

Amity Regional School District No. 5

Adopted Budget

2019-2020



May 9, 2019

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



Jennifer P. Byars, Ed.D.

Superintendent of Schools

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

Amity's 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°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°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

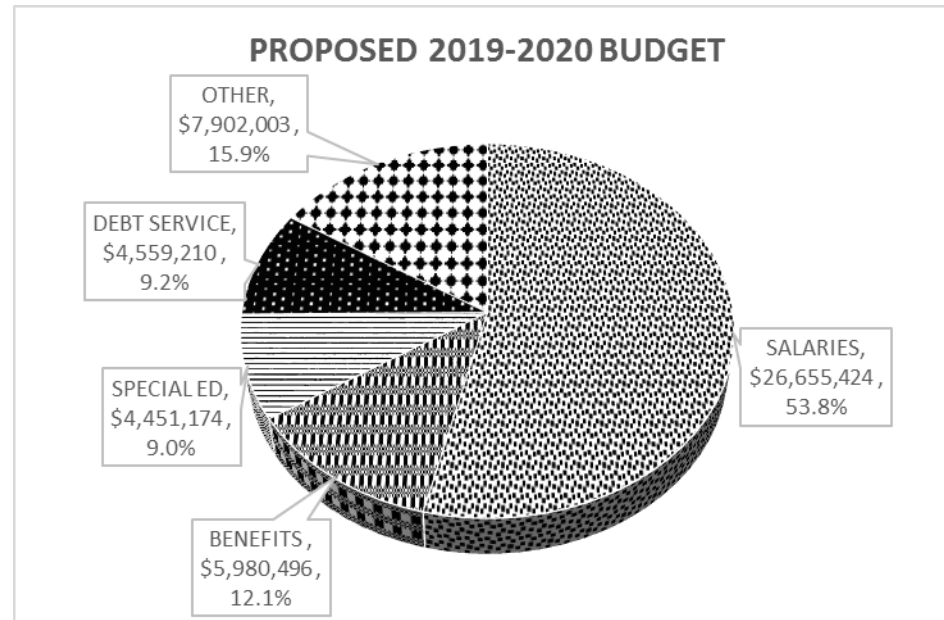
- ❖ Total expenditures increase by \$521,772 or 1.06 percent
 - Salaries and benefits are higher by \$670,376
 - Benefits are *lower* by \$112,201
 - Improvements to Buildings & Sites increases by \$133,000
 - Debt Service *decreases* by \$36,366
 - Special education transportation and tuition *decreases* 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

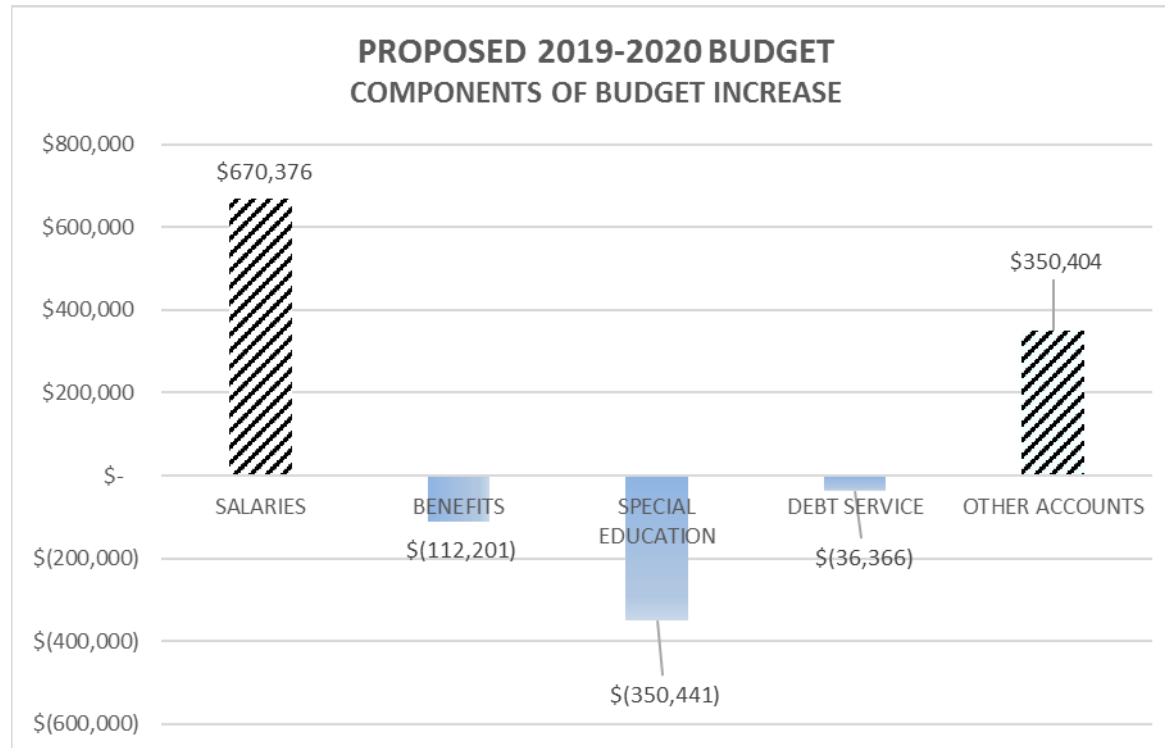


placed in a residential facility by a State agency. The State Department of Developmental Services (DDS) is attempting to shift the cost of State agency residential placements to the local school districts.

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

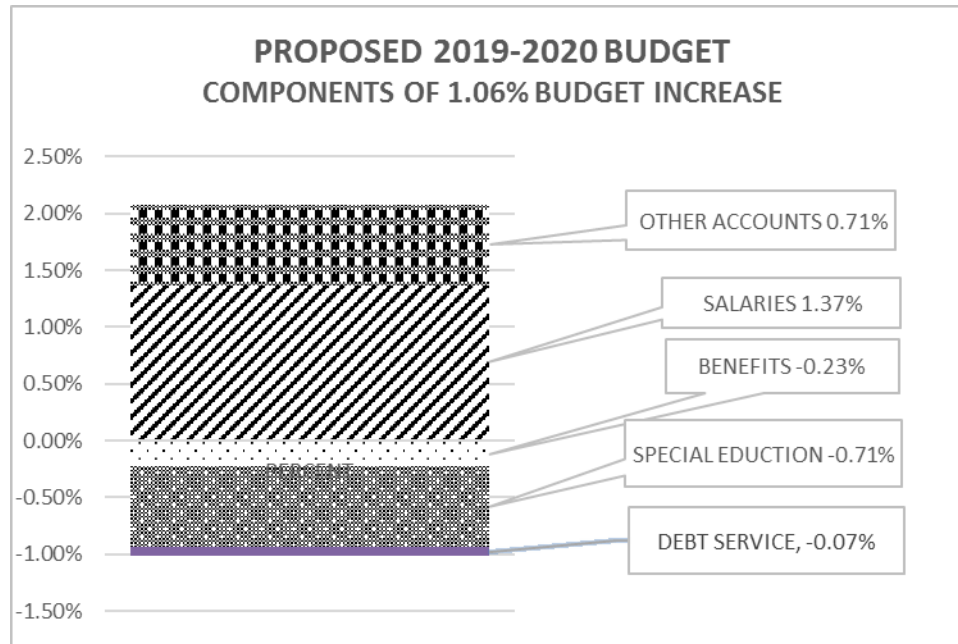
All other accounts have been carefully reviewed and determined to be necessary to provide the high quality education expected by the community. Administrators looked at three years of history and were challenged to find cost savings and efficiencies.

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 2017-2018 ACTUAL	COLUMN 2 2017-2018 BUDGET	COLUMN 3 2018-2019 FORECAST	COLUMN 4 2019-2020 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % 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	TOTAL REVENUES	48,576,686	49,026,535	49,118,167	49,548,307	521,772	1.06%
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	TOTAL EXPENDITURES	45,449,387	49,026,535	48,461,870	49,548,307	521,772	1.06%
17	SUBTOTAL	3,127,299	0	656,297	0	0	0.00%
18	CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	86,227	0	0	0	0	0.00%
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET	0	0	0	0	0	0.00%
20	NET BALANCE / (DEFICIT)	3,213,526	0	656,297	0	0	0.00%
21	AVERAGE DAILY MEMBERSHIP	2,320	2,216	2,224	2,190	(34)	-1.48%
22	PER PUPIL EXPENDITURE	16,583	18,698	18,427	19,127	1,064	5.89%

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 2017-2018 ACTUAL	COLUMN 2 2018-2019 BUDGET	COLUMN 3 2018-2019 FORECAST	COLUMN 4 2019-2020 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % 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	WOODBIDGE ALLOCATION	14,497,344	14,712,485	14,712,485	14,965,743	253,258	1.72%
4	MEMBER TOWN ALLOCATIONS	47,465,355	48,190,256	48,190,256	48,627,967	437,711	0.91%
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	OTHER REVENUE	267,094	186,902	250,194	248,577	61,675	33.00%
14	SPECIAL EDUCATION GRANTS	784,807	573,805	573,805	592,878	19,073	3.32%
15	OTHER STATE GRANTS	784,807	573,805	573,805	592,878	19,073	3.32%
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	MISCELLANEOUS INCOME	53,067	75,572	103,912	78,885	3,313	0.00%
21	BUILDING RENOVATION GRANTS	6,363	0	0	0	0	0.00%
22	TOTAL REVENUES	48,576,686	49,026,535	49,118,167	49,548,307	521,772	1.06%

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 2017-2018 ACTUAL	COLUMN 2 2018-2019 BUDGET	COLUMN 3 2018-2019 FORECAST	COLUMN 4 2019-2020 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO 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	SALARIES	25,131,107	25,985,048	25,805,895	26,655,424	670,376	2.58%
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	BENEFITS	4,985,420	6,092,697	6,080,842	5,980,496	(112,201)	-1.84%



LINE	CATEGORY	COLUMN 1 2017-2018 ACTUAL	COLUMN 2 2018-2019 BUDGET	COLUMN 3 2018-2019 FORECAST	COLUMN 4 2019-2020 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO 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	PURCHASED SERVICES	7,393,566	8,495,258	8,186,624	8,497,804	2,546	0.03%
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	DEBT SERVICE	4,406,650	4,595,576	4,567,838	4,559,210	(36,366)	-0.79%
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	SUPPLIES (INCLUDING UTILITIES)	2,899,440	2,978,862	2,964,877	2,973,028	(5,834)	-0.20%



LINE	CATEGORY	COLUMN 1 2017-2018 ACTUAL	COLUMN 2 2018-2019 BUDGET	COLUMN 3 2018-2019 FORECAST	COLUMN 4 2019-2020 BUDGET	COLUMN 5 VAR. \$ TO BUDGET	COLUMN 6 VAR. % TO 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	EQUIPMENT	348,591	380,655	380,655	250,547	(130,108)	-34.18%
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	130,410	150,000	150,000	150,000	0	0.00%
	TRSF. FROM CONTINGENCY TO OTHER						
50	ACCTS.	(130,410)	0	(23,300)	0	0	0.00%
51	IMPROVEMENTS / CONTINGENCY	155,745	331,000	307,700	464,000	133,000	40.18%
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	DUES AND FEES	128,868	167,439	167,439	167,798	359	0.21%
56	5856-TRANSFER ACCOUNT	0	0	0	0	0	0.00%
57	TOTAL EXPENDITURES	45,449,387	49,026,535	48,461,870	49,548,307	521,772	1.06%



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:

CATEGORY	VARIANCE \$	EXPLANATION
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)	RISK: Turnover and vacancy savings are estimates and may not be realized. Estimates for substitutes, class coverage, and summer work was reduced based on five year usages. Exact needs cannot be predicted and there is risk in assuming actual cost will not exceed the five year average costs.
	(\$348,799)	RISK: 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)	RISK: 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 6th graders from member towns. We can only guess at the number and cost of new students moving into the District. The State Department of Developmental Services (DDS) is attempting to shift the cost of State agency residential placements to the local school districts. A new special education program was developed for our age 18-21 population of students, Amity Transition Academy. The goal is to provide these students with more opportunities to interact with their peers and the full community prior to graduation at age 21. 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.

	Bethany	Orange	Woodbridge	Total
October 1, 2017	429	1,116	679	2,224
October 1, 2018	402	1,114	674	2,190
Net Change	(27)	(2)	(5)	(34)

	Bethany	Orange	Woodbridge	Total
Fiscal Year 2018-2019	19.290%	50.180%	30.530%	100.000%
Fiscal Year 2019-2020	18.356%	50.868%	30.776%	100.000%
Net Change	(0.934%)	0.688%	0.246%	

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

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



MEMBER TOWN ALLOCATIONS
With a 1.06 Percent Budget Increase

Member Town	Enrollment Shift	Higher Other Revenues	Higher Operating Expenditures	Variance Dollar To Budget	Variance Percent To Budget
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%
Totals	\$0	(\$84,061)	\$521,772	\$437,711	0.91%

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 5th graders will all move to 6th grade, and each class from grade 6 to 11 will move intact to the next grade. The number of outside placements, Vo-Ag / Magnet students, Open Choice students, tuition students and exchange students are 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.



	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 BUDGET	<i>FY18-19 FORECAST</i>	FY19-20 BUDGET
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
Totals	9	13(15)	15	16	19	16	17

*2 students left mid-year

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

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



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 is 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 8th 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

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

Amity Middle School – Orange

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



Amity Regional High School

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

Amity Regional High School

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



Improvements to Sites:

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

Amity Middle School – Bethany

Project	Reason	Amount
Asphalt sealing and crack repair	Scheduled repairs to parking lot for routine maintenance	\$14,000

Amity Middle School - Orange

Project	Reason	Amount
Asphalt sealing and crack repair	Scheduled repairs to parking lot for routine maintenance	\$14,000

Amity Regional High School

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

District

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



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:

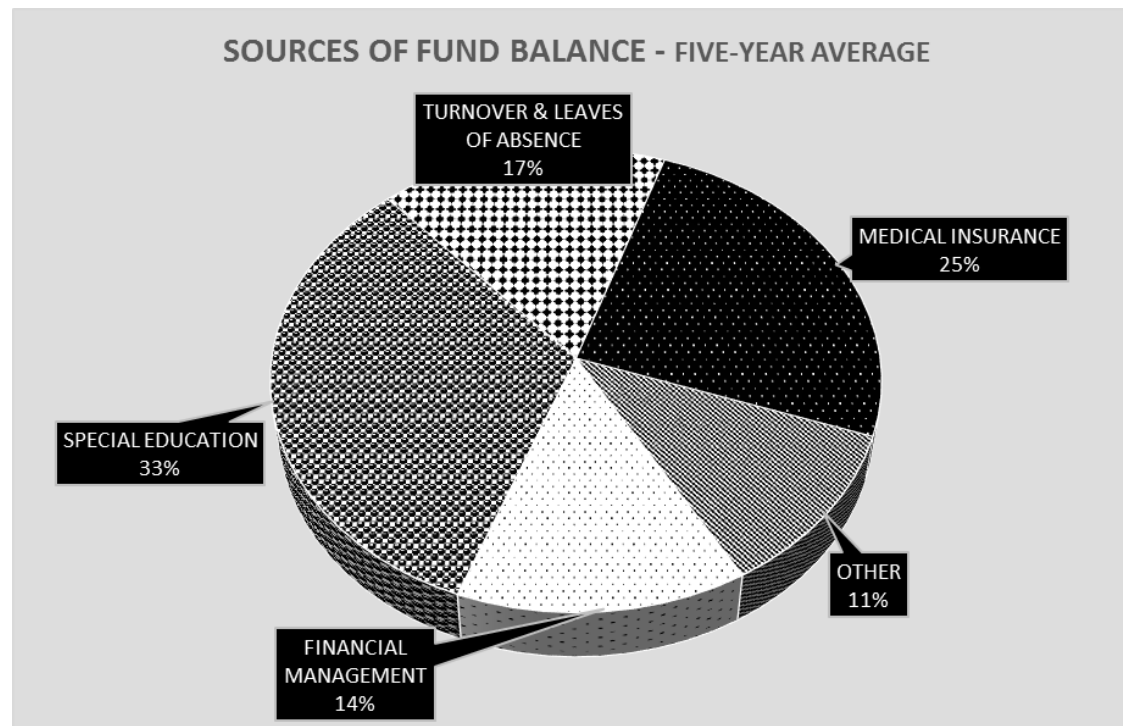
- **Special Education - \$583,505 or 33 percent:** These accounts are extremely difficult to forecast. As examples, special needs students can be hospitalized; move into the District or leave the District at any time; withdraw from Amity and enroll in Adult Education. Any one of these events can have 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 7th 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:



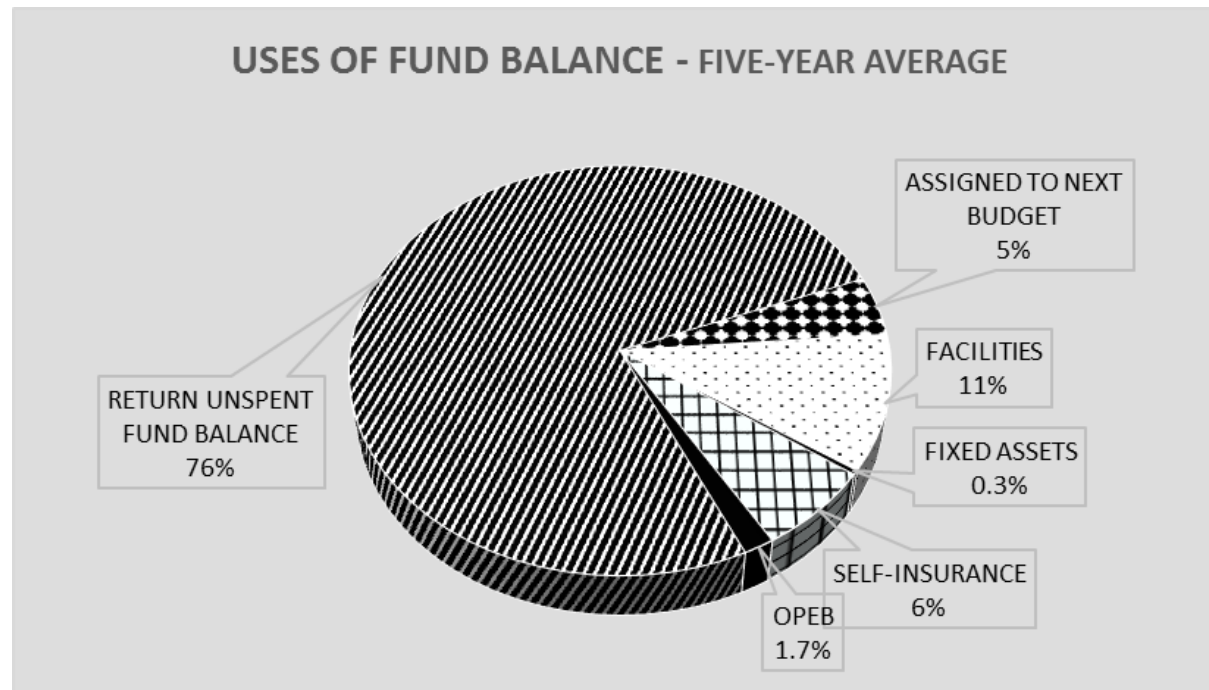
Uses of Unspent Fund Balance:

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.

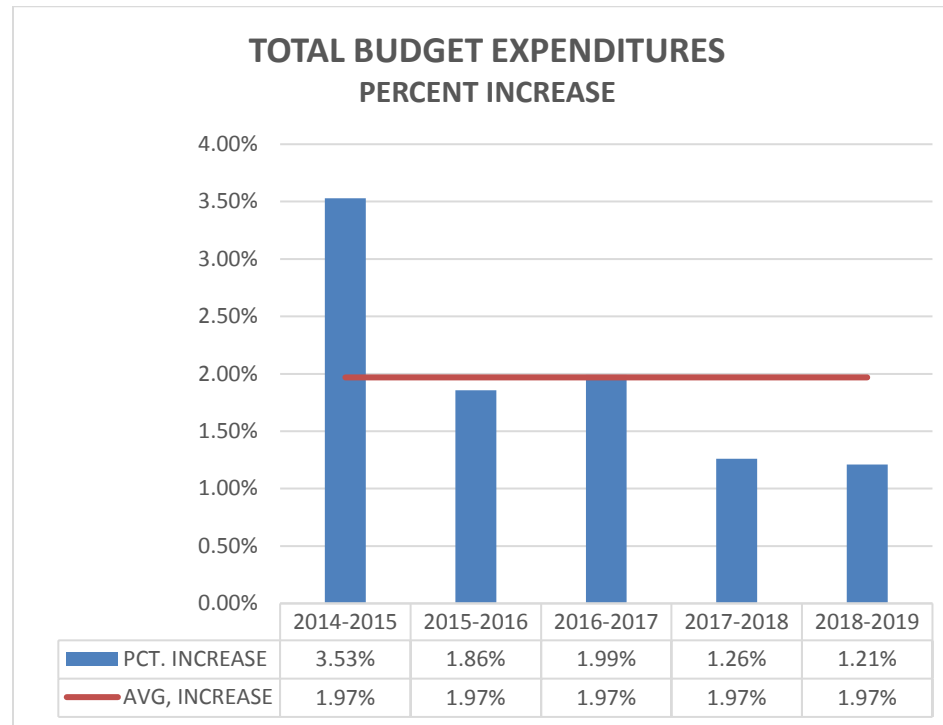


The uses of the fund balance over the past **five-year period** is graphically depicted below:



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).

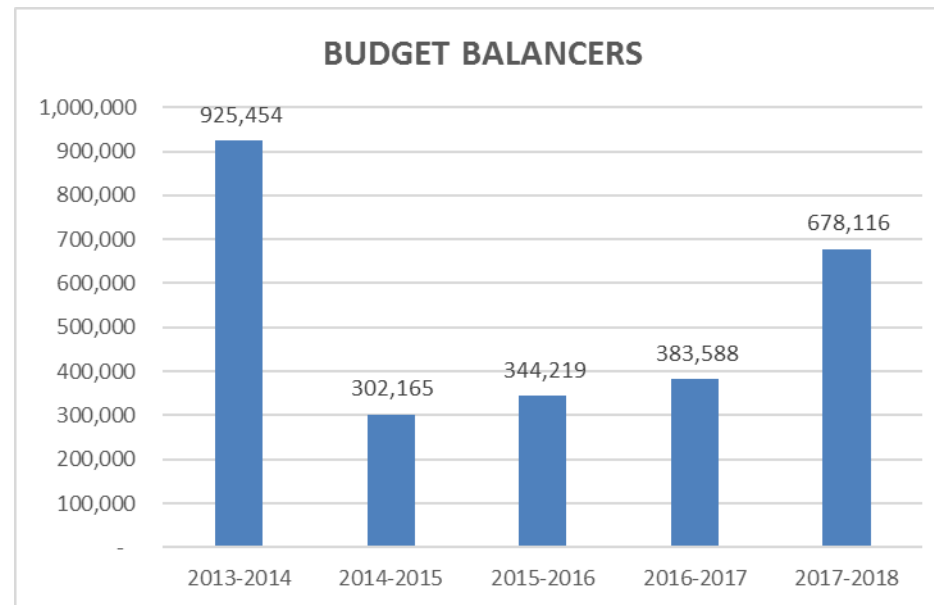
We have kept the budget increases as low as possible by finding cost savings and taking on more risk. We have been fortunate there has not yet been a ‘bad claims’ year. It is, therefore, imperative we budget so that it is likely there will be an unspent fund balance of



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

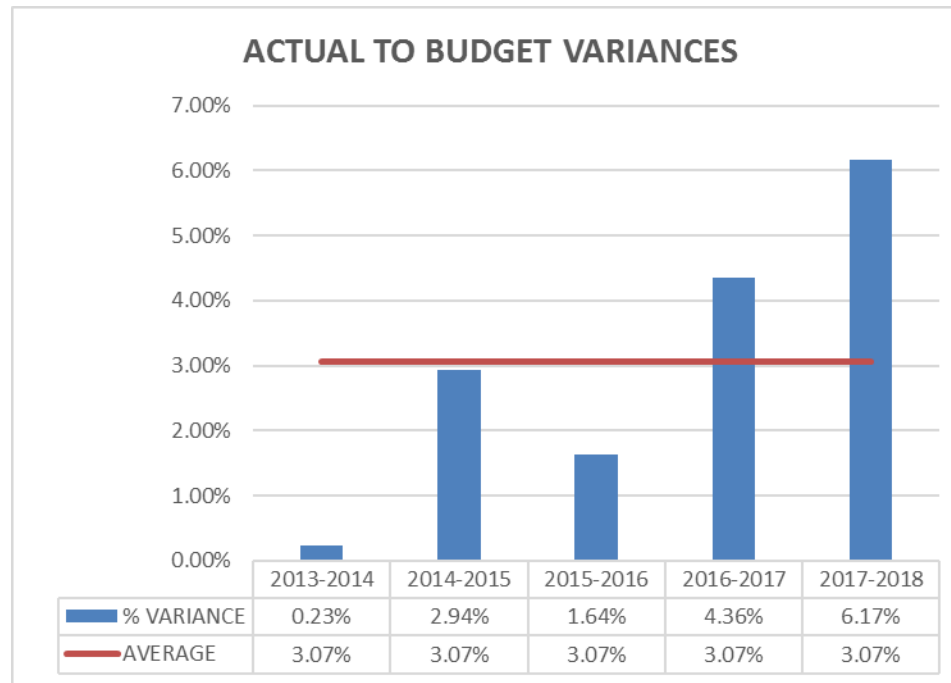
2017-2018 Budget:

- ❖ \$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.



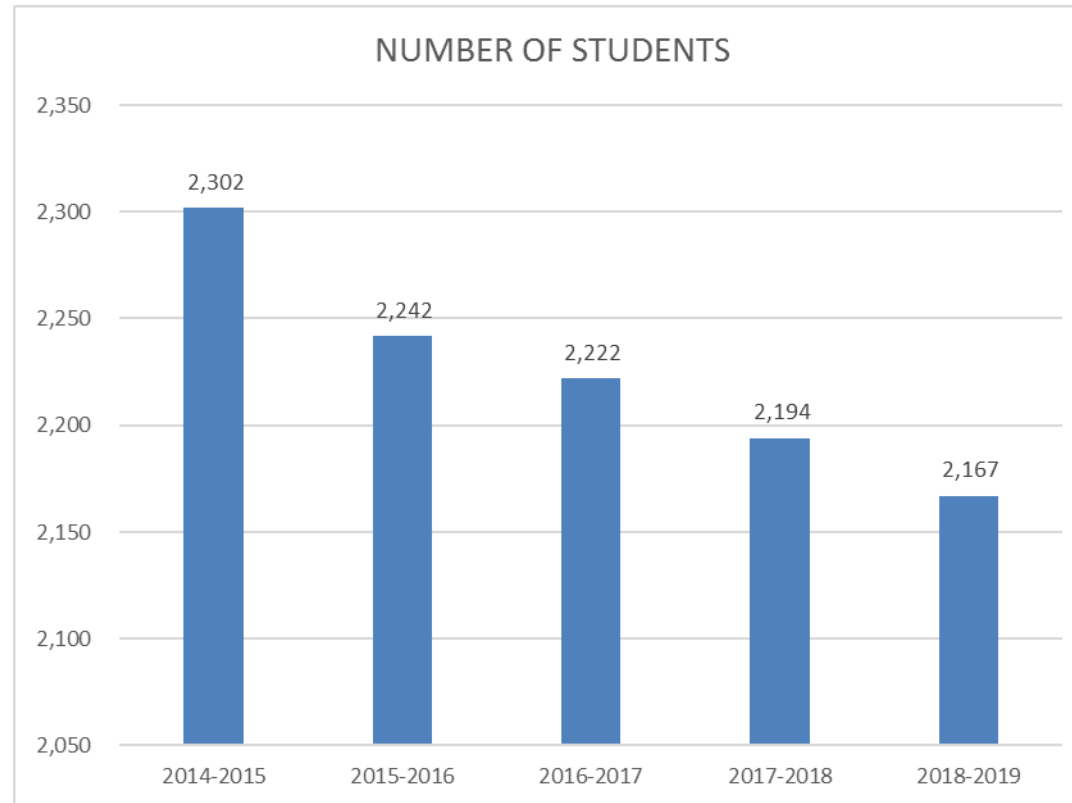
The budgets incorporate certain ‘risk factors’ to help hold down the budget increases. Some examples are no monies budgeted for any unanticipated special education students who may move into the district and need to be placed in an out-of-district facility; maintaining a reserve balance in the Self-Insurance 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.



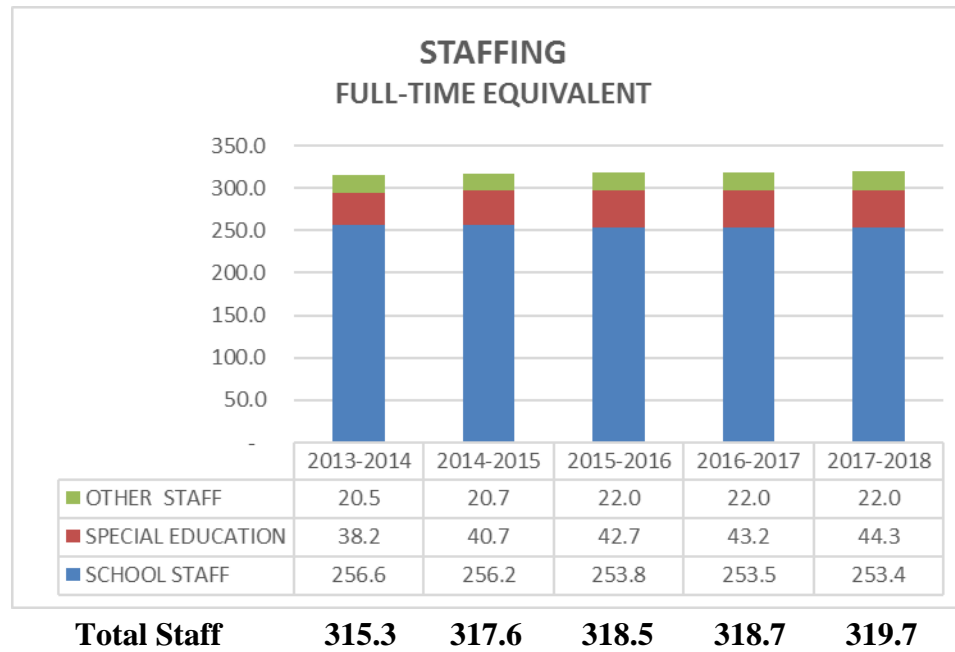
Staffing:

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:

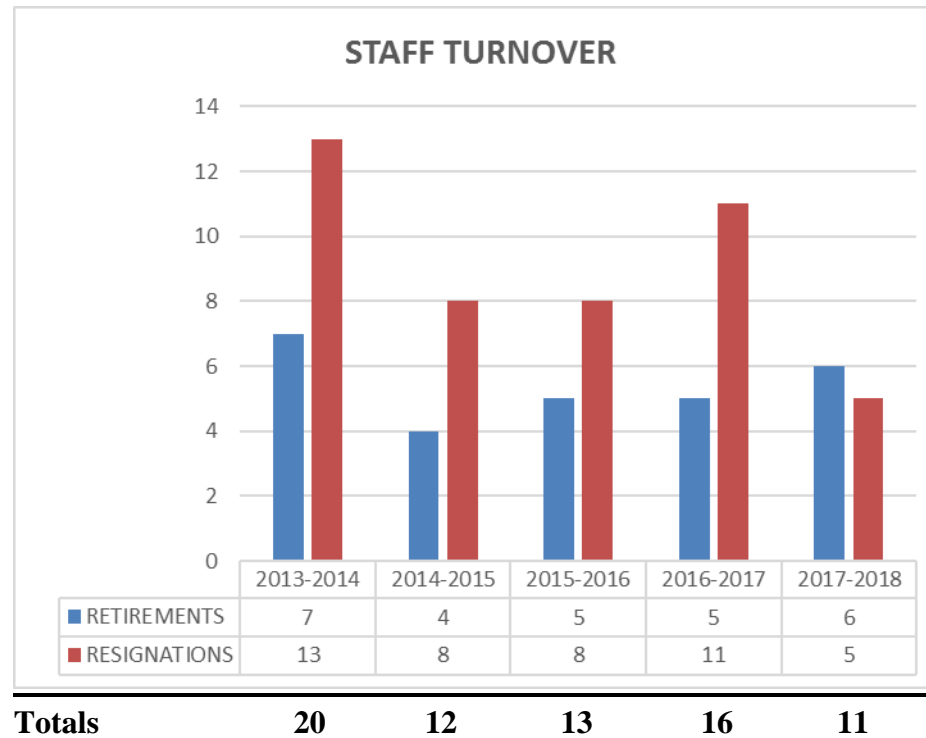
1. **Mandates:** Students must be offered the courses needed to fulfill State graduation requirements.
2. **Electives:** The eight-period schedule provides students with the opportunity to take more courses during the school year. The Superintendent of Schools and Principals carefully review the elective 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 7th to 12th 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.





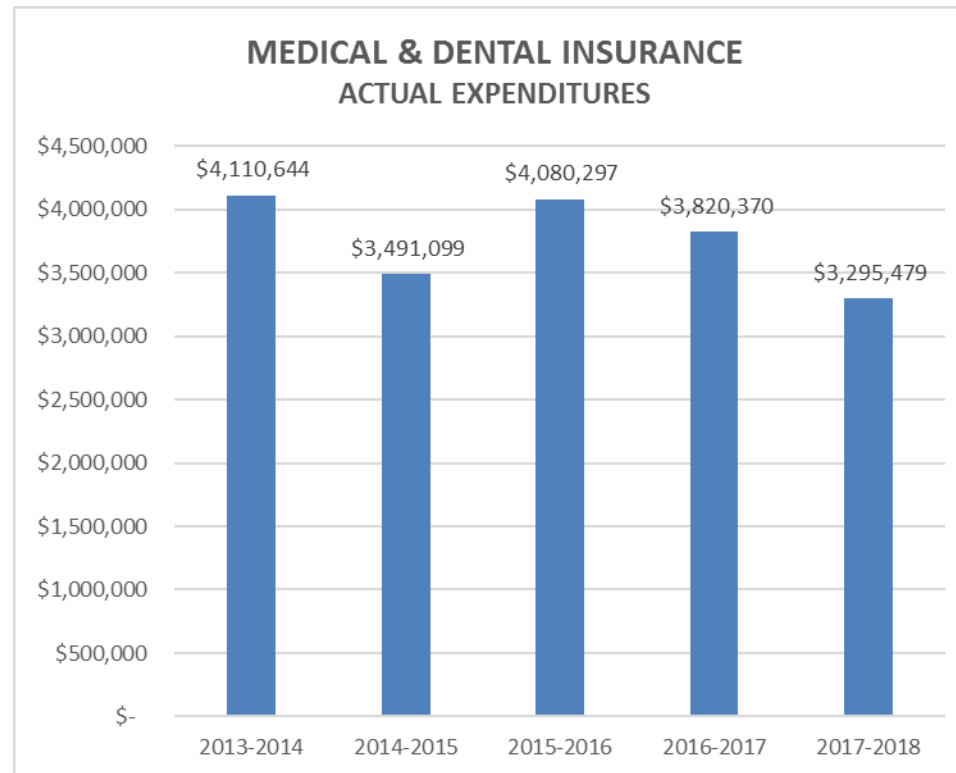
Staff Turnover:

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.



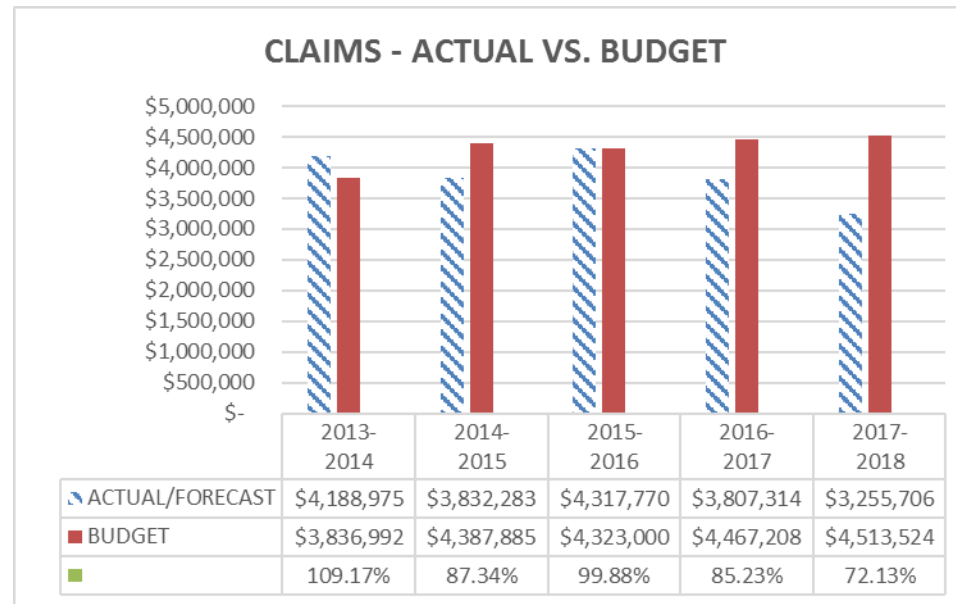
Five full years of self-funding insurance claims is reflected above. There have been several claims that exceeded the stop-loss threshold of \$150,000. The amounts over the stop-loss threshold are not reflected above as they were covered by a separate reinsurance policy.



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:

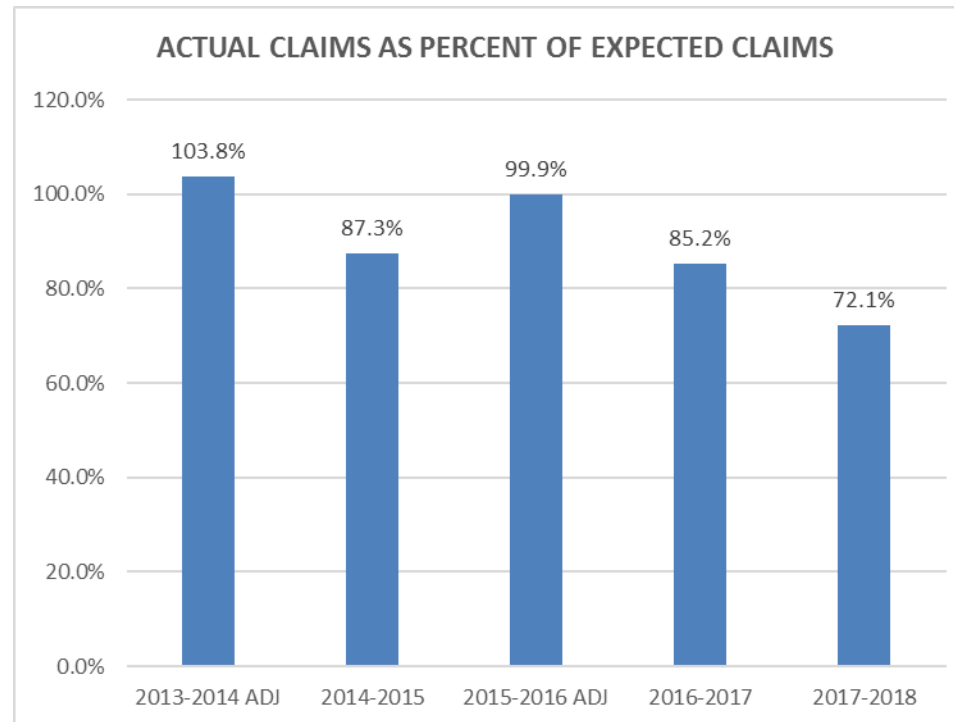


In 2013-2014, the budget was reduced by \$200,000 from Anthem's expected claims based on our insurance consultant's recommendation. If we had used Anthem's projection, actual claims would have been \$151,983 over budget rather than \$351,983 over budget. The claim experience for 2017-2018 was lower than 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.



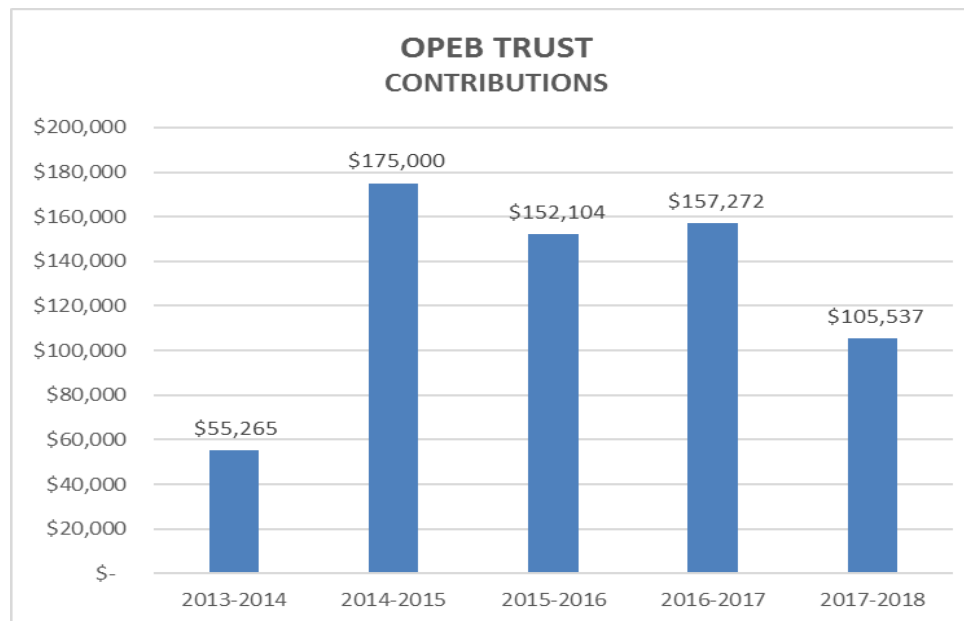
A “bad claim year” is defined as a year in which actual claims exceed expected claims by 25 percent or more. This would essentially use the entire reserve balance. Even if claims were over 110 percent, we would need to replenish the Self-Insurance Reserve Fund by more than \$500,000 in the next budget.



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.

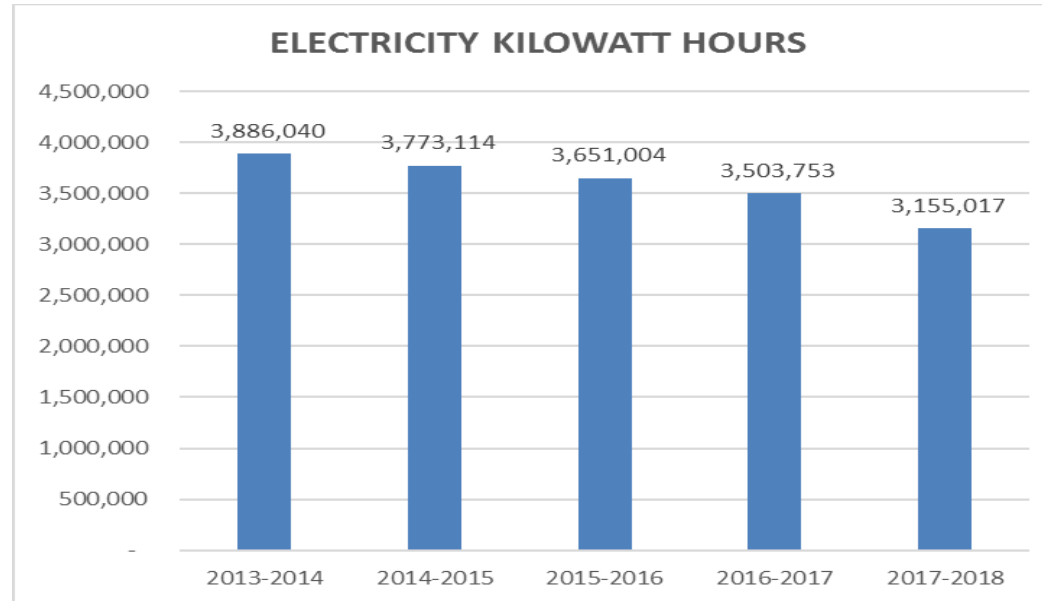


The OPEB Trust provides a source of funding for retiree medical claims. The District has budgeted expected claims for current employees and retirees for the fiscal year in the Medical & Dental Insurance account. If claims are higher than expected, some or all of the retiree claims can be paid from the 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
High School	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	
Subtotal Amity High School			\$63,000	\$95,000	\$88,000	\$152,305	\$68,000	\$50,000
Bethany	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			
Subtotal Bethany Middle School			\$0	\$52,000	\$49,500	\$24,000	\$29,000	\$10,000



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			
Subtotal Orange Middle School			\$0	\$44,000	\$45,500	\$38,000	\$20,000	\$10,000
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 ¹	\$20,000			\$25,000		
	31	Re-sod crown of football field	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000
Subtotal District			\$136,000	\$123,000	\$124,000	\$141,000	\$116,000	\$123,500
ANNUAL BUDGET TOTALS			\$199,000	\$330,500	\$307,000	\$355,305	\$233,000	\$193,500



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 ¹		\$56,000				
BONDING CAPITAL PROJECTS TOTAL			\$0	\$3,062,951	\$0	\$0	\$1,200,000	

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%**

FISCAL YEAR	PRINCIPAL	INTEREST	DEBT SERVICE
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
TOTALS	\$ 3,465,000	\$ 555,375	\$ 4,020,375

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



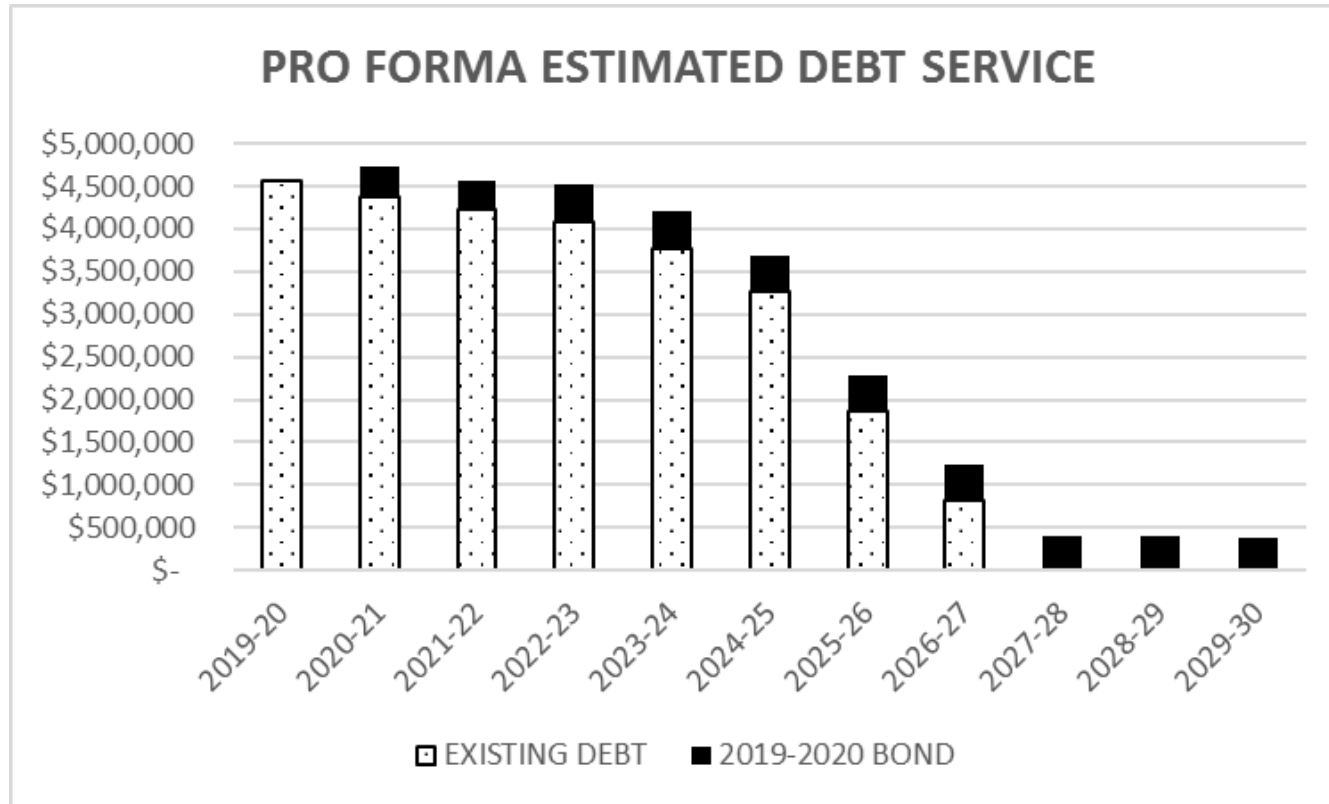
Below is a schedule of the existing debt service and possible new bond issue in 2019-2020. **The District's debt service steadily starts declining in three years.**

PRO FORMA ESTIMATED DEBT SERVICE

FISCAL YEAR	EXISTING DEBT	NEW DEBT	TOTAL DEBT
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
TOTALS	\$ 26,935,576	\$ 4,020,375	\$ 30,955,951



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	
	Operational expenses												
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 Maintenance		\$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
	Operational Totals		\$63,727		\$175,920		\$413,200		\$411,200		\$411,200		\$409,200
	Infrastructure												
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
	Infrastructure Totals		\$39,081		\$29,375		\$15,500		\$60,000		\$50,000		\$30,000



TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN *continued*

Line #	Description	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	New Programs						
13	Handibot CNC machines for MSs	2 \$6,390	\$0	\$0	\$0	\$0	\$0
14	Digital Whiteboard Main Office conf rm AMSO	1 \$3,000	\$0	\$0	\$0	\$0	\$0
15	Digital Whiteboard LMC AMSO	1 \$3,000	\$0	\$0	\$0	\$0	\$0
16	AMSO video monitor for main office	\$300	\$0	\$0	\$0	\$0	\$0
17	Transition program off-site computers	4 \$4,400	\$0	\$0	\$0	\$0	\$0
18	Pixelot Camera	\$0	1 \$5,000	\$0	\$0	\$0	\$0
19	Special Education program digital whiteboard	1 \$3,000	1 \$3,000	\$0	\$0	\$0	\$0
20	1:1 initiative cases	\$0	\$17,000	\$34,000	\$0	\$0	\$17,000
	New Programs Totals	\$20,090	\$25,000	\$34,000	\$0	\$0	\$17,000
	New Hardware Existing Programs						
21	SmartBoards/BrightLinks/InFocus High School	\$0	2 \$6,000	4 \$12,000	4 \$12,000	4 \$12,000	5 \$10,000
22	Epson BrightLinks Orange / Bethany	\$0	6 \$18,000	4 \$12,000	3 \$9,000	4 \$12,000	3 \$9,000
23	MS Surface 3s for AMSO & AMSB	1 \$800	\$0	\$0	\$0	\$0	\$0
24	Winbooks for AP CSP	10 \$5,000	10 \$5,000	\$0	\$0	\$0	\$0
25	Misc. (cameras for LMC, amso, amsb)	\$800	\$0	\$0	\$0	\$0	0 \$0
26	AHS Cad lab HP Z240	4 \$6,000	\$0	\$0	\$0	\$0	\$0
27	replacment monitors OMS main office	\$0	4 \$2,000	\$0	\$0	\$0	\$0
28	Lenova Yoga for district school psychologists	\$0	5 \$6,722	\$0	\$0	\$0	5 \$6,000
29	PC for AHS rm 373	\$1,100	\$0	\$0	\$0	\$0	\$0
30	AHS Projectors for DC meeting rooms	\$3,100	\$0	\$0	\$0	\$0	\$0
31	smartboard for HS SS dept room	\$0	\$3,000	\$0	\$0	\$0	\$0
32	computers for FA dept HS	\$0	\$3,000	\$0	\$0	\$0	\$0
33	AMSB Music iPad Air 2	1 \$400	\$0	\$0	\$0	\$0	1 \$400
34	1:1 mobile device initiative	\$150,000	\$0	\$0	\$0	\$0	\$0
	New Hardware Totals	\$167,200	\$43,722	\$24,000	\$21,000	\$24,000	\$25,400



TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN *continued*

Line #	Description	2018-2019		2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
	Replacment Equipment												
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
	Replacement Equipment Totals		\$104,500		\$91,500		\$63,000		\$51,000		\$56,000		\$64,800



TECHNOLOGY FIVE-YEAR CAPITAL IMPROVEMENT PLAN *continued*

Line #	Description	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Software Licenses						
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
	Software Totals	\$302,027	\$318,369	\$314,200	\$321,400	\$321,400	\$318,690
	Annual Budget Totals	\$696,625	\$796,881	\$1,256,895	\$1,257,595	\$1,255,595	\$1,258,085

FIVE YEAR TEXTBOOK PLAN

Textbook Purchase Plan 2018-2023					
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Amity High School					
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
Total High School	\$ 102,925	\$ 135,150	\$ 72,000	\$ 82,000	\$ 81,000



FIVE YEAR TEXTBOOK PLAN *continued*

Textbook Purchase Plan 2018-2023					
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Bethany Middle School					
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
Total Bethany Middle School	\$ 35,038	\$ 13,171	\$ 58,713	\$ 48,213	\$ 48,213
Orange Middle School					
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
Total Orange Middle School	\$ 38,050	\$ 12,826	\$ 63,500	\$ 49,500	\$ 49,500
Grand Total Textbook Purchases	\$ 176,013	\$ 161,147	\$ 194,213	\$ 179,713	\$ 178,713



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 & Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal & 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.

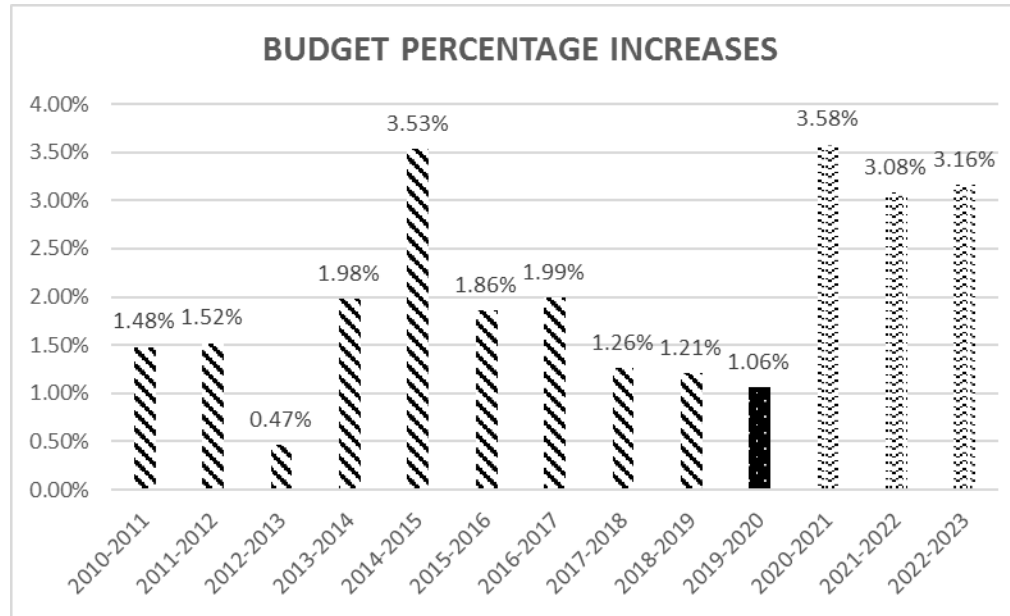
Forecasts are based on many assumptions. Certainly, there will be actions taken between now and several years in the future, which will impact the actual budgets. The reader should not put too much emphasis on these projections of the future.

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 2018-2019 BUDGET	COLUMN 2 2018-2019 FORECAST	COLUMN 3 2019-2020 BUDGET	COLUMN 4 2020-2021 FORECAST	COLUMN 5 2021-2022 FORECAST	COLUMN 6 2022-2023 FORECAST
1	MEMBER TOWN ALLOCATIONS	48,190,256	48,190,256	48,627,967	50,369,563	51,914,182	53,552,264
	PERCENT INCREASE/(DECREASE)	-0.12%		0.91%	3.58%	3.07%	3.16%
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	TOTAL REVENUES	49,026,535	49,118,167	49,548,307	51,322,845	52,901,069	54,573,431
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	TOTAL EXPENDITURES	49,026,535	48,461,870	49,548,307	51,322,845	52,901,069	54,573,431
	PERCENT INCREASE/(DECREASE)	1.21%		1.06%	3.58%	3.08%	3.16%
17	SUBTOTAL	0	656,297	0	0	0	0
	CANCELLATION OF PRIOR YEAR'S						
18	ENCUMBRANCES	0	0	0	0	0	0
19	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET	0	0	0	0	0	0
20	NET BALANCE / (DEFICIT)	0	656,297	0	0	0	0
21	AVERAGE DAILY MEMBERSHIP	2,216	2,224	2,190	2,182	2,158	2,131
22	PER PUPIL EXPENDITURE	18,698	18,427	19,127	19,904	20,901	21,947



LINE	CATEGORY	COLUMN 1 2018-2019 BUDGET	COLUMN 2 2018-2019 FORECAST	COLUMN 3 2019-2020 BUDGET	COLUMN 4 2020-2021 FORECAST	COLUMN 5 2021-2022 FORECAST	COLUMN 6 2022-2023 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	MEMBER TOWN ALLOCATIONS	48,190,256	48,190,256	48,627,967	50,369,563	51,914,182	53,552,265
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	OTHER REVENUE	186,902	250,194	248,577	250,388	252,235	254,118
14	SPECIAL EDUCATION GRANTS	573,805	573,805	592,878	623,187	654,102	685,635
15	OTHER STATE GRANTS	573,805	573,805	592,878	623,187	654,102	685,635
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	MISCELLANEOUS INCOME	75,572	103,912	78,885	79,707	80,550	81,414
21	BUILDING RENOVATION GRANTS	0	0	0	0	0	0
22	TOTAL REVENUES	49,026,535	49,118,167	49,548,307	51,322,845	52,901,069	54,573,431



LINE	CATEGORY	COLUMN 1 2018-2019 BUDGET	COLUMN 2 2018-2019 FORECAST	COLUMN 3 2019-2020 BUDGET	COLUMN 4 2020-2021 FORECAST	COLUMN 5 2021-2022 FORECAST	COLUMN 6 2022-2023 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	SALARIES	25,985,048	25,805,895	26,655,424	27,520,587	28,409,219	29,321,960
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 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	BENEFITS	6,092,697	6,080,842	5,980,496	6,271,295	6,886,037	7,448,392



LINE	CATEGORY	COLUMN 1 2018-2019 BUDGET	COLUMN 2 2018-2019 FORECAST	COLUMN 3 2019-2020 BUDGET	COLUMN 4 2020-2021 FORECAST	COLUMN 5 2021-2022 FORECAST	COLUMN 6 2022-2023 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	PURCHASED SERVICES	8,495,258	8,186,624	8,497,804	8,776,713	9,066,451	9,362,345
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	DEBT SERVICE	4,595,576	4,567,838	4,559,210	4,730,335	4,570,668	4,513,899
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	SUPPLIES (INCLUDING UTILITIES)	2,978,862	2,964,877	2,973,028	3,073,054	3,129,239	3,203,866



LINE	CATEGORY	COLUMN 1 2018-2019 BUDGET	COLUMN 2 2018-2019 FORECAST	COLUMN 3 2019-2020 BUDGET	COLUMN 4 2020-2021 FORECAST	COLUMN 5 2021-2022 FORECAST	COLUMN 6 2022-2023 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	EQUIPMENT	380,655	380,655	250,547	321,500	157,100	158,100
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	IMPROVEMENTS / CONTINGENCY	331,000	307,700	464,000	457,000	505,305	383,000
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	DUES AND FEES	167,439	167,439	167,798	172,361	177,050	181,869
54	5856-TRANSFER ACCOUNT	0	0	0	0	0	0
55	TOTAL EXPENDITURES	49,026,535	48,461,870	49,548,307	51,322,845	52,901,069	54,573,431



GLOSSARY OF TERMS

ACCRUAL BASIS – Method of accounting in which transactions are recognized at the time they are incurred as opposed to when cash is received or spent.

ADOPTED BUDGET – The official expenditure plan as authorized by the Regional District Town Meeting or Referendum for a specified fiscal year.

AGENCY FUNDS – Fiduciary funds used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities).

APPROPRIATION – An authorization made by the Board of Education, and in certain instances, Regional District Town Meeting or Referendum, permitting officials to incur obligations and make expenditures for specific purposes. Appropriations are usually for fixed amounts and are typically granted for a one-year period.

AUDIT – A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspection, observation, inquiry and confirmation with third parties.

AVERAGE DAILY MEMBERSHIP (ADM) – The number of students enrolled on October 1st of a particular year.

BALANCED BUDGET – A budget is balanced when current expenses are equal to revenues.

BOND ANTICIPATION NOTES (BANs) – Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.



BOND (DEBT INSTRUMENT) – A written promise to pay a specific sum of money, principal plus interest, within a specified period of time (maturity date). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET – A financial plan containing estimated expenditures and revenues to cover those expenditures for a specified period of time, usually a fiscal year.

BUDGET MESSAGE – A general discussion of the 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 1st through June 30th.

CAPITAL EXPENDITURE BUDGET/FORECAST – A financial plan for proposed capital expenditures and a means for financing them. The capital expenditure budget is the first year of the capital expenditure plan.

CAPITAL EXPENDITURE PLAN/FORECAST – A long-range plan covering 5 years which outlines proposed capital improvement projects and estimates the costs and identifies funding sources for those projects.

CAPITAL NON-RECURRING – An account established to pay for capital needs on a “cash” basis in lieu of borrowing funds through the issuance of debt financing.

CAPITAL PROJECTS FUND – Fund type used to account for financial resources to be used for the acquisition or 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 1st.

EXPENDITURES – The total amount of funds paid out by a government to acquire various goods and services.

FISCAL YEAR – A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FULL-TIME EQUIVALENT (FTE) – A 1.0 FTE is an employee who works full-time for the school district. A part-time employee is shown as 0.5 FTE if the employee works one-half the usual time of a full-time employee.



FUND – A fiscal and accounting entity having revenue and expenditures that are equal and is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE – The difference between fund assets and fund liabilities of governmental and similar trust funds. The regional school district must return all undesignated fund balances to the member towns.

GENERAL FUND – The fund supported by taxes from member towns, fees and other revenues that may be used for any lawful purpose. The general fund accounts for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS – Bonds issued by the government that are secured by the issuer's full faith and credit.

GRAND LIST – Compilation of all taxable and non-taxable real estate, personal property, and motor vehicles within the boundaries of the Towns of Bethany, Orange, and Woodbridge. This list shows all gross assessments and exceptions and is filed in the Town Clerk's Office by the Assessor annually by January 31st, unless otherwise specifically provided by law. This is applicable to the member towns and not the school district.

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

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

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

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



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

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

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

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

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

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



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

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

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

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

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



Org Code	Object Code	Description / Department	2018-2019 Budget FTE	2018-2019 Actual FTE	2018-2019 Adopted Budget	2019-2020 Budget FTE	2019-2020 Adopted Budget	Increase (Decrease)	Variance
AMSB ART DEPARTMENT									
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%
		AMSB ART DEPARTMENT Total	1.00	1.00	93,893	1.00	66,345	(27,548)	-29.34%
AMSB ENGLISH DEPT									
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%
		AMSB ENGLISH DEPT Total	4.00	4.00	271,479	4.00	289,550	18,071	6.66%
AMSB WORLD LANGUAGE DEPT									
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%
		AMSB WORLD LANGUAGE DEPT Total	4.50	4.50	328,917	4.50	352,050	23,133	7.03%
AMSB HEALTH/FAMILY STUDIES									
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%
		AMSB HEALTH/FAMILY STUDIES Total	1.00	1.00	90,784	1.00	91,903	1,119	1.23%
AMSB TECH EDUCATION									
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%
		AMSB TECH EDUCATION Total	1.00	1.00	93,126	1.00	93,925	799	0.86%
AMSB MATHEMATICS DEPT									
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%
		AMSB MATHEMATICS DEPT Total	4.12	4.16	312,907	4.00	295,307	(17,600)	-5.62%



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
AMSB MUSIC DEPARTMENT									
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%
		AMSB MUSIC DEPARTMENT Total	2.20	2.20	187,768	2.20	192,642	4,874	2.60%
AMSB PE DEPARTMENT									
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%
		AMSB PE DEPARTMENT Total	2.00	2.00	184,626	2.00	186,882	2,256	1.22%
AMSB SCIENCE DEPT									
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%
		AMSB SCIENCE DEPT Total	4.00	4.00	377,905	4.00	383,132	5,227	1.38%
AMSB SOCIAL STUDIES									
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%
		AMSB SOCIAL STUDIES Total	4.00	4.00	310,884	4.00	334,142	23,258	7.48%
AMSB STEM									
01111015	5611	Instructional Supplies			2,192		2,192	-	0.00%
01111015	5810	Dues & Fees			550		550	-	0.00%
		AMSB STEM Total	-	-	2,742	-	2,742	-	0.00%
AMSB READING DEPT									
01111016	5111	Certified Salaries	3.00	3.00	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%
		AMSB READING DEPT Total	3.00	3.00	276,603	3.00	258,246	(18,357)	-6.64%



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
AMSB COVERAGE									
01111027	5111	Certified Salaries	-	-	22,413	-	20,384	(2,029)	-9.05%
		AMSB COVERAGE Total	-	-	22,413	-	20,384	(2,029)	-9.05%
AMSB STUDENT ACTIVITIES									
01113201	5111	Certified Salaries	-	-	37,838	-	35,622	(2,216)	-5.86%
01113201	5690	Other Supplies			600		600	-	0.00%
		AMSB STUDENT ACTIVITIES Total	-	-	38,438	-	36,222	(2,216)	-5.77%
AMSB INTERSCHOLASTIC SPORT									
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%
		AMSB INTERSCHOLASTIC SPORT Total	-	-	73,886	-	71,160	(2,726)	-3.69%
AMSB MATH SUPPORT *									
01131009	5112	Classified Salaries	1.00	1.00	22,569	1.00	23,008	439	1.95%
		AMSB MATH SUPPORT Total	1.00	1.00	22,569	1.00	23,008	439	1.95%
AMSB RESOURCE PROGRAM **									
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%
		AMSB RESOURCE PROGRAM Total	5.00	5.00	282,875	5.00	301,606	18,731	6.62%
AMSB COUNSELING SERVICES DEPT									
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%
		AMSB COUNSELING SERVICES DEPT Total	3.00	3.00	187,339	3.00	194,559	7,220	3.85%
AMSB NURSING SVCS									
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%
		AMSB NURSING SVCS Total	1.00	1.00	63,744	1.00	65,356	1,612	2.53%



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
AMSB PSYCHOLOGICAL SVCS **									
01132140	5111	Certified Salaries	1.00	1.00	66,327	1.00	69,613	3,286	4.95%
		AMSB PSYCHOLOGICAL SVCS Total	1.00	1.00	66,327	1.00	69,613	3,286	4.95%
AMSB MEDIA CENTER									
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%
		AMSB MEDIA CENTER Total	2.00	2.00	145,871	2.00	148,059	2,188	1.50%
AMSB PRINCIPAL SERVICES									
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%
		AMSB PRINCIPAL SERVICES Total	5.00	5.00	510,321	6.50	575,669	65,348	12.81%
AMSB GENERAL INSTRUCTION									
01142219	5611	Instructional Supplies			5,680		5,381	(299)	-5.26%
01142219	5690	Other Supplies			4,259		4,259	-	0.00%
		AMSB GENERAL INSTRUCTION Total	-	-	9,939	-	9,640	(299)	-3.01%
AMSB BUILDING OPER & MAINT									
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%
		AMSB BUILDING OPER & MAINT Total	4.00	4.00	502,729	4.00	560,396	57,667	11.47%



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
AMSB TRANSPORTATION									
01142700	5510	Pupil Transportation			3,450		3,552	102	2.96%
		AMSB TRANSPORTATION Total	-	-	3,450	-	3,552	102	2.96%
AMSB SUMMER WORK									
01152601	5111	Certified Salaries	-	-	29,411	-	28,434	(977)	-3.32%
		AMSB SUMMER WORK Total	-	-	29,411	-	28,434	(977)	-3.32%
AMITY MIDDLE SCHOOL - BETHANY TOTAL			52.82	52.86	4,490,946	54.20	4,654,524	163,578	3.64%



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
AMSO ART DEPARTMENT									
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%
		AMSO ART DEPARTMENT Total	1.00	1.00	81,137	1.00	85,256	4,119	5.08%
AMSO ENGLISH DEPT									
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%
		AMSO ENGLISH DEPT Total	4.00	4.00	329,725	4.00	302,744	(26,981)	-8.18%
AMSO WORLD LANGUAGE DEPT									
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%
		AMSO WORLD LANGUAGE DEPT Total	4.50	4.50	363,859	4.50	332,793	(31,066)	-8.54%
AMSO HEALTH/FAMILY STUDIES									
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%
		AMSO HEALTH/FAMILY STUDIES Total	1.00	1.00	57,083	1.00	60,406	3,323	5.82%
AMSO TECH EDUCATION									
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%
		AMSO TECH EDUCATION Total	1.00	1.00	101,997	1.00	99,913	(2,084)	-2.04%
AMSO MATHEMATICS DEPT									
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%
		AMSO MATHEMATICS DEPT Total	4.00	4.00	302,787	4.12	310,219	7,432	2.45%
AMSO MUSIC DEPARTMENT									
02111010	5111	Certified Salaries	2.00	2.00	101,629	2.00	106,695	5,066	4.98%
02111010	5330	Other Professional & Tech Svc			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%
		AMSO MUSIC DEPARTMENT Total	2.00	2.00	115,566	2.00	120,382	4,816	4.17%



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
AMSO PE DEPARTMENT									
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%
		AMSO PE DEPARTMENT Total	2.00	2.00	139,060	2.00	151,387	12,327	8.86%
AMSO SCIENCE DEPT									
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%
		AMSO SCIENCE DEPT Total	4.00	4.00	373,593	4.00	340,530	(33,063)	-8.85%
AMSO SOCIAL STUDIES									
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%
		AMSO SOCIAL STUDIES Total	4.00	4.00	356,532	4.00	340,930	(15,602)	-4.38%
AMSO STEM									
02111015	5611	Instructional Supplies			1,092		919	(173)	-15.84%
02111015	5810	Dues & Fees			180		-	(180)	-100.00%
		AMSO STEM Total	-	-	1,272	-	919	(353)	-27.75%
AMSO READING DEPT									
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%
		AMSO READING DEPT Total	3.00	3.00	260,053	3.00	266,164	6,111	2.35%
AMSO COVERAGE									
02111027	5111	Certified Salaries	-	-	12,357	-	11,296	(1,061)	-8.59%
		AMSO COVERAGE Total	-	-	12,357	-	11,296	(1,061)	-8.59%
AMSO STUDENT ACTIVITIES									
02113201	5111	Certified Salaries	-	-	31,630	-	33,342	1,712	5.41%
02113201	5690	Other Supplies			800		800	-	0.00%
		AMSO STUDENT ACTIVITIES Total	-	-	32,430	-	34,142	1,712	5.28%



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AMSO INTERSCHOLASTIC SPRTS									
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%
		AMSO INTERSCHOLASTIC SPRTS Total	-	-	75,888	-	69,794	(6,094)	-8.03%
AMSO RESOURCE PROGRAM **									
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%
		AMSO RESOURCE PROGRAM Total	6.00	6.00	322,202	8.00	375,163	52,961	16.44%
AMSO SPEECH/LANGUAGE **									
02122150	5111	Certified Salaries	1.00	1.00	50,076	1.00	52,705	2,629	5.25%
		AMSO SPEECH/LANGUAGE Total	1.00	1.00	50,076	1.00	52,705	2,629	5.25%
AMSO COUNSELING SERVICES DEPT									
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%
		AMSO COUNSELING SERVICES DEPT Total	3.00	3.00	234,141	3.00	238,214	4,073	1.74%
AMSO NURSING SVCS									
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%
		AMSO NURSING SVCS Total	1.00	1.00	63,621	1.00	65,495	1,874	2.95%
AMSO PSYCHOLOGICAL SVCS **									
02132140	5111	Certified Salaries	1.00	1.00	97,451	1.00	98,668	1,217	1.25%
		AMSO PSYCHOLOGICAL SVCS Total	1.00	1.00	97,451	1.00	98,668	1,217	1.25%



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AMSO MEDIA CENTER									
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%
		AMSO MEDIA CENTER Total	2.00	2.00	129,704	2.00	134,694	4,990	3.85%
AMSO PRINCIPAL SERVICES									
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%
		AMSO PRINCIPAL SERVICES Total	5.00	5.00	515,277	6.50	570,396	55,119	10.70%
AMSO GENERAL INSTRUCTION									
02142219	5611	Instructional Supplies			10,653		11,146	493	4.63%
		AMSO GENERAL INSTRUCTION Total	-	-	10,653	-	11,146	493	4.63%



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AMSO BUILDING OPER & MAINT									
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%
		AMSO BUILDING OPER & MAINT Total	4.00	4.00	479,510	4.00	533,577	54,067	11.28%
AMSO TRANSPORTATION									
02142700	5510	Pupil Transportation			3,000		3,000	-	0.00%
		AMSO TRANSPORTATION Total	-	-	3,000	-	3,000	-	0.00%
AMSO SUMMER WORK									
02152601	5111	Certified Salaries	-	-	34,477	-	34,653	176	0.51%
		AMSO SUMMER WORK Total	-	-	34,477	-	34,653	176	0.51%
AMITY MIDDLE SCHOOL - ORANGE TOTAL			53.50	53.50	4,543,451	57.12	4,644,586	101,135	2.23%



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AHS ART DEPARTMENT									
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%
		AHS ART DEPARTMENT Total	5.00	5.00	421,519	5.00	434,106	12,587	2.99%
AHS BUSINESS EDUCATION									
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%
		AHS BUSINESS EDUCATION Total	2.00	2.00	161,307	2.00	166,147	4,840	3.00%
AHS ENGLISH DEPARTMENT									
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%
		AHS ENGLISH DEPARTMENT Total	15.20	14.60	1,196,670	14.60	1,187,172	(9,498)	-0.79%
AHS WORLD LANGUAGE DEPT									
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%
		AHS WORLD LANGUAGE DEPT Total	14.00	14.00	1,111,888	14.00	1,104,855	(7,033)	-0.63%
AHS FAMILY & CONSUMER SCIENCE									
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%
		AHS FAMILY & CONSUMER SCIENCE Total	3.60	4.00	300,265	4.00	364,476	64,211	21.38%
AHS TECH EDUCATION									
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%
		AHS TECH EDUCATION Total	5.60	5.60	492,210	5.60	475,311	(16,899)	-3.43%



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AHS MATHEMATICS DEPT									
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%
		AHS MATHEMATICS DEPT Total	14.80	15.40	1,273,356	15.40	1,353,095	79,739	6.26%
AHS MUSIC DEPARTMENT									
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%
		AHS MUSIC DEPARTMENT Total	3.00	3.00	241,423	3.00	253,708	12,285	5.09%
AHS PE/ HEALTH DEPARTMENT									
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%
		AHS PE/ HEALTH DEPARTMENT Total	6.20	6.20	499,744	6.20	527,806	28,062	5.62%
AHS SCIENCE DEPARTMENT									
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%
		AHS SCIENCE DEPARTMENT Total	20.60	20.60	1,776,985	20.60	1,780,420	3,435	0.19%
AHS SOCIAL STUDIES									
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%
		AHS SOCIAL STUDIES Total	15.40	15.40	1,341,728	15.40	1,391,973	50,245	3.74%
AHS STEM INITIATIVE									
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%
		AHS STEM INITIATIVE Total	-	-	7,550	-	7,450	(100)	-1.32%



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AHS READING DEPT									
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%
		AHS READING DEPT Total	3.60	3.00	311,402	3.00	278,276	(33,126)	-10.64%
AHS THEATRE									
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%
		AHS THEATRE Total	2.20	2.20	174,964	2.20	182,022	7,058	4.03%
ESL PROGRAM									
03111018	5611	Instructional Supplies			600		600	-	0.00%
		ESL PROGRAM Total	-	-	600	-	600	-	0.00%
AHS COVERAGE									
03111027	5111	Certified Salaries	-	-	47,352	-	41,267	(6,085)	-12.85%
		AHS COVERAGE Total	-	-	47,352	-	41,267	(6,085)	-12.85%
AHS STUDENT ACTIVITIES									
03113201	5111	Certified Salaries	-	-	133,409	-	148,308	14,899	11.17%
03113201	5690	Other Supplies	-	-	4,530	-	4,530	-	0.00%
		AHS STUDENT ACTIVITIES Total	-	-	137,939	-	152,838	14,899	10.80%
AHS INTERSCHOLASTIC SPRTS									
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%
		AHS INTERSCHOLASTIC SPRTS Total	-	-	992,867	-	1,021,410	28,543	2.87%
AHS RESOURCE PROGRAM **									
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%
		AHS RESOURCE PROGRAM Total	16.50	16.50	745,086	16.50	722,786	(22,300)	-2.99%



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AHS TRANSITION PROGRAM **									
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%
		AHS TRANSITION PROGRAM Total	2.00	2.00	153,373	2.45	172,441	19,068	12.43%
AHS SPEECH/LANGUAGE **									
03122150	5111	Certified Salaries	1.80	1.80	162,907	1.80	168,714	5,807	3.56%
		AHS SPEECH/LANGUAGE Total	1.80	1.80	162,907	1.80	168,714	5,807	3.56%
AHS COUNSELING SERVICES DEPT									
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%
		AHS COUNSELING SERVICES DEPT Total	15.00	15.00	1,198,760	15.00	1,244,563	45,803	3.82%
AHS NURSING SVCS									
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%
		AHS NURSING SVCS Total	3.00	3.00	164,212	3.00	169,090	4,878	2.97%
AHS PSYCHOLOGICAL SVCS **									
03132140	5111	Certified Salaries	2.00	2.00	183,694	2.00	189,137	5,443	2.96%
		AHS PSYCHOLOGICAL SVCS Total	2.00	2.00	183,694	2.00	189,137	5,443	2.96%
AHS MEDIA CENTER									
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%
		AHS MEDIA CENTER Total	3.00	3.00	259,354	3.00	244,774	(14,580)	-5.62%



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AHS PRINCIPAL SVCS									
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%
		AHS PRINCIPAL SVCS Total	19.50	19.50	1,797,817	20.30	1,903,850	106,033	5.90%
AHS GENERAL INSTRUCTION									
03142219	5611	Instructional Supplies			31,050		31,050	-	0.00%
		AHS GENERAL INSTRUCTION Total	-	-	31,050	-	31,050	-	0.00%
AHS BUILDING OPER & MAINT									
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%
		AHS BUILDING OPER & MAINT Total	11.50	11.50	1,543,360	11.50	1,596,415	53,055	3.44%
AHS TRANSPORTATION									
03142700	5510	Pupil Transportation			35,000		35,000	-	0.00%
		AHS TRANSPORTATION Total	-	-	35,000	-	35,000	-	0.00%
AHS SUMMER WORK									
03152601	5111	Certified Salaries	-	-	74,444	-	74,691	247	0.33%
		AHS SUMMER WORK Total	-	-	74,444	-	74,691	247	0.33%
AMITY HIGH SCHOOL TOTAL			185.50	185.30	16,838,826	186.55	17,275,443	436,617	2.59%



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DPS RESOURCE PROGRAM									
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%
		DPS RESOURCE PROGRAM Total	1.00	1.00	245,012	1.00	224,414	(20,598)	-8.41%
DPS ALTERNATIVE SCHOOL									
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%
		DPS ALTERNATIVE SCHOOL Total	3.00	3.00	274,019	3.00	282,130	8,111	2.96%
DPS TRANSITION PROGRAM									
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%
		DPS TRANSITION PROGRAM Total	-	-	30,000	-	-	(30,000)	-100.00%
DPS TRANSITION ACADEMY									
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%
		DPS TRANSITION ACADEMY Total	1.00	1.00	122,048	1.45	154,538	32,490	26.62%
DPS SPEECH/LANGUAGE									
04122150	5111	Certified Salaries	-	-	-	-	-	-	0.00%
04122150	5611	Instructional Supplies			654		824	170	25.99%
04122150	5690	Other Supplies			325		176	(149)	-45.85%
		DPS SPEECH/LANGUAGE Total	-	-	979	-	1,000	21	2.15%



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DPS HEARING IMPAIRED									
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%
		DPS HEARING IMPAIRED Total	-	-	70,750	-	71,750	1,000	1.41%
DPS SPEC ED PUBLIC OUT									
04126110	5510	Pupil Transportation			298,660		287,753	(10,907)	-3.65%
04126110	5560	Tuition Expense			933,510		664,454	(269,056)	-28.82%
		DPS SPEC ED PUBLIC OUT Total	-	-	1,232,170	-	952,207	(279,963)	-22.72%
DPS REG ED VOAG/VOTECH OUT									
04126111	5560	Tuition Expense			178,260		179,392	1,132	0.64%
		DPS REG ED VOAG/VOTECH OUT Total	-	-	178,260	-	179,392	1,132	0.64%
SPEC ED PUBLIC IN-DISTRICT									
04126116	5510	Pupil Transportation			332,300		305,630	(26,670)	-8.03%
		SPEC ED PUBLIC IN-DISTRICT Total	-	-	332,300	-	305,630	(26,670)	-8.03%
DPS REG ED PUBLIC OUT									
04126117	5560	Tuition Expense			99,640		102,900	3,260	3.27%
		DPS REG ED PUBLIC OUT Total	-	-	99,640	-	102,900	3,260	3.27%
DPS SPEC ED PRIVATE OUT									
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%
		DPS SPEC ED PRIVATE OUT Total	-	-	2,650,460	-	2,803,846	153,386	5.79%
DPS NURSING SVCS									
04132130	5330	Other Professional & Tech Srvc			95,933		101,561	5,628	5.87%
		DPS NURSING SVCS Total	-	-	95,933	-	101,561	5,628	5.87%
DPS PSYCHOLOGICAL SVCS									
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%
		DPS PSYCHOLOGICAL SVCS Total	-	-	49,655	-	51,339	1,684	3.39%



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PUPIL SERVICES									
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%
		PUPIL SERVICES Total	2.00	2.00	309,477	2.00	325,302	15,825	5.11%
DPS HOMEBOUND INSTRUCTION									
04151204	5111	Certified Salaries	-	-	37,000	-	37,000	-	0.00%
		DPS HOMEBOUND INSTRUCTION Total	-	-	37,000	-	37,000	-	0.00%
DEPARTMENT OF PUPIL SERVICES TOTAL			7.00	7.00	5,727,703	7.45	5,593,009	(134,694)	-2.35%



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BOARD OF EDUCATION									
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%
		BOARD OF EDUCATION Total	-	-	303,749	-	317,662	13,913	4.58%
CENTRAL ADMINISTRATION									
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%
		CENTRAL ADMINISTRATION Total	11.00	11.00	2,053,728	11.00	2,153,288	99,560	4.85%
*Includes Curriculum Writing Stipends									
TECHNOLOGY DEPARTMENT									
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%
		TECHNOLOGY DEPARTMENT Total	8.00	8.00	1,199,815	8.00	1,267,687	67,872	5.66%



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
CNTRL ADMIN-BLDGS OPER & MAINT									
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%
		CNTRL ADMIN-BLDGS OPER & MAINT Total	3.00	3.00	720,497	3.00	738,875	18,378	2.55%
SECURITY									
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%
		SECURITY Total	-	-	28,000	-	29,500	1,500	5.36%
CNTRL ADMIN-TRANSPORTATION									
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%
		CNTRL ADMIN-TRANSPORTATION Total	-	-	1,836,326	-	1,843,805	7,479	0.41%
CNTRL ADMIN-SUBSTITUTES									
05151026	5111	Certified Salaries			323,833		311,572	(12,261)	-3.79%
05151026	5112	Classified Salaries			56,650		56,650	-	0.00%
		CNTRL ADMIN-SUBSTITUTES Total	-	-	380,483	-	368,222	(12,261)	-3.22%



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
EMPLOYEE BENEFITS									
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%
		EMPLOYEE BENEFITS Total	-	-	6,307,435	-	6,102,496	(204,939)	-3.25%
REDEMPTION OF PRINCIPAL									
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%
		REDEMPTION OF PRINCIPAL Total	-	-	4,595,576	-	4,559,210	(36,366)	-0.79%
CENTRAL ADMINISTRATION TOTAL			22.00	22.00	17,425,609	22.00	17,380,745	(44,864)	-0.26%
GRAND TOTAL			320.82	320.66	49,026,535	327.32	49,548,307	521,772	1.06%



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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%
ART Total						7.00	7.00	596,549	7.00	585,707	(10,842)	-1.82%
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%



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ATHLETICS Total						-	-	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%
BENEFITS Total						-	-	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%
BOARD OF EDUCATION Total						-	-	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%
BUSINESS EDUCATION Total						2.00	2.00	161,307	2.00	166,147	4,840	3.00%



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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%
CENTRAL ADMINISTRATION Total						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%
COVERAGE Total						-	-	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%
DEBT SERVICE Total						-	-	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%
DPS - ALTERNATIVE SCHOOL Total						3.00	3.00	274,019	3.00	282,130	8,111	2.96%



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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%
DPS - COUNSELING SERVICES Total						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%
DPS - HEARING IMPAIRED Total						-	-	70,750	-	71,750	1,000	1.41%
DPS - HOMEBOUND TUTORS	DPS	04151204	4151204	5111	Certified Salaries	-	-	37,000	-	37,000	-	0.00%
DPS - HOMEBOUND TUTORS Total						-	-	37,000	-	37,000	-	0.00%



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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%
DPS - NURSING SERVICES Total						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%
DPS - PSYCHOLOGICAL SERVICES Total						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%
DPS - PUPIL SERVICES Total						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 Budget FTE	2018-2019 Actual FTE	2018-2019 Adopted Budget	2019-2020 Budget FTE	2019-2020 Adopted Budget	Increase (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%
DPS - RESOURCE PROGRAM Total						28.50	28.50	1,595,175	29.50	1,623,969	28,794	1.81%
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%
DPS - SPEECH/LANGUAGE Total						2.80	2.80	213,962	2.80	222,419	8,457	3.95%
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%
DPS - TRANSITION ACADEMY Total						1.00	1.00	122,048	2.45	154,538	32,490	26.62%
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!
DPS - TRANSITION PROGRAM Total						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%
DPS - TUITION - MAGNET Total						-	-	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%
DPS - TUITION - PRIVATE OUT Total						-	-	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%
DPS - TUITION - PUBLIC OUT Total						-	-	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%
DPS - TUITION - VOAG/VOTECH Total						-	-	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%
ENGLISH Total						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%
ESL Total						-	-	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%



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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%
FACILITIES Total						22.50	22.50	3,246,096	22.50	3,429,263	183,167	5.64%
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%
FAMILY & CONSUMER SCIENCES Total						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%
GENERAL INSTRUCTION Total						-	-	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%
MATHEMATICS Total						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%
MEDIA Total						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%
MUSIC Total						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%



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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%
PHYSICAL EDUCATION Total						10.20	10.20	823,430	10.20	866,075	42,645	5.18%
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%



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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%
PRINCIPAL SERVICES Total						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%
READING Total						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%
SCIENCE Total						28.60	28.60	2,528,483	28.60	2,504,082	(24,401)	-0.97%



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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%
SECURITY Total						-	-	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%
SOCIAL STUDIES Total						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%
STEM Total						-	-	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%



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STUDENT ACTIVITIES Total						-	-	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%
SUBSTITUTES Total						-	-	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%
SUMMERWORK Total						-	-	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%
TECH EDUCATION Total						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%



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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%
TECHNOLOGY Total						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%
THEATER Total						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%
TRANSPORTATION Total						-	-	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%
WORLD LANGUAGE Total						23.00	23.00	1,804,664	23.00	1,789,698	(14,966)	-0.83%
Grand Total						320.82	320.66	49,026,535	327.32	49,548,307	521,772	1.06%

