

MIDDLETOWN PUBLIC SCHOOLS
SUMMARY OF ACCOUNTS BY OBJECT CATEGORIES WITH INFORMATIONAL NOTES
BOE APPROVED FY 2012-2013 BUDGET
TUESDAY, JUNE 5, 2012

ACCOUNT NAME	OBJECT CODES	2010-2011	2011-2012	2012-2013	2012-2013	2012-2013	2012-2013	ACCOUNT INFORMATION
		ACTUAL EXPEND.	BUDGET APPROPR.	SUPT'S RECOMMEND	BOE PROPOSED	BOE APPROVED	INCREASE/ DECREASE	
<u>Administrator Salaries = 23.0 FTE*</u>	009	2,703,847	2,757,531	2,779,651	2,779,651	2,813,887	56,356	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 = 394.3 FTE*</u>								
Teacher Salaries	110	26,319,045	28,792,753	28,938,214	28,938,214	28,530,950	-261,803	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 longevity increase \$1,000 for teachers at top step. Eliminate 4 new teaching positions, move one to a grant.
Stipends	116	359,232	672,399	672,399	672,399	672,399	0	
Substitute Salaries	120	1,198,017	550,000	615,400	615,400	615,400	65,400	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.
Tutor Salaries	127	67,149	95,000	335,560	335,560	335,560	240,560	
<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	5,603,067	-178,772	Classified Salaries contain 2.75% contractual increase for FY 2012-2013. Due to retirements, there are savings by hiring at lower step. Teamster contract expires 6/30/12. Eliminated some student help and retirement pay. Overtime is for custodial, maintenance, and student activity/athletic coverage.
Classified Overtime Salaries	128	270,460	198,136	285,000	285,000	285,000	86,864	
Adult Education Clerical Salaries	131	34,005	39,252	41,678	41,678	41,678	2,426	
<u>Paraprofessional Salaries = 112.00 FTE*</u>								
Classroom Paraprofessionals Salaries	112	1,695,005	1,916,454	2,001,317	2,001,317	1,941,317	24,863	Contract with the Middletown Paraprofessionals contains a 2.75% plus step increase. Move 4 paras to grant.
Bus Monitors Salaries	114	8,857	9,000	9,000	9,000	9,000	0	
Library Paraprofessionals Salaries	115	177,751	179,637	177,516	177,516	177,516	-2,121	Restored to 2010-2011 levels.
Breakfast/Lunch Aides Salaries	121	172,159	87,120	170,000	170,000	170,000	82,880	
Student Vocational Salaries	124	28,947	49,800	58,000	58,000	58,000	8,200	
TOTAL SALARIES		38,461,040	41,128,921	41,712,212	41,712,212	41,253,774	124,853	
<u>Employee Benefits</u>								
Unemployment Compensation	210	125,295	100,000	80,000	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	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	2,214,900	-225,200	
Dental Insurance	240	1,255,800	1,444,170	1,660,796	1,660,796	1,660,796	216,626	Based on 2010-2011 actuals.
Life Insurance	250	324,162	372,786	428,704	428,704	428,704	55,918	
Disability Insurance	255	22,406	16,345	25,098	25,098	25,098	8,753	Based on 2010-2011 actuals.
FICA	260	445,419	428,560	445,419	445,419	445,419	16,859	
Medicare	265	591,162	571,964	591,162	591,162	591,162	19,198	Based on 2010-2011 actuals.
Workers' Compensation	650	678,308	791,517	793,409	793,409	815,748	24,231	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	13,193,869	1,153,815	

* 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	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	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	1,800	1,800	Professional development activities to support District Improvement Plan (DIP).
Energy Performance Contract	317	324,475	312,725	322,775	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	66,500	6,500	Increase reflects actual usage combined with higher rates.
Telephone	321	173,578	209,500	180,000	180,000	173,400	-36,100	Decrease reflects federal E-Rate discount. Remove T- line.
Other Professional Technical Services	330	103,251	80,900	82,316	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	5,629,494	185,786	Pupil Transportation includes the DATTCO 5-Year Bus Contract which will be in the 5th year with a discount of \$85,000 for a single payment for the year. Received \$100,000 discount from DATTCO for final year.
Travel	332	62,865	77,438	75,136	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	0	Field trips will not be funded in 2012-2013.
Postage	341	67,205	77,204	77,004	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	3,515	0	No change is anticipated.
Printing	360	43,342	54,017	50,542	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	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	150	0	No increase.
Legal Services	392	115,250	105,000	105,000	105,000	100,000	-5,000	No increase. Reduced \$5,000 from SPED budget

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	OBJECT ACTUAL	BUDGET	SUPTS	BOE	BOE	INCREASE/	DECREASE	
CODES	EXPEND.	APPROPR.	RECOMMEND.	PROPOSED	APPROVED	APPROVED	APPROVED	INFORMATIONAL NOTES
Waste Removal	393	122,800	120,000	123,600	123,600	123,600	123,600	The increase is due to MHS volume and price increase.
21st. Century After School Program	395	30,000	30,000	30,000	30,000	30,000	30,000	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	13,500	Previously budgeted in administrative supply account (405).
Rental of Land/Buildings	441	0	0	15,000	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	3,000	Cable modem charges for internet access for Transition to Life Center.
Liability Insurance	651	286,227	179,687	224,607	224,607	551,114	371,427	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	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	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	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	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	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	9,082,383	553,803	

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<u>SUPPLIES & MATERIALS</u>	<u>CODES</u>	<u>EXPEND.</u>	<u>APPROPR.</u>	<u>RECOMMEND</u>	<u>PROPOSED</u>	<u>APPROVED</u>		
Electricity	318	1,237,873	1,215,000	1,241,000	1,241,000	1,218,000	3,000	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	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	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	327,962	-56,327	Eliminates \$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	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	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	466,500	-58,500	The cost of Fuel Oil is based on an estimated consumption of 150,000 gallons at \$3.11 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	481,270	-55,730	Bus fuel based on an estimated consumption of 149,000 gallons at \$3.23 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	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	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	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	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	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	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	3,976,970	-112,509	

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<u>PROPERTY</u>								
New Equipment	541	48,015	68,121	66,145	66,145	66,145	-1,976	
Replacement-Maintenance	542	1,422,001	1,098,312	1,130,459	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	92,744	0	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	1,289,348	30,171	
<u>DUES & FEES</u>								
Audit Fee	391	28,492	18,000	23,000	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	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	66,218	6,700	
<u>MAJOR PROJECTS</u>								
Capital Funding	543	120,000	120,000	120,000	120,000	43,500	-76,500	Capital Funded Projects flooring and fire alarm be purchased through City bonds and state aid
Reserve/Preventive Maintenance	548	74,900	75,000	75,000	75,000	0	-75,000	Eliminate all reserve
TOTAL MAJOR PROJECTS		194,900	195,000	195,000	195,000	43,500	-151,500	
<u>TUITION</u>								
TUITION	370	3,118,919	3,449,271	3,877,800	3,877,800	3,643,938	194,667	The Tuition Line is made up of: Special Education Tuition, \$2,825,000 is based on out-of district placements; TEMS tuition \$604,938 is based on a 120-student enrollment at an estimated \$5,041 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	3,643,938	194,667	
TOTAL BUDGET		67,174,287	70,750,000	74,161,155	74,161,155	72,550,000	1,800,000	Represents a 2.54% increase.