

Amity Regional School District No. 5 Adopted Budget 2023-2024



May 2, 2023

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



Jennifer P. Byars, Ed.D.

Superintendent of Schools

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

Amity’s adopted 2023-2024 budget represents the commitment to providing the high quality and exceptional education that is a hallmark of the Amity Regional School District, while attending to the financial well-being, stability, and fiscal impact on taxpayers. The foundational elements that drive the budgeting process have been under development for years: focusing on excellence in Academics, Athletics, and the Arts; forecasting and planning for capital improvements and technology upgrades; actively seeking and implementing cost savings and efficiencies across all departments; leveling funding in volatile categories; continuously evaluating and responding to risk and uncertainty; and, considering and incorporating community-based budgeting concerns into the final product. Our team-based decision-making process has resulted in a responsible and responsive product at the earliest stages in the development of our recommended budget. The adopted budget is a 2.25% increase over the current budget.

This Board of Education Adopted budget represents the necessary resources to maintain the high quality of education that we are expected to provide to Amity students. 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 2023-2024 are contracted salaries; medical benefits; and instructional technology resources for student learning. With student achievement data again available to inform strategic decision-making, the budget also goals to improve mathematics performance, school attendance, and student conduct. The District’s debt decreases slightly (1.51%). It would be remiss to ignore the significant inflation costs and higher utility expenses in 2022-2023; and how ongoing economic volatility might impact the 2023-2024 school year. This Board of Education Adopted 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 Budget Referendum passed Tuesday, May 2, 2023.

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

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

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

Mr. Christopher Browe – Chairperson (ABOE-O)
Mr. Sudhir Karunakaran (ABOE-W)
Ms. Andrea Hubbard (ABOE-B)
Ms. Sharon Huxley (Bethany BOF)
Mr. Joseph Nuzzo (Orange BOF)
Mr. Donovan Lofters (Woodbridge 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 2021-2022 Actual, 2022-2023 Budget, 2022-2023 Forecast, and Adopted 2023-2024 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 \$1,202,954 or 2.25 percent
 - Salaries are higher by \$912,094
 - Benefits increase by \$493,998
 - Special education transportation and tuition *decrease* by \$596,597
 - Debt Service *decreases* by \$67,774
 - Textbooks, digital resources, and supplies *decrease* by \$23,657
 - Utilities and transportation supplies increase by \$108,508

- ❖ Member town allocations increase by \$1,038,833 or 1.98 percent
 - Excess Cost Revenue for the District is based on estimated revenue paid directly to the District. It is estimated at 80% reimbursement rate based on the revised State formula.
 - 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 increase from this school year's actual of 2,123 to 2,154 an estimate of 31 students

- ❖ The number of full-time equivalent (FTE) positions increases by a net 1.84 FTE
 - Certified positions will increase by 2.1 FTE mostly due to changes in grant funding. A combined 0.7 FTE for a social worker and a school psychologist position were previously funded by the ARP-ESSER grant. Funds for these line items will be exhausted in the current fiscal year. The cost for 0.2 FTE of a school psychologist position is moved from IDEA grant to the general fund in order to charge paraeducator salaries to IDEA. This increases the opportunity to claim more certified salary costs through Medicaid. A 0.6 FTE Chinese World Language teacher is requesting due to scheduling needs. 1.65 FTE positions are requested to provide tutoring services to students. A new in-school suspension program will be funded with grant funds and an existing special education program will have increased tutoring. A math intervention specialist is requested for the middle schools to provide support for students struggling in math. The 1.0 FTE will support both middle schools. These requests are partially offset by the reduction of a 1.0 FTE English teacher and a 1.0 FTE certified art teacher through attrition. Classified salaries increase by a 0.7 FTE overall. This includes the addition of a full-time athletic trainer position approved in December 2022 and incorporated into the FY24 budget. ARP-

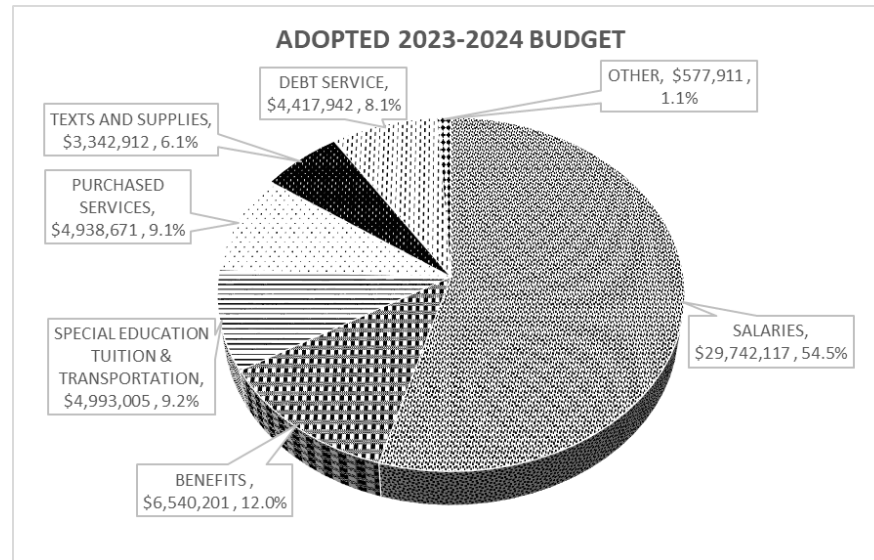


ESSER previously funded .20 FTE of a 12 month nurse position. The remaining changes reflect reassignments of paraeducators and offset by IDEA grant funding.

- ❖ The budget includes several risk factors
 - Excess Costs will be funded at a estimated 80% reimbursement rate, State and federal grants will not be lower than budgeted (14 para-educator positions, 2 intervention specialists, and 2.6 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
 - Actual claims will not exceed the budget and deplete the self-insurance reserve
 - The State Department of Developmental Services (DDS) may attempt to shift the cost of State agency residential placements to the local school districts. There are no funds in the budget to absorb this potential cost.

Budget by Category:

Salaries, benefits, debt service and special education transportation and tuition account for 83.8 percent of the total budget. All of the other accounts make up 16.2 percent of the total budget.



The salary budget is based on the current staff and contractual agreements with the addition of 0.4 FTE certified positions. This includes the addition of tutoring support positions for students serving in-school suspensions (cut from operating budget and funded by grants), special education programs and middle school students struggling in math and netting with staff reductions. Changes in grant funding accounts for 0.9 the increase to the operating budget for existing certified positions. Classified positions increase 0.7 FTE which reflects the addition of the athletic trainer in FY23, a 0.2 FTE of an existing 12 month nurse and reassignments of paraeducators to grants, -0.5 FTE.

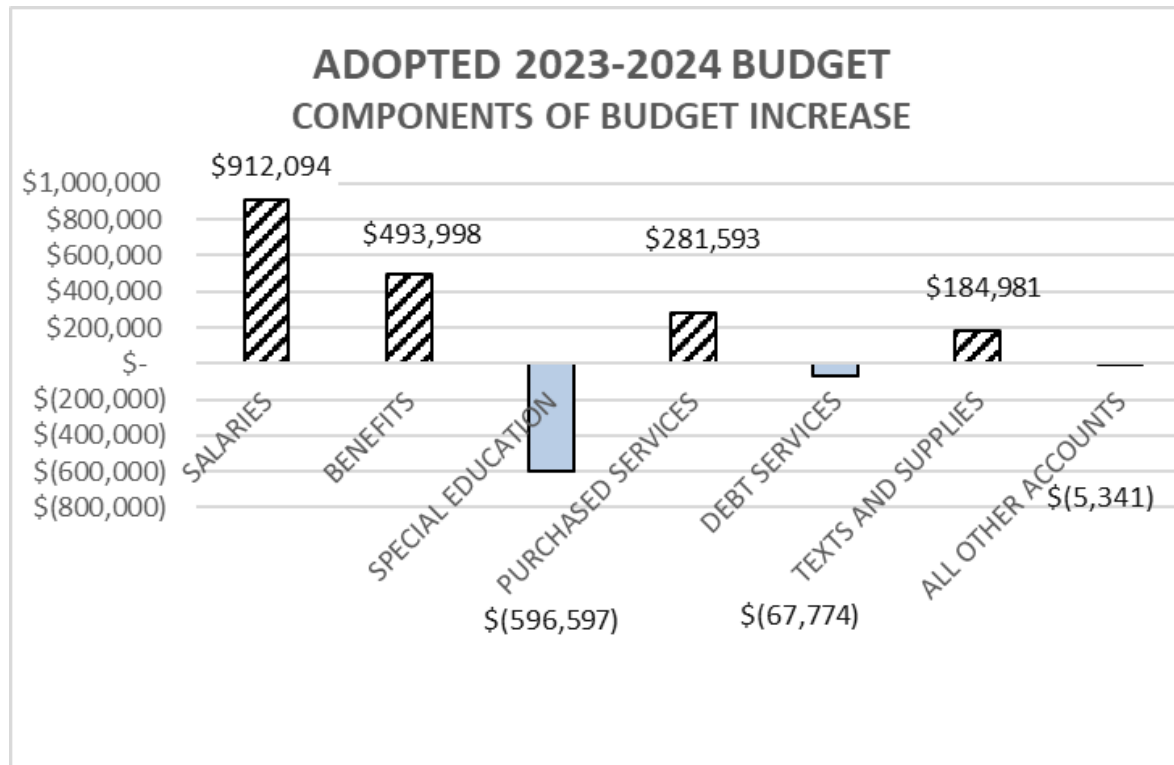
Benefits budget is derived from projected expected medical claims plus new positions, actuarial reports and estimated payroll tax rates.

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 most recent financing in July 2020. No new bonding is proposed.

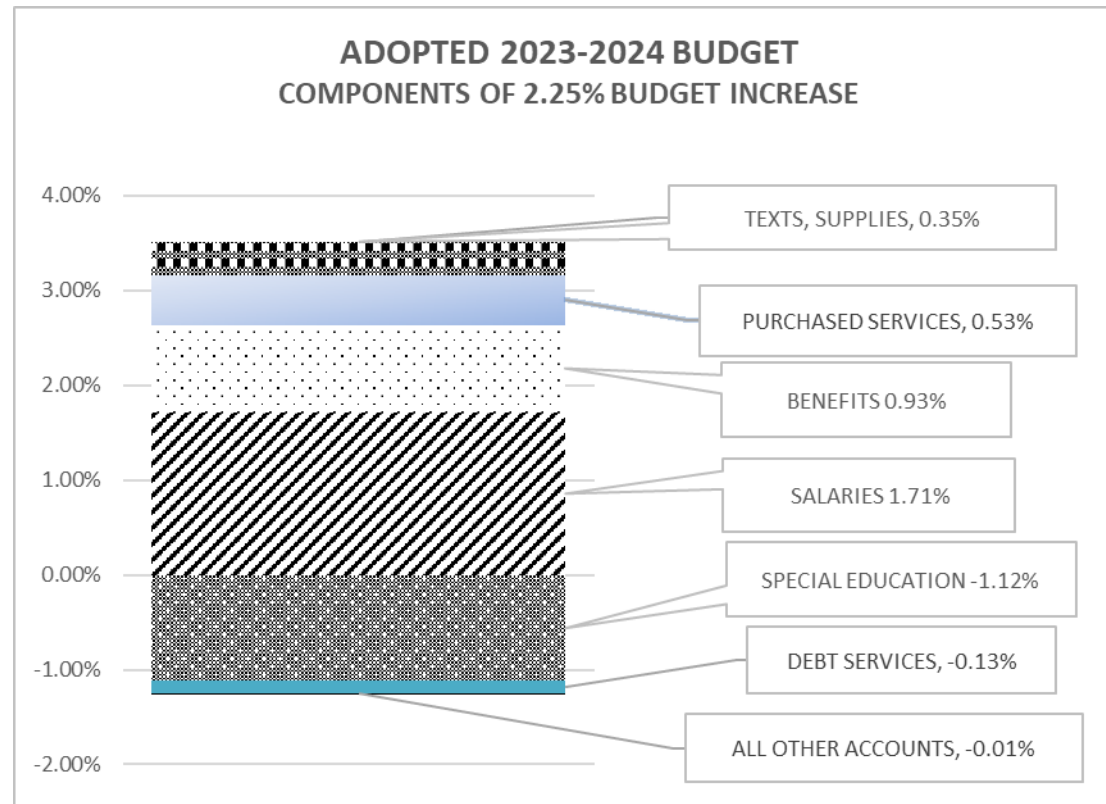
All other accounts have been carefully reviewed and determined to be necessary to provide the high quality education expected by the community. Administrators looked at three years of history and were challenged to find cost savings and efficiencies. Salaries and benefits are higher by \$1,406,092 including new positions; textbooks, digital resources and supplies increase by \$184,981, purchases services are increasing \$281,593, debt service decreases by \$67,774 (a larger increase is offset by applying a portion of the remaining contingency from the 2020 bond issue); special education transportation and tuition decreases by \$596,597 and all other accounts, including equipment and building and grounds improvements, have a net decrease of \$5,341.





❖ Total expenditures increase by \$1,202,954 or 2.25 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 nearly a decade ago 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 through 2021.

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 \$1,953,697!**



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 nine 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 1.95 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 2021-2022 ACTUAL	COLUMN 2 2022-2023 BUDGET	COLUMN 5 FEB 23 FORECAST	COLUMN 4 2023-2024 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
1	MEMBER TOWN ALLOCATIONS	49,760,789	52,349,608	52,349,608	53,388,441	1,038,833	1.98%
1a	MEMBER TOWN ALLOCATION CREDIT				0		
2	OTHER REVENUE	155,137	114,296	207,902	162,413	48,117	42.10%
3	OTHER STATE GRANTS	1,081,353	844,861	1,026,343	965,905	121,044	14.33%
4	MISCELLANEOUS INCOME	23,374	41,040	43,872	36,000	(5,040)	-12.28%
5	BUILDING RENOVATION GRANTS	0	0	0	0	0	0.00%
6	TOTAL REVENUES	51,514,673	53,349,805	53,627,725	54,552,759	1,202,954	2.25%
7	SALARIES	27,429,917	28,830,023	28,559,418	29,742,117	912,094	3.16%
8	BENEFITS	5,464,945	6,046,203	6,154,000	6,540,201	493,998	8.17%
9	PURCHASED SERVICES	8,856,448	10,234,922	9,369,970	9,863,306	(371,616)	-3.63%
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	3,333,435	175,504	5.56%
12	EQUIPMENT	130,142	86,552	129,670	82,530	(4,022)	-4.65%
13	IMPROVEMENTS / CONTINGENCY	340,143	308,000	186,704	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	TOTAL EXPENDITURES	50,886,213	53,349,805	52,248,488	54,552,759	1,202,954	2.25%
17	SUBTOTAL	628,463	0	1,379,237	0	0	0.00%
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	NET BALANCE / (DEFICIT)	711,934	0	1,379,237	0	0	0.00%
21	AVERAGE DAILY MEMBERSHIP	2,209	2,166	2,080	2,080	(86)	-3.97%
22	PER PUPIL EXPENDITURE	19,462	20,743	21,194	22,213	1,470	7.08%

Note: The number of students for average daily membership (ADM) in the 2023-2024 budget are 2,080 compared to the 2021-2022 ADM of 2,166; this is lower by 86 students.



LINE	CATEGORY	COLUMN 1 2021-2022 ACTUAL	COLUMN 2 2022-2023 BUDGET	COLUMN 5 FEB 23 FORECAST	COLUMN 4 2023-2024 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
1	BETHANY ALLOCATION	8,983,609	8,918,279	8,918,279	9,317,351	399,072	4.47%
2	ORANGE ALLOCATION	25,236,005	26,367,974	26,367,974	26,103,744	(264,230)	-1.00%
3	WOODBIDGE ALLOCATION	16,275,624	17,063,355	17,063,355	17,967,346	903,991	5.30%
4	MEMBER TOWN ALLOCATIONS	50,495,238	52,349,608	52,349,608	53,388,441	1,038,833	1.98%
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	40,000	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 BOW A AGREEMENT	0	0	0	0	0	0.00%
12	OTHER REVENUE	130,512	114,296	207,902	162,413	48,117	42.10%
14	SPECIAL EDUCATION GRANTS	843,114	844,861	1,026,343	965,905	121,044	14.33%
15	OTHER STATE GRANTS	843,114	844,861	1,026,343	965,905	121,044	14.33%
16	RENTAL INCOME	23,158	18,000	24,000	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	MISCELLANEOUS INCOME	45,809	41,040	43,872	36,000	(5,040)	-12.28%
21	BUILDING RENOVATION GRANTS	0	0	0	0	0	0.00%
22	TOTAL REVENUES	51,514,673	53,349,805	53,627,725	54,552,759	1,202,954	2.25%

Note: A detailed explanation is provided under Assumptions and Observations for the changes from current 2022-2023 budget to the 2023-2024 budget for all revenue and expenditure accounts.



LINE	CATEGORY	COLUMN 1 2021-2022 ACTUAL	COLUMN 2 2022-2023 BUDGET	COLUMN 5 FEB 23 FORECAST	COLUMN 4 2023-2024 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
1	5111-CERTIFIED SALARIES	22,456,125	23,647,192	23,461,462	24,354,524	707,332	2.99%
2	5112-CLASSIFIED SALARIES	4,973,792	5,182,831	5,097,956	5,387,593	204,762	3.95%
3	SALARIES	27,429,917	28,830,023	28,559,418	29,742,117	912,094	3.16%
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	267,232	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	144,838	(8,305)	-5.42%
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	31,245	8,000	(2,500)	-23.81%
17	5291-CLOTHING ALLOWANCE	1,459	2,200	2,200	2,200	0	0.00%
18	BENEFITS	5,464,945	6,046,203	6,154,000	6,540,201	493,998	8.17%



LINE	CATEGORY	COLUMN 1 2021-2022 ACTUAL	COLUMN 2 2022-2023 BUDGET	COLUMN 5 FEB 23 FORECAST	COLUMN 4 2023-2024 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
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	2,507,527	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	3,679,496	3,931,690	(2,244)	-0.06%
24	5521-GENERAL LIABILITY INSURANCE	282,790	278,907	320,326	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	2,394,327	2,963,731	(531,469)	-15.21%
27	5590-OTHER PURCHASED SERVICES	78,437	91,192	91,192	87,530	(3,662)	-4.02%
28	PURCHASED SERVICES	8,856,448	10,234,922	9,369,970	9,863,306	(371,616)	-3.63%
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	DEBT SERVICE	4,453,835	4,485,716	4,485,716	4,417,942	(67,774)	-1.51%
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	718,961	773,846	42,166	5.76%
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	131,085	(23,657)	-15.29%
40	5642-LIBRARY BOOKS & PERIODICALS	20,852	20,857	16,023	20,550	(307)	-1.47%
41	5690-OTHER SUPPLIES	634,466	241,071	253,790	246,699	5,628	2.33%
42	5695-TECHNOLOGY SUPPLIES	0	446,510	446,510	435,735	(10,775)	100.00%
43	SUPPLIES (INCLUDING UTILITIES)	3,159,639	3,157,931	3,166,139	3,333,435	175,504	5.56%



LINE	CATEGORY	COLUMN 1 2021-2022 ACTUAL	COLUMN 2 2022-2023 BUDGET	COLUMN 5 FEB 23 FORECAST	COLUMN 4 2023-2024 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO BUDGET
44	5730-EQUIPMENT - NEW	92,453	13,012	13,012	1,000	(12,012)	-92.31%
45	5731-EQUIPMENT - REPLACEMENT	37,689	5,980	49,098	5,000	(980)	-16.39%
46	5732-EQUIPMENT - TECHNOLOGY-NEW	0	63,960	63,960	21,830	(42,130)	100.00%
47	5733-EQUIPMENT - TECHNOLOGY REPLACEMENT	0	3,600	3,600	54,700	51,100	100.00%
48	EQUIPMENT	130,142	86,552	129,670	82,530	(4,022)	-4.65%
49	5715-IMPROVEMENTS TO BUILDING	67,775	19,000	89,935	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	(100,000)	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	(92,231)	0	0	0.00%
54	IMPROVEMENTS / CONTINGENCY	340,143	308,000	186,704	373,500	65,500	21.27%
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	DUES AND FEES	121,969	200,458	196,871	199,728	(730)	-0.36%
59	5856-TRANSFER ACCOUNT	929,175	0	0	0	0	0.00%
60	TOTAL EXPENDITURES	50,886,213	53,349,805	52,248,488	54,552,759	1,202,954	2.25%



ASSUMPTIONS & OBSERVATIONS

Overview: The Board of Education Adopted 2023-2024 Budget is **\$54,552,759**, or **\$1,202,954** or **2.25 percent**, over the current budget.

Budget Drivers:

CATEGORY	VARIANCE \$	EXPLANATION
Salaries	\$752,261	Contractual or anticipated increases of current staff. Four of the District’s six bargaining units have current agreements in place for 2023-2024.
	\$257,222	New staff costs of \$153,974 to provide math support at the middle school level, tutoring services for a new in-school suspension program (grant funded), a 0.60 FTE Chinese world language teacher, the athletic trainer hired in January 2023, and a 0.50 FTE administrative assistant support. An additional \$103,508 funding is needed to support four existing positions that were partially grant funded. These include psychologist, social worker, speech pathologist, nurse and student government advisor.
Benefits	\$493,998	Costs of benefits for new positions is estimated at \$40,000. Medical costs are projected to rise by 8.4%, \$291,334. Last year, the District utilized lowered FY22 costs by \$161,849 during the budget process and the reserve to 18%. The reserve is budgeted at a level of 18% in 2023-24. The claims are running at over 93% of budget this year while not being fully staffed. Payroll taxes and life insurance reflect increase salaries. Contributions for the defined contribution plan increase as participation grows. The budget for the OPEB trust was cut by \$111,758 and the current request is based on the ADEC, actuarially determined employer contribution.



Utilities, Supplies & Equipment \$223,659

Inflation costs are impacting natural gas, heating oil, and diesel fuel. These services increase by \$63,802. Instructional and maintenance supply costs, largely paper products, have spiked up to 50% and continue to fluctuate. Transportation fuel rises \$44,706. Repair and maintenance service costs are estimated to rise 5.76%. Two labs are needed at the middle schools. The new digital media courses had no materials budgeted in the current budget to support the new program. The tech ed labs at both middle schools are past the scheduled upgrades. These were removed to lower the budget and funded with grant funded.



Budget Balancers:

CATEGORY	VARIANCE \$	EXPLANATION
Salaries	(\$184,277)	2.0 FTE certified staff positions are reduced to reflect scheduling requests at the high school. RISK: Turnover and vacancy savings are estimates and may not be realized.. Exact needs cannot be predicted and there is risk in assuming actual cost will not exceed the five-year average costs. Resignations are been higher than usual but often are not the more tenured positions (higher salaries) and we cannot always realize savings when replacing staff. The increased number of shortage area positions also does not guaranteed new hires will be at a lower step.
	(\$578,918)	RISK: 18.6 positions including 14 para-educators, 2 interventionists, and support staff and 1.6 teaching positions are funded by grants. Some funding levels are not known until after the budget is adopted.
Medical & Dental Insurance, OPEB Trust	(\$237,382)	RISK: The District reduced the reserves to 18% from 22% level for the current fiscal year to lower the FY23 budget. Keeping the reserve at 18% saves \$200,237. The District is a small size group and can fluctuations are more impactful to the bottom line. REDUCTIONS: Grant funding offsets anticipated costs by \$37,145. OPEB Trust actuarial required contribution is \$265,890, which is offset by a reduction in medical for retiree claims. Pension contributions remain relatively flat based on less than average returns and stable participation. .



Purchased Services (\$303,246)

REDUCTIONS: Special Education costs for transportation and outplacements are significantly less, \$596,597. The creation of in-house programs for students results in a net savings. Staff was hired in the previous three budget cycles to develop these in-house programs. Providing services for our special needs students in-house provides an educational opportunity alongside their peers and in their local town.

Textbooks and Middle School Labs (109,935)

Textbooks were removed from the 2023-2024 request for purchase in the current year due to changes in course needs and to lower the budget. Middle digital and tech ed labs were removed from the budget and to will be funded by grants.

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 about 7 retirements and resignations. The budget assumes 5 retirements.

Special education expenditures are based on identified students, who are expected to return to school and incoming 6th graders from member towns. We have no means to estimate 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. Three in-house special education programs were developed to provide services to our students directly rather than outplace them. 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 our consultants' analysis of 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.

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 \$40,200 in 2019-2020 to a high of \$93,825 in 2020-2021. Historically, we have exceeded this budget, including in the past fiscal year 2022, 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 door frame replacement at ARHS \$55,000; patio repair at ARHS \$30,000, and a riding burnisher (custodial equipment) \$25,034. A total of \$110,034 to reduce this 2023-2024 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 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. \$1,066,996 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.

Projects funded in prior years include the purchase of natural gas conversions, lighting projects, roof restoration at Amity High School, purchase of music instruments for the middle schools, renovating the lecture hall at the high school and gym roof repairs at each middle school. This larger projects range from \$200,000 to \$500,000 each. Smaller projects such as security cameras and custodial equipment has also been funded through the capital nonrecurring account. These types of purchases are generally under \$100,000.

Currently we plan to request a transfer of at least 1% from the 2022-2023 surplus if it is available. The Amity Finance Committee and Amity Board of Education will be asked to consider this request at their August 2023 meeting. Putting the funds aside for capital projects has reduced the need to borrow for capital items.



Average Daily Membership:

The Town of Orange’s enrollment share of the 2023-2024 budget will decrease, while the Towns of Bethany and Woodbridge will see an increase in their enrollment share. This is based on the enrollment on October 1, 2022, 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, 2022	363	1,017	700	2,080
October 1, 2021	369	1,091	706	2,166
Net Change	(6)	(74)	(6)	(86)
	Bethany	Orange	Woodbridge	Total
Fiscal Year 2023-2024	17.452%	48.894%	33.654%	100.000%
Fiscal Year 2022-2023	17.036%	50.369%	32.595%	100.000%
Net Change	0.416%	(1.475%)	1.059%	

If there were **NO INCREASE** in the total expenditures, Bethany and Woodbridge’s allocations would be higher and Orange’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	\$217,774	\$10,050	\$227,824
Orange	(\$772,156)	\$28,156	(\$744,000)
Woodbridge	\$554,382	\$19,380	\$573,762
Totals	\$0	\$57,586	\$57,586



**MEMBER TOWN ALLOCATIONS
With a 2.25 Percent Budget Increase**

Member Town	Enrollment Shift	Higher Other Revenues	Higher Operating Expenditures	Variance Dollar To Budget	Variance Percent To Budget
Bethany	\$217,774	\$(28,642)	\$ 209,940	\$ 399,072	4.47%
Orange	(\$772,156)	\$(80,246)	\$ 588,172	(\$264,230)	(1.00%)
Woodbridge	\$554,382	\$(55,233)	\$ 404,842	\$ 903,991	5.30%
Totals	\$0	\$(164,121)	\$1,202,954	\$1,038,833	1.98%

STUDENT ENROLLMENT

The Average Daily Membership decreased from 2,166 (on October 1, 2021) to 2,080 (on October 1, 2022), decreasing by 86 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 2,154 compared to 2,123 for this school year, an increase of 31 students. This increase 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 2023-2024.



STAFFING

The number of full-time equivalent positions will have a net increase of 1.84 FTE to support tutoring for special education students, 0.6 Chinese world language teacher, a math intervention specialist, an athletic trainer and absorbing partial FTEs that were previously grant funded. These requests are offset by 2.0 FTE reductions to certified staff through attrition.

POSSIBLE USES OF 2022-2023 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 2023** meeting.

- ✓ **CONSIDER** funding equipment and capital projects removed from the current budget request. These items include patio repair at Amity Regional High School and a riding burnisher (custodial equipment).

- ✓ **CONSIDER** appropriating up to 2% or \$1,066,996 of the 2022-2023 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.

Projects funded in prior years include the purchase of natural gas conversions, lighting projects, roof restoration at Amity High School, purchase of music instruments for the middle schools, renovating the lecture hall at the high school and gym roof repairs at each middle school. This larger projects range from \$200,000 to \$500,000 each. Smaller projects such as security cameras and custodial equipment has also been funded through the capital nonrecurring account. These types of purchases are generally under \$100,000. There is \$1,629,735 in the CNR account of which 57% is designated



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, 2022.
Adult Education:	The budget is based on the current State award.
Parking Income:	The budget is based on historical data.
Investment Income:	Interest income is expected to increase by \$15,000 compared to the current budget.
Athletics:	The budget is based on historical data.
Tuition Revenue:	The budget is based on five tuition students, currently enrolled. Three are children of staff members and are at a discounted rate.
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 had decreased funding by 3% from prior year until February 2023 when special legislation was passed. Funding is at 80% due to updated estimates and revisions to the State funding formula.



- 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 charges, currently none, between the District and the Member Towns.
- Designated from Prior Year:** Currently, 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, **\$701,221 UNF**. New staff included a 1.0 FTE math interventionist for the middle schools, a 0.60 FTE Chinese world language teacher, and 0.64 FTE tutoring positions to support special education. 1.84 FTE of various portions of positions are included in the general operating budget because of changes in grant funding or teacher assignment. These requests total **\$153,974 UNF**. There is a reduction of 2.0 FTE teaching positions through attrition.

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 **\$51,040 UNF**. A 0.50 FTE clerical position to support special education is being requested **\$33,896 UNF**. A 1.0 FTE athletic trainer position was added in January 2023 but is a change budget-to-budget, **\$66,375 UNF**.

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 **\$26,649 UNF each**. There are currently 14 para-educators funded by the IDEA grant, 2 intervention specialists funded through Title I and 1.60 FTE certified staff members.

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

Workers' Compensation: The District's insurance carrier provided estimated premiums based on the claims history. The adopted budget reflects a slight **\$3,283 UNF** increase.



Medical & Dental Insurance: The expected claims are based on a rolling-average of the past 12 months plus a trend factor (i.e., inflation increase of medical, dental, and prescription drugs). Projected claims are expected to increase by **\$291,334 UNF**, benefits for requested new staff add **\$40,000 UNF**. The budget lowers the target ratio of reserves to claims at 18 percent.

RISK FACTOR

Actual claims were 97.3% of the budget in fiscal year 2022. Currently claims are running at 93.5% of the fiscal year 2023 budget. We work with our consultants and Anthem’s underwriters to develop the best estimate for claims. There is nothing in the budget to cover new enrollees coming onto the plan if coverage is lost when a spouse is laid off.

RISK FACTOR

The target ratio of reserves to claims is 18 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 18 percent or more, which is approximately \$853,821 in next year’s budget.

OPEB Trust: The Actuarial Report calculated the actual required contribution less expected benefits payments at a contribution of **\$265,890** and offset in the medical account.. The District changed 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 had been fully funding the ARC (Annual Required Contribution) for several years and has benefited from positive investment gains. The amount approved during the fiscal year 2023 budget process is **less than the ARC, \$155,474 UNF**.

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 is relatively flat with a **\$506 UNF** change. No change to pension participants, less than anticipated returns through September 2022, adjustments to the mortality tables, and plan participation restrictions are keeping costs stable. This budget is based on the Actuarial Report of June 2022. The Defined Contribution plan increases **\$34,195 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: It is estimated there will very few individuals on unemployment during 2023-24. The budget was decreases by **\$2,500 FAV** for the second year in a row.

Instructional Prog. Improvement: The budget increases **\$50,750 UNF**. Professional development consultants funded through one time grant opportunities are included in the operating budget. Topics will include curriculum equity audits, literacy, convocation speakers, differentiated learning, and other similar topics.

Data Processing: The base contract and annual service maintenance to the financial software and HR software, overall is 5% increase. The budget includes the cost of software programs to on-board new staff; 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 **\$ 17,865 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 cost of copiers and associated supplies, legal notices, and for the first time the cost of two referendums, **\$24,870 UNF**. The budget proposes restoring interns to the middle schools, **\$30,000 UNF**, increasing behavior cognitive analyst costs, **\$148,505**,



UNF; other accounts have small variations projected on most other contracted services such as police coverage, athletic officials, printing, adult education services, auditing, safety training, and consulting.

Rentals – Land, Bldg., Equip.: The budget is increasing **\$1,321 UNF** 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 adopted 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, **\$59,359 UNF**, **\$3,524 FAV** for field trips and athletic events, and **\$12,317 UNF** for vocational schools. Special education transportation *decreases* by **\$80,901 FAV**. This is based on current students and incoming student needs and changes in shared transportation arrangements. Transportation costs decrease in total by **\$2,244 FAV**.

General Liability Insurance: The District’s insurance carrier estimated premiums at **\$30,056 UNF** higher. This includes student accident insurance, liability insurance and cyber insurance. Cyber insurance is the driving factor of the increase.

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 **\$531,469 FAV**, due to current student needs for in public outplacements and private outplacements. This is the second year in a row the tuition costs have declined. The District still works towards returning students to the District for service based on the most recent information from students’ IEPs.



	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 FORECAST	FY23-24 BUDGET
Sound School Vo-Ag	4	6	5	3	5	3	5
Trumbull Vo-Ag	6	4	3	1	3	3	4
Nonnewaug Vo-Ag	4	5	7	9	9	7	8
Common Ground Charter HS	0	0	1	1	1	1	3
Fairchild Wheeler	0	0	0	0	1	1	2
Engineering Science Magnet	1	0	0	1	0	0	1
Highville Charter School	1	0	0	0	0	0	0
Wintergreen Magnet	0	0	0	0	0	0	0
Totals	16	15	16	15	19	19	23
	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 FORECAST	FY23-24 BUDGET
ECA	24	21	16	16	18	19	19
	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 FORECAST	FY23-24 BUDGET
Public SPED	11	8	6	6	12	9	15
Private SPED	22	18	27	27	24	20	21
Totals	33	26	33	33	36	29	36

RISK FACTOR

The 2023-2024 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 for grade 10 and PSAT testing for Grade 9-11 students at a cost of \$20,346. 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. Overall these accounts decrease by **\$3,662 FAV**.

Debt Service: The budget for the redemption of principal and interest on bonds is based on the debt schedule of payments for the construction project to renovate-to-new the middle schools and add 80,000 square feet to the high school, a bond issued for capital projects such as consumer science room renovation, tennis court replacement, and air handler replacements, and the most recent issue for facilities projects and the athletic complex upgrades. The District has taken advantage of the lower interest rates and strong financial ratings of the District and Member Towns and refinanced bonds at various times over the past several years, including April of 2018. The latest refinancing resulted in \$707,935 of savings. The payments scheduled during 2023-2024 will decrease slightly, **\$67,774 FAV**, for the additional debt. A portion of the contingency funds as are being applied as the projects near completion.



BOND ISSUES

The voters approved a 2020 bond issue, which includes facilities projects and athletic facility projects. A portion of the contingency funds will be applied to keep the debt payments for a decrease of \$67,774 in 2023-2024. The roofs at both middle schools will be repaired with 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 3,377,000 kWh at \$0.07988 per kWh (\$620,567) compared to 3,310,000 kWh at \$0.07988 per kWh (\$618,404), or a slight increase of **\$2,163 UNF**. A new contract rate was secured in 2020, though the delivery charges vary. The sewer budget is \$28,000, neutral compared to this fiscal year’s budget. The water budget is **\$57,600** which is **\$750 FAV** lower than this year’s budget. The propane budget is **\$4,635**, or **\$315 FAV** less than this year’s budget. The District participated in a regional cooperative bid for its electricity supply contract through October of 2024 at .07988, which is less than the previous rate of .08964 per kWh, but delivery charges have increased. The overall budget is increases by **\$1,098 UNF**.

Repairs, Maintenance & Cleaning: The budget increases by **\$42,166 UNF**. Facilities repairs have inflation increases projected. There is added costs, \$7,000 for anticipated plumbing service calls due to the unfunded State mandate of supplying free feminine hygiene products in all female bathrooms and one male restroom in each school. 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.

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 \$65,988. 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 increasing due to inflation, **\$38,926 UNF**. Psychological test assessments, physical education supplies, social reform workshop materials for middle school social studies courses, are some of the items requested, along



with the general price increases of supplies drive the budget request up. Readers' workshop 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 **\$15,015 UNF**. Prices are increasing for these supplies. A new State mandate requires the free supply of feminine hygiene products in all female bathrooms and one male bathroom. There is no way to predict how costly this mandate will be but we have estimated \$17,000.

Oil Used for Heating: Amity Middle School – Bethany Campus is budgeted to use 20,000 gallons at \$3.17 plus tax per gallon compared to this year's budget of 20,000 gallons at \$2.30 per gallon, or a budget **increase of \$17,400 UNF**. 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 30,000 Ccf (i.e., the amount of gas contained in a space equal to one hundred cubic feet) at \$1.97 per Ccf. Amity Middle School – Orange Campus is budgeted to use 28,500 Ccf at \$0.1.97 per Ccf compared to 29,500 Ccf at \$0.95 per Ccf. The budget does not assume there will be a period the heat exchanger is off-line as has been the case in two of the past five 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 lower however higher prices are driving an increase of **\$45,304 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 2023-2024 is \$3.0744 a gallon up from \$2.2945 for diesel in FY22 and \$2.668 a gallon up from \$2.2341 a gallon in FY22 for gasoline. The budget increases by **\$44,706 UNF**.

Texts & Digital Resources: The budget is lower than projected last year on the five-year forecast. The textbook budget decreases by **\$23,657 FAV**. The high school is purchasing mathematics, science, and English textbooks. The middle schools are



purchasing mathematics, reading and social studies. Chinese World language books are planned for all 3 schools. A request for high school science texts \$14,500 and \$17,260 for World Language will be requested from the current budget. The five-year plan is continually reviewed and restructured for texts and digital resources.

Library Books & Periodicals: The budget request is **\$307 FAV**. There has not been an increase in four years.

Other Supplies: The budget decreases by **\$5,147 FAV**. The number of software programs and licenses to support teaching is stable. here are 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 **\$4,022 FAV**. Replacement equipment upgrading the middle school tech labs and adding a lab for the new digital media courses were removed from the budget and will be purchased with grant funds. Promethean boards are being phased into classrooms to replace failing smartboards. All three schools are scheduled for replacements.

Improvements to Buildings & Sites: Total budget is \$223,500. This is **\$65,500 UNF** 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. Parking lots and sidewalk repairs at all 3 schools. \$35,000 is budgeted for replacement of the all weather field in 8-10 years. Budgeting a small amount will avoid future bonding costs. This budget includes the following capital projects:



Improvements to Buildings: Total budget is \$129,500, which \$10,500 more than current year.

Amity Middle School – Bethany

<u>Project</u>	<u>Reason</u>	<u>Amount</u>
Security items	Expand secure window film in building	\$5,000
Replace pipe insulation	Replace deteriorated insulation	\$5,000
	District	
Contingency	Needed for unforeseen infrastructure failures	\$100,000

Improvements to Sites: Total budget is \$94,000. This is \$59,000 more over this fiscal year’s budget. There is \$39,500 budgeted in the current fiscal year, 2022-2023.

<u>Project</u>	<u>Reason</u>	<u>Amount</u>
	Amity Middle School – Bethany	
Asphalt sealing and crack repairs	Repair damage from weather and use	\$10,000
Concrete sidewalk repairs		\$19,000



Amity Middle School - Orange

Asphalt sealing and crack repairs	Repair damage from weather and use	\$10,000
Concrete repairs		\$5,000

Amity Regional High School

Asphalt sealing and crack repairs	Repair damage from weather and use	\$15,000
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District

All weather field	Planned replacement	\$35,000
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Contingency: This account is level funded at \$150,000.

Staff Travel: This account is decreased by **\$2,950 UNF**, due to increased mileage reimbursement rates.

Travel – Conferences: The budget supports teachers attending various conferences, professional development for counselors, internship site visit, college visits, College Board Workshop, ACT Workshop, out of district PPT, and middle school meetings for counselors and psychologists. The budget reflects a decrease of **\$4,095 FAV**, mainly due to less staff attending Readers’ Workshop training. 3 staff members are budgeted to attend PowerSchool training.

Dues and Fees: This budget is increases by **\$415 UNF**. 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 up to 2% if available from current year, 2022-2023 budget for the Capital and Nonrecurring Account.



HISTORICAL DATA

Sources of Unspent Fund Balance:

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

The **five-year average** unspent fund balance is **\$2,639,426**. The major contributors to the unspent fund balance were, as follows:

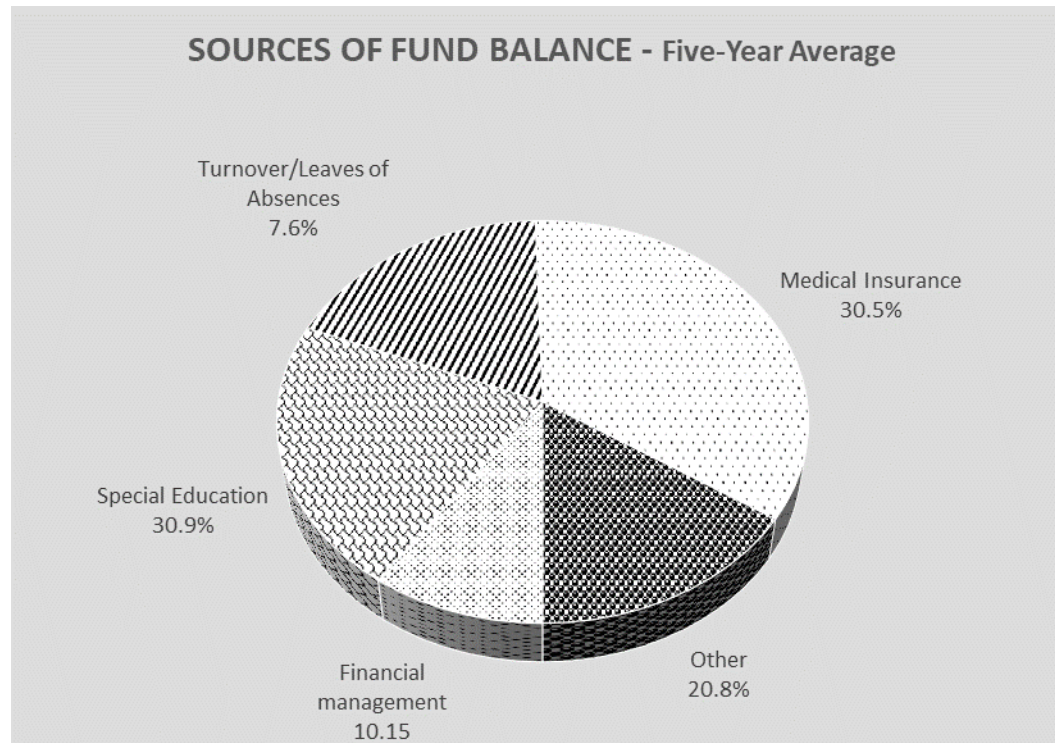
- **Special Education - \$815,862 or 30.9 percent:** These accounts are extremely difficult to forecast. As examples, special needs students can be hospitalized; move into the District or leave the District at any time; withdraw from Amity and enroll in Adult Education. Any one of these events can have 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 - \$266,765 or 10.1 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 - \$201,627 or 7.6 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, 2020-2021 had 13 retirements and resignations and 2021-2022 had 10 retirements and 8 resignations. Resignations have increased but savings are not always realized from a resignation and could actually result in an increase salary cost.



- **Medical Insurance - \$805,103 or 30.5 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 4 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 - \$549,854 or 20.8 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:



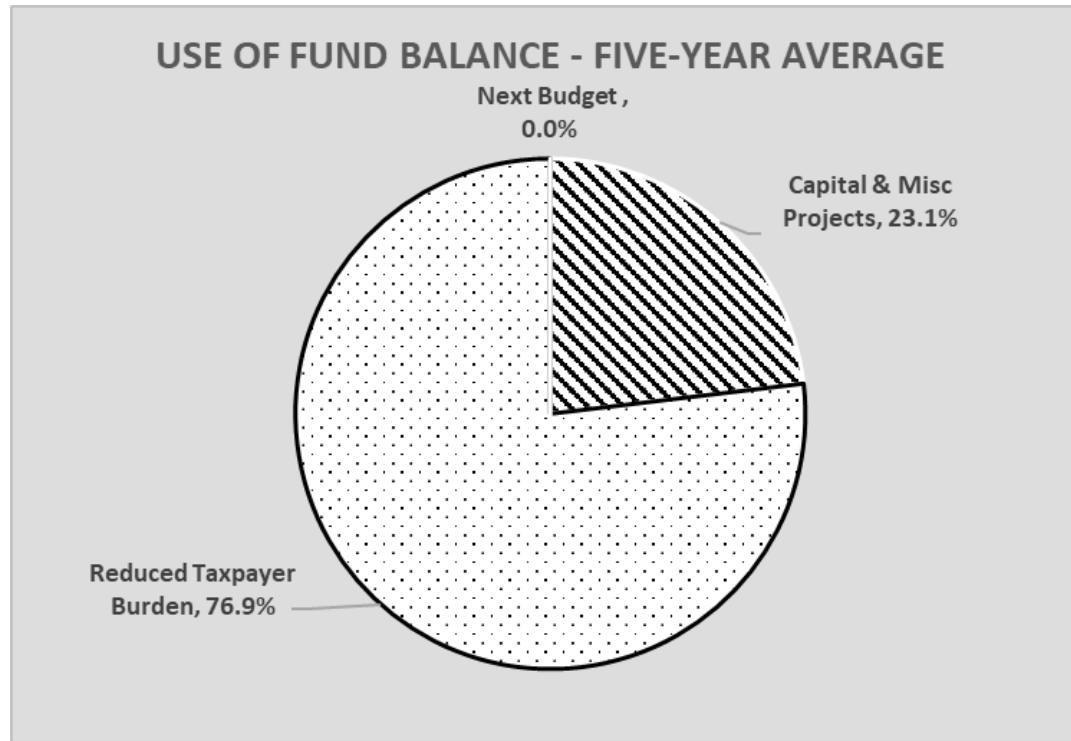
Uses of Unspent Fund Balance:

We have had a **five-year average** unspent fund balance of **\$2,442,721**. The Amity Board of Education and Superintendent can, by law, expend all of the dollars appropriated in the adopted school budget. Despite the legal authority to spend all of the budgeted expenditures, the Amity Board of Education has returned to the member towns, or designated for the subsequent budget (thus, reducing the member towns' allocations) 76.9 percent, or a five-year average of \$2,044,919. 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 - \$2,044,919 or 76.9 percent:** We have returned most of the unspent funds.
- **Assigned to Next Budget - \$0 or 0 percent:** This practice was discontinued 7 years ago. The process is being reevaluated since a review of the Connecticut General Statutes. Funds can be used to lower member town allocations. We have not carried forward any funds in the past six fiscal years. The Board of Education's has heard opinions from our attorney and auditors, and been provided data from other regional school districts. A decision is expected soon.
- **Other Uses - \$845,499 or 23.1%:** 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.

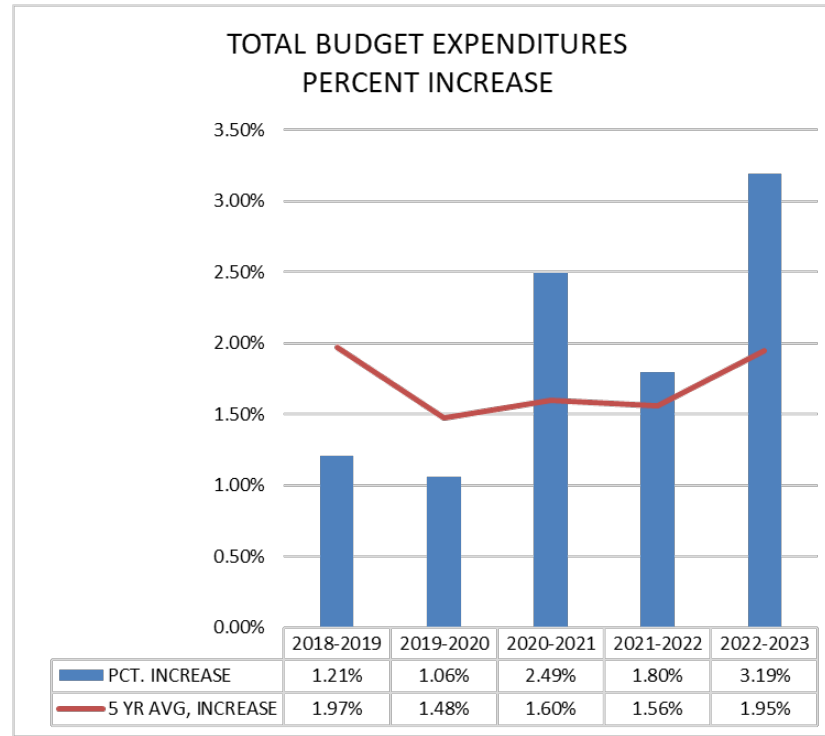


The uses of the fund balance over the past **five-year period** is graphically depicted below:



Budgeted Total Expenditures:

Over the past five-year period, the *budgeted total expenditures have averaged an increase of 1.95 percent*. The highest percentage was 3.19 percent in 2022-2023. The primary budget drivers for 2022-2023 were contracted salaries and the addition of a special education staff to build an in-house program, special education tuition increase, staff to new courses at the middle schools, and software increases with the 1:1 environment.



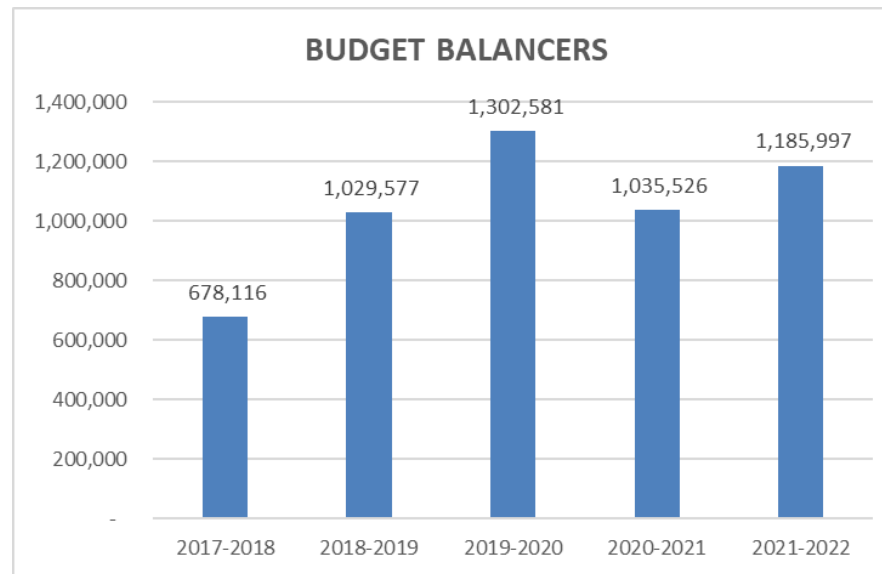
Note: Average Increase is the average of the preceding five-year period (i.e., 2017-2018 through 2022-2023, inclusive).



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 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 1.95 percent.



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

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:

- ❖ \$109,116 – Turnover and vacancies estimates reduced the budget
- ❖ \$403,863 – Positions funded by grants
- ❖ \$580,063 – Grant funding for benefits, keeping reserve at 18%, lower pension and OPEB contributions
- ❖ \$ 92,955 – Reduced the number of copiers, printers and paper, redeploying computers from labs

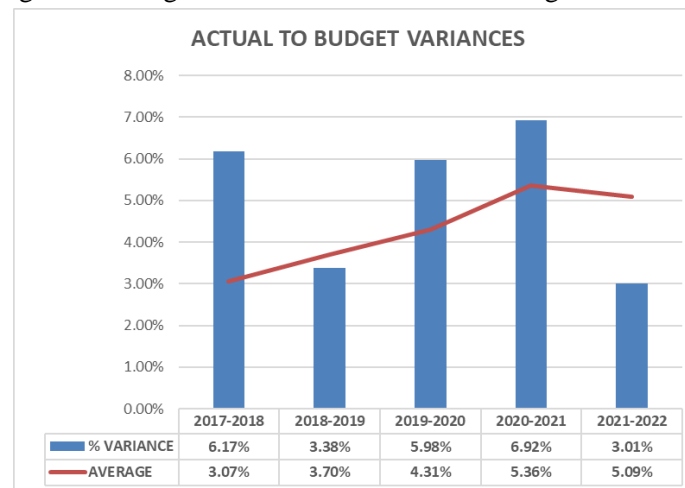
2022-2023 Budget:

- ❖ \$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 printers, funded technology device repairs and professional development with other sources.



Actual to Budget Variances:

Over the past five-year period, the *actual to budget variances have averaged 5.09 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 FY21, 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 actual to budget variance for the most recent fiscal year was 3.01%.

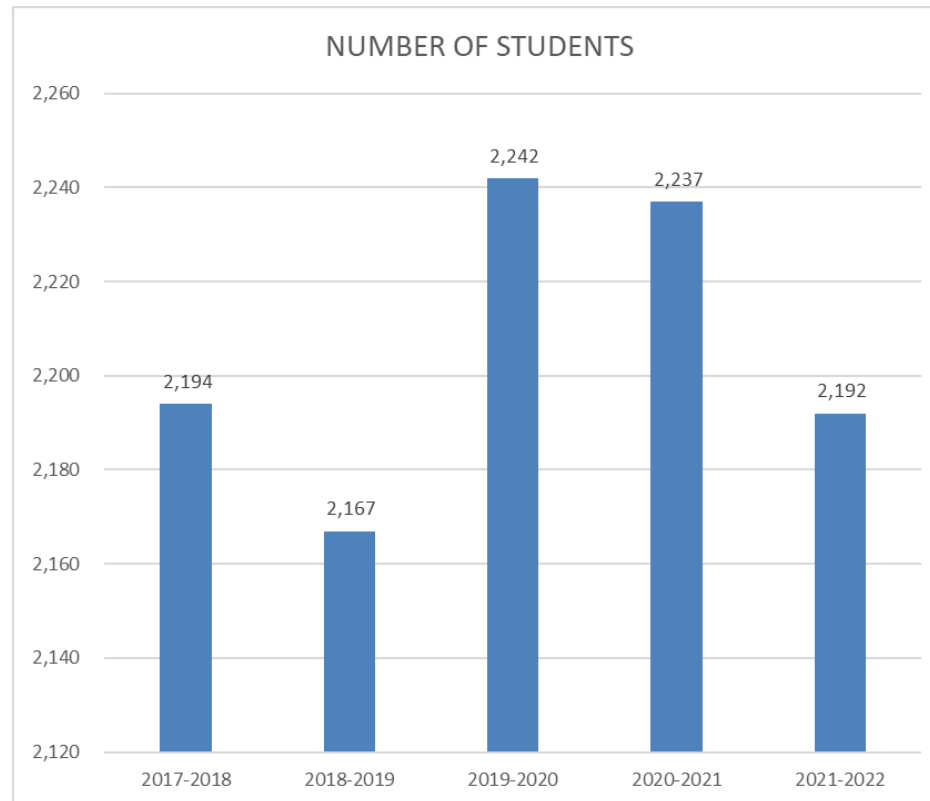


The budgets incorporate certain ‘risk factors’ to help hold down the budget increases. Some examples are no monies budgeted for any unanticipated special education students who may move into the district and need to be placed in an out-of-district facility; maintaining a reserve balance in the Self-Insurance Reserve Fund of 18 percent of expected claims, when a ‘bad claim year’ could nearly wipe-out the reserves and require a huge budget increase; and estimating turnover savings from retirements and resignations. We can also be restricted if the State lowers its grant funding, which would result in lower revenues. This, in turn, would require a reduction in the 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 2,192 to 2,237 over the past five-year period.



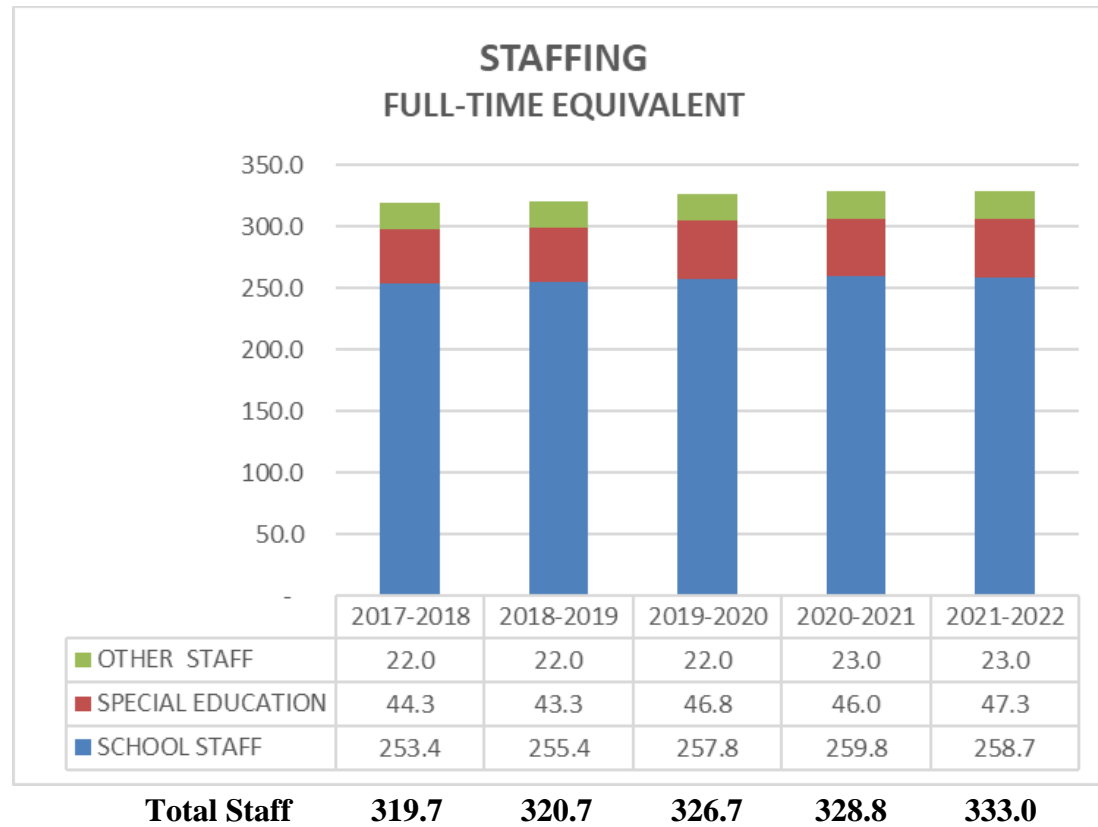
Staffing:

Total staff went from 319.7 FTE to 333.4 FTE positions or a net increase of 13.7 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:

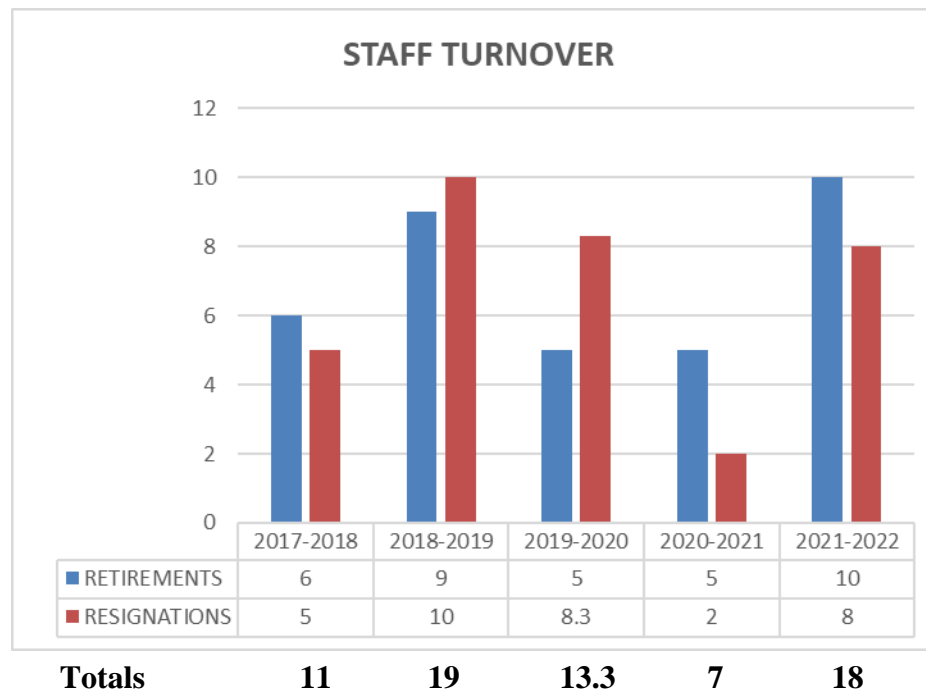
1. **Mandates:** Students must be offered the courses needed to fulfill State graduation requirements.
2. **Electives:** The eight-period schedule provides students with the opportunity to take more courses during the school year. The Superintendent of Schools and Principals carefully review the elective 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. Digital Media was added to the middle school curriculum. Support services were developed for reading and math interventions and in-school suspension tutoring.
5. **Security:** The District has added increased coverage at all three schools, both daytime and evenings.
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. Three in-house programs for special education students have been implemented since 2019-2020. This provides the opportunity for special education students to be among their peers and receive necessary services. This model requires additional staffing but saves the District outplacement costs and transportation costs.





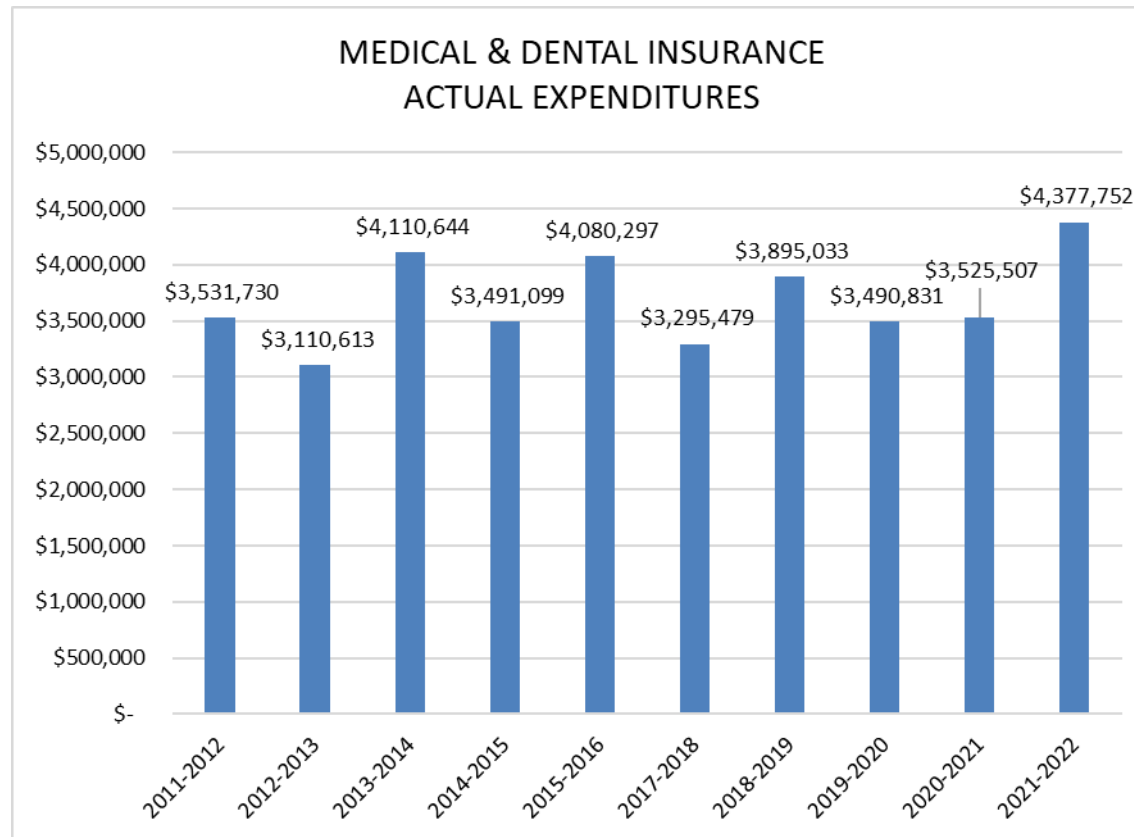
Staff Turnover:

One of the risk factors incorporated in each budget is the projected savings from staff turnover through certified 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 2022-2023 there is 19, 6 retirees and 13 resignations. Resignations increased last year and again in the current year. Resignations typically do not yield the savings most retirements provide. Staff resigning to work in another district or leaving profession are often at the lower part of the salary schedule and replacement staff is hired nearer to or above the same wage.



Medical & Dental Insurance:

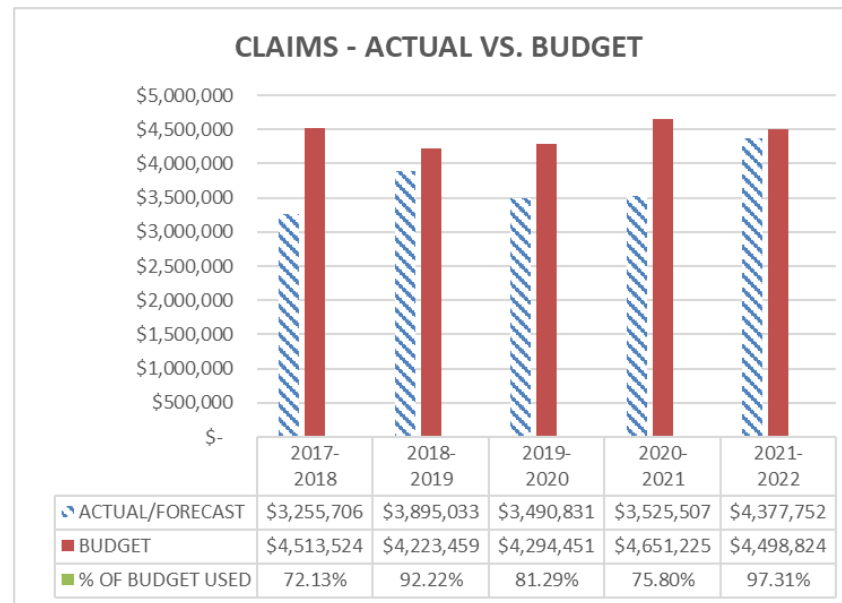
The District moved from a fully-insured plan (i.e., fixed premiums for single, 2-person and family are charged) to a self-insured plan (i.e., claims are paid when incurred) in 2012. The self-insured plan *saves over \$500,000 each year in administration fees*. The Board has also negotiated the High Deductible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

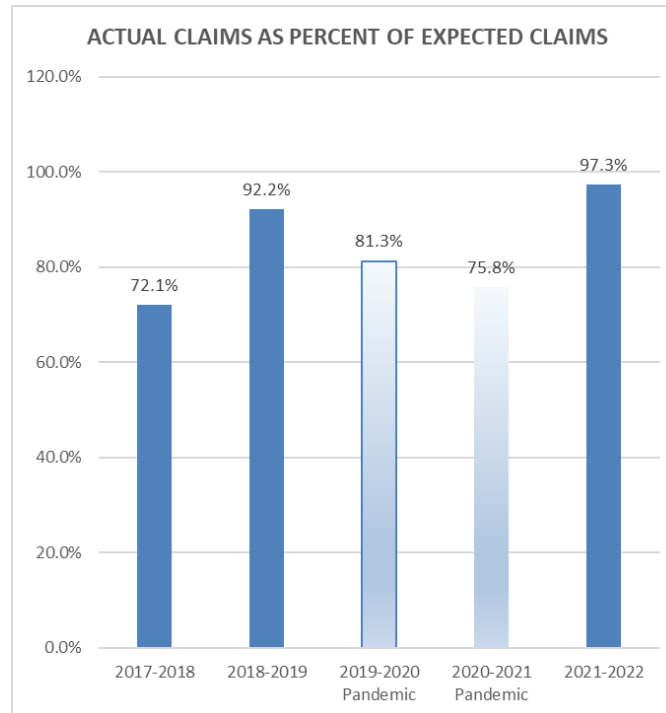


The claim experience for 2017-2018 was lower than Anthem’s benchmarks for similar groups, State average, and the District’s history. Routine medical tests and treatments were greatly impacted in 2020-2021 and 2021-2022 by the COVID-19 pandemic. The claims for the final quarter of the fiscal year 2020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



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 50% of the monthly budget.



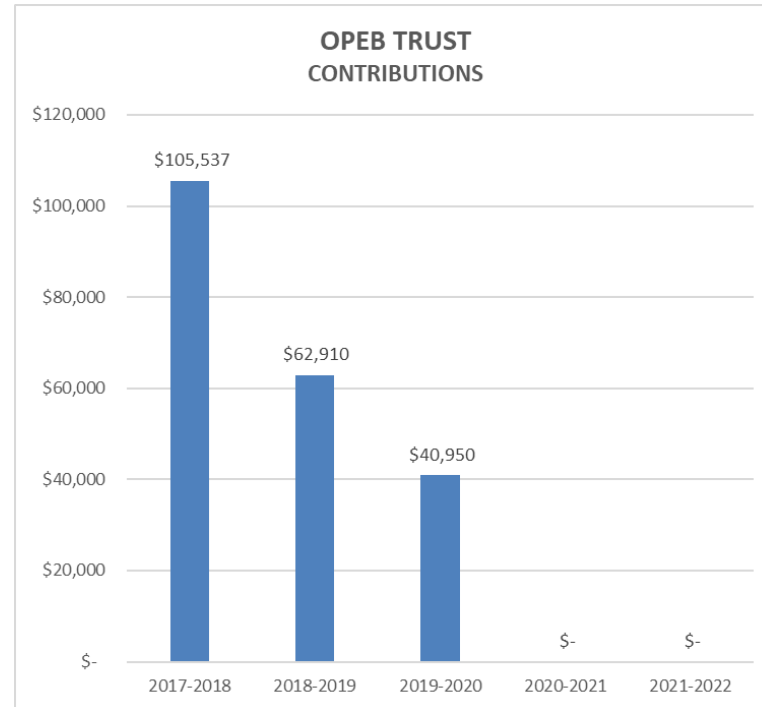
A “bad claim year” is defined as a year in which actual claims exceed expected claims by 25 percent or more. This would essentially use the entire reserve balance. Even if claims were over 110 percent, we would need to replenish the Self-Insurance Reserve Fund by more than \$500,000 in the next budget.

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 63.67 percent as of July 1, 2022, down from 75.06% in 2021 as a result of poor market returns.

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 conducted all retiree transactions, payments and claims, through the trust starting in July 2022. This is the recommended method of tracking retiree activity. This has increased the contribution to OPEB but removed retiree medical claims from the operating budget. The Amity Board of Education reduced the actuarial determined employer contribution (ADEC) by \$111,758 when developing the budget of 2022-23 The OPEB Trust funding level is in a strong position that can remain stable even with year-to-year fluctuations in activity.

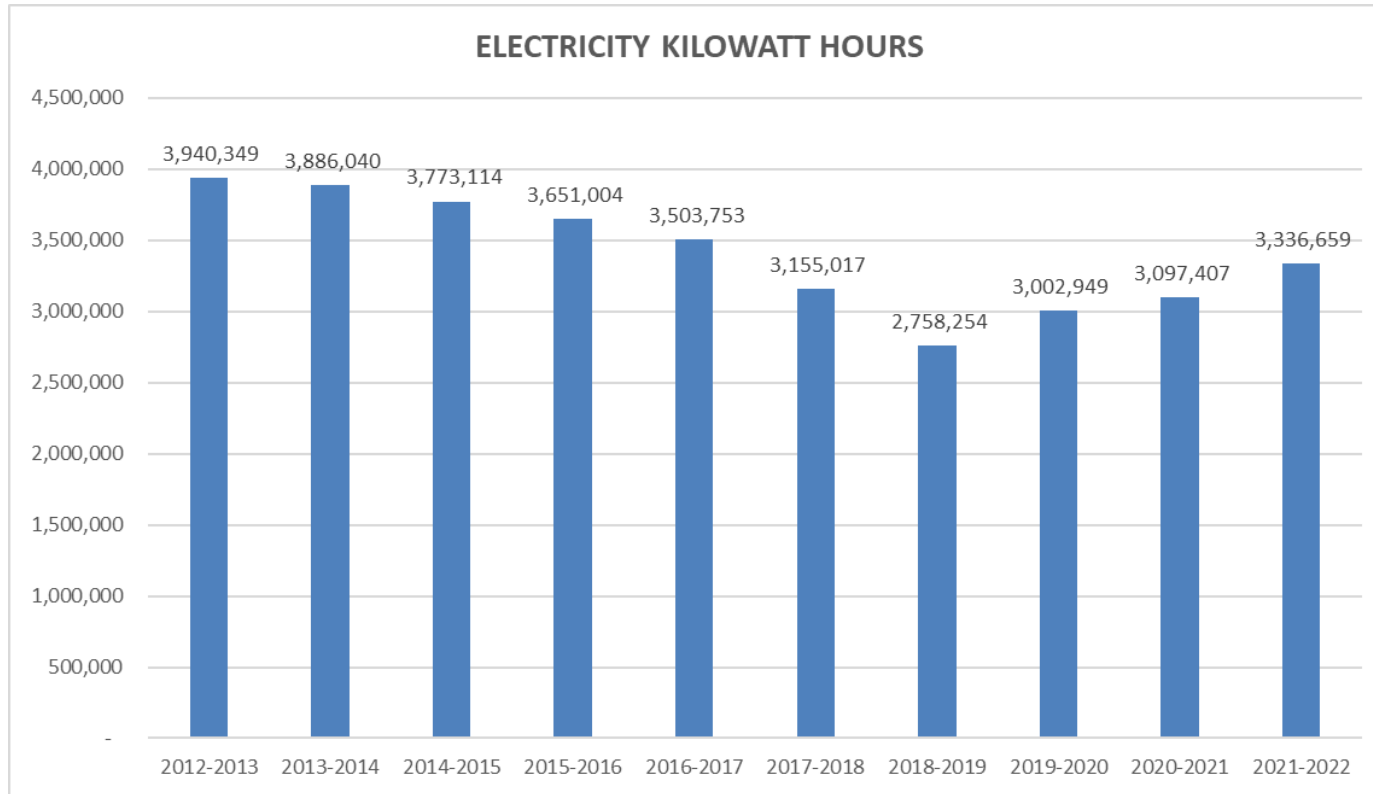




Electricity:

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 declined below typical levels in the pandemic years. An increase in usage is forecasted for 2023-2024. This is due to the high volume of instructional technology tools in place. The expected usage is still significantly less than 10 years ago.





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 \$125,000 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. (This practice was adjusted during the COVID pandemics per CDC guidelines)
- 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, COVID factors), 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., 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, \$495,482 for restoring sections of the high school roof, \$242,000 for the high school lecture hall in 2020-21, and middle school music instruments for \$190,075, roof projects at both middle schools for \$713,000 in 2021-2022. 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 2018. 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 adopted budget, have modest increases in 2022-23 and 2023-24 (before premium credit) before dropping in 2024-25 fiscal year.



FIVE-YEAR CAPITAL PLAN

SCHOOL	Line	DESCRIPTION	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Amity HS	1	Parking Lot Maintenance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	2	Sidewalk repair		\$10,000	\$10,000	\$10,000	\$10,000
	3	Replace corridor/classroom flooring			\$80,305		
	4	Replace deteriorated pipe insulation	\$0	\$5,000	\$5,000	\$5,000	
	5	Replace gas lines and fixtures in sci labs		\$8,000	\$8,000	\$8,000	
	6	Install protective window film	\$5,000		\$5,000	\$5,000	\$5,000
	7	Install warning track on bball and sball			\$35,000		
	8	Replace portable bleachers on baseball and softball field with permanant 300 seat hi rise bleachers				\$200,000	
	9	Repair exterior door frame by gym*	\$55,000				
	10	Repair exterior patio by café*	\$30,000				
	11	Update art classrooms.(cabinets,countertops, better storage solutions)		\$8,000	\$8,000	\$8,000	
	12	Upgrade CTE Woodworking room and dust collection system		\$30,000			
Subtotal Amity High School			\$105,000	\$76,000	\$166,305	\$251,000	\$30,000



FIVE-YEAR CAPITAL PLAN *continued*

SCHOOL	Line	DESCRIPTION	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Bethany	13	Parking Lot Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	10,000
	14	Replace deteriorated pipe insulation	\$5,000	\$5,000	\$5,000	\$5,000	5000
	15	Concrete Repair	\$19,000	\$5,000	\$5,000	\$5,000	\$5,000
	16	Electrostatic paint 419 lockers		\$9,000			
	17	Install protective window film	\$5,000	\$2,000	\$2,000	\$2,000	
	18	New student workstations in technology/engineering classroom		\$26,000			
Subtotal Bethany Middle School			\$39,000	\$57,000	\$22,000	\$22,000	\$15,000
Orange	19	Install protective window film	\$4,500	\$5,000	\$5,000	\$5,000	
	20	Electrostatic paint 419 lockers		\$9,000			
	21	Replace deteriorated pipe insulation	\$10,000		\$2,000	\$2,000	
	22	Concrete Repair	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	23	Parking Lot Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Subtotal Orange Middle School			\$29,500	\$29,000	\$22,000	\$22,000	\$15,000
District	24	Facilities Contingency for Emergencies	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	25	Planned replacement of all-weather field	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Subtotal District			\$135,000	\$135,000	\$135,000	\$135,000	\$135,000
ANNUAL BUDGET TOTALS			\$308,500	\$297,000	\$345,305	\$430,000	\$195,000



CAPITAL PROJECTS OTHER FUNDING SOURCES							
SCHOOL	Line	DESCRIPTION	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
ARHS	26	Chiller Refurbishes- Adaptive Frequency Drive	\$104,080				Bond surplus
ARHS	27	Replace 2 underground water lines	\$100,000				Bond surplus
ARHS	28	Rear entrance parking lot lights	\$50,000				Designated Lig
ARHS	29	Ticket Booth	\$10,000				2%
ARHS	30	Remodel lecture hall					2%
ARHS	31	Upgrade Media Center	\$90,000				2%
AMSB	32	Upgrade Media Center		\$60,000			2%
AMSO	33	Upgrade Media Center		\$60,000			2%
District	34	Security Cameras	\$69,075				2%
AMSB/ AMSO	35	Lighting Gym Stage		\$60,000	\$60,000		2%
CAPITAL PROJECTS OTHER FUNDING SOURCES TOTAL			\$423,155	\$180,000	\$60,000	\$0	

- *The 2022-2023 chiller project was approved in December 2022. There is \$1,372,075 in the CNR account of which 64% 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. 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 completed two and half years ago, the 5-year projection includes funding for infrastructure components such as switches, servers and access points in 2024-2025. 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. The need for specialty labs such as CAD, music and digital art are part of the 5-year plan. Middle labs for digital media (a new course in the current year), technology education labs, and promethean boards at the high school will be funded with Open Choice funds in order to reduce the budget for 2023-2024.

Line #	Description	2023-2024		2024-2025		2025-2026		2026-2027		2027-2028	
1	Lab- Digital Media*	4	\$6,800		\$0		\$0		\$0		\$0
2	Lab - Tech Ed*	16	\$16,000		\$0		\$0		\$0		\$0
3	Lab - Music		\$0		\$0		\$0	31	\$21,700		\$0
4	Promethean Boards	2	\$12,400	2	\$12,400	2	\$12,400	2	\$12,400	2	\$12,400
5	Projectors		\$0	2	\$1,600	2	\$1,600	2	\$1,600	2	\$1,600
6	Monitors/Desktop Units		\$0	2	\$2,300	2	\$2,300	2	\$2,300	2	\$2,300
	Amity Middle School Bethany		\$35,200		\$16,300		\$16,300		\$38,000		\$16,300
7	Lab- Digital Media*	4	\$6,800		\$0		\$0		\$0		\$0
8	Lab - Tech Ed*	16	\$16,000		\$0		\$0		\$0		\$0
9	Lab - Music		\$0		\$0		\$0	31	\$21,700		\$0
10	Promethean Boards	2	\$12,400	2	\$12,400	2	\$12,400	2	\$12,400	2	\$12,400
11	Projectors		\$0	2	\$1,600	2	\$1,600	2	\$1,600	2	\$1,600
12	Monitors/Desktop Units		\$0	2	\$2,300	2	\$2,300	2	\$2,300	2	\$2,300
	Amity Middle School Orange		\$35,200		\$16,300		\$16,300		\$38,000		\$16,300



TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN *continued*

Line #	Description	2023-2024		2024-2025		2025-2026		2026-2027		2027-2028	
13	Lab - Art		\$0	13	\$20,800	13	\$20,800		\$0		\$0
14	Lab - Music/Video		\$0		\$0	21	\$46,200		\$0		\$0
15	Promethean Boards*	4	\$24,800	4	\$24,800	2	\$12,400	4	\$24,800	4	\$24,800
16	Projectors	2	\$1,600	2	\$1,600	2	\$1,600	2	\$1,600	2	\$1,600
17	Monitors	3	\$450	3	\$450	3	\$450	3	\$450	3	\$450
18	Desktop computers	3	\$3,000	3	\$3,000	3	\$3,000	3	\$3,000	3	\$3,000
19	Docking Stations for Teachers		\$0		\$1,000		\$1,000		\$1,000		\$1,000
20	teacher laptops for 1:1		\$0		\$8,000		\$6,000		\$8,000		\$6,000
21	Wacom tablets for Fine Arts HS		\$0		\$3,750		\$0		\$0		\$0
	Amity Regional High School		\$29,850		\$63,400		\$91,450		\$38,850		\$36,850
22	Monitors		\$0	5	\$750	5	\$750	5	\$750	5	\$750
23	Desktop computers		\$0	3	\$3,000	3	\$3,000	3	\$3,000	3	\$3,000
24	Laptops		\$0	5	\$4,000	5	\$4,000	10	\$8,000	5	\$4,000
25	Access Points		\$0		\$3,000		\$3,000		\$3,000		\$3,000
26	Security Cameras		\$0		\$5,000		\$5,000		\$5,000		\$5,000
27	Replacement Wireless Access Points		\$0		\$0	5	\$3,000	5	\$3,000	5	\$3,000
28	BrightLinks		\$0	2	\$9,000	2	\$9,000	2	\$9,000	2	\$9,000
29	LCD Data Projectors		\$0	5	\$3,000	5	\$3,000	5	\$3,000	5	\$3,000
30	Infrastrure Replacement: Switches, Servers		\$0		\$240,000		\$240,000		\$240,000		\$240,000
	District Wide		\$0		\$267,000		\$270,000		\$274,000		\$270,000



TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN *continued*

Line #	Description	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	TOTALS	\$100,250	\$363,000	\$394,050	\$388,850	\$339,450
31	1:1 Leases (Grade 7)	\$59,576	\$59,576	\$59,576	\$71,500	\$71,500
32	1:1 Leases (Grade 8)	\$65,000	\$65,000	\$65,000	\$71,500	\$71,500
33	1:1 Leases (Grade 9,11)	\$130,000	\$126,408	\$126,408	\$139,049	\$139,049
33	1:1 Leases (Grade 10) buyout costs		\$25,000	\$25,000		
34	1:1 Leases (Grade 12)	\$65,000	\$65,000	\$65,000	\$71,500	\$71,500
35	Infrastructure Lease	\$90,438	\$90,438			
36	Bitdefender Lease	\$39,932				
37	CEN Fiber Service	\$45,600	\$45,600	\$46,000	\$46,000	\$46,000
	Technology Lease Totals	\$495,546	\$477,022	\$386,984	\$399,549	\$399,549
	*purchase with alternate funding source					



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 years, 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. Textbooks requests for World Language and Science were removed from the 2023-2024 budget request in order to lower the budget. The purchases are requested in the current budget subject to Board approval.

TEXTBOOK PURCHASE PLAN 2024-2028					
Subject/School	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
CTE	\$ -	\$ -	\$ -	\$ -	\$ -
ELA	\$ 15,800	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Math	\$ 6,000	\$ 11,495	\$ 12,645	\$ 13,909	\$ 15,000
Music	\$ -	\$ 600	\$ 300	\$ 300	\$ 1,000
Physical Education and Health	\$ -	\$ -	\$ -	\$ -	\$ -
Science	\$ 6,400	\$ 52,500	\$ 43,000	\$ 43,000	\$ 38,000
Social Studies	\$ -	\$ 40,000	\$ 60,000	\$ 53,250	\$ 60,000
World Language	\$ 4,750	\$ 20,750	\$ 35,750	\$ 69,350	\$ 35,000
Amity Regional High School	\$ 32,950	\$ 133,345	\$ 159,695	\$ 187,809	\$ 157,000



TEXTBOOK PURCHASE PLAN 2024-2028					
Subject/School	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Math	\$ 2,951	\$ 15,000	\$ 15,000	\$ -	\$ -
Reading	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Science	\$ -	\$ -	\$ -	\$ -	
Social Studies	\$ 30,553	\$ 28,000	\$ 1,000	\$ 1,000	\$ 1,000
World Language	\$ 11,118	\$ 1,100	\$ 1,100	\$ 1,000	\$ 12,000
Bethany Middle School	\$ 47,122	\$ 49,100	\$ 22,100	\$ 7,000	\$ 18,000
Math	\$ 2,920	\$ 15,000	\$ 15,000	\$ -	\$ -
Music	\$ -	\$ -	\$ -	\$ -	
Reading	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Science	\$ -	\$ -	\$ -	\$ -	
Social Studies	\$ 30,553	\$ 28,000	\$ 1,000	\$ 1,000	\$ 1,000
World Language	\$ 15,040	\$ 1,100	\$ 1,100	\$ 1,100	\$ 12,000
Orange Middle School	\$ 51,013	\$ 49,100	\$ 22,100	\$ 7,100	\$ 18,000
TOTALS	\$ 131,085	\$ 231,545	\$ 203,895	\$ 201,909	\$ 193,000



GROSS AND NET DEBT SERVICE

Fiscal Year	GROSS DEBT SERVICE			PREMIUM and CONTINGENCY CREDIT		NET DEBT SERVICE		
	Principal	Interest	Principal & Interest	Principal	Interest	Principal	Interest	Principal & Interest
2024	3,990,000	523,986	4,513,986	-	\$ 96,044	3,990,000	427,942	4,417,942
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	550,000	95,650	645,650			550,000	95,650	645,650
2029	550,000	68,150	618,150			550,000	68,150	618,150
2030	550,000	43,400	593,400			550,000	43,400	593,400
2031	550,000	26,900	576,900			550,000	26,900	576,900
2032	215,000	19,250	234,250			215,000	19,250	234,250
2033	215,000	14,950	229,950			215,000	14,950	229,950
2034	215,000	10,650	225,650			215,000	10,650	225,650
2035	215,000	6,350	221,350			215,000	6,350	221,350
2036	210,000	2,100	212,100			210,000	2,100	212,100
	\$ 14,545,000	\$ 1,562,464	\$ 16,107,464	\$ -	\$ 96,044	\$ 14,545,000	\$ 1,466,420	\$ 16,011,420

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.

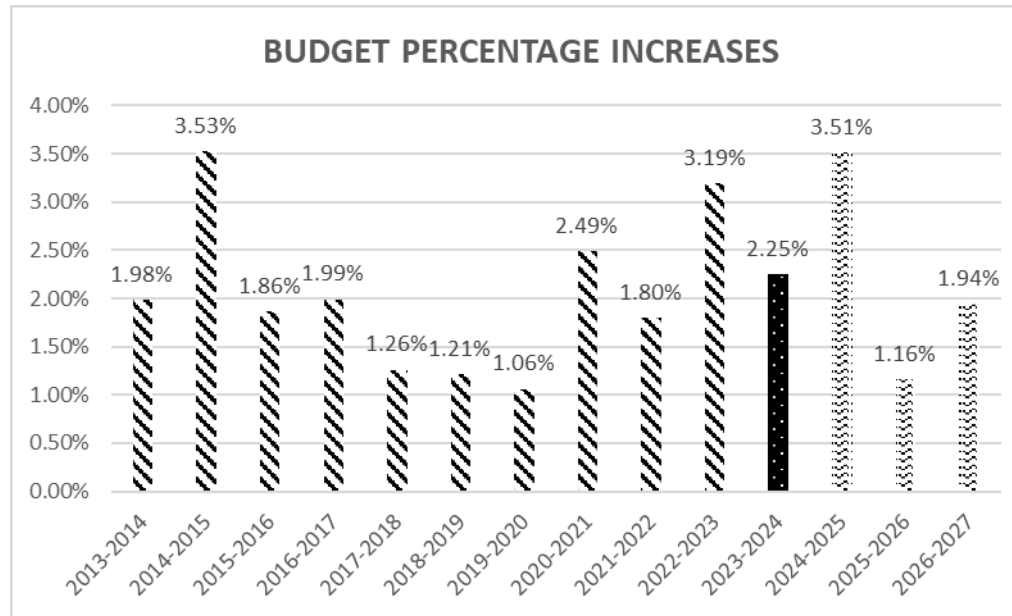
Forecasts are based on many assumptions. Certainly, there will be actions taken between now and several years in the future, which will impact the actual budgets. The reader should not put too much emphasis on these projections of the future.

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, 2022 Average Daily Membership, moving each grade forward.
- 6. Staffing** will remain the same as adopted budget; ‘turnover savings’ will be in-line with past history.
- 7. Payroll tax rates** will not be changed by the Federal or State governments.
- 8. Workers’ Compensation** will increase by 3.0 percent each year.
- 9. Medical & Dental Insurance** will increase by 8 percent and 5 percent respectively each year.
- 10. Self-Insurance Reserve Fund** balance will remain at 18% 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 4.0 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, Board of Education Adopted 2023-2024 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 2022-2023, inclusive, are adopted. The 2023-2024 through 2023-2026 is the adopted and the forecasts based on the abovementioned assumptions.

The nine adopted budgets from 2013-2014 to 2022-2023, inclusive, **average 2.04 percent**. The thirteen budgets (9 adopted; 1 proposed; 3 forecasted) **average 2.10 percent**.



LINE	CATEGORY	COLUMN 1 2022-2023 BUDGET	COLUMN 2 NOV 22 FORECAST	COLUMN 3 2023-2024 BUDGET	COLUMN 4 2024-2025 FORECAST	COLUMN 5 2025-2026 FORECAST	COLUMN 6 2026-2027 FORECAST
1	MEMBER TOWN ALLOCATIONS	52,349,608	52,349,608	53,388,441	55,264,707	55,903,374	56,989,829
	PERCENT INCREASE/(DECREASE)	-0.12%		1.98%	3.51%	1.16%	1.94%
2	OTHER REVENUE	114,296	192,902	162,413	163,585	164,781	166,001
3	OTHER STATE GRANTS	844,861	592,528	965,905	1,027,473	1,090,888	1,156,206
4	MISCELLANEOUS INCOME	41,040	37,872	36,000	36,000	36,000	36,000
5	BUILDING RENOVATION GRANTS	0	0	0	0	0	0
6	TOTAL REVENUES	53,349,805	53,172,910	54,552,759	56,491,765	57,195,043	58,348,036
7	SALARIES	28,830,023	28,525,817	29,742,117	30,707,442	31,611,356	32,602,504
8	BENEFITS	6,046,203	6,030,487	6,540,201	6,948,281	7,419,540	8,034,036
9	PURCHASED SERVICES	10,234,922	9,040,134	9,863,306	10,265,869	10,828,274	11,331,546
10	DEBT SERVICE	4,485,716	4,485,716	4,417,942	3,983,978	2,560,850	1,491,250
11	SUPPLIES (INCLUDING UTILITIES)	3,157,931	3,166,139	3,333,435	3,536,972	3,641,850	3,679,333
12	EQUIPMENT	86,552	129,673	82,530	398,000	429,050	423,850
13	IMPROVEMENTS / CONTINGENCY	308,000	299,704	373,500	447,000	495,305	572,000
14	DUES AND FEES	200,458	196,871	199,728	204,223	208,818	213,517
15	TRANSFER ACCOUNT	0	0	0	0	0	0
16	TOTAL EXPENDITURES	53,349,805	51,874,541	54,552,759	56,491,765	57,195,043	58,348,036
	PERCENT INCREASE/(DECREASE)	2.49%		2.25%	3.55%	1.24%	2.02%
17	SUBTOTAL	0	1,298,369	(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	1,298,369	(0)	0	0	0
21	AVERAGE DAILY MEMBERSHIP	2,209	2,166	2,166	2,080	2,111	2,135
22	PER PUPIL EXPENDITURE	20,743	21,027	22,292	23,288	23,818	24,489



LINE	CATEGORY	COLUMN 1 2022-2023 BUDGET	COLUMN 2 NOV 22 FORECAST	COLUMN 3 2023-2024 BUDGET	COLUMN 4 2024-2025 FORECAST	COLUMN 5 2025-2026 FORECAST	COLUMN 6 2026-2027 FORECAST
1	BETHANY ALLOCATION	8,918,279	8,918,279	9,317,351	8,979,410	9,138,524	9,458,602
2	ORANGE ALLOCATION	26,367,974	26,367,974	26,103,744	27,121,707	27,127,112	27,401,280
3	WOODBIDGE ALLOCATION	17,063,355	17,063,355	17,967,346	19,163,590	19,638,296	20,129,378
4	MEMBER TOWN ALLOCATIONS	52,349,608	52,349,608	53,388,441	55,264,707	55,903,374	56,989,829
5	ADULT EDUCATION	4,000	4,000	4,000	4,000	4,000	4,000
6	PARKING INCOME	32,400	32,400	32,400	32,400	32,400	32,400
7	INVESTMENT INCOME	5,000	25,000	20,000	20,000	20,000	20,000
8	ATHLETICS	24,000	24,000	24,000	24,000	24,000	24,000
9	TUITION REVENUE	25,496	85,402	58,613	59,785	60,981	62,201
10	TRANSPORTATION INCOME	23,400	22,100	23,400	23,400	23,400	23,400
11	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0
12	OTHER REVENUE	114,296	192,902	162,413	163,585	164,781	166,001
14	SPECIAL EDUCATION GRANTS	844,861	592,528	965,905	1,027,473	1,090,888	1,156,206
15	OTHER STATE GRANTS	844,861	592,528	965,905	1,027,473	1,090,888	1,156,206
16	RENTAL INCOME	18,000	18,000	18,000	18,000	18,000	18,000
17	INTERGOVERNMENTAL	5,040	1,872	0	0	0	0
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	41,040	37,872	36,000	36,000	36,000	36,000
21	BUILDING RENOVATION GRANTS	0	0	0	0	0	0
22	TOTAL REVENUES	53,349,805	53,172,910	54,552,759	56,491,765	57,195,043	58,348,036



LINE	CATEGORY	COLUMN 1 2022-2023 BUDGET	COLUMN 2 NOV 22 FORECAST	COLUMN 3 2023-2024 BUDGET	COLUMN 4 2024-2025 FORECAST	COLUMN 5 2025-2026 FORECAST	COLUMN 6 2026-2027 FORECAST
1	5111-CERTIFIED SALARIES	23,647,192	23,430,534	24,354,524	25,198,628	25,978,594	26,843,005
2	5112-CLASSIFIED SALARIES	5,182,831	5,095,283	5,387,593	5,508,814	5,632,762	5,759,499
3	SALARIES	28,830,023	28,525,817	29,742,117	30,707,442	31,611,356	32,602,504
4	5200-MEDICARE - ER	423,336	423,336	432,831	446,879	460,033	474,457
5	5210-FICA - ER	315,346	315,346	341,251	352,327	362,698	374,070
6	5220-WORKERS' COMPENSATION	175,153	144,706	178,436	183,789	189,303	194,982
7	5255-MEDICAL & DENTAL INSURANCE	4,018,260	4,018,260	4,364,277	4,723,945	5,140,043	5,695,328
8	5860-OPEB TRUST	155,474	155,474	265,890	272,271	278,806	285,497
9	5260-LIFE INSURANCE	55,110	59,735	63,986	65,755	67,573	69,441
10	5275-DISABILITY INSURANCE	11,757	12,873	12,062	12,363	12,672	12,989
11	5280-PENSION PLAN - CLASSIFIED	725,924	725,924	726,430	722,775	719,037	715,215
12	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	153,143	153,143	144,838	159,977	181,175	203,857
13	5282-RETIREMENT SICK LEAVE - CERT	0	0	0	0	0	0
14	5283-RETIREMENT SICK LEAVE - CLASS	0	0	0	0	0	0
15	5284-SEVERANCE PAY - CERTIFIED	0	0	0	0	0	0
16	5290-UNEMPLOYMENT COMPENSATION	10,500	19,490	8,000	6,000	6,000	6,000
17	5291-CLOTHING ALLOWANCE	2,200	2,200	2,200	2,200	2,200	2,200
18	BENEFITS	6,046,203	6,030,487	6,540,201	6,948,281	7,419,540	8,034,036



LINE	CATEGORY	COLUMN 1 2022-2023 BUDGET	COLUMN 2 NOV 22 FORECAST	COLUMN 3 2023-2024 BUDGET	COLUMN 4 2024-2025 FORECAST	COLUMN 5 2025-2026 FORECAST	COLUMN 6 2026-2027 FORECAST
19	5322-INSTRUCTIONAL PROG IMPROVEMENT	10,000	15,007	60,750	62,117	63,515	64,944
20	5327-DATA PROCESSING	131,078	131,078	148,943	159,528	175,510	192,092
21	5330-OTHER PROFESSIONAL & TECHNICAL SRVC	2,063,594	2,217,856	2,129,048	2,176,952	2,225,933	2,276,016
22	5440-RENTALS - LAND, BLDG, EQUIPMENT	116,525	116,525	117,846	120,498	123,209	125,981
23	5510-PUPIL TRANSPORTATION	3,933,934	3,652,202	3,931,690	4,069,299	4,354,150	4,571,858
24	5521-GENERAL LIABILITY INSURANCE	278,907	286,726	308,963	318,232	327,779	337,612
25	5550-COMMUNICATIONS: TEL, POST, ETC.	114,492	114,492	114,805	117,101	119,443	121,832
26	5560-TUITION EXPENSE	3,495,200	2,415,056	2,963,731	3,152,643	3,347,222	3,547,639
27	5590-OTHER PURCHASED SERVICES	91,192	91,192	87,530	89,499	91,513	93,572
28	PURCHASED SERVICES	10,234,922	9,040,134	9,863,306	10,265,869	10,828,274	11,331,546
29	5830-INTEREST	788,835	788,835	523,986	368,978	235,850	146,250
30	5910-REDEMPTION OF PRINCIPAL	3,696,881	3,696,881	3,893,956	3,615,000	2,325,000	1,345,000
30a	BONDING OF FACILITIES CAPITAL ITEMS						
31	DEBT SERVICE	4,485,716	4,485,716	4,417,942	3,983,978	2,560,850	1,491,250
32	5410-UTILITIES, EXCLUDING HEAT	709,704	709,704	710,802	739,234	768,803	799,555
33	5420-REPAIRS, MAINTENANCE & CLEANING	731,680	731,680	773,846	791,258	809,061	827,265
34	5611-INSTRUCTIONAL SUPPLIES	366,812	365,392	405,738	414,867	424,202	433,747
35	5613-MAINTENANCE/CUSTODIAL SUPPLIES	225,305	225,305	240,320	245,727	251,256	256,909
36	5620-OIL USED FOR HEATING	47,500	47,500	64,900	67,496	70,196	73,004
37	5621-NATURAL GAS	69,941	84,403	115,245	119,855	125,248	132,137
38	5627-TRANSPORTATION SUPPLIES	143,809	143,809	188,515	195,113	202,918	213,064
39	5641-TEXTS & DIGITAL RESOURCES	154,742	154,742	131,085	223,160	236,555	182,655
40	5642-LIBRARY BOOKS & PERIODICALS	20,857	16,023	20,550	21,012	21,485	21,968
41	5690-OTHER SUPPLIES	241,071	241,071	246,699	252,250	257,926	263,729
42	5695-TECHNOLOGY SUPPLIES	446,510	446,510	435,735	467,000	474,200	475,300
43	SUPPLIES (INCLUDING UTILITIES)	3,157,931	3,166,139	3,333,435	3,536,972	3,641,850	3,679,333



LINE	CATEGORY	COLUMN 1 2022-2023 BUDGET	COLUMN 2 NOV 22 FORECAST	COLUMN 3 2023-2024 BUDGET	COLUMN 4 2024-2025 FORECAST	COLUMN 5 2025-2026 FORECAST	COLUMN 6 2026-2027 FORECAST
44	5730-EQUIPMENT - NEW	13,012	13,012	1,000	10,000	20,000	10,000
45	5731-EQUIPMENT - REPLACEMENT	5,980	49,098	5,000	25,000	15,000	25,000
46	5732-EQUIPMENT - TECHNOLOGY-NEW	63,960	63,963	21,830	67,000	21,698	27,500
47	5733-EQUIPMENT - TECHNOLOGY REPLACEMENT	3,600	3,600	54,700	296,000	372,352	361,350
48	EQUIPMENT	86,552	129,673	82,530	398,000	429,050	423,850
49	5715-IMPROVEMENTS TO BUILDINGS	119,000	119,000	129,500	170,000	120,305	40,000
50	5720-IMPROVEMENTS TO SITES	39,000	39,000	94,000	127,000	225,000	382,000
51	5850-CONTINGENCY	150,000	141,704	150,000	150,000	150,000	150,000
52	IMPROVEMENTS / CONTINGENCY	308,000	299,704	373,500	447,000	495,305	572,000
53	5580-STAFF TRAVEL	21,700	18,800	24,650	25,205	25,772	26,352
54	5581-TRAVEL - CONFERENCES	70,475	69,788	66,380	67,874	69,401	70,963
55	5810-DUES & FEES	108,283	108,283	108,698	111,144	113,645	116,202
56	DUES AND FEES	200,458	196,871	199,728	204,223	208,818	213,517
57	5856-TRANSFER ACCOUNT	0	0	0	0	0	0
58	TOTAL EXPENDITURES	53,349,805	51,874,541	54,552,759	56,491,765	57,195,043	58,348,036



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	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
AMSB ART DEPARTMENT									
01111001	5111	Certified Salaries	1.00	1.00	98,029	1.00	99,500	1,471	1.50%
01111001	5611	Instructional Supplies			3,850		4,850	1,000	25.97%
01111001	5810	Dues & Fees			200		200	-	0.00%
		AMSB ART DEPARTMENT Total	1.00	1.00	102,079	1.00	104,550	2,471	2.42%
AMSB ENGLISH DEPT									
01111005	5111	Certified Salaries	4.00	4.00	306,481	4.00	316,350	9,869	3.22%
01111005	5330	Other Professional & Tech Srvc			2,200		1,000	(1,200)	-54.55%
01111005	5611	Instructional Supplies			-		2,250	2,250	100.00%
01111005	5641	Text & Digital Resources			-		-	-	0.00%
01111005	5690	Other Supplies			500		-	(500)	-100.00%
		AMSB ENGLISH DEPT Total	4.00	4.00	309,181	4.00	319,600	10,419	3.37%
AMSB WORLD LANGUAGE DEPT									
01111006	5111	Certified Salaries	4.50	4.50	339,400	4.50	354,500	15,100	4.45%
01111006	5611	Instructional Supplies			9,625		12,036	2,411	25.05%
01111006	5641	Text & Digital Resources			-		11,118	11,118	100.00%
01111006	5690	Other Supplies			-		-	-	0.00%
01111006	5810	Dues & Fees			500		1,000	500	100.00%
		AMSB WORLD LANGUAGE DEPT Total	4.50	4.50	349,525	4.50	378,654	29,129	8.33%
AMSB HEALTH/FAMILY STUDIES									
01111007	5111	Certified Salaries	1.00	1.00	53,603	1.00	56,203	2,600	4.85%
01111007	5611	Instructional Supplies			624		624	-	0.00%
		AMSB HEALTH/FAMILY STUDIES Total	1.00	1.00	54,227	1.00	56,827	2,600	4.79%
AMSB TECH EDUCATION									
01111008	5111	Certified Salaries	2.00	2.00	160,902	2.00	184,836	23,934	14.87%
01111008	5420	Repairs,Maintenance & Cleaning			-		500	500	100.00%
01111008	5611	Instructional Supplies			8,000		8,800	800	10.00%
01111008	5730	Equipment - New			-		-	-	0.00%
01111008	5731	Equipment - Replacement			500		-	(500)	-100.00%
01111008	5810	Dues & Fees			200		250	50	25.00%
		AMSB TECH EDUCATION Total	2.00	2.00	169,602	2.00	194,386	24,784	14.61%
AMSB MATHEMATICS DEPT									
01111009	5111	Certified Salaries	4.00	4.00	332,325	4.50	394,120	61,795	18.59%
01111009	5112	Classified Salaries	1.00	-	25,649	0.50	13,083	(12,566)	-48.99%
01111009	5611	Instructional Supplies			1,200		850	(350)	-29.17%
01111009	5641	Text & Digital Resources			11,202		2,951	(8,251)	-73.66%
01111009	5810	Dues & Fees			388		390	2	0.52%
		AMSB MATHEMATICS DEPT Total	5.00	4.00	370,764	5.00	411,394	(21,165)	-5.71%



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AMSB MUSIC DEPARTMENT									
01111010	5111	Certified Salaries	2.00	2.00	178,366	2.00	184,443	6,077	3.41%
01111010	5330	Other Professional & Tech Srvc			1,570		1,570	-	0.00%
01111010	5420	Repairs,Maintenance & Cleaning			3,600		2,000	(1,600)	-44.44%
01111010	5611	Instructional Supplies			6,492		6,333	(159)	-2.45%
01111010	5690	Other Supplies			1,322		1,878	556	42.06%
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	193,208	2.00	196,684	3,476	1.80%
AMSB PE DEPARTMENT									
01111011	5111	Certified Salaries	2.00	2.00	151,540	2.00	155,692	4,152	2.74%
01111011	5420	Repairs,Maintenance & Cleaning			1,000		1,000	-	0.00%
01111011	5611	Instructional Supplies			2,860		2,900	40	1.40%
01111011	5810	Dues & Fees			525		525	-	0.00%
		AMSB PE DEPARTMENT Total	2.00	2.00	155,925	2.00	160,117	4,192	2.69%
AMSB SCIENCE DEPT									
01111013	5111	Certified Salaries	4.00	4.00	349,806	4.00	356,932	7,126	2.04%
01111013	5510	Pupil Transportation			600		600	-	0.00%
01111013	5611	Instructional Supplies			6,151		4,549	(1,602)	-26.04%
01111013	5641	Text & Digital Resources			-		-	-	0.00%
01111013	5690	Other Supplies			1,892		1,892	-	0.00%
		AMSB SCIENCE DEPT Total	4.00	4.00	358,449	4.00	363,973	5,524	1.54%
AMSB SOCIAL STUDIES									
01111014	5111	Certified Salaries	4.00	4.00	363,682	4.00	372,202	8,520	2.34%
01111014	5330	Other Professional & Tech Srvc			1,000		2,237	1,237	123.70%
01111014	5611	Instructional Supplies			2,641		1,339	(1,302)	-49.30%
01111014	5641	Text & Digital Resources			-		30,553	30,553	100.00%
01111014	5810	Dues & Fees			129		129	-	0.00%
		AMSB SOCIAL STUDIES Total	4.00	4.00	367,452	4.00	406,460	39,008	10.62%
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%



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AMSB READING DEPT									
01111016	5111	Certified Salaries	1.50	1.00	132,270	1.00	85,423	(46,847)	-35.42%
01111016	5611	Instructional Supplies			2,339		2,500	161	6.88%
01111016	5641	Text & Digital Resources			-		-	-	0.00%
01111016	5690	Other Supplies			314		-	(314)	-100.00%
01111016	5810	Dues & Fees			-		-	-	0.00%
		AMSB READING DEPT Total	1.50	1.00	134,923	1.00	87,923	(47,000)	-34.83%
AMSB COVERAGE									
01111027	5111	Certified Salaries	-	-	31,892	-	34,053	2,161	6.78%
		AMSB COVERAGE Total	-	-	31,892	-	34,053	2,161	6.78%
AMSB STUDENT ACTIVITIES									
01113201	5111	Certified Salaries	-	-	47,604	-	47,199	(405)	-0.85%
01113201	5590	Other Purchased Services			-		-	-	0.00%
01113201	5690	Other Supplies			700		700	-	0.00%
		AMSB STUDENT ACTIVITIES Total	-	-	48,304	-	47,899	(405)	-0.84%
AMSB INTERSCHOLASTIC SPORT									
01113202	5111	Certified Salaries	-	-	38,703	-	39,094	391	1.01%
01113202	5330	Other Professional & Tech Srvc			6,369		6,465	96	1.51%
01113202	5420	Repairs,Maintenance & Cleaning			-		-	-	0.00%
01113202	5510	Pupil Transportation			15,377		15,685	308	2.00%
01113202	5590	Other Purchased Services			440		440	-	0.00%
01113202	5690	Other Supplies			12,685		12,685	-	0.00%
01113202	5810	Dues & Fees			550		550	-	0.00%
		AMSB INTERSCHOLASTIC SPORT Total	-	-	74,124	-	74,919	795	1.07%
AMSB RESOURCE PROGRAM **									
01121200	5111	Certified Salaries	4.00	4.00	321,001	4.00	338,190	17,189	5.35%
01121200	5112	Classified Salaries	2.00	2.00	50,251	2.00	50,188	(63)	-0.13%
		AMSB RESOURCE PROGRAM Total	6.00	6.00	371,252	6.00	388,378	17,126	4.61%
AMSB SPEECH & LANGUAGE SVCS **									
01122150	5111	Certified Salaries	0.40	0.40	39,212	0.50	49,750	10,538	26.87%
		AMSB SPEECH & LANGUAGE SVCS Total	0.40	0.40	39,212	0.50	49,750	10,538	26.87%
AMSB SOCIAL WORK SERVICES**									
01132110	5111	Certified Salaries	1.00	1.00	67,771	1.00	71,278	3,507	5.17%
		AMSB SOCIAL WORK SERVICES Total	1.00	1.00	67,771	1.00	71,278	3,507	5.17%



Org Code	Object Code	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
AMSB COUNSELING SERVICES DEPT									
01132120	5111	Certified Salaries	2.00	2.00	168,663	2.00	177,625	8,962	5.31%
01132120	5112	Classified Salaries	1.00	1.00	42,007	1.00	42,008	1	0.00%
01132120	5330	Other Professional & Tech Srvc			1,662		1,662	-	0.00%
01132120	5590	Other Purchased Services			930		1,005	75	8.06%
01132120	5611	Instructional Supplies			450		450	-	0.00%
01132120	5690	Other Supplies			1,150		1,235	85	7.39%
01132120	5810	Dues & Fees			400		450	50	12.50%
		AMSB COUNSELING SERVICES DEPT Total	3.00	3.00	215,262	3.00	224,435	9,173	4.26%
AMSB NURSING SVCS									
01132130	5112	Classified Salaries	1.00	0.80	66,988	1.00	87,523	20,535	30.65%
01132130	5330	Other Professional & Tech Srvc			40		80	40	100.00%
01132130	5581	Travel - Conferences			150		150	-	0.00%
01132130	5690	Other Supplies			2,000		2,000	-	0.00%
01132130	5810	Dues & Fees			150		150	-	0.00%
		AMSB NURSING SVCS Total	1.00	0.80	69,328	1.00	89,903	20,575	29.68%
AMSB PSYCHOLOGICAL SVCS **									
01132140	5111	Certified Salaries	1.66	1.66	129,215	2.00	209,276	80,061	61.96%
		AMSB PSYCHOLOGICAL SVCS Total	1.66	1.66	129,215	2.00	209,276	80,061	61.96%
AMSB MEDIA CENTER									
01132220	5111	Certified Salaries	1.00	1.00	102,175	1.00	104,053	1,878	1.84%
01132220	5112	Classified Salaries	0.50	0.50	21,004	0.50	21,004	-	0.00%
01132220	5330	Other Professional & Tech Srvc			568		1,400	832	146.48%
01132220	5611	Instructional Supplies			1,100		1,100	-	0.00%
01132220	5642	Library Books & Periodicals			4,900		5,235	335	6.84%
01132220	5690	Other Supplies			3,200		3,535	335	10.47%
		AMSB MEDIA CENTER Total	1.50	1.50	132,947	1.50	136,327	3,380	2.54%
AMSB PRINCIPAL SERVICES									
01132400	5111	Certified Salaries	2.00	2.00	362,414	2.00	370,851	8,437	2.33%
01132400	5112	Classified Salaries	4.50	4.50	209,529	4.50	212,887	3,358	1.60%
01132400	5330	Other Professional & Tech Srvc			16,532		2,109	(14,423)	-87.24%
01132400	5420	Repairs,Maintenance & Cleaning			555		555	-	0.00%
01132400	5440	Rentals-Land,Bldg,Equipment			2,705		2,771	66	2.44%
01132400	5550	Communications: Tel,Post,Etc.			1,100		1,100	-	0.00%
01132400	5580	Staff Travel			750		750	-	0.00%
01132400	5581	Travel - Conferences			4,015		4,215	200	4.98%
01132400	5590	Other Purchased Services			2,200		4,000	1,800	81.82%
01132400	5690	Other Supplies			1,858		1,858	-	0.00%
01132400	5810	Dues & Fees			2,276		2,375	99	4.35%
		AMSB PRINCIPAL SERVICES Total	6.50	6.50	603,934	6.50	603,471	(463)	-0.08%



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AMSB GENERAL INSTRUCTION									
01142219	5611	Instructional Supplies			5,963		5,963	-	0.00%
01142219	5690	Other Supplies			4,683		4,683	-	0.00%
		AMSB GENERAL INSTRUCTION Total	-	-	10,646	-	10,646	-	0.00%
AMSB TECHNOLOGY DEPARTMENT									
01142350	5695	Technology Supplies			15,845		16,947	1,102	6.95%
01142350	5732	Equipment Technology-New			1,200		7,600	6,400	533.33%
01142350	5733	Equipment Technology-Replacement			-		5,600	5,600	100.00%
		AMSB TECHNOLOGY DEPARTMENT Total	-	-	17,045.00	-	30,147	13,102.00	76.87%
AMSB BUILDING OPER & MAINT									
01142600	5112	Classified Salaries	4.00	3.50	218,035	3.50	192,331	(25,704)	-11.79%
01142600	5410	Utilities, Excluding Heat			107,287		109,135	1,848	1.72%
01142600	5420	Repairs,Maintenance & Cleaning			99,008		108,033	9,025	9.12%
01142600	5440	Rentals-Land,Bldg,Equipment			500		500	-	0.00%
01142600	5613	Maintenance/Custodial Supplies			54,009		58,340	4,331	8.02%
01142600	5620	Oil Used For Heating			46,500		63,900	17,400	37.42%
01142600	5715	Improvement - Buildings			2,000		5,000	3,000	150.00%
01142600	5720	Improvement - Sites			14,000		29,000	15,000	107.14%
		AMSB BUILDING OPER & MAINT Total	4.00	3.50	541,339	3.50	566,239	24,900	4.60%
AMSB TRANSPORTATION									
01142700	5510	Pupil Transportation			3,907		3,200	(707)	-18.10%
		AMSB TRANSPORTATION Total	-	-	3,907	-	3,200	(707)	-18.10%
AMSB SUMMER WORK									
01152601	5111	Certified Salaries	-	-	40,802	-	38,725	(2,077)	-5.09%
		AMSB SUMMER WORK Total	-	-	40,802	-	38,725	(2,077)	-5.09%
AMITY MIDDLE SCHOOL - BETHANY TOTAL			56.06	53.86	4,965,057	55.50	5,261,956	296,899	5.98%



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AMSO ART DEPARTMENT									
02111001	5111	Certified Salaries	1.00	1.00	95,477	1.00	96,909	1,432	1.50%
02111001	5611	Instructional Supplies			3,850		5,000	1,150	29.87%
02111001	5581	Travel - Conferences			200		-	(200)	-100.00%
AMSO ART DEPARTMENT Total			1.00	1.00	99,527	1.00	101,909	2,382	2.39%
AMSO ENGLISH DEPT									
02111005	5111	Certified Salaries	4.00	4.00	311,013	4.00	320,098	9,085	2.92%
02111005	5330	Other Professional & Tech Srvc			-		1,000	1,000	100.00%
02111005	5611	Instructional Supplies			1,573		2,250	677	43.04%
02111005	5641	Text & Digital Resources			-		-	-	0.00%
AMSO ENGLISH DEPT Total			4.00	4.00	312,586	4.00	323,348	10,762	3.44%
AMSO WORLD LANGUAGE DEPT									
02111006	5111	Certified Salaries	4.50	4.50	355,495	4.50	349,872	(5,623)	-1.58%
02111006	5611	Instructional Supplies			7,191		9,205	2,014	28.01%
02111006	5641	Text & Digital Resources			-		15,040	15,040	100.00%
02111006	5810	Dues & Fees			500		500	-	0.00%
AMSO WORLD LANGUAGE DEPT Total			4.50	4.50	363,186	4.50	374,617	11,431	3.15%
AMSO HEALTH/FAMILY STUDIES									
02111007	5111	Certified Salaries	1.00	1.00	67,317	1.00	71,090	3,773	5.60%
02111007	5611	Instructional Supplies			620		781	161	25.97%
02111007	5641	Text & Digital Resources			-		-	-	0.00%
AMSO HEALTH/FAMILY STUDIES Total			1.00	1.00	67,937	1.00	71,871	3,934	5.79%
AMSO TECH EDUCATION									
02111008	5111	Certified Salaries	2.00	2.00	156,142	2.00	182,332	26,190	16.77%
02111008	5420	Repairs,Maintenance & Cleaning			500		500	-	0.00%
02111008	5611	Instructional Supplies			8,000		8,500	500	6.25%
02111008	5690	Other Supplies			-		300	300	100.00%
02111008	5731	Equipment - Replacement			-		-	-	0.00%
02111008	5810	Dues & Fees			200		250	50	25.00%
AMSO TECH EDUCATION Total			2.00	2.00	164,842	2.00	191,882	27,040	16.40%
AMSO MATHEMATICS DEPT									
02111009	5111	Certified Salaries	4.00	4.20	315,844	4.70	359,504	43,660	13.82%
02111009	5112	Classified Salaries	1.00	-	25,649	0.50	13,083	(12,566)	-48.99%
02111009	5611	Instructional Supplies			1,219		916	(303)	-24.86%
02111009	5641	Text & Digital Resources			10,710		2,920	(7,790)	-72.74%
02111009	5690	Other Supplies			405		408	3	0.74%
02111009	5810	Dues & Fees			459		390	(69)	-15.03%
AMSO MATHEMATICS DEPT Total			5.00	4.20	354,286	5.20	377,221	22,935	6.47%



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AMSO MUSIC DEPARTMENT									
02111010	5111	Certified Salaries	2.00	2.00	124,569	2.00	140,703	16,134	12.95%
02111010	5330	Other Professional & Tech Srvc			2,000		2,000	-	0.00%
02111010	5420	Repairs,Maintenance & Cleaning			4,150		2,800	(1,350)	-32.53%
02111010	5611	Instructional Supplies			5,590		5,589	(1)	-0.02%
02111010	5730	Equipment - New			1,414		-	(1,414)	-100.00%
02111010	5731	Equipment - Replacement			480		-	(480)	-100.00%
02111010	5810	Dues & Fees			865		905	40	4.62%
		AMSO MUSIC DEPARTMENT Total	2.00	2.00	139,068	2.00	151,997	12,929	9.30%
AMSO PE DEPARTMENT									
02111011	5111	Certified Salaries	2.00	2.00	159,381	2.00	166,522	7,141	4.48%
02111011	5420	Repairs,Maintenance & Cleaning			400		500	100	25.00%
02111011	5611	Instructional Supplies			2,995		2,995	-	0.00%
		AMSO PE DEPARTMENT Total	2.00	2.00	162,776	2.00	170,017	7,241	4.45%
AMSO SCIENCE DEPT									
02111013	5111	Certified Salaries	4.00	4.00	309,732	4.00	318,707	8,975	2.90%
02111013	5611	Instructional Supplies			8,259		7,508	(751)	-9.09%
02111013	5641	Text & Digital Resources			-		-	-	0.00%
02111013	5690	Other Supplies			1,152		1,061	(91)	-7.90%
		AMSO SCIENCE DEPT Total	4.00	4.00	319,143	4.00	327,276	8,133	2.55%
AMSO SOCIAL STUDIES									
02111014	5111	Certified Salaries	4.00	4.00	363,682	4.00	374,481	10,799	2.97%
02111014	5330	Other Professional & Tech Srvc			1,460		1,850	390	26.71%
02111014	5611	Instructional Supplies			4,124		3,849	(275)	-6.67%
02111014	5641	Text & Digital Resources			-		30,553	30,553	100.00%
02111014	5810	Dues & Fees			140		140	-	0.00%
		AMSO SOCIAL STUDIES Total	4.00	4.00	369,406	4.00	410,873	41,467	11.23%
AMSO STEM									
02111015	5611	Instructional Supplies			919		2,192	1,273	138.52%
02111015	5810	Dues & Fees			-		550	550	100.00%
		AMSO STEM Total	-	-	919	-	2,742	1,823	198.37%
AMSO READING DEPT									
02111016	5111	Certified Salaries	1.50	1.00	149,339	1.00	99,500	(49,839)	-33.37%
02111016	5611	Instructional Supplies			1,165		2,500	1,335	114.59%
02111016	5690	Other Supplies			1,315		-	(1,315)	-100.00%
		AMSO READING DEPT Total	1.50	1.00	151,819	1.00	102,000	(49,819)	-32.81%
AMSO COVERAGE									
02111027	5111	Certified Salaries	-	-	18,535	-	22,301	3,766	20.32%
		AMSO COVERAGE Total	-	-	18,535	-	22,301	3,766	20.32%



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AMSO STUDENT ACTIVITIES									
02113201	5111	Certified Salaries	-	-	42,731	-	47,199	4,468	10.46%
02113201	5690	Other Supplies			800		800	-	0.00%
		AMSO STUDENT ACTIVITIES Total	-	-	43,531	-	47,999	4,468	10.26%
AMSO INTERSCHOLASTIC SPRTS									
02113202	5111	Certified Salaries	-	-	38,703	-	39,094	391	1.01%
02113202	5330	Other Professional & Tech Srvc			6,369		6,369	-	0.00%
02113202	5420	Repairs,Maintenance & Cleaning			-		-	-	0.00%
02113202	5440	Rentals-Land,Bldg,Equipment			960		960	-	0.00%
02113202	5510	Pupil Transportation			15,377		15,685	308	2.00%
02113202	5590	Other Purchased Services			440		440	-	0.00%
02113202	5690	Other Supplies			12,685		12,685	-	0.00%
02113202	5810	Dues & Fees			550		550	-	0.00%
		AMSO INTERSCHOLASTIC SPRTS Total	-	-	75,084	-	75,783	699	0.93%
AMSO RESOURCE PROGRAM **									
02121200	5111	Certified Salaries	2.00	2.00	125,953	2.00	132,571	6,618	5.25%
02121200	5112	Classified Salaries	3.00	2.00	82,154	3.00	84,866	2,712	3.30%
		AMSO RESOURCE PROGRAM Total	5.00	4.00	208,107	5.00	217,437	9,330	4.48%
AMSO SPEECH/LANGUAGE **									
02122150	5111	Certified Salaries	0.80	0.80	47,647	0.80	50,273	2,626	5.51%
		AMSO SPEECH/LANGUAGE Total	0.80	0.80	47,647	0.80	50,273	2,626	5.51%
AMSO SOCIAL WORK SERVICES**									
02132110	5111	Certified Salaries	1.00	1.00	59,757	1.00	62,872	3,115	5.21%
		AMSO SOCIAL WORK SERVICES Total	1.00	1.00	59,757	1.00	62,872	3,115	5.21%
AMSO COUNSELING SERVICES DEPT									
02132120	5111	Certified Salaries	2.00	2.00	201,970	2.00	162,743	(39,227)	-19.42%
02132120	5112	Classified Salaries	1.00	1.00	42,007	1.00	42,008	1	0.00%
02132120	5330	Other Professional & Tech Srvc			2,300		4,300	2,000	86.96%
02132120	5581	Travel - Conferences			150		150	-	0.00%
02132120	5590	Other Purchased Services			600		650	50	8.33%
02132120	5611	Instructional Supplies			1,200		1,200	-	0.00%
02132120	5690	Other Supplies			800		800	-	0.00%
		AMSO COUNSELING SERVICES DEPT Total	3.00	3.00	249,027	3.00	211,851	(37,176)	-14.93%
AMSO NURSING SVCS									
02132130	5112	Classified Salaries	1.00	1.00	66,988	1.00	68,327	1,339	2.00%
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	69,018	1.00	70,357	1,339	1.94%



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AMSO PSYCHOLOGICAL SVCS **									
02132140	5111	Certified Salaries	1.00	1.00	86,047	1.00	90,561	4,514	5.25%
		AMSO PSYCHOLOGICAL SVCS Total	1.00	1.00	86,047	1.00	90,561	4,514	5.25%
AMSO MEDIA CENTER									
02132220	5111	Certified Salaries	1.00	1.00	93,830	1.00	104,053	10,223	10.90%
02132220	5112	Classified Salaries	0.50	0.50	21,004	0.50	21,004	-	0.00%
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	126,084	1.50	136,307	10,223	8.11%
AMSO PRINCIPAL SERVICES									
02132400	5111	Certified Salaries	2.00	2.00	360,414	2.00	368,751	8,337	2.31%
02132400	5112	Classified Salaries	4.50	4.50	216,863	4.50	214,048	(2,815)	-1.30%
02132400	5330	Other Professional & Tech Srvc			17,200		1,200	(16,000)	-93.02%
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		2,799	(184)	-6.17%
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	611,643	6.50	600,981	(10,662)	-1.74%
AMSO GENERAL INSTRUCTION									
02142219	5611	Instructional Supplies			11,053		10,653	(400)	-3.62%
		AMSO GENERAL INSTRUCTION Total	-	-	11,053	-	10,653	(400)	-3.62%
DEPARTMENT									
02142350	5695	Technology Supplies			16,096		24,994	8,898	55.28%
02142350	5732	Equipment Technology-New			1,200		7,600	6,400	533.33%
02142350	5733	Equipment Technology-Replacement			-		5,600	5,600	100.00%
		AMSO TECHNOLOGY DEPARTMENT Total	-	-	17,296.00	-	38,194	20,898.00	120.83%



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AMSO BUILDING OPER & MAINT									
02142600	5112	Classified Salaries	4.00	3.50	218,035	3.50	192,331	(25,704)	-11.79%
02142600	5410	Utilities, Excluding Heat			112,131		111,931	(200)	-0.18%
02142600	5420	Repairs,Maintenance & Cleaning			90,351		96,455	6,104	6.76%
02142600	5613	Maintenance/Custodial Supplies			51,509		56,840	5,331	10.35%
02142600	5620	Oil Used For Heating			500		500	-	0.00%
02142600	5621	Natural Gas			28,025		56,145	28,120	100.34%
02142600	5715	Improvement - Buildings			-		10,000	10,000	100.00%
02142600	5720	Improvement - Sites			10,000		15,000	5,000	50.00%
		AMSO BUILDING OPER & MAINT Total	4.00	3.50	510,551	3.50	539,202	28,651	5.61%
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	-	-	40,802	-	38,724	(2,078)	-5.09%
		AMSO SUMMER WORK Total	-	-	40,802	-	38,724	(2,078)	-5.09%
AMITY MIDDLE SCHOOL - ORANGE TOTAL			54.80	52.00	4,682,677	54.00	4,822,248	139,571	2.98%



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AHS ART DEPARTMENT									
03111001	5111	Certified Salaries	5.60	5.60	443,979	5.60	463,491	19,512	4.39%
03111001	5420	Repairs,Maintenance & Cleaning			1,300		1,500	200	15.38%
03111001	5581	Travel - Conferences			500		500	-	0.00%
03111001	5611	Instructional Supplies			24,500		27,300	2,800	11.43%
03111001	5695	Technology Supplies			-		1,260	1,260	100.00%
03111001	5730	Equipment - New			1,500		-	(1,500)	-100.00%
03111001	5732	Technology Equipment - New			16,100		-	(16,100)	-100.00%
03111001	5733	Technology Equipment -Replacement					4,000	4,000	100.00%
03111001	5810	Dues & Fees			600		600	-	0.00%
		AHS ART DEPARTMENT Total	5.60	5.60	488,479	5.60	498,651	10,172	2.08%
AHS BUSINESS EDUCATION									
03111003	5111	Certified Salaries	2.00	2.00	178,366	2.00	184,443	6,077	3.41%
03111003	5581	Staff Travel			-		-	-	0.00%
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	182,645	2.00	185,722	3,077	1.68%
AHS ENGLISH DEPARTMENT									
03111005	5111	Certified Salaries	14.60	14.60	1,251,705	13.60	1,230,042	(21,663)	-1.73%
03111005	5611	Instructional Supplies			250		250	-	0.00%
03111005	5641	Text & Digital Resources			5,300		15,800	10,500	198.11%
03111005	5690	Other Supplies			-		-	-	0.00%
03111005	5695	Technology Supplies			1,115		1,500	385	34.53%
03111005	5730	Equipment - New			-		-	-	0.00%
03111005	5732	Technology Equipment - New			-		430	430	100.00%
03111005	5733	Technology Equipment -Replacement			-		-	-	0.00%
03111005	5810	Dues & Fees			675		675	-	0.00%
		AHS ENGLISH DEPARTMENT Total	14.60	14.60	1,259,045	13.60	1,248,697	(10,348)	-0.82%
AHS WORLD LANGUAGE DEPT									
03111006	5111	Certified Salaries	12.60	12.60	1,090,643	13.20	1,151,376	60,733	5.57%
03111006	5611	Instructional Supplies			3,590		3,490	(100)	-2.79%
03111006	5641	Text & Digital Resources			44,230		13,390	(30,840)	-69.73%
03111006	5695	Technology Supplies			4,197		2,846	(1,351)	-32.19%
03111006	5730	Equipment - New			180		-	(180)	-100.00%
03111006	5732	Technology Equipment - New			-		3,200	3,200	100.00%
03111006	5810	Dues & Fees			1,185		1,628	443	37.38%
		AHS WORLD LANGUAGE DEPT Total	12.60	12.60	1,144,025	13.20	1,175,930	31,905	2.79%
AHS FAMILY & CONSUMER SCIENCE									



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03111007	5111	Certified Salaries	4.00	4.00	305,181	4.00	332,730	27,549	9.03%
03111007	5611	Instructional Supplies			26,691		29,894	3,203	12.00%
03111007	5641	Text & Digital Resources			-		-	-	0.00%
		AHS FAMILY & CONSUMER SCIENCE Total	4.00	4.00	331,872	4.00	362,624	30,752	9.27%
AHS TECH EDUCATION									
03111008	5111	Certified Salaries	5.60	5.60	403,549	5.60	430,095	26,546	6.58%
03111008	5420	Repairs,Maintenance & Cleaning			1,100		1,100	-	0.00%
03111008	5611	Instructional Supplies			25,779		30,750	4,971	19.28%
03111008	5690	Other Supplies			1,400		1,680	280	20.00%
03111008	5695	Technology Supplies			14,335		9,335	(5,000)	-34.88%
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	446,913	5.60	473,710	26,797	6.00%
AHS MATHEMATICS DEPT									
03111009	5111	Certified Salaries	15.80	15.80	1,485,014	15.80	1,520,264	35,250	2.37%
03111009	5611	Instructional Supplies			8,130		2,280	(5,850)	-71.96%
03111009	5641	Text & Digital Resources			16,100		6,000	(10,100)	-62.73%
03111009	5690	Other Supplies			300		300	-	0.00%
03111009	5695	Technology Supplies			1,200		10,500	9,300	775.00%
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	15.80	15.80	1,511,144	15.80	1,539,744	28,600	1.89%
AHS MUSIC DEPARTMENT									
03111010	5111	Certified Salaries	3.00	3.00	256,256	3.00	271,295	15,039	5.87%
03111010	5330	Other Professional & Tech Srvc			3,495		4,000	505	14.45%
03111010	5420	Repairs,Maintenance & Cleaning			3,500		3,500	-	0.00%
03111010	5611	Instructional Supplies			11,200		11,200	-	0.00%
03111010	5641	Text & Digital Resources			6,000		-	(6,000)	-100.00%
03111010	5695	Technology Supplies			2,500		2,685	185	7.40%
03111010	5730	Equipment - New			8,200		1,000	(7,200)	-87.80%
03111010	5732	Technology Equipment - New			-		-	-	0.00%
03111010	5810	Dues & Fees			1,200		1,200	-	0.00%
		AHS MUSIC DEPARTMENT Total	3.00	3.00	292,351	3.00	294,880	2,529	0.87%
AHS PE/ HEALTH DEPARTMENT									
03111011	5111	Certified Salaries	6.40	6.40	514,776	6.40	494,705	(20,071)	-3.90%
03111011	5330	Other Professional & Tech Srvc			500		500	-	0.00%
03111011	5611	Instructional Supplies			9,286		12,839	3,553	38.26%
		AHS PE/ HEALTH DEPARTMENT Total	6.40	6.40	524,562	6.40	508,044	(16,518)	-3.15%



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AHS SCIENCE DEPARTMENT									
03111013	5111	Certified Salaries	20.60	20.60	1,730,191	20.60	1,779,969	49,778	2.88%
03111013	5420	Repairs,Maintenance & Cleaning			-		-	-	0.00%
03111013	5581	Travel - Conferences			1,200		2,000	800	66.67%
03111013	5611	Instructional Supplies			59,860		62,870	3,010	5.03%
03111013	5641	Text & Digital Resources			47,000		1,000	(46,000)	-97.87%
03111013	5731	Equipment - Replacement			-		-	-	0.00%
03111013	5733	Technology Equipment - Replacement			-		-	-	0.00%
03111013	5810	Dues & Fees			7,500		6,250	(1,250)	-16.67%
		AHS SCIENCE DEPARTMENT Total	20.60	20.60	1,845,751	20.60	1,852,089	6,338	0.34%
AHS SOCIAL STUDIES									
03111014	5111	Certified Salaries	15.60	14.00	1,422,277	14.00	1,273,928	(148,349)	-10.43%
03111014	5611	Instructional Supplies			275		375	100	36.36%
03111014	5641	Text & Digital Resources			-		-	-	0.00%
03111014	5690	Other Supplies			3,000		2,000	(1,000)	-33.33%
03111014	5695	Technology Supplies			-		-	-	0.00%
03111014	5732	Technology Equipment - New			280		-	(280)	-100.00%
03111014	5733	Technology Equipment - Replacement			-		3,200	3,200	100.00%
03111014	5810	Dues & Fees			175		25	(150)	-85.71%
		AHS SOCIAL STUDIES Total	15.60	14.00	1,426,007	14.00	1,279,528	(146,479)	-10.27%
AHS STEM INITIATIVE									
03111015	5581	Staff Travel	-	-	-	-	-	-	0.00%
03111015	5611	Instructional Supplies	-	-	6,950	-	7,335	385	5.54%
03111015	5810	Dues & Fees	-	-	1,250	-	1,250	-	0.00%
		AHS STEM INITIATIVE Total	-	-	8,200	-	8,585	385	4.70%
AHS READING DEPT									
03111016	5111	Certified Salaries	2.00	2.00	196,058	2.00	199,000	2,942	1.50%
03111016	5611	Instructional Supplies			5,665		5,665	-	0.00%
03111016	5690	Other Supplies			900		-	(900)	-100.00%
03111016	5810	Dues & Fees			600		600	-	0.00%
		AHS READING DEPT Total	2.00	2.00	203,223	2.00	205,265	2,042	1.00%
AHS THEATRE									
03111017	5111	Certified Salaries	1.60	1.60	144,602	1.60	155,054	10,452	7.23%
03111017	5330	Other Professional & Tech Srvc			357		-	(357)	-100.00%
03111017	5611	Instructional Supplies					2,000	2,000	100.00%
		AHS THEATRE Total	1.60	1.60	144,959	1.60	157,054	12,095	8.34%
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	-	-	54,871	-	57,623	2,752	5.02%
		AHS COVERAGE Total	-	-	54,871	-	57,623	2,752	5.02%
AHS STUDENT ACTIVITIES									
03113201	5111	Certified Salaries	-	-	172,071	-	166,252	(5,819)	-3.38%
03113201	5690	Other Supplies	-	-	-	-	-	-	0.00%
		AHS STUDENT ACTIVITIES Total	-	-	172,071	-	166,252	(5,819)	-3.38%
AHS INTERSCHOLASTIC SPRTS									
03113202	5111	Certified Salaries	-	-	412,256	-	416,389	4,133	1.00%
03113202	5330	Other Professional & Tech Srvc			207,258		140,008	(67,250)	-32.45%
03113202	5420	Repairs,Maintenance & Cleaning			27,286		20,900	(6,386)	-23.40%
03113202	5440	Rentals-Land,Bldg,Equipment			76,903		76,903	-	0.00%
03113202	5510	Pupil Transportation			180,770		184,385	3,615	2.00%
03113202	5590	Other Purchased Services			5,710		7,450	1,740	30.47%
03113202	5690	Other Supplies			102,144		102,144	-	0.00%
03113202	5731	Equipment - Replacement			-		-	-	0.00%
03113202	5810	Dues & Fees			30,224		32,260	2,036	6.74%
		AHS INTERSCHOLASTIC SPRTS Total	-	-	1,042,551	-	980,439	(62,112)	-5.96%
AHS RESOURCE PROGRAM **									
03121200	5111	Certified Salaries	8.00	8.00	655,117	8.00	692,370	37,253	5.69%
03121200	5112	Classified Salaries	2.50	2.50	63,870	3.50	91,820	27,950	43.76%
		AHS RESOURCE PROGRAM Total	10.50	10.50	718,987	11.50	784,190	65,203	9.07%
AHS SPEECH/LANGUAGE **									
03122150	5111	Certified Salaries	1.40	1.40	137,241	1.50	149,250	12,009	8.75%
		AHS SPEECH/LANGUAGE Total	1.40	1.40	137,241	1.50	149,250	12,009	8.75%
AHS SOCIAL WORK SERVICES**									
03132110	5111	Certified Salaries	1.66	1.66	131,789	2.00	166,325	34,536	26.21%
		AHS SOCIAL WORK SERVICES Total	1.66	1.66	131,789	2.00	166,325	34,536	26.21%
AHS COUNSELING SERVICES DEPT									
03132120	5111	Certified Salaries	10.00	10.00	983,190	10.00	1,009,717	26,527	2.70%
03132120	5112	Classified Salaries	4.00	4.00	230,439	4.00	232,462	2,023	0.88%
03132120	5330	Other Professional & Tech Srvc			1,000		1,315	315	31.50%
03132120	5581	Travel - Conferences			3,385		3,800	415	12.26%
03132120	5590	Other Purchased Services			12,214		22,596	10,382	85.00%
03132120	5611	Instructional Supplies			4,000		4,025	25	0.63%
		AHS COUNSELING SERVICES DEPT Total	14.00	14.00	1,234,228	14.00	1,273,915	39,687	3.22%



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AHS NURSING SVCS									
03132130	5112	Classified Salaries	2.80	3.00	212,393	3.00	211,281	(1,112)	-0.52%
03132130	5690	Other Supplies			1,902		1,902	-	0.00%
03132130	5810	Dues & Fees			300		300	-	0.00%
		AHS NURSING SVCS Total	2.80	3.00	214,595	3.00	213,483	(1,112)	-0.52%
AHS PSYCHOLOGICAL SVCS **									
03132140	5111	Certified Salaries	3.00	3.00	298,529	3.00	256,001	(42,528)	-14.25%
		AHS PSYCHOLOGICAL SVCS Total	3.00	3.00	298,529	3.00	256,001	(42,528)	-14.25%
AHS MEDIA CENTER									
03132220	5111	Certified Salaries	2.00	2.00	201,798	2.00	177,105	(24,693)	-12.24%
03132220	5112	Classified Salaries	1.00	1.00	42,007	1.00	42,008	1	0.00%
03132220	5330	Professional Technical Services			2,000		3,000	1,000	50.00%
03132220	5611	Instructional Supplies			1,500		1,500	-	0.00%
03132220	5642	Library Books & Periodicals			9,450		9,450	-	0.00%
03132220	5690	Other Supplies			21,498		22,573	1,075	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	279,503	3.00	256,886	(22,617)	-8.09%
AHS PRINCIPAL SVCS									
03132400	5111	Certified Salaries	8.60	8.80	1,222,777	8.40	1,242,444	19,667	1.61%
03132400	5112	Classified Salaries	11.60	11.60	509,482	12.60	589,005	79,523	15.61%
03132400	5330	Other Professional & Tech Srvc			201,976		193,676	(8,300)	-4.11%
03132400	5333	NEASC			-		-	-	0.00%
03132400	5420	Repairs,Maintenance & Cleaning			2,000		2,000	-	0.00%
03132400	5440	Rentals-Land,Bldg,Equipment			8,845		11,700	2,855	32.28%
03132400	5550	Communications: Tel,Post,Etc.			14,000		14,000	-	0.00%
03132400	5580	Staff Travel			4,500		2,250	(2,250)	-50.00%
03132400	5590	Other Purchased Services			-		2,250	2,250	100.00%
03132400	5611	Instructional Supplies			4,000		7,000	3,000	75.00%
03132400	5641	Text & Digital Resources			6,000		-	(6,000)	-100.00%
03132400	5690	Other Supplies			500		4,940	4,440	888.00%
03132400	5695	Technology Supplies			600		600	-	0.00%
03132400	5731	Equipment - Replacement			-		-	-	0.00%
03132400	5810	Dues & Fees			15,000		12,500	(2,500)	-16.67%
		AHS PRINCIPAL SVCS Total	20.20	20.40	1,989,680	21.00	2,082,365	92,685	4.66%



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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	10.50	11.50	601,114	11.50	652,590	51,476	8.56%
03142600	5410	Utilities, Excluding Heat			490,286		489,736	(550)	-0.11%
03142600	5420	Repairs,Maintenance & Cleaning			260,330		292,006	31,676	12.17%
03142600	5440	Rentals-Land,Bldg,Equipment			3,700		4,600	900	24.32%
03142600	5613	Maintenance/Custodial Supplies			119,787		124,890	5,103	4.26%
03142600	5620	Oil Used For Heating			500		500	-	0.00%
03142600	5621	Natural Gas			41,916		59,100	17,184	41.00%
03142600	5715	Improvement - Buildings			5,000		5,000	-	0.00%
03142600	5720	Improvement - Sites			15,000		15,000	-	0.00%
		AHS BUILDING OPER & MAINT Total	10.50	11.50	1,537,633	11.50	1,643,422	105,789	6.88%
AHS TRANSPORTATION									
03142700	5510	Pupil Transportation			35,000		35,000	-	0.00%
		AHS TRANSPORTATION Total	-	-	35,000	-	35,000	-	0.00%
AHS SUMMER WORK									
03152601	5111	Certified Salaries			74,185		75,298	1,113	1.50%
		AHS SUMMER WORK Total	-	-	74,185	-	75,298	1,113	1.50%
AMITY HIGH SCHOOL TOTAL			176.46	176.26	17,753,801	177.90	17,954,734	200,933	1.13%



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DPS RESOURCE PROGRAM									
04121200	5111	Certified Salaries	2.00	2.00	296,927	2.00	321,736	24,809	8.36%
04121200	5112	Classified Salaries	-	-	20,000	-	20,000	-	0.00%
04121200	5330	Other Professional & Tech Srvc			22,500		24,000	1,500	6.67%
04121200	5581	Travel - Conferences			1,500		1,500	-	0.00%
04121200	5611	Instructional Supplies			3,900		3,300	(600)	-15.38%
04121200	5690	Other Supplies			720		700	(20)	-2.78%
04121200	5810	Dues & Fees			-		-	-	0.00%
		DPS RESOURCE PROGRAM Total	2.00	2.00	345,547	2.00	371,236	25,689	7.43%
DPS ALTERNATIVE SCHOOL									
04121201	5111	Certified Salaries	3.00	3.00	292,948	3.00	297,880	4,932	1.68%
04121201	5611	Instructional Supplies			1,000		750	(250)	-25.00%
04121201	5690	Other Supplies			500		500	-	0.00%
		DPS ALTERNATIVE SCHOOL Total	3.00	3.00	294,448	3.00	299,130	4,682	1.59%
DPS SAILS PROGRAM **									
04121203	5111	Certified Salaries	2.00	2.00	143,554	2.65	139,492	(4,062)	-2.83%
04121203	5112	Classified Salaries	4.00	4.00	101,511	2.00	51,260	(50,251)	-49.50%
04121203	5330	Other Professional & Tech Srvc			30,000		20,000	(10,000)	-33.33%
04121203	5611	Instructional Supplies			4,600		4,100	(500)	-10.87%
04121203	5690	Other Supplies			2,250		2,750	500	22.22%
		DPS SAILS PROGRAM Total	6.00	6.00	281,915	4.65	217,602	(64,313)	-22.81%
DPS TRANSITION ACADEMY									
04121206	5111	Certified Salaries	2.20	2.20	156,391	2.20	164,284	7,893	5.05%
04121206	5112	Classified Salaries	3.50	4.50	89,033	4.50	115,590	26,557	29.83%
04121206	5330	Other Professional & Tech Srvc			2,000		1,500	(500)	-25.00%
04121206	5440	Rentals-Land,Bldg,Equipment			20,000		17,500	(2,500)	-12.50%
04121206	5580	Staff Travel			1,250		1,000	(250)	-20.00%
04121206	5581	Travel - Conferences			100		50	(50)	-50.00%
04121206	5611	Instructional Supplies			1,500		1,500	-	0.00%
04121206	5690	Other Supplies			1,000		1,000	-	0.00%
04121206	5730	Equipment - New			-		-	-	0.00%
		DPS TRANSITION ACADEMY Total	5.70	6.70	271,274	6.70	302,424	31,150	11.48%
DPS EMOTIONALLY DISTURBED PROGRAM									
04121207	5111	Certified Salaries	2.00	2.00	128,436	2.00	168,702	40,266	31.35%
04121207	5330	Other Professional & Tech Srvc		-	3,000		3,000	-	0.00%
04121207	5611	Instructional Supplies			1,000		2,000	1,000	100.00%
04121207	5690	Other Supplies			1,000		2,000	1,000	100.00%
		DPS EMOTIONALLY DISTURBED PRGM Total	2.00	2.00	133,436	2.00	175,702	42,266	31.68%



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DPS READING PROGRAM									
04121208	5111	Certified Salaries	2.00	2.00	170,176	2.00	175,793	5,617	3.30%
04121208	5330	Other Professional & Tech Srvc		-	10,000		10,000	-	0.00%
04121208	5581	Travel - Conferences		-	1,000		500	(500)	-50.00%
04121208	5611	Instructional Supplies		-	3,000		3,000	-	0.00%
04121208	5690	Other Supplies		-	1,500		1,500	-	0.00%
		DPS READING PROGRAM	2.00	2.00	185,676.00	2.00	190,793	5,117.00	2.76%
DPS SPEECH/LANGUAGE									
04122150	5111	Certified Salaries	-	-	-	-	-	-	0.00%
04122150	5611	Instructional Supplies			1,000		1,000	-	0.00%
04122150	5690	Other Supplies			350		350	-	0.00%
04122150	5810	Dues & Fees			900		750	(150)	-16.67%
		DPS SPEECH/LANGUAGE Total	-	-	2,250	-	2,100	(150)	-6.67%
DPS HEARING IMPAIRED									
04122151	5330	Other Professional & Tech Srvc			62,250		50,000	(12,250)	-19.68%
04122151	5420	Repairs,Maintenance & Cleaning			500		250	(250)	-50.00%
04122151	5690	Other Supplies			8,500		7,500	(1,000)	-11.76%
		DPS HEARING IMPAIRED Total	-	-	71,250	-	57,750	(13,500)	-18.95%
DPS TECHNOLOGY DEPARTMENT									
04142350	5695	Technology Supplies			4,242		4,242	-	0.00%
04142350	5732	Equipment Technology-New			-		-	-	0.00%
04142350	5733	Equipment Technology-Replacement			-		-	-	0.00%
		DPS TECHNOLOGY DEPARTMENT Total	-	-	4,242.00	-	4,242	-	0.00%
DPS SPEC ED PUBLIC OUT									
04126110	5510	Pupil Transportation			322,889		292,372	(30,517)	-9.45%
04126110	5560	Tuition Expense			1,005,765		922,434	(83,331)	-8.29%
		DPS SPEC ED PUBLIC OUT Total	-	-	1,328,654	-	1,214,806	(113,848)	-8.57%
DPS REG ED VOAG/VOTECH OUT									
04126111	5560	Tuition Expense			175,800		203,299	27,499	15.64%
		DPS REG ED VOAG/VOTECH OUT Total	-	-	175,800	-	203,299	27,499	15.64%
SPEC ED PUBLIC IN-DISTRICT									
04126116	5510	Pupil Transportation			641,849		642,808	959	0.15%
		SPEC ED PUBLIC IN-DISTRICT Total	-	-	641,849	-	642,808	959	0.15%
DPS REG ED PUBLIC OUT									
04126117	5560	Tuition Expense			110,421		116,736	6,315	5.72%
		DPS REG ED PUBLIC OUT Total	-	-	110,421	-	116,736	6,315	5.72%
DPS SPEC ED PRIVATE OUT									
04126130	5510	Pupil Transportation			753,452		701,723	(51,729)	-6.87%
04126130	5560	Tuition Expense			2,203,214		1,688,614	(514,600)	-23.36%
		DPS SPEC ED PRIVATE OUT Total	-	-	2,956,666	-	2,390,337	(566,329)	-19.15%



Org Code	Object Code	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
DPS NURSING SVCS									
04132130	5330	Other Professional & Tech Srvc			110,553		120,985	10,432	9.44%
		DPS NURSING SVCS Total	-	-	110,553	-	120,985	10,432	9.44%
DPS PSYCHOLOGICAL SVCS									
04132140	5330	Other Professional & Tech Srvc			42,500		40,000	(2,500)	-5.88%
04132140	5581	Travel - Conferences			750		1,500	750	100.00%
04132140	5611	Instructional Supplies			500		500	-	0.00%
04132140	5690	Other Supplies			500		750	250	50.00%
04132140	5810	Dues & Fees			2,420		3,220	800	33.06%
		DPS PSYCHOLOGICAL SVCS Total	-	-	46,670	-	45,970	(700)	-1.50%
PUPIL SERVICES									
04132190	5111	Certified Salaries	1.00	1.00	175,126	1.00	181,477	6,351	3.63%
04132190	5112	Classified Salaries	1.00	1.00	75,637	1.50	105,598	29,961	39.61%
04132190	5330	Other Professional & Tech Srvc			369,495		518,000	148,505	40.19%
04132190	5580	Staff Travel			2,750		2,750	-	0.00%
04132190	5581	Travel - Conferences			1,250		4,000	2,750	220.00%
04132190	5590	Other Purchased Services			23,225		3,000	(20,225)	-87.08%
04132190	5642	Library Books & Periodicals	-	-	642	-	-	(642)	-100.00%
04132190	5690	Other Supplies			10,000		11,000	1,000	10.00%
04132190	5810	Dues & Fees			1,250		825	(425)	-34.00%
		PUPIL SERVICES Total	2.00	2.00	659,375	2.50	826,650	167,275	25.37%
DPS HOMEBOUND INSTRUCTION									
04151204	5111	Certified Salaries	-	-	35,000	-	37,500	2,500	7.14%
		DPS HOMEBOUND INSTRUCTION Total	-	-	35,000	-	37,500	2,500	7.14%
DEPARTMENT OF PUPIL SERVICES TOTAL			22.70	23.70	7,655,026	22.85	7,220,070	(434,956)	-5.68%



Org Code	Object Code	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
BOARD OF EDUCATION									
05142310	5330	Other Professional & Tech Srvc			291,575		297,711	6,136	2.10%
05142310	5590	Other Purchased Services			6,000		6,000	-	0.00%
05142310	5690	Other Supplies			4,000		4,150	150	3.75%
05142310	5810	Dues & Fees			22,500		22,500	-	0.00%
		BOARD OF EDUCATION Total	-	-	324,075	-	330,361	6,286	1.94%
CENTRAL ADMINISTRATION									
05142510	5111	Certified Salaries	2.00	3.00 ¹⁰	500,839	3.00 ¹⁰	647,082	146,243	29.20%
05142510	5112	Classified Salaries	8.00	8.00	673,093	8.00	724,822	51,729	7.69%
05142510	5322	Instructional Prog Improvement			10,000		60,750	50,750	507.50%
05142510	5327	Data Processing			131,078		148,943	17,865	13.63%
05142510	5330	Other Professional & Tech Srvc			208,393		233,942	25,549	12.26%
05142510	5521	General Liability Insurance			278,907		308,963	30,056	10.78%
05142510	5550	Communications: Tel,Post,Etc.			52,462		52,775	313	0.60%
05142510	5580	Staff Travel			9,100		10,800	1,700	18.68%
05142510	5581	Travel - Conferences			29,845		21,585	(8,260)	-27.68%
05142510	5590	Other Purchased Services			36,250		38,950	2,700	7.45%
05142510	5611	Instructional Supplies			21,250		34,800	13,550	63.76%
05142510	5641	Text & Digital Resources			5,200		5,000	(200)	-3.85%
05142510	5690	Other Supplies			16,750		17,250	500	2.99%
05142510	5810	Dues & Fees			6,626		6,965	339	5.12%
05142510	5850	Contingency			150,000		150,000	-	0.00%
		CENTRAL ADMINISTRATION Total	10.00	11.00	2,129,793	11.00	2,462,627	332,834	15.63%
¹⁰ Includes Curriculum Writing Stipends									



Org Code	Object Code	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
TECHNOLOGY DEPARTMENT									
05142350	5111	Certified Salaries	1.00	1.60	122,913	1.60	172,362	49,449	40.23%
05142350	5112	Classified Salaries	9.00	9.00	651,576	9.00	668,133	16,557	2.54%
05142350	5330	Other Professional & Tech Srvc			412,777		412,939	162	0.04%
05142350	5420	Repairs,Maintenance & Cleaning			11,600		11,600	-	0.00%
05142350	5550	Communications: Tel,Post,Etc.			45,600		45,600	-	0.00%
05142350	5580	Staff Travel			1,200		1,200	-	0.00%
05142350	5581	Travel - Conferences			21,000		21,000	-	0.00%
05142350	5590	Other Purchased Services			200		200	-	0.00%
05142350	5690	Other Supplies			-		-	-	0.00%
05142350	5695	Technology Supplies			380,880		350,735	(30,145)	-7.91%
05142350	5730	Equipment - New			-		-	-	0.00%
05142350	5731	Equipment - Replacement			-		-	-	0.00%
05142350	5732	Techology Equipment - New			45,000		-	(45,000)	-100.00%
05142350	5733	Technology Equipment - Replacement			3,600		39,300	35,700	991.67%
05142350	5810	Dues & Fees			600		600	-	0.00%
		TECHNOLOGY DEPARTMENT Total	10.00	10.60	1,696,946	10.60	1,723,669	26,723	1.57%
CNTRL ADMIN-BLDGS OPER & MAINT									
05142600	5112	Classified Salaries	3.00	3.00	354,929	3.00	361,311	6,382	1.80%
05142600	5330	Other Professional & Tech Srvc			16,565		16,750	185	1.12%
05142600	5420	Repairs,Maintenance & Cleaning			224,000		228,147	4,147	1.85%
05142600	5580	Staff Travel			3,000		4,500	1,500	50.00%
05142600	5613	Maintenance Supplies			-		250	250	100.00%
05142600	5690	Other Supplies			8,306		-	(8,306)	-100.00%
05142600	5715	Improvements To Buildings			100,000		-	(100,000)	-100.00%
05142600	5720	Improvements To Sites			-		100,000	100,000	100.00%
05142600	5730	Equipment - New			500		35,000	34,500	6900.00%
05142600	5810	Dues & Fees			730		730	-	0.00%
		CNTRL ADMIN-BLDGS OPER & MAINT Total	3.00	3.00	708,030	3.00	746,688	38,658	5.46%
SECURITY									
05142660	5330	Other Professional & Tech Srvc			4,650		3,000	(1,650)	-35.48%
05142660	5690	Other Supplies			-		8,600	8,600	100.00%
05142660	5695	Technology Supplies			5,500		10,091	4,591	83.47%
05142660	5715	Improvements To Buildings			12,000		9,500	(2,500)	-20.83%
05142660	5730	Equipment - New			-		-	-	0.00%
05142660	5731	Equipment - Replacement			5,000		5,000	-	0.00%
		SECURITY Total	-	-	27,150	-	36,191	9,041	33.30%
COVID-19									
05142675	5613	Maintenance/Custodial Supplies			-		-	-	0.00%
		COVID-19 Total	-	-	-	-	-	-	0.00%



Org Code	Object Code	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
CNTRL ADMIN-TRANSPORTATION									
05142700	5510	Pupil Transportation			1,585,501		1,644,861	59,360	3.74%
05142700	5512	Vo-Ag / Vo-Tech Regular Education			324,992		337,309	12,317	3.79%
05142700	5513	In District Private Regular Education			4,000		7,456	3,456	86.40%
05142700	5514	In District Public Regular Education			10,000		10,000	-	0.00%
05142700	5515	Out District Public Regular Education			37,220		37,606	386	1.04%
05142700	5627	Transportation Supplies			143,809		188,515	44,706	31.09%
		CNTRL ADMIN-TRANSPORTATION Total	-	-	2,105,522	-	2,225,747	120,225	5.71%
CNTRL ADMIN-SUBSTITUTES									
05151026	5111	Certified Salaries		3.00	603,709		655,084	51,375	8.51%
05151026	5112	Classified Salaries			40,000		40,000	-	0.00%
		CNTRL ADMIN-SUBSTITUTES Total	-	3.00	643,709	-	695,084	51,375	7.98%
EMPLOYEE BENEFITS									
05152512	5112	Classified Salaries			126,100		113,600	(12,500)	-9.91%
05152512	5200	Medicare-Er			423,336		432,831	9,495	2.24%
05152512	5210	Fica-Er			315,346		341,251	25,905	8.21%
05152512	5220	Workers' Compensation			175,153		178,436	3,283	1.87%
05152512	5255	Medical & Dental Insurance			4,018,260		4,364,277	346,017	8.61%
05152512	5260	Life Insurance			55,110		63,986	8,876	16.11%
05152512	5275	Disability Insurance			11,757		12,062	305	2.59%
05152512	5280	Pension Plan - Classified			725,924		726,430	506	0.07%
05152512	5281	Defined Contribution Plan			153,143		147,338	(5,805)	-3.79%
05152512	5282	Retirement Sick Leave-Cert			-		-	-	0.00%
05152512	5283	Retirement Sick Leave-Class			-		-	-	0.00%
05152512	5284	Severance Pay-Certified			-		-	-	0.00%
05152512	5290	Unemployment Compensation			10,500		8,000	(2,500)	-23.81%
05152512	5860	OPEB Trust			155,474		265,890	110,416	71.02%
05152512	5291	Clothing Allowance			2,200		2,200	-	0.00%
		EMPLOYEE BENEFITS Total	-	-	6,172,303	-	6,656,301	483,998	7.84%
REDEMPTION OF PRINCIPAL									
05154000	5830	Interest			788,835		523,986	(264,849)	-33.57%
05154000	5910	Redemption Of Principal			3,696,881		3,893,956	197,075	5.33%
		REDEMPTION OF PRINCIPAL Total	-	-	4,485,716	-	4,417,942	(67,774)	-1.51%
CENTRAL ADMINISTRATION TOTAL			23.00	27.60	18,293,244	24.60	19,294,610	1,001,366	5.47%
GRAND TOTAL			333.01	333.42	53,349,805	334.85	54,553,618	1,203,813	2.26%



Function	Location	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
ART	AHS	Certified Salaries	5.60	5.60	443,979	5.60	463,491	19,512	4.39%
ART	AHS	Repairs,Maintenance & Cleaning	-	-	1,300	-	1,500	200	15.38%
ART	AHS	Travel - Conferences	-	-	500	-	500	-	0.00%
ART	AHS	Instructional Supplies	-	-	24,500	-	27,300	2,800	11.43%
ART	AHS	Technology Supplies	-	-	-	-	1,260	1,260	0.00%
ART	AHS	Equipment - New	-	-	1,500	-	-	(1,500)	-100.00%
ART	AHS	Technology Equipment - New	-	-	16,100.00	-	-	(16,100)	-100.00%
ART	AHS	Technology Equipment -Replacement	-	-	-	-	4,000.00	4,000	100.00%
ART	AHS	Dues & Fees	-	-	600	-	600	-	0.00%
ART	BMS	Certified Salaries	1.00	1.00	98,029	1.00	99,500	1,471	1.50%
ART	BMS	Instructional Supplies	-	-	3,850	-	4,850	1,000	25.97%
ART	BMS	Dues & Fees	-	-	200	-	200	-	0.00%
ART	OMS	Certified Salaries	1.00	1.00	95,477	1.00	96,909	1,432	1.50%
ART	OMS	Travel - Conferences	-	-	200.00	-	-	(200)	-100.00%
ART	OMS	Instructional Supplies	-	-	3,850.00	-	5,000.00	1,150	29.87%
ART Total			7.60	7.60	690,085.00	7.60	705,109.87	15,025	2.18%
ATHLETICS	AHS	Certified Salaries	-	-	412,256	-	416,389	4,133	1.00%
ATHLETICS	AHS	Other Professional & Tech Srvc	-	-	207,258	-	140,008	(67,250)	-32.45%
ATHLETICS	AHS	Repairs,Maintenance & Cleaning	-	-	27,286	-	20,900	(6,386)	-23.40%
ATHLETICS	AHS	Rentals-Land,Bldg,Equipment	-	-	76,903	-	76,903	-	0.00%
ATHLETICS	AHS	Pupil Transportation	-	-	180,770	-	184,385	3,615	2.00%
ATHLETICS	AHS	Other Purchased Services	-	-	5,710	-	7,450	1,740	30.47%
ATHLETICS	AHS	Other Supplies	-	-	102,144	-	102,144	-	0.00%
ATHLETICS	AHS	Equipment - Replacement	-	-	-	-	-	-	0.00%
ATHLETICS	AHS	Dues & Fees	-	-	30,224	-	32,260	2,036	6.74%
ATHLETICS	BMS	Certified Salaries	-	-	38,703	-	39,094	391	1.01%
ATHLETICS	BMS	Other Professional & Tech Srvc	-	-	6,369	-	6,465	96	1.51%
ATHLETICS	BMS	Repairs,Maintenance & Cleaning	-	-	-	-	-	-	0.00%
ATHLETICS	BMS	Pupil Transportation	-	-	15,377	-	15,685	308	2.00%
ATHLETICS	BMS	Other Purchased Services	-	-	440	-	440	-	0.00%
ATHLETICS	BMS	Other Supplies	-	-	12,685	-	12,685	-	0.00%
ATHLETICS	BMS	Dues & Fees	-	-	550	-	550	-	0.00%
ATHLETICS	OMS	Certified Salaries	-	-	38,703	-	39,094	391	1.01%
ATHLETICS	OMS	Other Professional & Tech Srvc	-	-	6,369	-	6,369	-	0.00%
ATHLETICS	OMS	Repairs,Maintenance & Cleaning	-	-	-	-	-	-	0.00%
ATHLETICS	OMS	Rentals-Land,Bldg,Equipment	-	-	960	-	960	-	0.00%
ATHLETICS	OMS	Pupil Transportation	-	-	15,377	-	15,685	308	2.00%
ATHLETICS	OMS	Other Purchased Services	-	-	440	-	440	-	0.00%
ATHLETICS	OMS	Other Supplies	-	-	12,685	-	12,685	-	0.00%
ATHLETICS	OMS	Dues & Fees	-	-	550	-	550	-	0.00%
ATHLETICS Total			-	-	1,191,759	-	1,131,141	(60,618)	-5.09%



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BENEFITS	DISTRICT	Classified Salaries	-	-	126,100	-	113,600	(12,500)	-9.91%
BENEFITS	DISTRICT	Medicare-Er	-	-	423,336	-	432,831	9,495	2.24%
BENEFITS	DISTRICT	Fica-Er	-	-	315,346	-	341,251	25,905	8.21%
BENEFITS	DISTRICT	Workers' Compensation	-	-	175,153	-	178,436	3,283	1.87%
BENEFITS	DISTRICT	Medical & Dental Insurance	-	-	4,018,260	-	4,364,277	346,017	8.61%
BENEFITS	DISTRICT	Life Insurance	-	-	55,110	-	63,986	8,876	16.11%
BENEFITS	DISTRICT	Disability Insurance	-	-	11,757	-	12,062	305	2.59%
BENEFITS	DISTRICT	Pension Plan - Classified	-	-	725,924	-	726,430	506	0.07%
BENEFITS	DISTRICT	Defined Contribution Plan	-	-	153,143	-	147,338	(5,805)	-3.79%
BENEFITS	DISTRICT	Retirement Sick Leave-Cert	-	-	-	-	-	-	0.00%
BENEFITS	DISTRICT	Retirement Sick Leave-Class	-	-	-	-	-	-	0.00%
BENEFITS	DISTRICT	Severance Pay-Certified	-	-	-	-	-	-	0.00%
BENEFITS	DISTRICT	Unemployment Compensation	-	-	10,500	-	8,000	(2,500)	-23.81%
BENEFITS	DISTRICT	OPEB Trust	-	-	155,474	-	265,890	110,416	71.02%
BENEFITS	DISTRICT	Clothing Allowance	-	-	2,200	-	2,200	-	0.00%
BENEFITS Total			-	-	6,172,303	-	6,656,301	483,998	7.84%
BOARD OF EDUCATION	DISTRICT	Other Professional & Tech Srvc	-	-	291,575	-	297,711	6,136	2.10%
BOARD OF EDUCATION	DISTRICT	Other Purchased Services	-	-	6,000	-	6,000	-	0.00%
BOARD OF EDUCATION	DISTRICT	Other Supplies	-	-	4,000	-	4,150	150	3.75%
BOARD OF EDUCATION	DISTRICT	Dues & Fees	-	-	22,500	-	22,500	-	0.00%
BOARD OF EDUCATION Total			-	-	324,075	-	330,361	6,286	1.94%
BUSINESS	AHS	Certified Salaries	2.00	2.00	178,366	2.00	184,443	6,077	3.41%
BUSINESS	AHS	Staff Travel	-	-	-	-	-	-	0.00%
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	182,645	2.00	185,722	3,077	1.68%



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CENTRAL ADMINISTRATION	DISTRICT	Certified Salaries	2.00	3.00	500,839	3.00	647,082	146,243	29.20%
CENTRAL ADMINISTRATION	DISTRICT	Classified Salaries	8.00	8.00	673,093	8.00	724,822	51,729	7.69%
CENTRAL ADMINISTRATION	DISTRICT	Instructional Prog Improvement	-	-	10,000	-	60,750	50,750	507.50%
CENTRAL ADMINISTRATION	DISTRICT	Data Processing	-	-	131,078	-	148,943	17,865	13.63%
CENTRAL ADMINISTRATION	DISTRICT	Other Professional & Tech Srvc	-	-	208,393	-	233,942	25,549	12.26%
CENTRAL ADMINISTRATION	DISTRICT	General Liability Insurance	-	-	278,907	-	308,963	30,056	10.78%
CENTRAL ADMINISTRATION	DISTRICT	Communications: Tel,Post,Etc.	-	-	52,462	-	52,775	313	0.60%
CENTRAL ADMINISTRATION	DISTRICT	Staff Travel	-	-	9,100	-	10,800	1,700	18.68%
CENTRAL ADMINISTRATION	DISTRICT	Travel - Conferences	-	-	29,845	-	21,585	(8,260)	-27.68%
CENTRAL ADMINISTRATION	DISTRICT	Other Purchased Services	-	-	36,250	-	38,950	2,700	7.45%
CENTRAL ADMINISTRATION	DISTRICT	Instructional Supplies	-	-	21,250	-	34,800	13,550	63.76%
CENTRAL ADMINISTRATION	DISTRICT	Text & Digital Resources	-	-	5,200	-	5,000	(200)	-3.85%
CENTRAL ADMINISTRATION	DISTRICT	Other Supplies	-	-	16,750	-	17,250	500	2.99%
CENTRAL ADMINISTRATION	DISTRICT	Dues & Fees	-	-	6,626	-	6,965	339	5.12%
CENTRAL ADMINISTRATION	DISTRICT	Contingency	-	-	150,000	-	150,000	-	0.00%
CENTRAL ADMINISTRATION Total			10.00	11.00	2,129,793	11.00	2,462,627	332,834	15.63%
COVERAGE	AHS	Certified Salaries	-	-	54,871	-	57,623	2,752	5.02%
COVERAGE	BMS	Certified Salaries	-	-	31,892	-	34,053	2,161	6.78%
COVERAGE	OMS	Certified Salaries	-	-	18,535	-	22,301	3,766	20.32%
COVERAGE Total					105,298		113,977	8,679	8.24%
COVID-19	DISTRICT	Rentals-Land,Bldg,Equipment	-	-	-	-	-	-	0.00%
COVID-19	DISTRICT	Maintenance/Custodial Supplies	-	-	-	-	-	-	0.00%
COVID-19 Total					-	-	-	-	0.00%
DEBT SERVICE	DISTRICT	Interest	-	-	788,835	-	523,986	(264,849)	-33.57%
DEBT SERVICE	DISTRICT	Redemption Of Principal	-	-	3,696,881	-	3,893,956	197,075	5.33%
DEBT SERVICE Total					4,485,716		4,417,942	(67,774)	-1.51%
DPS - SAILS PROGRAM	DPS	Certified Salaries	2.00	2.00	143,554	2.65	139,492	(4,062)	-2.83%
DPS - SAILS PROGRAM	DPS	Classified Salaries	4.00	4.00	101,511	2.00	51,260	(50,251)	-49.50%
DPS - SAILS PROGRAM	DPS	Other Professional & Tech Srvc	-	-	30,000	-	20,000	(10,000)	-33.33%
DPS - SAILS PROGRAM	DPS	Instructional Supplies	-	-	4,600	-	4,100	(500)	-10.87%
DPS - SAILS PROGRAM	DPS	Other Supplies	-	-	2,250	-	2,750	500	22.22%
DPS - SAILS PROGRAM Total			6.00	6.00	281,915	4.65	217,602	(64,313)	-22.81%
DPS - TUITION - MAGNET	DPS	Tuition Expense	-	-	110,421	-	116,736	6,315	5.72%
DPS - TUITION - MAGNET Total					110,421		116,736	6,315	5.72%
DPS - TUITION - PRIVATE OUT	DPS	Tuition Expense	-	-	2,203,214.00	-	1,688,614	(514,600)	-23.36%
DPS - TUITION - PRIVATE OUT Total					2,203,214.00		1,688,614	(514,600)	-23.36%
DPS - TUITION - PUBLIC OUT	DPS	Tuition Expense	-	-	1,005,765	-	922,434	(83,331)	-8.29%
DPS - TUITION - PUBLIC OUT Total					1,005,765		922,434	(83,331)	-8.29%



Function	Location	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
DPS - TUITION - VOAG/VOTECH	DPS	Tuition Expense	-	-	175,800	-	203,299	27,499	15.64%
DPS - TUITION - VOAG/VOTECH Total			-	-	175,800	-	203,299	27,499	15.64%
DPS-ALTERNATIVE SCHOOL	DPS	Certified Salaries	3.00	3.00	292,948	3.00	297,880	4,932	1.68%
DPS-ALTERNATIVE SCHOOL	DPS	Instructional Supplies	-	-	1,000	-	750	(250)	-25.00%
DPS-ALTERNATIVE SCHOOL	DPS	Other Supplies	-	-	500	-	500	-	0.00%
DPS-ALTERNATIVE SCHOOL Total			3.00	3.00	294,448	3.00	299,130	4,682	1.59%
DPS-COUNSELING SERVICES	AHS	Certified Salaries	10.00	10.00	983,190	10.00	1,009,717	26,527	2.70%
DPS-COUNSELING SERVICES	AHS	Classified Salaries	4.00	4.00	230,439	4.00	232,462	2,023	0.88%
DPS-COUNSELING SERVICES	AHS	Other Professional & Tech Srvc	-	-	1,000	-	1,315	315	31.50%
DPS-COUNSELING SERVICES	AHS	Travel - Conferences	-	-	3,385	-	3,800	415	12.26%
DPS-COUNSELING SERVICES	AHS	Other Purchased Services	-	-	12,214	-	22,596	10,382	85.00%
DPS-COUNSELING SERVICES	AHS	Instructional Supplies	-	-	4,000	-	4,025	25	0.63%
DPS-COUNSELING SERVICES	BMS	Certified Salaries	2.00	2.00	168,663	2.00	177,625	8,962	5.31%
DPS-COUNSELING SERVICES	BMS	Classified Salaries	1.00	1.00	42,007	1.00	42,008	1	0.00%
DPS-COUNSELING SERVICES	BMS	Other Professional & Tech Srvc	-	-	1,662	-	1,662	-	0.00%
DPS-COUNSELING SERVICES	BMS	Other Purchased Services	-	-	930	-	1,005	75	8.06%
DPS-COUNSELING SERVICES	BMS	Instructional Supplies	-	-	450	-	450	-	0.00%
DPS-COUNSELING SERVICES	BMS	Other Supplies	-	-	1,150	-	1,235	85	7.39%
DPS-COUNSELING SERVICES	BMS	Dues & Fees	-	-	400	-	450	50	12.50%
DPS-COUNSELING SERVICES	OMS	Certified Salaries	2.00	2.00	201,970	2.00	162,743	(39,227)	-19.42%
DPS-COUNSELING SERVICES	OMS	Classified Salaries	1.00	1.00	42,007	1.00	42,008	1	0.00%
DPS-COUNSELING SERVICES	OMS	Other Professional & Tech Srvc	-	-	2,300	-	4,300	2,000	86.96%
DPS-COUNSELING SERVICES	OMS	Travel - Conferences	-	-	150	-	150	-	0.00%
DPS-COUNSELING SERVICES	OMS	Other Purchased Services	-	-	600	-	650	50	8.33%
DPS-COUNSELING SERVICES	OMS	Instructional Supplies	-	-	1,200	-	1,200	-	0.00%
DPS-COUNSELING SERVICES	OMS	Other Supplies	-	-	800	-	800	-	0.00%
DPS-COUNSELING SERVICES Total			20.00	20.00	1,698,517	20.00	1,710,201	11,684	0.69%
DPS-EMOTIONALLY DISTURBED	DPS	Certified Salaries	2.00	2.00	128,436.00	2.00	168,702.00	40,266	31.35%
DPS-EMOTIONALLY DISTURBED	DPS	Other Professional & Tech Srvc	-	-	3,000.00	-	3,000.00	-	0.00%
DPS-EMOTIONALLY DISTURBED	DPS	Instructional Supplies	-	-	1,000.00	-	2,000.00	1,000	100.00%
DPS-EMOTIONALLY DISTURBED	DPS	Other Supplies	-	-	1,000.00	-	2,000.00	1,000	100.00%
DPS-EMOTIONALLY DISTURBED Total			2.00	2.00	133,436.00	2.00	175,702.00	42,266	31.68%
DPS-READING	DPS	Certified Salaries	2.00	2.00	170,176.00	2.00	175,793.00	5,617	3.30%
DPS-READING	DPS	Other Professional & Tech Srvc	-	-	10,000.00	-	10,000.00	-	0.00%
DPS-READING	DPS	Travel - Conferences	-	-	1,000.00	-	500.00	(500)	-50.00%
DPS-READING	DPS	Instructional Supplies	-	-	3,000.00	-	3,000.00	-	0.00%
DPS-READING	DPS	Other Supplies	-	-	1,500.00	-	1,500.00	-	0.00%
DPS-READING Total			2.00	2.00	185,676.00	2.00	190,793.00	5,117	2.76%



Function	Location	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
DPS-HEARING IMPAIRED	DPS	Other Professional & Tech Srvc	-	-	62,250	-	50,000	(12,250)	-19.68%
DPS-HEARING IMPAIRED	DPS	Repairs,Maintenance & Cleaning	-	-	500	-	250	(250)	-50.00%
DPS-HEARING IMPAIRED	DPS	Other Supplies	-	-	8,500	-	7,500	(1,000)	-11.76%
DPS-HEARING IMPAIRED Total			-	-	71,250	-	57,750	(13,500)	-18.95%
DPS-HOMEBOUND TUTORS	DPS	Certified Salaries	-	-	35,000	-	37,500	2,500	7.14%
DPS-HOMEBOUND TUTORS Total			-	-	35,000	-	37,500	2,500	7.14%
DPS-NURSING SERVICES	AHS	Classified Salaries	2.80	3.00	212,393	3.00	211,281	(1,112)	-0.52%
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	0.80	66,988	1.00	87,523	20,535	30.65%
DPS-NURSING SERVICES	BMS	Other Professional & Tech Srvc	-	-	40	-	80	40	100.00%
DPS-NURSING SERVICES	BMS	Travel - Conferences	-	-	150	-	150	-	0.00%
DPS-NURSING SERVICES	BMS	Other Supplies	-	-	2,000	-	2,000	-	0.00%
DPS-NURSING SERVICES	BMS	Dues & Fees	-	-	150	-	150	-	0.00%
DPS-NURSING SERVICES	DPS	Other Professional & Tech Srvc	-	-	110,553.00	-	120,985	10,432	9.44%
DPS-NURSING SERVICES	OMS	Classified Salaries	1.00	1.00	66,988	1.00	68,327	1,339	2.00%
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			4.80	4.80	463,494	5.00	494,728	31,234	6.74%
DPS-PSYCHOLOGICAL SERVICES	AHS	Certified Salaries	3.00	3.00	298,529	3.00	256,001	(42,528)	-14.25%
DPS-PSYCHOLOGICAL SERVICES	BMS	Certified Salaries	1.66	1.66	129,215.00	2.00	209,276.00	80,061	61.96%
DPS-PSYCHOLOGICAL SERVICES	OMS	Certified Salaries	1.00	1.00	86,047	1.00	90,561	4,514	5.25%
DPS-PSYCHOLOGICAL SERVICES	DPS	Other Professional & Tech Srvc	-	-	42,500	-	40,000	(2,500)	-5.88%
DPS-PSYCHOLOGICAL SERVICES	DPS	Travel - Conferences	-	-	750	-	1,500	750	100.00%
DPS-PSYCHOLOGICAL SERVICES	DPS	Instructional Supplies	-	-	500	-	500	-	0.00%
DPS-PSYCHOLOGICAL SERVICES	DPS	Other Supplies	-	-	500	-	750	250	50.00%
DPS-PSYCHOLOGICAL SERVICES	DPS	Dues & Fees	-	-	2,420	-	3,220	800	33.06%
DPS-PSYCHOLOGICAL SERVICES Total			5.66	5.66	560,461	6.00	601,808	41,347	7.38%
DPS-PUPIL SERVICES	DPS	Certified Salaries	1.00	1.00	175,126	1.00	181,477	6,351	3.63%
DPS-PUPIL SERVICES	DPS	Classified Salaries	1.00	1.00	75,637	1.50	105,598	29,961	39.61%
DPS-PUPIL SERVICES	DPS	Other Professional & Tech Srvc	-	-	369,495	-	518,000	148,505	40.19%
DPS-PUPIL SERVICES	DPS	Staff Travel	-	-	2,750	-	2,750	-	0.00%
DPS-PUPIL SERVICES	DPS	Travel - Conferences	-	-	1,250	-	4,000	2,750	220.00%
DPS-PUPIL SERVICES	DPS	Other Purchased Services	-	-	23,225	-	3,000	(20,225)	-87.08%
DPS-PUPIL SERVICES	DPS	Library Books & Periodicals	-	-	642	-	-	(642)	-100.00%
DPS-PUPIL SERVICES	DPS	Other Supplies	-	-	10,000	-	11,000	1,000	10.00%
DPS-PUPIL SERVICES	DPS	Dues & Fees	-	-	1,250	-	825	(425)	-34.00%
DPS-PUPIL SERVICES Total			2.00	2.00	659,375	2.50	826,650	167,275	25.37%



Function	Location	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
DPS-RESOURCE PROGRAM	AHS	Certified Salaries	8.00	8.00	655,117	8.00	692,370	37,253	5.69%
DPS-RESOURCE PROGRAM	AHS	Classified Salaries	2.50	2.50	63,870	3.50	91,820	27,950	43.76%
DPS-RESOURCE PROGRAM	BMS	Certified Salaries	4	4	321,001	4	338,190	17,189	5.35%
DPS-RESOURCE PROGRAM	BMS	Classified Salaries	2	2	50,251	2	50,188	(63)	-0.13%
DPS-RESOURCE PROGRAM	DPS	Certified Salaries	2.00	2.00	296,927	2.00	321,736	24,809	8.36%
DPS-RESOURCE PROGRAM	DPS	Classified Salaries	-	-	20,000	-	20,000	-	0.00%
DPS-RESOURCE PROGRAM	DPS	Other Professional & Tech Srvc	-	-	22,500	-	24,000	1,500	6.67%
DPS-RESOURCE PROGRAM	DPS	Travel - Conferences	-	-	1,500	-	1,500	-	0.00%
DPS-RESOURCE PROGRAM	DPS	Instructional Supplies	-	-	3,900	-	3,300	(600)	-15.38%
DPS-RESOURCE PROGRAM	DPS	Other Supplies	-	-	720	-	700	(20)	-2.78%
DPS-RESOURCE PROGRAM	DPS	Dues & Fees	-	-	-	-	-	-	0.00%
DPS-RESOURCE PROGRAM	OMS	Certified Salaries	2.00	2.00	125,953	2.00	132,571	6,618	5.25%
DPS-RESOURCE PROGRAM	OMS	Classified Salaries	3.00	2.00	82,154	3.00	84,866	2,712	3.30%
DPS-RESOURCE PROGRAM Total			23.50	22.50	1,643,893	24.50	1,761,241	117,348	7.14%
DPS-SOCIAL WORK SERVICES	AHS	Certified Salaries	1.66	1.66	131,789.00	2.00	166,325	34,536	26.21%
DPS-SOCIAL WORK SERVICES	BMS	Certified Salaries	1.00	1.00	67,771.00	1.00	71,278.00	3,507	5.17%
DPS-SOCIAL WORK SERVICES	OMS	Certified Salaries	1.00	1.00	59,757.00	1.00	62,872.00	3,115	5.21%
DPS-SOCIAL WORK SERVICES Total			3.66	3.66	259,317.00	4.00	300,475.00	41,158	15.87%
DPS-SPEECH/LANGUAGE	AHS	Certified Salaries	1.40	1.40	137,241	1.50	149,250	12,009	8.75%
DPS-SPEECH/LANGUAGE	BMS	Certified Salaries	0.40	0.40	39,212.00	0.50	49,750.00	10,538	26.87%
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	-	-	350.00	-	350.00	-	0.00%
DPS-SPEECH/LANGUAGE	DPS	Dues & Fees	-	-	900.00	-	750.00	(150)	-16.67%
DPS-SPEECH/LANGUAGE	OMS	Certified Salaries	0.80	0.80	47,647	0.80	50,273	2,626	5.51%
DPS-SPEECH/LANGUAGE Total			2.60	2.60	226,350	2.80	251,373	25,023	11.06%
DPS-TRANSITION ACADEMY	DPS	Certified Salaries	2.20	2.20	156,391	2.20	164,284	7,893	5.05%
DPS-TRANSITION ACADEMY	DPS	Classified Salaries	3.50	4.50	89,033	4.50	115,590	26,557	29.83%
DPS-TRANSITION ACADEMY	DPS	Other Professional & Tech Srvc	-	-	2,000	-	1,500	(500)	-25.00%
DPS-TRANSITION ACADEMY	DPS	Rentals-Land,Bldg,Equipment	-	-	20,000	-	17,500	(2,500)	-12.50%
DPS-TRANSITION ACADEMY	DPS	Staff Travel	-	-	1,250	-	1,000	(250)	-20.00%
DPS-TRANSITION ACADEMY	DPS	Travel - Conferences	-	-	100	-	50	(50)	-50.00%
DPS-TRANSITION ACADEMY	DPS	Instructional Supplies	-	-	1,500	-	1,500	-	0.00%
DPS-TRANSITION ACADEMY	DPS	Other Supplies	-	-	1,000	-	1,000	-	0.00%
DPS-TRANSITION ACADEMY	DPS	Equipment - New	-	-	-	-	-	-	0.00%
DPS-TRANSITION ACADEMY Total			5.70	6.70	271,274	6.70	302,424	31,150	11.48%



Function	Location	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
ENGLISH	AHS	Certified Salaries	14.60	14.60	1,251,705	13.60	1,230,042	(21,663)	-1.73%
ENGLISH	AHS	Instructional Supplies	-	-	250	-	250	-	0.00%
ENGLISH	AHS	Text & Digital Resources	-	-	5,300	-	15,800	10,500	198.11%
ENGLISH	AHS	Other Supplies	-	-	-	-	-	-	0.00%
ENGLISH	AHS	Technology Supplies	-	-	1,115	-	1,500	385	34.53%
ENGLISH	AHS	Equipment - New	-	-	-	-	-	-	0.00%
ENGLISH	AHS	Technology Equipment - New	-	-	-	-	430	430	100.00%
ENGLISH	AHS	Technology Equipment -Replacement	-	-	-	-	-	-	0.00%
ENGLISH	AHS	Dues & Fees	-	-	675	-	675	-	0.00%
ENGLISH	BMS	Certified Salaries	4.00	4.00	306,481	4.00	316,350	9,869	3.22%
ENGLISH	BMS	Other Professional & Tech Srvc	-	-	2,200	-	1,000	(1,200)	-54.55%
ENGLISH	BMS	Instructional Supplies	-	-	-	-	2,250	2,250	100.00%
ENGLISH	BMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
ENGLISH	BMS	Other Supplies	-	-	500	-	-	(500)	-100.00%
ENGLISH	OMS	Certified Salaries	4.00	4.00	311,013	4.00	320,098	9,085	2.92%
ENGLISH	OMS	Other Professional & Tech Srvc	-	-	-	-	1,000	1,000	100.00%
ENGLISH	OMS	Instructional Supplies	-	-	1,573	-	2,250	677	43.04%
ENGLISH	OMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
ENGLISH Total			22.60	22.60	1,880,812	21.60	1,891,645	10,833	0.58%
ESL	AHS	Instructional Supplies	-	-	600	-	600	-	0.00%
ESL Total			-	-	600	-	600	-	0.00%



Function	Location	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
FACILITIES	AHS	Classified Salaries	10.50	11.50	601,114	11.50	652,590	51,476	8.56%
FACILITIES	AHS	Utilities, Excluding Heat	-	-	490,286	-	489,736	(550)	-0.11%
FACILITIES	AHS	Repairs,Maintenance & Cleaning	-	-	260,330	-	292,006	31,676	12.17%
FACILITIES	AHS	Rentals-Land,Bldg,Equipment	-	-	3,700	-	4,600	900	24.32%
FACILITIES	AHS	Maintenance/Custodial Supplies	-	-	119,787	-	124,890	5,103	4.26%
FACILITIES	AHS	Oil Used For Heating	-	-	500	-	500	-	0.00%
FACILITIES	AHS	Natural Gas	-	-	41,916	-	59,100	17,184	41.00%
FACILITIES	AHS	Improvement - Buildings	-	-	5,000	-	5,000	-	0.00%
FACILITIES	AHS	Improvement - Sites	-	-	15,000	-	15,000	-	0.00%
FACILITIES	BMS	Classified Salaries	4.00	3.50	218,035	3.50	192,331	(25,704)	-11.79%
FACILITIES	BMS	Utilities, Excluding Heat	-	-	107,287	-	109,135	1,848	1.72%
FACILITIES	BMS	Repairs,Maintenance & Cleaning	-	-	99,008	-	108,033	9,025	9.12%
FACILITIES	BMS	Rentals-Land,Bldg,Equipment	-	-	500	-	500	-	0.00%
FACILITIES	BMS	Maintenance/Custodial Supplies	-	-	54,009	-	58,340	4,331	8.02%
FACILITIES	BMS	Oil Used For Heating	-	-	46,500	-	63,900	17,400	37.42%
FACILITIES	BMS	Improvement - Buildings	-	-	2,000	-	5,000	3,000	150.00%
FACILITIES	BMS	Improvement - Sites	-	-	14,000	-	29,000	15,000	107.14%
FACILITIES	DISTRICT	Classified Salaries	3.00	3.00	354,929	3.00	361,311	6,382	1.80%
FACILITIES	DISTRICT	Other Professional & Tech Srvc	-	-	16,565	-	16,750	185	1.12%
FACILITIES	DISTRICT	Repairs,Maintenance & Cleaning	-	-	224,000	-	228,147	4,147	1.85%
FACILITIES	DISTRICT	Staff Travel	-	-	3,000	-	4,500	1,500	50.00%
FACILITIES	DISTRICT	Maintenance Supplies	-	-	-	-	250	250	100.00%
FACILITIES	DISTRICT	Other Supplies	-	-	8,306	-	-	(8,306)	-100.00%
FACILITIES	DISTRICT	Improvements To Buildings	-	-	100,000	-	-	(100,000)	-100.00%
FACILITIES	DISTRICT	Improvements To Sites	-	-	-	-	100,000	100,000	100.00%
FACILITIES	DISTRICT	Equipment - New	-	-	500	-	35,000	34,500	6900.00%
FACILITIES	DISTRICT	Dues & Fees	-	-	730	-	730	-	0.00%
FACILITIES	OMS	Classified Salaries	4.00	3.50	218,035	3.50	192,331	(25,704)	-11.79%
FACILITIES	OMS	Utilities, Excluding Heat	-	-	112,131	-	111,931	(200)	-0.18%
FACILITIES	OMS	Repairs,Maintenance & Cleaning	-	-	90,351	-	96,455	6,104	6.76%
FACILITIES	OMS	Maintenance/Custodial Supplies	-	-	51,509	-	56,840	5,331	10.35%
FACILITIES	OMS	Oil Used For Heating	-	-	500	-	500	-	0.00%
FACILITIES	OMS	Natural Gas	-	-	28,025	-	56,145	28,120	100.34%
FACILITIES	OMS	Improvement - Buildings	-	-	-	-	10,000	10,000	100.00%
FACILITIES	OMS	Improvement - Sites	-	-	10,000	-	15,000	5,000	50.00%
FACILITIES Total			21.50	21.50	3,297,553	21.50	3,495,551	197,998	6.00%



Function	Location	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
FAMILY & CONSUMER SCIENCES	AHS	Certified Salaries	4.00	4.00	305,181	4.00	332,730	27,549	9.03%
FAMILY & CONSUMER SCIENCES	AHS	Instructional Supplies	-	-	26,691	-	29,894	3,203	12.00%
FAMILY & CONSUMER SCIENCES	AHS	Text & Digital Resources	-	-	-	-	-	-	0.00%
FAMILY & CONSUMER SCIENCES	BMS	Certified Salaries	1.00	1.00	53,603	1.00	56,203	2,600	4.85%
FAMILY & CONSUMER SCIENCES	BMS	Instructional Supplies	-	-	624	-	624	-	0.00%
FAMILY & CONSUMER SCIENCES	OMS	Certified Salaries	1.00	1.00	67,317	1.00	71,090	3,773	5.60%
FAMILY & CONSUMER SCIENCES	OMS	Instructional Supplies	-	-	620	-	781	161	25.97%
FAMILY & CONSUMER SCIENCES	OMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
FAMILY & CONSUMER SCIENCES Total			6.00	6.00	454,036	6.00	491,322	37,286	8.21%
GENERAL INSTRUCTION	AHS	Instructional Supplies	-	-	23,162	-	23,162	-	0.00%
GENERAL INSTRUCTION	BMS	Instructional Supplies	-	-	5,963	-	5,963	-	0.00%
GENERAL INSTRUCTION	BMS	Other Supplies	-	-	4,683	-	4,683	-	0.00%
GENERAL INSTRUCTION	OMS	Instructional Supplies	-	-	11,053	-	10,653	(400)	-3.62%
GENERAL INSTRUCTION Total			-	-	44,861	-	44,461	(400)	-0.89%
MATHEMATICS	AHS	Certified Salaries	15.80	15.80	1,485,014	15.80	1,520,264	35,250	2.37%
MATHEMATICS	AHS	Instructional Supplies	-	-	8,130	-	2,280	(5,850)	-71.96%
MATHEMATICS	AHS	Text & Digital Resources	-	-	16,100	-	6,000	(10,100)	-62.73%
MATHEMATICS	AHS	Other Supplies	-	-	300	-	300	-	0.00%
MATHEMATICS	AHS	Technology Supplies	-	-	1,200	-	10,500	9,300	775.00%
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	332,325	4.50	394,120	61,795	18.59%
MATHEMATICS	BMS	Classified Salaries	1.00	-	25,649	0.50	13,083	(12,566)	-48.99%
MATHEMATICS	BMS	Instructional Supplies	-	-	1,200	-	850	(350)	-29.17%
MATHEMATICS	BMS	Text & Digital Resources	-	-	11,202	-	2,951	(8,251)	-73.66%
MATHEMATICS	BMS	Dues & Fees	-	-	388	-	390	2	0.52%
MATHEMATICS	OMS	Certified Salaries	4.00	4.20	315,844	4.70	359,504	43,660	13.82%
MATHEMATICS	OMS	Classified Salaries	1.00	-	25,649	0.50	13,083	(12,566)	-48.99%
MATHEMATICS	OMS	Instructional Supplies	-	-	1,219	-	916	(303)	-24.86%
MATHEMATICS	OMS	Text & Digital Resources	-	-	10,710	-	2,920	(7,790)	-72.74%
MATHEMATICS	OMS	Other Supplies	-	-	405	-	408	3	0.74%
MATHEMATICS	OMS	Dues & Fees	-	-	459	-	390	(69)	-15.03%
MATHEMATICS Total			25.80	24.00	2,236,194	26.00	2,328,359	92,165	4.12%



Function	Location	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
MEDIA	AHS	Certified Salaries	2.00	2.00	201,798	2.00	177,105	(24,693)	-12.24%
MEDIA	AHS	Classified Salaries	1.00	1.00	42,007	1.00	42,008	1	0.00%
MEDIA	AHS	Professional Technical Services	-	-	2,000	-	3,000	1,000	50.00%
MEDIA	AHS	Instructional Supplies	-	-	1,500	-	1,500	-	0.00%
MEDIA	AHS	Library Books & Periodicals	-	-	9,450	-	9,450	-	0.00%
MEDIA	AHS	Other Supplies	-	-	21,498	-	22,573	1,075	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	102,175	1.00	104,053	1,878	1.84%
MEDIA	BMS	Classified Salaries	0.50	0.50	21,004	0.50	21,004	-	0.00%
MEDIA	BMS	Other Professional & Tech Srvc	-	-	568	-	1,400	832	146.48%
MEDIA	BMS	Instructional Supplies	-	-	1,100	-	1,100	-	0.00%
MEDIA	BMS	Library Books & Periodicals	-	-	4,900	-	5,235	335	6.84%
MEDIA	BMS	Other Supplies	-	-	3,200	-	3,535	335	10.47%
MEDIA	OMS	Certified Salaries	1.00	1.00	93,830	1.00	104,053	10,223	10.90%
MEDIA	OMS	Classified Salaries	0.50	0.50	21,004	0.50	21,004	-	0.00%
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	538,534	6.00	529,520	(9,014)	-1.67%



Function	Location	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
MUSIC	AHS	Certified Salaries	3.00	3.00	256,256	3.00	271,295	15,039	5.87%
MUSIC	AHS	Other Professional & Tech Srvc	-	-	3,495	-	4,000	505	14.45%
MUSIC	AHS	Repairs,Maintenance & Cleaning	-	-	3,500	-	3,500	-	0.00%
MUSIC	AHS	Instructional Supplies	-	-	11,200	-	11,200	-	0.00%
MUSIC	AHS	Text & Digital Resources	-	-	6,000	-	-	(6,000)	-100.00%
MUSIC	AHS	Technology Supplies	-	-	2,500	-	2,685	185	7.40%
MUSIC	AHS	Equipment - New	-	-	8,200	-	1,000	(7,200)	-87.80%
MUSIC	AHS	Technology Equipment - New	-	-	-	-	-	-	#DIV/0!
MUSIC	AHS	Dues & Fees	-	-	1,200	-	1,200	-	0.00%
MUSIC	BMS	Certified Salaries	2.00	2.00	178,366	2.00	184,443	6,077	3.41%
MUSIC	BMS	Other Professional & Tech Srvc	-	-	1,570	-	1,570	-	0.00%
MUSIC	BMS	Repairs,Maintenance & Cleaning	-	-	3,600	-	2,000	(1,600)	-44.44%
MUSIC	BMS	Instructional Supplies	-	-	6,492	-	6,333	(159)	-2.45%
MUSIC	BMS	Other Supplies	-	-	1,322	-	1,878	556	42.06%
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	124,569	2.00	140,703	16,134	12.95%
MUSIC	OMS	Other Professional & Tech Srvc	-	-	2,000	-	2,000	-	0.00%
MUSIC	OMS	Repairs,Maintenance & Cleaning	-	-	4,150	-	2,800	(1,350)	-32.53%
MUSIC	OMS	Instructional Supplies	-	-	5,590	-	5,589	(1)	-0.02%
MUSIC	OMS	Equipment - New	-	-	1,414	-	-	(1,414)	-100.00%
MUSIC	OMS	Equipment - Replacement	-	-	480	-	-	(480)	-100.00%
MUSIC	OMS	Dues & Fees	-	-	865	-	905	40	4.62%
MUSIC Total			7.00	7.00	624,627	7.00	643,561	18,934	3.03%
PHYSICAL EDUCATION	AHS	Certified Salaries	6.40	6.40	514,776	6.40	494,705	(20,071)	-3.90%
PHYSICAL EDUCATION	AHS	Other Professional & Tech Srvc	-	-	500	-	500	-	0.00%
PHYSICAL EDUCATION	AHS	Instructional Supplies	-	-	9,286	-	12,839	3,553	38.26%
PHYSICAL EDUCATION	BMS	Certified Salaries	2.00	2.00	151,540	2.00	155,692	4,152	2.74%
PHYSICAL EDUCATION	BMS	Repairs,Maintenance & Cleaning	-	-	1,000	-	1,000	-	0.00%
PHYSICAL EDUCATION	BMS	Instructional Supplies	-	-	2,860	-	2,900	40	1.40%
PHYSICAL EDUCATION	BMS	Dues & Fees	-	-	525	-	525	-	0.00%
PHYSICAL EDUCATION	OMS	Certified Salaries	2.00	2.00	159,381	2.00	166,522	7,141	4.48%
PHYSICAL EDUCATION	OMS	Repairs,Maintenance & Cleaning	-	-	400	-	500	100	25.00%
PHYSICAL EDUCATION	OMS	Instructional Supplies	-	-	2,995	-	2,995	-	0.00%
PHYSICAL EDUCATION Total			10.40	10.40	843,263	10.40	838,178	(5,085)	-0.60%



Function	Location	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
PRINCIPAL SERVICES	AHS	Certified Salaries	8.60	8.80	1,222,777	8.40	1,242,444	19,667	1.61%
PRINCIPAL SERVICES	AHS	Classified Salaries	11.60	11.60	509,482	12.60	589,005	79,523	15.61%
PRINCIPAL SERVICES	AHS	Other Professional & Tech Srvc	-	-	201,976	-	193,676	(8,300)	-4.11%
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	-	-	8,845	-	11,700	2,855	32.28%
PRINCIPAL SERVICES	AHS	Communications: Tel,Post,Etc.	-	-	14,000	-	14,000	-	0.00%
PRINCIPAL SERVICES	AHS	Staff Travel	-	-	4,500	-	2,250	(2,250)	-50.00%
PRINCIPAL SERVICES	AHS	Other Purchased Services	-	-	-	-	2,250	2,250	100.00%
PRINCIPAL SERVICES	AHS	Instructional Supplies	-	-	4,000	-	7,000	3,000	75.00%
PRINCIPAL SERVICES	AHS	Text & Digital Resources	-	-	6,000	-	-	(6,000)	-100.00%
PRINCIPAL SERVICES	AHS	Other Supplies	-	-	500	-	4,940	4,440	888.00%
PRINCIPAL SERVICES	AHS	Technology Supplies	-	-	600	-	600	-	0.00%
PRINCIPAL SERVICES	AHS	Equipment - Replacement	-	-	-	-	-	-	0.00%
PRINCIPAL SERVICES	AHS	Dues & Fees	-	-	15,000	-	12,500	(2,500)	-16.67%
PRINCIPAL SERVICES	BMS	Certified Salaries	2.00	2.00	362,414	2.00	370,851	8,437	2.33%
PRINCIPAL SERVICES	BMS	Classified Salaries	4.50	4.50	209,529	4.50	212,887	3,358	1.60%
PRINCIPAL SERVICES	BMS	Other Professional & Tech Srvc	-	-	16,532	-	2,109	(14,423)	-87.24%
PRINCIPAL SERVICES	BMS	Repairs,Maintenance & Cleaning	-	-	555	-	555	-	0.00%
PRINCIPAL SERVICES	BMS	Rentals-Land,Bldg,Equipment	-	-	2,705	-	2,771	66	2.44%
PRINCIPAL SERVICES	BMS	Communications: Tel,Post,Etc.	-	-	1,100	-	1,100	-	0.00%
PRINCIPAL SERVICES	BMS	Staff Travel	-	-	750	-	750	-	0.00%
PRINCIPAL SERVICES	BMS	Travel - Conferences	-	-	4,015	-	4,215	200	4.98%
PRINCIPAL SERVICES	BMS	Other Purchased Services	-	-	2,200	-	4,000	1,800	81.82%
PRINCIPAL SERVICES	BMS	Other Supplies	-	-	1,858	-	1,858	-	0.00%
PRINCIPAL SERVICES	BMS	Dues & Fees	-	-	2,276	-	2,375	99	4.35%
PRINCIPAL SERVICES	OMS	Certified Salaries	2.00	2.00	360,414	2.00	368,751	8,337	2.31%
PRINCIPAL SERVICES	OMS	Classified Salaries	4.50	4.50	216,863	4.50	214,048	(2,815)	-1.30%
PRINCIPAL SERVICES	OMS	Other Professional & Tech Srvc	-	-	17,200	-	1,200	(16,000)	-93.02%
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	-	2,799	(184)	-6.17%
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			33.20	33.40	3,205,257	34.00	3,286,817	81,560	2.54%



Function	Location	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
READING	AHS	Certified Salaries	2.00	2.00	196,058	2.00	199,000	2,942	1.50%
READING	AHS	Instructional Supplies	-	-	5,665	-	5,665	-	0.00%
READING	AHS	Other Supplies	-	-	900	-	-	(900)	-100.00%
READING	AHS	Dues & Fees	-	-	600	-	600	-	0.00%
READING	BMS	Certified Salaries	1.50	1.00	132,270	1.00	85,423	(46,847)	-35.42%
READING	BMS	Instructional Supplies	-	-	2,339	-	2,500	161	6.88%
READING	BMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
READING	BMS	Other Supplies	-	-	314	-	-	(314)	-100.00%
READING	BMS	Dues & Fees	-	-	-	-	-	-	0.00%
READING	OMS	Certified Salaries	1.50	1.00	149,339	1.00	99,500	(49,839)	-33.37%
READING	OMS	Instructional Supplies	-	-	1,165	-	2,500	1,335	114.59%
READING	OMS	Other Supplies	-	-	1,315	-	-	(1,315)	-100.00%
READING Total			5.00	4.00	489,965	4.00	395,188	(94,777)	-19.34%
SCIENCE	AHS	Certified Salaries	20.60	20.60	1,730,191	20.60	1,779,969	49,778	2.88%
SCIENCE	AHS	Repairs,Maintenance & Cleaning	-	-	-	-	-	-	0.00%
SCIENCE	AHS	Travel - Conferences	-	-	1,200	-	2,000	800	66.67%
SCIENCE	AHS	Instructional Supplies	-	-	59,860	-	62,870	3,010	5.03%
SCIENCE	AHS	Text & Digital Resources	-	-	47,000	-	1,000	(46,000)	-97.87%
SCIENCE	AHS	Technology Equipment - Replacement	-	-	-	-	-	-	#DIV/0!
SCIENCE	AHS	Dues & Fees	-	-	7,500	-	6,250	(1,250)	-16.67%
SCIENCE	BMS	Certified Salaries	4.00	4.00	349,806	4.00	356,932	7,126	2.04%
SCIENCE	BMS	Pupil Transportation	-	-	600	-	600	-	0.00%
SCIENCE	BMS	Instructional Supplies	-	-	6,151	-	4,549	(1,602)	-26.04%
SCIENCE	BMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
SCIENCE	BMS	Other Supplies	-	-	1,892	-	1,892	-	0.00%
SCIENCE	OMS	Certified Salaries	4.00	4.00	309,732	4.00	318,707	8,975	2.90%
SCIENCE	OMS	Instructional Supplies	-	-	8,259	-	7,508	(751)	-9.09%
SCIENCE	OMS	Text & Digital Resources	-	-	-	-	-	-	0.00%
SCIENCE	OMS	Other Supplies	-	-	1,152	-	1,061	(91)	-7.90%
SCIENCE Total			28.60	28.60	2,523,343	28.60	2,543,338	19,995	0.79%
SECURITY	DISTRICT	Other Professional & Tech Srvc	-	-	4,650	-	3,000	(1,650)	-35.48%
SECURITY	DISTRICT	Technology Supplies	-	-	5,500	-	10,091	4,591	83.47%
SECURITY	DISTRICT	Improvements To Buildings	-	-	12,000	-	9,500	(2,500)	-20.83%
SECURITY	DISTRICT	Equipment - New	-	-	-	-	-	-	0.00%
SECURITY	DISTRICT	Equipment - Replacement	-	-	5,000	-	5,000	-	0.00%
SECURITY	DISTRICT	Other Supplies	-	-	-	-	8,600	8,600.00	100.00%
SECURITY Total			-	-	27,150	-	36,191	9,041	33.30%



Function	Location	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
SOCIAL STUDIES	AHS	Certified Salaries	15.60	14.00	1,422,277	14.00	1,273,928	(148,349)	-10.43%
SOCIAL STUDIES	AHS	Instructional Supplies	-	-	275	-	375	100	36.36%
SOCIAL STUDIES	AHS	Text & Digital Resources	-	-	-	-	-	-	0.00%
SOCIAL STUDIES	AHS	Other Supplies	-	-	3,000	-	2,000	(1,000)	-33.33%
SOCIAL STUDIES	AHS	Technology Supplies	-	-	-	-	-	-	0.00%
SOCIAL STUDIES	AHS	Technology Equipment - New	-	-	280	-	-	(280)	-100.00%
SOCIAL STUDIES	AHS	Technology Equipment - Replacement	-	-	-	-	3,200	3,200	0.00%
SOCIAL STUDIES	AHS	Dues & Fees	-	-	175	-	25	(150)	-85.71%
SOCIAL STUDIES	BMS	Certified Salaries	4.00	4.00	363,682	4.00	372,202	8,520	2.34%
SOCIAL STUDIES	BMS	Other Professional & Tech Srvc	-	-	1,000	-	2,237	1,237	123.70%
SOCIAL STUDIES	BMS	Instructional Supplies	-	-	2,641	-	1,339	(1,302)	-49.30%
SOCIAL STUDIES	BMS	Text & Digital Resources	-	-	-	-	30,553	30,553	100.00%
SOCIAL STUDIES	BMS	Dues & Fees	-	-	129	-	129	-	0.00%
SOCIAL STUDIES	OMS	Certified Salaries	4.00	4.00	363,682	4.00	374,481	10,799	2.97%
SOCIAL STUDIES	OMS	Other Professional & Tech Srvc	-	-	1,460	-	1,850	390	26.71%
SOCIAL STUDIES	OMS	Instructional Supplies	-	-	4,124	-	3,849	(275)	-6.67%
SOCIAL STUDIES	OMS	Text & Digital Resources	-	-	-	-	30,553	30,553	100.00%
SOCIAL STUDIES	OMS	Dues & Fees	-	-	140.00	-	140.00	-	0.00%
SOCIAL STUDIES Total			23.60	22.00	2,162,865.00	22.00	2,096,861.00	(66,004)	-3.05%
STEM	AHS	Staff Travel	-	-	-	-	-	-	0.00%
STEM	AHS	Instructional Supplies	-	-	6,950	-	7,335	385	5.54%
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	-	2,192	1,273	138.52%
STEM	OMS	Dues & Fees	-	-	-	-	550	550	100.00%
STEM Total			-	-	11,861	-	14,069	2,208	18.62%
STUDENT ACTIVITIES	AHS	Certified Salaries	-	-	172,071	-	166,252	(5,819)	-3.38%
STUDENT ACTIVITIES	AHS	Other Supplies	-	-	-	-	-	-	0.00%
STUDENT ACTIVITIES	BMS	Certified Salaries	-	-	47,604	-	47,199	(405)	-0.85%
STUDENT ACTIVITIES	BMS	Other Purchased Services	-	-	-	-	-	-	0.00%
STUDENT ACTIVITIES	BMS	Other Supplies	-	-	700	-	700	-	0.00%
STUDENT ACTIVITIES	OMS	Certified Salaries	-	-	42,731	-	47,199	4,468	10.46%
STUDENT ACTIVITIES	OMS	Other Supplies	-	-	800	-	800	-	0.00%
STUDENT ACTIVITIES Total			-	-	263,906	-	262,150	(1,756)	-0.67%
SUBSTITUTES	DISTRICT	Certified Salaries	-	3.00	603,709	-	655,084	51,375	8.51%
SUBSTITUTES	DISTRICT	Classified Salaries	-	-	40,000	-	40,000	-	0.00%
SUBSTITUTES Total			-	3.00	643,709	-	695,084	51,375	7.98%
SUMMERWORK	AHS	Certified Salaries	-	-	74,185	-	75,298	1,113	1.50%
SUMMERWORK	BMS	Certified Salaries	-	-	40,802	-	38,725	(2,077)	-5.09%
SUMMERWORK	OMS	Certified Salaries	-	-	40,802	-	38,724	(2,078)	-5.09%



Function	Location	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
SUMMERWORK Total			-	-	155,789	-	152,747	(3,042)	-1.95%
TECH EDUCATION	AHS	Certified Salaries	5.60	5.60	403,549	5.60	430,095	26,546	6.58%
TECH EDUCATION	AHS	Repairs,Maintenance & Cleaning	-	-	1,100	-	1,100	-	0.00%
TECH EDUCATION	AHS	Instructional Supplies	-	-	25,779	-	30,750	4,971	19.28%
TECH EDUCATION	AHS	Other Supplies	-	-	1,400.00	-	1,680.00	280	20.00%
TECH EDUCATION	AHS	Technology Supplies	-	-	14,335.00	-	9,335.00	(5,000)	-34.88%
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	2.00	2.00	160,902	2.00	184,836	23,934	14.87%
TECH EDUCATION	BMS	Repairs,Maintenance & Cleaning	-	-	-	-	500	500	100.00%
TECH EDUCATION	BMS	Instructional Supplies	-	-	8,000	-	8,800	800	10.00%
TECH EDUCATION	BMS	Equipment - New	-	-	-	-	-	-	0.00%
TECH EDUCATION	BMS	Equipment - Replacement	-	-	500	-	-	(500)	-100.00%
TECH EDUCATION	BMS	Dues & Fees	-	-	200	-	250	50	25.00%
TECH EDUCATION	OMS	Certified Salaries	2.00	2.00	156,142	2.00	182,332	26,190	16.77%
TECH EDUCATION	OMS	Repairs,Maintenance & Cleaning	-	-	500	-	500	-	0.00%
TECH EDUCATION	OMS	Instructional Supplies	-	-	8,000	-	8,500	500	6.25%
TECH EDUCATION	OMS	Other Supplies	-	-	-	-	300	300	100.00%
TECH EDUCATION	OMS	Equipment - Replacement	-	-	-	-	-	-	0.00%
TECH EDUCATION	OMS	Dues & Fees	-	-	200	-	250	50	25.00%
TECH EDUCATION Total			9.60	9.60	781,357	9.60	859,978	78,621	10.06%



Function	Location	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
TECHNOLOGY	BMS	Technology Supplies	-	-	15,845	-	16,947	1,102	6.95%
TECHNOLOGY	BMS	Equipment Technology-New	-	-	1,200	-	7,600	6,400	533.33%
TECHNOLOGY	BMS	Equipment Technology-Replacement	-	-	-	-	5,600	5,600	100.00%
TECHNOLOGY	DISTRICT	Certified Salaries	1.00	1.60	122,913	1.60	172,362	49,449	40.23%
TECHNOLOGY	DISTRICT	Classified Salaries	9.00	9.00	651,576	9.00	668,133	16,557	2.54%
TECHNOLOGY	DISTRICT	Other Professional & Tech Srvc	-	-	412,777	-	412,939	162	0.04%
TECHNOLOGY	DISTRICT	Repairs,Maintenance & Cleaning	-	-	11,600	-	11,600	-	0.00%
TECHNOLOGY	DISTRICT	Communications: Tel,Post,Etc.	-	-	45,600	-	45,600	-	0.00%
TECHNOLOGY	DISTRICT	Staff Travel	-	-	1,200	-	1,200	-	0.00%
TECHNOLOGY	DISTRICT	Travel - Conferences	-	-	21,000	-	21,000	-	0.00%
TECHNOLOGY	DISTRICT	Other Purchased Services	-	-	200	-	200	-	0.00%
TECHNOLOGY	DISTRICT	Other Supplies	-	-	-	-	-	-	0.00%
TECHNOLOGY	DISTRICT	Technology Supplies	-	-	380,880	-	350,735	(30,145)	-7.91%
TECHNOLOGY	DISTRICT	Equipment - New	-	-	-	-	-	-	0.00%
TECHNOLOGY	DISTRICT	Equipment - Replacement	-	-	-	-	-	-	0.00%
TECHNOLOGY	DISTRICT	Techology Equipment - New	-	-	45,000	-	-	(45,000)	-100.00%
TECHNOLOGY	DISTRICT	Technology Equipment - Replacement	-	-	3,600	-	39,300	35,700	991.67%
TECHNOLOGY	DISTRICT	Dues & Fees	-	-	600	-	600	-	0.00%
TECHNOLOGY	DPS	Technology Supplies	-	-	4,242	-	4,242	-	0.00%
TECHNOLOGY	DPS	Equipment Technology-New	-	-	-	-	-	-	0.00%
TECHNOLOGY	DPS	Equipment Technology-Replacement	-	-	-	-	-	-	0.00%
TECHNOLOGY	OMS	Technology Supplies	-	-	16,096	-	24,994	8,898	55.28%
TECHNOLOGY	OMS	Equipment Technology-New	-	-	1,200	-	7,600	6,400	533.33%
TECHNOLOGY	OMS	Equipment Technology-Replacement	-	-	-	-	5,600	5,600	100.00%
TECHNOLOGY Total			10.00	10.60	1,735,529	10.60	1,796,252	60,723	3.50%
THEATER ARTS	AHS	Certified Salaries	1.60	1.60	144,602	1.60	155,054	10,452	7.23%
THEATER ARTS	AHS	Other Professional & Tech Srvc	-	-	357	-	-	(357)	-100.00%
THEATER ARTS	AHS	Instructional Supplies	-	-	-	-	2,000	2,000	100.00%
THEATER ARTS Total			1.60	1.60	144,959	1.60	157,054	12,095	8.34%
TRANSPORTATION	AHS	Pupil Transportation	-	-	35,000	-	35,000	-	0.00%
TRANSPORTATION	BMS	Pupil Transportation	-	-	3,907	-	3,200	(707)	-18.10%
TRANSPORTATION	DISTRICT	Pupil Transportation	-	-	1,585,501	-	1,644,861	59,360	3.74%
TRANSPORTATION	DISTRICT	Vo-Ag / Vo-Tech Regular Education	-	-	324,992	-	337,309	12,317	3.79%
TRANSPORTATION	DISTRICT	In District Private Regular Education	-	-	4,000	-	7,456	3,456	86.40%
TRANSPORTATION	DISTRICT	In District Public Regular Education	-	-	10,000	-	10,000	-	0.00%
TRANSPORTATION	DISTRICT	Out District Public Regular Education	-	-	37,220	-	37,606	386	1.04%
TRANSPORTATION	DISTRICT	Transportation Supplies	-	-	143,809	-	188,515	44,706	31.09%
TRANSPORTATION	DPS	Pupil Transportation	-	-	322,889	-	292,372	(30,517)	-9.45%
TRANSPORTATION	DPS	Pupil Transportation	-	-	641,849	-	642,808	959	0.15%
TRANSPORTATION	DPS	Pupil Transportation	-	-	753,452.00	-	701,723	(51,729)	-6.87%
TRANSPORTATION	OMS	Pupil Transportation	-	-	3,000	-	3,000	-	0.00%



Function	Location	Description / Department	2022-2023 Budget FTE	2022-2023 Actual FTE	2022-2023 Adopted Budget	2023-2024 Budget FTE	2023-2024 Adopted Budget	Increase (Decrease)	Variance
TRANSPORTATION Total			-	-	3,865,619	-	3,903,850	38,231	0.99%
WORLD LANGUAGE	AHS	Certified Salaries	12.60	12.60	1,090,643	13.20	1,151,376	60,733	5.57%
WORLD LANGUAGE	AHS	Instructional Supplies	-	-	3,590	-	3,490	(100)	-2.79%
WORLD LANGUAGE	AHS	Text & Digital Resources	-	-	44,230	-	13,390	(30,840)	-69.73%
WORLD LANGUAGE	AHS	Technology Supplies	-	-	4,197	-	2,846	(1,351)	-32.19%
WORLD LANGUAGE	AHS	Equipment - New	-	-	180	-	-	(180)	-100.00%
WORLD LANGUAGE	AHS	Technology Equipment - New	-	-	-	-	3,200	3,200	100.00%
WORLD LANGUAGE	AHS	Dues & Fees	-	-	1,185	-	1,628	443	37.38%
WORLD LANGUAGE	BMS	Certified Salaries	4.50	4.50	339,400	4.50	354,500	15,100	4.45%
WORLD LANGUAGE	BMS	Instructional Supplies	-	-	9,625	-	12,036	2,411	25.05%
WORLD LANGUAGE	BMS	Text & Digital Resources	-	-	-	-	11,118	11,118	100.00%
WORLD LANGUAGE	BMS	Other Supplies	-	-	-	-	-	-	0.00%
WORLD LANGUAGE	BMS	Dues & Fees	-	-	500	-	1,000	500	100.00%
WORLD LANGUAGE	OMS	Certified Salaries	4.50	4.50	355,495	4.50	349,872	(5,623)	-1.58%
WORLD LANGUAGE	OMS	Instructional Supplies	-	-	7,191	-	9,205	2,014	28.01%
WORLD LANGUAGE	OMS	Text & Digital Resources	-	-	-	-	15,040	15,040	100.00%
WORLD LANGUAGE	OMS	Dues & Fees	-	-	500	-	500	-	0.00%
WORLD LANGUAGE Total			21.60	21.60	1,856,736	22.20	1,929,201	72,465	3.90%

