

MIDDLETOWN PUBLIC SCHOOLS
SUMMARY OF ACCOUNTS BY OBJECT CATEGORIES WITH INFORMATIONAL NOTES
BOE PROPOSED FY 2012-2013 BUDGET
TUESDAY, JANUARY 10, 2012

| <u>ACCOUNT NAME</u> | <u>OBJECT CODES</u> | <u>2010-2011 ACTUAL EXPEND.</u> | <u>2011-2012 BUDGET APPROPR.</u> | <u>2012-2013 SUPT'S RECOMMEND</u> | <u>2012-2013 BOE PROPOSED</u> | <u>2012-2013 INCREASE/ DECREASE</u> | <u>ACCOUNT INFORMATION</u> |
|--|---------------------|---------------------------------|----------------------------------|-----------------------------------|-------------------------------|-------------------------------------|---|
| <u>Administrator Salaries = 23.0 FTE*</u> | 009 | 2,703,847 | 2,757,531 | 2,779,651 | 2,779,651 | 22,120 | The contract between the Middletown School Administrators' Association (MSAA) and the Board of Education (BOE) contains a 2.75% plus step increase. This is the same for Central Office Administrators. There are no additional administrators proposed for FY 2012-2013. |
| <u>Certified Salaries = 399.3 FTE*</u> | | | | | | | |
| Teacher Salaries | 110 | 26,319,045 | 28,792,753 | 28,938,214 | 28,938,214 | 145,461 | The contract between the Middletown Federation of Teachers (MFT) and the Board of Education (BOE) contains a step increase only for teachers with 9 yrs. or less experience and a one-time longevity increase of \$1,000 for teachers with 10 yrs. or more of experience. |
| Stipends | 116 | 359,232 | 672,399 | 672,399 | 672,399 | 0 | |
| Substitute Salaries | 120 | 1,198,017 | 550,000 | 615,400 | 615,400 | 65,400 | |
| Tutor Salaries | 127 | 67,149 | 95,000 | 335,560 | 335,560 | 240,560 | The increase in the tutor line is a result of interventionists previously paid from stimulus funds, as well as being charged to the substitute line. |
| <u>Classified Salaries = 112.5 FTE*</u> | | | | | | | |
| Clerical, Cust., Maint., Nurses Salaries | 111 | 5,426,565 | 5,781,839 | 5,628,477 | 5,628,477 | -153,362 | Classified Salaries contain 2.75% contractual increase for FY 2012-2013. Due to early retirements, there are savings by hiring new employees at lower step. Existing Teamsters contract expires 6/30/12. Overtime is for custodial, maintenance, and student activity/athletic coverage. |
| Classified Overtime Salaries | 128 | 270,460 | 198,136 | 285,000 | 285,000 | 86,864 | |
| Adult Education Clerical Salaries | 131 | 34,005 | 39,252 | 41,678 | 41,678 | 2,426 | |
| <u>Paraprofessional Salaries = 116.00 FTE*</u> | | | | | | | |
| Classroom Paraprofessionals Salaries | 112 | 1,695,005 | 1,916,454 | 2,001,317 | 2,001,317 | 84,863 | The contract between the Middletown Paraprofessionals and the BOE contains a 2.75% plus step increase. |
| Bus Monitors Salaries | 114 | 8,857 | 9,000 | 9,000 | 9,000 | 0 | |
| Library Paraprofessionals Salaries | 115 | 177,751 | 179,637 | 177,516 | 177,516 | -2,121 | Restored to 2010-2011 levels. |
| Breakfast/Lunch Aides Salaries | 121 | 172,159 | 87,120 | 170,000 | 170,000 | 82,880 | |
| Student Vocational Salaries | 124 | 28,947 | 49,800 | 58,000 | 58,000 | 8,200 | |
| TOTAL SALARIES | | 38,461,040 | 41,128,921 | 41,712,212 | 41,712,212 | 583,291 | |
| <u>Employee Benefits</u> | | | | | | | |
| Unemployment Compensation | 210 | 125,295 | 100,000 | 80,000 | 80,000 | -20,000 | Unemployment Compensation (210) reflects current trend and end of federal government extension of benefits. |
| Health Insur. - (Certified Staff & Paras) | 220 | 5,475,431 | 5,874,612 | 6,932,042 | 6,932,042 | 1,057,430 | The Health Insurance (220) increase for the Certified and Paraprofessional Staff is 18%. This takes into consideration employee contributions, grant subsidies, COBRA payments, etc. The figures for Health Insurance for Classified Staff, Dental Insurance, and Life Insurance for all eligible staff are provided to the BOE by the City's Risk Manager. |
| Health Insur. - (Classified Staff) | 230 | 3,197,064 | 2,440,100 | 2,806,115 | 2,806,115 | 366,015 | |
| Dental Insurance | 240 | 1,255,800 | 1,444,170 | 1,660,796 | 1,660,796 | 216,626 | |
| Life Insurance | 250 | 324,162 | 372,786 | 428,704 | 428,704 | 55,918 | |
| Disability Insurance | 255 | 22,406 | 16,345 | 25,098 | 25,098 | 8,753 | |
| FICA | 260 | 445,419 | 428,560 | 445,419 | 445,419 | 16,859 | Based on 2010-2011 actuals. |
| Medicare | 265 | 591,162 | 571,964 | 591,162 | 591,162 | 19,198 | Based on 2010-2011 actuals. |
| Workers' Compensation | 650 | 678,308 | 791,517 | 793,409 | 793,409 | 1,892 | The Workers' Compensation increase is estimated from our carrier based on current experience. |
| TOTAL EMPLOYEE BENEFITS | | 12,115,046 | 12,040,054 | 13,762,745 | 13,762,745 | 1,722,691 | |

* The total number of positions is expressed in full time equivalents (FTE)

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|---------------------------------------|---------------------|---------------------------------|----------------------------------|-----------------------------------|-------------------------------|-------------------------------------|---|
| <u>Purchased Services</u> | | | | | | | |
| Professional Services | 300 | 440,009 | 568,000 | 453,000 | 453,000 | -115,000 | The Professional Services decrease is due to 2 students who required speech/language services moving out of district. |
| Purchased Services | 310 | 727,459 | 784,723 | 889,961 | 889,961 | 105,238 | Increase due to the following services: special education testing, scoring, occupational and physical therapy. Included in this line item are reg. education testing, scoring, as well as annual software license and maintenance renewals. 1st annual payment of \$82,049 for PowerSchool is included. PowerSchool is a student information and assessment system, replacing obsolete Rediker student data system, which has been used since 1997. |
| Inservice - Professional Meetings | 314 | 14,358 | 0 | 11,800 | 11,800 | 11,800 | Professional development activities such as rigorous curriculum training to support District Improvement Plan (DIP). |
| Energy Performance Contract | 317 | 324,475 | 312,725 | 322,775 | 322,775 | 10,050 | Honeywell Energy Performance Contract took effect April, 2010 and this is year 3 of 15 year contract. |
| Sewer & Water | 320 | 66,325 | 60,000 | 66,500 | 66,500 | 6,500 | Increase reflects actual usage combined with higher rates. |
| Telephone | 321 | 173,578 | 209,500 | 180,000 | 180,000 | -29,500 | Decrease reflects federal E-Rate discount. |
| Other Professional Technical Services | 330 | 103,251 | 80,900 | 82,316 | 82,316 | 1,416 | The Other Professional Technical Services Line will fund theater maintenance, Student Activities/ Athletics Program for student clubs and activities including costs for security, officials, game personnel, and trainers at events. |
| Pupil Transportation | 331 | 5,357,487 | 5,443,708 | 5,729,494 | 5,729,494 | 285,786 | Pupil Transportation includes the DATTCO Five-Year Bus Contract which will be in the 5th year with a reduction (discount) of \$85,000 for a single payment for the year. |
| Travel | 332 | 62,865 | 77,438 | 75,136 | 75,136 | -2,302 | Mileage reimbursement rates are set by the Internal Revenue Department each January. The current rate is \$.55 per mile. Also included are contractual travel allowances. |
| Field Trips | 333 | 277 | 0 | 0 | 0 | 0 | Field trips will not be funded in 2012-2013. |
| Postage | 341 | 67,205 | 77,204 | 77,004 | 77,004 | -200 | Postage line is based on the requirements to mail home test results, Strategic School Profile data, etc. The current rate is .44 cents. |
| Advertising | 350 | 1,634 | 3,515 | 3,515 | 3,515 | 0 | No change is anticipated. |
| Printing | 360 | 43,342 | 54,017 | 50,542 | 50,542 | -3,475 | This decrease represents the elimination of brochure and student handbook printing. |
| Copying | 361 | 334,413 | 325,784 | 345,449 | 345,449 | 19,665 | This increase is due to lease agreements, maintenance contracts, and more detailed accounting of copying costs. |
| Parent Activities | 390 | 0 | 150 | 150 | 150 | 0 | No increase. |
| Legal Services | 392 | 115,250 | 105,000 | 105,000 | 105,000 | 0 | No increase. |

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|------------------------------------|---------------------|---------------------------------|----------------------------------|-----------------------------------|-------------------------------|--------------------------|---|
| Waste Removal | 393 | 122,800 | 120,000 | 123,600 | 123,600 | 3,600 | The increase is due to MHS volume and price increase. |
| 21st. Century After School Program | 395 | 30,000 | 30,000 | 30,000 | 30,000 | 0 | The 21st Century After School Program supports academic, recreation, & enrichment programs at Bielefield, Macdonough, & Snow Elementary Schools. |
| Computer Licenses | 408 | 13,340 | 0 | 13,500 | 13,500 | 13,500 | Previously budgeted in administrative supply account (405). |
| Rental of Land/Buildings | 441 | 0 | 0 | 15,000 | 15,000 | 15,000 | Rental of property for Transition to Life Center (Special Education indistrict program). |
| Communications | 530 | 0 | 0 | 3,000 | 3,000 | 3,000 | Cable modem charges for internet access for Transition to Life Center. |
| Liability Insurance | 651 | 286,227 | 179,687 | 224,607 | 224,607 | 44,920 | The liability insurance premium is provided to the BOE by the City's Risk Manager |
| Athletic Insurance | 652 | 16,480 | 17,304 | 19,127 | 19,127 | 1,823 | American Community Insurance is the athletic insurance carrier and it covers all Class 3 interscholastic sports in the high school and middle schools. Anticipated rate increase is based on a 3-year trend. |
| Educational Support | 690 | 22,517 | 54,925 | 32,000 | 32,000 | -22,925 | This line covers Honors receptions and awards, refreshments, bereavement, plaques, retirements, etc. The decrease in this line is due to a one-time expense related to the MHS NEASC Accreditation in the Fall of 2011. |
| Cultural Council | 791 | 16,000 | 16,000 | 16,000 | 16,000 | 0 | Cultural Council is a district-organized and funded committee that selects and funds cultural enrichment programs at all eleven schools. |
| Professional Development | 792 | 6,573 | 5,000 | 5,000 | 5,000 | 0 | MFT contractual requirement to budget this amount to be used for professional improvement programs, curriculum projects, or sabbatical leave. |
| C.A.U.S.E. | 795 | 3,000 | 3,000 | 3,000 | 3,000 | 0 | C.A.U.S.E. (Community and University Services for Education) convenes semi-annually to review and fund innovative, educational proposals submitted by local educators and includes representatives from Wesleyan University and all of Middletown's public and private schools. |
| TOTAL PURCHASED SERVICES | | 8,348,866 | 8,528,580 | 8,877,476 | 8,877,476 | 348,896 | |

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|---------------------------------------|---------------------|---------------------------------|----------------------------------|-----------------------------------|-------------------------------|-------------------------------------|--|
| SUPPLIES & MATERIALS | | | | | | | |
| Electricity | 318 | 1,237,873 | 1,215,000 | 1,241,000 | 1,241,000 | 26,000 | District is locked into a fixed price contract for generation services until December 2014. Fixed rates plus energy improvements have helped to keep down increases. Added Transition to Life Center. |
| Gas | 319 | 520,465 | 490,000 | 520,500 | 520,500 | 30,500 | The increase is due to usage and increased gas rates. |
| Administrative Supplies | 405 | 10,120 | 30,300 | 16,800 | 16,800 | -13,500 | The Administrative Supplies line covers office supplies, copy paper, computer paper, purchase order forms, check stock, copier supplies, computer supplies, W-2 forms, 1099 forms, etc. |
| Instructional Supplies | 410 | 401,796 | 384,289 | 527,962 | 527,962 | 143,673 | Includes \$200,000 for non-fiction leveled reading books K-12 to support District Improvement Plan. |
| Transportation Supplies | 412 | 533 | 2,000 | 2,000 | 2,000 | 0 | The Transportation Supplies line purchases bus tickets for students that require public transportation and supplies for the 3 district vans. |
| Maintenance Supplies | 413 | 495,901 | 533,522 | 555,198 | 555,198 | 21,676 | The increase takes into consideration the additional maintenance costs incurred by expiration of high school maintenance warranties. |
| Fuel Oil | 414 | 425,976 | 525,000 | 546,000 | 546,000 | 21,000 | The cost of Fuel Oil is based on an estimated consumption of 168,000 gallons at \$3.25 per gallon. District will continue to participate in Capital Region Purchasing Council consortium bid to obtain best price. |
| Diesel Fuel | 416 | 0 | 537,000 | 568,750 | 568,750 | 31,750 | Bus fuel based on an estimated consumption of 175,000 gallons at \$3.25 per gallon District will continue to participate in Capitol Region Purchasing Council consortium bid to obtain best price. |
| Textbooks | 420 | 80,668 | 111,888 | 79,770 | 79,770 | -32,118 | All schools have remained at level funding for supplies, materials and services. |
| Library Materials | 430 | 31,374 | 35,523 | 43,485 | 43,485 | 7,962 | All schools have remained at level funding for supplies, materials and services. |
| Media | 450 | 9,277 | 8,548 | 7,760 | 7,760 | -788 | All schools have remained at level funding for supplies, materials and services. |
| Administrative Reserve | 460 | 0 | 95,315 | 95,313 | 95,313 | -2 | Represents 10% of individual schools' budgets held in reserve until the funds are released by the Superintendent, usually in the Spring. |
| Student Activities | 480 | 10,250 | 10,300 | 10,300 | 10,300 | 0 | Student Activities are funds added to Keigwin School, Woodrow Wilson Middle School, and Middletown High School to provide additional support for student activities: (e.g., senior honors reception, graduation, student council, speaker programs, etc.) (Keigwin - \$1,000, Woodrow Wilson Middle School - \$3,500, and Middletown High School - \$5,500). |
| Other Supplies and Materials | 490 | 94,383 | 110,794 | 152,112 | 152,112 | 41,318 | All schools have remained at level funding for supplies, materials and services. |
| TOTAL SUPPLIES & MATERIALS | | 3,318,616 | 4,089,479 | 4,366,950 | 4,366,950 | 277,471 | |

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|--------------------------------|---------------------|---------------------------------|----------------------------------|-----------------------------------|-------------------------------|-------------------------------------|---|
| PROPERTY | | | | | | | |
| New Equipment | 541 | 48,015 | 68,121 | 66,145 | 66,145 | -1,976 | |
| Replacement-Maintenance | 542 | 1,422,001 | 1,098,312 | 1,130,459 | 1,130,459 | 32,147 | This line includes replacements for tractors, floor cleaning machinery, lawn mowers, grounds equipment, and replacement AV equipment at schools. |
| Computer Equipment | 546 | 71,349 | 92,744 | 106,150 | 106,150 | 13,406 | This line item includes leasing of 300 computers and 50 student virtual work stations. The increase in the line item is due to adding a new 3-year lease. |
| TOTAL PROPERTY | | 1,541,365 | 1,259,177 | 1,302,754 | 1,302,754 | 43,577 | |
| DUES & FEES | | | | | | | |
| Audit Fee | 391 | 28,492 | 18,000 | 23,000 | 23,000 | 5,000 | Cost of annual City audit and actuarial services for annual audit. |
| Memberships & Dues | 640 | 47,044 | 41,518 | 43,218 | 43,218 | 1,700 | Memberships/Dues: CT Assoc.of Boards of Ed., CT Assoc. of Schools, CT Assoc. of School Business Officials, CT Assoc. Urban Supts., Public Purchasing Assoc., CT Assoc. Schl. Personnel, etc. |
| TOTAL DUES & FEES | | 75,536 | 59,518 | 66,218 | 66,218 | 6,700 | |
| MAJOR PROJECTS | | | | | | | |
| Capital Funding | 543 | 120,000 | 120,000 | 120,000 | 120,000 | 0 | Capital Funded Projects will be in year 3 of the five-year Capital Improvement Plan which can be viewed on our website in the 2011-2012 budget book. |
| Reserve/Preventive Maintenance | 548 | 74,900 | 75,000 | 75,000 | 75,000 | 0 | |
| TOTAL MAJOR PROJECTS | | 194,900 | 195,000 | 195,000 | 195,000 | 0 | |
| TUITION | | | | | | | |
| | 370 | 3,118,919 | 3,449,271 | 3,877,800 | 3,877,800 | 428,529 | The Tuition Line is made up of: Special Education Tuition, \$2,825,000 is based on out-of district placements; TEMS tuition \$838,800 is based on a 120-student enrollment at an estimated \$6,990 per pupil cost after the estimated State reimbursement, RESC Magnet Schools, and Upward Bound. |
| TOTAL TUITION | | 3,118,919 | 3,449,271 | 3,877,800 | 3,877,800 | 2,982,626 | |
| TOTAL BUDGET | | 67,174,287 | 70,750,000 | 74,161,155 | 74,161,155 | 3,411,155 | Represents a 4.82% increase. |