVATION GRANTS	0	0	0	0	0	0.00%
6	<b>TOTAL REVENUES</b>	<b>51,514,673</b>	<b>53,349,805</b>	<b>53,172,910</b>	<b>54,716,530</b>	<b>1,366,725</b>	<b>2.56%</b>
7	SALARIES	27,429,917	28,830,023	28,525,817	29,839,159	1,009,136	3.50%
8	BENEFITS	5,464,945	6,046,203	6,030,487	6,557,701	511,498	8.46%
9	PURCHASED SERVICES	8,856,448	10,234,922	9,040,134	9,830,658	(404,264)	-3.95%
10	DEBT SERVICE	4,453,835	4,485,716	4,485,716	4,417,942	(67,774)	-1.51%
11	SUPPLIES (INCLUDING UTILITIES)	3,159,639	3,157,931	3,166,139	3,342,912	184,981	5.86%
12	EQUIPMENT	130,142	86,552	129,673	154,930	68,378	79.00%
13	IMPROVEMENTS / CONTINGENCY	340,143	308,000	299,704	373,500	65,500	21.27%
14	DUES AND FEES	121,969	200,458	196,871	199,728	(730)	-0.36%
15	TRANSFER ACCOUNT	929,175	0	0	0	0	0.00%
16	<b>TOTAL EXPENDITURES</b>	<b>50,886,213</b>	<b>53,349,805</b>	<b>51,874,541</b>	<b>54,716,530</b>	<b>1,366,725</b>	<b>2.56%</b>
17	<b>SUBTOTAL</b>	<b>628,463</b>	<b>0</b>	<b>1,298,369</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
18	CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	83,471	0	0	0	0	0.00%
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET	0	0	0	0	0	0.00%
20	<b>NET BALANCE / (DEFICIT)</b>	<b>711,934</b>	<b>0</b>	<b>1,298,369</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
21	<b>AVERAGE DAILY MEMBERSHIP</b>	<b>2,209</b>	<b>2,166</b>	<b>2,080</b>	<b>2,080</b>	<b>(86)</b>	<b>-3.97%</b>
22	<b>PER PUPIL EXPENDITURE</b>	<b>19,462</b>	<b>20,743</b>	<b>21,027</b>	<b>22,292</b>	<b>1,548</b>	<b>7.46%</b>

**AMITY REGIONAL SCHOOL DISTRICT NO. 5  
REVENUES AND EXPENDITURES  
2023-2024 REQUESTED BUDGET**

**SUPERINTENDENT'S REQUEST**

		COLUMN 1	COLUMN 2	COLUMN 5	COLUMN 4	COLUMN 5	COLUMN 6
		2021-2022	2022-2023	NOV 22	2023-2024	VAR. \$ TO	VAR. %
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	BUDGET	BUDGET	TO BUDGET
1	BETHANY ALLOCATION	8,983,609	8,918,279	8,918,279	9,345,932	427,653	4.80%
2	ORANGE ALLOCATION	25,236,005	26,367,974	26,367,974	26,183,819	(184,155)	-0.70%
3	WOODBIDGE ALLOCATION	16,275,624	17,063,355	17,063,355	18,022,461	959,106	5.62%
4	<b>MEMBER TOWN ALLOCATIONS</b>	<b>50,495,238</b>	<b>52,349,608</b>	<b>52,349,608</b>	<b>53,552,212</b>	<b>1,202,604</b>	<b>2.30%</b>
5	ADULT EDUCATION	4,341	4,000	4,000	4,000	0	0.00%
6	PARKING INCOME	31,146	32,400	32,400	32,400	0	0.00%
7	INVESTMENT INCOME	4,975	5,000	25,000	20,000	15,000	300.00%
8	ATHLETICS	26,516	24,000	24,000	24,000	0	0.00%
9	TUITION REVENUE	44,034	25,496	85,402	58,613	33,117	129.89%
10	TRANSPORTATION INCOME	19,500	23,400	22,100	23,400	0	0.00%
11	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0.00%
12	<b>OTHER REVENUE</b>	<b>130,512</b>	<b>114,296</b>	<b>192,902</b>	<b>162,413</b>	<b>48,117</b>	<b>42.10%</b>
14	SPECIAL EDUCATION GRANTS	843,114	844,861	592,528	965,905	121,044	14.33%
15	<b>OTHER STATE GRANTS</b>	<b>843,114</b>	<b>844,861</b>	<b>592,528</b>	<b>965,905</b>	<b>121,044</b>	<b>14.33%</b>
16	RENTAL INCOME	23,158	18,000	18,000	18,000	0	0.00%
17	INTERGOVERNMENTAL	4,893	5,040	1,872	0	(5,040)	-100.00%
18	OTHER REVENUE	17,758	18,000	18,000	18,000	0	0.00%
19	TRANSFER IN	0	0	0	0	0	0.00%
20	<b>MISCELLANEOUS INCOME</b>	<b>45,809</b>	<b>41,040</b>	<b>37,872</b>	<b>36,000</b>	<b>(5,040)</b>	<b>-12.28%</b>
21	<b>BUILDING RENOVATION GRANTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
22	<b>TOTAL REVENUES</b>	<b>51,514,673</b>	<b>53,349,805</b>	<b>53,172,910</b>	<b>54,716,530</b>	<b>1,366,725</b>	<b>2.56%</b>



**AMITY REGIONAL SCHOOL DISTRICT NO. 5  
REVENUES AND EXPENDITURES  
2023-2024 REQUESTED BUDGET**

**SUPERINTENDENT'S REQUEST**

		COLUMN 1	COLUMN 2	COLUMN 5	COLUMN 4	COLUMN 5	COLUMN 6
		2021-2022	2022-2023	NOV 22	2023-2024	VAR. \$ TO	VAR. %
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	BUDGET	BUDGET	TO BUDGET
1	5111-CERTIFIED SALARIES	22,456,125	23,647,192	23,430,534	24,464,871	817,679	3.46%
2	5112-CLASSIFIED SALARIES	4,973,792	5,182,831	5,095,283	5,374,288	191,457	3.69%
3	<b>SALARIES</b>	<b>27,429,917</b>	<b>28,830,023</b>	<b>28,525,817</b>	<b>29,839,159</b>	<b>1,009,136</b>	<b>3.50%</b>
4	5200-MEDICARE - ER	381,832	423,336	423,336	432,831	9,495	2.24%
5	5210-FICA - ER	301,888	315,346	315,346	341,251	25,905	8.21%
6	5220-WORKERS' COMPENSATION	152,365	175,153	144,706	178,436	3,283	1.87%
7	5255-MEDICAL & DENTAL INSURANCE	3,647,858	4,018,260	4,018,260	4,364,277	346,017	8.61%
8	5860-OPEB TRUST	0	155,474	155,474	265,890	110,416	100.00%
9	5260-LIFE INSURANCE	46,418	55,110	59,735	63,986	8,876	16.11%
10	5275-DISABILITY INSURANCE	10,736	11,757	12,873	12,062	305	2.59%
11	5280-PENSION PLAN - CLASSIFIED	764,395	725,924	725,924	726,430	506	0.07%
12	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	145,496	153,143	153,143	162,338	9,195	6.00%
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	12,498	10,500	19,490	8,000	(2,500)	-23.81%
17	5291-CLOTHING ALLOWANCE	1,459	2,200	2,200	2,200	0	0.00%
18	<b>BENEFITS</b>	<b>5,464,945</b>	<b>6,046,203</b>	<b>6,030,487</b>	<b>6,557,701</b>	<b>511,498</b>	<b>8.46%</b>
19	5322-INSTRUCTIONAL PROG IMPROVEMENT	28,159	10,000	15,007	60,750	50,750	507.50%
20	5327-DATA PROCESSING	105,023	131,078	131,078	148,943	17,865	13.63%
21	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	1,853,092	2,063,594	2,217,856	2,129,048	65,454	3.17%
22	5440-RENTALS - LAND, BLDG, EQUIPMENT	82,148	116,525	116,525	117,846	1,321	1.13%
23	5510-PUPIL TRANSPORTATION	3,441,389	3,933,934	3,652,202	3,931,690	(2,244)	-0.06%
24	5521-GENERAL LIABILITY INSURANCE	282,790	278,907	286,726	308,963	30,056	10.78%
25	5550-COMMUNICATIONS: TEL, POST, ETC.	117,699	114,492	114,492	114,805	313	0.27%
26	5560-TUITION EXPENSE	2,867,711	3,495,200	2,415,056	2,931,083	(564,117)	-16.14%
27	5590-OTHER PURCHASED SERVICES	78,437	91,192	91,192	87,530	(3,662)	-4.02%
28	<b>PURCHASED SERVICES</b>	<b>8,856,448</b>	<b>10,234,922</b>	<b>9,040,134</b>	<b>9,830,658</b>	<b>(404,264)</b>	<b>-3.95%</b>
29	5830-INTEREST	788,835	788,835	788,835	523,986	(264,849)	-33.57%
30	5910-REDEMPTION OF PRINCIPAL	3,665,000	3,696,881	3,696,881	3,893,956	197,075	5.33%
31	<b>DEBT SERVICE</b>	<b>4,453,835</b>	<b>4,485,716</b>	<b>4,485,716</b>	<b>4,417,942</b>	<b>(67,774)</b>	<b>-1.51%</b>
32	5410-UTILITIES, EXCLUDING HEAT	588,882	709,704	709,704	710,802	1,098	0.15%
33	5420-REPAIRS, MAINTENANCE & CLEANING	943,020	731,680	731,680	773,846	42,166	5.76%

**AMITY REGIONAL SCHOOL DISTRICT NO. 5  
REVENUES AND EXPENDITURES  
2023-2024 REQUESTED BUDGET**

**SUPERINTENDENT'S REQUEST**

		<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 5</b>	<b>COLUMN 4</b>	<b>COLUMN 5</b>	<b>COLUMN 6</b>
		<b>2021-2022</b>	<b>2022-2023</b>	<b>NOV 22</b>	<b>2023-2024</b>	<b>VAR. \$ TO</b>	<b>VAR. %</b>
<b>LINE</b>	<b>CATEGORY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>FORECAST</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>TO BUDGET</b>
34	5611-INSTRUCTIONAL SUPPLIES	328,840	366,812	365,392	405,738	38,926	10.61%
35	5613-MAINTENANCE/CUSTODIAL SUPPLIES	189,616	225,305	225,305	240,320	15,015	6.66%
36	5620-OIL USED FOR HEATING	40,302	47,500	47,500	64,900	17,400	36.63%
37	5621-NATURAL GAS	73,394	69,941	84,403	115,245	45,304	64.77%
38	5627-TRANSPORTATION SUPPLIES	102,352	143,809	143,809	188,515	44,706	31.09%
39	5641-TEXTS & DIGITAL RESOURCES	237,915	154,742	154,742	140,562	(14,180)	-9.16%
40	5642-LIBRARY BOOKS & PERIODICALS	20,852	20,857	16,023	20,550	(307)	-1.47%
41	5690-OTHER SUPPLIES	634,466	241,071	241,071	246,699	5,628	2.33%
42	5695-TECHNOLOGY SUPPLIES	0	446,510	446,510	435,735	(10,775)	100.00%
43	<b>SUPPLIES (INCLUDING UTILITIES)</b>	<b>3,159,639</b>	<b>3,157,931</b>	<b>3,166,139</b>	<b>3,342,912</b>	<b>184,981</b>	<b>5.86%</b>
44	5730-EQUIPMENT - NEW	92,453	13,012	13,012	3,000	(10,012)	-76.94%
45	5731-EQUIPMENT - REPLACEMENT	37,689	5,980	49,098	5,000	(980)	-16.39%
46	5732-EQUIPMENT - TECHNOLOGY-NEW	0	63,960	63,963	21,830	(42,130)	100.00%
47	5733-EQUIPMENT - TECHNOLOGY REPLACEMENT	0	3,600	3,600	125,100	121,500	100.00%
48	<b>EQUIPMENT</b>	<b>130,142</b>	<b>86,552</b>	<b>129,673</b>	<b>154,930</b>	<b>68,378</b>	<b>79.00%</b>
49	5715-IMPROVEMENTS TO BUILDING	67,775	19,000	19,000	29,500	10,500	55.26%
50	5715-FACILITIES CONTINGENCY	100,000	100,000	100,000	100,000	0	0.00%
49b	TRSF. FROM FACILITIES CONTINGENCY	(100,000)	0	0	0	0	0
51	5720-IMPROVEMENTS TO SITES	272,368	39,000	39,000	94,000	55,000	141.03%
52	5850-CONTINGENCY	150,000	150,000	150,000	150,000	0	0.00%
53	TRSF. FROM CONTINGENCY TO OTHER ACCTS.	(150,000)	0	(8,296)	0	0	0.00%
54	<b>IMPROVEMENTS / CONTINGENCY</b>	<b>340,143</b>	<b>308,000</b>	<b>299,704</b>	<b>373,500</b>	<b>65,500</b>	<b>21.27%</b>
55	5580-STAFF TRAVEL	8,203	21,700	18,800	24,650	2,950	13.59%
56	5581-TRAVEL - CONFERENCES	32,992	70,475	69,788	66,380	(4,095)	-5.81%
57	5810-DUES & FEES	80,774	108,283	108,283	108,698	415	0.38%
58	<b>DUES AND FEES</b>	<b>121,969</b>	<b>200,458</b>	<b>196,871</b>	<b>199,728</b>	<b>(730)</b>	<b>-0.36%</b>
59	<b>5856-TRANSFER ACCOUNT</b>	<b>929,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
60	<b>TOTAL EXPENDITURES</b>	<b>50,886,213</b>	<b>53,349,805</b>	<b>51,874,541</b>	<b>54,716,530</b>	<b>1,366,725</b>	<b>2.56%</b>