

# Amity Regional School District No. 5 Adopted Budget 2019-2020



May 9, 2019

**AMITY REGIONAL SCHOOL DISTRICT N<sup>o</sup> 5**  
**Bethany Orange Woodbridge**  
**25 Newton Road, Woodbridge, Connecticut 06525**



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**Jennifer P. Byars, Ed.D.**

**Superintendent of Schools**

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

Amity's 2019-2020 Educational Plan represents a slice of the overall process and strategy of ensuring the financial well-being, stability, high standards, and pursuit of excellence that have become hallmarks of the Amity Regional School District. The foundational elements that drive the process have been under development for years: focusing on excellence in Academics, Athletics, and the Arts; forecasting and planning for capital improvements; 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 earlier stages in the development of our recommended budget.

The District's proposed 2019-2020, budget of \$49,548,307 or a 1.06 percent increase over the current budget, represents the necessary resources to maintain the high quality of education that we provide to Amity students. This adopted budget is a clear indication of our efforts to offer excellent educational programs and services that are consistent with Amity Board of Education goals and are delivered in the most cost-effective manner.

The primary budget drivers for 2019-2020 are contracted salaries and benefits, debt service, and textbooks. Our efforts to identify and implement cost savings and efficiencies continue to maximize downward pressure on expenses, both real and potential, in nearly all departments. Instead of delaying capital improvement projects, we have developed a plan that avoids the impact of large expenditures in a single year and incorporated a proposal for bonding of major items, which is shown in the long range planning. This plan represents our efforts to maintain superior programs at a minimum expense to taxpayers over the span of multiple years.

***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 Referendum will be held on the 2019-2020 budget.***

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**Amity Regional School District N<sup>o</sup>5  
Board of Education Members**

Mr. Christopher Browe – Chairperson (O)  
Ms. Patricia Cardozo - Vice-Chairperson (W)  
Ms. Sheila McCreven – Secretary (W)  
Mr. Steven DeMaio – Treasurer (O)  
Ms. Paula Cofrancesco - Assistant Treasurer (B)  
    Mr. John Belfonti (O)  
    Ms. Robyn Berke (W)  
Ms. Shannan Carlson (O)  
    Ms. Carla Eichler (O)  
    Ms. Amy Esposito (O)  
Mr. George Howard (O)  
    Dr. Jennifer Turner (B)  
    Ms. Diane Urbano (W)

**Amity Regional School District N<sup>o</sup>5  
Finance Committee Members**

Mr. John Belfonti – Chairperson (ABOE-O)  
Mr. Matt Giglietti – Vice Chairperson (Woodbridge BOF)  
    Ms. Patricia Cardozo (ABOE-W)  
    Mr. John Grabowski (Bethany BOF)  
    Mr. Joseph Nuzzo (Orange BOF)  
    Dr. Jennifer Turner (ABOE-B)



## **Amity Board of Education / District Goals**

**Continuously improve instruction, cultivate creativity, and enhance student engagement and performance.**

**Enhance the efficient and effective use of resources.**

**Foster a supportive climate for students and adults.**



This document is organized into the following sections:

**INTRODUCTION:** A brief description of the process, members of the Amity Board of Education, members of the Amity Finance Committee, and Amity Board of Education / District Goals.

**BUDGET DETAIL:** The 2017-2018 Actual, 2018-2019 Budget, 2018-2019 Forecast, and Proposed 2019-2020 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 10-year bond issued in 2019-2020, 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

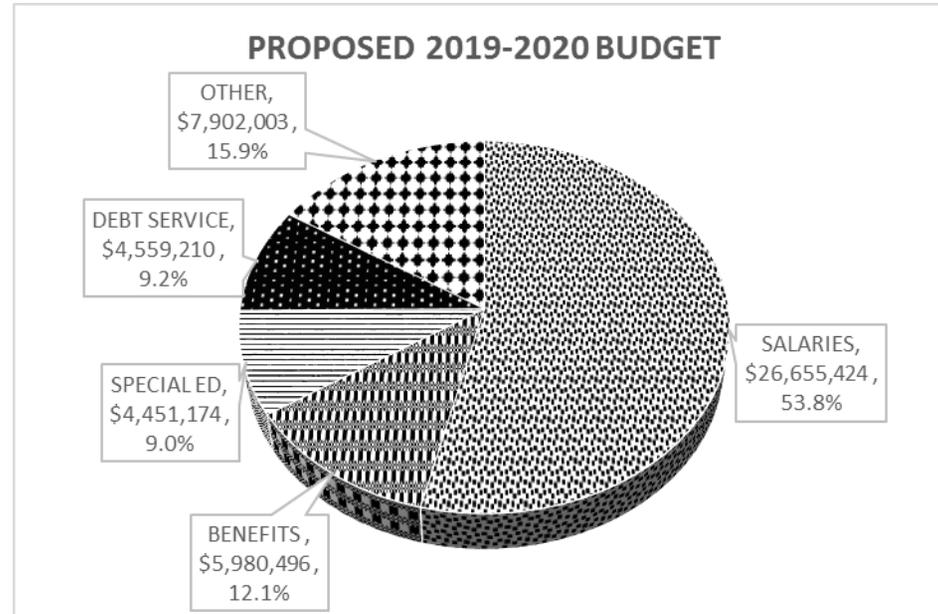
- ❖ Total expenditures increase by \$521,772 or 1.06 percent
  - Salaries and benefits are higher by \$670,376
  - Benefits are *lower* by \$112,201
  - Improvements to Buildings & Sites increases by \$133,000
  - Debt Service *decreases* by \$36,366
  - Special education transportation and tuition *decreases* by \$350,441
  
- ❖ Member town allocations increase by \$437,711 or 0.91 percent
  - Excess Cost Revenue for the District is based on estimated revenue paid directly to the District. It was proposed in the Governor's budget to remain flat funded.
  - No carry over funds are designated for next year's budget
  
- ❖ Student enrollment is projected to decrease from this school year's forecast of 2,224 to 2,190, a decreasing by 34 students
  
- ❖ The number of full-time equivalent (FTE) positions is a net increase of 6.7 FTE
  - Add 3.8 FTE security guard positions across the District. Add 1.0 FTE Para educator for special education to meet students' needs as identified in IEP data. Add two .45 FTE job coach positions to support the transition program in both locations. A 1.0 FTE position is proposed for a certified teacher. The position would partially support special education needs at the high school.
  - Other changes include increasing the 10-month associate principal position to a 12-month position and continue to support the testing center interventionist added in the current year.
  
- ❖ The budget includes several risk factors
  - Excess Costs will be funded at a 75% reimbursement rate, State and federal grants will not be lower than budgeted (9.5 para educator positions and 1.20 teaching positions are currently paid by grants)
  - Turnover and vacancy savings will be achieved
  - Expected claims will remain at or below budget for the remainder of the current year
  - 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 85 percent of the total budget. All of the other accounts make up 15 percent of the total budget.



**Salary** budget is based on the current staff and contractual agreements with the addition of 6.7 FTE positions. 1.0 certified position for the special education, 3.8 FTE for security positions, and 1.9 classified positions to meet special education needs.

**Benefits** budget is derived from Anthem’s projected expected medical claims, actuarial reports and current 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

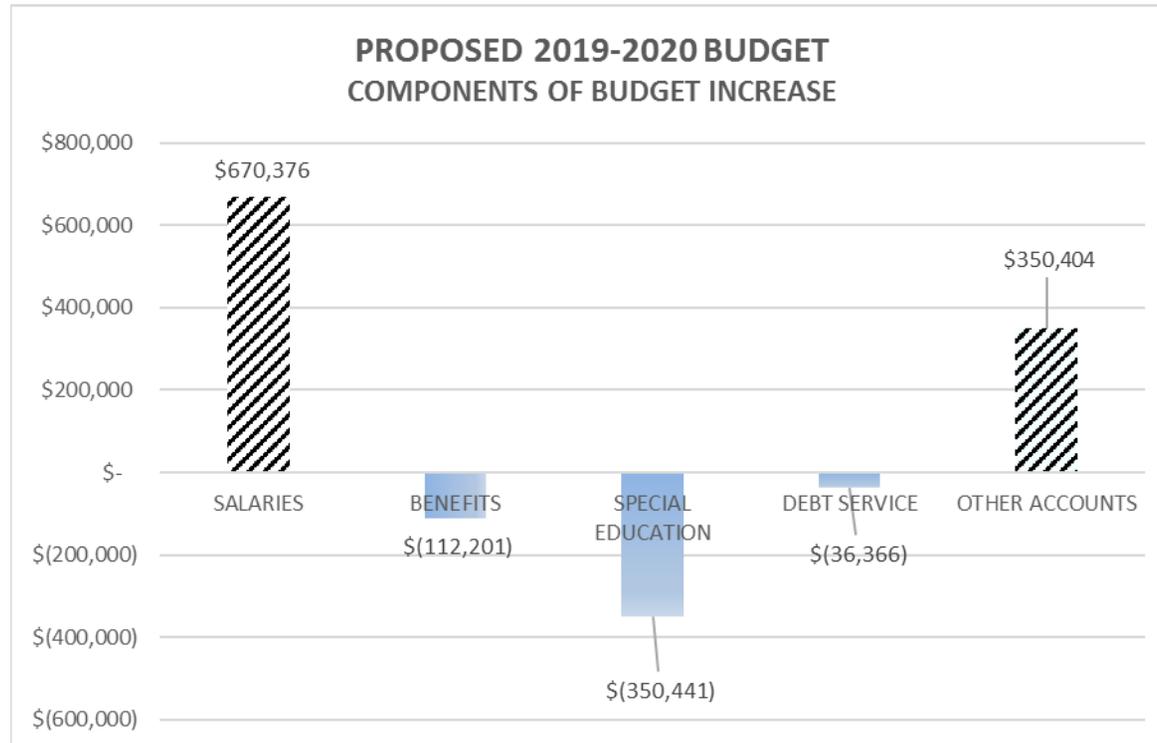


placed in a residential facility by a State agency. The State Department of Developmental Services (DDS) is attempting to shift the cost of State agency residential placements to the local school districts.

**Debt Service** budget is based on the current debt repayment schedule. There are no funds included for the anticipated 2019-2020 bond.

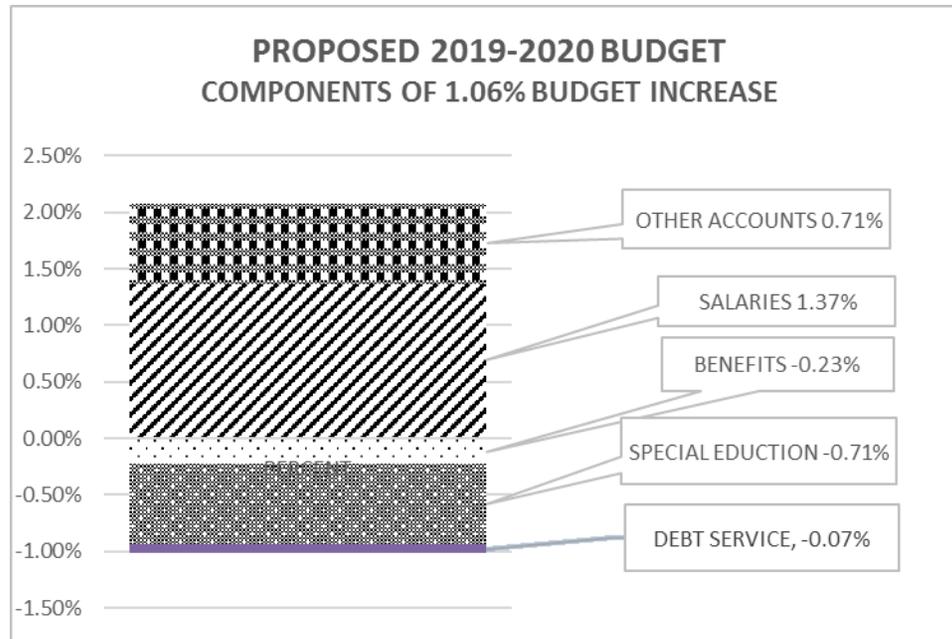
**All other accounts** have been carefully reviewed and determined to be necessary to provide the high quality education expected by the community. Administrators looked at three years of history and were challenged to find cost savings and efficiencies.

Salaries and benefits are higher by \$558,175 including new positions; debt service decreases by \$36,366; special education transportation and tuition decreases by \$350,441 and all other accounts have a net increase of \$350,404.



❖ Total expenditures increase by \$521,772 or 1.06 percent





Most of the budget balancers are reasonable risks based on past history. Nevertheless, the Superintendent of Schools and Director Finance and Administration will be closely monitoring the budget and holding back on certain budgeted expenditures (e.g., OPEB Trust; Contingency Account) to be sure the authorized appropriation is not exceeded. We also have made it a part of the District’s culture to find cost savings and efficiencies throughout the year.



## **COST SAVINGS AND EFFICIENCIES**

### **Amity Regional School District Culture is to Work Efficiently and Reduce Costs**

Our District's goal has always been to provide an exceptional educational program to our students and still be mindful of the financial impact on the taxpayers. The District has had to find cost savings and efficiencies each year to offset the higher costs for salaries, medical insurance, special education, and unfunded mandates, to name a few of the many budget drivers.

We developed a process in 2014 to foster a District culture of maximizing cost savings and efficiencies. First, the Board of Education made it a District Goal. Second, the administrative team embraced the concept, because they quickly understood the benefits to the District. Third, the District's staff is continually being encouraged to participate through group meetings, e-mails and one-on-one conversations. Fourth, the community at-large, including Town Officials, are learning about our efforts through monthly financial reports, local access television, and group and individual conversations. Fifth, the taxpayers have given us their 'vote of confidence' as evidenced by all three regional school district member towns voting overwhelmingly for the District's budget thirteen years in a row.

Our school district is proud of our students' achievements in the arts, academics and athletics. Our students are amazing. We have an obligation to provide the staff, supplies and equipment, and infrastructure (both buildings and technology) so our students can excel. We accomplish that by planning, implementing and following up on a day to day basis. Our goal is to find cost savings and efficiencies to make the resources available to help our students be the best they can be.

The Jack B. Levine Efficiency Award of Excellence was created in 2016 in recognition of the retiring Director of Finance and Administration's efforts to create this culture of cost saving and efficiency. Students in Grades 7 through 12 may apply by submitting ideas for new cost savings. A recipient from each school is selected to receive a \$300 award (funded through a donation) and attend a luncheon with the Superintendent of Schools and the principals.

Since the start of this initiative in September 2014, our staff has identified cost **savings and efficiencies of \$139,721 in 2014-2015, \$125,911 in 2015-2016, \$595,302 in 2016-2017, \$746,688 in 2017-2018 and \$31,586 to date in 2018-2019!**

The primary positive benefits derived for cost savings and efficiencies are, as follows:



- ❖ **Reallocate found funds to higher priority needs** – If we can do things more efficiently and less costly, we can free up funds to help move the district forward. It is difficult to accurately predict what will happen in 6 to 18 months. When we prepare a budget, it is almost six months before the school year begins. We always spend the taxpayers’ money prudently. We do not spend funds just because it has been budgeted.
- ❖ **Reduce the required level of funding (i.e., lower budget increases)** – We can use these savings to partially offset the budget drivers. The five-year average budget total expenditure increase is 2.12 percent.
- ❖ **Reassure the taxpayers that we are using their money wisely** – Our prudent financial management has kept budget increases as low as possible; provided yearend 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<br>2017-2018<br>ACTUAL | COLUMN 2<br>2017-2018<br>BUDGET | COLUMN 3<br>2018-2019<br>FORECAST | COLUMN 4<br>2019-2020<br>BUDGET | COLUMN 5<br>VAR. \$ TO<br>BUDGET | COLUMN 6<br>VAR. %<br>TO BUDGET |
|------|--|---------------------------------|---------------------------------|-----------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 1    | MEMBER TOWN ALLOCATIONS                              | 47,465,355                      | 48,190,256                      | 48,190,256                        | 48,627,967                      | 437,711                          | 0.91%                           |
| 2    | OTHER REVENUE  | 267,094                         | 186,902                         | 250,194                           | 248,577                         | 61,675                           | 33.00%                          |
| 3    | OTHER STATE GRANTS                                   | 784,807                         | 573,805                         | 573,805                           | 592,878                         | 19,073                           | 3.32%                           |
| 4    | MISCELLANEOUS INCOME                                 | 53,067                          | 75,572                          | 103,912                           | 78,885                          | 3,313                            | 4.38%                           |
| 5    | BUILDING RENOVATION GRANTS                           | 6,363                           | 0                               | 0                                 | 0                               | 0                                | 0%                              |
| 6    | <b>TOTAL REVENUES</b>                                | <b>48,576,686</b>               | <b>49,026,535</b>               | <b>49,118,167</b>                 | <b>49,548,307</b>               | <b>521,772</b>                   | <b>1.06%</b>                    |
| 7    | SALARIES   | 25,131,107                      | 25,985,048                      | 25,805,895                        | 26,655,424                      | 670,376                          | 2.58%                           |
| 8    | BENEFITS   | 4,985,420                       | 6,092,697                       | 6,080,842                         | 5,980,496                       | (112,201)                        | -1.84%                          |
| 9    | PURCHASED SERVICES                                   | 7,393,566                       | 8,495,258                       | 8,186,624                         | 8,497,804                       | 2,546                            | 0.03%                           |
| 10   | DEBT SERVICE   | 4,406,650                       | 4,595,576                       | 4,567,838                         | 4,559,210                       | (36,366)                         | -0.79%                          |
| 11   | SUPPLIES (INCLUDING UTILITIES)                       | 2,899,440                       | 2,978,862                       | 2,964,877                         | 2,973,028                       | (5,834)                          | -0.20%                          |
| 12   | EQUIPMENT  | 348,591                         | 380,655                         | 380,655                           | 250,547                         | (130,108)                        | -34.18%                         |
| 13   | IMPROVEMENTS / CONTINGENCY                           | 155,745                         | 331,000                         | 307,700                           | 464,000                         | 133,000                          | 40.18%                          |
| 14   | DUES AND FEES  | 128,868                         | 167,439                         | 167,439                           | 167,798                         | 359                              | 0.21%                           |
| 15   | TRANSFER ACCOUNT                                     | 0                               | 0                               | 0                                 | 0                               | 0                                | 0.00%                           |
| 16   | <b>TOTAL EXPENDITURES</b>                            | <b>45,449,387</b>               | <b>49,026,535</b>               | <b>48,461,870</b>                 | <b>49,548,307</b>               | <b>521,772</b>                   | <b>1.06%</b>                    |
| 17   | <b>SUBTOTAL</b>                                      | <b>3,127,299</b>                | <b>0</b>                        | <b>656,297</b>                    | <b>0</b>                        | <b>0</b>                         | <b>0.00%</b>                    |
| 18   | <b>CANCELLATION OF PRIOR YEAR'S<br/>ENCUMBRANCES</b> | <b>86,227</b>                   | <b>0</b>                        | <b>0</b>                          | <b>0</b>                        | <b>0</b>                         | <b>0.00%</b>                    |
| 19   | <b>DESIGNATED FOR SUBSEQUENT YEAR'S<br/>BUDGET</b>   | <b>0</b>                        | <b>0</b>                        | <b>0</b>                          | <b>0</b>                        | <b>0</b>                         | <b>0.00%</b>                    |
| 20   | <b>NET BALANCE / (DEFICIT)</b>                       | <b>3,213,526</b>                | <b>0</b>                        | <b>656,297</b>                    | <b>0</b>                        | <b>0</b>                         | <b>0.00%</b>                    |
| 21   | <b>AVERAGE DAILY MEMBERSHIP</b>                      | <b>2,320</b>                    | <b>2,216</b>                    | <b>2,224</b>                      | <b>2,190</b>                    | <b>(34)</b>                      | <b>-1.48%</b>                   |
| 22   | <b>PER PUPIL EXPENDITURE</b>                         | <b>16,583</b>                   | <b>18,698</b>                   | <b>18,427</b>                     | <b>19,127</b>                   | <b>1,064</b>                     | <b>5.89%</b>                    |

**Note: The number of students in the 2019-2020 budget are 2,190 compared to the 2018-2019 actual number of students of 2,224, this is lower by 34 students.**



| LINE | CATEGORY                          | COLUMN 1<br>2017-2018<br>ACTUAL | COLUMN 2<br>2018-2019<br>BUDGET | COLUMN 3<br>2018-2019<br>FORECAST | COLUMN 4<br>2019-2020<br>BUDGET | COLUMN 5<br>VAR. \$ TO<br>BUDGET | COLUMN 6<br>VAR. %<br>TO BUDGET |
|------|-----------------------------------|---------------------------------|---------------------------------|-----------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 1    | BETHANY ALLOCATION                | 9,341,182                       | 9,295,901                       | 9,295,901                         | 8,926,150                       | (369,751)                        | -3.98%                          |
| 2    | ORANGE ALLOCATION                 | 23,626,829                      | 24,181,870                      | 24,181,870                        | 24,736,074                      | 554,204                          | 2.29%                           |
| 3    | WOODBRIIDGE ALLOCATION            | 14,497,344                      | 14,712,485                      | 14,712,485                        | 14,965,743                      | 253,258                          | 1.72%                           |
| 4    | <b>MEMBER TOWN ALLOCATIONS</b>    | <b>47,465,355</b>               | <b>48,190,256</b>               | <b>48,190,256</b>                 | <b>48,627,967</b>               | <b>437,711</b>                   | <b>0.91%</b>                    |
| 5    | ADULT EDUCATION                   | 3,494                           | 3,042                           | 3,042                             | 3,042                           | 0                                | 0.00%                           |
| 6    | PARKING INCOME                    | 33,092                          | 29,000                          | 29,000                            | 29,000                          | 0                                | 0.00%                           |
| 7    | INVESTMENT INCOME                 | 70,343                          | 20,000                          | 60,000                            | 75,000                          | 55,000                           | 275.00%                         |
| 8    | ATHLETICS                         | 29,330                          | 23,000                          | 23,000                            | 25,000                          | 2,000                            | 8.70%                           |
| 9    | TUITION REVENUE                   | 106,135                         | 88,460                          | 108,642                           | 90,535                          | 2,075                            | 2.35%                           |
| 10   | TRANSPORTATION INCOME             | 24,700                          | 23,400                          | 26,510                            | 26,000                          | 2,600                            | 11.11%                          |
| 11   | TRANSPORTATION BOWA AGREEMENT     | 0                               | 0                               | 0                                 | 0                               | 0                                | 0.00%                           |
| 12   | <b>OTHER REVENUE</b>              | <b>267,094</b>                  | <b>186,902</b>                  | <b>250,194</b>                    | <b>248,577</b>                  | <b>61,675</b>                    | <b>33.00%</b>                   |
| 14   | SPECIAL EDUCATION GRANTS          | 784,807                         | 573,805                         | 573,805                           | 592,878                         | 19,073                           | 3.32%                           |
| 15   | <b>OTHER STATE GRANTS</b>         | <b>784,807</b>                  | <b>573,805</b>                  | <b>573,805</b>                    | <b>592,878</b>                  | <b>19,073</b>                    | <b>3.32%</b>                    |
| 16   | RENTAL INCOME                     | 23,530                          | 21,000                          | 21,000                            | 21,000                          | 0                                | 0.00%                           |
| 17   | INTERGOVERNMENTAL                 | 8,422                           | 29,572                          | 29,572                            | 32,885                          | 3,313                            | 11.20%                          |
| 18   | OTHER REVENUE                     | 21,115                          | 25,000                          | 53,340                            | 25,000                          | 0                                | 0.00%                           |
| 19   | TRANSFER IN                       | 0                               | 0                               | 0                                 | 0                               | 0                                | 0.00%                           |
| 20   | <b>MISCELLANEOUS INCOME</b>       | <b>53,067</b>                   | <b>75,572</b>                   | <b>103,912</b>                    | <b>78,885</b>                   | <b>3,313</b>                     | <b>0.00%</b>                    |
| 21   | <b>BUILDING RENOVATION GRANTS</b> | <b>6,363</b>                    | <b>0</b>                        | <b>0</b>                          | <b>0</b>                        | <b>0</b>                         | <b>0.00%</b>                    |
| 22   | <b>TOTAL REVENUES</b>             | <b>48,576,686</b>               | <b>49,026,535</b>               | <b>49,118,167</b>                 | <b>49,548,307</b>               | <b>521,772</b>                   | <b>1.06%</b>                    |

**Note: A detailed explanation is provided under Assumptions and Observations for the changes from current 2018-2019 budget to the 2019-2020 budget for all revenue and expenditure accounts.**



| LINE | CATEGORY                                  | COLUMN 1<br>2017-2018<br>ACTUAL | COLUMN 2<br>2018-2019<br>BUDGET | COLUMN 3<br>2018-2019<br>FORECAST | COLUMN 4<br>2019-2020<br>BUDGET | COLUMN 5<br>VAR. \$ TO<br>BUDGET | COLUMN 6<br>VAR. % TO<br>BUDGET |
|------|---|---------------------------------|---------------------------------|-----------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 1    | 5111-CERTIFIED SALARIES                   | 20,730,652                      | 21,397,312                      | 21,225,813                        | 21,776,498                      | 379,186                          | 1.77%                           |
| 2    | 5112-CLASSIFIED SALARIES                  | 4,400,455                       | 4,587,736                       | 4,580,082                         | 4,878,926                       | 291,190                          | 6.35%                           |
| 3    | <b>SALARIES</b>                           | <b>25,131,107</b>               | <b>25,985,048</b>               | <b>25,805,895</b>                 | <b>26,655,424</b>               | <b>670,376</b>                   | <b>2.58%</b>                    |
| 4    | 5200-MEDICARE - ER                        | 341,418                         | 374,913                         | 374,913                           | 364,933                         | (9,980)                          | -2.66%                          |
| 5    | 5210-FICA - ER                            | 273,821                         | 283,586                         | 288,739                           | 287,766                         | 4,180                            | 1.47%                           |
| 6    | 5220-WORKERS' COMPENSATION                | 227,763                         | 246,900                         | 226,826                           | 237,774                         | (9,126)                          | -3.70%                          |
| 7    | 5255-MEDICAL & DENTAL INSURANCE           | 2,973,210                       | 4,083,941                       | 4,083,941                         | 4,060,498                       | (23,443)                         | -0.57%                          |
| 8    | 5860-OPEB TRUST                           | 105,537                         | 62,910                          | 62,910                            | 40,950                          | (21,960)                         | -34.91%                         |
| 9    | 5260-LIFE INSURANCE                       | 42,431                          | 45,537                          | 45,537                            | 44,579                          | (958)                            | -2.10%                          |
| 10   | 5275-DISABILITY INSURANCE                 | 9,634                           | 9,924                           | 10,248                            | 10,222                          | 298                              | 3.00%                           |
| 11   | 5280-PENSION PLAN - CLASSIFIED            | 886,831                         | 892,845                         | 892,845                           | 851,987                         | (40,858)                         | -4.58%                          |
| 12   | 5281-DEFINED CONTRIBUTION RETIREMENT PLAN | 59,878                          | 64,867                          | 67,609                            | 69,787                          | 4,920                            | 7.58%                           |
| 13   | 5282-RETIREMENT SICK LEAVE - CERT         | 19,936                          | 1,921                           | 1,921                             | 0                               | (1,921)                          | -100.00%                        |
| 14   | 5283-RETIREMENT SICK LEAVE - CLASS        | 0                               | 1,000                           | 1,000                             | 0                               | (1,000)                          | -100.00%                        |
| 15   | 5284-SEVERANCE PAY - CERTIFIED            | 25,477                          | 1,000                           | 1,000                             | 0                               | (1,000)                          | -100.00%                        |
| 16   | 5290-UNEMPLOYMENT COMPENSATION            | 18,120                          | 21,353                          | 21,353                            | 10,000                          | (11,353)                         | -53.17%                         |
| 17   | 5291-CLOTHING ALLOWANCE                   | 1,364                           | 2,000                           | 2,000                             | 2,000                           | 0                                | 0.00%                           |
| 18   | <b>BENEFITS</b>                           | <b>4,985,420</b>                | <b>6,092,697</b>                | <b>6,080,842</b>                  | <b>5,980,496</b>                | <b>(112,201)</b>                 | <b>-1.84%</b>                   |



| LINE | CATEGORY                              | COLUMN 1<br>2017-2018<br>ACTUAL | COLUMN 2<br>2018-2019<br>BUDGET | COLUMN 3<br>2018-2019<br>FORECAST | COLUMN 4<br>2019-2020<br>BUDGET | COLUMN 5<br>VAR. \$ TO<br>BUDGET | COLUMN 6<br>VAR. % TO<br>BUDGET |
|------|---------------------------------------|---------------------------------|---------------------------------|-----------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 19   | 5322-INSTRUCTIONAL PROG IMPROVEMENT   | 29,165                          | 28,500                          | 28,500                            | 39,700                          | 11,200                           | 39.30%                          |
| 20   | 5327-DATA PROCESSING                  | 88,180                          | 93,590                          | 93,590                            | 95,276                          | 1,686                            | 1.80%                           |
|      | 5330-OTHER PROFESSIONAL & TECHNICAL   |                                 |                                 |                                   |                                 |                                  |                                 |
| 21   | SRVC                                  | 1,299,379                       | 1,332,265                       | 1,332,265                         | 1,467,869                       | 135,604                          | 10.18%                          |
| 22   | 5440-RENTALS - LAND, BLDG, EQUIPMENT  | 87,412                          | 119,185                         | 119,185                           | 118,750                         | (435)                            | -0.36%                          |
| 23   | 5510-PUPIL TRANSPORTATION             | 2,570,618                       | 2,995,119                       | 2,913,448                         | 3,100,537                       | 105,418                          | 3.52%                           |
| 24   | 5521-GENERAL LIABILITY INSURANCE      | 233,069                         | 242,601                         | 234,032                           | 243,217                         | 616                              | 0.25%                           |
| 25   | 5550-COMMUNICATIONS: TEL, POST, ETC.  | 133,209                         | 163,224                         | 163,224                           | 115,356                         | (47,868)                         | -29.33%                         |
| 26   | 5560-TUITION EXPENSE                  | 2,843,895                       | 3,427,580                       | 3,209,186                         | 3,213,232                       | (214,348)                        | -6.25%                          |
| 27   | 5590-OTHER PURCHASED SERVICES         | 108,433                         | 93,194                          | 93,194                            | 103,867                         | 10,673                           | 11.45%                          |
| 28   | <b>PURCHASED SERVICES</b>             | <b>7,393,566</b>                | <b>8,495,258</b>                | <b>8,186,624</b>                  | <b>8,497,804</b>                | <b>2,546</b>                     | <b>0.03%</b>                    |
| 29   | 5830-INTEREST                         | 821,650                         | 745,576                         | 717,838                           | 809,210                         | 63,634                           | 8.53%                           |
| 30   | 5910-REDEMPTION OF PRINCIPAL          | 3,585,000                       | 3,850,000                       | 3,850,000                         | 3,750,000                       | (100,000)                        | -2.60%                          |
| 30a  | INTEREST OWED TO STATE                | 0                               | 0                               | 0                                 | 0                               | 0                                | 0.00%                           |
| 30b  | BONDING OF FACILITIES CAPITAL ITEMS   | 0                               | 0                               | 0                                 | 0                               | 0                                | 0.00%                           |
| 31   | <b>DEBT SERVICE</b>                   | <b>4,406,650</b>                | <b>4,595,576</b>                | <b>4,567,838</b>                  | <b>4,559,210</b>                | <b>(36,366)</b>                  | <b>-0.79%</b>                   |
| 32   | 5410-UTILITIES, EXCLUDING HEAT        | 681,767                         | 703,234                         | 684,323                           | 696,046                         | (7,188)                          | -1.02%                          |
| 33   | 5420-REPAIRS, MAINTENANCE & CLEANING  | 791,402                         | 723,928                         | 747,228                           | 752,384                         | 28,456                           | 3.93%                           |
| 34   | 5611-INSTRUCTIONAL SUPPLIES           | 365,334                         | 396,905                         | 396,905                           | 382,393                         | (14,512)                         | -3.66%                          |
| 35   | 5613-MAINTENANCE/CUSTODIAL SUPPLIES   | 201,867                         | 219,965                         | 219,965                           | 229,057                         | 9,092                            | 4.13%                           |
| 36   | 5620-OIL USED FOR HEATING             | 36,861                          | 46,500                          | 44,128                            | 42,700                          | (3,800)                          | -8.17%                          |
| 37   | 5621-NATURAL GAS                      | 69,877                          | 52,512                          | 52,512                            | 65,206                          | 12,694                           | 24.17%                          |
| 38   | 5627-TRANSPORTATION SUPPLIES          | 106,718                         | 151,900                         | 135,898                           | 122,400                         | (29,500)                         | -19.42%                         |
| 39   | 5641-TEXTS & DIGITAL RESOURCES        | 109,193                         | 176,013                         | 176,013                           | 162,147                         | (13,866)                         | -7.88%                          |
| 40   | 5642-LIBRARY BOOKS & PERIODICALS      | 19,777                          | 21,615                          | 21,615                            | 21,615                          | 0                                | 0.00%                           |
| 41   | 5690-OTHER SUPPLIES                   | 516,644                         | 486,290                         | 486,290                           | 499,080                         | 12,790                           | 2.63%                           |
| 42   | <b>SUPPLIES (INCLUDING UTILITIES)</b> | <b>2,899,440</b>                | <b>2,978,862</b>                | <b>2,964,877</b>                  | <b>2,973,028</b>                | <b>(5,834)</b>                   | <b>-0.20%</b>                   |



| LINE | CATEGORY  | COLUMN 1<br>2017-2018<br>ACTUAL | COLUMN 2<br>2018-2019<br>BUDGET | COLUMN 3<br>2018-2019<br>FORECAST | COLUMN 4<br>2019-2020<br>BUDGET | COLUMN 5<br>VAR. \$ TO<br>BUDGET | COLUMN 6<br>VAR. % TO<br>BUDGET |
|------|---|---------------------------------|---------------------------------|-----------------------------------|---------------------------------|----------------------------------|---------------------------------|
| 43   | 5730-EQUIPMENT - NEW                                | 96,128                          | 215,879                         | 215,879                           | 128,582                         | (87,297)                         | -40.44%                         |
| 44   | 5731-EQUIPMENT - REPLACEMENT                        | 252,463                         | 164,776                         | 164,776                           | 121,965                         | (42,811)                         | -25.98%                         |
| 45   | <b>EQUIPMENT</b>                                    | <b>348,591</b>                  | <b>380,655</b>                  | <b>380,655</b>                    | <b>250,547</b>                  | <b>(130,108)</b>                 | <b>-34.18%</b>                  |
| 46   | 5715-IMPROVEMENTS TO BUILDING                       | 102,494                         | 50,000                          | 50,000                            | 133,000                         | 83,000                           | 166.00%                         |
| 47   | 5715-FACILITIES CONTINGENCY                         | 0                               | 100,000                         | 100,000                           | 100,000                         | 0                                | 0.00%                           |
| 48   | 5720-IMPROVEMENTS TO SITES                          | 53,251                          | 31,000                          | 31,000                            | 81,000                          | 50,000                           | 161.29%                         |
| 49   | 5850-CONTINGENCY<br>TRSF. FROM CONTINGENCY TO OTHER | 130,410                         | 150,000                         | 150,000                           | 150,000                         | 0                                | 0.00%                           |
| 50   | ACCTS.  | (130,410)                       | 0                               | (23,300)                          | 0                               | 0                                | 0.00%                           |
| 51   | <b>IMPROVEMENTS / CONTINGENCY</b>                   | <b>155,745</b>                  | <b>331,000</b>                  | <b>307,700</b>                    | <b>464,000</b>                  | <b>133,000</b>                   | <b>40.18%</b>                   |
| 52   | 5580-STAFF TRAVEL                                   | 21,347                          | 22,432                          | 22,432                            | 25,350                          | 2,918                            | 13.01%                          |
| 53   | 5581-TRAVEL - CONFERENCES                           | 21,105                          | 35,975                          | 35,975                            | 37,445                          | 1,470                            | 4.09%                           |
| 54   | 5810-DUES & FEES                                    | 86,416                          | 109,032                         | 109,032                           | 105,003                         | (4,029)                          | -3.70%                          |
| 55   | <b>DUES AND FEES</b>                                | <b>128,868</b>                  | <b>167,439</b>                  | <b>167,439</b>                    | <b>167,798</b>                  | <b>359</b>                       | <b>0.21%</b>                    |
| 56   | <b>5856-TRANSFER ACCOUNT</b>                        | <b>0</b>                        | <b>0</b>                        | <b>0</b>                          | <b>0</b>                        | <b>0</b>                         | <b>0.00%</b>                    |
| 57   | <b>TOTAL EXPENDITURES</b>                           | <b>45,449,387</b>               | <b>49,026,535</b>               | <b>48,461,870</b>                 | <b>49,548,307</b>               | <b>521,772</b>                   | <b>1.06%</b>                    |



**ASSUMPTIONS & OBSERVATIONS**

**Overview:** The proposed 2019-2020 Budget is **\$49,548,307**, or **\$521,772** or **1.06 percent**, over the current budget.

**Budget Drivers:**

| <b>CATEGORY</b>       | <b>VARIANCE \$</b> | <b>EXPLANATION</b>   |
|-----------------------|--------------------|--|
| Salaries              | \$792,984          | Contractual or anticipated increases of current staff  |
|                       | \$307,458          | New Staff costs of \$307,458 to increase the number of security guards at all 3 buildings; Add special education positions to meet student needs which include 1 para-educator, 1 certified FTE, and 2 part-time job coaches for the transition programs. Increase the 10-month associate principal to a 12-month position to utilize available data more effectively to meet student needs and Board goals. |
| Benefits              | \$609,091          | Medical inflation is projected at 10%, or \$439,091 over the current fiscal year. Costs of benefits for new positions is estimated at \$170,000.   |
| Improvements to Sites | \$133,000          | The District 5-year Capital Plan identifies aging pipe insulation, \$40,000 and variable frequency drives \$20,000 in need of replacement and security items.  |



**Budget Balancers:**

| CATEGORY                   | VARIANCE \$ | EXPLANATION  |
|----------------------------|-------------|--|
| Salaries                   | (\$208,230) | <b>RISK:</b> Turnover and vacancy savings are estimates and may not be realized. Estimates for substitutes, class coverage, and summer work was reduced based on five year usages. Exact needs cannot be predicted and there is risk in assuming actual cost will not exceed the five year average costs.  |
|                            | (\$348,799) | <b>RISK:</b> Ten and a half full-time para educators (paraprofessionals) and 1.20 teaching positions are paid by grants. Funding levels are not known until after the budget is adopted.   |
| Medical & Dental Insurance | (\$745,552) | <b>RISK:</b> Expected claims for next year will decrease based on positive claim experience in the prior fiscal year and year-to-date in fiscal year 2019. The budget for claims projects a saving of \$705,552 compared to this year’s budgeted claims when factoring medical inflation. The budget projection assumes 2 of the proposed new staff will waive benefits, \$40,000. |

**Risk Factors:**

Budgets should not be ‘comfortable’ but rather ‘reasonably tight’; if we were to budget for almost every possible situation, the District’s budget would be too high. We, therefore, incorporate into the budget some risk factors. A budget cut with a risk factor means it is possible, if not likely, one or more of the risks will occur. This is part of our financial planning. We are thinking ahead of time of what actions we can reasonably take to make sure funds will be available if needed. When you have a ‘tight’ budget, there are no easy choices. You cannot hold back on texts purchases, because they are needed for the start of school. We cannot count on the legal budget, snow removal budget, or certified substitutes budget being partially unused. This is not sound financial planning. We have done so



much in finding cost savings that we cannot count on finding significant amounts in the future. We need to plan ahead for possible over expenditures.

**Staff turnover, vacancies and leave-of-absences** savings are estimated. The number of retirements and resignations are not completely known until after the budget is adopted. When an employee takes a leave-of-absence, the savings is predicated on the employee having used all of their sick days and being temporarily replaced by a substitute at a lower salary. This is not always the case. Over the past five years, we have averaged a total of slightly less than 15 retirements and resignations. The budget assumes 5 retirements, to date three retirements are known.

**Special education** expenditures are based on identified students, who are expected to return to school and incoming 6<sup>th</sup> graders from member towns. We can only guess at the number and cost of new students moving into the District. The State Department of Developmental Services (DDS) is attempting to shift the cost of State agency residential placements to the local school districts. A new special education program was developed for our age 18-21 population of students, Amity Transition Academy. The goal is to provide these students with more opportunities to interact with their peers and the full community prior to graduation at age 21. The Administration has researched and provided their best estimate for program costs. Costs included leased space, additional equipment, and transportation. Two part-time positions are requested for job coaches; one for the high school transition program and one for the Amity Transition Academy. An additional para-educator position is requested to meet the needs of student IEPs and an additional special education teacher is requested at the high school. The State budget required the District to enroll in Medicaid Reimbursement Program. The District has purchased software to assist in meeting the requirements to file for Medicaid reimbursement.

**Medical claims** are projected based on Anthem's rolling average of expected claims and a trend (i.e., rising medical costs) assumption. We have individual stop-loss coverage of \$150,000 and aggregate stop-loss coverage of 125 percent of expected claims excluding dental. It is possible a 'bad claim year' could almost completely wipe out the Self-Insurance Reserve Fund, which would necessitate replenishing the fund. We target a reserve ratio of 25 percent of expected 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 25 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 \$36,025 in 2015-2016 to a high of \$92,550 in 2014-2015. *Historically, we have exceeded this budget, 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:** Approximately \$352,605 in equipment and software purchases were removed from the 2019-2020 budget proposal to keep the increase low. The largest portion of these dollars (\$281,644) is identified for security enhancements, including reconfiguring the main entrance of each building. The remaining items include equipment such as art stools, physical education and art equipment, classroom desks, and a database system for the library. Most of the security items need to be bid in late winter in order to review results; select contractor and schedule for summer of 2019 construction.

The Superintendent of Schools will make this request in early Spring of 2019, however there is no guarantee the current projected fund balance will be still available to make these purchases.

**Possible reimbursement of a portion of State construction grant** due to the District refinancing some of its bonds on the 1990’s construction projects some years ago. Since the State paid construction grants to the District based on the original bonds, the State considers a portion of the savings to be their money. The State has calculated we owe a refund of the grant paid of **\$145,086**. The State has reported this on its website for the past several years but has not yet requested the money. The State’s financial status may prompt the request for repayment of these funds.

**Large, unbudgeted facilities repairs**, such as the District Offices air handler unit, have been paid out of the year end unspent fund balance. We now have a facilities contingency account of \$100,000. Because we cannot predict with certainty when a high cost facilities repair will be needed *we are proposing a portion of the unspent fund balance, if available, at the end of the current fiscal year, be put into the Reserve for Capital and Nonrecurring Expenditures. \$490,265 or 1% as allowed by State statute is proposed to be put into the Reserve for Capital and Nonrecurring Expenditures. The Superintendent of Schools plans to ask the Amity Finance Committee and Amity Board of Education to set a District Meeting to propose a supplemental appropriation, up to 1%, \$490,265, of the operating budget, from the estimated fiscal year 2019 fund balance into the Reserve for Capital Nonrecurring Expenditures. The Amity Finance Committee and Amity Board of Education will be asked to consider this request at their September 2019 meeting. Putting the funds aside for capital projects will reduce the amount needed to borrow in 2019-2020 bond package.*



**Average Daily Membership:**

The Town of Orange’s share of the 2019-2020 budget will increase, while the Towns of Bethany and Woodbridge will see a decrease in their allocation share. This is based on the enrollment on October 1, 2018, which includes outside placements, Vo-Ag and Magnet school attendees from our district. It excludes Open Choice, tuition and exchange students.

|                       | <b>Bethany</b>  | <b>Orange</b> | <b>Woodbridge</b> | <b>Total</b> |
|-----------------------|-----------------|---------------|-------------------|--------------|
| October 1, 2017       | 429             | 1,116         | 679               | 2,224        |
| October 1, 2018       | 402             | 1,114         | 674               | 2,190        |
| <b>Net Change</b>     | <b>(27)</b>     | <b>(2)</b>    | <b>(5)</b>        | <b>(34)</b>  |
|                       | <b>Bethany</b>  | <b>Orange</b> | <b>Woodbridge</b> | <b>Total</b> |
| Fiscal Year 2018-2019 | 19.290%         | 50.180%       | 30.530%           | 100.000%     |
| Fiscal Year 2019-2020 | 18.356%         | 50.868%       | 30.776%           | 100.000%     |
| <b>Net Change</b>     | <b>(0.934%)</b> | <b>0.688%</b> | <b>0.246%</b>     |              |

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

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

| <b>Member<br/>Town</b> | <b>Enrollment<br/>Shift</b> | <b>Higher<br/>Other<br/>Revenues</b> | <b>Total<br/>Allocation<br/>At 0%</b> |
|------------------------|-----------------------------|--------------------------------------|---------------------------------------|
| Bethany                | (\$450,097)                 | (\$15,430)                           | (\$465,527)                           |
| Orange                 | \$331,549                   | (\$42,760)                           | \$288,789                             |
| Woodbridge             | \$118,548                   | (\$25,871)                           | \$92,677                              |
| <b>Totals</b>          | <b>\$0</b>                  | <b>(\$84,061)</b>                    | <b>(\$ 84,061)</b>                    |



**MEMBER TOWN ALLOCATIONS  
With a 1.06 Percent Budget Increase**

| <b>Member Town</b> | <b>Enrollment Shift</b> | <b>Higher Other Revenues</b> | <b>Higher Operating Expenditures</b> | <b>Variance Dollar To Budget</b> | <b>Variance Percent To Budget</b> |
|--------------------|-------------------------|------------------------------|--------------------------------------|----------------------------------|-----------------------------------|
| Bethany            | (\$450,097)             | (\$15,430)                   | \$ 95,776                            | (\$369,751)                      | (3.98%)                           |
| Orange             | \$331,549               | (\$42,760)                   | \$265,415                            | \$554,204                        | 2.29%                             |
| Woodbridge         | \$118,548               | (\$25,871)                   | \$160,581                            | \$253,258                        | 1.72%                             |
| <b>Totals</b>      | <b>\$0</b>              | <b>(\$84,061)</b>            | <b>\$521,772</b>                     | <b>\$437,711</b>                 | <b>0.91%</b>                      |

**STUDENT ENROLLMENT**

The Average Daily Membership declined from 2,224 (on October 1, 2017) to 2,190 (on October 1, 2018), decreasing by 34 students. This is used to calculate the distribution of the Member Town Allocations. *It does not reflect the projected student enrollment for next school year.* For this, we use the Enrollment Projections and assume the current 5<sup>th</sup> graders will all move to 6<sup>th</sup> 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 assumed to remain the same. The projected total students is 2,182 compared to 2,190 for this school year, a decrease of 8 students.

**STAFFING**

*The number of full-time equivalent positions will increase by 6.70* including certified and non-certified staff to support special education needs, security at each building with 3.8 positions to provide additional school time coverage, after-school and early evening coverage at each middle school and a second evening guard at the high school.



**POSSIBLE USES OF 2018-2019 YEAREND UNSPENT FUND BALANCE**

The **SUPERINTENDENT OF SCHOOLS RECOMMENDATIONS** below **WILL BE CONSIDERED** by the Amity Finance Committee and Amity Board of Education, at the latest, at the **SEPTEMBER 2019** meetings.

- ✓ **CONSIDER** holding a Special District Meeting to appropriate 1% or \$490,265 of the 2018-2019 operating budget to the Capital and Nonrecurring fund for future capital items. This is the maximum amount allowed by State statute.
- ✓ **CONSIDER** purchases of approximately \$352,605 of equipment, including security enhancements and reconfiguring front entrances of each building, classroom desks, art stools, and physical education equipment; and a library database replacement.
- ✓ **CONSIDER** transfer an amount to be determined into the Self-Insurance Reserve Fund if actual claims and fees bring the reserve ratio below the 25 percent target by yearend.



**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, 2018.
- Adult Education:** The budget is based on the current State award.
- Parking Income:** The budget is based on historical data.
- Investment Income:** Interest rates are budgeted at 2.2 percent on STIF (State Treasurer’s Investment Fund) and 0.40 percent at Peoples United Bank. Interest income is expected to increase by \$55,000 FAV compared to the current budget.
- Athletics:** The budget is based on historical data.
- Tuition Revenue:** The budget is based on five tuition students, 5 at full price currently enrolled.
- Transportation Income:** The budget is for magnet school transportation only. All other transportation aid from the State has been eliminated.
- Transportation BOWA Agreement:** Amity Regional School District No. 5 and the Member Town Elementary School Districts share an equal number of busses in the current year.
- Special Education Grants:** The Excess Cost Grant currently is distributed to the District based on costs incurred by the District for special education students. The State has proposed changes to this grant in the past two year but currently no change is implemented.



- Rental Income:** The budget is based on historical data.
- Intergovernmental Revenue:** Revenue derived from charges for services between governmental agencies. This is a revenue line for revenue generated from shared services between the District and the Member Towns.
- Designated from Prior Year:** No funds will be carried over from this fiscal year to reduce the Member Town Allocations.
- Other Revenue:** The budget is based on historical data.
- Transfer In:** This account is used for revenue from other Funds. There are none expected.
- Building Renovation Grants:** The amount is based on the debt schedule of reimbursements from the State, the repayment schedule ended in fiscal year 2019.



**DETAILED EXPLANATION BY EXPENSE ACCOUNT**

**Certified Salaries:** The budget is based on contractual obligations for the current staff of administrators and teachers, **\$379,186 UNF**. There is an additional 1.0 FTE requested for special education.

**RISK FACTOR**

The budget assumes there will be five teacher retirements; Currently only three are known.

**Classified Salaries:** The budget is based on contractual obligations for the current staff of **\$114,439 UNF**. The budget adds funding for additional security guards; 3.8 security positions to provide additional school time coverage, after-school and early evening coverage at each middle school and a second evening guard at the high school; a new 1.0 para educator position needed to provide special education services. Two part-time job coach positions for the transition programs in special education. **\$176,751 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 **\$23,008 UNF each**. There are currently 9.5 para educators funded by grants and 1.20 FTE certified staff members.

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

**Workers' Compensation:** The District's insurance carrier provided estimated premiums based on the claims history. The proposed budget is *lower* by **\$9,126 FAV** from the current budget. The budget for payroll audit has been increased.

**Medical & Dental Insurance:** The expected claims are based on a rolling-average of the past 18 months plus a trend factor (i.e., inflation increase of medical, dental and prescription drugs). Projected claims are expected to decrease before factoring medical inflation, the account *decreases* by **\$193,443 FAV**, benefits for requested new staff add **\$170,000 UNF**. Premium shares are projected



to be higher by **\$4,448 FAV**. Fees are expected to be flat, with no increase. The budget includes the target ratio of reserves to claims at 25 percent.

**RISK FACTOR**

Expected claims for next year were reduced based on the favorable claims experience is 2017-2018 and early 2018-2019. There is not guarantee this trend will continue. The budget assumes 2 of the requested new staff will waive insurance coverage in 2019-2020.

**RISK FACTOR**

The target ratio of reserves to claims is 25 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 twenty percent or more, which is approximately \$883,953 in next year’s budget.

**OPEB Trust:** The Actuarial Report calculated the actual required contribution less expected benefits payments of **\$40,950**, which is lower than the current budget by **\$21,960 FAV**. The District has been fully funding the ARC (Annual Required Contribution) for several years and has benefited from positive investment gains.

**Life Insurance:** The budget is an estimate of the premiums based on the current staff with the anticipated salary increases. It is assumed there will be no increase in the premium rate.

**Disability Insurance:** The budget is an estimate of the premiums based on the current staff with the anticipated salary increases. It is assumed there will be no increase in the premium rate.



**Pension Plan:** The pension contribution decreased by **\$40,858 FAV**. Better than anticipated returns, adjustments to the mortality tables and plan participation restrictions are driving the cost down. This budget is based on the Actuarial Report.

**Sick and Several Accounts:** The budget is based on the Actuarial Report. Long term planning and positive investments returns, have enabled this fund to be fully funded for established obligations. The fund currently requires no future contributions subject to investment earnings.

**Unemployment Compensation:** Actual expenditures have been lower than budget in the current fiscal year. The budget was decreased by **\$11,353 FAV** anticipating this trend will continue.

**Instructional Prog. Improvement:** The budget includes **\$25,000 UNF** for restorative practices training and professional development topics including cultural sensitivity and the “No Place for Hate” school climate initiative, an increase over the current year. We have in-house PADI trained staff so no outside contract is needed for this service reducing the budget by **\$13,000 FAV**.

**Data Processing:** The base contract and annual service maintenance, including the fixed asset accounting module, is 4% increase. The District discontinued use of one Munis module for Student Activities (General Munis is used for these accounts). The budget includes the cost of software programs to contact substitutes and record their time worked; staff absences and hourly employee’s time worked. The account is relatively flat funded, **\$1,686 UNF**.

**Professional & Tech. Srvc.:** The cost of the School Resource Officer is included in the District’s budget since fiscal year 2018. Amity Regional High School will be undergoing the accreditation renewal process with NEASC. Costs are estimated to be **\$30,212 UNF** to support the committee visits and review process. The Xerox copier lease and print management program were combined into one contract last year. The second year of the 1:1 mobile device rollout occurs in the proposed budget and we will issue devices to eighth graders at each middle school. Lease costs are estimated at **\$56,000 UNF**. The legal budget is increased by **\$19,425 UNF** based on historical data and 3 planned contract negotiations for the 2019-2020 year. There is a **\$6,000 UNF** increase in student occupational therapy needs identified. 3 - 5% increases are projected on most other contracted services such as police coverage, athletic officials, printing, adult education services, auditing, safety training, and consulting.



**Rentals – Land, Bldg., Equip.:** The budget has decreased **\$435 FAV** based on actual rental costs for ice time, swimming pool and golf range use. One of the ice rental agreements was negotiated at a lower price which offset increases in other venues. The budget includes **\$10,000 UNF** for leasing additional instructional space for the special education transition program. The Amity Transition Academy operates off campus to provide students with an increased peer to peer and community experience.

**Pupil Transportation:** The contractual increase for regular transportation is **\$32,493 UNF**, or 2 percent. Special education transportation increases by **\$74,270 UNF** due to increases in private out of district transportation. This is based on current students and incoming student needs and changes in shared transportation arrangements.

**General Liability Insurance:** The District’s insurance carrier capped the premium increase at 3 percent plus exposure, or **\$5,030 UNF** higher. The District student accident insurance was bid last year and came in lower than budgeted and through is projected to increase is 15 percent, it is expected to still remain lower than the current budget, **\$6,489 FAV**.

**Communications: Tel., Postage:** This account includes the cost for internet connections, previously funded by the State. The lease purchase agreement for the telephone system was charged to this line, **\$37,959 FAV** and the last payment was made in the current fiscal year. The budget for mailings and other communications decreased slightly lowering the overall budget request by **\$47,868 FAV**.

**Tuition Expense:** Special education tuition projected costs has *decreased* by **\$214,348 FAV**, due to decreased enrollments in public outplacements and private outplacements, and returning students to the District for service based on the most recent information from students’ IEPs.



|                            | <b>FY14-15<br/>ACTUAL</b> | <b>FY15-16<br/>ACTUAL</b> | <b>FY16-17<br/>ACTUAL</b> | <b>FY17-18<br/>ACTUAL</b> | <b>FY18-19<br/>BUDGET</b> | <b>FY18-19<br/>FORECAST</b> | <b>FY19-20<br/>BUDGET</b> |
|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Sound School Vo-Ag         | 5                         | 4                         | 5                         | 4                         | 6                         | 6                           | 7                         |
| Trumbull Vo-Ag             | 2                         | 3                         | 4                         | 6                         | 7                         | 4                           | 4                         |
| Nonnewaug Vo-Ag            | 1                         | 3 (5)*                    | 3                         | 4                         | 4                         | 6                           | 6                         |
| Common Ground Charter HS   | 1                         | 1                         | 1                         | 0                         | 0                         | 0                           | 0                         |
| ACES Wintergreen Magnet    | 0                         | 0                         | 0                         | 0                         | 0                         | 0                           | 0                         |
| Engineering Science Magnet | 0                         | 0                         | 1                         | 0                         | 0                         | 0                           | 0                         |
| Highville Charter School   | 0                         | 1                         | 1                         | 1                         | 1                         | 0                           | 0                         |
| King Robinson Magnet       | 0                         | 1                         | 1                         | 1                         | 1                         | 0                           | 0                         |
| <b>Totals</b>              | <b>9</b>                  | <b>13(15)</b>             | <b>15</b>                 | <b>16</b>                 | <b>19</b>                 | <b>16</b>                   | <b>17</b>                 |

\*2 students left mid-year

|            | <b>FY14-15<br/>ACTUAL</b> | <b>FY15-16<br/>ACTUAL</b> | <b>FY16-17<br/>ACTUAL</b> | <b>FY17-18<br/>ACTUAL</b> | <b>FY18-19<br/>BUDGET</b> | <b>FY18-19<br/>FORECAST</b> | <b>FY19-20<br/>BUDGET</b> |
|------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| <b>ECA</b> | <b>26</b>                 | <b>22</b>                 | <b>15</b>                 | <b>19</b>                 | <b>20</b>                 | <b>24</b>                   | <b>21</b>                 |

|               | <b>FY14-15<br/>ACTUAL</b> | <b>FY15-16<br/>ACTUAL</b> | <b>FY16-17<br/>ACTUAL</b> | <b>FY17-18<br/>ACTUAL</b> | <b>FY18-19<br/>BUDGET</b> | <b>FY18-19<br/>FORECAST</b> | <b>FY19-20<br/>BUDGET</b> |
|---------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Public SPED   | 10                        | 6                         | 8                         | 8                         | 13                        | 10                          | 8                         |
| Private SPED  | 24                        | 26                        | 27                        | 20                        | 24                        | 25                          | 25                        |
| <b>Totals</b> | <b>34</b>                 | <b>32</b>                 | <b>35</b>                 | <b>28</b>                 | <b>37</b>                 | <b>35</b>                   | <b>33</b>                 |



**RISK FACTOR**

The 2019-2020 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 testing Grade 10 and 11 students at a cost of \$11,490. The schools budget for student agenda pads, student record folders, tardy slips, athletic certificates, CPR materials, etc. The student agenda books articulate student policies and make clear expectations for student performance and behavior. Cost for materials to needed for professional development sessions and the printing of the Amity District Calendar are also budgeted here. Costs for managing Medicaid required reporting is an added cost to the budget this year, **\$7,000 UNF**. The total increase for these accounts is **\$10,673 UNF**.

**Debt Service:** The budget for the redemption of principal and interest on bonds is based on the debt schedule of payments for the construction project to renovate-to-new the middle schools and add 80,000 square feet to the high school and the most recent bond issued for capital projects such as consumer science room renovation, tennis court replacement and air handler replacements. The District has taken advantage of the lower interest rates and strong financial ratings of the District and Member Towns and refinanced bonds at various times over the past several years, including April of 2018. The latest refinancing resulted in **\$707,935 FAV** of savings, **\$82,054 FAV** in the adopted budget for fiscal year 2018-2019. The payments scheduled during 2019-2020 will decrease by **\$36,366 FAV which includes an estimated savings of \$4,363 from refinancing current debt**. Interest and redemption of principal payments are scheduled to decrease in the coming fiscal years subject to new debt issues scheduled in late 2020.



**POSSIBLE BOND ISSUE**

The Superintendent of Schools is proposing a 2019-2020 bond issue, which would include facilities projects and potentially technology and music equipment. The specific projects and related costs will need to be reviewed and approved by the Amity Finance Committee and Amity Board of Education. **IF** the Amity Board of Education moves forward with a proposed bond issue, the District’s voters will vote on the bond issue sometime during 2019-2020 fiscal year. There are no costs associated with the next bond proposal in the proposed 2019-2020 budget.

**Utilities, Excluding Heat:** Electricity usage is budgeted at 3,396,770 kWh at \$0.1834 per kWh (\$622,967) compared to 3,644,425 kWh at \$0.16925 per kWh (\$616,819), or an increase of **\$6,148 UNF**. The completion of installation of LED light fixtures is why the kWh usage is projected to be lower, most savings was already captured in the current budget, however the per kWh hour is higher. The sewer budget is \$40,000, or **\$4,000 UNF** higher than this fiscal year’s budget. The water budget is **\$44,000 FAV**, the same as this year’s budget. The propane budget is **\$2,400**, or the **\$600 FAV** less than this year’s budget. The District participated in a regional cooperative bid for its electricity supply contract through October of 2020 at .08964 per kWh. The overall budget is *lower* by **\$7,188 FAV**.

**Repairs, Maintenance & Cleaning:** The budget is increased by **\$28,456 UNF**. Facilities repairs increased **\$10,866 UNF**. The age of equipment and buildings are requiring additional maintenance and repairs. Additional elevator inspections are required per changes in the State law. The District hired a Maintainer and has avoided paying contractors for locker repairs lock and door repairs, filter changes, concrete repairs and preventive maintenance work. Being able to perform repairs in-house continues to save the District money, however the cost of parts and the number of repairs are increasing. The technology repair budget is increased by **\$14,150 UNF** in order to repair laptops and desktops in-house.

**RISK FACTOR**

Snow removal and sanding is budgeted at \$67,500. This is based on a five-year average excluding the costs to remove snow and ice from roofs and removing snow from the sites. When all costs are included, the five-year average is \$69,219. Snow removal costs tend to have large variances year-to-year and we have exceeded the snow removal budget in three of the past five years. Only one year in the past five was significantly lower at \$36,025.



**Instructional Supplies:** The budget is *lower* by **\$14,512 FAV**. World Languages is discontinuing use of workbooks finding other resources that are less expensive, **\$12,778 FAV**. New psychological test assessments, physical education exercise mats and balls need replacing, 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. Other accounts are decreasing due to less general supplies and paper being consumed.

**Maintenance/Custodial Supplies:** The budget for electrical, plumbing and other trade supplies and custodial supplies and paper goods is increased **\$9,092 UNF**. There was no increase in the current year budget and the age of the HVAC equipment require an increased number of belts and motors. The cleaning supply containers stationed in the buildings were re-size last year and we depleted the remaining stock of cleaners and now need to purchase the supply containers and cleaners.

**Oil Used for Heating:** Amity Middle School – Bethany Campus is budgeted to use 20,000 gallons at \$2.0597 per gallon compared to this year’s budget of 20,000 gallons at \$2.1314 per gallon, or a budget *decrease* of **\$3,800 FAV**. Amity Middle School – Orange Campus and Amity Regional High School have been fully switched to natural gas, no heating oil is needed for next year’s budget. An additional \$1,500 is budgeted for the generators at the three school buildings, same as this fiscal year’s budget.

**Natural Gas:** Amity Regional High School is budgeted to use 28,279 Ccf (i.e., the amount of gas contained in a space equal to one hundred cubic feet) at \$1.01 per Ccf compared to this year’s budget of 31,148 Ccf at \$0.93 per Ccf. Amity Middle School – Orange Campus is budgeted to use 27,201 Ccf at \$0.8805 per Ccf., this estimated usage is down about 1,800 Ccf based on two years’ historical data. The budget assumes there will be a period the heat exchanger is off-line as has been the case the past two 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 slightly higher usage projected combined with a higher estimated per Ccf costs projects an increase of **\$12,694 UNF**.

**Transportation Supplies:** The budget assumes usage of 62,000 gallons (same as this year’s budget) of diesel fuel for busses used to transport students. [The District contracts for the busses but pays for the diesel fuel.] The 2019-2020 bid price is lower than the current year price of \$2.191. The bid price is for 2019-2020 is \$2192. The budget decreases by **\$29,500 FAV**.



**Texts & Digital Resources:** The budget is lower than anticipated in the five-year forecast developed last year. The textbook budget decreases by **\$13,866 FAV**. The middle schools are not phasing in Science textbooks until 2020-2021 in order to research texts that align with the new standards that are in place. The 8<sup>th</sup> grade middle schools Social Studies texts will not be replaced until 2020-2021 as well. This re-alignment of purchases does create more variation in the replacement budget than ideal but the priority is to allow ample time to review new texts as they become available before committing to a particular title or series. The five-year plan is continually reviewed and restructured for texts and digital resources.

**Library Books & Periodicals:** There is no increase in the budget requests **\$0 FAV**.

**Other Supplies:** The budget is increased by **\$12,790 UNF**. The increase reflects additional software programs, many to manage the 1:1 device environment **\$4,664 UNF** and additional web filters **\$8,585 UNF**. Based on usage trends for forms, paper, envelopes, the District supply account was reduced **\$2,500 FAV**. Additional devices are needed to support the increased population with hearing impairments, **\$1,000 UNF**. There are small increases in some accounts due to price increases for supplies such office supplies, athletic equipment and supplies, software licenses, projector bulbs, cables, security cameras, and miscellaneous supplies.

**Equipment – New & Replacement:** The budget reflects a *decrease* of **\$130,108 FAV** since we originally planned in the 2018-2019 budget to purchase 1:1 devices at \$150,000. We have since decided to lease these devices. The leases are reflected under object 5330 Professional Technical Services. Replacement equipment is decreased as we will consolidate computer labs and replace computers from existing inventory. There is approximately \$98,889 proposed purchases with end of year funds. These items include a building clock system, physical education equipment, art stools, concert spotlights, a pottery wheel, and desks for the writing lab at the high school.

**Improvements to Buildings:** Total budget is \$233,000. This is **\$83,000 UNF** over this fiscal year’s budget. The projects have been identified on the five-year capital plan. This budget includes the following capital projects:



**Amity Middle School – Bethany**

| <b>Project</b>             | <b>Reason</b>  | <b>Amount</b>   |
|----------------------------|--|-----------------|
| Insulation repairs to HVAC | Age and deterioration. Insulation enables efficient use and prevents interior condensation leaks | <b>\$10,000</b> |
| Re-sand and re-paint gym   | Required every 10 years  | <b>\$13,000</b> |
| Security items             | Expand secure window film in building  | <b>\$15,000</b> |

**Amity Middle School – Orange**

| <b>Project</b>             | <b>Reason</b>   | <b>Amount</b>   |
|----------------------------|---|-----------------|
| Insulation repairs to HVAC | Age and deterioration. Insulation enables efficient use and prevents interior condensation leaks. | <b>\$15,000</b> |
| Security items             | Expand secure window film in building   | <b>\$15,000</b> |



**Amity Regional High School**

| <b>Project</b>                   | <b>Reason</b>   | <b>Amount</b>   |
|----------------------------------|---|-----------------|
| Insulation repairs to HVAC       | Age and deterioration. Insulation enables efficient use and prevents interior condensation leaks. | <b>\$20,000</b> |
| Variable Frequency Drive repairs | Current VFD's are obsolete and being phased out. Controls efficient use of HVAC motors.           | <b>\$20,000</b> |
| Security items                   | Expand secure window film in building.  | <b>\$25,000</b> |

**Amity Regional High School**

| <b>Project</b> | <b>District</b> | <b>Reason</b>                                 | <b>Amount</b>    |
|----------------|-----------------|---|------------------|
| Contingency    |                 | Needed for unforeseen infrastructure failures | <b>\$100,000</b> |



**Improvements to Sites:**

Total budget is \$81,000. This is **\$50,000 UNF** over this fiscal year’s budget.

**Amity Middle School – Bethany**

| <b>Project</b>                   | <b>Reason</b>  | <b>Amount</b>   |
|----------------------------------|--|-----------------|
| Asphalt sealing and crack repair | Scheduled repairs to parking lot for routine maintenance | <b>\$14,000</b> |

**Amity Middle School - Orange**

| <b>Project</b>                   | <b>Reason</b>  | <b>Amount</b>   |
|----------------------------------|--|-----------------|
| Asphalt sealing and crack repair | Scheduled repairs to parking lot for routine maintenance | <b>\$14,000</b> |

**Amity Regional High School**

| <b>Project</b>                   | <b>Reason</b>  | <b>Amount</b>   |
|----------------------------------|--|-----------------|
| Asphalt sealing and crack repair | Scheduled repairs to parking lot for routine maintenance | <b>\$20,000</b> |
| Sidewalk and curb repairs        | Repair damage from weather and use                       | <b>\$10,000</b> |

**District**

| <b>Project</b>                 | <b>Reason</b>                              | <b>Amount</b>   |
|--------------------------------|--|-----------------|
| Re-sod crown of football field | Scheduled repair due to condition of field | <b>\$16,000</b> |
| Repaint the track              | Repair damage from weather and update      | <b>\$ 7,000</b> |



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

**Staff Travel:** This account has increased, **\$2,918 UNF**. Additional travel costs to the off-site Transition Academy are **\$2,000 UNF**. Moderate increases to reflect current rates is account for the remaining increase.

**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, middle school meetings for counselors and psychologists. The budget reflects an increase of **\$1,470 UNF**, mainly to increased professional development opportunities for teachers as indicated in the evaluation model.

**Dues and Fees:** This budget is lower by **\$4,029 FAV**. Several accounts were lowered based on review actual expenses historically, **\$5,500 FAV**. Other accounts project modest increases. Fees supported by these accounts include registration fees for students to participate in the Southern CT Science Research Fair; Entrance fees for conference events, race day ski lift tickets, and coach clinic fees; Costs for the Connecticut Debate Association, CIAC, NEASC, Greater New Haven Math League, and other organizations. Membership costs to CASBO, SCASA, ASCD, and administrator contractual reimbursements for professional memberships are expected to increase slightly.

**Transfer Account:** This account is for money, which is intended to be moved out of the General Fund and into another fund, such as Self Insurance Reserve Fund or Reserve for Capital and Nonrecurring Expenditures. The budget is \$0.



## HISTORICAL DATA

### Sources of Unspent Fund Balance:

Over the past five years, the sources of unspent fund balance at yearend 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 **\$1,785,716**. The major contributors to the unspent fund balance were, as follows:

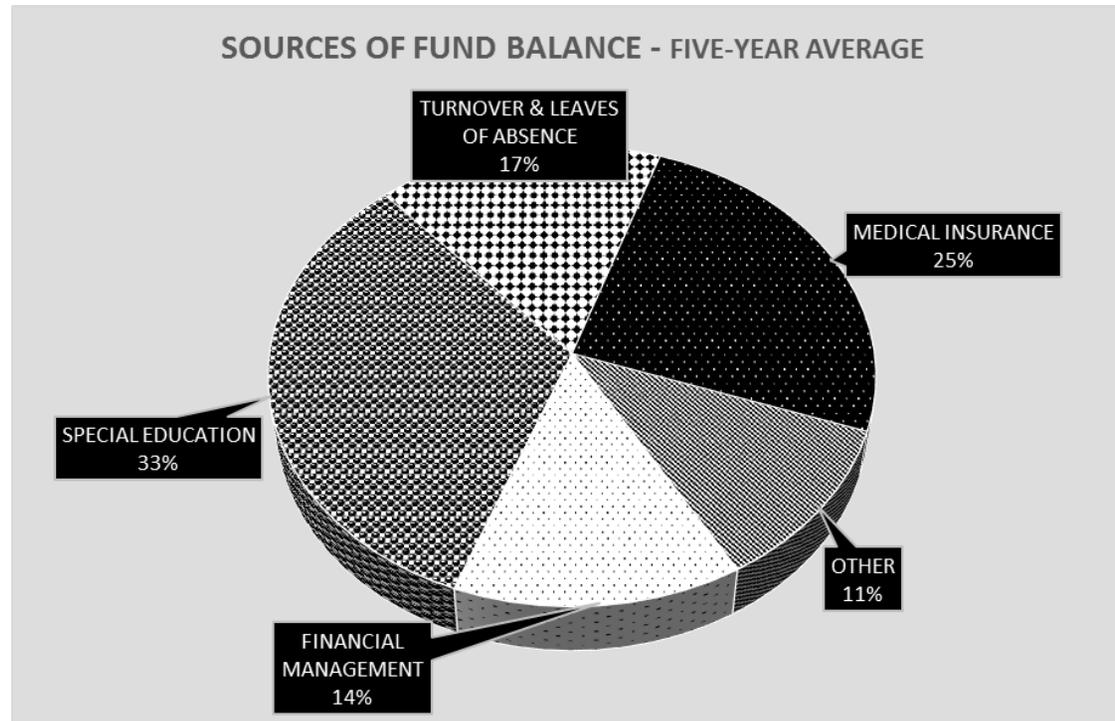
- **Special Education - \$583,505 or 33 percent:** These accounts are extremely difficult to forecast. As examples, special needs students can be hospitalized; move into the District or leave the District at any time; withdraw from Amity and enroll in Adult Education. Any one of these events can have 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 7<sup>th</sup> grade from one of the member town elementary school districts.
- **Financial Management - \$251,509 or 14 percent:** The district staff works continuously to look for ways to save the taxpayers money and run our operations in the most efficient manner. Our staff has identified more than three quarters' of a million dollars in real savings. We have used aggressive negotiations, energy conservation measures, refinanced existing debt and many other initiatives to find and implement cost savings and efficiencies over the years.
- **Turnover and Leaves-of-Absence - \$298,776 or 17 percent:** 'Turnover savings' from replacing teachers who retired or resigned and savings from unpaid leaves-of-absence have exceeded budget. We budget these savings based on historical data. However, there have been instances in which the actual number was unusually high, like 2013-2014, when we had 20 retirements and resignations.
- **Medical Insurance - \$450,215 or 25 percent:** The District switched to a self-insured plan in fiscal year 2012-2013. We saved about one-half million dollars each year in administration costs and over 3 million lower than expected claims. Actual claims were



lower than expected claims by almost 1 million dollars. 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.

- **Other - \$200,822 or 11 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.

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



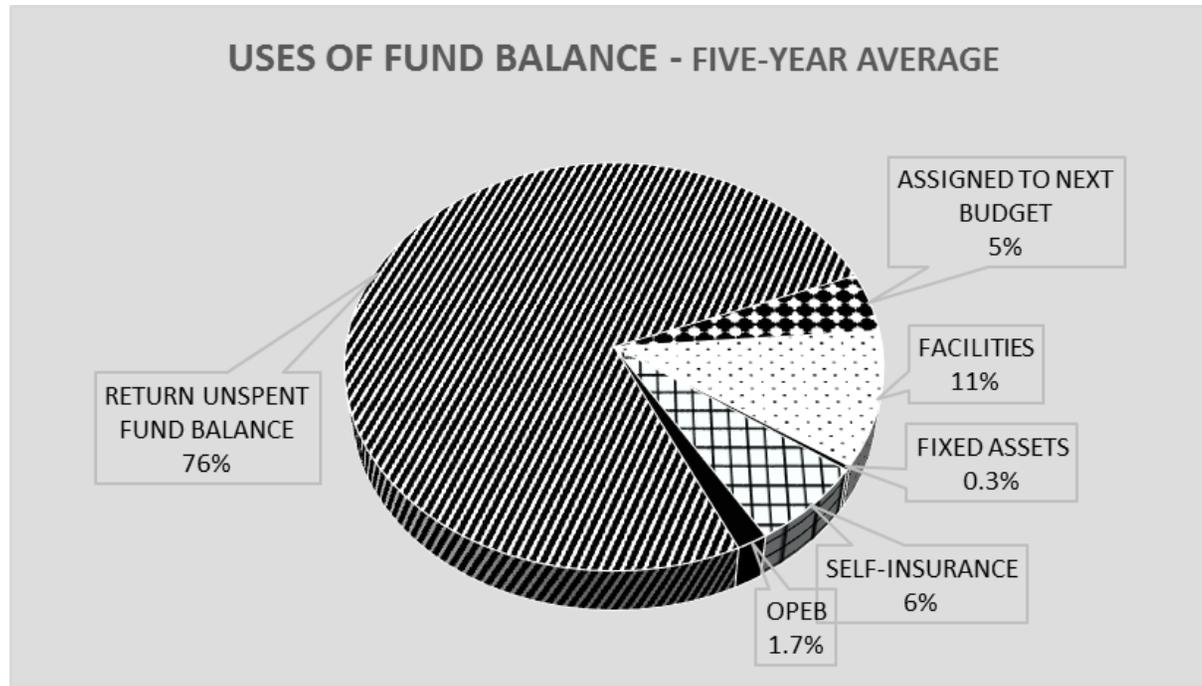
**Uses of Unspent Fund Balance:**

We have had a **five-year average** unspent fund balance of **\$1,785,716**. 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 percent, or a five-year average of \$1,436,822. Most of the other unspent fund balance has been used to pay for unanticipated large facility repairs and build-up the reserves in the Self-Insurance Reserve Fund.

- **Return Unspent Fund Balance - \$1,436,822 or 76 percent:** We have returned most of the unspent funds.
- **Assigned to Next Budget - \$83,200 or 4 percent:** Some funds have been used to lower member town allocations. We have not carried forward any funds in the past two fiscal years and there are no plans to carryover any funds for the Board of Education's proposed 2019-2020 budget.
- **Facilities - \$229,296 or 12 percent:** We have used funds to replace flooring at Amity Regional High School; funded the purchase and installation of a heat exchanger at Amity Regional High School; install LED lights throughout the District (received rebates on this expense) and purchased additional security equipment and replaced some outdated security equipment.
- **Self-Insurance - \$117,331 or 6 percent:** When the reserve fund was projected to be lower than the target ratio, unspent funds were transferred into the Self-Insurance Reserve Fund. When the ratio exceeds 20 percent, the overage was returned to the member towns.
- **All Other Uses - \$36,423 or 2 percent:** We used funds to purchase a fixed asset system and to fund the OPEB trust.

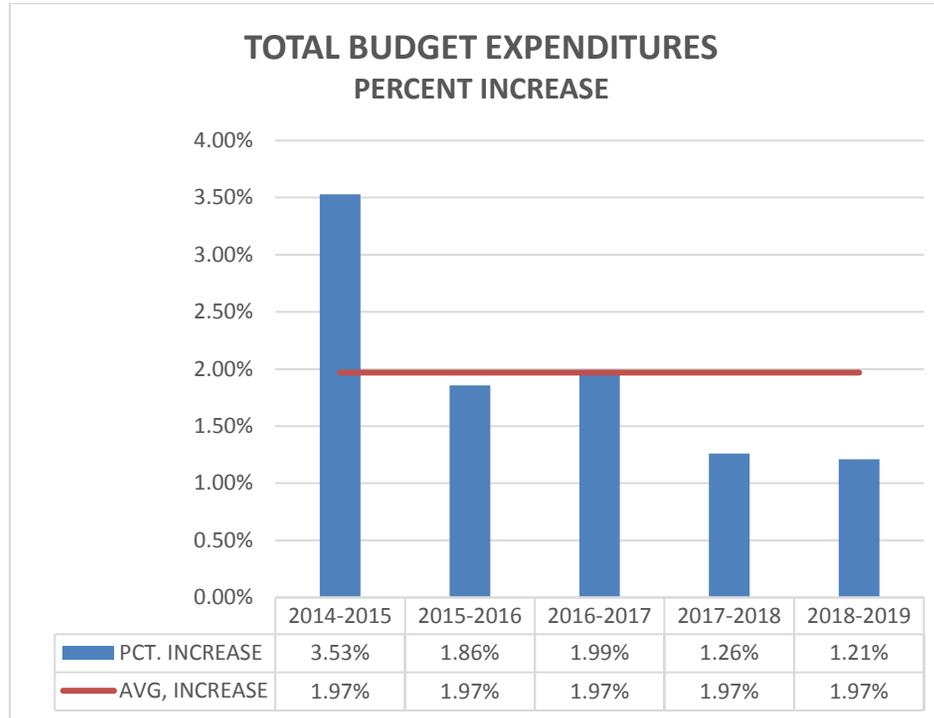


The uses of the fund balance over the past **five-year period** is graphically depicted below:



**Budgeted Total Expenditures:**

Over the past five-year period, the *budgeted total expenditures have averaged an increase of 1.97 percent*. The highest percentage was 3.53 percent in 2014-2015. The primary budget drivers for 2018-2019 were contracted salaries, debt service, technology needs, and textbooks. Special education transportation and tuition and medical **declined** \$331,267.



Note: Average Increase is the average of the five-year period (i.e., 2014-2015 through 2018-2019, inclusive).

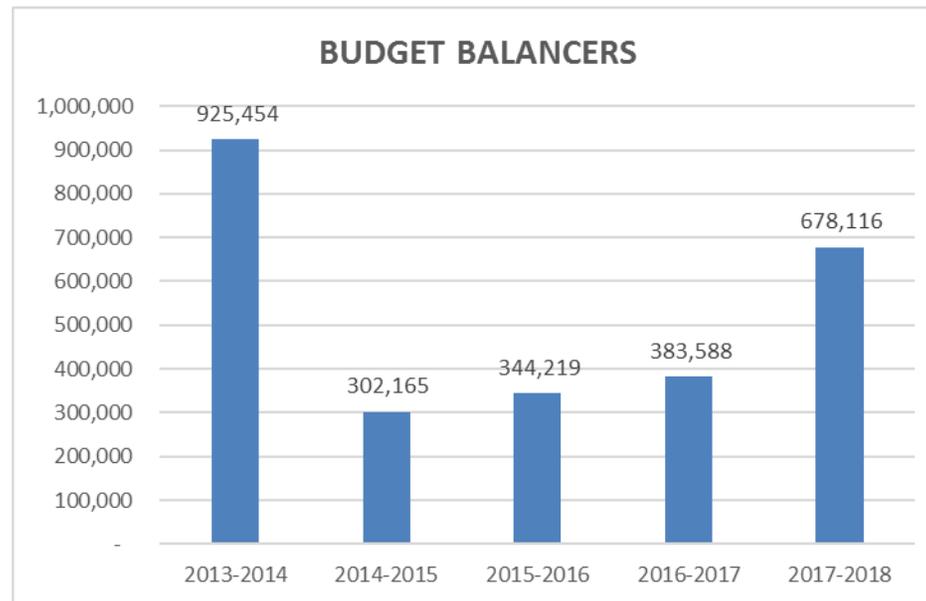
We have kept the budget increases as low as possible by finding cost savings and taking on more risk. We have been fortunate there has not yet been a ‘bad claims’ year. It is, therefore, imperative we budget so that it is likely there will be an unspent fund balance of



about one percent (i.e., \$500,000). If it is more than this target due to sound financial management, proactive cost savings initiatives, or uncontrollable positive occurrences, we should consider this ‘best practices’. The regional school district cannot have a reserve balance in its General Fund, like the member towns, and therefore, we need to guard against a budget shortfall, which would require a special tax on taxpayers.

**Budget Balancers:**

Budget balancers are actions taken to reduce operating expenses (e.g., move from a fully funded to a self-insured program to save over \$500,000 in annual administration costs and refinance existing debt) or cost avoidance (e.g., negotiating a new pension plan design) in 2016; install facility equipment to reduce energy consumption historically and relatively flat funded in the proposed budget, for both electricity and heating resources. Without these, the requested budget increases would have been substantially higher than the five-year average total budget increases of 1.97 percent.



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

**2013-2014 Budget:**

- ❖ \$276,653 – Cut 3.2 FTE teaching positions
- ❖ \$451,179 – Refinanced General Obligation Bonds
- ❖ \$52,752 – Reduction in Sick & Severance Account
- ❖ \$144,870 – Lowered Special Education transportation and tuition

**2014-2015 Budget:**

- ❖ \$113,516 – Reduced debt service
- ❖ \$74,653 – Reduced Texts & Digital Resources
- ❖ \$113,996 – Cut discretionary accounts

**2015-2016 Budget:**

- ❖ \$56,574 – Eliminated one teaching position
- ❖ \$28,895 – Reduced Texts & Digital Resources
- ❖ \$258,750 – Cut discretionary accounts

**2016-2017 Budget:**

- ❖ \$212,684 – Changed insurance carriers for stop-loss coverage
- ❖ \$35,000 – Reduced energy usage with activation of the fuel cell mid-year
- ❖ \$135,904 – Lowered Special Education transportation and tuition

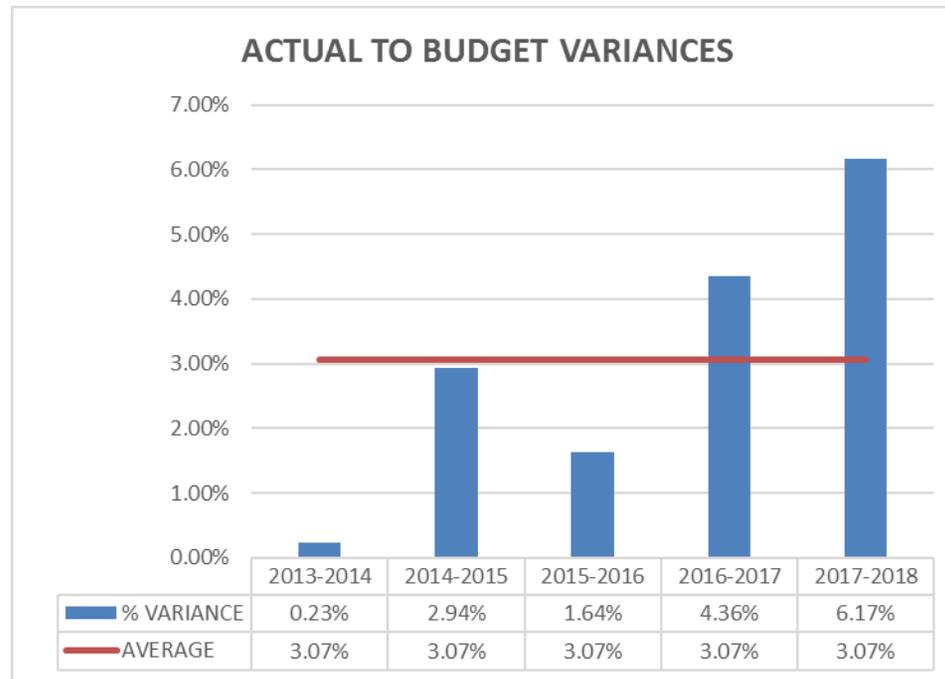
**2017-2018 Budget:**

- ❖ \$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



**Actual to Budget Variances:**

Over the past five-year period, the *actual to budget variances have averaged 3.07 percent*. The highest percentage was 6.17 percent in 2017-2018, of which 100 percent was returned to the member towns, \$3,127,505. Lower medical claims comprised 44.6% of the fund balance.



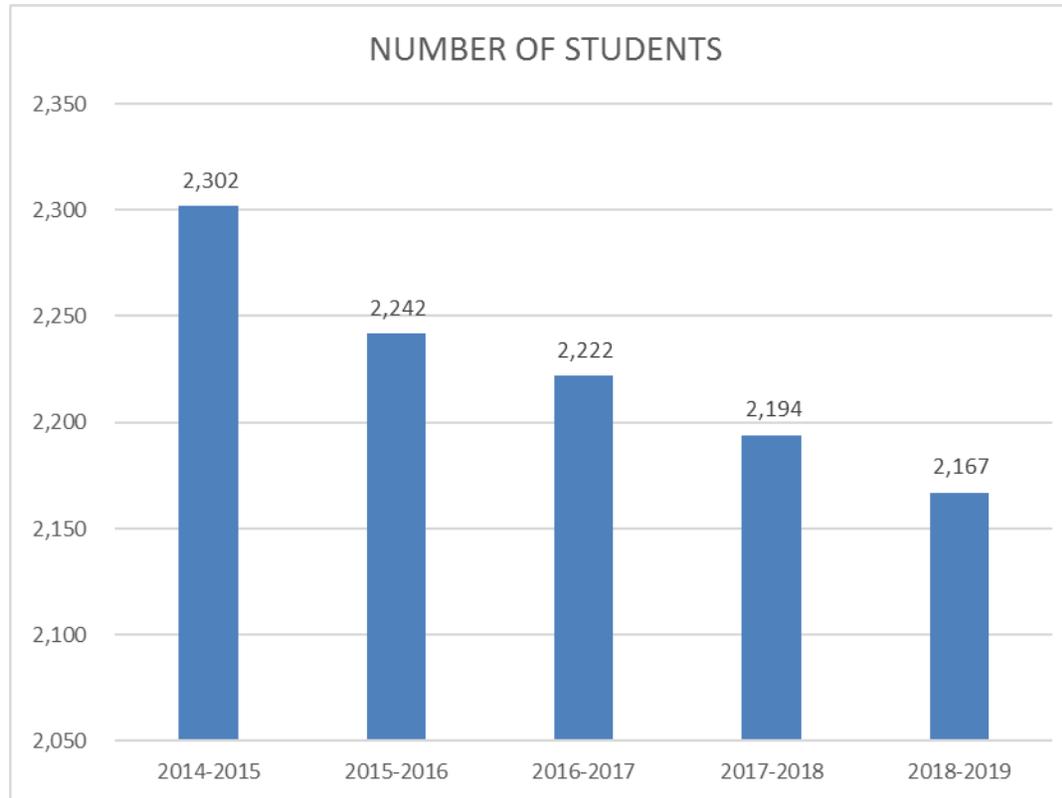
The budgets incorporate certain ‘risk factors’ to help hold down the budget increases. Some examples are no monies budgeted for any unanticipated special education students who may move into the district and need to be placed in an out-of-district facility; maintaining a reserve balance in the Self-Insurance Reserve Fund of 25 percent of expected claims, when a ‘bad claim year’ could nearly wipe-out the reserves and require a huge budget increase; and estimating turnover savings from retirements and resignations. We can also be



restricted if the State lowers its grant funding, which would result in lower revenues. This in turn would require a reduction in the 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 has declined from 2,302 to 2,167, or 135 fewer students, over the past five-year period.



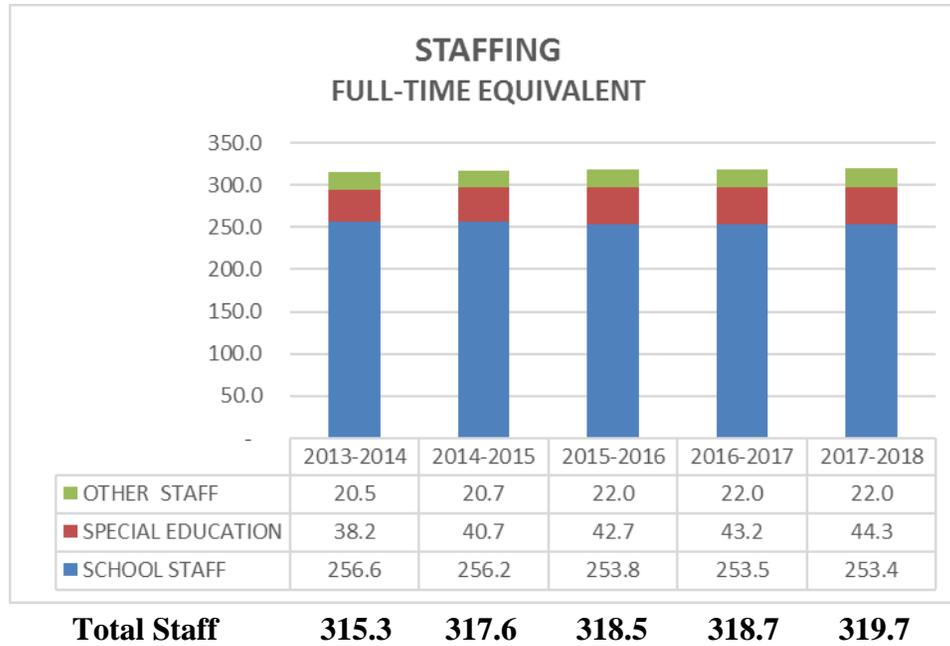
**Staffing:**

Total staff went from 317.9 FTE to 319.7 FTE positions, or a net increase of 2.1 FTE over the past **five-year period**. The increase came primarily from special education, which increased 3.6 FTE positions. Other staff additions included a Building Maintainer and a Student Database Specialist.

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

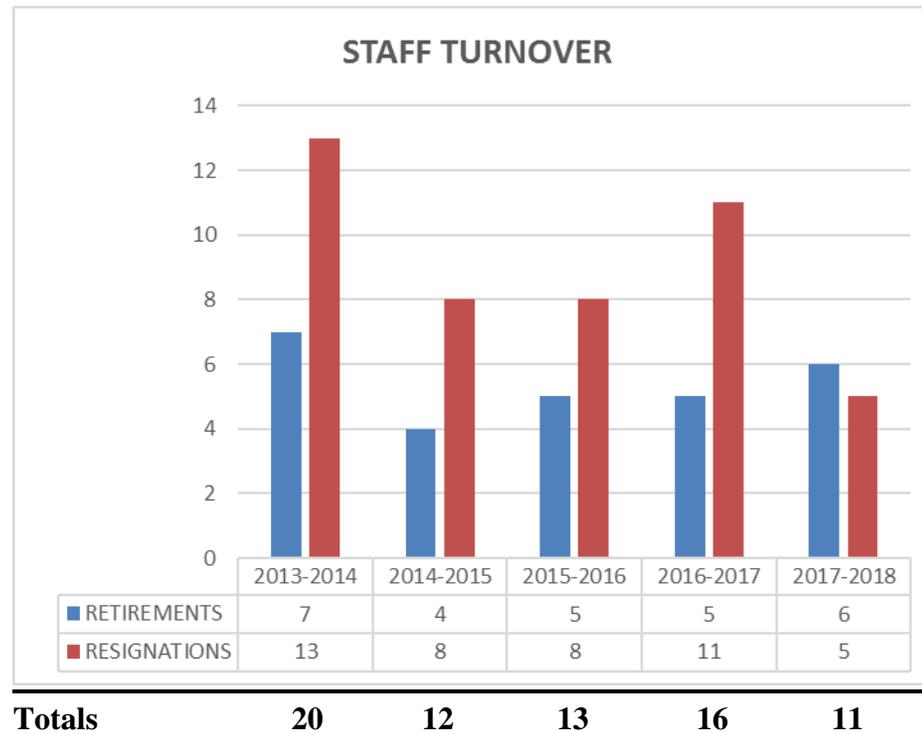
- 1. Mandates:** Students must be offered the courses needed to fulfill State graduation requirements.
- 2. Electives:** The eight-period schedule provides students with the opportunity to take more courses during the school year. The Superintendent of Schools and Principals carefully review the elective 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 7<sup>th</sup> to 12<sup>th</sup> grades, inclusive.
- 4. Program Enhancements:** The District has added AP Physics, Intro to Art History I/II, Digital Photography Lab; added sections for World Language; expanded Strings program, and added new courses (i.e. AP Capstone; Algebra 3 and Trigonometry; Unified Physical Education).
- 5. Special Education:** Students may need one-on-one learning assistance to meet their special needs. This may be required through the student's IEP. Some special education staff (teachers and para educators) have been paid by grants. When State funding is reduced, the Board's budget must be used to provide the necessary staff.





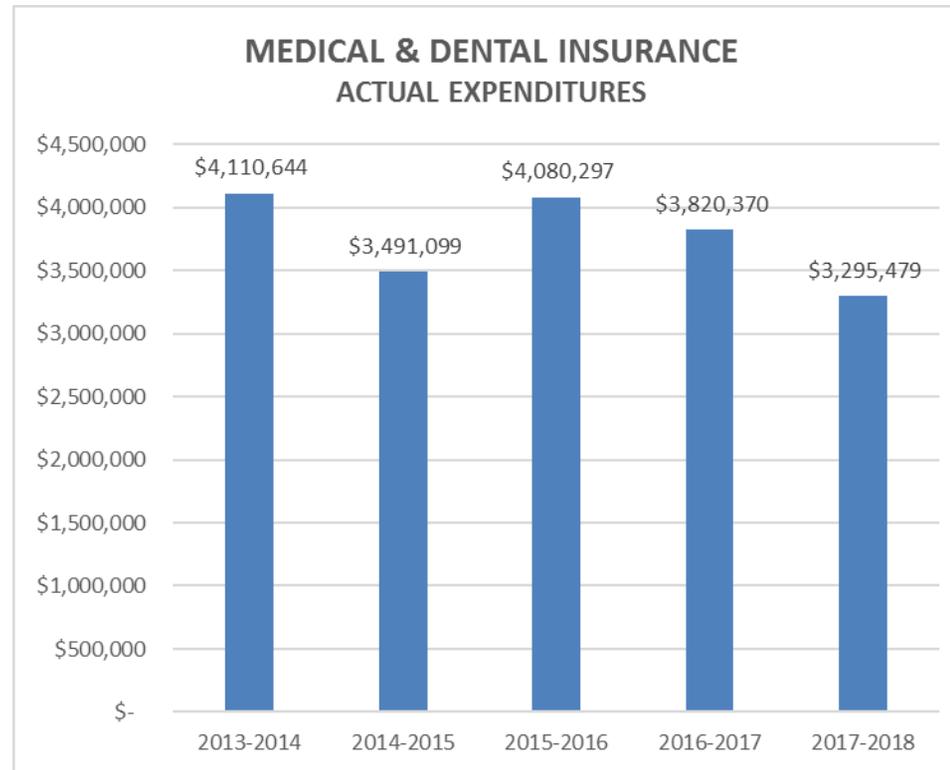
**Staff Turnover:**

One of the risk factors incorporated in each budget is the projected savings from staff turnover through retirements and resignations. The savings comes from hiring a replacement at a lower salary. For the five-year period, the highest was 20 in 2013-2014 and the lowest was 11 in 2017-2018.



**Medical & Dental Insurance:**

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



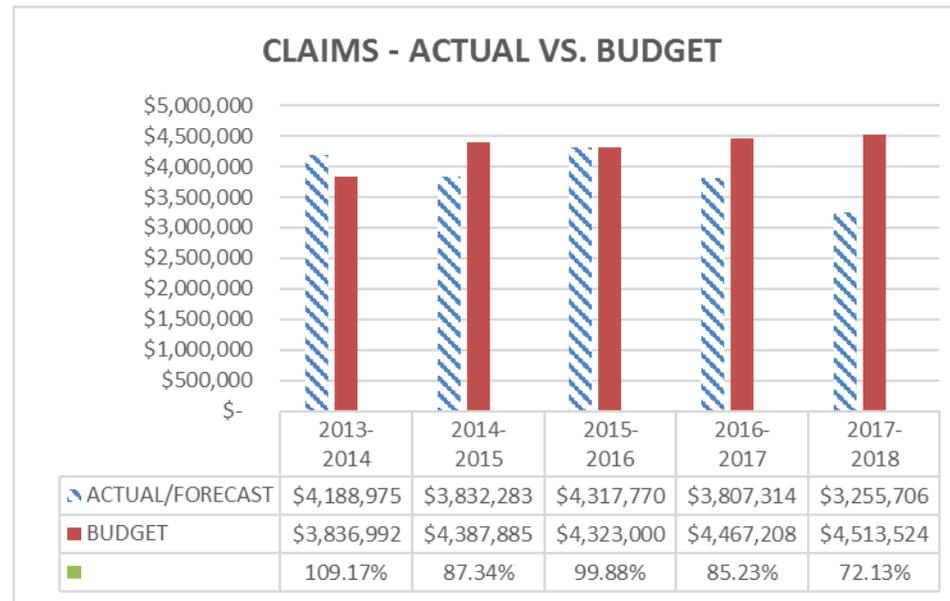
Five full years of self-funding insurance claims is reflected above. There have been several claims that exceeded the stop-loss threshold of \$150,000. The amounts over the stop-loss threshold are not reflected above as they were covered by a separate reinsurance policy.



The claims exceeding the stop-loss threshold impact renewal rates for the reinsurance policy and the projected claims experience in subsequent budgets. The District had positive claim experience in 2017-2018, with no claimant reaching the stop loss threshold.

**Claims:**

Actual claims since the start of the District switching to a self-insured plan are shown in the graph below:

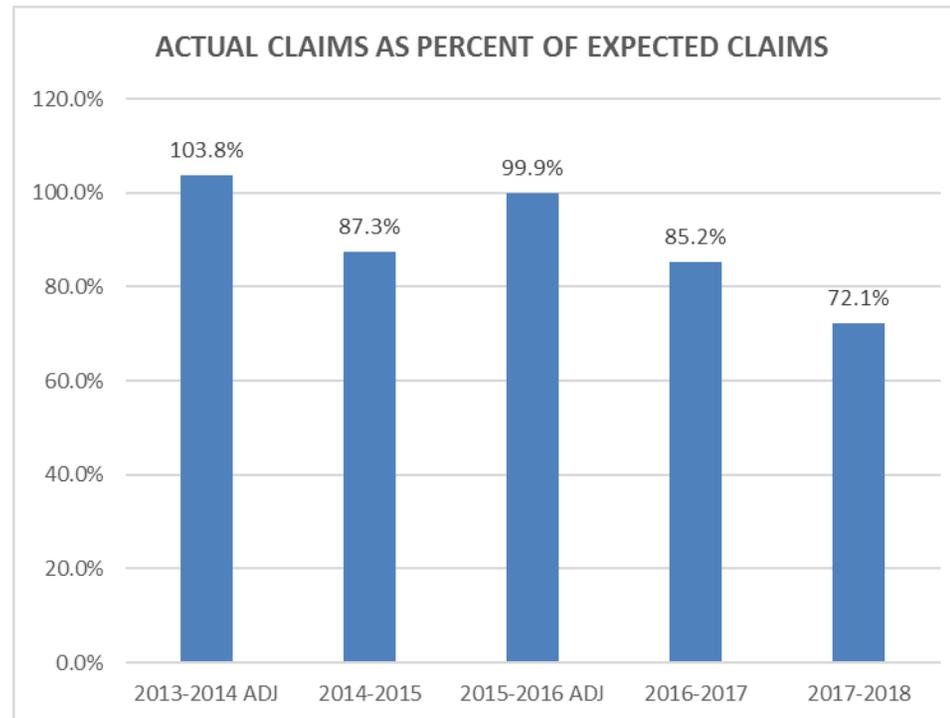


In 2013-2014, the budget was reduced by \$200,000 from Anthem’s expected claims based on our insurance consultant’s recommendation. If we had used Anthem’s projection, actual claims would have been \$151,983 over budget rather than \$351,983 over budget. The claim experience for 2017-2018 was lower than Anthem’s bench marks for similar groups, State average, and the District’s history. There is no way to predict if the positive claim experience will continue as we have some higher claim activity in the current year.



**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. Thus, in 2013-2014, the actual claims as a percent of expected claims would have been 103.8 percent, if we used Anthem’s figure. Each 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.



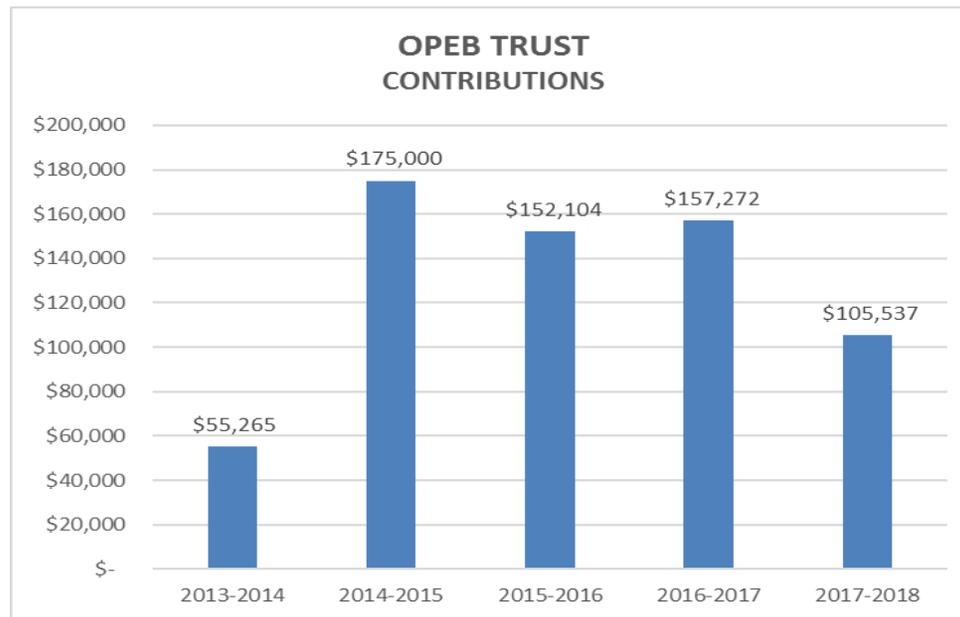
A “bad claim year” is defined as a year in which actual claims exceed expected claims by 25 percent or more. This would essentially use the entire reserve balance. Even if claims were over 110 percent, we would need to replenish the Self-Insurance Reserve Fund by more than \$500,000 in the next budget.



**OPEB Trust:**

The District has 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 50 percent as of July 1, 2018.

There is no legal requirement to fully-fund the OPEB Trust. The District may budget on a pay-go basis, as long as all current retiree claims are paid. There are more in-depth details in the audited financial statements.

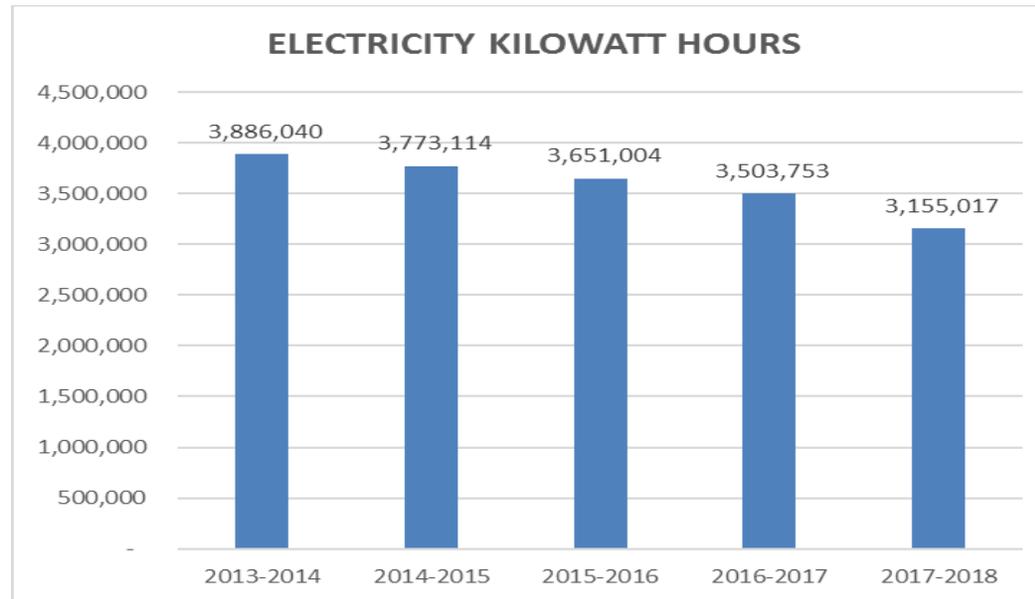


The OPEB Trust provides a source of funding for retiree medical claims. The District has budgeted expected claims for current employees and retirees for the fiscal year in the Medical & Dental Insurance account. If claims are higher than expected, some or all of the retiree claims can be paid from the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



**Electricity:**

The total electricity usage, as measured by kilowatt hours, has declined over the past five-year period.



There have been many initiatives to lower overall energy usage. These have included:

- Commissioning of new equipment to ensure the new Energy Star equipment is operating at its designed parameters to save energy
- Retro-commissioning the older HVAC equipment identified many changes that were ultimately implemented to upgrade equipment and save energy
- Motion sensors were installed in all rooms to ensure lights would shut off automatically when nobody is present
- A Variable Frequency Drive program was implemented to ensure large motors and pumps only run at RPM's needed, not at 100% all day long
- We signed up for and participate in the Load Shed Program, which has saved over \$100,000 to date



- Building Management Systems are used to their fullest to ensure equipment is operating properly. Equipment Maintainer programs units on a weekly basis to only serve areas of the building being used instead of turning on the whole building
- The Preventive Maintenance program is fully utilized, ensuring equipment is properly lubricated, cleaned, and serviced to obtain optimum performance, maximizing energy savings, and ensuring less down time and repair costs
- Participating in consortium bids for energy has allowed us to obtain the best available rates on the market, thus saving money on energy and more accurately budget for these costs
- A “Close the Window” program was implemented. After peak usage times, the buildings do not need as much fresh air, so the dampers are closed to allow less outside air in (according to need). We have recognized significant energy savings by not heating or cooling all of that outside air
- We had meters installed on the irrigation system and the cooling tower system to track the water being used by those systems. We then provide the readings to the sewage commission and get credits on our bill for the amount of water not going down the drain
- Chiller optimization programs were implemented to limit the temperature of the chilled water loop. Instead of always running 44 degree water, once the building is satisfied, the loop temperature is allowed to rise to 52, thus saving energy on not keeping the loop temperature at a constant 44 degrees
- A terminal reheat strategy was implemented for the boiler plants. Once the buildings are satisfied, the hot water loop is able to be dropped from 180 degrees to 140 degrees or somewhere in between depending on need. Excellent energy savings have been recognized by not keeping the heating loop at a constant 180 degrees
- Natural gas was installed at Amity Regional High School and Amity Middle School – Orange Campus. This resulted in large savings over the use of oil and propane
- We have changed out most interior and exterior lighting fixtures to LED fixtures to decrease electricity usage and maintenance
- We have completed a comprehensive HVAC project both middle schools. This provides better building comfort and reduce energy usage
- A heat exchanger was installed at Amity Regional High School to capture the waste heat from the new fuel cell, which will greatly eliminate the natural gas costs associated with heating the building and domestic hot water
- De-stratification fans were installed in the main high school corridor to push the heat from the high ceilings down where occupancy is.



## **FACILITIES FIVE-YEAR CAPITAL IMPROVEMENT PLAN**

For more than ten years, we have prepared a facilities five-year capital improvement plan so the Amity Finance Committee, Amity Board of Education and other stakeholders could see what large expenditures were anticipated. Each year, we would defer most of the items to a later year (and then again and again), because any one of the major items (e.g., air handler replacement; parking lot replacement; HVAC upgrades) would have made the percentage increase in total expenditures higher than what the taxpayers were likely to support.

With a proactive approach to finding and implementing cost savings initiatives and some favorable variances from uncontrollable expenditures (e.g., special education; medical claims), we have had large unspent fund balances. This has helped us meet the challenges of several large unbudgeted facilities expenditures with available funds (e.g., replaced the District Offices air handler for \$188,494 in 2012-2013; HVAC upgrade at Amity Middle School – Orange Campus for \$156,261 in 2013-2014, purchased custodial equipment, flooring replaced, repaired bleachers, security cameras, LED lighting, replaced stairwell doors and updated water fountains for \$427,713 in 2015-2016).

Two years ago we bonded for large facility items as proposed in the prior two fiscal year budget presentations by the Superintendent of Schools. This is a sounder financial planning model in which we would pay for the largest facilities items with a bonding issue in the 2016-2017 fiscal year, and another bonding issue in 2019-2020. The District's existing debt service has been declining and will be paid off by 2026-2027. In addition, the District was able to refinance some of the existing debt in January 2017 and April 2018, to lower payments on the existing debt. The new bonding was coupled with a refinance of current debt producing savings of \$296,348 in fiscal year 2017-2018 and \$1,230,294 between the two refinancings completed. The next proposed bond 2019-2020 will ***not*** increase the 2019-2020 adopted operating budget. Furthermore, we will be able to do all of the necessary and costly facilities projects without any impact to the annual operating budget (i.e., the new debt service will be offset by the declining existing debt service).



| SCHOOL                                | Line | DESCRIPTION                               | 2018-2019       | 2019-2020       | 2020-2021       | 2021-2022        | 2022-2023       | 2023-2024       |
|---------------------------------------|------|---|-----------------|-----------------|-----------------|------------------|-----------------|-----------------|
| <b>High School</b>                    | 1    | Re-sand and re-paint gyms                 | \$10,000        |                 |                 |                  |                 |                 |
|                                       | 2    | Asphalt sealing and crack repair          |                 | \$20,000        |                 |                  |                 |                 |
|                                       | 3    | Sidewalk repair                           | \$15,000        | \$10,000        | \$10,000        | \$10,000         | \$10,000        | \$10,000        |
|                                       | 4    | Electrostatic paint lockers               |                 |                 | \$13,000        | \$13,000         | \$13,000        |                 |
|                                       | 5    | Replace corridor flooring                 | \$38,000        |                 |                 | \$74,305         |                 |                 |
|                                       | 6    | Replace deteriorated pipe insulation      |                 | \$20,000        | \$20,000        | \$10,000         |                 | \$20,000        |
|                                       | 7    | Replace aging variable frequency drives   |                 | \$20,000        | \$20,000        | \$20,000         | \$20,000        | \$20,000        |
|                                       | 8    | Front entrance modifications for security |                 |                 |                 |                  |                 |                 |
|                                       | 9    | Install protective window film            |                 | \$25,000        | \$25,000        | \$25,000         | \$25,000        |                 |
| <b>Subtotal Amity High School</b>     |      |   | <b>\$63,000</b> | <b>\$95,000</b> | <b>\$88,000</b> | <b>\$152,305</b> | <b>\$68,000</b> | <b>\$50,000</b> |
| <b>Bethany</b>                        | 10   | Asphalt sealing and crack repair          |                 | \$14,000        |                 |                  | \$14,000        |                 |
|                                       | 11   | Re-sand and re-paint gym                  |                 | \$13,000        |                 |                  |                 |                 |
|                                       | 12   | Replace deteriorated pipe insulation      |                 | \$10,000        | \$10,000        |                  |                 | \$10,000        |
|                                       | 13   | Concrete Repair                           |                 |                 | \$5,000         |                  |                 |                 |
|                                       | 14   | Electrostatic paint 419 lockers           |                 |                 |                 | \$9,000          |                 |                 |
|                                       | 15   | Install protective window film            |                 | \$15,000        | \$15,000        | \$15,000         | \$15,000        |                 |
|                                       | 16   | Front entrance modifications for security |                 |                 |                 |                  |                 |                 |
|                                       | 17   | Refurbish Modular Classroom Roof          |                 | \$0             | \$19,500        |                  |                 |                 |
| <b>Subtotal Bethany Middle School</b> |      |   | <b>\$0</b>      | <b>\$52,000</b> | <b>\$49,500</b> | <b>\$24,000</b>  | <b>\$29,000</b> | <b>\$10,000</b> |



| SCHOOL                               | Line | DESCRIPTION                                   | 2018-2019        | 2019-2020        | 2020-2021        | 2021-2022        | 2022-2023        | 2023-2024        |
|--------------------------------------|------|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Orange                               | 19   | Install protective window film                |                  | \$15,000         | \$15,000         | \$15,000         | \$15,000         |                  |
|                                      | 20   | Electrostatic paint 419 lockers               |                  |                  |                  | \$9,000          |                  |                  |
|                                      | 21   | Replace deteriorated pipe insulation          |                  | \$15,000         | \$10,000         |                  |                  | \$10,000         |
|                                      | 22   | Concrete Repair                               |                  |                  | \$5,000          |                  | \$5,000          |                  |
|                                      | 23   | Asphalt sealing and crack repair              |                  | \$14,000         |                  | \$14,000         | \$0              |                  |
|                                      | 24   | Front entrance modifications for security     |                  |                  |                  |                  |                  |                  |
|                                      | 25   | Refurbish Modular Classroom Roof              |                  |                  | \$15,500         |                  |                  |                  |
| <b>Subtotal Orange Middle School</b> |      |   | <b>\$0</b>       | <b>\$44,000</b>  | <b>\$45,500</b>  | <b>\$38,000</b>  | <b>\$20,000</b>  | <b>\$10,000</b>  |
| District                             | 26   | Facilities Contingency for Emergencies        | \$100,000        | \$100,000        | \$100,000        | \$100,000        | \$100,000        | \$100,000        |
|                                      | 27   | Install new dugouts on baseball field         | \$0              |                  |                  |                  |                  |                  |
|                                      | 28   | Repaint AHS track                             |                  | \$7,000          |                  |                  |                  | \$7,500          |
|                                      | 29   | Electostatic paint lockers field house        |                  |                  | \$8,000          |                  |                  |                  |
|                                      | 30   | Purchase new maintenance vehicle <sup>1</sup> | \$20,000         |                  |                  | \$25,000         |                  |                  |
|                                      | 31   | Re-sod crown of football field                | \$16,000         | \$16,000         | \$16,000         | \$16,000         | \$16,000         | \$16,000         |
| <b>Subtotal District</b>             |      |   | <b>\$136,000</b> | <b>\$123,000</b> | <b>\$124,000</b> | <b>\$141,000</b> | <b>\$116,000</b> | <b>\$123,500</b> |
| <b>ANNUAL BUDGET TOTALS</b>          |      |   | <b>\$199,000</b> | <b>\$330,500</b> | <b>\$307,000</b> | <b>\$355,305</b> | <b>\$233,000</b> | <b>\$193,500</b> |



**PROPOSED BONDING**

| SCHOOL                                       | Line | DESCRIPTION                                    | 2018-2019  | 2019-2020          | 2020-2021  | 2021-2022  | 2022-2023          | 2023-2024 |
|--|------|--|------------|--------------------|------------|------------|--------------------|-----------|
| Wdbrg  | 1    | Air condition small gym                        |            | \$160,000          |            |            |                    |           |
| Wdbrg  | 2    | Restore tar and gravel roof areas              |            |                    |            |            | \$1,200,000        |           |
| Wdbrg  | 3    | Parking lot replacement                        |            | \$600,000          |            |            |                    |           |
| Beth/Orange                                  | 4    | Accoustical Improvements                       |            | \$245,000          |            |            |                    |           |
| Wdbrg  | 5    | AHS garage bay addition                        |            | \$311,565          |            |            |                    |           |
| Wdbrg  | 6    | HVAC replacements in 2016 vanZelm report       |            | \$1,690,386        |            |            |                    |           |
| Wdbrg  | 7    | Install new Building clock system <sup>1</sup> |            | \$56,000           |            |            |                    |           |
| <b><i>BONDING CAPITAL PROJECTS TOTAL</i></b> |      |  | <b>\$0</b> | <b>\$3,062,951</b> | <b>\$0</b> | <b>\$0</b> | <b>\$1,200,000</b> |           |

*This plan is developed for planning purposes and is updated as needs and priorities change. Future years are shown in gray. Current budget year is in italics. 1 - Item is proposed to be funded with end-of-year funds.*



**Proposed Bonding:**

A **POSSIBLE** bond issue for 2019-2020 is **NOT** being presented for adoption at this time. The proposed projects and related costs for this bond issue will need to be fully discussed by the Facilities Committee, Amity Finance Committee and Amity Board of Education over the next couple of years. **NO** decisions are being made during this budget cycle.

For purposes of demonstrating the viability of bonding these projects without adversely affecting the budget for next year and beyond, the financial implications of a **possible** bonding issue combined with the existing debt are shown below:

The pro forma financing plan for the 2019-2020 bonding issue is provided below:

**PROPOSED 2019-2020 BOND ISSUE  
PRO FORMA FINANCING PLAN - EFFECTIVE RATE 2.75%**

| <b>FISCAL YEAR</b> | <b>PRINCIPAL</b>    | <b>INTEREST</b>   | <b>DEBT SERVICE</b> |
|--------------------|---------------------|-------------------|---------------------|
| 2019-20            | \$ -                | \$ -              | \$ -                |
| 2020-21            | \$ 250,000          | \$ 109,500        | \$ 359,500          |
| 2021-22            | \$ 250,000          | \$ 97,000         | \$ 347,000          |
| 2022-23            | \$ 340,000          | \$ 84,500         | \$ 424,500          |
| 2023-24            | \$ 375,000          | \$ 67,500         | \$ 442,500          |
| 2024-25            | \$ 375,000          | \$ 56,250         | \$ 431,250          |
| 2025-26            | \$ 375,000          | \$ 46,875         | \$ 421,875          |
| 2026-27            | \$ 375,000          | \$ 37,500         | \$ 412,500          |
| 2027-28            | \$ 375,000          | \$ 28,125         | \$ 403,125          |
| 2028-29            | \$ 375,000          | \$ 18,750         | \$ 393,750          |
| 2029-30            | \$ 375,000          | \$ 9,375          | \$ 384,375          |
| <b>TOTALS</b>      | <b>\$ 3,465,000</b> | <b>\$ 555,375</b> | <b>\$ 4,020,375</b> |

Note: The estimated cost of issuance is \$97,050 and 10% contingency is included.



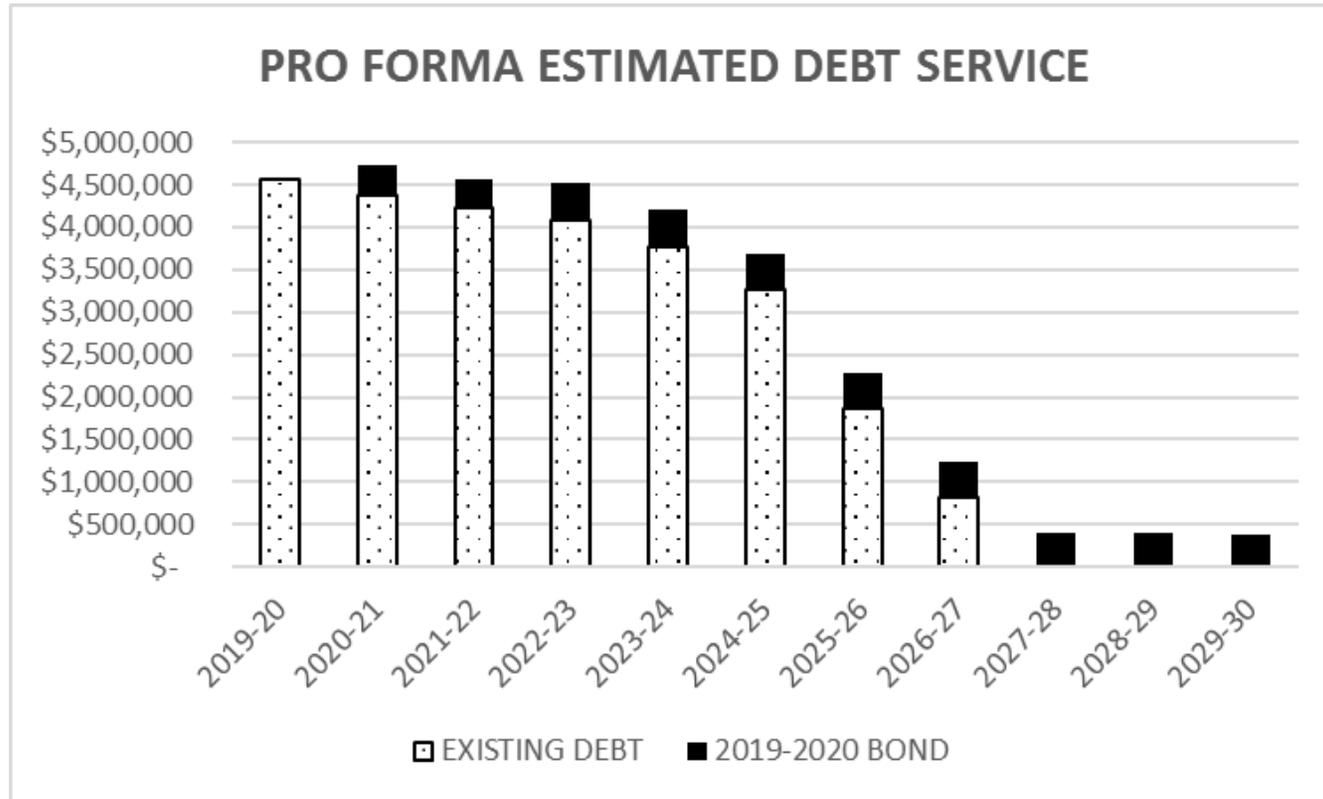
Below is a schedule of the existing debt service and possible new bond issue in 2019-2020. **The District’s debt service steadily starts declining in three years.**

**PRO FORMA ESTIMATED DEBT SERVICE**

| <b>FISCAL YEAR</b> | <b>EXISTING DEBT</b> | <b>NEW DEBT</b>     | <b>TOTAL DEBT</b>    |
|--------------------|----------------------|---------------------|----------------------|
| 2019-20            | \$ 4,559,210         | \$ -                | \$ 4,559,210         |
| 2020-21            | \$ 4,370,835         | \$ 359,500          | \$ 4,730,335         |
| 2021-22            | \$ 4,223,668         | \$ 347,000          | \$ 4,570,668         |
| 2022-23            | \$ 4,089,399         | \$ 424,500          | \$ 4,513,899         |
| 2023-24            | \$ 3,758,336         | \$ 442,500          | \$ 4,200,836         |
| 2024-25            | \$ 3,255,828         | \$ 431,250          | \$ 3,687,078         |
| 2025-26            | \$ 1,860,200         | \$ 421,875          | \$ 2,282,075         |
| 2026-27            | \$ 818,100           | \$ 412,500          | \$ 1,230,600         |
| 2027-28            | \$ -                 | \$ 403,125          | \$ 403,125           |
| 2028-29            | \$ -                 | \$ 393,750          | \$ 393,750           |
| 2029-30            | \$ -                 | \$ 384,375          | \$ 384,375           |
| <b>TOTALS</b>      | <b>\$ 26,935,576</b> | <b>\$ 4,020,375</b> | <b>\$ 30,955,951</b> |



Below is a graphic depiction of the existing debt service, proposed bond issue in 2019-2020.



**TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN**

| Line # | Description                              | 2018-2019 |                 | 2019-2020 |                  | 2020-2021 |                  | 2021-2022 |                  | 2022-2023 |                  | 2023-2024 |                  |
|--------|--|-----------|-----------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|
|        | <b>Operational expenses</b>              |           |                 |           |                  |           |                  |           |                  |           |                  |           |                  |
| 1      | Ink and Toner                            |           | \$11,100        |           | \$11,100         |           | \$12,000         |           | \$12,000         |           | \$12,000         |           | \$12,000         |
| 2      | Consultation services and lease payments |           | \$15,000        |           | \$115,995        |           | \$354,000        |           | \$354,000        |           | \$354,000        |           | \$355,000        |
| 3      | Training                                 |           | \$7,275         |           | \$7,275          |           | \$7,000          |           | \$7,000          |           | \$7,000          |           | \$7,000          |
| 4      | Repairs and Maintainence                 |           | \$7,500         |           | \$31,650         |           | \$30,000         |           | \$28,000         |           | \$28,000         |           | \$25,000         |
| 5      | Travel                                   | 6         | \$1,200         | 6         | \$1,200          | 6         | \$1,200          | 6         | \$1,200          | 6         | \$1,200          | 6         | \$1,200          |
| 6      | Misc. supplies                           |           | \$21,652        |           | \$8,700          |           | \$9,000          |           | \$9,000          |           | \$9,000          |           | \$9,000          |
|        | <b>Operational Totals</b>                |           | <b>\$63,727</b> |           | <b>\$175,920</b> |           | <b>\$413,200</b> |           | <b>\$411,200</b> |           | <b>\$411,200</b> |           | <b>\$409,200</b> |
|        | <b>Infrastructure</b>                    |           |                 |           |                  |           |                  |           |                  |           |                  |           |                  |
| 7      | Servers                                  |           | \$22,381        |           | \$0              |           | \$0              |           | \$0              |           | \$30,000         |           | \$30,000         |
| 8      | Switches                                 |           | \$0             |           | \$0              |           | \$0              | 20        | \$60,000         |           | \$0              |           | \$0              |
| 9      | Filter appliance                         |           | \$0             |           | \$0              |           | \$0              |           | \$0              |           | \$20,000         |           | \$0              |
| 10     | Wiring                                   |           | \$0             |           | \$500            |           | \$500            |           | \$0              |           | \$0              |           | \$0              |
| 11     | Server / Storage Maint.                  |           | \$0             |           | \$0              |           | \$5,000          |           | \$0              |           | \$0              |           | \$0              |
| 12     | 1:1 initiative wireless upgrades         |           | \$16,700        |           | \$28,875         |           | \$10,000         |           | \$0              |           | \$0              |           | \$0              |
|        | <b>Infrastructure Totals</b>             |           | <b>\$39,081</b> |           | <b>\$29,375</b>  |           | <b>\$15,500</b>  |           | <b>\$60,000</b>  |           | <b>\$50,000</b>  |           | <b>\$30,000</b>  |



**TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN *continued***

| Line #                                | Description                                   | 2018-2019 | 2019-2020        | 2020-2021       | 2021-2022       | 2022-2023       | 2023-2024       |
|---------------------------------------|---|-----------|------------------|-----------------|-----------------|-----------------|-----------------|
| <b>New Programs</b>                   |   |           |                  |                 |                 |                 |                 |
| 13                                    | Handibot CNC machines for MSs                 | 2         | \$6,390          | \$0             | \$0             | \$0             | \$0             |
| 14                                    | Digital Whiteboard Main Office conf rm AMSO   | 1         | \$3,000          | \$0             | \$0             | \$0             | \$0             |
| 15                                    | Digital Whiteboard LMC AMSO                   | 1         | \$3,000          | \$0             | \$0             | \$0             | \$0             |
| 16                                    | AMSO video monitor for main office            |           | \$300            | \$0             | \$0             | \$0             | \$0             |
| 17                                    | Transition program off-site computers         | 4         | \$4,400          | \$0             | \$0             | \$0             | \$0             |
| 18                                    | Pixelot Camera                                |           | \$0              | 1               | \$5,000         | \$0             | \$0             |
| 19                                    | Special Education program digital whiteboard  | 1         | \$3,000          | 1               | \$3,000         | \$0             | \$0             |
| 20                                    | 1:1 initiative cases                          |           | \$0              | \$17,000        | \$34,000        | \$0             | \$17,000        |
|                                       | <b>New Programs Totals</b>                    |           | <b>\$20,090</b>  | <b>\$25,000</b> | <b>\$34,000</b> | <b>\$0</b>      | <b>\$17,000</b> |
| <b>New Hardware Existing Programs</b> |   |           |                  |                 |                 |                 |                 |
| 21                                    | SmartBoards/BrightLinks/InFocus High School   |           | \$0              | 2               | \$6,000         | 4               | \$12,000        |
| 22                                    | Epson BrightLinks Orange / Bethany            |           | \$0              | 6               | \$18,000        | 4               | \$12,000        |
| 23                                    | MS Surface 3s for AMSO & AMSB                 | 1         | \$800            |                 | \$0             | \$0             | \$0             |
| 24                                    | Winbooks for AP CSP                           | 10        | \$5,000          | 10              | \$5,000         |                 | \$0             |
| 25                                    | Misc. (cameras for LMC, amso, amsb)           |           | \$800            |                 | \$0             | \$0             | \$0             |
| 26                                    | AHS Cad lab HP Z240                           | 4         | \$6,000          |                 | \$0             | \$0             | \$0             |
| 27                                    | replacment monitors OMS main office           |           | \$0              | 4               | \$2,000         |                 | \$0             |
| 28                                    | Lenova Yoga for district school psychologists |           | \$0              | 5               | \$6,722         |                 | \$0             |
| 29                                    | PC for AHS rm 373                             |           | \$1,100          |                 | \$0             | \$0             | \$0             |
| 30                                    | AHS Projectors for DC meeting rooms           |           | \$3,100          |                 | \$0             | \$0             | \$0             |
| 31                                    | smartboard for HS SS dept room                |           | \$0              |                 | \$3,000         |                 | \$0             |
| 32                                    | computers for FA dept HS                      |           | \$0              |                 | \$3,000         |                 | \$0             |
| 33                                    | AMSB Music iPad Air 2                         | 1         | \$400            |                 | \$0             | \$0             | \$0             |
| 34                                    | 1:1 mobile device initiative                  |           | \$150,000        |                 | \$0             | \$0             | \$0             |
|                                       | <b>New Hardware Totals</b>                    |           | <b>\$167,200</b> | <b>\$43,722</b> | <b>\$24,000</b> | <b>\$21,000</b> | <b>\$25,400</b> |



**TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN *continued***

| Line # | Description                              | 2018-2019 |                  | 2019-2020 |                 | 2020-2021 |                 | 2021-2022 |                 | 2022-2023 |                 | 2023-2024 |                 |
|--------|--|-----------|------------------|-----------|-----------------|-----------|-----------------|-----------|-----------------|-----------|-----------------|-----------|-----------------|
|        | <b>Replacment Equipment</b>              |           |                  |           |                 |           |                 |           |                 |           |                 |           |                 |
| 35     | Computers HS                             | 40        | \$32,000         | 40        | \$32,000        | 20        | \$16,000        | 15        | \$12,000        | 15        | \$12,000        | 15        | \$12,000        |
| 36     | Computers Bethany                        | 25        | \$20,000         | 10        | \$8,000         | 10        | \$8,000         | 5         | \$4,000         | 5         | \$4,000         | 10        | \$8,000         |
| 37     | Computers Orange                         | 25        | \$20,000         | 10        | \$8,000         | 10        | \$8,000         | 5         | \$4,000         | 5         | \$4,000         | 10        | \$8,000         |
| 38     | AHS CAD lab computer upgrades            |           | \$5,000          |           | \$0             |           | \$0             |           | \$0             |           | \$5,000         |           | \$0             |
| 39     | AHS data logic scanner                   |           | \$500            |           | \$0             |           | \$0             |           | \$0             |           | \$0             |           | \$0             |
| 40     | Chromebooks for HS counseling services   |           | \$0              | 5         | \$1,500         |           | \$0             |           | \$0             |           | \$0             | 5         | \$1,500         |
| 41     | 1:1 replacments                          |           | \$0              | 20        | \$10,000        | 20        | \$10,000        | 20        | \$10,000        | 20        | \$10,000        | 20        | \$10,000        |
| 42     | Monitors                                 | 20        | \$3,000          | 20        | \$3,000         | 10        | \$1,500         | 10        | \$1,500         | 10        | \$1,500         | 10        | \$1,500         |
| 43     | Replacement Wireless "n" Access Points   |           | \$0              |           | \$0             | 5         | \$3,000         | 5         | \$3,000         | 5         | \$3,000         | 5         | \$3,000         |
| 44     | SmartBoards / BrightLinks                | 5         | \$10,000         | 5         | \$17,500        | 7         | \$14,000        | 7         | \$14,000        | 7         | \$14,000        | 6         | \$12,300        |
| 45     | AHS Admin laptops                        | 4         | \$4,000          |           | \$0             |           | \$0             |           | \$0             |           | \$0             | 4         | \$6,000         |
| 46     | Athletics computers (Field House/office) |           |                  |           | \$1,500         |           |                 |           |                 |           |                 |           |                 |
| 47     | LCD Data Projectors                      | 20        | \$10,000         | 20        | \$10,000        | 5         | \$2,500         | 5         | \$2,500         | 5         | \$2,500         | 5         | \$2,500         |
|        | <b>Replacement Equipment Totals</b>      |           | <b>\$104,500</b> |           | <b>\$91,500</b> |           | <b>\$63,000</b> |           | <b>\$51,000</b> |           | <b>\$56,000</b> |           | <b>\$64,800</b> |



**TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN *continued***

| Line # | Description                      | 2018-2019        | 2019-2020        | 2020-2021          | 2021-2022          | 2022-2023          | 2023-2024          |
|--------|----------------------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|
|        | <b>Software Licenses</b>         |                  |                  |                    |                    |                    |                    |
| 48     | CEN Fiber Service                | \$45,600         | \$45,600         | \$45,600           | \$45,600           | \$45,600           | \$45,600           |
| 49     | District Systems                 | \$201,742        | \$211,787        | \$215,000          | \$220,000          | \$220,000          | \$220,000          |
| 50     | HS Reading                       | \$1,800          | \$1,800          | \$1,800            | \$1,800            | \$1,800            | \$1,800            |
| 51     | Curriculum and Staff Development | \$17,050         | \$17,050         | \$18,000           | \$20,000           | \$20,000           | \$16,900           |
| 52     | AHS English                      | \$4,000          | \$4,000          | \$5,000            | \$5,000            | \$5,000            | \$5,000            |
| 53     | AMSO Music                       | \$500            | \$500            | \$1,000            | \$1,000            | \$1,000            | \$1,000            |
| 54     | AMSB Music                       | \$1,090          | \$1,090          | \$1,000            | \$1,000            | \$1,000            | \$1,090            |
| 55     | AHS Applied Education            | \$7,100          | \$7,100          | \$7,300            | \$7,500            | \$7,500            | \$7,800            |
| 56     | AHS Math                         | \$900            | \$900            | \$1,000            | \$1,000            | \$1,000            | \$1,000            |
| 57     | AHS World Language               | \$797            | \$797            | \$1,000            | \$1,000            | \$1,000            | \$1,000            |
| 58     | AMSO Media Center                | \$4,375          | \$5,375          | \$5,500            | \$5,500            | \$5,500            | \$5,500            |
| 59     | AMSB Media Center                | \$4,410          | \$5,410          | \$5,500            | \$5,500            | \$5,500            | \$5,500            |
| 60     | AHS Fine Arts                    | \$3,000          | \$3,000          | \$2,500            | \$2,500            | \$2,500            | \$2,500            |
| 61     | Pupil Services                   | \$1,875          | \$3,960          | \$4,000            | \$4,000            | \$4,000            | \$4,000            |
| 62     | Server backup service            | \$7,788          | \$10,000         | \$0                | \$0                | \$0                | \$0                |
|        | <b>Software Totals</b>           | <b>\$302,027</b> | <b>\$318,369</b> | <b>\$314,200</b>   | <b>\$321,400</b>   | <b>\$321,400</b>   | <b>\$318,690</b>   |
|        | <b>Annual Budget Totals</b>      | <b>\$696,625</b> | <b>\$796,881</b> | <b>\$1,256,895</b> | <b>\$1,257,595</b> | <b>\$1,255,595</b> | <b>\$1,258,085</b> |

**FIVE YEAR TEXTBOOK PLAN**



| <b>Textbook Purchase Plan 2018-2023</b> |                   |                   |                  |                  |                  |
|---|-------------------|-------------------|------------------|------------------|------------------|
|   | <b>2018-2019</b>  | <b>2019-2020</b>  | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> |
| <b>Amity High School</b>                |                   |                   |                  |                  |                  |
| Career & Technical Education            |                   | \$ 2,400          |                  |                  |                  |
| English                                 | \$ 8,000          | \$ 10,500         | \$ 8,000         | \$ 8,000         | \$ 8,000         |
| Mathematics                             | \$ 12,000         | \$ 20,000         | \$ 12,000        | \$ 50,000        | \$ 12,000        |
| Media/Fine & Performing Arts            |                   | \$ -              | \$ -             |                  |                  |
| Physical Education/Health               | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             |
| One Book/One Amity                      | \$ 6,000          | \$ 6,000          | \$ 6,000         | \$ 6,000         | \$ 6,000         |
| Science                                 | \$ 37,800         | \$ 47,000         | \$ 34,000        |                  |                  |
| Social Studies                          | \$ 37,125         | \$ 49,250         |                  |                  | \$ 40,000        |
| World Language                          | \$ 2,000          | \$ -              | \$ 12,000        | \$ 18,000        | \$ 15,000        |
| <b>Total High School</b>                | <b>\$ 102,925</b> | <b>\$ 135,150</b> | <b>\$ 72,000</b> | <b>\$ 82,000</b> | <b>\$ 81,000</b> |



**FIVE YEAR TEXTBOOK PLAN *continued***

| <b>Textbook Purchase Plan 2018-2023</b> |                   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
|   | <b>2018-2019</b>  | <b>2019-2020</b>  | <b>2020-2021</b>  | <b>2021-2022</b>  | <b>2022-2023</b>  |
| <b>Bethany Middle School</b>            |                   |                   |                   |                   |                   |
| English                                 | \$ 9,213          | \$ 10,562         | \$ 9,213          | \$ 9,213          | \$ 9,213          |
| Mathematics                             |                   |                   |                   | \$ 25,000         |                   |
| Fine Arts                               |                   | \$ -              | \$ -              |                   |                   |
| Reading                                 | \$ 1,325          | \$ 1,456          | \$ -              |                   |                   |
| Science                                 |                   |                   | \$ 25,000         |                   | \$ 25,000         |
| Social Studies                          | \$ 24,500         | \$ 1,153          | \$ 24,500         | \$ 1,000          | \$ 1,000          |
| World Language                          |                   |                   |                   | \$ 13,000         | \$ 13,000         |
| <b>Total Bethany Middle School</b>      | <b>\$ 35,038</b>  | <b>\$ 13,171</b>  | <b>\$ 58,713</b>  | <b>\$ 48,213</b>  | <b>\$ 48,213</b>  |
| <b>Orange Middle School</b>             |                   |                   |                   |                   |                   |
| English                                 | \$ 10,750         | \$ 11,826         | \$ 10,500         | \$ 10,500         | \$ 10,500         |
| Mathematics                             |                   |                   | \$ -              | \$ 25,000         |                   |
| Fine Arts                               |                   |                   | \$ -              |                   |                   |
| Reading                                 |                   |                   | \$ -              |                   |                   |
| Science                                 |                   |                   | \$ 25,000         |                   | \$ 25,000         |
| Social Studies                          | \$ 27,300         | \$ 1,000          | \$ 28,000         | \$ 1,000          | \$ 1,000          |
| World Language                          |                   |                   |                   | \$ 13,000         | \$ 13,000         |
| <b>Total Orange Middle School</b>       | <b>\$ 38,050</b>  | <b>\$ 12,826</b>  | <b>\$ 63,500</b>  | <b>\$ 49,500</b>  | <b>\$ 49,500</b>  |
| <b>Grand Total Textbook Purchases</b>   | <b>\$ 176,013</b> | <b>\$ 161,147</b> | <b>\$ 194,213</b> | <b>\$ 179,713</b> | <b>\$ 178,713</b> |



**GROSS AND NET DEBT SERVICE**

| Fiscal Year | <u>GROSS DEBT SERVICE</u> |                     |                                 | <u>STATE GRANTS</u> |                 | <u>NET DEBT SERVICE</u> |                     |                                 |
|-------------|---------------------------|---------------------|---------------------------------|---------------------|-----------------|-------------------------|---------------------|---------------------------------|
|             | <u>Principal</u>          | <u>Interest</u>     | <u>Principal &amp; Interest</u> | <u>Principal</u>    | <u>Interest</u> | <u>Principal</u>        | <u>Interest</u>     | <u>Principal &amp; Interest</u> |
| 2020        | \$ 3,750,000              | \$ 809,210          | \$ 4,559,210                    | \$ -                | \$ -            | \$ 3,750,000            | \$ 809,210          | \$ 4,559,210                    |
| 2021        | \$ 3,665,000              | \$ 705,835          | \$ 4,370,835                    | \$ -                | \$ -            | \$ 3,665,000            | \$ 705,835          | \$ 4,370,835                    |
| 2022        | \$ 3,645,000              | \$ 578,668          | \$ 4,223,668                    | \$ -                | \$ -            | \$ 3,645,000            | \$ 578,668          | \$ 4,223,668                    |
| 2023        | \$ 3,640,000              | \$ 449,399          | \$ 4,089,399                    | \$ -                | \$ -            | \$ 3,640,000            | \$ 449,399          | \$ 4,089,399                    |
| 2024        | \$ 3,440,000              | \$ 318,336          | \$ 3,758,336                    | \$ -                | \$ -            | \$ 3,440,000            | \$ 318,336          | \$ 3,758,336                    |
| 2025        | \$ 3,065,000              | \$ 190,828          | \$ 3,255,828                    | \$ -                | \$ -            | \$ 3,065,000            | \$ 190,828          | \$ 3,255,828                    |
| 2026        | \$ 1,775,000              | \$ 85,200           | \$ 1,860,200                    | \$ -                | \$ -            | \$ 1,775,000            | \$ 85,200           | \$ 1,860,200                    |
| 2027        | \$ 795,000                | \$ 23,100           | \$ 818,100                      | \$ -                | \$ -            | \$ 795,000              | \$ 23,100           | \$ 818,100                      |
|             | <u>\$23,775,000</u>       | <u>\$ 3,160,575</u> | <u>\$ 26,935,575</u>            | <u>\$ -</u>         | <u>\$ -</u>     | <u>\$ 23,775,000</u>    | <u>\$ 3,160,575</u> | <u>\$ 26,935,575</u>            |

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.

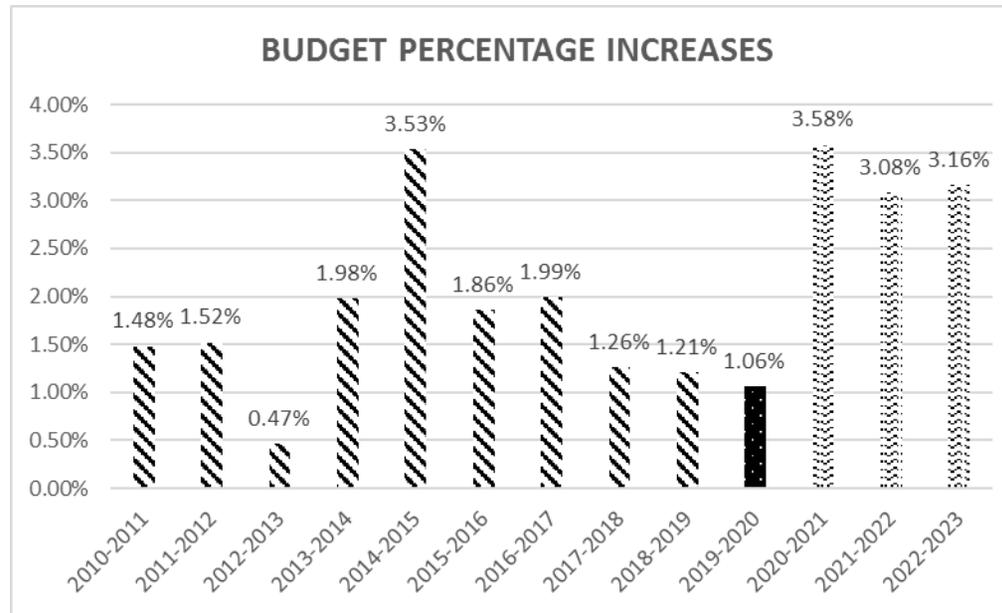
Forecasts are based on many assumptions. Certainly, there will be actions taken between now and several years in the future, which will impact the actual budgets. The reader should not put too much emphasis on these projections of the future.

#### **Major Assumptions:**

- 1. No funds will be designated for subsequent year’s budget.**
- 2. Inflation** will be 2.25 percent each year.
- 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, 2018 Average Daily Membership, moving each grade forward.
- 6. Staffing** will remain the same as proposed budget; ‘turnover savings’ will be in-line with past history.
- 7. Payroll tax rates** will not be changed by the Federal or State governments.
- 8. Workers’ Compensation** will increase by 3.5 percent each year.
- 9. Medical & Dental Insurance** will increase by 10 percent and 5 percent respectively each year.
- 10. Affordable Care Act** provision for paying a penalty on ‘Cadillac plans’ will **not** be implemented in the next three years.
- 11. Self-Insurance Reserve Fund** balance will remain at 25% and not be depleted by claims reaching our aggregate stop-loss threshold.
- 12. Pension, Sick & Severance and OPEB Trust** will be fully funded each year. Sick & Severance is currently fully funded.
- 13. General Liability Insurance** will increase by 3 percent each year.
- 14. Oil Used for Heating, Natural Gas, and Diesel fuel** will increase by 3.5 percent each year.
- 15. Debt service** will include the possible 2019-2020 bond issue.
- 16. Improvements to Buildings and Sites** will mirror the Five-Year Capital Improvement Plan.



A graphic presentation of the previous adopted budgets, proposed 2019-2020 Budget, and the forecasts of the next three fiscal years based on the assumptions above, is shown below:



Note: The budgets of 2010-2011 through 2018-2019, inclusive, are adopted. The 2020-2021 through 2022-2023 are forecasts based on the abovementioned assumptions.

The nine adopted budgets from 2010-2011 to 2018-2019, inclusive, **average 1.53 percent**. The thirteen budgets (9 adopted; 1 proposed; 3 forecasted) **average 1.97 percent**.



| LINE | CATEGORY                                     | COLUMN 1<br>2018-2019<br>BUDGET | COLUMN 2<br>2018-2019<br>FORECAST | COLUMN 3<br>2019-2020<br>BUDGET | COLUMN 4<br>2020-2021<br>FORECAST | COLUMN 5<br>2021-2022<br>FORECAST | COLUMN 6<br>2022-2023<br>FORECAST |
|------|--|---------------------------------|-----------------------------------|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| 1    | MEMBER TOWN ALLOCATIONS                      | 48,190,256                      | 48,190,256                        | 48,627,967                      | 50,369,563                        | 51,914,182                        | 53,552,264                        |
|      | <b>PERCENT INCREASE/(DECREASE)</b>           | <b>-0.12%</b>                   |                                   | <b>0.91%</b>                    | <b>3.58%</b>                      | <b>3.07%</b>                      | <b>3.16%</b>                      |
| 2    | OTHER REVENUE                                | 186,902                         | 250,194                           | 248,577                         | 250,388                           | 252,235                           | 254,118                           |
| 3    | OTHER STATE GRANTS                           | 573,805                         | 573,805                           | 592,878                         | 623,187                           | 654,102                           | 685,635                           |
| 4    | MISCELLANEOUS INCOME                         | 75,572                          | 103,912                           | 78,885                          | 79,707                            | 80,550                            | 81,414                            |
| 5    | BUILDING RENOVATION GRANTS                   | 0                               | 0                                 | 0                               | 0                                 | 0                                 | 0                                 |
| 6    | <b>TOTAL REVENUES</b>                        | <b>49,026,535</b>               | <b>49,118,167</b>                 | <b>49,548,307</b>               | <b>51,322,845</b>                 | <b>52,901,069</b>                 | <b>54,573,431</b>                 |
| 7    | SALARIES                                     | 25,985,048                      | 25,805,895                        | 26,655,424                      | 27,520,587                        | 28,409,219                        | 29,321,960                        |
| 8    | BENEFITS                                     | 6,092,697                       | 6,080,842                         | 5,980,496                       | 6,271,295                         | 6,886,037                         | 7,448,392                         |
| 9    | PURCHASED SERVICES                           | 8,495,258                       | 8,186,624                         | 8,497,804                       | 8,776,713                         | 9,066,451                         | 9,362,345                         |
| 10   | DEBT SERVICE                                 | 4,595,576                       | 4,567,838                         | 4,559,210                       | 4,730,335                         | 4,570,668                         | 4,513,899                         |
| 11   | SUPPLIES (INCLUDING UTILITIES)               | 2,978,862                       | 2,964,877                         | 2,973,028                       | 3,073,054                         | 3,129,239                         | 3,203,866                         |
| 12   | EQUIPMENT                                    | 380,655                         | 380,655                           | 250,547                         | 321,500                           | 157,100                           | 158,100                           |
| 13   | IMPROVEMENTS / CONTINGENCY                   | 331,000                         | 307,700                           | 464,000                         | 457,000                           | 505,305                           | 383,000                           |
| 14   | DUES AND FEES                                | 167,439                         | 167,439                           | 167,798                         | 172,361                           | 177,050                           | 181,869                           |
| 15   | TRANSFER ACCOUNT                             | 0                               | 0                                 | 0                               | 0                                 | 0                                 | 0                                 |
| 16   | <b>TOTAL EXPENDITURES</b>                    | <b>49,026,535</b>               | <b>48,461,870</b>                 | <b>49,548,307</b>               | <b>51,322,845</b>                 | <b>52,901,069</b>                 | <b>54,573,431</b>                 |
|      | <b>PERCENT INCREASE/(DECREASE)</b>           | <b>1.21%</b>                    |                                   | <b>1.06%</b>                    | <b>3.58%</b>                      | <b>3.08%</b>                      | <b>3.16%</b>                      |
| 17   | <b>SUBTOTAL</b>                              | <b>0</b>                        | <b>656,297</b>                    | <b>0</b>                        | <b>0</b>                          | <b>0</b>                          | <b>0</b>                          |
| 18   | CANCELLATION OF PRIOR YEAR'S<br>ENCUMBRANCES | 0                               | 0                                 | 0                               | 0                                 | 0                                 | 0                                 |
| 19   | DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET      | 0                               | 0                                 | 0                               | 0                                 | 0                                 | 0                                 |
| 20   | <b>NET BALANCE / (DEFICIT)</b>               | <b>0</b>                        | <b>656,297</b>                    | <b>0</b>                        | <b>0</b>                          | <b>0</b>                          | <b>0</b>                          |
| 21   | <b>AVERAGE DAILY MEMBERSHIP</b>              | <b>2,216</b>                    | <b>2,224</b>                      | <b>2,190</b>                    | <b>2,182</b>                      | <b>2,158</b>                      | <b>2,131</b>                      |
| 22   | <b>PER PUPIL EXPENDITURE</b>                 | <b>18,698</b>                   | <b>18,427</b>                     | <b>19,127</b>                   | <b>19,904</b>                     | <b>20,901</b>                     | <b>21,947</b>                     |



| LINE | CATEGORY                          | COLUMN 1<br>2018-2019<br>BUDGET | COLUMN 2<br>2018-2019<br>FORECAST | COLUMN 3<br>2019-2020<br>BUDGET | COLUMN 4<br>2020-2021<br>FORECAST | COLUMN 5<br>2021-2022<br>FORECAST | COLUMN 6<br>2022-2023<br>FORECAST |
|------|-----------------------------------|---------------------------------|-----------------------------------|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| 1    | BETHANY ALLOCATION                | 9,295,901                       | 9,295,901                         | 8,926,150                       | 9,245,837                         | 9,529,367                         | 9,830,054                         |
| 2    | ORANGE ALLOCATION                 | 24,181,870                      | 24,181,870                        | 24,737,074                      | 25,621,989                        | 26,407,706                        | 27,240,966                        |
| 3    | WOODBIDGE ALLOCATION              | 14,712,485                      | 14,712,485                        | 14,965,743                      | 15,501,737                        | 15,977,109                        | 16,481,245                        |
| 4    | <b>MEMBER TOWN ALLOCATIONS</b>    | <b>48,190,256</b>               | <b>48,190,256</b>                 | <b>48,627,967</b>               | <b>50,369,563</b>                 | <b>51,914,182</b>                 | <b>53,552,265</b>                 |
| 5    | ADULT EDUCATION                   | 3,042                           | 3,042                             | 3,042                           | 3,042                             | 3,042                             | 3,042                             |
| 6    | PARKING INCOME                    | 29,000                          | 29,000                            | 29,000                          | 29,000                            | 29,000                            | 29,000                            |
| 7    | INVESTMENT INCOME                 | 20,000                          | 60,000                            | 75,000                          | 75,000                            | 75,000                            | 75,000                            |
| 8    | ATHLETICS                         | 23,000                          | 23,000                            | 25,000                          | 25,000                            | 25,000                            | 25,000                            |
| 9    | TUITION REVENUE                   | 88,460                          | 108,642                           | 90,535                          | 92,346                            | 94,193                            | 96,076                            |
| 10   | TRANSPORTATION INCOME             | 23,400                          | 26,510                            | 26,000                          | 26,000                            | 26,000                            | 26,000                            |
| 11   | TRANSPORTATION BOWA AGREEMENT     | 0                               | 0                                 | 0                               | 0                                 | 0                                 | 0                                 |
| 12   | <b>OTHER REVENUE</b>              | <b>186,902</b>                  | <b>250,194</b>                    | <b>248,577</b>                  | <b>250,388</b>                    | <b>252,235</b>                    | <b>254,118</b>                    |
| 14   | SPECIAL EDUCATION GRANTS          | 573,805                         | 573,805                           | 592,878                         | 623,187                           | 654,102                           | 685,635                           |
| 15   | <b>OTHER STATE GRANTS</b>         | <b>573,805</b>                  | <b>573,805</b>                    | <b>592,878</b>                  | <b>623,187</b>                    | <b>654,102</b>                    | <b>685,635</b>                    |
| 16   | RENTAL INCOME                     | 21,000                          | 21,000                            | 21,000                          | 21,000                            | 21,000                            | 21,000                            |
| 17   | INTERGOVERNMENTAL                 | 29,572                          | 29,572                            | 32,885                          | 33,707                            | 34,550                            | 35,414                            |
| 18   | OTHER REVENUE                     | 25,000                          | 53,340                            | 25,000                          | 25,000                            | 25,000                            | 25,000                            |
| 19   | TRANSFER IN                       | 0                               | 0                                 | 0                               | 0                                 | 0                                 | 0                                 |
| 20   | <b>MISCELLANEOUS INCOME</b>       | <b>75,572</b>                   | <b>103,912</b>                    | <b>78,885</b>                   | <b>79,707</b>                     | <b>80,550</b>                     | <b>81,414</b>                     |
| 21   | <b>BUILDING RENOVATION GRANTS</b> | <b>0</b>                        | <b>0</b>                          | <b>0</b>                        | <b>0</b>                          | <b>0</b>                          | <b>0</b>                          |
| 22   | <b>TOTAL REVENUES</b>             | <b>49,026,535</b>               | <b>49,118,167</b>                 | <b>49,548,307</b>               | <b>51,322,845</b>                 | <b>52,901,069</b>                 | <b>54,573,431</b>                 |



| LINE | CATEGORY   | COLUMN 1<br>2018-2019<br>BUDGET | COLUMN 2<br>2018-2019<br>FORECAST | COLUMN 3<br>2019-2020<br>BUDGET | COLUMN 4<br>2020-2021<br>FORECAST | COLUMN 5<br>2021-2022<br>FORECAST | COLUMN 6<br>2022-2023<br>FORECAST |
|------|--|---------------------------------|-----------------------------------|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| 1    | 5111-CERTIFIED SALARIES  | 21,397,312                      | 21,225,813                        | 21,776,498                      | 22,531,885                        | 23,308,271                        | 24,106,241                        |
| 2    | 5112-CLASSIFIED SALARIES   | 4,587,736                       | 4,580,082                         | 4,878,926                       | 4,988,702                         | 5,100,948                         | 5,215,719                         |
| 3    | <b>SALARIES</b>  | <b>25,985,048</b>               | <b>25,805,895</b>                 | <b>26,655,424</b>               | <b>27,520,587</b>                 | <b>28,409,219</b>                 | <b>29,321,960</b>                 |
| 4    | 5200-MEDICARE - ER   | 374,913                         | 374,913                           | 364,933                         | 376,778                           | 388,944                           | 401,440                           |
| 5    | 5210-FICA - ER   | 283,586                         | 288,739                           | 287,766                         | 297,106                           | 306,699                           | 316,553                           |
| 6    | 5220-WORKERS' COMPENSATION   | 246,900                         | 226,826                           | 237,774                         | 246,096                           | 254,709                           | 263,624                           |
| 7    | 5255-MEDICAL & DENTAL INSURANCE  | 4,083,941                       | 4,083,941                         | 4,060,498                       | 4,301,379                         | 4,859,628                         | 5,363,609                         |
| 8    | 5860-OPEB TRUST  | 62,910                          | 62,910                            | 40,950                          | 42,179                            | 43,444                            | 44,747                            |
| 9    | 5260-LIFE INSURANCE  | 45,537                          | 45,537                            | 44,579                          | 45,818                            | 47,092                            | 48,401                            |
| 10   | 5275-DISABILITY INSURANCE  | 9,924                           | 10,248                            | 10,222                          | 10,506                            | 10,798                            | 11,098                            |
| 11   | 5280-PENSION PLAN - CLASSIFIED<br>5281-DEFINED CONTRIBUTION RETIREMENT | 892,845                         | 892,845                           | 851,987                         | 861,157                           | 870,533                           | 880,120                           |
| 12   | PLAN   | 64,867                          | 67,609                            | 69,787                          | 78,276                            | 92,190                            | 106,800                           |
| 13   | 5282-RETIREMENT SICK LEAVE - CERT                                      | 1,921                           | 1,921                             | 0                               | 0                                 | 0                                 | 0                                 |
| 14   | 5283-RETIREMENT SICK LEAVE - CLASS                                     | 1,000                           | 1,000                             | 0                               | 0                                 | 0                                 | 0                                 |
| 15   | 5284-SEVERANCE PAY - CERTIFIED   | 1,000                           | 1,000                             | 0                               | 0                                 | 0                                 | 0                                 |
| 16   | 5290-UNEMPLOYMENT COMPENSATION   | 21,353                          | 21,353                            | 10,000                          | 10,000                            | 10,000                            | 10,000                            |
| 17   | 5291-CLOTHING ALLOWANCE  | 2,000                           | 2,000                             | 2,000                           | 2,000                             | 2,000                             | 2,000                             |
| 18   | <b>BENEFITS</b>  | <b>6,092,697</b>                | <b>6,080,842</b>                  | <b>5,980,496</b>                | <b>6,271,295</b>                  | <b>6,886,037</b>                  | <b>7,448,392</b>                  |



| LINE | CATEGORY                              | COLUMN 1<br>2018-2019<br>BUDGET | COLUMN 2<br>2018-2019<br>FORECAST | COLUMN 3<br>2019-2020<br>BUDGET | COLUMN 4<br>2020-2021<br>FORECAST | COLUMN 5<br>2021-2022<br>FORECAST | COLUMN 6<br>2022-2023<br>FORECAST |
|------|---------------------------------------|---------------------------------|-----------------------------------|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| 19   | 5322-INSTRUCTIONAL PROG IMPROVEMENT   | 28,500                          | 28,500                            | 39,700                          | 40,593                            | 41,506                            | 42,440                            |
| 20   | 5327-DATA PROCESSING                  | 93,590                          | 93,590                            | 95,276                          | 99,087                            | 108,050                           | 117,372                           |
|      | 5330-OTHER PROFESSIONAL & TECHNICAL   |                                 |                                   |                                 |                                   |                                   |                                   |
| 21   | SRVC                                  | 1,332,265                       | 1,332,265                         | 1,467,869                       | 1,500,896                         | 1,534,666                         | 1,569,196                         |
| 22   | 5440-RENTALS - LAND, BLDG, EQUIPMENT  | 119,185                         | 119,185                           | 118,750                         | 121,422                           | 124,154                           | 126,947                           |
| 23   | 5510-PUPIL TRANSPORTATION             | 2,995,119                       | 2,913,448                         | 3,100,537                       | 3,162,548                         | 3,225,799                         | 3,290,315                         |
| 24   | 5521-GENERAL LIABILITY INSURANCE      | 242,601                         | 234,032                           | 243,217                         | 250,514                           | 258,029                           | 265,770                           |
| 25   | 5550-COMMUNICATIONS: TEL, POST, ETC.  | 163,224                         | 163,224                           | 115,356                         | 117,952                           | 120,606                           | 123,320                           |
| 26   | 5560-TUITION EXPENSE                  | 3,427,580                       | 3,209,186                         | 3,213,232                       | 3,377,497                         | 3,545,047                         | 3,715,948                         |
| 27   | 5590-OTHER PURCHASED SERVICES         | 93,194                          | 93,194                            | 103,867                         | 106,204                           | 108,594                           | 111,037                           |
| 28   | <b>PURCHASED SERVICES</b>             | <b>8,495,258</b>                | <b>8,186,624</b>                  | <b>8,497,804</b>                | <b>8,776,713</b>                  | <b>9,066,451</b>                  | <b>9,362,345</b>                  |
| 29   | 5830-INTEREST                         | 745,576                         | 717,838                           | 809,210                         | 815,335                           | 675,668                           | 533,899                           |
| 30   | 5910-REDEMPTION OF PRINCIPAL          | 3,850,000                       | 3,850,000                         | 3,750,000                       | 3,915,000                         | 3,895,000                         | 3,980,000                         |
| 30a  | BONDING OF FACILITIES CAPITAL ITEMS   |                                 |                                   |                                 |                                   |                                   |                                   |
| 31   | <b>DEBT SERVICE</b>                   | <b>4,595,576</b>                | <b>4,567,838</b>                  | <b>4,559,210</b>                | <b>4,730,335</b>                  | <b>4,570,668</b>                  | <b>4,513,899</b>                  |
| 32   | 5410-UTILITIES, EXCLUDING HEAT        | 703,234                         | 684,323                           | 696,046                         | 711,707                           | 727,720                           | 744,094                           |
| 33   | 5420-REPAIRS, MAINTENANCE & CLEANING  | 723,928                         | 747,228                           | 752,384                         | 769,313                           | 786,623                           | 804,322                           |
| 34   | 5611-INSTRUCTIONAL SUPPLIES           | 396,905                         | 396,905                           | 382,393                         | 390,997                           | 399,794                           | 408,789                           |
| 35   | 5613-MAINTENANCE/CUSTODIAL SUPPLIES   | 219,965                         | 219,965                           | 229,057                         | 234,211                           | 239,481                           | 244,869                           |
| 36   | 5620-OIL USED FOR HEATING             | 46,500                          | 44,128                            | 42,700                          | 44,195                            | 45,742                            | 47,343                            |
| 37   | 5621-NATURAL GAS                      | 52,512                          | 52,512                            | 65,206                          | 67,488                            | 70,188                            | 73,697                            |
| 38   | 5627-TRANSPORTATION SUPPLIES          | 151,900                         | 135,898                           | 122,400                         | 128,520                           | 135,589                           | 144,402                           |
| 39   | 5641-TEXTS & DIGITAL RESOURCES        | 176,013                         | 176,013                           | 162,147                         | 194,213                           | 179,713                           | 179,713                           |
| 40   | 5642-LIBRARY BOOKS & PERIODICALS      | 21,615                          | 21,615                            | 21,615                          | 22,101                            | 22,598                            | 23,106                            |
| 41   | 5690-OTHER SUPPLIES                   | 486,290                         | 486,290                           | 499,080                         | 510,309                           | 521,791                           | 533,531                           |
| 42   | <b>SUPPLIES (INCLUDING UTILITIES)</b> | <b>2,978,862</b>                | <b>2,964,877</b>                  | <b>2,973,028</b>                | <b>3,073,054</b>                  | <b>3,129,239</b>                  | <b>3,203,866</b>                  |



| LINE | CATEGORY                          | COLUMN 1<br>2018-2019<br>BUDGET | COLUMN 2<br>2018-2019<br>FORECAST | COLUMN 3<br>2019-2020<br>BUDGET | COLUMN 4<br>2020-2021<br>FORECAST | COLUMN 5<br>2021-2022<br>FORECAST | COLUMN 6<br>2022-2023<br>FORECAST |
|------|-----------------------------------|---------------------------------|-----------------------------------|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| 43   | 5730-EQUIPMENT - NEW              | 215,879                         | 215,879                           | 128,582                         | 208,000                           | 41,600                            | 41,600                            |
| 44   | 5731-EQUIPMENT - REPLACEMENT      | 164,776                         | 164,776                           | 121,965                         | 113,500                           | 115,500                           | 116,500                           |
| 45   | <b>EQUIPMENT</b>                  | <b>380,655</b>                  | <b>380,655</b>                    | <b>250,547</b>                  | <b>321,500</b>                    | <b>157,100</b>                    | <b>158,100</b>                    |
| 46   | 5715-IMPROVEMENTS TO BUILDINGS    | 50,000                          | 50,000                            | 133,000                         | 51,500                            | 40,000                            | 50,000                            |
| 47   | 5720-IMPROVEMENTS TO SITES        | 131,000                         | 131,000                           | 181,000                         | 255,500                           | 315,305                           | 183,000                           |
| 48   | 5850-CONTINGENCY                  | 150,000                         | 126,700                           | 150,000                         | 150,000                           | 150,000                           | 150,000                           |
| 49   | <b>IMPROVEMENTS / CONTINGENCY</b> | <b>331,000</b>                  | <b>307,700</b>                    | <b>464,000</b>                  | <b>457,000</b>                    | <b>505,305</b>                    | <b>383,000</b>                    |
| 50   | 5580-STAFF TRAVEL                 | 22,432                          | 22,432                            | 25,350                          | 25,920                            | 26,503                            | 27,099                            |
| 51   | 5581-TRAVEL - CONFERENCES         | 35,975                          | 35,975                            | 37,445                          | 38,288                            | 39,149                            | 40,030                            |
| 52   | 5810-DUES & FEES                  | 109,032                         | 109,032                           | 105,003                         | 108,153                           | 111,398                           | 114,740                           |
| 53   | <b>DUES AND FEES</b>              | <b>167,439</b>                  | <b>167,439</b>                    | <b>167,798</b>                  | <b>172,361</b>                    | <b>177,050</b>                    | <b>181,869</b>                    |
| 54   | <b>5856-TRANSFER ACCOUNT</b>      | <b>0</b>                        | <b>0</b>                          | <b>0</b>                        | <b>0</b>                          | <b>0</b>                          | <b>0</b>                          |
| 55   | <b>TOTAL EXPENDITURES</b>         | <b>49,026,535</b>               | <b>48,461,870</b>                 | <b>49,548,307</b>               | <b>51,322,845</b>                 | <b>52,901,069</b>                 | <b>54,573,431</b>                 |



**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 1<sup>st</sup> 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 adopted 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 and 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 1<sup>st</sup> through June 30<sup>th</sup>.

**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 from the, which requires School Districts to Allocate expenses at the building level. The system will first be used in June 2018. This budget moves 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 1<sup>st</sup>.

**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 31<sup>st</sup>, unless otherwise specifically provided by law. This is applicable to the member towns and not the school district.

**INTERGOVERNMENTAL REVENUE** – The revenue anticipated from another government, specifically in this budget, it is revenue generated from the Town of Woodbridge and the Woodbridge Board of Education for shared services.

**MEMBER TOWNS** – The Amity Regional School District No. 5 has as its member towns Bethany, Orange and Woodbridge.

**MEMBER TOWN ALLOCATIONS** – The amount of funds required to be paid from the member towns of the district usually during a one-year period (i.e., fiscal year).

**MILL** – One one-thousandth of a dollar of assessed value. This is applicable to the member towns and not the school district.



**MODIFIED ACCRUAL** – A method of accounting for recording the receipt and expenditure of funds in which revenues are recorded when the amount becomes measurable and available to pay current liabilities and expenditures are recorded when the liability is actually incurred.

**OTHER POST EMPLOYMENT BENEFITS (OPEB)** – An OPEB Trust fund was established by the Board of Education in January 2007. The federal Government Accounting Standards Board (GASB) issued rules that require municipalities and regional school districts to show on their balance sheets the unfunded liability for retiree health insurance in their Other Post Employment Benefit (OPEB) accounts. State law requires school districts to offer retirees the option of continuing medical insurance with their previous school district. Even though the employee must pay 100 percent of the premium, the GASB has determined that this premium is subsidized by current district employees. This is because if retirees purchased their own insurance outside the district plan, it would be more costly to the individual retiree. The **Annual Required Contribution (ARC)** to the trust fund is determined by an actuarial study. The portion of the ARC related to retired employees is the “**implicit rate subsidy**” and may be used to offset a portion of the insurance premium.

**OPERATING BUDGET** – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law.

**PREMIUM COST SHARE** – The amount of the premium paid by the employee to the school district to offset a portion of the total insurance premium paid to the insurance carrier. The employee pays the premium cost share through a payroll deduction.

**REVALUATION** – Involves the reappraisal of all real estate in town in order to bring about uniformity in property valuations and to assure all property owners that they are paying only their fair share of taxes. This is applicable to the member towns and not the school district.

**REVENUES** – The gross income received by a government to be used for the provision of programs and services.



**SPECIAL REVENUE FUND** – A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specific purposes.

**SURPLUS** – The amount by which revenues exceed expenditures during a fiscal period.

**STEM/STEAM** - The acronym for Science, Technology, Engineering, and Math. STEM is described in Connecticut State Department of Education Technology Education Standards as: STEM education offers the promise of students learning in an interdisciplinary way that couples rigorous standards to real world experiences allowing students to apply science, technology, engineering, and mathematics in contexts that make connections between school, community, work, and their world. STEAM is the acronym that indicates integrating Arts across the curriculum.

**TAXES** – Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges). This is applicable to the member towns and not the school district.

**VARIANCE** – The calculation of the dollar or percentage difference. For example, if a particular expense increases from 90 to 120, the dollar variance is \$30 (i.e., \$120 less \$90) and the percentage variance is 33.3 percent (i.e., \$120 less \$90; divided by \$90).



| Org Code                          | Object Code | Description / Department                | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance       |
|-----------------------------------|-------------|---|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|----------------|
| <b>AMSB ART DEPARTMENT</b>        |             |   |                      |                      |                          |                      |                          |                     |                |
| 01111001                          | 5111        | Certified Salaries                      | 1.00                 | 1.00                 | 90,193                   | 1.00                 | 62,645                   | (27,548)            | -30.54%        |
| 01111001                          | 5611        | Instructional Supplies                  |                      |                      | 3,500                    |                      | 3,500                    | -                   | 0.00%          |
| 01111001                          | 5810        | Dues & Fees                             |                      |                      | 200                      |                      | 200                      | -                   | 0.00%          |
|                                   |             | <b>AMSB ART DEPARTMENT Total</b>        | <b>1.00</b>          | <b>1.00</b>          | <b>93,893</b>            | <b>1.00</b>          | <b>66,345</b>            | <b>(27,548)</b>     | <b>-29.34%</b> |
| <b>AMSB ENGLISH DEPT</b>          |             |   |                      |                      |                          |                      |                          |                     |                |
| 01111005                          | 5111        | Certified Salaries                      | 4.00                 | 4.00                 | 256,769                  | 4.00                 | 273,472                  | 16,703              | 6.51%          |
| 01111005                          | 5330        | Other Professional & Tech Srvc          |                      |                      | 1,100                    |                      | 1,100                    | -                   | 0.00%          |
| 01111005                          | 5611        | Instructional Supplies                  |                      |                      | 3,960                    |                      | 3,960                    | -                   | 0.00%          |
| 01111005                          | 5641        | Text & Digital Resources                |                      |                      | 9,213                    |                      | 10,562                   | 1,349               | 14.64%         |
| 01111005                          | 5690        | Other Supplies                          |                      |                      | 437                      |                      | 456                      | 19                  | 4.35%          |
|                                   |             | <b>AMSB ENGLISH DEPT Total</b>          | <b>4.00</b>          | <b>4.00</b>          | <b>271,479</b>           | <b>4.00</b>          | <b>289,550</b>           | <b>18,071</b>       | <b>6.66%</b>   |
| <b>AMSB WORLD LANGUAGE DEPT</b>   |             |   |                      |                      |                          |                      |                          |                     |                |
| 01111006                          | 5111        | Certified Salaries                      | 4.50                 | 4.50                 | 322,195                  | 4.50                 | 345,952                  | 23,757              | 7.37%          |
| 01111006                          | 5611        | Instructional Supplies                  |                      |                      | 6,115                    |                      | 5,491                    | (624)               | -10.20%        |
| 01111006                          | 5690        | Other Supplies                          |                      |                      | 107                      |                      | 107                      | -                   | 0.00%          |
| 01111006                          | 5810        | Other Supplies                          |                      |                      | 500                      |                      | 500                      | -                   | 0.00%          |
|                                   |             | <b>AMSB WORLD LANGUAGE DEPT Total</b>   | <b>4.50</b>          | <b>4.50</b>          | <b>328,917</b>           | <b>4.50</b>          | <b>352,050</b>           | <b>23,133</b>       | <b>7.03%</b>   |
| <b>AMSB HEALTH/FAMILY STUDIES</b> |             |   |                      |                      |                          |                      |                          |                     |                |
| 01111007                          | 5111        | Certified Salaries                      | 1.00                 | 1.00                 | 90,163                   | 1.00                 | 91,291                   | 1,128               | 1.25%          |
| 01111007                          | 5611        | Instructional Supplies                  |                      |                      | 621                      |                      | 612                      | (9)                 | -1.45%         |
|                                   |             | <b>AMSB HEALTH/FAMILY STUDIES Total</b> | <b>1.00</b>          | <b>1.00</b>          | <b>90,784</b>            | <b>1.00</b>          | <b>91,903</b>            | <b>1,119</b>        | <b>1.23%</b>   |
| <b>AMSB TECH EDUCATION</b>        |             |   |                      |                      |                          |                      |                          |                     |                |
| 01111008                          | 5111        | Certified Salaries                      | 1.00                 | 1.00                 | 81,431                   | 1.00                 | 85,625                   | 4,194               | 5.15%          |
| 01111008                          | 5420        | Repairs,Maintenance & Cleaning          |                      |                      | 500                      |                      | -                        | (500)               | -100.00%       |
| 01111008                          | 5611        | Instructional Supplies                  |                      |                      | 7,700                    |                      | 7,700                    | -                   | 0.00%          |
| 01111008                          | 5730        | Equipment - New                         |                      |                      | 3,195                    |                      | 500                      | (2,695)             | -84.35%        |
| 01111008                          | 5810        | Dues & Fees                             |                      |                      | 300                      |                      | 100                      | (200)               | -66.67%        |
|                                   |             | <b>AMSB TECH EDUCATION Total</b>        | <b>1.00</b>          | <b>1.00</b>          | <b>93,126</b>            | <b>1.00</b>          | <b>93,925</b>            | <b>799</b>          | <b>0.86%</b>   |
| <b>AMSB MATHEMATICS DEPT</b>      |             |   |                      |                      |                          |                      |                          |                     |                |
| 01111009                          | 5111        | Certified Salaries                      | 4.12                 | 4.16                 | 310,479                  | 4.00                 | 292,879                  | (17,600)            | -5.67%         |
| 01111009                          | 5611        | Instructional Supplies                  |                      |                      | 2,040                    |                      | 2,040                    | -                   | 0.00%          |
| 01111009                          | 5641        | Text & Digital Resources                |                      |                      | -                        |                      | -                        | -                   | 0.00%          |
| 01111009                          | 5810        | Dues & Fees                             |                      |                      | 388                      |                      | 388                      | -                   | 0.00%          |
|                                   |             | <b>AMSB MATHEMATICS DEPT Total</b>      | <b>4.12</b>          | <b>4.16</b>          | <b>312,907</b>           | <b>4.00</b>          | <b>295,307</b>           | <b>(17,600)</b>     | <b>-5.62%</b>  |



| Org Code                     | Object Code | Description / Department           | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance      |
|------------------------------|-------------|------------------------------------|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| <b>AMSB MUSIC DEPARTMENT</b> |             |                                    |                      |                      |                          |                      |                          |                     |               |
| 01111010                     | 5111        | Certified Salaries                 | 2.20                 | 2.20                 | 174,323                  | 2.20                 | 179,163                  | 4,840               | 2.78%         |
| 01111010                     | 5330        | Other Professional & Tech Srvc     |                      |                      | 1,570                    |                      | 1,570                    | -                   | 0.00%         |
| 01111010                     | 5420        | Repairs,Maintenance & Cleaning     |                      |                      | 3,600                    |                      | 3,500                    | (100)               | -2.78%        |
| 01111010                     | 5611        | Instructional Supplies             |                      |                      | 6,493                    |                      | 6,493                    | -                   | 0.00%         |
| 01111010                     | 5690        | Other Supplies                     |                      |                      | 1,322                    |                      | 1,322                    | -                   | 0.00%         |
| 01111010                     | 5810        | Dues & Fees                        |                      |                      | 460                      |                      | 594                      | 134                 | 29.13%        |
|                              |             | <b>AMSB MUSIC DEPARTMENT Total</b> | <b>2.20</b>          | <b>2.20</b>          | <b>187,768</b>           | <b>2.20</b>          | <b>192,642</b>           | <b>4,874</b>        | <b>2.60%</b>  |
| <b>AMSB PE DEPARTMENT</b>    |             |                                    |                      |                      |                          |                      |                          |                     |               |
| 01111011                     | 5111        | Certified Salaries                 | 2.00                 | 2.00                 | 180,326                  | 2.00                 | 182,582                  | 2,256               | 1.25%         |
| 01111011                     | 5420        | Repairs,Maintenance & Cleaning     |                      |                      | 1,000                    |                      | 1,000                    | -                   | 0.00%         |
| 01111011                     | 5611        | Instructional Supplies             |                      |                      | 2,800                    |                      | 2,800                    | -                   | 0.00%         |
| 01111011                     | 5810        | Dues & Fees                        |                      |                      | 500                      |                      | 500                      | -                   | 0.00%         |
|                              |             | <b>AMSB PE DEPARTMENT Total</b>    | <b>2.00</b>          | <b>2.00</b>          | <b>184,626</b>           | <b>2.00</b>          | <b>186,882</b>           | <b>2,256</b>        | <b>1.22%</b>  |
| <b>AMSB SCIENCE DEPT</b>     |             |                                    |                      |                      |                          |                      |                          |                     |               |
| 01111013                     | 5111        | Certified Salaries                 | 4.00                 | 4.00                 | 371,967                  | 4.00                 | 376,592                  | 4,625               | 1.24%         |
| 01111013                     | 5510        | Pupil Transportation               |                      |                      | -                        |                      | 600                      | 600                 | 100.00%       |
| 01111013                     | 5611        | Instructional Supplies             |                      |                      | 4,218                    |                      | 4,220                    | 2                   | 0.05%         |
| 01111013                     | 5690        | Other Supplies                     |                      |                      | 1,720                    |                      | 1,720                    | -                   | 0.00%         |
|                              |             | <b>AMSB SCIENCE DEPT Total</b>     | <b>4.00</b>          | <b>4.00</b>          | <b>377,905</b>           | <b>4.00</b>          | <b>383,132</b>           | <b>5,227</b>        | <b>1.38%</b>  |
| <b>AMSB SOCIAL STUDIES</b>   |             |                                    |                      |                      |                          |                      |                          |                     |               |
| 01111014                     | 5111        | Certified Salaries                 | 4.00                 | 4.00                 | 284,506                  | 4.00                 | 330,676                  | 46,170              | 16.23%        |
| 01111014                     | 5611        | Instructional Supplies             |                      |                      | 1,758                    |                      | 2,193                    | 435                 | 24.74%        |
| 01111014                     | 5641        | Text & Digital Resources           |                      |                      | 24,500                   |                      | 1,153                    | (23,347)            | -95.29%       |
| 01111014                     | 5810        | Dues & Fees                        |                      |                      | 120                      |                      | 120                      | -                   | 0.00%         |
|                              |             | <b>AMSB SOCIAL STUDIES Total</b>   | <b>4.00</b>          | <b>4.00</b>          | <b>310,884</b>           | <b>4.00</b>          | <b>334,142</b>           | <b>23,258</b>       | <b>7.48%</b>  |
| <b>AMSB STEM</b>             |             |                                    |                      |                      |                          |                      |                          |                     |               |
| 01111015                     | 5611        | Instructional Supplies             |                      |                      | 2,192                    |                      | 2,192                    | -                   | 0.00%         |
| 01111015                     | 5810        | Dues & Fees                        |                      |                      | 550                      |                      | 550                      | -                   | 0.00%         |
|                              |             | <b>AMSB STEM Total</b>             | <b>-</b>             | <b>-</b>             | <b>2,742</b>             | <b>-</b>             | <b>2,742</b>             | <b>-</b>            | <b>0.00%</b>  |
| <b>AMSB READING DEPT</b>     |             |                                    |                      |                      |                          |                      |                          |                     |               |
| 01111016                     | 5111        | Certified Salaries                 | 3.00                 | 3.00                 | 272,899                  | 3.00                 | 254,536                  | (18,363)            | -6.73%        |
| 01111016                     | 5611        | Instructional Supplies             |                      |                      | 1,030                    |                      | 1,189                    | 159                 | 15.44%        |
| 01111016                     | 5641        | Text & Digital Resources           |                      |                      | 1,325                    |                      | 1,456                    | 131                 | 9.89%         |
| 01111016                     | 5690        | Other Supplies                     |                      |                      | 749                      |                      | 897                      | 148                 | 19.76%        |
| 01111016                     | 5810        | Dues & Fees                        |                      |                      | 600                      |                      | 168                      | (432)               | -72.00%       |
|                              |             | <b>AMSB READING DEPT Total</b>     | <b>3.00</b>          | <b>3.00</b>          | <b>276,603</b>           | <b>3.00</b>          | <b>258,246</b>           | <b>(18,357)</b>     | <b>-6.64%</b> |



| Org Code                             | Object Code | Description / Department                   | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance      |
|--------------------------------------|-------------|--|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| <b>AMSB COVERAGE</b>                 |             |  |                      |                      |                          |                      |                          |                     |               |
| 01111027                             | 5111        | Certified Salaries                         | -                    | -                    | 22,413                   | -                    | 20,384                   | (2,029)             | -9.05%        |
|                                      |             | <b>AMSB COVERAGE Total</b>                 | <b>-</b>             | <b>-</b>             | <b>22,413</b>            | <b>-</b>             | <b>20,384</b>            | <b>(2,029)</b>      | <b>-9.05%</b> |
| <b>AMSB STUDENT ACTIVITIES</b>       |             |  |                      |                      |                          |                      |                          |                     |               |
| 01113201                             | 5111        | Certified Salaries                         | -                    | -                    | 37,838                   | -                    | 35,622                   | (2,216)             | -5.86%        |
| 01113201                             | 5690        | Other Supplies                             |                      |                      | 600                      |                      | 600                      | -                   | 0.00%         |
|                                      |             | <b>AMSB STUDENT ACTIVITIES Total</b>       | <b>-</b>             | <b>-</b>             | <b>38,438</b>            | <b>-</b>             | <b>36,222</b>            | <b>(2,216)</b>      | <b>-5.77%</b> |
| <b>AMSB INTERSCHOLASTIC SPORT</b>    |             |  |                      |                      |                          |                      |                          |                     |               |
| 01113202                             | 5111        | Certified Salaries                         | -                    | -                    | 39,192                   | -                    | 33,123                   | (6,069)             | -15.49%       |
| 01113202                             | 5330        | Other Professional & Tech Srvc             |                      |                      | 4,614                    |                      | 6,244                    | 1,630               | 35.33%        |
| 01113202                             | 5420        | Repairs,Maintenance & Cleaning             |                      |                      | 1,500                    |                      | 1,500                    | -                   | 0.00%         |
| 01113202                             | 5510        | Pupil Transportation                       |                      |                      | 16,380                   |                      | 16,708                   | 328                 | 2.00%         |
| 01113202                             | 5590        | Other Purchased Services                   |                      |                      | 400                      |                      | 400                      | -                   | 0.00%         |
| 01113202                             | 5690        | Other Supplies                             |                      |                      | 11,300                   |                      | 12,685                   | 1,385               | 12.26%        |
| 01113202                             | 5810        | Dues & Fees                                |                      |                      | 500                      |                      | 500                      | -                   | 0.00%         |
|                                      |             | <b>AMSB INTERSCHOLASTIC SPORT Total</b>    | <b>-</b>             | <b>-</b>             | <b>73,886</b>            | <b>-</b>             | <b>71,160</b>            | <b>(2,726)</b>      | <b>-3.69%</b> |
| <b>AMSB MATH SUPPORT *</b>           |             |  |                      |                      |                          |                      |                          |                     |               |
| 01131009                             | 5112        | Classified Salaries                        | 1.00                 | 1.00                 | 22,569                   | 1.00                 | 23,008                   | 439                 | 1.95%         |
|                                      |             | <b>AMSB MATH SUPPORT Total</b>             | <b>1.00</b>          | <b>1.00</b>          | <b>22,569</b>            | <b>1.00</b>          | <b>23,008</b>            | <b>439</b>          | <b>1.95%</b>  |
| <b>AMSB RESOURCE PROGRAM **</b>      |             |  |                      |                      |                          |                      |                          |                     |               |
| 01121200                             | 5111        | Certified Salaries                         | 3.00                 | 3.00                 | 230,085                  | 3.00                 | 247,774                  | 17,689              | 7.69%         |
| 01121200                             | 5112        | Classified Salaries                        | 2.00                 | 2.00                 | 52,790                   | 2.00                 | 53,832                   | 1,042               | 1.97%         |
|                                      |             | <b>AMSB RESOURCE PROGRAM Total</b>         | <b>5.00</b>          | <b>5.00</b>          | <b>282,875</b>           | <b>5.00</b>          | <b>301,606</b>           | <b>18,731</b>       | <b>6.62%</b>  |
| <b>AMSB COUNSELING SERVICES DEPT</b> |             |  |                      |                      |                          |                      |                          |                     |               |
| 01132120                             | 5111        | Certified Salaries                         | 2.00                 | 2.00                 | 142,704                  | 2.00                 | 149,910                  | 7,206               | 5.05%         |
| 01132120                             | 5112        | Classified Salaries                        | 1.00                 | 1.00                 | 40,268                   | 1.00                 | 40,282                   | 14                  | 0.03%         |
| 01132120                             | 5330        | Other Professional & Tech Srvc             |                      |                      | 1,662                    |                      | 1,662                    | -                   | 0.00%         |
| 01132120                             | 5590        | Other Purchased Services                   |                      |                      | 835                      |                      | 835                      | -                   | 0.00%         |
| 01132120                             | 5611        | Instructional Supplies                     |                      |                      | 420                      |                      | 420                      | -                   | 0.00%         |
| 01132120                             | 5690        | Other Supplies                             |                      |                      | 1,150                    |                      | 1,150                    | -                   | 0.00%         |
| 01132120                             | 5810        | Dues & Fees                                |                      |                      | 300                      |                      | 300                      | -                   | 0.00%         |
|                                      |             | <b>AMSB COUNSELING SERVICES DEPT Total</b> | <b>3.00</b>          | <b>3.00</b>          | <b>187,339</b>           | <b>3.00</b>          | <b>194,559</b>           | <b>7,220</b>        | <b>3.85%</b>  |
| <b>AMSB NURSING SVCS</b>             |             |  |                      |                      |                          |                      |                          |                     |               |
| 01132130                             | 5112        | Classified Salaries                        | 1.00                 | 1.00                 | 61,601                   | 1.00                 | 63,151                   | 1,550               | 2.52%         |
| 01132130                             | 5330        | Other Professional & Tech Srvc             |                      |                      | 33                       |                      | 33                       | -                   | 0.00%         |
| 01132130                             | 5581        | Travel - Conferences                       |                      |                      | 140                      |                      | 140                      | -                   | 0.00%         |
| 01132130                             | 5690        | Other Supplies                             |                      |                      | 1,830                    |                      | 1,892                    | 62                  | 3.39%         |
| 01132130                             | 5810        | Dues & Fees                                |                      |                      | 140                      |                      | 140                      | -                   | 0.00%         |
|                                      |             | <b>AMSB NURSING SVCS Total</b>             | <b>1.00</b>          | <b>1.00</b>          | <b>63,744</b>            | <b>1.00</b>          | <b>65,356</b>            | <b>1,612</b>        | <b>2.53%</b>  |



| Org Code                              | Object Code | Description / Department                    | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance      |
|---------------------------------------|-------------|---|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| <b>AMSB PSYCHOLOGICAL SVCS **</b>     |             |   |                      |                      |                          |                      |                          |                     |               |
| 01132140                              | 5111        | Certified Salaries                          | 1.00                 | 1.00                 | 66,327                   | 1.00                 | 69,613                   | 3,286               | 4.95%         |
|                                       |             | <b>AMSB PSYCHOLOGICAL SVCS Total</b>        | <b>1.00</b>          | <b>1.00</b>          | <b>66,327</b>            | <b>1.00</b>          | <b>69,613</b>            | <b>3,286</b>        | <b>4.95%</b>  |
| <b>AMSB MEDIA CENTER</b>              |             |   |                      |                      |                          |                      |                          |                     |               |
| 01132220                              | 5111        | Certified Salaries                          | 1.00                 | 1.00                 | 95,978                   | 1.00                 | 97,177                   | 1,199               | 1.25%         |
| 01132220                              | 5112        | Classified Salaries                         | 1.00                 | 1.00                 | 39,293                   | 1.00                 | 40,282                   | 989                 | 2.52%         |
| 01132220                              | 5330        | Other Professional & Tech Srvc              |                      |                      | 1,400                    |                      | 1,400                    | -                   | 0.00%         |
| 01132220                              | 5611        | Instructional Supplies                      |                      |                      | 1,100                    |                      | 1,100                    | -                   | 0.00%         |
| 01132220                              | 5642        | Library Books & Periodicals                 |                      |                      | 6,400                    |                      | 6,400                    | -                   | 0.00%         |
| 01132220                              | 5690        | Other Supplies                              |                      |                      | 1,700                    |                      | 1,700                    | -                   | 0.00%         |
|                                       |             | <b>AMSB MEDIA CENTER Total</b>              | <b>2.00</b>          | <b>2.00</b>          | <b>145,871</b>           | <b>2.00</b>          | <b>148,059</b>           | <b>2,188</b>        | <b>1.50%</b>  |
| <b>AMSB PRINCIPAL SERVICES</b>        |             |   |                      |                      |                          |                      |                          |                     |               |
| 01132400                              | 5111        | Certified Salaries                          | 2.00                 | 2.00                 | 334,934                  | 2.00                 | 345,604                  | 10,670              | 3.19%         |
| 01132400                              | 5112        | Classified Salaries                         | 3.00                 | 3.00                 | 141,035                  | 4.50                 | 197,175                  | 56,140              | 39.81%        |
| 01132400                              | 5330        | Other Professional & Tech Srvc              |                      |                      | 16,468                   |                      | 16,868                   | 400                 | 2.43%         |
| 01132400                              | 5420        | Repairs,Maintenance & Cleaning              |                      |                      | 502                      |                      | 502                      | -                   | 0.00%         |
| 01132400                              | 5440        | Rentals-Land,Bldg,Equipment                 |                      |                      | 2,681                    |                      | 2,578                    | (103)               | -3.84%        |
| 01132400                              | 5550        | Communications: Tel,Post,Etc.               |                      |                      | 2,000                    |                      | 1,000                    | (1,000)             | -50.00%       |
| 01132400                              | 5580        | Staff Travel                                |                      |                      | 532                      |                      | 650                      | 118                 | 22.18%        |
| 01132400                              | 5581        | Travel - Conferences                        |                      |                      | 3,560                    |                      | 3,560                    | -                   | 0.00%         |
| 01132400                              | 5590        | Other Purchased Services                    |                      |                      | 4,058                    |                      | 3,481                    | (577)               | -14.22%       |
| 01132400                              | 5690        | Other Supplies                              |                      |                      | 2,005                    |                      | 2,005                    | -                   | 0.00%         |
| 01132400                              | 5810        | Dues & Fees                                 |                      |                      | 2,546                    |                      | 2,246                    | (300)               | -11.78%       |
|                                       |             | <b>AMSB PRINCIPAL SERVICES Total</b>        | <b>5.00</b>          | <b>5.00</b>          | <b>510,321</b>           | <b>6.50</b>          | <b>575,669</b>           | <b>65,348</b>       | <b>12.81%</b> |
| <b>AMSB GENERAL INSTRUCTION</b>       |             |   |                      |                      |                          |                      |                          |                     |               |
| 01142219                              | 5611        | Instructional Supplies                      |                      |                      | 5,680                    |                      | 5,381                    | (299)               | -5.26%        |
| 01142219                              | 5690        | Other Supplies                              |                      |                      | 4,259                    |                      | 4,259                    | -                   | 0.00%         |
|                                       |             | <b>AMSB GENERAL INSTRUCTION Total</b>       | <b>-</b>             | <b>-</b>             | <b>9,939</b>             | <b>-</b>             | <b>9,640</b>             | <b>(299)</b>        | <b>-3.01%</b> |
| <b>AMSB BUILDING OPER &amp; MAINT</b> |             |   |                      |                      |                          |                      |                          |                     |               |
| 01142600                              | 5112        | Classified Salaries                         | 4.00                 | 4.00                 | 200,429                  | 4.00                 | 206,228                  | 5,799               | 2.89%         |
| 01142600                              | 5410        | Utilities, Excluding Heat                   |                      |                      | 105,126                  |                      | 106,413                  | 1,287               | 1.22%         |
| 01142600                              | 5420        | Repairs,Maintenance & Cleaning              |                      |                      | 96,594                   |                      | 95,579                   | (1,015)             | -1.05%        |
| 01142600                              | 5440        | Rentals-Land,Bldg,Equipment                 |                      |                      | 900                      |                      | 750                      | (150)               | -16.67%       |
| 01142600                              | 5613        | Maintenance/Custodial Supplies              |                      |                      | 54,180                   |                      | 57,726                   | 3,546               | 6.54%         |
| 01142600                              | 5620        | Oil Used For Heating                        |                      |                      | 45,500                   |                      | 41,700                   | (3,800)             | -8.35%        |
| 01142600                              | 5715        | Improvement - Buildings                     |                      |                      | -                        |                      | 38,000                   | 38,000              | 100.00%       |
| 01142600                              | 5720        | Improvement - Sites                         |                      |                      | -                        |                      | 14,000                   | 14,000              | 100.00%       |
|                                       |             | <b>AMSB BUILDING OPER &amp; MAINT Total</b> | <b>4.00</b>          | <b>4.00</b>          | <b>502,729</b>           | <b>4.00</b>          | <b>560,396</b>           | <b>57,667</b>       | <b>11.47%</b> |



| Org Code                                   | Object Code | Description / Department | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance      |
|--|-------------|--------------------------|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| <b>AMSB TRANSPORTATION</b>                 |             |                          |                      |                      |                          |                      |                          |                     |               |
| 01142700                                   | 5510        | Pupil Transportation     |                      |                      | 3,450                    |                      | 3,552                    | 102                 | 2.96%         |
| <b>AMSB TRANSPORTATION Total</b>           |             |                          | -                    | -                    | <b>3,450</b>             | -                    | <b>3,552</b>             | <b>102</b>          | <b>2.96%</b>  |
| <b>AMSB SUMMER WORK</b>                    |             |                          |                      |                      |                          |                      |                          |                     |               |
| 01152601                                   | 5111        | Certified Salaries       | -                    | -                    | 29,411                   | -                    | 28,434                   | (977)               | -3.32%        |
| <b>AMSB SUMMER WORK Total</b>              |             |                          | -                    | -                    | <b>29,411</b>            | -                    | <b>28,434</b>            | <b>(977)</b>        | <b>-3.32%</b> |
| <b>AMITY MIDDLE SCHOOL - BETHANY TOTAL</b> |             |                          | <b>52.82</b>         | <b>52.86</b>         | <b>4,490,946</b>         | <b>54.20</b>         | <b>4,654,524</b>         | <b>163,578</b>      | <b>3.64%</b>  |



| Org Code                          | Object Code | Description / Department                | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance      |
|-----------------------------------|-------------|---|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| <b>AMSO ART DEPARTMENT</b>        |             |   |                      |                      |                          |                      |                          |                     |               |
| 02111001                          | 5111        | Certified Salaries                      | 1.00                 | 1.00                 | 77,137                   | 1.00                 | 81,256                   | 4,119               | 5.34%         |
| 02111001                          | 5611        | Instructional Supplies                  |                      |                      | 4,000                    |                      | 4,000                    | -                   | 0.00%         |
|                                   |             | <b>AMSO ART DEPARTMENT Total</b>        | <b>1.00</b>          | <b>1.00</b>          | <b>81,137</b>            | <b>1.00</b>          | <b>85,256</b>            | <b>4,119</b>        | <b>5.08%</b>  |
| <b>AMSO ENGLISH DEPT</b>          |             |   |                      |                      |                          |                      |                          |                     |               |
| 02111005                          | 5111        | Certified Salaries                      | 4.00                 | 4.00                 | 311,657                  | 4.00                 | 285,604                  | (26,053)            | -8.36%        |
| 02111005                          | 5611        | Instructional Supplies                  |                      |                      | 7,318                    |                      | 5,314                    | (2,004)             | -27.38%       |
| 02111005                          | 5641        | Textbooks                               |                      |                      | 10,750                   |                      | 11,826                   | 1,076               | 10.01%        |
|                                   |             | <b>AMSO ENGLISH DEPT Total</b>          | <b>4.00</b>          | <b>4.00</b>          | <b>329,725</b>           | <b>4.00</b>          | <b>302,744</b>           | <b>(26,981)</b>     | <b>-8.18%</b> |
| <b>AMSO WORLD LANGUAGE DEPT</b>   |             |   |                      |                      |                          |                      |                          |                     |               |
| 02111006                          | 5111        | Certified Salaries                      | 4.50                 | 4.50                 | 357,268                  | 4.50                 | 327,953                  | (29,315)            | -8.21%        |
| 02111006                          | 5611        | Instructional Supplies                  |                      |                      | 6,591                    |                      | 4,840                    | (1,751)             | -26.57%       |
|                                   |             | <b>AMSO WORLD LANGUAGE DEPT Total</b>   | <b>4.50</b>          | <b>4.50</b>          | <b>363,859</b>           | <b>4.50</b>          | <b>332,793</b>           | <b>(31,066)</b>     | <b>-8.54%</b> |
| <b>AMSO HEALTH/FAMILY STUDIES</b> |             |   |                      |                      |                          |                      |                          |                     |               |
| 02111007                          | 5111        | Certified Salaries                      | 1.00                 | 1.00                 | 56,455                   | 1.00                 | 59,470                   | 3,015               | 5.34%         |
| 02111007                          | 5611        | Instructional Supplies                  |                      |                      | 628                      |                      | 936                      | 308                 | 49.04%        |
|                                   |             | <b>AMSO HEALTH/FAMILY STUDIES Total</b> | <b>1.00</b>          | <b>1.00</b>          | <b>57,083</b>            | <b>1.00</b>          | <b>60,406</b>            | <b>3,323</b>        | <b>5.82%</b>  |
| <b>AMSO TECH EDUCATION</b>        |             |   |                      |                      |                          |                      |                          |                     |               |
| 02111008                          | 5111        | Certified Salaries                      | 1.00                 | 1.00                 | 90,163                   | 1.00                 | 91,291                   | 1,128               | 1.25%         |
| 02111008                          | 5420        | Repairs,Maintenance & Cleaning          |                      |                      | 500                      |                      | 500                      | -                   | 0.00%         |
| 02111008                          | 5611        | Instructional Supplies                  |                      |                      | 8,000                    |                      | 7,972                    | (28)                | -0.35%        |
| 02111008                          | 5730        | Equipment - New                         |                      |                      | 3,184                    |                      | -                        | (3,184)             | -100.00%      |
| 02111008                          | 5810        | Dues & Fees                             |                      |                      | 150                      |                      | 150                      | -                   | 0.00%         |
|                                   |             | <b>AMSO TECH EDUCATION Total</b>        | <b>1.00</b>          | <b>1.00</b>          | <b>101,997</b>           | <b>1.00</b>          | <b>99,913</b>            | <b>(2,084)</b>      | <b>-2.04%</b> |
| <b>AMSO MATHEMATICS DEPT</b>      |             |   |                      |                      |                          |                      |                          |                     |               |
| 02111009                          | 5111        | Certified Salaries                      | 4.00                 | 4.00                 | 295,236                  | 4.12                 | 302,744                  | 7,508               | 2.54%         |
| 02111009                          | 5611        | Instructional Supplies                  |                      |                      | 7,042                    |                      | 6,966                    | (76)                | -1.08%        |
| 02111009                          | 5641        | Text & Digital Resources                |                      |                      | -                        |                      | -                        | -                   | 0.00%         |
| 02111009                          | 5690        | Other Supplies                          |                      |                      | 509                      |                      | 509                      | -                   | 0.00%         |
|                                   |             | <b>AMSO MATHEMATICS DEPT Total</b>      | <b>4.00</b>          | <b>4.00</b>          | <b>302,787</b>           | <b>4.12</b>          | <b>310,219</b>           | <b>7,432</b>        | <b>2.45%</b>  |
| <b>AMSO MUSIC DEPARTMENT</b>      |             |   |                      |                      |                          |                      |                          |                     |               |
| 02111010                          | 5111        | Certified Salaries                      | 2.00                 | 2.00                 | 101,629                  | 2.00                 | 106,695                  | 5,066               | 4.98%         |
| 02111010                          | 5330        | Other Professional & Tech Srvc          |                      |                      | 2,500                    |                      | 2,000                    | (500)               | -20.00%       |
| 02111010                          | 5420        | Repairs,Maintenance & Cleaning          |                      |                      | 4,620                    |                      | 4,620                    | -                   | 0.00%         |
| 02111010                          | 5611        | Instructional Supplies                  |                      |                      | 6,367                    |                      | 6,362                    | (5)                 | -0.08%        |
| 02111010                          | 5731        | Equipment - Replacement                 |                      |                      | -                        |                      | -                        | -                   | 0.00%         |
| 02111010                          | 5810        | Dues & Fees                             |                      |                      | 450                      |                      | 705                      | 255                 | 56.67%        |
|                                   |             | <b>AMSO MUSIC DEPARTMENT Total</b>      | <b>2.00</b>          | <b>2.00</b>          | <b>115,566</b>           | <b>2.00</b>          | <b>120,382</b>           | <b>4,816</b>        | <b>4.17%</b>  |



| Org Code                       | Object Code | Description / Department             | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance       |
|--------------------------------|-------------|--------------------------------------|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|----------------|
| <b>AMSO PE DEPARTMENT</b>      |             |                                      |                      |                      |                          |                      |                          |                     |                |
| 02111011                       | 5111        | Certified Salaries                   | 2.00                 | 2.00                 | 135,835                  | 2.00                 | 147,746                  | 11,911              | 8.77%          |
| 02111011                       | 5420        | Repairs,Maintenance & Cleaning       |                      |                      | 400                      |                      | 400                      | -                   | 0.00%          |
| 02111011                       | 5611        | Instructional Supplies               |                      |                      | 2,825                    |                      | 3,241                    | 416                 | 14.73%         |
|                                |             | <b>AMSO PE DEPARTMENT Total</b>      | <b>2.00</b>          | <b>2.00</b>          | <b>139,060</b>           | <b>2.00</b>          | <b>151,387</b>           | <b>12,327</b>       | <b>8.86%</b>   |
| <b>AMSO SCIENCE DEPT</b>       |             |                                      |                      |                      |                          |                      |                          |                     |                |
| 02111013                       | 5111        | Certified Salaries                   | 4.00                 | 4.00                 | 365,062                  | 4.00                 | 331,905                  | (33,157)            | -9.08%         |
| 02111013                       | 5611        | Instructional Supplies               |                      |                      | 8,029                    |                      | 7,685                    | (344)               | -4.28%         |
| 02111013                       | 5690        | Other Supplies                       |                      |                      | 502                      |                      | 940                      | 438                 | 87.25%         |
|                                |             | <b>AMSO SCIENCE DEPT Total</b>       | <b>4.00</b>          | <b>4.00</b>          | <b>373,593</b>           | <b>4.00</b>          | <b>340,530</b>           | <b>(33,063)</b>     | <b>-8.85%</b>  |
| <b>AMSO SOCIAL STUDIES</b>     |             |                                      |                      |                      |                          |                      |                          |                     |                |
| 02111014                       | 5111        | Certified Salaries                   | 4.00                 | 4.00                 | 324,786                  | 4.00                 | 335,782                  | 10,996              | 3.39%          |
| 02111014                       | 5611        | Instructional Supplies               |                      |                      | 4,446                    |                      | 4,884                    | 438                 | 9.85%          |
| 02111014                       | 5641        | Text & Digital Resources             |                      |                      | 27,300                   |                      | 264                      | (27,036)            | -99.03%        |
|                                |             | <b>AMSO SOCIAL STUDIES Total</b>     | <b>4.00</b>          | <b>4.00</b>          | <b>356,532</b>           | <b>4.00</b>          | <b>340,930</b>           | <b>(15,602)</b>     | <b>-4.38%</b>  |
| <b>AMSO STEM</b>               |             |                                      |                      |                      |                          |                      |                          |                     |                |
| 02111015                       | 5611        | Instructional Supplies               |                      |                      | 1,092                    |                      | 919                      | (173)               | -15.84%        |
| 02111015                       | 5810        | Dues & Fees                          |                      |                      | 180                      |                      | -                        | (180)               | -100.00%       |
|                                |             | <b>AMSO STEM Total</b>               | <b>-</b>             | <b>-</b>             | <b>1,272</b>             | <b>-</b>             | <b>919</b>               | <b>(353)</b>        | <b>-27.75%</b> |
| <b>AMSO READING DEPT</b>       |             |                                      |                      |                      |                          |                      |                          |                     |                |
| 02111016                       | 5111        | Certified Salaries                   | 3.00                 | 3.00                 | 255,963                  | 3.00                 | 262,158                  | 6,195               | 2.42%          |
| 02111016                       | 5611        | Instructional Supplies               |                      |                      | 2,590                    |                      | 2,592                    | 2                   | 0.08%          |
| 02111016                       | 5690        | Other Supplies                       |                      |                      | 1,500                    |                      | 1,414                    | (86)                | -5.73%         |
|                                |             | <b>AMSO READING DEPT Total</b>       | <b>3.00</b>          | <b>3.00</b>          | <b>260,053</b>           | <b>3.00</b>          | <b>266,164</b>           | <b>6,111</b>        | <b>2.35%</b>   |
| <b>AMSO COVERAGE</b>           |             |                                      |                      |                      |                          |                      |                          |                     |                |
| 02111027                       | 5111        | Certified Salaries                   | -                    | -                    | 12,357                   | -                    | 11,296                   | (1,061)             | -8.59%         |
|                                |             | <b>AMSO COVERAGE Total</b>           | <b>-</b>             | <b>-</b>             | <b>12,357</b>            | <b>-</b>             | <b>11,296</b>            | <b>(1,061)</b>      | <b>-8.59%</b>  |
| <b>AMSO STUDENT ACTIVITIES</b> |             |                                      |                      |                      |                          |                      |                          |                     |                |
| 02113201                       | 5111        | Certified Salaries                   | -                    | -                    | 31,630                   | -                    | 33,342                   | 1,712               | 5.41%          |
| 02113201                       | 5690        | Other Supplies                       |                      |                      | 800                      |                      | 800                      | -                   | 0.00%          |
|                                |             | <b>AMSO STUDENT ACTIVITIES Total</b> | <b>-</b>             | <b>-</b>             | <b>32,430</b>            | <b>-</b>             | <b>34,142</b>            | <b>1,712</b>        | <b>5.28%</b>   |



| Org Code                             | Object Code | Description / Department                   | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance      |
|--------------------------------------|-------------|--|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| <b>AMSO INTERSCHOLASTIC SPRTS</b>    |             |  |                      |                      |                          |                      |                          |                     |               |
| 02113202                             | 5111        | Certified Salaries                         | -                    | -                    | 39,192                   | -                    | 33,123                   | (6,069)             | -15.49%       |
| 02113202                             | 5330        | Other Professional & Tech Srvc             |                      |                      | 5,656                    |                      | 5,754                    | 98                  | 1.73%         |
| 02113202                             | 5420        | Repairs,Maintenance & Cleaning             |                      |                      | 1,500                    |                      | 1,500                    | -                   | 0.00%         |
| 02113202                             | 5440        | Rentals-Land,Bldg,Equipment                |                      |                      | 960                      |                      | 960                      | -                   | 0.00%         |
| 02113202                             | 5510        | Pupil Transportation                       |                      |                      | 16,380                   |                      | 14,872                   | (1,508)             | -9.21%        |
| 02113202                             | 5590        | Other Purchased Services                   |                      |                      | 400                      |                      | 400                      | -                   | 0.00%         |
| 02113202                             | 5690        | Other Supplies                             |                      |                      | 11,400                   |                      | 12,785                   | 1,385               | 12.15%        |
| 02113202                             | 5810        | Dues & Fees                                |                      |                      | 400                      |                      | 400                      | -                   | 0.00%         |
|                                      |             | <b>AMSO INTERSCHOLASTIC SPRTS Total</b>    | <b>-</b>             | <b>-</b>             | <b>75,888</b>            | <b>-</b>             | <b>69,794</b>            | <b>(6,094)</b>      | <b>-8.03%</b> |
| <b>AMSO RESOURCE PROGRAM **</b>      |             |  |                      |                      |                          |                      |                          |                     |               |
| 02121200                             | 5111        | Certified Salaries                         | 3.00                 | 3.00                 | 239,191                  | 3.00                 | 244,491                  | 5,300               | 2.22%         |
| 02121200                             | 5112        | Classified Salaries                        | 3.00                 | 3.00                 | 83,011                   | 5.00                 | 130,672                  | 47,661              | 57.42%        |
|                                      |             | <b>AMSO RESOURCE PROGRAM Total</b>         | <b>6.00</b>          | <b>6.00</b>          | <b>322,202</b>           | <b>8.00</b>          | <b>375,163</b>           | <b>52,961</b>       | <b>16.44%</b> |
| <b>AMSO SPEECH/LANGUAGE **</b>       |             |  |                      |                      |                          |                      |                          |                     |               |
| 02122150                             | 5111        | Certified Salaries                         | 1.00                 | 1.00                 | 50,076                   | 1.00                 | 52,705                   | 2,629               | 5.25%         |
|                                      |             | <b>AMSO SPEECH/LANGUAGE Total</b>          | <b>1.00</b>          | <b>1.00</b>          | <b>50,076</b>            | <b>1.00</b>          | <b>52,705</b>            | <b>2,629</b>        | <b>5.25%</b>  |
| <b>AMSO COUNSELING SERVICES DEPT</b> |             |  |                      |                      |                          |                      |                          |                     |               |
| 02132120                             | 5111        | Certified Salaries                         | 2.00                 | 2.00                 | 190,968                  | 2.00                 | 193,332                  | 2,364               | 1.24%         |
| 02132120                             | 5112        | Classified Salaries                        | 1.00                 | 1.00                 | 39,293                   | 1.00                 | 40,282                   | 989                 | 2.52%         |
| 02132120                             | 5330        | Other Professional & Tech Srvc             |                      |                      | 2,300                    |                      | 2,300                    | -                   | 0.00%         |
| 02132120                             | 5581        | Travel - Conferences                       |                      |                      | 130                      |                      | 350                      | 220                 | 169.23%       |
| 02132120                             | 5590        | Other Purchased Services                   |                      |                      | 500                      |                      | 500                      | -                   | 0.00%         |
| 02132120                             | 5611        | Instructional Supplies                     |                      |                      | 200                      |                      | 700                      | 500                 | 250.00%       |
| 02132120                             | 5690        | Other Supplies                             |                      |                      | 750                      |                      | 750                      | -                   | 0.00%         |
|                                      |             | <b>AMSO COUNSELING SERVICES DEPT Total</b> | <b>3.00</b>          | <b>3.00</b>          | <b>234,141</b>           | <b>3.00</b>          | <b>238,214</b>           | <b>4,073</b>        | <b>1.74%</b>  |
| <b>AMSO NURSING SVCS</b>             |             |  |                      |                      |                          |                      |                          |                     |               |
| 02132130                             | 5112        | Classified Salaries                        | 1.00                 | 1.00                 | 61,601                   | 1.00                 | 63,475                   | 1,874               | 3.04%         |
| 02132130                             | 5330        | Other Professional & Tech Srvc             |                      |                      | 80                       |                      | 80                       | -                   | 0.00%         |
| 02132130                             | 5690        | Other Supplies                             |                      |                      | 1,800                    |                      | 1,800                    | -                   | 0.00%         |
| 02132130                             | 5810        | Dues & Fees                                |                      |                      | 140                      |                      | 140                      | -                   | 0.00%         |
|                                      |             | <b>AMSO NURSING SVCS Total</b>             | <b>1.00</b>          | <b>1.00</b>          | <b>63,621</b>            | <b>1.00</b>          | <b>65,495</b>            | <b>1,874</b>        | <b>2.95%</b>  |
| <b>AMSO PSYCHOLOGICAL SVCS **</b>    |             |  |                      |                      |                          |                      |                          |                     |               |
| 02132140                             | 5111        | Certified Salaries                         | 1.00                 | 1.00                 | 97,451                   | 1.00                 | 98,668                   | 1,217               | 1.25%         |
|                                      |             | <b>AMSO PSYCHOLOGICAL SVCS Total</b>       | <b>1.00</b>          | <b>1.00</b>          | <b>97,451</b>            | <b>1.00</b>          | <b>98,668</b>            | <b>1,217</b>        | <b>1.25%</b>  |



| Org Code                        | Object Code | Description / Department              | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance      |
|---------------------------------|-------------|---------------------------------------|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| <b>AMSO MEDIA CENTER</b>        |             |                                       |                      |                      |                          |                      |                          |                     |               |
| 02132220                        | 5111        | Certified Salaries                    | 1.00                 | 1.00                 | 78,811                   | 1.00                 | 82,812                   | 4,001               | 5.08%         |
| 02132220                        | 5112        | Classified Salaries                   | 1.00                 | 1.00                 | 39,293                   | 1.00                 | 40,282                   | 989                 | 2.52%         |
| 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           |                      |                      | 6,215                    |                      | 6,215                    | -                   | 0.00%         |
| 02132220                        | 5690        | Other Supplies                        |                      |                      | 2,885                    |                      | 2,885                    | -                   | 0.00%         |
|                                 |             | <b>AMSO MEDIA CENTER Total</b>        | <b>2.00</b>          | <b>2.00</b>          | <b>129,704</b>           | <b>2.00</b>          | <b>134,694</b>           | <b>4,990</b>        | <b>3.85%</b>  |
| <b>AMSO PRINCIPAL SERVICES</b>  |             |                                       |                      |                      |                          |                      |                          |                     |               |
| 02132400                        | 5111        | Certified Salaries                    | 2.00                 | 2.00                 | 338,264                  | 2.00                 | 336,554                  | (1,710)             | -0.51%        |
| 02132400                        | 5112        | Classified Salaries                   | 3.00                 | 3.00                 | 141,032                  | 4.50                 | 197,172                  | 56,140              | 39.81%        |
| 02132400                        | 5330        | Other Professional & Tech Srvc        |                      |                      | 17,300                   |                      | 17,300                   | -                   | 0.00%         |
| 02132400                        | 5440        | Rentals-Land,Bldg,Equipment           |                      |                      | 2,536                    |                      | 2,912                    | 376                 | 14.83%        |
| 02132400                        | 5550        | Communications: Tel,Post,Etc.         |                      |                      | 2,822                    |                      | 2,330                    | (492)               | -17.43%       |
| 02132400                        | 5580        | Staff Travel                          |                      |                      | 600                      |                      | 1,400                    | 800                 | 133.33%       |
| 02132400                        | 5581        | Travel - Conferences                  |                      |                      | 3,180                    |                      | 3,180                    | -                   | 0.00%         |
| 02132400                        | 5590        | Other Purchased Services              |                      |                      | 4,650                    |                      | 4,655                    | 5                   | 0.11%         |
| 02132400                        | 5690        | Other Supplies                        |                      |                      | 1,805                    |                      | 1,805                    | -                   | 0.00%         |
| 02132400                        | 5810        | Dues & Fees                           |                      |                      | 3,088                    |                      | 3,088                    | -                   | 0.00%         |
|                                 |             | <b>AMSO PRINCIPAL SERVICES Total</b>  | <b>5.00</b>          | <b>5.00</b>          | <b>515,277</b>           | <b>6.50</b>          | <b>570,396</b>           | <b>55,119</b>       | <b>10.70%</b> |
| <b>AMSO GENERAL INSTRUCTION</b> |             |                                       |                      |                      |                          |                      |                          |                     |               |
| 02142219                        | 5611        | Instructional Supplies                |                      |                      | 10,653                   |                      | 11,146                   | 493                 | 4.63%         |
|                                 |             | <b>AMSO GENERAL INSTRUCTION Total</b> | <b>-</b>             | <b>-</b>             | <b>10,653</b>            | <b>-</b>             | <b>11,146</b>            | <b>493</b>          | <b>4.63%</b>  |



| Org Code                                  | Object Code | Description / Department                    | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance      |
|---|-------------|---|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| <b>AMSO BUILDING OPER &amp; MAINT</b>     |             |   |                      |                      |                          |                      |                          |                     |               |
| 02142600                                  | 5112        | Classified Salaries                         | 4.00                 | 4.00                 | 200,245                  | 4.00                 | 206,228                  | 5,983               | 2.99%         |
| 02142600                                  | 5410        | Utilities, Excluding Heat                   |                      |                      | 114,991                  |                      | 118,144                  | 3,153               | 2.74%         |
| 02142600                                  | 5420        | Repairs,Maintenance & Cleaning              |                      |                      | 86,644                   |                      | 87,529                   | 885                 | 1.02%         |
| 02142600                                  | 5613        | Maintenance/Custodial Supplies              |                      |                      | 51,180                   |                      | 53,226                   | 2,046               | 4.00%         |
| 02142600                                  | 5620        | Oil Used For Heating                        |                      |                      | 500                      |                      | 500                      | -                   | 0.00%         |
| 02142600                                  | 5621        | Natural Gas                                 |                      |                      | 23,950                   |                      | 23,950                   | -                   | 0.00%         |
| 02142600                                  | 5715        | Improvement - Buildings                     |                      |                      | 2,000                    |                      | 30,000                   | 28,000              | 1400.00%      |
| 02142600                                  | 5720        | Improvement - Sites                         |                      |                      | -                        |                      | 14,000                   | 14,000              | 100.00%       |
|   |             | <b>AMSO BUILDING OPER &amp; MAINT Total</b> | <b>4.00</b>          | <b>4.00</b>          | <b>479,510</b>           | <b>4.00</b>          | <b>533,577</b>           | <b>54,067</b>       | <b>11.28%</b> |
| <b>AMSO TRANSPORTATION</b>                |             |   |                      |                      |                          |                      |                          |                     |               |
| <b>02142700</b>                           | <b>5510</b> | <b>Pupil Transportation</b>                 |                      |                      | <b>3,000</b>             |                      | <b>3,000</b>             | <b>-</b>            | <b>0.00%</b>  |
|   |             | <b>AMSO TRANSPORTATION Total</b>            | <b>-</b>             | <b>-</b>             | <b>3,000</b>             | <b>-</b>             | <b>3,000</b>             | <b>-</b>            | <b>0.00%</b>  |
| <b>AMSO SUMMER WORK</b>                   |             |   |                      |                      |                          |                      |                          |                     |               |
| 02152601                                  | 5111        | Certified Salaries                          | -                    | -                    | 34,477                   | -                    | 34,653                   | 176                 | 0.51%         |
|   |             | <b>AMSO SUMMER WORK Total</b>               | <b>-</b>             | <b>-</b>             | <b>34,477</b>            | <b>-</b>             | <b>34,653</b>            | <b>176</b>          | <b>0.51%</b>  |
| <b>AMITY MIDDLE SCHOOL - ORANGE TOTAL</b> |             |   | <b>53.50</b>         | <b>53.50</b>         | <b>4,543,451</b>         | <b>57.12</b>         | <b>4,644,586</b>         | <b>101,135</b>      | <b>2.23%</b>  |



| Org Code                                 | Object Code | Description / Department                       | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance      |
|--|-------------|--|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| <b>AHS ART DEPARTMENT</b>                |             |  |                      |                      |                          |                      |                          |                     |               |
| 03111001                                 | 5111        | Certified Salaries                             | 5.00                 | 5.00                 | 395,563                  | 5.00                 | 409,241                  | 13,678              | 3.46%         |
| 03111001                                 | 5611        | Instructional Supplies                         |                      |                      | 22,956                   |                      | 22,865                   | (91)                | -0.40%        |
| 03111001                                 | 5730        | Equipment - New                                |                      |                      | 2,500                    |                      | 1,500                    | (1,000)             | -40.00%       |
| 03111001                                 | 5810        | Dues & Fees                                    |                      |                      | 500                      |                      | 500                      | -                   | 0.00%         |
|  |             | <b>AHS ART DEPARTMENT Total</b>                | <b>5.00</b>          | <b>5.00</b>          | <b>421,519</b>           | <b>5.00</b>          | <b>434,106</b>           | <b>12,587</b>       | <b>2.99%</b>  |
| <b>AHS BUSINESS EDUCATION</b>            |             |  |                      |                      |                          |                      |                          |                     |               |
| 03111003                                 | 5111        | Certified Salaries                             | 2.00                 | 2.00                 | 159,678                  | 2.00                 | 164,518                  | 4,840               | 3.03%         |
| 03111003                                 | 5810        | Dues & Fees                                    |                      |                      | 250                      |                      | 250                      | -                   | 0.00%         |
| 03111003                                 | 5581        | Staff Travel                                   |                      |                      | 100                      |                      | 100                      | -                   | 0.00%         |
| 03111003                                 | 5611        | Instructional Supplies                         |                      |                      | 1,279                    |                      | 1,279                    | -                   | 0.00%         |
|  |             | <b>AHS BUSINESS EDUCATION Total</b>            | <b>2.00</b>          | <b>2.00</b>          | <b>161,307</b>           | <b>2.00</b>          | <b>166,147</b>           | <b>4,840</b>        | <b>3.00%</b>  |
| <b>AHS ENGLISH DEPARTMENT</b>            |             |  |                      |                      |                          |                      |                          |                     |               |
| 03111005                                 | 5111        | Certified Salaries                             | 15.20                | 14.60                | 1,187,898                | 14.60                | 1,175,550                | (12,348)            | -1.04%        |
| 03111005                                 | 5611        | Instructional Supplies                         |                      |                      | 400                      |                      | 400                      | -                   | 0.00%         |
| 03111005                                 | 5641        | Text & Digital Resources                       |                      |                      | 8,000                    |                      | 10,500                   | 2,500               | 31.25%        |
| 03111005                                 | 5690        | Other Supplies                                 |                      |                      | 252                      |                      | 252                      | -                   | 0.00%         |
| 03111005                                 | 5810        | Dues & Fees                                    |                      |                      | 120                      |                      | 470                      | 350                 | 291.67%       |
|  |             | <b>AHS ENGLISH DEPARTMENT Total</b>            | <b>15.20</b>         | <b>14.60</b>         | <b>1,196,670</b>         | <b>14.60</b>         | <b>1,187,172</b>         | <b>(9,498)</b>      | <b>-0.79%</b> |
| <b>AHS WORLD LANGUAGE DEPT</b>           |             |  |                      |                      |                          |                      |                          |                     |               |
| 03111006                                 | 5111        | Certified Salaries                             | 14.00                | 14.00                | 1,092,793                | 14.00                | 1,096,435                | 3,642               | 0.33%         |
| 03111006                                 | 5611        | Instructional Supplies                         |                      |                      | 16,155                   |                      | 4,850                    | (11,305)            | -69.98%       |
| 03111006                                 | 5641        | Text & Digital Resources                       |                      |                      | 2,000                    |                      | 2,000                    | -                   | 0.00%         |
| 03111006                                 | 5810        | Dues & Fees                                    |                      |                      | 940                      |                      | 1,570                    | 630                 | 67.02%        |
|  |             | <b>AHS WORLD LANGUAGE DEPT Total</b>           | <b>14.00</b>         | <b>14.00</b>         | <b>1,111,888</b>         | <b>14.00</b>         | <b>1,104,855</b>         | <b>(7,033)</b>      | <b>-0.63%</b> |
| <b>AHS FAMILY &amp; CONSUMER SCIENCE</b> |             |  |                      |                      |                          |                      |                          |                     |               |
| 03111007                                 | 5111        | Certified Salaries                             | 3.60                 | 4.00                 | 274,351                  | 4.00                 | 335,385                  | 61,034              | 22.25%        |
| 03111007                                 | 5641        | Text & Digital Resources                       |                      |                      | -                        |                      | 2,400                    | 2,400               | 100.00%       |
| 03111007                                 | 5611        | Instructional Supplies                         |                      |                      | 25,914                   |                      | 26,691                   | 777                 | 3.00%         |
|  |             | <b>AHS FAMILY &amp; CONSUMER SCIENCE Total</b> | <b>3.60</b>          | <b>4.00</b>          | <b>300,265</b>           | <b>4.00</b>          | <b>364,476</b>           | <b>64,211</b>       | <b>21.38%</b> |
| <b>AHS TECH EDUCATION</b>                |             |  |                      |                      |                          |                      |                          |                     |               |
| 03111008                                 | 5111        | Certified Salaries                             | 5.60                 | 5.60                 | 463,931                  | 5.60                 | 447,032                  | (16,899)            | -3.64%        |
| 03111008                                 | 5420        | Repairs,Maintenance & Cleaning                 |                      |                      | 1,100                    |                      | 1,100                    | -                   | 0.00%         |
| 03111008                                 | 5611        | Instructional Supplies                         |                      |                      | 25,779                   |                      | 25,779                   | -                   | 0.00%         |
| 03111008                                 | 5690        | Other Supplies                                 |                      |                      | 1,400                    |                      | 1,400                    | -                   | 0.00%         |
|  |             | <b>AHS TECH EDUCATION Total</b>                | <b>5.60</b>          | <b>5.60</b>          | <b>492,210</b>           | <b>5.60</b>          | <b>475,311</b>           | <b>(16,899)</b>     | <b>-3.43%</b> |



| Org Code                               | Object Code | Description / Department       | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance      |
|--|-------------|--------------------------------|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| <b>AHS MATHEMATICS DEPT</b>            |             |                                |                      |                      |                          |                      |                          |                     |               |
| 03111009                               | 5111        | Certified Salaries             | 14.80                | 15.40                | 1,249,426                | 15.40                | 1,321,145                | 71,719              | 5.74%         |
| 03111009                               | 5611        | Instructional Supplies         |                      |                      | 11,580                   |                      | 11,550                   | (30)                | -0.26%        |
| 03111009                               | 5641        | Text & Digital Resources       |                      |                      | 12,000                   |                      | 20,000                   | 8,000               | 66.67%        |
| 03111009                               | 5810        | Dues & Fees                    |                      |                      | 350                      |                      | 400                      | 50                  | 14.29%        |
| <b>AHS MATHEMATICS DEPT Total</b>      |             |                                | <b>14.80</b>         | <b>15.40</b>         | <b>1,273,356</b>         | <b>15.40</b>         | <b>1,353,095</b>         | <b>79,739</b>       | <b>6.26%</b>  |
| <b>AHS MUSIC DEPARTMENT</b>            |             |                                |                      |                      |                          |                      |                          |                     |               |
| 03111010                               | 5111        | Certified Salaries             | 3.00                 | 3.00                 | 221,916                  | 3.00                 | 233,512                  | 11,596              | 5.23%         |
| 03111010                               | 5330        | Other Professional & Tech Srvc |                      |                      | 3,495                    |                      | 3,495                    | -                   | 0.00%         |
| 03111010                               | 5420        | Repairs,Maintenance & Cleaning |                      |                      | 4,700                    |                      | 5,170                    | 470                 | 10.00%        |
| 03111010                               | 5611        | Instructional Supplies         |                      |                      | 10,197                   |                      | 10,416                   | 219                 | 2.15%         |
| 03111010                               | 5810        | Dues & Fees                    |                      |                      | 1,115                    |                      | 1,115                    | -                   | 0.00%         |
| <b>AHS MUSIC DEPARTMENT Total</b>      |             |                                | <b>3.00</b>          | <b>3.00</b>          | <b>241,423</b>           | <b>3.00</b>          | <b>253,708</b>           | <b>12,285</b>       | <b>5.09%</b>  |
| <b>AHS PE/ HEALTH DEPARTMENT</b>       |             |                                |                      |                      |                          |                      |                          |                     |               |
| 03111011                               | 5111        | Certified Salaries             | 6.20                 | 6.20                 | 490,692                  | 6.20                 | 517,663                  | 26,971              | 5.50%         |
| 03111011                               | 5330        | Other Professional & Tech Srvc |                      |                      | 2,500                    |                      | 2,500                    | -                   | 0.00%         |
| 03111011                               | 5611        | Instructional Supplies         |                      |                      | 6,552                    |                      | 7,643                    | 1,091               | 16.65%        |
| <b>AHS PE/ HEALTH DEPARTMENT Total</b> |             |                                | <b>6.20</b>          | <b>6.20</b>          | <b>499,744</b>           | <b>6.20</b>          | <b>527,806</b>           | <b>28,062</b>       | <b>5.62%</b>  |
| <b>AHS SCIENCE DEPARTMENT</b>          |             |                                |                      |                      |                          |                      |                          |                     |               |
| 03111013                               | 5111        | Certified Salaries             | 20.60                | 20.60                | 1,665,920                | 20.60                | 1,663,820                | (2,100)             | -0.13%        |
| 03111013                               | 5420        | Repairs,Maintenance & Cleaning |                      |                      | 3,200                    |                      | 1,000                    | (2,200)             | -68.75%       |
| 03111013                               | 5581        | Travel - Conferences           |                      |                      | 1,000                    |                      | 1,000                    | -                   | 0.00%         |
| 03111013                               | 5611        | Instructional Supplies         |                      |                      | 1,000                    |                      | 60,100                   | 59,100              | 5910.00%      |
| 03111013                               | 5641        | Text & Digital Resources       |                      |                      | 60,690                   |                      | 47,000                   | (13,690)            | -22.56%       |
| 03111013                               | 5731        | Equipment - Replacement        |                      |                      | 37,800                   |                      | -                        | (37,800)            | -100.00%      |
| 03111013                               | 5810        | Dues & Fees                    |                      |                      | 7,375                    |                      | 7,500                    | 125                 | 1.69%         |
| <b>AHS SCIENCE DEPARTMENT Total</b>    |             |                                | <b>20.60</b>         | <b>20.60</b>         | <b>1,776,985</b>         | <b>20.60</b>         | <b>1,780,420</b>         | <b>3,435</b>        | <b>0.19%</b>  |
| <b>AHS SOCIAL STUDIES</b>              |             |                                |                      |                      |                          |                      |                          |                     |               |
| 03111014                               | 5111        | Certified Salaries             | 15.40                | 15.40                | 1,303,098                | 15.40                | 1,340,993                | 37,895              | 2.91%         |
| 03111014                               | 5611        | Instructional Supplies         |                      |                      | 625                      |                      | 1,205                    | 580                 | 92.80%        |
| 03111014                               | 5641        | Text & Digital Resources       |                      |                      | 37,125                   |                      | 49,250                   | 12,125              | 32.66%        |
| 03111014                               | 5690        | Other Supplies                 |                      |                      | 700                      |                      | 500                      | (200)               | -28.57%       |
| 03111014                               | 5810        | Dues & Fees                    |                      |                      | 180                      |                      | 25                       | (155)               | -86.11%       |
| <b>AHS SOCIAL STUDIES Total</b>        |             |                                | <b>15.40</b>         | <b>15.40</b>         | <b>1,341,728</b>         | <b>15.40</b>         | <b>1,391,973</b>         | <b>50,245</b>       | <b>3.74%</b>  |
| <b>AHS STEM INITIATIVE</b>             |             |                                |                      |                      |                          |                      |                          |                     |               |
| 03111015                               | 5581        | Staff Travel                   | -                    | -                    | 350                      | -                    | -                        | (350)               | -100.00%      |
| 03111015                               | 5611        | Instructional Supplies         | -                    | -                    | 5,950                    | -                    | 6,200                    | 250                 | 4.20%         |
| 03111015                               | 5810        | Dues & Fees                    | -                    | -                    | 1,250                    | -                    | 1,250                    | -                   | 0.00%         |
| <b>AHS STEM INITIATIVE Total</b>       |             |                                | <b>-</b>             | <b>-</b>             | <b>7,550</b>             | <b>-</b>             | <b>7,450</b>             | <b>(100)</b>        | <b>-1.32%</b> |



| Org Code                               | Object Code | Description / Department       | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance       |
|--|-------------|--------------------------------|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|----------------|
| <b>AHS READING DEPT</b>                |             |                                |                      |                      |                          |                      |                          |                     |                |
| 03111016                               | 5111        | Certified Salaries             | 3.60                 | 3.00                 | 304,106                  | 3.00                 | 270,991                  | (33,115)            | -10.89%        |
| 03111016                               | 5611        | Instructional Supplies         |                      |                      | 5,596                    |                      | 5,585                    | (11)                | -0.20%         |
| 03111016                               | 5690        | Other Supplies                 |                      |                      | 700                      |                      | 700                      | -                   | 0.00%          |
| 03111016                               | 5810        | Dues & Fees                    |                      |                      | 1,000                    |                      | 1,000                    | -                   | 0.00%          |
| <b>AHS READING DEPT Total</b>          |             |                                | <b>3.60</b>          | <b>3.00</b>          | <b>311,402</b>           | <b>3.00</b>          | <b>278,276</b>           | <b>(33,126)</b>     | <b>-10.64%</b> |
| <b>AHS THEATRE</b>                     |             |                                |                      |                      |                          |                      |                          |                     |                |
| 03111017                               | 5111        | Certified Salaries             | 2.20                 | 2.20                 | 173,607                  | 2.20                 | 180,665                  | 7,058               | 4.07%          |
| 03111017                               | 5810        | Dues & Fees                    |                      |                      | 1,000                    |                      | 1,000                    | -                   | 0.00%          |
| 03111017                               | 5330        | Other Professional & Tech Srvc | -                    |                      | 357                      |                      | 357                      | -                   | 0.00%          |
| <b>AHS THEATRE Total</b>               |             |                                | <b>2.20</b>          | <b>2.20</b>          | <b>174,964</b>           | <b>2.20</b>          | <b>182,022</b>           | <b>7,058</b>        | <b>4.03%</b>   |
| <b>ESL PROGRAM</b>                     |             |                                |                      |                      |                          |                      |                          |                     |                |
| 03111018                               | 5611        | Instructional Supplies         |                      |                      | 600                      |                      | 600                      | -                   | 0.00%          |
| <b>ESL PROGRAM Total</b>               |             |                                | <b>-</b>             | <b>-</b>             | <b>600</b>               | <b>-</b>             | <b>600</b>               | <b>-</b>            | <b>0.00%</b>   |
| <b>AHS COVERAGE</b>                    |             |                                |                      |                      |                          |                      |                          |                     |                |
| 03111027                               | 5111        | Certified Salaries             | -                    | -                    | 47,352                   | -                    | 41,267                   | (6,085)             | -12.85%        |
| <b>AHS COVERAGE Total</b>              |             |                                | <b>-</b>             | <b>-</b>             | <b>47,352</b>            | <b>-</b>             | <b>41,267</b>            | <b>(6,085)</b>      | <b>-12.85%</b> |
| <b>AHS STUDENT ACTIVITIES</b>          |             |                                |                      |                      |                          |                      |                          |                     |                |
| 03113201                               | 5111        | Certified Salaries             | -                    | -                    | 133,409                  | -                    | 148,308                  | 14,899              | 11.17%         |
| 03113201                               | 5690        | Other Supplies                 | -                    | -                    | 4,530                    | -                    | 4,530                    | -                   | 0.00%          |
| <b>AHS STUDENT ACTIVITIES Total</b>    |             |                                | <b>-</b>             | <b>-</b>             | <b>137,939</b>           | <b>-</b>             | <b>152,838</b>           | <b>14,899</b>       | <b>10.80%</b>  |
| <b>AHS INTERSCHOLASTIC SPRTS</b>       |             |                                |                      |                      |                          |                      |                          |                     |                |
| 03113202                               | 5111        | Certified Salaries             | -                    | -                    | 375,156                  | -                    | 395,157                  | 20,001              | 5.33%          |
| 03113202                               | 5330        | Other Professional & Tech Srvc |                      |                      | 187,580                  |                      | 192,382                  | 4,802               | 2.56%          |
| 03113202                               | 5420        | Repairs,Maintenance & Cleaning |                      |                      | 33,886                   |                      | 33,886                   | -                   | 0.00%          |
| 03113202                               | 5440        | Rentals-Land,Bldg,Equipment    |                      |                      | 83,608                   |                      | 83,050                   | (558)               | -0.67%         |
| 03113202                               | 5510        | Pupil Transportation           |                      |                      | 171,233                  |                      | 174,657                  | 3,424               | 2.00%          |
| 03113202                               | 5590        | Other Purchased Services       |                      |                      | 6,260                    |                      | 5,760                    | (500)               | -7.99%         |
| 03113202                               | 5690        | Other Supplies                 |                      |                      | 100,144                  |                      | 102,144                  | 2,000               | 2.00%          |
| 03113202                               | 5731        | Equipment - Replacement        |                      |                      | 1,300                    |                      | -                        | (1,300)             | -100.00%       |
| 03113202                               | 5810        | Dues & Fees                    |                      |                      | 33,700                   |                      | 34,374                   | 674                 | 2.00%          |
| <b>AHS INTERSCHOLASTIC SPRTS Total</b> |             |                                | <b>-</b>             | <b>-</b>             | <b>992,867</b>           | <b>-</b>             | <b>1,021,410</b>         | <b>28,543</b>       | <b>2.87%</b>   |
| <b>AHS RESOURCE PROGRAM **</b>         |             |                                |                      |                      |                          |                      |                          |                     |                |
| 03121200                               | 5111        | Certified Salaries             | 6.00                 | 6.00                 | 484,695                  | 7.00                 | 511,090                  | 26,395              | 5.45%          |
| 03121200                               | 5112        | Classified Salaries            | 10.50                | 10.50                | 260,391                  | 9.50                 | 211,696                  | (48,695)            | -18.70%        |
| <b>AHS RESOURCE PROGRAM Total</b>      |             |                                | <b>16.50</b>         | <b>16.50</b>         | <b>745,086</b>           | <b>16.50</b>         | <b>722,786</b>           | <b>(22,300)</b>     | <b>-2.99%</b>  |



| Org Code                            | Object Code | Description / Department                  | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance      |
|-------------------------------------|-------------|---|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| <b>AHS TRANSITION PROGRAM **</b>    |             |   |                      |                      |                          |                      |                          |                     |               |
| 03121203                            | 5111        | Certified Salaries                        | 2.00                 | 2.00                 | 119,773                  | 2.00                 | 128,487                  | 8,714               | 7.28%         |
| 03121203                            | 5112        | Classified Salaries                       |                      |                      |                          | 0.45                 | 10,354                   | 10,354              | 100.00%       |
| 03121203                            | 5330        | Other Professional & Tech Srvc            |                      |                      | 30,000                   |                      | 30,000                   | -                   | 0.00%         |
| 03121203                            | 5611        | Instructional Supplies                    |                      |                      | 1,100                    |                      | 1,100                    | -                   | 0.00%         |
| 03121203                            | 5690        | Other Supplies                            |                      |                      | 2,500                    |                      | 2,500                    | -                   | 0.00%         |
|                                     |             | <b>AHS TRANSITION PROGRAM Total</b>       | <b>2.00</b>          | <b>2.00</b>          | <b>153,373</b>           | <b>2.45</b>          | <b>172,441</b>           | <b>19,068</b>       | <b>12.43%</b> |
| <b>AHS SPEECH/LANGUAGE **</b>       |             |   |                      |                      |                          |                      |                          |                     |               |
| 03122150                            | 5111        | Certified Salaries                        | 1.80                 | 1.80                 | 162,907                  | 1.80                 | 168,714                  | 5,807               | 3.56%         |
|                                     |             | <b>AHS SPEECH/LANGUAGE Total</b>          | <b>1.80</b>          | <b>1.80</b>          | <b>162,907</b>           | <b>1.80</b>          | <b>168,714</b>           | <b>5,807</b>        | <b>3.56%</b>  |
| <b>AHS COUNSELING SERVICES DEPT</b> |             |   |                      |                      |                          |                      |                          |                     |               |
| 03132120                            | 5111        | Certified Salaries                        | 11.00                | 11.00                | 970,368                  | 11.00                | 1,016,740                | 46,372              | 4.78%         |
| 03132120                            | 5112        | Classified Salaries                       | 4.00                 | 4.00                 | 209,130                  | 4.00                 | 208,733                  | (397)               | -0.19%        |
| 03132120                            | 5330        | Other Professional & Tech Srvc            |                      |                      | 939                      |                      | 1,000                    | 61                  | 6.50%         |
| 03132120                            | 5581        | Travel - Conferences                      |                      |                      | 1,500                    |                      | 1,000                    | (500)               | -33.33%       |
| 03132120                            | 5590        | Other Purchased Services                  |                      |                      | 12,873                   |                      | 13,140                   | 267                 | 2.07%         |
| 03132120                            | 5611        | Instructional Supplies                    |                      |                      | 3,950                    |                      | 3,950                    | -                   | 0.00%         |
|                                     |             | <b>AHS COUNSELING SERVICES DEPT Total</b> | <b>15.00</b>         | <b>15.00</b>         | <b>1,198,760</b>         | <b>15.00</b>         | <b>1,244,563</b>         | <b>45,803</b>       | <b>3.82%</b>  |
| <b>AHS NURSING SVCS</b>             |             |   |                      |                      |                          |                      |                          |                     |               |
| 03132130                            | 5112        | Classified Salaries                       | 3.00                 | 3.00                 | 162,110                  | 3.00                 | 166,988                  | 4,878               | 3.01%         |
| 03132130                            | 5690        | Other Supplies                            |                      |                      | 1,902                    |                      | 1,902                    | -                   | 0.00%         |
| 03132130                            | 5810        | Dues & Fees                               |                      |                      | 200                      |                      | 200                      | -                   | 0.00%         |
|                                     |             | <b>AHS NURSING SVCS Total</b>             | <b>3.00</b>          | <b>3.00</b>          | <b>164,212</b>           | <b>3.00</b>          | <b>169,090</b>           | <b>4,878</b>        | <b>2.97%</b>  |
| <b>AHS PSYCHOLOGICAL SVCS **</b>    |             |   |                      |                      |                          |                      |                          |                     |               |
| 03132140                            | 5111        | Certified Salaries                        | 2.00                 | 2.00                 | 183,694                  | 2.00                 | 189,137                  | 5,443               | 2.96%         |
|                                     |             | <b>AHS PSYCHOLOGICAL SVCS Total</b>       | <b>2.00</b>          | <b>2.00</b>          | <b>183,694</b>           | <b>2.00</b>          | <b>189,137</b>           | <b>5,443</b>        | <b>2.96%</b>  |
| <b>AHS MEDIA CENTER</b>             |             |   |                      |                      |                          |                      |                          |                     |               |
| 03132220                            | 5111        | Certified Salaries                        | 2.00                 | 2.00                 | 176,520                  | 2.00                 | 181,880                  | 5,360               | 3.04%         |
| 03132220                            | 5112        | Classified Salaries                       | 1.00                 | 1.00                 | 48,949                   | 1.00                 | 50,744                   | 1,795               | 3.67%         |
| 03132220                            | 5611        | Instructional Supplies                    |                      |                      | 1,300                    |                      | 1,300                    | -                   | 0.00%         |
| 03132220                            | 5642        | Library Books & Periodicals               |                      |                      | 9,000                    |                      | 9,000                    | -                   | 0.00%         |
| 03132220                            | 5690        | Other Supplies                            |                      |                      | 14,600                   |                      | -                        | (14,600)            | -100.00%      |
| 03132220                            | 5731        | Equipment - Replacement                   |                      |                      | 7,735                    |                      | 600                      | (7,135)             | -92.24%       |
| 03132220                            | 5810        | Dues & Fees                               |                      |                      | 1,250                    |                      | 1,250                    | -                   | 0.00%         |
|                                     |             | <b>AHS MEDIA CENTER Total</b>             | <b>3.00</b>          | <b>3.00</b>          | <b>259,354</b>           | <b>3.00</b>          | <b>244,774</b>           | <b>(14,580)</b>     | <b>-5.62%</b> |



| Org Code                             | Object Code | Description / Department                   | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance     |
|--------------------------------------|-------------|--|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|--------------|
| <b>AHS PRINCIPAL SVCS</b>            |             |  |                      |                      |                          |                      |                          |                     |              |
| 03132400                             | 5111        | Certified Salaries                         | 8.80                 | 8.80                 | 1,121,931                | 8.80                 | 1,158,518                | 36,587              | 3.26%        |
| 03132400                             | 5112        | Classified Salaries                        | 10.70                | 10.70                | 431,192                  | 11.50                | 476,920                  | 45,728              | 10.61%       |
| 03132400                             | 5330        | Other Professional & Tech Srvc             |                      |                      | 178,934                  |                      | 184,300                  | 5,366               | 3.00%        |
| 03132400                             | 5333        | NEASC                                      |                      |                      | -                        |                      | 30,212                   | 30,212              | 100.00%      |
| 03132400                             | 5420        | Repairs,Maintenance & Cleaning             |                      |                      | 2,000                    |                      | 2,000                    | -                   | 0.00%        |
| 03132400                             | 5440        | Rentals-Land,Bldg,Equipment                |                      |                      | 4,500                    |                      | 4,500                    | -                   | 0.00%        |
| 03132400                             | 5550        | Communications: Tel,Post,Etc.              |                      |                      | 20,000                   |                      | 14,000                   | (6,000)             | -30.00%      |
| 03132400                             | 5580        | Staff Travel                               |                      |                      | 6,000                    |                      | 6,000                    | -                   | 0.00%        |
| 03132400                             | 5590        | Other Purchased Services                   |                      |                      | 2,500                    |                      | 3,500                    | 1,000               | 40.00%       |
| 03132400                             | 5611        | Instructional Supplies                     |                      |                      | 3,900                    |                      | 3,400                    | (500)               | -12.82%      |
| 03132400                             | 5641        | Text & Digital Resources                   |                      |                      | 6,000                    |                      | 6,000                    | -                   | 0.00%        |
| 03132400                             | 5690        | Other Supplies                             |                      |                      | 500                      |                      | 500                      | -                   | 0.00%        |
| 03132400                             | 5731        | Equipment - Replacement                    |                      |                      | 6,360                    |                      | -                        | (6,360)             | -100.00%     |
| 03132400                             | 5810        | Dues & Fees                                |                      |                      | 14,000                   |                      | 14,000                   | -                   | 0.00%        |
|                                      |             | <b>AHS PRINCIPAL SVCS Total</b>            | <b>19.50</b>         | <b>19.50</b>         | <b>1,797,817</b>         | <b>20.30</b>         | <b>1,903,850</b>         | <b>106,033</b>      | <b>5.90%</b> |
| <b>AHS GENERAL INSTRUCTION</b>       |             |  |                      |                      |                          |                      |                          |                     |              |
| 03142219                             | 5611        | Instructional Supplies                     |                      |                      | 31,050                   |                      | 31,050                   | -                   | 0.00%        |
|                                      |             | <b>AHS GENERAL INSTRUCTION Total</b>       | <b>-</b>             | <b>-</b>             | <b>31,050</b>            | <b>-</b>             | <b>31,050</b>            | <b>-</b>            | <b>0.00%</b> |
| <b>AHS BUILDING OPER &amp; MAINT</b> |             |  |                      |                      |                          |                      |                          |                     |              |
| 03142600                             | 5112        | Classified Salaries                        | 11.50                | 11.50                | 595,344                  | 11.50                | 600,967                  | 5,623               | 0.94%        |
| 03142600                             | 5410        | Utilities, Excluding Heat                  |                      |                      | 483,117                  |                      | 471,489                  | (11,628)            | -2.41%       |
| 03142600                             | 5420        | Repairs,Maintenance & Cleaning             |                      |                      | 254,232                  |                      | 265,098                  | 10,866              | 4.27%        |
| 03142600                             | 5440        | Rentals-Land,Bldg,Equipment                |                      |                      | 4,000                    |                      | 4,000                    | -                   | 0.00%        |
| 03142600                             | 5613        | Maintenance-Custodial Supplies             |                      |                      | 114,605                  |                      | 118,105                  | 3,500               | 3.05%        |
| 03142600                             | 5620        | Oil Used For Heating                       |                      |                      | 500                      |                      | 500                      | -                   | 0.00%        |
| 03142600                             | 5621        | Natural Gas                                |                      |                      | 28,562                   |                      | 41,256                   | 12,694              | 44.44%       |
| 03142600                             | 5715        | Improvement - Buildings                    |                      |                      | 48,000                   |                      | 65,000                   | 17,000              | 35.42%       |
| 03142600                             | 5720        | Improvement - Sites                        |                      |                      | 15,000                   |                      | 30,000                   | 15,000              | 100.00%      |
|                                      |             | <b>AHS BUILDING OPER &amp; MAINT Total</b> | <b>11.50</b>         | <b>11.50</b>         | <b>1,543,360</b>         | <b>11.50</b>         | <b>1,596,415</b>         | <b>53,055</b>       | <b>3.44%</b> |
| <b>AHS TRANSPORTATION</b>            |             |  |                      |                      |                          |                      |                          |                     |              |
| 03142700                             | 5510        | Pupil Transportation                       |                      |                      | 35,000                   |                      | 35,000                   | -                   | 0.00%        |
|                                      |             | <b>AHS TRANSPORTATION Total</b>            | <b>-</b>             | <b>-</b>             | <b>35,000</b>            | <b>-</b>             | <b>35,000</b>            | <b>-</b>            | <b>0.00%</b> |
| <b>AHS SUMMER WORK</b>               |             |  |                      |                      |                          |                      |                          |                     |              |
| 03152601                             | 5111        | Certified Salaries                         | -                    | -                    | 74,444                   | -                    | 74,691                   | 247                 | 0.33%        |
|                                      |             | <b>AHS SUMMER WORK Total</b>               | <b>-</b>             | <b>-</b>             | <b>74,444</b>            | <b>-</b>             | <b>74,691</b>            | <b>247</b>          | <b>0.33%</b> |
| <b>AMITY HIGH SCHOOL TOTAL</b>       |             |  | <b>185.50</b>        | <b>185.30</b>        | <b>16,838,826</b>        | <b>186.55</b>        | <b>17,275,443</b>        | <b>436,617</b>      | <b>2.59%</b> |



| Org Code                      | Object Code | Description / Department            | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance        |
|-------------------------------|-------------|-------------------------------------|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|-----------------|
| <b>DPS RESOURCE PROGRAM</b>   |             |                                     |                      |                      |                          |                      |                          |                     |                 |
| 04121200                      | 5111        | Certified Salaries                  | 1.00                 | 1.00                 | 190,478                  | 1.00                 | 169,830                  | (20,648)            | -10.84%         |
| 04121200                      | 5112        | Classified Salaries                 | -                    | -                    | 18,000                   | -                    | 18,000                   | -                   | 0.00%           |
| 04121200                      | 5330        | Other Professional & Tech Srvc      |                      |                      | 27,984                   |                      | 27,984                   | -                   | 0.00%           |
| 04121200                      | 5581        | Travel - Conferences                |                      |                      | 2,000                    |                      | 2,000                    | -                   | 0.00%           |
| 04121200                      | 5611        | Instructional Supplies              |                      |                      | 5,490                    |                      | 5,490                    | -                   | 0.00%           |
| 04121200                      | 5690        | Other Supplies                      |                      |                      | 910                      |                      | 910                      | -                   | 0.00%           |
| 04121200                      | 5810        | Dues & Fees                         |                      |                      | 150                      |                      | 200                      | 50                  | 33.33%          |
|                               |             | <b>DPS RESOURCE PROGRAM Total</b>   | <b>1.00</b>          | <b>1.00</b>          | <b>245,012</b>           | <b>1.00</b>          | <b>224,414</b>           | <b>(20,598)</b>     | <b>-8.41%</b>   |
| <b>DPS ALTERNATIVE SCHOOL</b> |             |                                     |                      |                      |                          |                      |                          |                     |                 |
| 04121201                      | 5111        | Certified Salaries                  | 3.00                 | 3.00                 | 272,489                  | 3.00                 | 280,257                  | 7,768               | 2.85%           |
| 04121201                      | 5611        | Instructional Supplies              |                      |                      | 900                      |                      | 905                      | 5                   | 0.56%           |
| 04121201                      | 5690        | Other Supplies                      |                      |                      | 630                      |                      | 968                      | 338                 | 53.65%          |
|                               |             | <b>DPS ALTERNATIVE SCHOOL Total</b> | <b>3.00</b>          | <b>3.00</b>          | <b>274,019</b>           | <b>3.00</b>          | <b>282,130</b>           | <b>8,111</b>        | <b>2.96%</b>    |
| <b>DPS TRANSITION PROGRAM</b> |             |                                     |                      |                      |                          |                      |                          |                     |                 |
| 04121203                      | 5111        | Certified Salaries                  |                      |                      | -                        | -                    | -                        | -                   | 0.00%           |
| 04121203                      | 5330        | Other Professional & Tech Srvc      |                      |                      | 30,000                   |                      | -                        | (30,000)            | -100.00%        |
| 04121203                      | 5611        | Instructional Supplies              |                      |                      | -                        |                      | -                        | -                   | 0.00%           |
| 04121203                      | 5690        | Other Supplies                      |                      |                      | -                        |                      | -                        | -                   | 0.00%           |
| 04121203                      | 5730        | Equipment - New                     |                      |                      | -                        |                      | -                        | -                   | 0.00%           |
|                               |             | <b>DPS TRANSITION PROGRAM Total</b> | <b>-</b>             | <b>-</b>             | <b>30,000</b>            | <b>-</b>             | <b>-</b>                 | <b>(30,000)</b>     | <b>-100.00%</b> |
| <b>DPS TRANSITION ACADEMY</b> |             |                                     |                      |                      |                          |                      |                          |                     |                 |
| 04121206                      | 5111        | Certified Salaries                  | 1.00                 | 1.00                 | 90,163                   | 1.00                 | 91,291                   | 1,128               | 1.25%           |
| 04121206                      | 5112        | Classified Salaries                 |                      |                      | -                        | 0.45                 | 33,362                   | 33,362              | 100.00%         |
| 04121206                      | 5330        | Other Professional & Tech Srvc      |                      |                      | 5,000                    |                      | 5,000                    | -                   | 0.00%           |
| 04121206                      | 5440        | Rentals-Land,Bldg,Equipment         |                      |                      | 20,000                   |                      | 20,000                   | -                   | 0.00%           |
| 04121206                      | 5581        | Staff Travel                        |                      |                      | -                        |                      | 2,000                    | 2,000               | 100.00%         |
| 04121206                      | 5580        | Travel - Conferences                |                      |                      | 300                      |                      | 300                      | -                   | 0.00%           |
| 04121206                      | 5611        | Instructional Supplies              |                      |                      | 1,435                    |                      | 1,435                    | -                   | 0.00%           |
| 04121206                      | 5690        | Other Supplies                      |                      |                      | 1,150                    |                      | 1,150                    | -                   | 0.00%           |
| 04121206                      | 5730        | Equipment - New                     |                      |                      | 4,000                    |                      | -                        | (4,000)             | -100.00%        |
|                               |             | <b>DPS TRANSITION ACADEMY Total</b> | <b>1.00</b>          | <b>1.00</b>          | <b>122,048</b>           | <b>1.45</b>          | <b>154,538</b>           | <b>32,490</b>       | <b>26.62%</b>   |
| <b>DPS SPEECH/LANGUAGE</b>    |             |                                     |                      |                      |                          |                      |                          |                     |                 |
| 04122150                      | 5111        | Certified Salaries                  | -                    | -                    | -                        | -                    | -                        | -                   | 0.00%           |
| 04122150                      | 5611        | Instructional Supplies              |                      |                      | 654                      |                      | 824                      | 170                 | 25.99%          |
| 04122150                      | 5690        | Other Supplies                      |                      |                      | 325                      |                      | 176                      | (149)               | -45.85%         |
|                               |             | <b>DPS SPEECH/LANGUAGE Total</b>    | <b>-</b>             | <b>-</b>             | <b>979</b>               | <b>-</b>             | <b>1,000</b>             | <b>21</b>           | <b>2.15%</b>    |



| Org Code                          | Object Code | Description / Department                | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance       |
|-----------------------------------|-------------|---|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|----------------|
| <b>DPS HEARING IMPAIRED</b>       |             |   |                      |                      |                          |                      |                          |                     |                |
| 04122151                          | 5330        | Other Professional & Tech Srvc          |                      |                      | 65,000                   |                      | 65,000                   | -                   | 0.00%          |
| 04122151                          | 5420        | Repairs,Maintenance & Cleaning          |                      |                      | 750                      |                      | 750                      | -                   | 0.00%          |
| 04122151                          | 5690        | Other Supplies                          |                      |                      | 5,000                    |                      | 6,000                    | 1,000               | 20.00%         |
|                                   |             | <b>DPS HEARING IMPAIRED Total</b>       | <b>-</b>             | <b>-</b>             | <b>70,750</b>            | <b>-</b>             | <b>71,750</b>            | <b>1,000</b>        | <b>1.41%</b>   |
| <b>DPS SPEC ED PUBLIC OUT</b>     |             |   |                      |                      |                          |                      |                          |                     |                |
| 04126110                          | 5510        | Pupil Transportation                    |                      |                      | 298,660                  |                      | 287,753                  | (10,907)            | -3.65%         |
| 04126110                          | 5560        | Tuition Expense                         |                      |                      | 933,510                  |                      | 664,454                  | (269,056)           | -28.82%        |
|                                   |             | <b>DPS SPEC ED PUBLIC OUT Total</b>     | <b>-</b>             | <b>-</b>             | <b>1,232,170</b>         | <b>-</b>             | <b>952,207</b>           | <b>(279,963)</b>    | <b>-22.72%</b> |
| <b>DPS REG ED VOAG/VOTECH OUT</b> |             |   |                      |                      |                          |                      |                          |                     |                |
| 04126111                          | 5560        | Tuition Expense                         |                      |                      | 178,260                  |                      | 179,392                  | 1,132               | 0.64%          |
|                                   |             | <b>DPS REG ED VOAG/VOTECH OUT Total</b> | <b>-</b>             | <b>-</b>             | <b>178,260</b>           | <b>-</b>             | <b>179,392</b>           | <b>1,132</b>        | <b>0.64%</b>   |
| <b>SPEC ED PUBLIC IN-DISTRICT</b> |             |   |                      |                      |                          |                      |                          |                     |                |
| 04126116                          | 5510        | Pupil Transportation                    |                      |                      | 332,300                  |                      | 305,630                  | (26,670)            | -8.03%         |
|                                   |             | <b>SPEC ED PUBLIC IN-DISTRICT Total</b> | <b>-</b>             | <b>-</b>             | <b>332,300</b>           | <b>-</b>             | <b>305,630</b>           | <b>(26,670)</b>     | <b>-8.03%</b>  |
| <b>DPS REG ED PUBLIC OUT</b>      |             |   |                      |                      |                          |                      |                          |                     |                |
| 04126117                          | 5560        | Tuition Expense                         |                      |                      | 99,640                   |                      | 102,900                  | 3,260               | 3.27%          |
|                                   |             | <b>DPS REG ED PUBLIC OUT Total</b>      | <b>-</b>             | <b>-</b>             | <b>99,640</b>            | <b>-</b>             | <b>102,900</b>           | <b>3,260</b>        | <b>3.27%</b>   |
| <b>DPS SPEC ED PRIVATE OUT</b>    |             |   |                      |                      |                          |                      |                          |                     |                |
| 04126130                          | 5510        | Pupil Transportation                    |                      |                      | 434,290                  |                      | 537,360                  | 103,070             | 23.73%         |
| 04126130                          | 5560        | Tuition Expense                         |                      |                      | 2,216,170                |                      | 2,266,486                | 50,316              | 2.27%          |
|                                   |             | <b>DPS SPEC ED PRIVATE OUT Total</b>    | <b>-</b>             | <b>-</b>             | <b>2,650,460</b>         | <b>-</b>             | <b>2,803,846</b>         | <b>153,386</b>      | <b>5.79%</b>   |
| <b>DPS NURSING SVCS</b>           |             |   |                      |                      |                          |                      |                          |                     |                |
| 04132130                          | 5330        | Other Professional & Tech Srvc          |                      |                      | 95,933                   |                      | 101,561                  | 5,628               | 5.87%          |
|                                   |             | <b>DPS NURSING SVCS Total</b>           | <b>-</b>             | <b>-</b>             | <b>95,933</b>            | <b>-</b>             | <b>101,561</b>           | <b>5,628</b>        | <b>5.87%</b>   |
| <b>DPS PSYCHOLOGICAL SVCS</b>     |             |   |                      |                      |                          |                      |                          |                     |                |
| 04132140                          | 5330        | Other Professional & Tech Srvc          |                      |                      | 45,000                   |                      | 45,000                   | -                   | 0.00%          |
| 04132140                          | 5611        | Instructional Supplies                  |                      |                      | 1,445                    |                      | 2,478                    | 1,033               | 71.49%         |
| 04132140                          | 5690        | Other Supplies                          |                      |                      | 2,160                    |                      | 2,761                    | 601                 | 27.82%         |
| 04132140                          | 5810        | Dues & Fees                             |                      |                      | 1,050                    |                      | 1,100                    | 50                  | 4.76%          |
|                                   |             | <b>DPS PSYCHOLOGICAL SVCS Total</b>     | <b>-</b>             | <b>-</b>             | <b>49,655</b>            | <b>-</b>             | <b>51,339</b>            | <b>1,684</b>        | <b>3.39%</b>   |



| Org Code                                  | Object Code | Description / Department               | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance      |
|---|-------------|--|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| <b>PUPIL SERVICES</b>                     |             |  |                      |                      |                          |                      |                          |                     |               |
| 04132190                                  | 5111        | Certified Salaries                     | 1.00                 | 1.00                 | 158,242                  | 1.00                 | 164,622                  | 6,380               | 4.03%         |
| 04132190                                  | 5112        | Classified Salaries                    | 1.00                 | 1.00                 | 64,285                   | 1.00                 | 66,080                   | 1,795               | 2.79%         |
| 04132190                                  | 5330        | Other Professional & Tech Srvc         |                      |                      | 70,000                   |                      | 70,000                   | -                   | 0.00%         |
| 04132190                                  | 5580        | Staff Travel                           |                      |                      | 3,000                    |                      | 3,000                    | -                   | 0.00%         |
| 04132190                                  | 5581        | Travel - Conferences                   |                      |                      | 750                      |                      | 750                      | -                   | 0.00%         |
| 04132190                                  | 5590        | Other Purchased Services               |                      |                      | 12,550                   |                      | 20,200                   | 7,650               | 60.96%        |
| 04132190                                  | 5642        | Library Books & Periodicals            |                      |                      | -                        |                      | -                        | -                   | 0.00%         |
| 04132190                                  | 5810        | Dues & Fees                            |                      |                      | 650                      |                      | 650                      | -                   | 0.00%         |
|   |             | <b>PUPIL SERVICES Total</b>            | <b>2.00</b>          | <b>2.00</b>          | <b>309,477</b>           | <b>2.00</b>          | <b>325,302</b>           | <b>15,825</b>       | <b>5.11%</b>  |
| <b>DPS HOMEBOUND INSTRUCTION</b>          |             |  |                      |                      |                          |                      |                          |                     |               |
| 04151204                                  | 5111        | Certified Salaries                     | -                    | -                    | 37,000                   | -                    | 37,000                   | -                   | 0.00%         |
|   |             | <b>DPS HOMEBOUND INSTRUCTION Total</b> | <b>-</b>             | <b>-</b>             | <b>37,000</b>            | <b>-</b>             | <b>37,000</b>            | <b>-</b>            | <b>0.00%</b>  |
| <b>DEPARTMENT OF PUPIL SERVICES TOTAL</b> |             |  | <b>7.00</b>          | <b>7.00</b>          | <b>5,727,703</b>         | <b>7.45</b>          | <b>5,593,009</b>         | <b>(134,694)</b>    | <b>-2.35%</b> |



| Org Code                              | Object Code | Description / Department       | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance     |
|---------------------------------------|-------------|--------------------------------|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|--------------|
| <b>BOARD OF EDUCATION</b>             |             |                                |                      |                      |                          |                      |                          |                     |              |
| 05142310                              | 5330        | Other Professional & Tech Srvc |                      |                      | 264,749                  |                      | 280,662                  | 15,913              | 6.01%        |
| 05142310                              | 5590        | Other Purchased Services       |                      |                      | 10,000                   |                      | 10,000                   | -                   | 0.00%        |
| 05142310                              | 5690        | Other Supplies                 |                      |                      | 4,000                    |                      | 4,000                    | -                   | 0.00%        |
| 05142310                              | 5810        | Dues & Fees                    |                      |                      | 25,000                   |                      | 23,000                   | (2,000)             | -8.00%       |
| <b>BOARD OF EDUCATION Total</b>       |             |                                | <b>-</b>             | <b>-</b>             | <b>303,749</b>           | <b>-</b>             | <b>317,662</b>           | <b>13,913</b>       | <b>4.58%</b> |
| <b>CENTRAL ADMINISTRATION</b>         |             |                                |                      |                      |                          |                      |                          |                     |              |
| 05142510                              | 5111        | Certified Salaries             | 2.00                 | 2.00                 | 446,943                  | 2.00                 | 491,157                  | 44,214              | 9.89%        |
| 05142510                              | 5112        | Classified Salaries            | 9.00                 | 9.00                 | 715,794                  | 9.00                 | 733,446                  | 17,652              | 2.47%        |
| 05142510                              | 5322        | Instructional Prog Improvement |                      |                      | 15,500                   |                      | 39,700                   | 24,200              | 156.13%      |
| 05142510                              | 5327        | Data Processing                |                      |                      | 94,178                   |                      | 95,276                   | 1,098               | 1.17%        |
| 05142510                              | 5330        | Other Professional & Tech Srvc |                      |                      | 190,938                  |                      | 233,710                  | 42,772              | 22.40%       |
| 05142510                              | 5521        | General Liability Insurance    |                      |                      | 234,767                  |                      | 243,217                  | 8,450               | 3.60%        |
| 05142510                              | 5550        | Communications: Tel,Post,Etc.  |                      |                      | 92,852                   |                      | 52,426                   | (40,426)            | -43.54%      |
| 05142510                              | 5580        | Staff Travel                   |                      |                      | 8,100                    |                      | 8,100                    | -                   | 0.00%        |
| 05142510                              | 5581        | Travel - Conferences           |                      |                      | 16,600                   |                      | 17,790                   | 1,190               | 7.17%        |
| 05142510                              | 5590        | Other Purchased Services       |                      |                      | 30,218                   |                      | 40,196                   | 9,978               | 33.02%       |
| 05142510                              | 5611        | Instructional Supplies         |                      |                      | 29,900                   |                      | 26,350                   | (3,550)             | -11.87%      |
| 05142510                              | 5641        | Text & Digital Resources       |                      |                      | -                        |                      | -                        | -                   | 0.00%        |
| 05142510                              | 5690        | Other Supplies                 |                      |                      | 23,336                   |                      | 16,910                   | (6,426)             | -27.54%      |
| 05142510                              | 5810        | Dues & Fees                    |                      |                      | 4,602                    |                      | 5,010                    | 408                 | 8.87%        |
| 05142510                              | 5850        | Contingency                    |                      |                      | 150,000                  |                      | 150,000                  | -                   | 0.00%        |
| <b>CENTRAL ADMINISTRATION Total</b>   |             |                                | <b>11.00</b>         | <b>11.00</b>         | <b>2,053,728</b>         | <b>11.00</b>         | <b>2,153,288</b>         | <b>99,560</b>       | <b>4.85%</b> |
| *Includes Curriculum Writing Stipends |             |                                |                      |                      |                          |                      |                          |                     |              |
| <b>TECHNOLOGY DEPARTMENT</b>          |             |                                |                      |                      |                          |                      |                          |                     |              |
| 05142350                              | 5111        | Certified Salaries             | 1.00                 | 1.00                 | 99,448                   | 1.00                 | 103,196                  | 3,748               | 3.77%        |
| 05142350                              | 5112        | Classified Salaries            | 7.00                 | 7.00                 | 427,085                  | 7.00                 | 459,492                  | 32,407              | 7.59%        |
| 05142350                              | 5330        | Other Professional & Tech Srvc |                      |                      | 15,000                   |                      | 115,995                  | 100,995             | 673.30%      |
| 05142350                              | 5420        | Repairs,Maintenance & Cleaning |                      |                      | 7,500                    |                      | 21,650                   | 14,150              | 188.67%      |
| 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           |                      |                      | 7,275                    |                      | 7,275                    | -                   | 0.00%        |
| 05142350                              | 5590        | Other Purchased Services       |                      |                      | 100                      |                      | 200                      | 100                 | 100.00%      |
| 05142350                              | 5690        | Other Supplies                 |                      |                      | 269,226                  |                      | 291,632                  | 22,406              | 8.32%        |
| 05142350                              | 5730        | Equipment - New                |                      |                      | 183,000                  |                      | 105,582                  | (77,418)            | -42.30%      |
| 05142350                              | 5731        | Equipment - Replacement        |                      |                      | 144,381                  |                      | 115,865                  | (28,516)            | -19.75%      |
| <b>TECHNOLOGY DEPARTMENT Total</b>    |             |                                | <b>8.00</b>          | <b>8.00</b>          | <b>1,199,815</b>         | <b>8.00</b>          | <b>1,267,687</b>         | <b>67,872</b>       | <b>5.66%</b> |



| Org Code                                  | Object Code | Description / Department                        | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance      |
|---|-------------|---|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| <b>CNTRL ADMIN-BLDGS OPER &amp; MAINT</b> |             |   |                      |                      |                          |                      |                          |                     |               |
| 05142600                                  | 5112        | Classified Salaries                             | 3.00                 | 3.00                 | 353,952                  | 3.00                 | 361,425                  | 7,473               | 2.11%         |
| 05142600                                  | 5330        | Other Professional & Tech Srvc                  |                      |                      | 18,000                   |                      | 18,000                   | -                   | 0.00%         |
| 05142600                                  | 5420        | Repairs,Maintenance & Cleaning                  |                      |                      | 221,400                  |                      | 225,100                  | 3,700               | 1.67%         |
| 05142600                                  | 5580        | Staff Travel                                    |                      |                      | 3,000                    |                      | 3,000                    | -                   | 0.00%         |
| 05142600                                  | 5690        | Other Supplies                                  |                      |                      | 7,795                    |                      | 8,000                    | 205                 | 2.63%         |
| 05142600                                  | 5715        | Improvements To Buildings                       |                      |                      | 100,000                  |                      | 100,000                  | -                   | 0.00%         |
| 05142600                                  | 5720        | Improvements To Sites                           |                      |                      | 16,000                   |                      | 23,000                   | 7,000               | 43.75%        |
| 05142600                                  | 5810        | Dues & Fees                                     |                      |                      | 350                      |                      | 350                      | -                   | 0.00%         |
|   |             | <b>CNTRL ADMIN-BLDGS OPER &amp; MAINT Total</b> | <b>3.00</b>          | <b>3.00</b>          | <b>720,497</b>           | <b>3.00</b>          | <b>738,875</b>           | <b>18,378</b>       | <b>2.55%</b>  |
| <b>SECURITY</b>                           |             |   |                      |                      |                          |                      |                          |                     |               |
| 05142660                                  | 5330        | Other Professional & Tech Srvc                  |                      |                      | 3,000                    |                      | 3,000                    | -                   | 0.00%         |
| 05142660                                  | 5730        | Equipment - New                                 |                      |                      | 20,000                   |                      | 21,500                   | 1,500               | 7.50%         |
| 05142660                                  | 5731        | Equipment - Replacement                         |                      |                      | 5,000                    |                      | 5,000                    | -                   | 0.00%         |
|   |             | <b>SECURITY Total</b>                           | <b>-</b>             | <b>-</b>             | <b>28,000</b>            | <b>-</b>             | <b>29,500</b>            | <b>1,500</b>        | <b>5.36%</b>  |
| <b>CNTRL ADMIN-TRANSPORTATION</b>         |             |   |                      |                      |                          |                      |                          |                     |               |
| 05142700                                  | 5510        | Pupil Transportation                            |                      |                      | 1,375,641                |                      | 1,408,135                | 32,494              | 2.36%         |
| 05142700                                  | 5512        | Vo-Ag / Vo-Tech Regular Education               |                      |                      | 255,310                  |                      | 257,195                  | 1,885               | 0.74%         |
| 05142700                                  | 5513        | In District Private Regular Education           |                      |                      | 21,400                   |                      | 24,000                   | 2,600               | 12.15%        |
| 05142700                                  | 5514        | In District Public Regular Education            |                      |                      | 5,300                    |                      | 5,300                    | -                   | 0.00%         |
| 05142700                                  | 5515        | Out District Public Regular Education           |                      |                      | 26,775                   |                      | 26,775                   | -                   | 0.00%         |
| 05142700                                  | 5627        | Transportation Supplies                         |                      |                      | 151,900                  |                      | 122,400                  | (29,500)            | -19.42%       |
|   |             | <b>CNTRL ADMIN-TRANSPORTATION Total</b>         | <b>-</b>             | <b>-</b>             | <b>1,836,326</b>         | <b>-</b>             | <b>1,843,805</b>         | <b>7,479</b>        | <b>0.41%</b>  |
| <b>CNTRL ADMIN-SUBSTITUTES</b>            |             |   |                      |                      |                          |                      |                          |                     |               |
| 05151026                                  | 5111        | Certified Salaries                              |                      |                      | 323,833                  |                      | 311,572                  | (12,261)            | -3.79%        |
| 05151026                                  | 5112        | Classified Salaries                             |                      |                      | 56,650                   |                      | 56,650                   | -                   | 0.00%         |
|   |             | <b>CNTRL ADMIN-SUBSTITUTES Total</b>            | <b>-</b>             | <b>-</b>             | <b>380,483</b>           | <b>-</b>             | <b>368,222</b>           | <b>(12,261)</b>     | <b>-3.22%</b> |



| Org Code                            | Object Code | Description / Department             | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance      |
|-------------------------------------|-------------|--------------------------------------|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|---------------|
| <b>EMPLOYEE BENEFITS</b>            |             |                                      |                      |                      |                          |                      |                          |                     |               |
| 05152512                            | 5112        | Classified Salaries                  |                      |                      | 113,875                  |                      | 122,000                  | 8,125               | 7.14%         |
| 05152512                            | 5200        | Medicare-Er                          |                      |                      | 374,913                  |                      | 364,933                  | (9,980)             | -2.66%        |
| 05152512                            | 5210        | Fica-Er                              |                      |                      | 283,586                  |                      | 287,766                  | 4,180               | 1.47%         |
| 05152512                            | 5220        | Workers' Compensation                |                      |                      | 246,900                  |                      | 237,774                  | (9,126)             | -3.70%        |
| 05152512                            | 5255        | Medical & Dental Insurance           |                      |                      | 4,184,804                |                      | 4,060,498                | (124,306)           | -2.97%        |
| 05152512                            | 5260        | Life Insurance                       |                      |                      | 45,537                   |                      | 44,579                   | (958)               | -2.10%        |
| 05152512                            | 5275        | Disability Insurance                 |                      |                      | 9,924                    |                      | 10,222                   | 298                 | 3.00%         |
| 05152512                            | 5280        | Pension Plan - Classified            |                      |                      | 892,845                  |                      | 851,987                  | (40,858)            | -4.58%        |
| 05152512                            | 5281        | Defined Contribution Plan            |                      |                      | 64,867                   |                      | 69,787                   | 4,920               | 7.58%         |
| 05152512                            | 5282        | Retirement Sick Leave-Cert           |                      |                      | 1,921                    |                      | -                        | (1,921)             | -100.00%      |
| 05152512                            | 5283        | Retirement Sick Leave-Class          |                      |                      | 1,000                    |                      | -                        | (1,000)             | -100.00%      |
| 05152512                            | 5284        | Severance Pay-Certified              |                      |                      | 1,000                    |                      | -                        | (1,000)             | -100.00%      |
| 05152512                            | 5290        | Unemployment Compensation            |                      |                      | 21,353                   |                      | 10,000                   | (11,353)            | -53.17%       |
| 05152512                            | 5860        | OPEB Trust                           |                      |                      | 62,910                   |                      | 40,950                   | (21,960)            | -34.91%       |
| 05152512                            | 5291        | Clothing Allowance                   |                      |                      | 2,000                    |                      | 2,000                    | -                   | 0.00%         |
|                                     |             | <b>EMPLOYEE BENEFITS Total</b>       | -                    | -                    | <b>6,307,435</b>         | -                    | <b>6,102,496</b>         | <b>(204,939)</b>    | <b>-3.25%</b> |
| <b>REDEMPTION OF PRINCIPAL</b>      |             |                                      |                      |                      |                          |                      |                          |                     |               |
| 05154000                            | 5830        | Interest                             |                      |                      | 745,576                  |                      | 809,210                  | 63,634              | 8.53%         |
| 05154000                            | 5910        | Redemption Of Principal              |                      |                      | 3,850,000                |                      | 3,750,000                | (100,000)           | -2.60%        |
|                                     |             | <b>REDEMPTION OF PRINCIPAL Total</b> | -                    | -                    | <b>4,595,576</b>         | -                    | <b>4,559,210</b>         | <b>(36,366)</b>     | <b>-0.79%</b> |
| <b>CENTRAL ADMINISTRATION TOTAL</b> |             |                                      | <b>22.00</b>         | <b>22.00</b>         | <b>17,425,609</b>        | <b>22.00</b>         | <b>17,380,745</b>        | <b>(44,864)</b>     | <b>-0.26%</b> |
| <b>GRAND TOTAL</b>                  |             |                                      | <b>320.82</b>        | <b>320.66</b>        | <b>49,026,535</b>        | <b>327.32</b>        | <b>49,548,307</b>        | <b>521,772</b>      | <b>1.06%</b>  |



| Function         | Location | Org Code | Org Code | Object | Description / Department       | 2018-2019<br>Budget<br>FTE | 2018-2019<br>Actual FTE | 2018-2019<br>Adopted<br>Budget | 2019-2020<br>Budget<br>FTE | 2019-2020<br>Adopted<br>Budget | Increase<br>(Decrease) | Variance      |
|------------------|----------|----------|----------|--------|--------------------------------|----------------------------|-------------------------|--------------------------------|----------------------------|--------------------------------|------------------------|---------------|
| ART              | AHS      | 03111001 | 3111001  | 5111   | Certified Salaries             | 5.00                       | 5.00                    | 395,563                        | 5.00                       | 409,241                        | 13,678                 | 3.46%         |
| ART              | AHS      | 03111001 | 3111001  | 5611   | Instructional Supplies         |                            |                         | 22,956                         |                            | 22,865                         | (91)                   | -0.40%        |
| ART              | AHS      | 03111001 | 3111001  | 5730   | Equipment - New                |                            |                         | 2,500                          |                            | 1,500                          | (1,000)                | -40.00%       |
| ART              | AHS      | 03111001 | 3111001  | 5810   | Dues & Fees                    |                            |                         | 500                            |                            | 500                            | -                      | 0.00%         |
| ART              | BMS      | 01111001 | 1111001  | 5111   | Certified Salaries             | 1.00                       | 1.00                    | 90,193                         | 1.00                       | 62,645                         | (27,548)               | -30.54%       |
| ART              | BMS      | 01111001 | 1111001  | 5611   | Instructional Supplies         |                            |                         | 3,500                          |                            | 3,500                          | -                      | 0.00%         |
| ART              | BMS      | 01111001 | 1111001  | 5810   | Dues & Fees                    |                            |                         | 200                            |                            | 200                            | -                      | 0.00%         |
| ART              | OMS      | 02111001 | 2111001  | 5111   | Certified Salaries             | 1.00                       | 1.00                    | 77,137                         | 1.00                       | 81,256                         | 4,119                  | 5.34%         |
| ART              | OMS      | 02111001 | 2111001  | 5611   | Instructional Supplies         |                            |                         | 4,000                          |                            | 4,000                          | -                      | 0.00%         |
| <b>ART Total</b> |          |          |          |        |                                | <b>7.00</b>                | <b>7.00</b>             | <b>596,549</b>                 | <b>7.00</b>                | <b>585,707</b>                 | <b>(10,842)</b>        | <b>-1.82%</b> |
| ATHLETICS        | AHS      | 03113202 | 3113202  | 5111   | Certified Salaries             | -                          | -                       | 375,156                        | -                          | 395,157                        | 20,001                 | 5.33%         |
| ATHLETICS        | AHS      | 03113202 | 3113202  | 5330   | Other Professional & Tech Srvc |                            |                         | 187,580                        |                            | 192,382                        | 4,802                  | 2.56%         |
| ATHLETICS        | AHS      | 03113202 | 3113202  | 5420   | Repairs,Maintenance & Cleaning |                            |                         | 33,886                         |                            | 33,886                         | -                      | 0.00%         |
| ATHLETICS        | AHS      | 03113202 | 3113202  | 5440   | Rentals-Land,Bldg,Equipment    |                            |                         | 83,608                         |                            | 83,050                         | (558)                  | -0.67%        |
| ATHLETICS        | AHS      | 03113202 | 3113202  | 5510   | Pupil Transportation           |                            |                         | 171,233                        |                            | 174,657                        | 3,424                  | 2.00%         |
| ATHLETICS        | AHS      | 03113202 | 3113202  | 5590   | Other Purchased Services       |                            |                         | 6,260                          |                            | 5,760                          | (500)                  | -7.99%        |
| ATHLETICS        | AHS      | 03113202 | 3113202  | 5690   | Other Supplies                 |                            |                         | 100,144                        |                            | 102,144                        | 2,000                  | 2.00%         |
| ATHLETICS        | AHS      | 03113202 | 3113202  | 5731   | Equipment - Replacement        |                            |                         | 1,300                          |                            | -                              | (1,300)                | -100.00%      |
| ATHLETICS        | AHS      | 03113202 | 3113202  | 5810   | Dues & Fees                    |                            |                         | 33,700                         |                            | 34,374                         | 674                    | 2.00%         |
| ATHLETICS        | BMS      | 01113202 | 1113202  | 5111   | Certified Salaries             | -                          | -                       | 39,192                         | -                          | 33,123                         | (6,069)                | -15.49%       |
| ATHLETICS        | BMS      | 01113202 | 1113202  | 5330   | Other Professional & Tech Srvc |                            |                         | 4,614                          |                            | 6,244                          | 1,630                  | 35.33%        |
| ATHLETICS        | BMS      | 01113202 | 1113202  | 5420   | Repairs,Maintenance & Cleaning |                            |                         | 1,500                          |                            | 1,500                          | -                      | 0.00%         |
| ATHLETICS        | BMS      | 01113202 | 1113202  | 5510   | Pupil Transportation           |                            |                         | 16,380                         |                            | 16,708                         | 328                    | 2.00%         |
| ATHLETICS        | BMS      | 01113202 | 1113202  | 5590   | Other Purchased Services       |                            |                         | 400                            |                            | 400                            | -                      | 0.00%         |
| ATHLETICS        | BMS      | 01113202 | 1113202  | 5690   | Other Supplies                 |                            |                         | 11,300                         |                            | 12,685                         | 1,385                  | 12.26%        |
| ATHLETICS        | BMS      | 01113202 | 1113202  | 5810   | Dues & Fees                    |                            |                         | 500                            |                            | 500                            | -                      | 0.00%         |
| ATHLETICS        | OMS      | 02113202 | 2113202  | 5111   | Certified Salaries             | -                          | -                       | 39,192                         | -                          | 33,123                         | (6,069)                | -15.49%       |
| ATHLETICS        | OMS      | 02113202 | 2113202  | 5330   | Other Professional & Tech Srvc |                            |                         | 5,656                          |                            | 5,754                          | 98                     | 1.73%         |
| ATHLETICS        | OMS      | 02113202 | 2113202  | 5420   | Repairs,Maintenance & Cleaning |                            |                         | 1,500                          |                            | 1,500                          | -                      | 0.00%         |
| ATHLETICS        | OMS      | 02113202 | 2113202  | 5440   | Rentals-Land,Bldg,Equipment    |                            |                         | 960                            |                            | 960                            | -                      | 0.00%         |
| ATHLETICS        | OMS      | 02113202 | 2113202  | 5510   | Pupil Transportation           |                            |                         | 16,380                         |                            | 14,872                         | (1,508)                | -9.21%        |
| ATHLETICS        | OMS      | 02113202 | 2113202  | 5590   | Other Purchased Services       |                            |                         | 400                            |                            | 400                            | -                      | 0.00%         |
| ATHLETICS        | OMS      | 02113202 | 2113202  | 5690   | Other Supplies                 |                            |                         | 11,400                         |                            | 12,785                         | 1,385                  | 12.15%        |
| ATHLETICS        | OMS      | 02113202 | 2113202  | 5810   | Dues & Fees                    |                            |                         | 400                            |                            | 400                            | -                      | 0.00%         |



| Function                        | Location | Org Code | Org Code | Object | Description / Department       | 2018-2019<br>Budget<br>FTE | 2018-2019<br>Actual FTE | 2018-2019<br>Adopted<br>Budget | 2019-2020<br>Budget<br>FTE | 2019-2020<br>Adopted<br>Budget | Increase<br>(Decrease) | Variance |
|---------------------------------|----------|----------|----------|--------|--------------------------------|----------------------------|-------------------------|--------------------------------|----------------------------|--------------------------------|------------------------|----------|
| <b>ATHLETICS Total</b>          |          |          |          |        |                                | -                          | -                       | 1,142,641                      | -                          | 1,162,364                      | 19,723                 | 1.73%    |
| BENEFITS                        | DISTRICT | 05152512 | 5152512  | 5112   | Classified Salaries            |                            |                         | 113,875                        |                            | 122,000                        | 8,125                  | 7.14%    |
| BENEFITS                        | DISTRICT | 05152512 | 5152512  | 5200   | Medicare-Er                    |                            |                         | 374,913                        |                            | 364,933                        | (9,980)                | -2.66%   |
| BENEFITS                        | DISTRICT | 05152512 | 5152512  | 5210   | Fica-Er                        |                            |                         | 283,586                        |                            | 287,766                        | 4,180                  | 1.47%    |
| BENEFITS                        | DISTRICT | 05152512 | 5152512  | 5220   | Workers' Compensation          |                            |                         | 246,900                        |                            | 237,774                        | (9,126)                | -3.70%   |
| BENEFITS                        | DISTRICT | 05152512 | 5152512  | 5255   | Medical & Dental Insurance     |                            |                         | 4,083,941                      |                            | 4,060,498                      | (23,443)               | -0.57%   |
| BENEFITS                        | DISTRICT | 05152512 | 5152512  | 5260   | Life Insurance                 |                            |                         | 45,537                         |                            | 44,579                         | (958)                  | -2.10%   |
| BENEFITS                        | DISTRICT | 05152512 | 5152512  | 5275   | Disability Insurance           |                            |                         | 9,924                          |                            | 10,222                         | 298                    | 3.00%    |
| BENEFITS                        | DISTRICT | 05152512 | 5152512  | 5280   | Pension Plan - Classified      |                            |                         | 892,845                        |                            | 851,987                        | (40,858)               | -4.58%   |
| BENEFITS                        | DISTRICT | 05152512 | 5152512  | 5281   | Defined Contribution Plan      |                            |                         | 64,867                         |                            | 69,787                         | 4,920                  | 7.58%    |
| BENEFITS                        | DISTRICT | 05152512 | 5152512  | 5282   | Retirement Sick Leave-Cert     |                            |                         | 1,921                          |                            | -                              | (1,921)                | -100.00% |
| BENEFITS                        | DISTRICT | 05152512 | 5152512  | 5283   | Retirement Sick Leave-Class    |                            |                         | 1,000                          |                            | -                              | (1,000)                | -100.00% |
| BENEFITS                        | DISTRICT | 05152512 | 5152512  | 5284   | Severance Pay-Certified        |                            |                         | 1,000                          |                            | -                              | (1,000)                | -100.00% |
| BENEFITS                        | DISTRICT | 05152512 | 5152512  | 5290   | Unemployment Compensation      |                            |                         | 21,353                         |                            | 10,000                         | (11,353)               | -53.17%  |
| BENEFITS                        | DISTRICT | 05152512 | 5152512  | 5860   | OPEB Trust                     |                            |                         | 62,910                         |                            | 40,950                         | (21,960)               | -34.91%  |
| BENEFITS                        | DISTRICT | 05152512 | 5152512  | 5291   | Clothing Allowance             |                            |                         | 2,000                          |                            | 2,000                          | -                      | 0.00%    |
| <b>BENEFITS Total</b>           |          |          |          |        |                                | -                          | -                       | 6,206,572                      | -                          | 6,102,496                      | (104,076)              | -1.68%   |
| BOARD OF EDUCATION              | DISTRICT | 05142310 | 5142310  | 5330   | Other Professional & Tech Srvc |                            |                         | 264,749                        |                            | 280,662                        | 15,913                 | 6.01%    |
| BOARD OF EDUCATION              | DISTRICT | 05142310 | 5142310  | 5590   | Other Purchased Services       |                            |                         | 10,000                         |                            | 10,000                         | -                      | 0.00%    |
| BOARD OF EDUCATION              | DISTRICT | 05142310 | 5142310  | 5690   | Other Supplies                 |                            |                         | 4,000                          |                            | 4,000                          | -                      | 0.00%    |
| BOARD OF EDUCATION              | DISTRICT | 05142310 | 5142310  | 5810   | Dues & Fees                    |                            |                         | 25,000                         |                            | 23,000                         | (2,000)                | -8.00%   |
| <b>BOARD OF EDUCATION Total</b> |          |          |          |        |                                | -                          | -                       | 303,749                        | -                          | 317,662                        | 13,913                 | 4.58%    |
| BUSINESS EDUCATION              | AHS      | 03111003 | 3111003  | 5111   | Certified Salaries             | 2.00                       | 2.00                    | 159,678                        | 2.00                       | 164,518                        | 4,840                  | 3.03%    |
| BUSINESS EDUCATION              | AHS      | 03111003 | 3111003  | 5810   | Dues & Fees                    |                            |                         | 250                            |                            | 250                            | -                      | 0.00%    |
| BUSINESS EDUCATION              | AHS      | 03111003 | 3111003  | 5581   | Staff Travel                   |                            |                         | 100                            |                            | 100                            | -                      | 0.00%    |
| BUSINESS EDUCATION              | AHS      | 03111003 | 3111003  | 5611   | Instructional Supplies         |                            |                         | 1,279                          |                            | 1,279                          | -                      | 0.00%    |
| <b>BUSINESS EDUCATION Total</b> |          |          |          |        |                                | 2.00                       | 2.00                    | 161,307                        | 2.00                       | 166,147                        | 4,840                  | 3.00%    |



| Function                              | Location | Org Code | Org Code | Object | Description / Department       | 2018-2019<br>Budget<br>FTE | 2018-2019<br>Actual FTE | 2018-2019<br>Adopted<br>Budget | 2019-2020<br>Budget<br>FTE | 2019-2020<br>Adopted<br>Budget | Increase<br>(Decrease) | Variance |
|---------------------------------------|----------|----------|----------|--------|--------------------------------|----------------------------|-------------------------|--------------------------------|----------------------------|--------------------------------|------------------------|----------|
| CENTRAL ADMINISTRATION                | DISTRICT | 05142510 | 5142510  | 5111   | Certified Salaries             | 2.00                       | 2.00                    | 474,690                        | 2.00                       | 491,157                        | 16,467                 | 3.47%    |
| CENTRAL ADMINISTRATION                | DISTRICT | 05142510 | 5142510  | 5112   | Classified Salaries            | 9.00                       | 9.00                    | 724,313                        | 9.00                       | 733,446                        | 9,133                  | 1.26%    |
| CENTRAL ADMINISTRATION                | DISTRICT | 05142510 | 5142510  | 5322   | Instructional Prog Improvement |                            |                         | 28,500                         |                            | 39,700                         | 11,200                 | 39.30%   |
| CENTRAL ADMINISTRATION                | DISTRICT | 05142510 | 5142510  | 5327   | Data Processing                |                            |                         | 93,590                         |                            | 95,276                         | 1,686                  | 1.80%    |
| CENTRAL ADMINISTRATION                | DISTRICT | 05142510 | 5142510  | 5330   | Other Professional & Tech Srvc |                            |                         | 229,511                        |                            | 233,710                        | 4,199                  | 1.83%    |
| CENTRAL ADMINISTRATION                | DISTRICT | 05142510 | 5142510  | 5521   | General Liability Insurance    |                            |                         | 242,601                        |                            | 243,217                        | 616                    | 0.25%    |
| CENTRAL ADMINISTRATION                | DISTRICT | 05142510 | 5142510  | 5550   | Communications: Tel,Post,Etc.  |                            |                         | 92,802                         |                            | 52,426                         | (40,376)               | -43.51%  |
| CENTRAL ADMINISTRATION                | DISTRICT | 05142510 | 5142510  | 5580   | Staff Travel                   |                            |                         | 8,100                          |                            | 8,100                          | -                      | 0.00%    |
| CENTRAL ADMINISTRATION                | DISTRICT | 05142510 | 5142510  | 5581   | Travel - Conferences           |                            |                         | 15,690                         |                            | 17,790                         | 2,100                  | 13.38%   |
| CENTRAL ADMINISTRATION                | DISTRICT | 05142510 | 5142510  | 5590   | Other Purchased Services       |                            |                         | 37,468                         |                            | 40,196                         | 2,728                  | 7.28%    |
| CENTRAL ADMINISTRATION                | DISTRICT | 05142510 | 5142510  | 5611   | Instructional Supplies         |                            |                         | 29,900                         |                            | 26,350                         | (3,550)                | -11.87%  |
| CENTRAL ADMINISTRATION                | DISTRICT | 05142510 | 5142510  | 5641   | Text & Digital Resources       |                            |                         | -                              |                            | -                              | -                      | #DIV/0!  |
| CENTRAL ADMINISTRATION                | DISTRICT | 05142510 | 5142510  | 5690   | Other Supplies                 |                            |                         | 19,336                         |                            | 16,910                         | (2,426)                | -12.55%  |
| CENTRAL ADMINISTRATION                | DISTRICT | 05142510 | 5142510  | 5810   | Dues & Fees                    |                            |                         | 8,090                          |                            | 5,010                          | (3,080)                | -38.07%  |
| CENTRAL ADMINISTRATION                | DISTRICT | 05142510 | 5142510  | 5850   | Contingency                    |                            |                         | 150,000                        |                            | 150,000                        | -                      | 0.00%    |
| <b>CENTRAL ADMINISTRATION Total</b>   |          |          |          |        |                                | 11.00                      | 11.00                   | 2,154,591                      | 11.00                      | 2,153,288                      | (1,303)                | -0.06%   |
| COVERAGE                              | AHS      | 03111027 | 3111027  | 5111   | Certified Salaries             | -                          | -                       | 47,352                         | -                          | 41,267                         | (6,085)                | -12.85%  |
| COVERAGE                              | BMS      | 01111027 | 1111027  | 5111   | Certified Salaries             | -                          | -                       | 22,413                         | -                          | 20,384                         | (2,029)                | -9.05%   |
| COVERAGE                              | OMS      | 02111027 | 2111027  | 5111   | Certified Salaries             | -                          | -                       | 12,357                         | -                          | 11,296                         | (1,061)                | -8.59%   |
| <b>COVERAGE Total</b>                 |          |          |          |        |                                | -                          | -                       | 82,122                         | -                          | 72,947                         | (9,175)                | -11.17%  |
| DEBT SERVICE                          | DISTRICT | 05154000 | 5154000  | 5830   | Interest                       |                            |                         | 745,576                        |                            | 809,210                        | 63,634                 | 8.53%    |
| DEBT SERVICE                          | DISTRICT | 05154000 | 5154000  | 5910   | Redemption Of Principal        |                            |                         | 3,850,000                      |                            | 3,750,000                      | (100,000)              | -2.60%   |
| <b>DEBT SERVICE Total</b>             |          |          |          |        |                                | -                          | -                       | 4,595,576                      | -                          | 4,559,210                      | (36,366)               | -0.79%   |
| DPS - ALTERNATIVE SCHOOL              | DPS      | 04121201 | 4121201  | 5111   | Certified Salaries             | 3.00                       | 3.00                    | 272,489                        | 3.00                       | 280,257                        | 7,768                  | 2.85%    |
| DPS - ALTERNATIVE SCHOOL              | DPS      | 04121201 | 4121201  | 5611   | Instructional Supplies         |                            |                         | 900                            |                            | 905                            | 5                      | 0.56%    |
| DPS - ALTERNATIVE SCHOOL              | DPS      | 04121201 | 4121201  | 5690   | Other Supplies                 |                            |                         | 630                            |                            | 968                            | 338                    | 53.65%   |
| <b>DPS - ALTERNATIVE SCHOOL Total</b> |          |          |          |        |                                | 3.00                       | 3.00                    | 274,019                        | 3.00                       | 282,130                        | 8,111                  | 2.96%    |



| Function                               | Location | Org Code | Org Code | Object | Description / Department       | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance |
|--|----------|----------|----------|--------|--------------------------------|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|----------|
| DPS - COUNSELING SERVICES              | AHS      | 03132120 | 3132120  | 5111   | Certified Salaries             | 11.00                | 11.00                | 970,368                  | 11.00                | 1,016,740                | 46,372              | 4.78%    |
| DPS - COUNSELING SERVICES              | AHS      | 03132120 | 3132120  | 5112   | Classified Salaries            | 4.00                 | 4.00                 | 209,130                  | 4.00                 | 208,733                  | (397)               | -0.19%   |
| DPS - COUNSELING SERVICES              | AHS      | 03132120 | 3132120  | 5330   | Other Professional & Tech Srvc |                      |                      | 939                      |                      | 1,000                    | 61                  | 6.50%    |
| DPS - COUNSELING SERVICES              | AHS      | 03132120 | 3132120  | 5581   | Travel - Conferences           |                      |                      | 1,500                    |                      | 1,000                    | (500)               | -33.33%  |
| DPS - COUNSELING SERVICES              | AHS      | 03132120 | 3132120  | 5590   | Other Purchased Services       |                      |                      | 12,873                   |                      | 13,140                   | 267                 | 2.07%    |
| DPS - COUNSELING SERVICES              | AHS      | 03132120 | 3132120  | 5611   | Instructional Supplies         |                      |                      | 3,950                    |                      | 3,950                    | -                   | 0.00%    |
| DPS - COUNSELING SERVICES              | BMS      | 01132120 | 1132120  | 5111   | Certified Salaries             | 2.00                 | 2.00                 | 142,704                  | 2.00                 | 149,910                  | 7,206               | 5.05%    |
| DPS - COUNSELING SERVICES              | BMS      | 01132120 | 1132120  | 5112   | Classified Salaries            | 1.00                 | 1.00                 | 40,268                   | 1.00                 | 40,282                   | 14                  | 0.03%    |
| DPS - COUNSELING SERVICES              | BMS      | 01132120 | 1132120  | 5330   | Other Professional & Tech Srvc |                      |                      | 1,662                    |                      | 1,662                    | -                   | 0.00%    |
| DPS - COUNSELING SERVICES              | BMS      | 01132120 | 1132120  | 5590   | Other Purchased Services       |                      |                      | 835                      |                      | 835                      | -                   | 0.00%    |
| DPS - COUNSELING SERVICES              | BMS      | 01132120 | 1132120  | 5611   | Instructional Supplies         |                      |                      | 420                      |                      | 420                      | -                   | 0.00%    |
| DPS - COUNSELING SERVICES              | BMS      | 01132120 | 1132120  | 5690   | Other Supplies                 |                      |                      | 1,150                    |                      | 1,150                    | -                   | 0.00%    |
| DPS - COUNSELING SERVICES              | BMS      | 01132120 | 1132120  | 5810   | Dues & Fees                    |                      |                      | 300                      |                      | 300                      | -                   | 0.00%    |
| DPS - COUNSELING SERVICES              | DPS      | 04132120 | 4132120  | 5112   | Classified Salaries            | -                    | -                    | -                        | -                    | -                        | -                   | #DIV/0!  |
| DPS - COUNSELING SERVICES              | OMS      | 02132120 | 2132120  | 5111   | Certified Salaries             | 2.00                 | 2.00                 | 190,968                  | 2.00                 | 193,332                  | 2,364               | 1.24%    |
| DPS - COUNSELING SERVICES              | OMS      | 02132120 | 2132120  | 5112   | Classified Salaries            | 1.00                 | 1.00                 | 39,293                   | 1.00                 | 40,282                   | 989                 | 2.52%    |
| DPS - COUNSELING SERVICES              | OMS      | 02132120 | 2132120  | 5330   | Other Professional & Tech Srvc |                      |                      | 2,300                    |                      | 2,300                    | -                   | 0.00%    |
| DPS - COUNSELING SERVICES              | OMS      | 02132120 | 2132120  | 5581   | Travel - Conferences           |                      |                      | 130                      |                      | 350                      | 220                 | 169.23%  |
| DPS - COUNSELING SERVICES              | OMS      | 02132120 | 2132120  | 5590   | Other Purchased Services       |                      |                      | 500                      |                      | 500                      | -                   | 0.00%    |
| DPS - COUNSELING SERVICES              | OMS      | 02132120 | 2132120  | 5611   | Instructional Supplies         |                      |                      | 200                      |                      | 700                      | 500                 | 250.00%  |
| DPS - COUNSELING SERVICES              | OMS      | 02132120 | 2132120  | 5690   | Other Supplies                 |                      |                      | 750                      |                      | 750                      | -                   | 0.00%    |
| <b>DPS - COUNSELING SERVICES Total</b> |          |          |          |        |                                | 21.00                | 21.00                | 1,620,240                | 21.00                | 1,677,336                | 57,096              | 3.52%    |
| DPS - HEARING IMPAIRED                 | DPS      | 04122151 | 4122151  | 5330   | Other Professional & Tech Srvc |                      |                      | 65,000                   |                      | 65,000                   | -                   | 0.00%    |
| DPS - HEARING IMPAIRED                 | DPS      | 04122151 | 4122151  | 5420   | Repairs,Maintenance & Cleaning |                      |                      | 750                      |                      | 750                      | -                   | 0.00%    |
| DPS - HEARING IMPAIRED                 | DPS      | 04122151 | 4122151  | 5690   | Other Supplies                 |                      |                      | 5,000                    |                      | 6,000                    | 1,000               | 20.00%   |
| <b>DPS - HEARING IMPAIRED Total</b>    |          |          |          |        |                                | -                    | -                    | 70,750                   | -                    | 71,750                   | 1,000               | 1.41%    |
| DPS - HOMEBOUND TUTORS                 | DPS      | 04151204 | 4151204  | 5111   | Certified Salaries             | -                    | -                    | 37,000                   | -                    | 37,000                   | -                   | 0.00%    |
| <b>DPS - HOMEBOUND TUTORS Total</b>    |          |          |          |        |                                | -                    | -                    | 37,000                   | -                    | 37,000                   | -                   | 0.00%    |



| Function                                  | Location | Org Code | Org Code | Object | Description / Department       | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance |
|---|----------|----------|----------|--------|--------------------------------|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|----------|
| DPS - NURSING SERVICES                    | AHS      | 03132130 | 3132130  | 5112   | Classified Salaries            | 3.00                 | 3.00                 | 162,110                  | 3.00                 | 166,988                  | 4,878               | 3.01%    |
| DPS - NURSING SERVICES                    | AHS      | 03132130 | 3132130  | 5690   | Other Supplies                 |                      |                      | 1,902                    |                      | 1,902                    | -                   | 0.00%    |
| DPS - NURSING SERVICES                    | AHS      | 03132130 | 3132130  | 5810   | Dues & Fees                    |                      |                      | 200                      |                      | 200                      | -                   | 0.00%    |
| DPS - NURSING SERVICES                    | BMS      | 01132130 | 1132130  | 5112   | Classified Salaries            | 1.00                 | 1.00                 | 61,601                   | 1.00                 | 63,151                   | 1,550               | 2.52%    |
| DPS - NURSING SERVICES                    | BMS      | 01132130 | 1132130  | 5330   | Other Professional & Tech Srvc |                      |                      | 33                       |                      | 33                       | -                   | 0.00%    |
| DPS - NURSING SERVICES                    | BMS      | 01132130 | 1132130  | 5581   | Travel - Conferences           |                      |                      | 140                      |                      | 140                      | -                   | 0.00%    |
| DPS - NURSING SERVICES                    | BMS      | 01132130 | 1132130  | 5690   | Other Supplies                 |                      |                      | 1,830                    |                      | 1,892                    | 62                  | 3.39%    |
| DPS - NURSING SERVICES                    | BMS      | 01132130 | 1132130  | 5810   | Dues & Fees                    |                      |                      | 140                      |                      | 140                      | -                   | 0.00%    |
| DPS - NURSING SERVICES                    | DPS      | 04132130 | 4132130  | 5330   | Other Professional & Tech Srvc |                      |                      | 95,933                   |                      | 101,561                  | 5,628               | 5.87%    |
| DPS - NURSING SERVICES                    | OMS      | 02132130 | 2132130  | 5112   | Classified Salaries            | 1.00                 | 1.00                 | 61,601                   | 1.00                 | 63,475                   | 1,874               | 3.04%    |
| DPS - NURSING SERVICES                    | OMS      | 02132130 | 2132130  | 5330   | Other Professional & Tech Srvc |                      |                      | 80                       |                      | 80                       | -                   | 0.00%    |
| DPS - NURSING SERVICES                    | OMS      | 02132130 | 2132130  | 5690   | Other Supplies                 |                      |                      | 1,800                    |                      | 1,800                    | -                   | 0.00%    |
| DPS - NURSING SERVICES                    | OMS      | 02132130 | 2132130  | 5810   | Dues & Fees                    |                      |                      | 140                      |                      | 140                      | -                   | 0.00%    |
| <b>DPS - NURSING SERVICES Total</b>       |          |          |          |        |                                | 5.00                 | 5.00                 | 387,510                  | 5.00                 | 401,502                  | 13,992              | 3.61%    |
| DPS - PSYCHOLOGICAL SERVICES **           | AHS      | 03132140 | 3132140  | 5111   | Certified Salaries             | 2.00                 | 2.00                 | 183,694                  | 2.00                 | 189,137                  | 5,443               | 2.96%    |
| DPS - PSYCHOLOGICAL SERVICES **           | BMS      | 01132140 | 1132140  | 5111   | Certified Salaries             | 1.00                 | 1.00                 | 66,327                   | 1.00                 | 69,613                   | 3,286               | 4.95%    |
| DPS - PSYCHOLOGICAL SERVICES              | DPS      | 04132140 | 4132140  | 5111   | Certified Salaries             |                      |                      | -                        |                      | -                        | -                   | #DIV/0!  |
| DPS - PSYCHOLOGICAL SERVICES              | DPS      | 04132140 | 4132140  | 5330   | Other Professional & Tech Srvc |                      |                      | 45,000                   |                      | 45,000                   | -                   | 0.00%    |
| DPS - PSYCHOLOGICAL SERVICES              | DPS      | 04132140 | 4132140  | 5611   | Instructional Supplies         |                      |                      | 1,445                    |                      | 2,478                    | 1,033               | 71.49%   |
| DPS - PSYCHOLOGICAL SERVICES              | DPS      | 04132140 | 4132140  | 5690   | Other Supplies                 |                      |                      | 2,160                    |                      | 2,761                    | 601                 | 27.82%   |
| DPS - PSYCHOLOGICAL SERVICES              | DPS      | 04132140 | 4132140  | 5810   | Dues & Fees                    |                      |                      | 1,050                    |                      | 1,100                    | 50                  | 4.76%    |
| DPS - PSYCHOLOGICAL SERVICES **           | OMS      | 02132140 | 2132140  | 5111   | Certified Salaries             | 1.00                 | 1.00                 | 97,451                   | 1.00                 | 98,668                   | 1,217               | 1.25%    |
| <b>DPS - PSYCHOLOGICAL SERVICES Total</b> |          |          |          |        |                                | 4.00                 | 4.00                 | 397,127                  | 4.00                 | 408,757                  | 11,630              | 2.93%    |
| DPS - PUPIL SERVICES                      | DPS      | 04132190 | 4132190  | 5111   | Certified Salaries             | 1.00                 | 1.00                 | 158,242                  | 1.00                 | 164,622                  | 6,380               | 4.03%    |
| DPS - PUPIL SERVICES                      | DPS      | 04132190 | 4132190  | 5112   | Classified Salaries            | 1.00                 | 1.00                 | 64,285                   | 1.00                 | 66,080                   | 1,795               | 2.79%    |
| DPS - PUPIL SERVICES                      | DPS      | 04132190 | 4132190  | 5330   | Other Professional & Tech Srvc |                      |                      | 70,000                   |                      | 70,000                   | -                   | 0.00%    |
| DPS - PUPIL SERVICES                      | DPS      | 04132190 | 4132190  | 5580   | Staff Travel                   |                      |                      | 3,000                    |                      | 3,000                    | -                   | 0.00%    |
| DPS - PUPIL SERVICES                      | DPS      | 04132190 | 4132190  | 5581   | Travel - Conferences           |                      |                      | 750                      |                      | 750                      | -                   | 0.00%    |
| DPS - PUPIL SERVICES                      | DPS      | 04132190 | 4132190  | 5590   | Other Purchased Services       |                      |                      | 12,550                   |                      | 20,200                   | 7,650               | 60.96%   |
| DPS - PUPIL SERVICES                      | DPS      | 04132190 | 4132190  | 5642   | Library Books & Periodicals    |                      |                      | -                        |                      | -                        | -                   | #DIV/0!  |
| DPS - PUPIL SERVICES                      | DPS      | 04132190 | 4132190  | 5810   | Dues & Fees                    |                      |                      | 650                      |                      | 650                      | -                   | 0.00%    |
| <b>DPS - PUPIL SERVICES Total</b>         |          |          |          |        |                                | 2.00                 | 2.00                 | 309,477                  | 2.00                 | 325,302                  | 15,825              | 5.11%    |



| Function                              | Location | Org Code | Org Code | Object | Description / Department       | 2018-2019<br>Budget<br>FTE | 2018-2019<br>Actual FTE | 2018-2019<br>Adopted<br>Budget | 2019-2020<br>Budget<br>FTE | 2019-2020<br>Adopted<br>Budget | Increase<br>(Decrease) | Variance      |
|---------------------------------------|----------|----------|----------|--------|--------------------------------|----------------------------|-------------------------|--------------------------------|----------------------------|--------------------------------|------------------------|---------------|
| DPS - RESOURCE PROGRAM **             | AHS      | 03121200 | 3121200  | 5111   | Certified Salaries             | 6.00                       | 6.00                    | 484,695                        | 7.00                       | 511,090                        | 26,395                 | 5.45%         |
| DPS - RESOURCE PROGRAM **             | AHS      | 03121200 | 3121200  | 5112   | Classified Salaries            | 10.50                      | 10.50                   | 260,391                        | 10.50                      | 211,696                        | (48,695)               | -18.70%       |
| DPS - RESOURCE PROGRAM **             | BMS      | 01121200 | 1121200  | 5111   | Certified Salaries             | 3.00                       | 3.00                    | 230,085                        | 3.00                       | 247,774                        | 17,689                 | 7.69%         |
| DPS - RESOURCE PROGRAM **             | BMS      | 01121200 | 1121200  | 5112   | Classified Salaries            | 2.00                       | 2.00                    | 52,790                         | 2.00                       | 53,832                         | 1,042                  | 1.97%         |
| DPS - RESOURCE PROGRAM                | DPS      | 04121200 | 4121200  | 5111   | Certified Salaries             | 1.00                       | 1.00                    | 190,478                        | 1.00                       | 169,830                        | (20,648)               | -10.84%       |
| DPS - RESOURCE PROGRAM                | DPS      | 04121200 | 4121200  | 5112   | Classified Salaries            | -                          | -                       | 18,000                         | -                          | 18,000                         | -                      | 0.00%         |
| DPS - RESOURCE PROGRAM                | DPS      | 04121200 | 4121200  | 5330   | Other Professional & Tech Srvc |                            |                         | 27,984                         |                            | 27,984                         | -                      | 0.00%         |
| DPS - RESOURCE PROGRAM                | DPS      | 04121200 | 4121200  | 5581   | Travel - Conferences           |                            |                         | 2,000                          |                            | 2,000                          | -                      | 0.00%         |
| DPS - RESOURCE PROGRAM                | DPS      | 04121200 | 4121200  | 5611   | Instructional Supplies         |                            |                         | 5,490                          |                            | 5,490                          | -                      | 0.00%         |
| DPS - RESOURCE PROGRAM                | DPS      | 04121200 | 4121200  | 5690   | Other Supplies                 |                            |                         | 910                            |                            | 910                            | -                      | 0.00%         |
| DPS - RESOURCE PROGRAM                | DPS      | 04121200 | 4121200  | 5810   | Dues & Fees                    |                            |                         | 150                            |                            | 200                            | 50                     | 33.33%        |
| DPS - RESOURCE PROGRAM **             | OMS      | 02121200 | 2121200  | 5111   | Certified Salaries             | 3.00                       | 3.00                    | 239,191                        | 3.00                       | 244,491                        | 5,300                  | 2.22%         |
| DPS - RESOURCE PROGRAM **             | OMS      | 02121200 | 2121200  | 5112   | Classified Salaries            | 3.00                       | 3.00                    | 83,011                         | 3.00                       | 130,672                        | 47,661                 | 57.42%        |
| <b>DPS - RESOURCE PROGRAM Total</b>   |          |          |          |        |                                | <b>28.50</b>               | <b>28.50</b>            | <b>1,595,175</b>               | <b>29.50</b>               | <b>1,623,969</b>               | <b>28,794</b>          | <b>1.81%</b>  |
| DPS - SPEECH/LANGUAGE                 | AHS      | 03122150 | 3122150  | 5111   | Certified Salaries             | 1.80                       | 1.80                    | 162,907                        | 1.80                       | 168,714                        | 5,807                  | 3.56%         |
| DPS - SPEECH/LANGUAGE                 | DPS      | 04122150 | 4122150  | 5111   | Certified Salaries             | -                          | -                       | -                              | -                          | -                              | -                      | #DIV/0!       |
| DPS - SPEECH/LANGUAGE                 | DPS      | 04122150 | 4122150  | 5611   | Instructional Supplies         |                            |                         | 654                            |                            | 824                            | 170                    | 25.99%        |
| DPS - SPEECH/LANGUAGE                 | DPS      | 04122150 | 4122150  | 5690   | Other Supplies                 |                            |                         | 325                            |                            | 176                            | (149)                  | -45.85%       |
| DPS - SPEECH/LANGUAGE                 | OMS      | 02122150 | 2122150  | 5111   | Certified Salaries             | 1.00                       | 1.00                    | 50,076                         | 1.00                       | 52,705                         | 2,629                  | 5.25%         |
| <b>DPS - SPEECH/LANGUAGE Total</b>    |          |          |          |        |                                | <b>2.80</b>                | <b>2.80</b>             | <b>213,962</b>                 | <b>2.80</b>                | <b>222,419</b>                 | <b>8,457</b>           | <b>3.95%</b>  |
| DPS - TRANSITION ACADEMY              | DPS      | 04121206 | 4121206  | 5111   | Certified Salaries             | 1.00                       | 1.00                    | 90,163                         | 1.00                       | 91,291                         | 1,128                  | 1.25%         |
| DPS - TRANSITION ACADEMY              | DPS      | 04121206 | 4121206  | 5112   | Classified Salaries            |                            |                         | -                              | 1.45                       | 33,362                         | 33,362                 | 100.00%       |
| DPS - TRANSITION ACADEMY              | DPS      | 04121206 | 4121206  | 5330   | Other Professional & Tech Srvc |                            |                         | 5,000                          |                            | 5,000                          | -                      | 0.00%         |
| DPS - TRANSITION ACADEMY              | DPS      | 04121206 | 4121206  | 5440   | Rentals-Land,Bldg,Equipment    |                            |                         | 20,000                         |                            | 20,000                         | -                      | 0.00%         |
| DPS - TRANSITION ACADEMY              | DPS      | 04121206 | 4121206  | 5581   | Travel - Conferences           |                            |                         | 300                            |                            | 300                            | -                      | 0.00%         |
| DPS - TRANSITION ACADEMY              | DPS      | 04121206 | 4121206  | 5611   | Instructional Supplies         |                            |                         | 1,435                          |                            | 1,435                          | -                      | 0.00%         |
| DPS - TRANSITION ACADEMY              | DPS      | 04121206 | 4121206  | 5690   | Other Supplies                 |                            |                         | 1,150                          |                            | 1,150                          | -                      | 0.00%         |
| DPS - TRANSITION ACADEMY              | DPS      | 04121206 | 4121206  | 5580   | Staff Travel                   |                            |                         | 4,000                          |                            | 2,000                          | (2,000)                | -50.00%       |
| <b>DPS - TRANSITION ACADEMY Total</b> |          |          |          |        |                                | <b>1.00</b>                | <b>1.00</b>             | <b>122,048</b>                 | <b>2.45</b>                | <b>154,538</b>                 | <b>32,490</b>          | <b>26.62%</b> |
| DPS - TRANSITION PROGRAM **           | AHS      | 03121203 | 3121203  | 5111   | Certified Salaries             | 2.00                       | 2.00                    | 119,773                        | 2.00                       | 128,487                        | 8,714                  | 7.28%         |



| Function                                 | Location | Org Code | Org Code | Object | Description / Department       | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance |
|--|----------|----------|----------|--------|--------------------------------|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|----------|
| DPS - TRANSITION PROGRAM **              | AHS      | 03121203 | 3121203  | 5330   | Other Professional & Tech Srvc |                      |                      | 30,000                   |                      | 30,000                   | -                   | 0.00%    |
| DPS - TRANSITION PROGRAM **              | AHS      | 03121203 | 3121203  | 5611   | Instructional Supplies         |                      |                      | 1,100                    |                      | 1,100                    | -                   | 0.00%    |
| DPS - TRANSITION PROGRAM **              | AHS      | 03121203 | 3121203  | 5690   | Other Supplies                 |                      |                      | 2,500                    |                      | 2,500                    | -                   | 0.00%    |
| DPS - TRANSITION PROGRAM                 | DPS      | 04121203 | 4121203  | 5111   | Certified Salaries             | -                    | -                    | -                        | -                    | -                        | -                   | #DIV/0!  |
| DPS - TRANSITION PROGRAM                 | DPS      | 04121203 | 4121203  | 5330   | Other Professional & Tech Srvc |                      |                      | 30,000                   |                      | -                        | (30,000)            | -100.00% |
| DPS - TRANSITION PROGRAM                 | DPS      | 04121203 | 4121203  | 5112   | Classified Salaries            |                      |                      | -                        | 0.45                 | 10,354                   | 10,354              | 100.00%  |
| DPS - TRANSITION PROGRAM                 | DPS      | 04121203 | 4121203  | 5690   | Other Supplies                 |                      |                      | -                        |                      | -                        | -                   | #DIV/0!  |
| DPS - TRANSITION PROGRAM                 | DPS      | 04121203 | 4121203  | 5730   | Equipment - New                |                      |                      | -                        |                      | -                        | -                   | #DIV/0!  |
| <b>DPS - TRANSITION PROGRAM Total</b>    |          |          |          |        |                                | 2.00                 | 2.00                 | 183,373                  | 2.45                 | 172,441                  | (10,932)            | -5.96%   |
| DPS - TUITION - MAGNET                   | DPS      | 04126117 | 4126117  | 5560   | Tuition Expense                |                      |                      | 99,640                   |                      | 102,900                  | 3,260               | 3.27%    |
| <b>DPS - TUITION - MAGNET Total</b>      |          |          |          |        |                                | -                    | -                    | 99,640                   | -                    | 102,900                  | 3,260               | 3.27%    |
| DPS - TUITION - PRIVATE OUT              | DPS      | 04126130 | 4126130  | 5560   | Tuition Expense                |                      |                      | 2,216,170                |                      | 2,266,486                | 50,316              | 2.27%    |
| <b>DPS - TUITION - PRIVATE OUT Total</b> |          |          |          |        |                                | -                    | -                    | 2,216,170                | -                    | 2,266,486                | 50,316              | 2.27%    |
| DPS - TUITION - PUBLIC OUT               | DPS      | 04126110 | 4126110  | 5560   | Tuition Expense                |                      |                      | 933,510                  |                      | 664,454                  | (269,056)           | -28.82%  |
| <b>DPS - TUITION - PUBLIC OUT Total</b>  |          |          |          |        |                                | -                    | -                    | 933,510                  | -                    | 664,454                  | (269,056)           | -28.82%  |
| DPS - TUITION - VOAG/VOTECH              | DPS      | 04126111 | 4126111  | 5560   | Tuition Expense                |                      |                      | 178,260                  |                      | 179,392                  | 1,132               | 0.64%    |
| <b>DPS - TUITION - VOAG/VOTECH Total</b> |          |          |          |        |                                | -                    | -                    | 178,260                  | -                    | 179,392                  | 1,132               | 0.64%    |
| ENGLISH                                  | AHS      | 03111005 | 3111005  | 5111   | Certified Salaries             | 15.20                | 14.60                | 1,187,898                | 14.60                | 1,175,550                | (12,348)            | -1.04%   |
| ENGLISH                                  | AHS      | 03111005 | 3111005  | 5611   | Instructional Supplies         |                      |                      | 400                      |                      | 400                      | -                   | 0.00%    |
| ENGLISH                                  | AHS      | 03111005 | 3111005  | 5641   | Text & Digital Resources       |                      |                      | 8,000                    |                      | 10,500                   | 2,500               | 31.25%   |
| ENGLISH                                  | AHS      | 03111005 | 3111005  | 5690   | Other Supplies                 |                      |                      | 252                      |                      | 252                      | -                   | 0.00%    |
| ENGLISH                                  | AHS      | 03111005 | 3111005  | 5810   | Dues & Fees                    |                      |                      | 120                      |                      | 470                      | 350                 | 291.67%  |
| ENGLISH                                  | BMS      | 01111005 | 1111005  | 5111   | Certified Salaries             | 4.00                 | 4.00                 | 256,769                  | 4.00                 | 273,472                  | 16,703              | 6.51%    |
| ENGLISH                                  | BMS      | 01111005 | 1111005  | 5330   | Other Professional & Tech Srvc |                      |                      | 1,100                    |                      | 1,100                    | -                   | 0.00%    |
| ENGLISH                                  | BMS      | 01111005 | 1111005  | 5611   | Instructional Supplies         |                      |                      | 3,960                    |                      | 3,960                    | -                   | 0.00%    |
| ENGLISH                                  | BMS      | 01111005 | 1111005  | 5641   | Text & Digital Resources       |                      |                      | 9,213                    |                      | 10,562                   | 1,349               | 14.64%   |
| ENGLISH                                  | BMS      | 01111005 | 1111005  | 5690   | Other Supplies                 |                      |                      | 437                      |                      | 456                      | 19                  | 4.35%    |
| ENGLISH                                  | OMS      | 02111005 | 2111005  | 5111   | Certified Salaries             | 4.00                 | 4.00                 | 311,657                  | 4.00                 | 285,604                  | (26,053)            | -8.36%   |
| ENGLISH                                  | OMS      | 02111005 | 2111005  | 5611   | Instructional Supplies         |                      |                      | 7,318                    |                      | 5,314                    | (2,004)             | -27.38%  |
| ENGLISH                                  | OMS      | 02111005 | 2111005  | 5641   | Textbooks                      |                      |                      | 10,750                   |                      | 11,826                   | 1,076               | 10.01%   |
| <b>ENGLISH Total</b>                     |          |          |          |        |                                | 23.20                | 22.60                | 1,797,874                | 22.60                | 1,779,466                | (18,408)            | -1.02%   |
| ESL                                      | AHS      | 03111018 | 3111018  | 5611   | Instructional Supplies         |                      |                      | 600                      |                      | 600                      | -                   | 0.00%    |
| <b>ESL Total</b>                         |          |          |          |        |                                | -                    | -                    | 600                      | -                    | 600                      | -                   | 0.00%    |
| FACILITIES                               | AHS      | 03142600 | 3142600  | 5112   | Classified Salaries            | 11.50                | 11.50                | 595,344                  | 11.50                | 600,967                  | 5,623               | 0.94%    |



| Function                   | Location | Org Code | Org Code | Object | Description / Department       | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance     |
|----------------------------|----------|----------|----------|--------|--------------------------------|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|--------------|
| FACILITIES                 | AHS      | 03142600 | 3142600  | 5410   | Utilities, Excluding Heat      |                      |                      | 483,117                  |                      | 471,489                  | (11,628)            | -2.41%       |
| FACILITIES                 | AHS      | 03142600 | 3142600  | 5420   | Repairs,Maintenance & Cleaning |                      |                      | 254,232                  |                      | 265,098                  | 10,866              | 4.27%        |
| FACILITIES                 | AHS      | 03142600 | 3142600  | 5440   | Rentals-Land,Bldg,Equipment    |                      |                      | 4,000                    |                      | 4,000                    | -                   | 0.00%        |
| FACILITIES                 | AHS      | 03142600 | 3142600  | 5613   | Maintenance/Custodial Supplies |                      |                      | 114,605                  |                      | 118,105                  | 3,500               | 3.05%        |
| FACILITIES                 | AHS      | 03142600 | 3142600  | 5620   | Oil Used For Heating           |                      |                      | 500                      |                      | 500                      | -                   | 0.00%        |
| FACILITIES                 | AHS      | 03142600 | 3142600  | 5621   | Natural Gas                    |                      |                      | 28,562                   |                      | 41,256                   | 12,694              | 44.44%       |
| FACILITIES                 | AHS      | 03142600 | 3142600  | 5715   | Improvement - Buildings        |                      |                      | 48,000                   |                      | 65,000                   | 17,000              | 35.42%       |
| FACILITIES                 | AHS      | 03142600 | 3142600  | 5720   | Improvement - Sites            |                      |                      | 15,000                   |                      | 30,000                   | 15,000              | 100.00%      |
| FACILITIES                 | BMS      | 01142600 | 1142600  | 5112   | Classified Salaries            | 4.00                 | 4.00                 | 200,429                  | 4.00                 | 206,228                  | 5,799               | 2.89%        |
| FACILITIES                 | BMS      | 01142600 | 1142600  | 5410   | Utilities, Excluding Heat      |                      |                      | 105,126                  |                      | 106,413                  | 1,287               | 1.22%        |
| FACILITIES                 | BMS      | 01142600 | 1142600  | 5420   | Repairs,Maintenance & Cleaning |                      |                      | 96,594                   |                      | 95,579                   | (1,015)             | -1.05%       |
| FACILITIES                 | BMS      | 01142600 | 1142600  | 5440   | Rentals-Land,Bldg,Equipment    |                      |                      | 900                      |                      | 750                      | (150)               | -16.67%      |
| FACILITIES                 | BMS      | 01142600 | 1142600  | 5613   | Maintenance/Custodial Supplies |                      |                      | 54,180                   |                      | 57,726                   | 3,546               | 6.54%        |
| FACILITIES                 | BMS      | 01142600 | 1142600  | 5620   | Oil Used For Heating           |                      |                      | 45,500                   |                      | 41,700                   | (3,800)             | -8.35%       |
| FACILITIES                 | BMS      | 01142600 | 1142600  | 5715   | Improvement - Buildings        |                      |                      | -                        |                      | 38,000                   | 38,000              | 100.00%      |
| FACILITIES                 | BMS      | 01142600 | 1142600  | 5720   | Improvement - Sites            |                      |                      | -                        |                      | 14,000                   | 14,000              | 100.00%      |
| FACILITIES                 | DISTRICT | 05142600 | 5142600  | 5112   | Classified Salaries            | 3.00                 | 3.00                 | 353,952                  | 3.00                 | 361,425                  | 7,473               | 2.11%        |
| FACILITIES                 | DISTRICT | 05142600 | 5142600  | 5330   | Other Professional & Tech Srvc |                      |                      | 18,000                   |                      | 18,000                   | -                   | 0.00%        |
| FACILITIES                 | DISTRICT | 05142600 | 5142600  | 5420   | Repairs,Maintenance & Cleaning |                      |                      | 221,400                  |                      | 225,100                  | 3,700               | 1.67%        |
| FACILITIES                 | DISTRICT | 05142600 | 5142600  | 5580   | Staff Travel                   |                      |                      | 3,000                    |                      | 3,000                    | -                   | 0.00%        |
| FACILITIES                 | DISTRICT | 05142600 | 5142600  | 5690   | Other Supplies                 |                      |                      | 7,795                    |                      | 8,000                    | 205                 | 2.63%        |
| FACILITIES                 | DISTRICT | 05142600 | 5142600  | 5715   | Improvements To Buildings      |                      |                      | 100,000                  |                      | 100,000                  | -                   | 0.00%        |
| FACILITIES                 | DISTRICT | 05142600 | 5142600  | 5720   | Improvements To Sites          |                      |                      | 16,000                   |                      | 23,000                   | 7,000               | 43.75%       |
| FACILITIES                 | DISTRICT | 05142600 | 5142600  | 5810   | Dues & Fees                    |                      |                      | 350                      |                      | 350                      | -                   | 0.00%        |
| FACILITIES                 | OMS      | 02142600 | 2142600  | 5112   | Classified Salaries            | 4.00                 | 4.00                 | 200,245                  | 4.00                 | 206,228                  | 5,983               | 2.99%        |
| FACILITIES                 | OMS      | 02142600 | 2142600  | 5410   | Utilities, Excluding Heat      |                      |                      | 114,991                  |                      | 118,144                  | 3,153               | 2.74%        |
| FACILITIES                 | OMS      | 02142600 | 2142600  | 5420   | Repairs,Maintenance & Cleaning |                      |                      | 86,644                   |                      | 87,529                   | 885                 | 1.02%        |
| FACILITIES                 | OMS      | 02142600 | 2142600  | 5613   | Maintenance/Custodial Supplies |                      |                      | 51,180                   |                      | 53,226                   | 2,046               | 4.00%        |
| FACILITIES                 | OMS      | 02142600 | 2142600  | 5620   | Oil Used For Heating           |                      |                      | 500                      |                      | 500                      | -                   | 0.00%        |
| FACILITIES                 | OMS      | 02142600 | 2142600  | 5621   | Natural Gas                    |                      |                      | 23,950                   |                      | 23,950                   | -                   | 0.00%        |
| FACILITIES                 | OMS      | 02142600 | 2142600  | 5715   | Improvement - Buildings        |                      |                      | 2,000                    |                      | 30,000                   | 28,000              | 1400.00%     |
| FACILITIES                 | OMS      | 02142600 | 2142600  | 5720   | Improvement - Sites            |                      |                      | -                        |                      | 14,000                   | 14,000              | 100.00%      |
| <b>FACILITIES Total</b>    |          |          |          |        |                                | <b>22.50</b>         | <b>22.50</b>         | <b>3,246,096</b>         | <b>22.50</b>         | <b>3,429,263</b>         | <b>183,167</b>      | <b>5.64%</b> |
| FAMILY & CONSUMER SCIENCES | AHS      | 03111007 | 3111007  | 5111   | Certified Salaries             | 3.60                 | 4.00                 | 274,351                  | 4.00                 | 335,385                  | 61,034              | 22.25%       |
| FAMILY & CONSUMER SCIENCES | AHS      | 03111007 | 3111007  | 5641   | Textbooks                      |                      |                      | -                        |                      | 2,400                    | 2,400               | 100.00%      |



| Function                                    | Location | Org Code | Org Code | Object | Description / Department    | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance |
|---|----------|----------|----------|--------|-----------------------------|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|----------|
| FAMILY & CONSUMER SCIENCES                  | AHS      | 03111007 | 3111007  | 5611   | Instructional Supplies      |                      |                      | 25,914                   |                      | 26,691                   | 777                 | 3.00%    |
| FAMILY & CONSUMER SCIENCES                  | BMS      | 01111007 | 1111007  | 5111   | Certified Salaries          | 1.00                 | 1.00                 | 90,163                   | 1.00                 | 91,291                   | 1,128               | 1.25%    |
| FAMILY & CONSUMER SCIENCES                  | BMS      | 01111007 | 1111007  | 5611   | Instructional Supplies      |                      |                      | 621                      |                      | 612                      | (9)                 | -1.45%   |
| FAMILY & CONSUMER SCIENCES                  | OMS      | 02111007 | 2111007  | 5111   | Certified Salaries          | 1.00                 | 1.00                 | 56,455                   | 1.00                 | 59,470                   | 3,015               | 5.34%    |
| FAMILY & CONSUMER SCIENCES                  | OMS      | 02111007 | 2111007  | 5611   | Instructional Supplies      |                      |                      | 628                      |                      | 936                      | 308                 | 49.04%   |
| <b>FAMILY &amp; CONSUMER SCIENCES Total</b> |          |          |          |        |                             | 5.60                 | 6.00                 | 448,132                  | 6.00                 | 516,785                  | 68,653              | 15.32%   |
| GENERAL INSTRUCTION                         | AHS      | 03142219 | 3142219  | 5611   | Instructional Supplies      |                      |                      | 31,050                   |                      | 31,050                   | -                   | 0.00%    |
| GENERAL INSTRUCTION                         | BMS      | 01142219 | 1142219  | 5611   | Instructional Supplies      |                      |                      | 5,680                    |                      | 5,381                    | (299)               | -5.26%   |
| GENERAL INSTRUCTION                         | BMS      | 01142219 | 1142219  | 5690   | Other Supplies              |                      |                      | 4,259                    |                      | 4,259                    | -                   | 0.00%    |
| GENERAL INSTRUCTION                         | OMS      | 02142219 | 2142219  | 5611   | Instructional Supplies      |                      |                      | 10,653                   |                      | 11,146                   | 493                 | 4.63%    |
| <b>GENERAL INSTRUCTION Total</b>            |          |          |          |        |                             | -                    | -                    | 51,642                   | -                    | 51,836                   | 194                 | 0.38%    |
| MATHEMATICS                                 | AHS      | 03111009 | 3111009  | 5111   | Certified Salaries          | 14.80                | 15.40                | 1,249,426                | 15.40                | 1,321,145                | 71,719              | 5.74%    |
| MATHEMATICS                                 | AHS      | 03111009 | 3111009  | 5611   | Instructional Supplies      |                      |                      | 11,580                   |                      | 11,550                   | (30)                | -0.26%   |
| MATHEMATICS                                 | AHS      | 03111009 | 3111009  | 5641   | Text & Digital Resources    |                      |                      | 12,000                   |                      | 20,000                   | 8,000               | 66.67%   |
| MATHEMATICS                                 | AHS      | 03111009 | 3111009  | 5810   | Dues & Fees                 |                      |                      | 350                      |                      | 400                      | 50                  | 14.29%   |
| MATHEMATICS                                 | BMS      | 01111009 | 1111009  | 5111   | Certified Salaries          | 4.12                 | 4.16                 | 310,479                  | 4.00                 | 292,879                  | (17,600)            | -5.67%   |
| MATHEMATICS                                 | BMS      | 01111009 | 1111009  | 5611   | Instructional Supplies      |                      |                      | 2,040                    |                      | 2,040                    | -                   | 0.00%    |
| MATHEMATICS                                 | BMS      | 01111009 | 1111009  | 5641   | Text & Digital Resources    |                      |                      | -                        |                      | -                        | -                   | #DIV/0!  |
| MATHEMATICS                                 | BMS      | 01111009 | 1111009  | 5810   | Dues & Fees                 |                      |                      | 388                      |                      | 388                      | -                   | 0.00%    |
| MATHEMATICS *                               | BMS      | 01131009 | 1131009  | 5112   | Classified Salaries         | 1.00                 | 1.00                 | 22,569                   | 1.00                 | 23,008                   | 439                 | 1.95%    |
| MATHEMATICS                                 | OMS      | 02111009 | 2111009  | 5111   | Certified Salaries          | 4.00                 | 4.00                 | 295,236                  | 4.12                 | 302,744                  | 7,508               | 2.54%    |
| MATHEMATICS                                 | OMS      | 02111009 | 2111009  | 5611   | Instructional Supplies      |                      |                      | 7,042                    |                      | 6,966                    | (76)                | -1.08%   |
| MATHEMATICS                                 | OMS      | 02111009 | 2111009  | 5641   | Text & Digital Resources    |                      |                      | -                        |                      | -                        | -                   | #DIV/0!  |
| MATHEMATICS                                 | OMS      | 02111009 | 2111009  | 5690   | Other Supplies              |                      |                      | 509                      |                      | 509                      | -                   | 0.00%    |
| <b>MATHEMATICS Total</b>                    |          |          |          |        |                             | 23.92                | 24.56                | 1,911,619                | 24.52                | 1,981,629                | 70,010              | 3.66%    |
| MEDIA                                       | AHS      | 03132220 | 3132220  | 5111   | Certified Salaries          | 2.00                 | 2.00                 | 176,520                  | 2.00                 | 181,880                  | 5,360               | 3.04%    |
| MEDIA                                       | AHS      | 03132220 | 3132220  | 5112   | Classified Salaries         | 1.00                 | 1.00                 | 48,949                   | 1.00                 | 50,744                   | 1,795               | 3.67%    |
| MEDIA                                       | AHS      | 03132220 | 3132220  | 5611   | Instructional Supplies      |                      |                      | 1,300                    |                      | 1,300                    | -                   | 0.00%    |
| MEDIA                                       | AHS      | 03132220 | 3132220  | 5642   | Library Books & Periodicals |                      |                      | 9,000                    |                      | 9,000                    | -                   | 0.00%    |
| MEDIA                                       | AHS      | 03132220 | 3132220  | 5690   | Other Supplies              |                      |                      | 14,600                   |                      | -                        | (14,600)            | -100.00% |
| MEDIA                                       | AHS      | 03132220 | 3132220  | 5731   | Equipment - Replacement     |                      |                      | 7,735                    |                      | 600                      | (7,135)             | -92.24%  |
| MEDIA                                       | AHS      | 03132220 | 3132220  | 5810   | Dues & Fees                 |                      |                      | 1,250                    |                      | 1,250                    | -                   | 0.00%    |
| MEDIA                                       | BMS      | 01132220 | 1132220  | 5111   | Certified Salaries          | 1.00                 | 1.00                 | 95,978                   | 1.00                 | 97,177                   | 1,199               | 1.25%    |
| MEDIA                                       | BMS      | 01132220 | 1132220  | 5112   | Classified Salaries         | 1.00                 | 1.00                 | 39,293                   | 1.00                 | 40,282                   | 989                 | 2.52%    |



| Function           | Location | Org Code | Org Code | Object | Description / Department       | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance |
|--------------------|----------|----------|----------|--------|--------------------------------|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|----------|
| MEDIA              | BMS      | 01132220 | 1132220  | 5330   | Other Professional & Tech Srvc |                      |                      | 1,400                    |                      | 1,400                    | -                   | 0.00%    |
| MEDIA              | BMS      | 01132220 | 1132220  | 5611   | Instructional Supplies         |                      |                      | 1,100                    |                      | 1,100                    | -                   | 0.00%    |
| MEDIA              | BMS      | 01132220 | 1132220  | 5642   | Library Books & Periodicals    |                      |                      | 6,400                    |                      | 6,400                    | -                   | 0.00%    |
| MEDIA              | BMS      | 01132220 | 1132220  | 5690   | Other Supplies                 |                      |                      | 1,700                    |                      | 1,700                    | -                   | 0.00%    |
| MEDIA              | OMS      | 02132220 | 2132220  | 5111   | Certified Salaries             | 1.00                 | 1.00                 | 78,811                   | 1.00                 | 82,812                   | 4,001               | 5.08%    |
| MEDIA              | OMS      | 02132220 | 2132220  | 5112   | Classified Salaries            | 1.00                 | 1.00                 | 39,293                   | 1.00                 | 40,282                   | 989                 | 2.52%    |
| MEDIA              | OMS      | 02132220 | 2132220  | 5330   | Other Professional & Tech Srvc |                      |                      | 1,400                    |                      | 1,400                    | -                   | 0.00%    |
| MEDIA              | OMS      | 02132220 | 2132220  | 5611   | Instructional Supplies         |                      |                      | 1,100                    |                      | 1,100                    | -                   | 0.00%    |
| MEDIA              | OMS      | 02132220 | 2132220  | 5642   | Library Books & Periodicals    |                      |                      | 6,215                    |                      | 6,215                    | -                   | 0.00%    |
| MEDIA              | OMS      | 02132220 | 2132220  | 5690   | Other Supplies                 |                      |                      | 2,885                    |                      | 2,885                    | -                   | 0.00%    |
| <b>MEDIA Total</b> |          |          |          |        |                                | 7.00                 | 7.00                 | 534,929                  | 7.00                 | 527,527                  | (7,402)             | -1.38%   |
| MUSIC              | AHS      | 03111010 | 3111010  | 5111   | Certified Salaries             | 3.00                 | 3.00                 | 221,916                  | 3.00                 | 233,512                  | 11,596              | 5.23%    |
| MUSIC              | AHS      | 03111010 | 3111010  | 5330   | Other Professional & Tech Srvc |                      |                      | 3,495                    |                      | 3,495                    | -                   | 0.00%    |
| MUSIC              | AHS      | 03111010 | 3111010  | 5420   | Repairs,Maintenance & Cleaning |                      |                      | 4,700                    |                      | 5,170                    | 470                 | 10.00%   |
| MUSIC              | AHS      | 03111010 | 3111010  | 5611   | Instructional Supplies         |                      |                      | 10,197                   |                      | 10,416                   | 219                 | 2.15%    |
| MUSIC              | AHS      | 03111010 | 3111010  | 5810   | Dues & Fees                    |                      |                      | 1,115                    |                      | 1,115                    | -                   | 0.00%    |
| MUSIC              | BMS      | 01111010 | 1111010  | 5111   | Certified Salaries             | 2.20                 | 2.20                 | 174,323                  | 2.20                 | 179,163                  | 4,840               | 2.78%    |
| MUSIC              | BMS      | 01111010 | 1111010  | 5330   | Other Professional & Tech Srvc |                      |                      | 1,570                    |                      | 1,570                    | -                   | 0.00%    |
| MUSIC              | BMS      | 01111010 | 1111010  | 5420   | Repairs,Maintenance & Cleaning |                      |                      | 3,600                    |                      | 3,500                    | (100)               | -2.78%   |
| MUSIC              | BMS      | 01111010 | 1111010  | 5611   | Instructional Supplies         |                      |                      | 6,493                    |                      | 6,493                    | -                   | 0.00%    |
| MUSIC              | BMS      | 01111010 | 1111010  | 5690   | Other Supplies                 |                      |                      | 1,322                    |                      | 1,322                    | -                   | 0.00%    |
| MUSIC              | BMS      | 01111010 | 1111010  | 5810   | Dues & Fees                    |                      |                      | 460                      |                      | 594                      | 134                 | 29.13%   |
| MUSIC              | OMS      | 02111010 | 2111010  | 5111   | Certified Salaries             | 2.00                 | 2.00                 | 101,629                  | 2.00                 | 106,695                  | 5,066               | 4.98%    |
| MUSIC              | OMS      | 02111010 | 2111010  | 5330   | Other Professional & Tech Srvc |                      |                      | 2,500                    |                      | 2,000                    | (500)               | -20.00%  |
| MUSIC              | OMS      | 02111010 | 2111010  | 5420   | Repairs,Maintenance & Cleaning |                      |                      | 4,620                    |                      | 4,620                    | -                   | 0.00%    |
| MUSIC              | OMS      | 02111010 | 2111010  | 5611   | Instructional Supplies         |                      |                      | 6,367                    |                      | 6,362                    | (5)                 | -0.08%   |
| MUSIC              | OMS      | 02111010 | 2111010  | 5731   | Equipment - Replacement        |                      |                      | -                        |                      | -                        | -                   | #DIV/0!  |
| MUSIC              | OMS      | 02111010 | 2111010  | 5810   | Dues & Fees                    |                      |                      | 450                      |                      | 705                      | 255                 | 56.67%   |
| <b>MUSIC Total</b> |          |          |          |        |                                | 7.20                 | 7.20                 | 544,757                  | 7.20                 | 566,732                  | 21,975              | 4.03%    |
| PHYSICAL EDUCATION | AHS      | 03111011 | 3111011  | 5111   | Certified Salaries             | 6.20                 | 6.20                 | 490,692                  | 6.20                 | 517,663                  | 26,971              | 5.50%    |
| PHYSICAL EDUCATION | AHS      | 03111011 | 3111011  | 5330   | Other Professional & Tech Srvc |                      |                      | 2,500                    |                      | 2,500                    | -                   | 0.00%    |
| PHYSICAL EDUCATION | AHS      | 03111011 | 3111011  | 5611   | Instructional Supplies         |                      |                      | 6,552                    |                      | 7,643                    | 1,091               | 16.65%   |
| PHYSICAL EDUCATION | BMS      | 01111011 | 1111011  | 5111   | Certified Salaries             | 2.00                 | 2.00                 | 180,326                  | 2.00                 | 182,582                  | 2,256               | 1.25%    |
| PHYSICAL EDUCATION | BMS      | 01111011 | 1111011  | 5420   | Repairs,Maintenance & Cleaning |                      |                      | 1,000                    |                      | 1,000                    | -                   | 0.00%    |



| Function                        | Location | Org Code | Org Code | Object | Description / Department       | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance     |
|---------------------------------|----------|----------|----------|--------|--------------------------------|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|--------------|
| PHYSICAL EDUCATION              | BMS      | 01111011 | 1111011  | 5611   | Instructional Supplies         |                      |                      | 2,800                    |                      | 2,800                    | -                   | 0.00%        |
| PHYSICAL EDUCATION              | BMS      | 01111011 | 1111011  | 5810   | Dues & Fees                    |                      |                      | 500                      |                      | 500                      | -                   | 0.00%        |
| PHYSICAL EDUCATION              | OMS      | 02111011 | 2111011  | 5111   | Certified Salaries             | 2.00                 | 2.00                 | 135,835                  | 2.00                 | 147,746                  | 11,911              | 8.77%        |
| PHYSICAL EDUCATION              | OMS      | 02111011 | 2111011  | 5420   | Repairs,Maintenance & Cleaning |                      |                      | 400                      |                      | 400                      | -                   | 0.00%        |
| PHYSICAL EDUCATION              | OMS      | 02111011 | 2111011  | 5611   | Instructional Supplies         |                      |                      | 2,825                    |                      | 3,241                    | 416                 | 14.73%       |
| <b>PHYSICAL EDUCATION Total</b> |          |          |          |        |                                | <b>10.20</b>         | <b>10.20</b>         | <b>823,430</b>           | <b>10.20</b>         | <b>866,075</b>           | <b>42,645</b>       | <b>5.18%</b> |
| PRINCIPAL SERVICES              | AHS      | 03132400 | 3132400  | 5111   | Certified Salaries             | 8.80                 | 8.80                 | 1,121,931                | 8.80                 | 1,158,518                | 36,587              | 3.26%        |
| PRINCIPAL SERVICES              | AHS      | 03132400 | 3132400  | 5112   | Classified Salaries            | 10.70                | 10.70                | 431,192                  | 11.50                | 476,920                  | 45,728              | 10.61%       |
| PRINCIPAL SERVICES              | AHS      | 03132400 | 3132400  | 5330   | Other Professional & Tech Srvc |                      |                      | 178,934                  |                      | 184,300                  | 5,366               | 3.00%        |
| PRINCIPAL SERVICES              | AHS      | 03132400 | 3132400  | 5333   | Neasc                          |                      |                      | -                        |                      | 30,212                   | 30,212              | 100.00%      |
| PRINCIPAL SERVICES              | AHS      | 03132400 | 3132400  | 5420   | Repairs,Maintenance & Cleaning |                      |                      | 2,000                    |                      | 2,000                    | -                   | 0.00%        |
| PRINCIPAL SERVICES              | AHS      | 03132400 | 3132400  | 5440   | Rentals-Land,Bldg,Equipment    |                      |                      | 4,500                    |                      | 4,500                    | -                   | 0.00%        |
| PRINCIPAL SERVICES              | AHS      | 03132400 | 3132400  | 5550   | Communications: Tel,Post,Etc.  |                      |                      | 20,000                   |                      | 14,000                   | (6,000)             | -30.00%      |
| PRINCIPAL SERVICES              | AHS      | 03132400 | 3132400  | 5580   | Staff Travel                   |                      |                      | 6,000                    |                      | 6,000                    | -                   | 0.00%        |
| PRINCIPAL SERVICES              | AHS      | 03132400 | 3132400  | 5590   | Other Purchased Services       |                      |                      | 2,500                    |                      | 3,500                    | 1,000               | 40.00%       |
| PRINCIPAL SERVICES              | AHS      | 03132400 | 3132400  | 5611   | Instructional Supplies         |                      |                      | 3,900                    |                      | 3,400                    | (500)               | -12.82%      |
| PRINCIPAL SERVICES              | AHS      | 03132400 | 3132400  | 5641   | Text & Digital Resources       |                      |                      | 6,000                    |                      | 6,000                    | -                   | 0.00%        |
| PRINCIPAL SERVICES              | AHS      | 03132400 | 3132400  | 5690   | Other Supplies                 |                      |                      | 500                      |                      | 500                      | -                   | 0.00%        |
| PRINCIPAL SERVICES              | AHS      | 03132400 | 3132400  | 5731   | Equipment - Replacement        |                      |                      | 6,360                    |                      | -                        | (6,360)             | -100.00%     |
| PRINCIPAL SERVICES              | AHS      | 03132400 | 3132400  | 5810   | Dues & Fees                    |                      |                      | 14,000                   |                      | 14,000                   | -                   | 0.00%        |
| PRINCIPAL SERVICES              | BMS      | 01132400 | 1132400  | 5111   | Certified Salaries             | 2.00                 | 2.00                 | 334,934                  | 2.00                 | 345,604                  | 10,670              | 3.19%        |
| PRINCIPAL SERVICES              | BMS      | 01132400 | 1132400  | 5112   | Classified Salaries            | 3.00                 | 3.00                 | 141,035                  | 4.50                 | 197,175                  | 56,140              | 39.81%       |
| PRINCIPAL SERVICES              | BMS      | 01132400 | 1132400  | 5330   | Other Professional & Tech Srvc |                      |                      | 16,468                   |                      | 16,868                   | 400                 | 2.43%        |
| PRINCIPAL SERVICES              | BMS      | 01132400 | 1132400  | 5420   | Repairs,Maintenance & Cleaning |                      |                      | 502                      |                      | 502                      | -                   | 0.00%        |
| PRINCIPAL SERVICES              | BMS      | 01132400 | 1132400  | 5440   | Rentals-Land,Bldg,Equipment    |                      |                      | 2,681                    |                      | 2,578                    | (103)               | -3.84%       |
| PRINCIPAL SERVICES              | BMS      | 01132400 | 1132400  | 5550   | Communications: Tel,Post,Etc.  |                      |                      | 2,000                    |                      | 1,000                    | (1,000)             | -50.00%      |
| PRINCIPAL SERVICES              | BMS      | 01132400 | 1132400  | 5580   | Staff Travel                   |                      |                      | 532                      |                      | 650                      | 118                 | 22.18%       |
| PRINCIPAL SERVICES              | BMS      | 01132400 | 1132400  | 5581   | Travel - Conferences           |                      |                      | 3,560                    |                      | 3,560                    | -                   | 0.00%        |
| PRINCIPAL SERVICES              | BMS      | 01132400 | 1132400  | 5590   | Other Purchased Services       |                      |                      | 4,058                    |                      | 3,481                    | (577)               | -14.22%      |
| PRINCIPAL SERVICES              | BMS      | 01132400 | 1132400  | 5690   | Other Supplies                 |                      |                      | 2,005                    |                      | 2,005                    | -                   | 0.00%        |
| PRINCIPAL SERVICES              | BMS      | 01132400 | 1132400  | 5810   | Dues & Fees                    |                      |                      | 2,546                    |                      | 2,246                    | (300)               | -11.78%      |
| PRINCIPAL SERVICES              | OMS      | 02132400 | 2132400  | 5111   | Certified Salaries             | 2.00                 | 2.00                 | 338,264                  | 2.00                 | 336,554                  | (1,710)             | -0.51%       |
| PRINCIPAL SERVICES              | OMS      | 02132400 | 2132400  | 5112   | Classified Salaries            | 3.00                 | 3.00                 | 141,032                  | 4.50                 | 197,172                  | 56,140              | 39.81%       |
| PRINCIPAL SERVICES              | OMS      | 02132400 | 2132400  | 5330   | Other Professional & Tech Srvc |                      |                      | 17,300                   |                      | 17,300                   | -                   | 0.00%        |
| PRINCIPAL SERVICES              | OMS      | 02132400 | 2132400  | 5440   | Rentals-Land,Bldg,Equipment    |                      |                      | 2,536                    |                      | 2,912                    | 376                 | 14.83%       |



| Function                        | Location | Org Code | Org Code | Object | Description / Department        | 2018-2019 Budget FTE | 2018-2019 Actual FTE | 2018-2019 Adopted Budget | 2019-2020 Budget FTE | 2019-2020 Adopted Budget | Increase (Decrease) | Variance |
|---------------------------------|----------|----------|----------|--------|---------------------------------|----------------------|----------------------|--------------------------|----------------------|--------------------------|---------------------|----------|
| PRINCIPAL SERVICES              | OMS      | 02132400 | 2132400  | 5550   | Communications: Tel,Post, etc.  |                      |                      | 2,822                    |                      | 2,330                    | (492)               | -17.43%  |
| PRINCIPAL SERVICES              | OMS      | 02132400 | 2132400  | 5580   | Staff Travel                    |                      |                      | 600                      |                      | 1,400                    | 800                 | 133.33%  |
| PRINCIPAL SERVICES              | OMS      | 02132400 | 2132400  | 5581   | Travel - Conferences            |                      |                      | 3,180                    |                      | 3,180                    | -                   | 0.00%    |
| PRINCIPAL SERVICES              | OMS      | 02132400 | 2132400  | 5590   | Other Purchased Services        |                      |                      | 4,650                    |                      | 4,655                    | 5                   | 0.11%    |
| PRINCIPAL SERVICES              | OMS      | 02132400 | 2132400  | 5690   | Other Supplies                  |                      |                      | 1,805                    |                      | 1,805                    | -                   | 0.00%    |
| PRINCIPAL SERVICES              | OMS      | 02132400 | 2132400  | 5810   | Dues & Fees                     |                      |                      | 3,088                    |                      | 3,088                    | -                   | 0.00%    |
| <b>PRINCIPAL SERVICES Total</b> |          |          |          |        |                                 | 29.50                | 29.50                | 2,823,415                | 33.30                | 3,049,915                | 226,500             | 8.02%    |
| READING                         | AHS      | 03111016 | 3111016  | 5111   | Certified Salaries              | 3.60                 | 3.00                 | 304,106                  | 3.00                 | 270,991                  | (33,115)            | -10.89%  |
| READING                         | AHS      | 03111016 | 3111016  | 5611   | Instructional Supplies          |                      |                      | 5,596                    |                      | 5,585                    | (11)                | -0.20%   |
| READING                         | AHS      | 03111016 | 3111016  | 5690   | Other Supplies                  |                      |                      | 700                      |                      | 700                      | -                   | 0.00%    |
| READING                         | AHS      | 03111016 | 3111016  | 5810   | Dues & Fees                     |                      |                      | 1,000                    |                      | 1,000                    | -                   | 0.00%    |
| READING                         | BMS      | 01111016 | 1111016  | 5111   | Certified Salaries              | 3.00                 | 3.00                 | 272,899                  | 3.00                 | 254,536                  | (18,363)            | -6.73%   |
| READING                         | BMS      | 01111016 | 1111016  | 5611   | Instructional Supplies          |                      |                      | 1,030                    |                      | 1,189                    | 159                 | 15.44%   |
| READING                         | BMS      | 01111016 | 1111016  | 5641   | Text & Digital Resources        |                      |                      | 1,325                    |                      | 1,456                    | 131                 | 9.89%    |
| READING                         | BMS      | 01111016 | 1111016  | 5690   | Other Supplies                  |                      |                      | 749                      |                      | 897                      | 148                 | 19.76%   |
| READING                         | BMS      | 01111016 | 1111016  | 5810   | Dues & Fees                     |                      |                      | 600                      |                      | 168                      | (432)               | -72.00%  |
| READING                         | OMS      | 02111016 | 2111016  | 5111   | Certified Salaries              | 3.00                 | 3.00                 | 255,963                  | 3.00                 | 262,158                  | 6,195               | 2.42%    |
| READING                         | OMS      | 02111016 | 2111016  | 5611   | Instructional Supplies          |                      |                      | 2,590                    |                      | 2,592                    | 2                   | 0.08%    |
| READING                         | OMS      | 02111016 | 2111016  | 5690   | Other Supplies                  |                      |                      | 1,500                    |                      | 1,414                    | (86)                | -5.73%   |
| <b>READING Total</b>            |          |          |          |        |                                 | 9.60                 | 9.00                 | 848,058                  | 9.00                 | 802,686                  | (45,372)            | -5.35%   |
| SCIENCE                         | AHS      | 03111013 | 3111013  | 5111   | Certified Salaries              | 20.60                | 20.60                | 1,665,920                | 20.60                | 1,663,820                | (2,100)             | -0.13%   |
| SCIENCE                         | AHS      | 03111013 | 3111013  | 5420   | Repairs, Maintenance & Cleaning |                      |                      | 3,200                    |                      | 1,000                    | (2,200)             | -68.75%  |
| SCIENCE                         | AHS      | 03111013 | 3111013  | 5581   | Travel - Conferences            |                      |                      | 1,000                    |                      | 1,000                    | -                   | 0.00%    |
| SCIENCE                         | AHS      | 03111013 | 3111013  | 5611   | Instructional Supplies          |                      |                      | 1,000                    |                      | 60,100                   | 59,100              | 5910.00% |
| SCIENCE                         | AHS      | 03111013 | 3111013  | 5641   | Text & Digital Resources        |                      |                      | 60,690                   |                      | 47,000                   | (13,690)            | -22.56%  |
| SCIENCE                         | AHS      | 03111013 | 3111013  | 5731   | Equipment - Replacement         |                      |                      | 37,800                   |                      | -                        | (37,800)            | -100.00% |
| SCIENCE                         | AHS      | 03111013 | 3111013  | 5810   | Dues & Fees                     |                      |                      | 7,375                    |                      | 7,500                    | 125                 | 1.69%    |
| SCIENCE                         | BMS      | 01111013 | 1111013  | 5111   | Certified Salaries              | 4.00                 | 4.00                 | 371,967                  | 4.00                 | 376,592                  | 4,625               | 1.24%    |
| SCIENCE                         | BMS      | 01111013 | 1111013  | 5611   | Instructional Supplies          |                      |                      | 4,218                    |                      | 4,220                    | 2                   | 0.05%    |
| SCIENCE                         | BMS      | 01111013 | 1111013  | 5690   | Other Supplies                  |                      |                      | 1,720                    |                      | 2,320                    | 600                 | 34.88%   |
| SCIENCE                         | OMS      | 02111013 | 2111013  | 5111   | Certified Salaries              | 4.00                 | 4.00                 | 365,062                  | 4.00                 | 331,905                  | (33,157)            | -9.08%   |
| SCIENCE                         | OMS      | 02111013 | 2111013  | 5611   | Instructional Supplies          |                      |                      | 8,029                    |                      | 7,685                    | (344)               | -4.28%   |
| SCIENCE                         | OMS      | 02111013 | 2111013  | 5690   | Other Supplies                  |                      |                      | 502                      |                      | 940                      | 438                 | 87.25%   |
| <b>SCIENCE Total</b>            |          |          |          |        |                                 | 28.60                | 28.60                | 2,528,483                | 28.60                | 2,504,082                | (24,401)            | -0.97%   |



| Function                    | Location | Org Code | Org Code | Object | Description / Department       | 2018-2019<br>Budget<br>FTE | 2018-2019<br>Actual FTE | 2018-2019<br>Adopted<br>Budget | 2019-2020<br>Budget<br>FTE | 2019-2020<br>Adopted<br>Budget | Increase<br>(Decrease) | Variance |
|-----------------------------|----------|----------|----------|--------|--------------------------------|----------------------------|-------------------------|--------------------------------|----------------------------|--------------------------------|------------------------|----------|
| SECURITY                    | DISTRICT | 05142660 | 5142660  | 5330   | Other Professional & Tech Srvc |                            |                         | 3,000                          |                            | 3,000                          | -                      | 0.00%    |
| SECURITY                    | DISTRICT | 05142660 | 5142660  | 5730   | Equipment - New                |                            |                         | 20,000                         |                            | 21,500                         | 1,500                  | 7.50%    |
| SECURITY                    | DISTRICT | 05142660 | 5142660  | 5731   | Equipment - Replacement        |                            |                         | 5,000                          |                            | 5,000                          | -                      | 0.00%    |
| <b>SECURITY Total</b>       |          |          |          |        |                                | -                          | -                       | 28,000                         | -                          | 29,500                         | 1,500                  | 5.36%    |
| SOCIAL STUDIES              | AHS      | 03111014 | 3111014  | 5111   | Certified Salaries             | 15.40                      | 15.40                   | 1,303,098                      | 15.40                      | 1,340,993                      | 37,895                 | 2.91%    |
| SOCIAL STUDIES              | AHS      | 03111014 | 3111014  | 5611   | Instructional Supplies         |                            |                         | 625                            |                            | 1,205                          | 580                    | 92.80%   |
| SOCIAL STUDIES              | AHS      | 03111014 | 3111014  | 5641   | Text & Digital Resources       |                            |                         | 37,125                         |                            | 49,250                         | 12,125                 | 32.66%   |
| SOCIAL STUDIES              | AHS      | 03111014 | 3111014  | 5690   | Other Supplies                 |                            |                         | 700                            |                            | 500                            | (200)                  | -28.57%  |
| SOCIAL STUDIES              | AHS      | 03111014 | 3111014  | 5810   | Dues & Fees                    |                            |                         | 180                            |                            | 25                             | (155)                  | -86.11%  |
| SOCIAL STUDIES              | BMS      | 01111014 | 1111014  | 5111   | Certified Salaries             | 4.00                       | 4.00                    | 284,506                        | 4.00                       | 330,676                        | 46,170                 | 16.23%   |
| SOCIAL STUDIES              | BMS      | 01111014 | 1111014  | 5611   | Instructional Supplies         |                            |                         | 1,758                          |                            | 2,193                          | 435                    | 24.74%   |
| SOCIAL STUDIES              | BMS      | 01111014 | 1111014  | 5641   | Text & Digital Resources       |                            |                         | 24,500                         |                            | 1,153                          | (23,347)               | -95.29%  |
| SOCIAL STUDIES              | BMS      | 01111014 | 1111014  | 5810   | Dues & Fees                    |                            |                         | 120                            |                            | 120                            | -                      | 0.00%    |
| SOCIAL STUDIES              | OMS      | 02111014 | 2111014  | 5111   | Certified Salaries             | 4.00                       | 4.00                    | 324,786                        | 4.00                       | 335,782                        | 10,996                 | 3.39%    |
| SOCIAL STUDIES              | OMS      | 02111014 | 2111014  | 5611   | Instructional Supplies         |                            |                         | 4,446                          |                            | 4,884                          | 438                    | 9.85%    |
| SOCIAL STUDIES              | OMS      | 02111014 | 2111014  | 5641   | Text & Digital Resources       |                            |                         | 27,300                         |                            | 264                            | (27,036)               | -99.03%  |
| <b>SOCIAL STUDIES Total</b> |          |          |          |        |                                | 23.40                      | 23.40                   | 2,009,144                      | 23.40                      | 2,067,045                      | 57,901                 | 2.88%    |
| STEM                        | AHS      | 03111015 | 3111015  | 5581   | Staff Travel                   | -                          | -                       | 350                            | -                          | -                              | (350)                  | -100.00% |
| STEM                        | AHS      | 03111015 | 3111015  | 5611   | Instructional Supplies         | -                          | -                       | 5,950                          | -                          | 6,200                          | 250                    | 4.20%    |
| STEM                        | AHS      | 03111015 | 3111015  | 5810   | Dues & Fees                    | -                          | -                       | 1,250                          | -                          | 1,250                          | -                      | 0.00%    |
| STEM                        | BMS      | 01111015 | 1111015  | 5611   | Instructional Supplies         |                            |                         | 2,192                          |                            | 2,192                          | -                      | 0.00%    |
| STEM                        | BMS      | 01111015 | 1111015  | 5810   | Dues & Fees                    |                            |                         | 550                            |                            | 550                            | -                      | 0.00%    |
| STEM                        | OMS      | 02111015 | 2111015  | 5611   | Instructional Supplies         |                            |                         | 1,092                          |                            | 919                            | (173)                  | -15.84%  |
| STEM                        | OMS      | 02111015 | 2111015  | 5810   | Dues & Fees                    |                            |                         | 180                            |                            | -                              | (180)                  | -100.00% |
| <b>STEM Total</b>           |          |          |          |        |                                | -                          | -                       | 11,564                         | -                          | 11,111                         | (453)                  | -3.92%   |
| STUDENT ACTIVITIES          | AHS      | 03113201 | 3113201  | 5111   | Certified Salaries             | -                          | -                       | 133,409                        | -                          | 148,308                        | 14,899                 | 11.17%   |
| STUDENT ACTIVITIES          | AHS      | 03113201 | 3113201  | 5690   | Other Supplies                 | -                          | -                       | 4,530                          | -                          | 4,530                          | -                      | 0.00%    |
| STUDENT ACTIVITIES          | BMS      | 01113201 | 1113201  | 5111   | Certified Salaries             | -                          | -                       | 37,838                         | -                          | 35,622                         | (2,216)                | -5.86%   |
| STUDENT ACTIVITIES          | BMS      | 01113201 | 1113201  | 5690   | Other Supplies                 |                            |                         | 600                            |                            | 600                            | -                      | 0.00%    |
| STUDENT ACTIVITIES          | OMS      | 02113201 | 2113201  | 5111   | Certified Salaries             | -                          | -                       | 31,630                         | -                          | 33,342                         | 1,712                  | 5.41%    |
| STUDENT ACTIVITIES          | OMS      | 02113201 | 2113201  | 5690   | Other Supplies                 |                            |                         | 800                            |                            | 800                            | -                      | 0.00%    |



| Function                        | Location | Org Code | Org Code | Object | Description / Department       | 2018-2019<br>Budget<br>FTE | 2018-2019<br>Actual FTE | 2018-2019<br>Adopted<br>Budget | 2019-2020<br>Budget<br>FTE | 2019-2020<br>Adopted<br>Budget | Increase<br>(Decrease) | Variance |
|---------------------------------|----------|----------|----------|--------|--------------------------------|----------------------------|-------------------------|--------------------------------|----------------------------|--------------------------------|------------------------|----------|
| <b>STUDENT ACTIVITIES Total</b> |          |          |          |        |                                | -                          | -                       | 208,807                        | -                          | 223,202                        | 14,395                 | 6.89%    |
| SUBSTITUTES                     | DISTRICT | 05151026 | 5151026  | 5111   | Certified Salaries             |                            |                         | 323,833                        |                            | 311,572                        | (12,261)               | -3.79%   |
| SUBSTITUTES                     | DISTRICT | 05151026 | 5151026  | 5112   | Classified Salaries            |                            |                         | 56,650                         |                            | 56,650                         | -                      | 0.00%    |
| <b>SUBSTITUTES Total</b>        |          |          |          |        |                                | -                          | -                       | 380,483                        | -                          | 368,222                        | (12,261)               | -3.22%   |
| SUMMERWORK                      | AHS      | 03152601 | 3152601  | 5111   | Certified Salaries             | -                          | -                       | 74,444                         | -                          | 74,691                         | 247                    | 0.33%    |
| SUMMERWORK                      | BMS      | 01152601 | 1152601  | 5111   | Certified Salaries             | -                          | -                       | 29,411                         | -                          | 28,434                         | (977)                  | -3.32%   |
| SUMMERWORK                      | OMS      | 02152601 | 2152601  | 5111   | Certified Salaries             | -                          | -                       | 34,477                         | -                          | 34,653                         | 176                    | 0.51%    |
| <b>SUMMERWORK Total</b>         |          |          |          |        |                                | -                          | -                       | 138,332                        | -                          | 137,778                        | (554)                  | -0.40%   |
| TECH EDUCATION                  | AHS      | 03111008 | 3111008  | 5111   | Certified Salaries             | 5.60                       | 5.60                    | 463,931                        | 5.60                       | 447,032                        | (16,899)               | -3.64%   |
| TECH EDUCATION                  | AHS      | 03111008 | 3111008  | 5420   | Repairs,Maintenance & Cleaning |                            |                         | 1,100                          |                            | 1,100                          | -                      | 0.00%    |
| TECH EDUCATION                  | AHS      | 03111008 | 3111008  | 5611   | Instructional Supplies         |                            |                         | 25,779                         |                            | 25,779                         | -                      | 0.00%    |
| TECH EDUCATION                  | AHS      | 03111008 | 3111008  | 5690   | Other Supplies                 |                            |                         | 1,400                          |                            | 1,400                          | -                      | 0.00%    |
| TECH EDUCATION                  | BMS      | 01111008 | 1111008  | 5111   | Certified Salaries             | 1.00                       | 1.00                    | 81,431                         | 1.00                       | 85,625                         | 4,194                  | 5.15%    |
| TECH EDUCATION                  | BMS      | 01111008 | 1111008  | 5420   | Repairs,Maintenance & Cleaning |                            |                         | 500                            |                            | 500                            | -                      | 0.00%    |
| TECH EDUCATION                  | BMS      | 01111008 | 1111008  | 5611   | Instructional Supplies         |                            |                         | 7,700                          |                            | 7,700                          | -                      | 0.00%    |
| TECH EDUCATION                  | BMS      | 01111008 | 1111008  | 5730   | Equipment - New                |                            |                         | 3,195                          |                            |                                | (3,195)                | -100.00% |
| TECH EDUCATION                  | BMS      | 01111008 | 1111008  | 5810   | Dues & Fees                    |                            |                         | 300                            |                            | 100                            | (200)                  | -66.67%  |
| TECH EDUCATION                  | OMS      | 02111008 | 2111008  | 5111   | Certified Salaries             | 1.00                       | 1.00                    | 90,163                         | 1.00                       | 91,291                         | 1,128                  | 1.25%    |
| TECH EDUCATION                  | OMS      | 02111008 | 2111008  | 5420   | Repairs,Maintenance & Cleaning |                            |                         | 500                            |                            | 500                            | -                      | 0.00%    |
| TECH EDUCATION                  | OMS      | 02111008 | 2111008  | 5611   | Instructional Supplies         |                            |                         | 8,000                          |                            | 7,972                          | (28)                   | -0.35%   |
| TECH EDUCATION                  | OMS      | 02111008 | 2111008  | 5730   | Equipment - New                |                            |                         | 3,184                          |                            |                                | (3,184)                | -100.00% |
| TECH EDUCATION                  | OMS      | 02111008 | 2111008  | 5810   | Dues & Fees                    |                            |                         | 150                            |                            | 150                            | -                      | 0.00%    |
| <b>TECH EDUCATION Total</b>     |          |          |          |        |                                | 7.60                       | 7.60                    | 687,333                        | 7.60                       | 669,149                        | (18,184)               | -2.65%   |
| TECHNOLOGY                      | DISTRICT | 05142350 | 5142350  | 5111   | Certified Salaries             | 1.00                       | 1.00                    | 99,448                         | 1.00                       | 103,196                        | 3,748                  | 3.77%    |
| TECHNOLOGY                      | DISTRICT | 05142350 | 5142350  | 5112   | Classified Salaries            | 7.00                       | 7.00                    | 427,085                        | 7.00                       | 459,492                        | 32,407                 | 7.59%    |
| TECHNOLOGY                      | DISTRICT | 05142350 | 5142350  | 5330   | Other Professional & Tech Srvc |                            |                         | 15,000                         |                            | 115,995                        | 100,995                | 673.30%  |
| TECHNOLOGY                      | DISTRICT | 05142350 | 5142350  | 5420   | Repairs,Maintenance & Cleaning |                            |                         | 7,500                          |                            | 21,650                         | 14,150                 | 188.67%  |
| TECHNOLOGY                      | DISTRICT | 05142350 | 5142350  | 5550   | Communications: Tel,Post,Etc.  |                            |                         | 45,600                         |                            | 45,600                         | -                      | 0.00%    |
| TECHNOLOGY                      | DISTRICT | 05142350 | 5142350  | 5580   | Staff Travel                   |                            |                         | 1,200                          |                            | 1,200                          | -                      | 0.00%    |
| TECHNOLOGY                      | DISTRICT | 05142350 | 5142350  | 5581   | Travel - Conferences           |                            |                         | 7,275                          |                            | 7,275                          | -                      | 0.00%    |
| TECHNOLOGY                      | DISTRICT | 05142350 | 5142350  | 5590   | Other Purchased Services       |                            |                         | 100                            |                            | 200                            | 100                    | 100.00%  |
| TECHNOLOGY                      | DISTRICT | 05142350 | 5142350  | 5690   | Other Supplies                 |                            |                         | 269,226                        |                            | 291,632                        | 22,406                 | 8.32%    |



| Function                    | Location | Org Code | Org Code | Object | Description / Department              | 2018-2019<br>Budget<br>FTE | 2018-2019<br>Actual FTE | 2018-2019<br>Adopted<br>Budget | 2019-2020<br>Budget<br>FTE | 2019-2020<br>Adopted<br>Budget | Increase<br>(Decrease) | Variance |
|-----------------------------|----------|----------|----------|--------|---------------------------------------|----------------------------|-------------------------|--------------------------------|----------------------------|--------------------------------|------------------------|----------|
| TECHNOLOGY                  | DISTRICT | 05142350 | 5142350  | 5730   | Equipment - New                       |                            |                         | 183,000                        |                            | 105,582                        | (77,418)               | -42.30%  |
| TECHNOLOGY                  | DISTRICT | 05142350 | 5142350  | 5731   | Equipment - Replacement               |                            |                         | 144,381                        |                            | 115,865                        | (28,516)               | -19.75%  |
| <b>TECHNOLOGY Total</b>     |          |          |          |        |                                       | 8.00                       | 8.00                    | 1,199,815                      | 8.00                       | 1,267,687                      | 67,872                 | 5.66%    |
| THEATER                     | AHS      | 03111017 | 3111017  | 5111   | Certified Salaries                    | 2.20                       | 2.20                    | 173,607                        | 2.20                       | 180,665                        | 7,058                  | 4.07%    |
| THEATER                     | AHS      | 03111017 | 3111017  | 5810   | Dues & Fees                           |                            |                         | 1,000                          |                            | 1,000                          | -                      | 0.00%    |
| THEATER                     | AHS      | 03111017 | 3111017  | 5330   | Other Professional & Tech Srvc        |                            |                         | 357                            |                            | 357                            | -                      | 0.00%    |
| <b>THEATER Total</b>        |          |          |          |        |                                       | 2.20                       | 2.20                    | 174,964                        | 2.20                       | 182,022                        | 7,058                  | 4.03%    |
| TRANSPORTATION              | AHS      | 03142700 | 3142700  | 5510   | Pupil Transportation                  |                            |                         | 35,000                         |                            | 35,000                         | -                      | 0.00%    |
| TRANSPORTATION              | BMS      | 01142700 | 1142700  | 5510   | Pupil Transportation                  |                            |                         | 3,450                          |                            | 3,552                          | 102                    | 2.96%    |
| TRANSPORTATION              | DISTRICT | 05142700 | 5142700  | 5510   | Pupil Transportation                  |                            |                         | 1,375,641                      |                            | 1,408,135                      | 32,494                 | 2.36%    |
| TRANSPORTATION              | DISTRICT | 05142700 | 5142700  | 5512   | Vo-Ag / Vo-Tech Regular Education     |                            |                         | 255,310                        |                            | 257,195                        | 1,885                  | 0.74%    |
| TRANSPORTATION              | DISTRICT | 05142700 | 5142700  | 5513   | In District Private Regular Education |                            |                         | 21,400                         |                            | 24,000                         | 2,600                  | 12.15%   |
| TRANSPORTATION              | DISTRICT | 05142700 | 5142700  | 5514   | In District Public Regular Education  |                            |                         | 5,300                          |                            | 5,300                          | -                      | 0.00%    |
| TRANSPORTATION              | DISTRICT | 05142700 | 5142700  | 5515   | Out District Public Regular Education |                            |                         | 26,775                         |                            | 26,775                         | -                      | 0.00%    |
| TRANSPORTATION              | DISTRICT | 05142700 | 5142700  | 5627   | Transportation Supplies               |                            |                         | 151,900                        |                            | 122,400                        | (29,500)               | -19.42%  |
| TRANSPORTATION              | DPS      | 04126110 | 4126110  | 5510   | Pupil Transportation                  |                            |                         | 298,660                        |                            | 287,753                        | (10,907)               | -3.65%   |
| TRANSPORTATION              | DPS      | 04126116 | 4126116  | 5510   | Pupil Transportation                  |                            |                         | 332,300                        |                            | 305,630                        | (26,670)               | -8.03%   |
| TRANSPORTATION              | DPS      | 04126130 | 4126130  | 5510   | Pupil Transportation                  |                            |                         | 434,290                        |                            | 537,360                        | 103,070                | 23.73%   |
| TRANSPORTATION              | OMS      | 02142700 | 2142700  | 5510   | Pupil Transportation                  |                            |                         | 3,000                          |                            | 3,000                          | -                      | 0.00%    |
| <b>TRANSPORTATION Total</b> |          |          |          |        |                                       | -                          | -                       | 2,943,026                      | -                          | 3,016,100                      | 73,074                 | 2.48%    |
| WORLD LANGUAGE              | AHS      | 03111006 | 3111006  | 5111   | Certified Salaries                    | 14.00                      | 14.00                   | 1,092,793                      | 14.00                      | 1,096,435                      | 3,642                  | 0.33%    |
| WORLD LANGUAGE              | AHS      | 03111006 | 3111006  | 5611   | Instructional Supplies                |                            |                         | 16,155                         |                            | 4,850                          | (11,305)               | -69.98%  |
| WORLD LANGUAGE              | AHS      | 03111006 | 3111006  | 5641   | Text & Digital Resources              |                            |                         | 2,000                          |                            | 2,000                          | -                      | 0.00%    |
| WORLD LANGUAGE              | AHS      | 03111006 | 3111006  | 5810   | Dues & Fees                           |                            |                         | 940                            |                            | 1,570                          | 630                    | 67.02%   |
| WORLD LANGUAGE              | BMS      | 01111006 | 1111006  | 5111   | Certified Salaries                    | 4.50                       | 4.50                    | 322,195                        | 4.50                       | 345,952                        | 23,757                 | 7.37%    |
| WORLD LANGUAGE              | BMS      | 01111006 | 1111006  | 5611   | Instructional Supplies                |                            |                         | 6,115                          |                            | 5,491                          | (624)                  | -10.20%  |
| WORLD LANGUAGE              | BMS      | 01111006 | 1111006  | 5690   | Other Supplies                        |                            |                         | 107                            |                            | 107                            | -                      | 0.00%    |
| WORLD LANGUAGE              | BMS      | 01111006 | 1111006  | 5810   | Other Supplies                        |                            |                         | 500                            |                            | 500                            | -                      | 0.00%    |
| WORLD LANGUAGE              | OMS      | 02111006 | 2111006  | 5111   | Certified Salaries                    | 4.50                       | 4.50                    | 357,268                        | 4.50                       | 327,953                        | (29,315)               | -8.21%   |
| WORLD LANGUAGE              | OMS      | 02111006 | 2111006  | 5611   | Instructional Supplies                |                            |                         | 6,591                          |                            | 4,840                          | (1,751)                | -26.57%  |
| <b>WORLD LANGUAGE Total</b> |          |          |          |        |                                       | 23.00                      | 23.00                   | 1,804,664                      | 23.00                      | 1,789,698                      | (14,966)               | -0.83%   |
| <b>Grand Total</b>          |          |          |          |        |                                       | 320.82                     | 320.66                  | 49,026,535                     | 327.32                     | 49,548,307                     | 521,772                | 1.06%    |

