

MIDDLETOWN PUBLIC SCHOOLS
SUMMARY OF ACCOUNTS BY OBJECT CATEGORIES WITH INFORMATIONAL NOTES
BOARD OF EDUCATION APPROVED FY 2010-2011 BUDGET
TUESDAY, JUNE 15, 2010

<u>ACCOUNT NAME</u>	<u>OBJECT CODES</u>	<u>2008-2009 ACTUAL EXPEND.</u>	<u>2009-2010 BUDGET APPROPR.</u>	<u>2010-2011 SUPPTS RECOMMEND</u>	<u>2010-2011 BOE FINAL</u>	<u>2010-2011 INCREASE/DECREASE</u>	<u>ACCOUNT INFORMATION</u>
Administrator Salaries = 22.70 FTE*	009	2,898,095	2,682,550	2,693,703	2,693,703	11,153	The recently settled contract between the Middletown School Administrators' Association (MSAA) and the Board of Education (BOE) contains a 0% increase in salaries and no step increase for FY 2010-2011. This is the same for Central Office Administration. There are no additional administrators proposed for FY 2010-2011. The \$11,153 reflects a more accurate accounting of Tax Shelter Annuity (TSA).
Certified Salaries = 359.91 FTE*							
Teacher Salaries	110	28,736,384	26,584,382	26,348,617	26,348,617	-235,765	The recently settled contract between the Middletown Federation of Teachers (MFT) and the Board of Education (BOE) contains a 0% increase in salaries and no step increase. There are no additional teaching positions for FY 2010-2011. There are 5 anticipated retirements. There is a \$20,000 increase due to the State Mandate of New Teacher Mentor Program. The increase in Stipends is due to the addition of Unified Sports, Hockey, and more accurate accounting of elementary clubs.
Stipends	116	400,451	430,500	449,243	449,243	18,743	
Substitute Salaries	120	835,249	550,000	550,000	550,000	0	
Tutor Salaries	127	212,943	140,000	140,000	140,000	0	
Classified Salaries = 112.0 FTE*							
Clerical, Cust., Maint., Nurses Salaries	111	5,709,079	5,885,250	5,895,752	5,855,610	-29,640	The decrease in Classified Salaries is due to not filling a custodial vacancy or budgeting for any salary increases. Existing Local 456 contract expires 6/30/10.
Classified Overtime Salaries	128	298,790	198,136	198,136	198,136	0	
Adult Education Clerical Salaries	131	42,490	42,000	42,367	42,000	0	
Paraprofessional Salaries = 113.00 FTE*							
Classroom Paraprofessionals Salaries	112	1,930,965	1,980,500	2,006,661	1,983,735	-16,765	The decrease in Paraprofessional Salaries is due to moving a para to a grant budget and not budgeting a contractual increase. Existing Middletown Federation of Paraprofessionals (MFFP) contract expires 6/30/10.
Bus Monitors Salaries	114	17,920	9,000	9,000	9,000	0	
Library Paraprofessionals Salaries	115	171,464	180,000	180,604	180,604	604	
Breakfast/Lunch Aides Salaries	121	154,601	170,000	170,000	170,000	0	
Student Vocational Salaries	124	34,702	47,793	47,793	47,793	0	
Discrete Trial Instructors Salaries	125	41,292	0	0	0	0	
TOTAL SALARIES		41,484,425	38,900,111	38,731,876	38,648,441	-251,670	
Employee Benefits							
Unemployment Compensation	210	81,306	50,000	80,000	80,000	30,000	The Health Insurance (220) increase for the Certified and Paraprofessional Staff is 0%. 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 Board of Education by the City's Risk Manager. The Health (230) and Dental Insurance (240) increase is estimated at 15% per the City's Risk Manager.
Health Insur. - (Certified Staff & Paras)	220	4,449,678	5,166,765	5,166,765	5,166,765	0	
Health Insur. - (Classified Staff)	230	2,976,864	2,916,987	3,354,535	3,354,535	437,548	
Dental Insurance	240	975,000	1,092,000	1,255,800	1,255,800	163,800	
Life Insurance	250	281,000	314,720	324,162	324,162	9,442	
Disability Insurance	255	15,833	16,000	16,000	16,000	0	
FICA	260	393,789	380,000	380,000	380,000	0	
Medicare	265	544,952	480,000	480,000	460,000	0	Unemployment Compensation (210) reflects FY 2009-2010 projection due to continued jobless rate and extension of benefits as mandated by federal government.
Workers' Compensation	650	368,814	683,145	777,672	690,310	7,165	The Workers' Compensation increase is based on renewal premium from our Carrier.
TOTAL EMPLOYEE BENEFITS		10,107,236	11,079,617	11,814,934	11,727,572	647,955	

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

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<u>OBJECT</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>SUPT'S</u>	<u>BOE</u>	<u>INCREASE/</u>	
<u>CODES</u>	<u>EXPEND.</u>	<u>APPROPR.</u>	<u>RECOMMEND</u>	<u>FINAL</u>	<u>DECREASE</u>	
Purchased Services						
300	71,075	184,000	311,200	311,200	127,200	The Professional Services increase is for the removal of \$97,200 for EMT services from Pupil Transportation account (331) which will now be provided through an outside agency as needed for medically fragile students.
Purchased Services						
310	942,960	727,756	770,283	724,740	-3,016	Decrease is due to 3 year purchase of network licenses in 2009-2010. Includes: regular and special ed. testing, scoring, occupational & physical therapy, test prep funds, sign language interpreter and educational technology services for a deaf student, summer school, etc.
Inservice - Professional Meetings						
314	22,129	0	0	0	0	No funds have been recommended for inservice.
Energy Performance Contract						
317	283,612	283,613	324,475	324,475	40,862	The new Honeywell Energy Performance Contract will take effect April, 2010.
Sewer & Water						
320	40,989	74,535	49,000	44,000	-30,535	Decrease reflects actual usage combined with savings from conservation measures taken through Honeywell project.
Telephone						
321	155,535	211,701	211,701	191,701	-20,000	Decrease is budgeted for telephone service based on historical usage.
Other Professional Technical Services						
330	99,741	76,422	77,649	77,649	1,227	The Other Professional Technical Services Line will fund: (A) The contract for 113 leased personal computers at \$242 each and (B) the Student Activities/Athletics Program for student clubs and activities and costs for security and athletic events.
Pupil Transportation						
331	5,141,527	5,543,323	5,531,726	5,531,726	-11,597	Pupil Transportation includes the DATTCO Five-Year Bus Contract which will be in the 3rd year with a reduction (discount) of \$25,000 for a single payment for the year. Included is the late Bus (\$10,000) for elementary schools and \$97,200 removed for EMT services now reflected in the Professional Services (300) account.
Travel						
332	71,697	68,145	79,521	79,521	11,376	Mileage allowances are set by the Internal Revenue Department each January. The current rate is .55 cents. Included are contractual travel stipends.
Field Trips						
333	1,362	0	0	0	0	Field trips will not be funded in 2010-2011.
Postage						
341	61,195	75,165	74,478	74,478	-687	Postage Line is district-wide and is based on the requirements to mail home test results, Strategic School Profile Data, etc. The current rate is .44 cents.
Advertising						
350	8,515	3,515	3,515	3,515	0	No change is anticipated.
Printing						
360	58,863	67,743	64,507	64,507	-3,236	This decrease represents the elimination of brochure printing.
Copying						
361	190,487	199,358	307,113	307,113	107,755	This increase is due to lease agreements and maintenance contracts and more accurate accounting of copying costs.
Parent Activities						
390	137	150	150	150	0	No increase.
Legal Services						
392	182,267	125,000	125,000	125,000	0	No increase.

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Waste Removal	107,200	100,719	100,719	110,719	10,000	The Waste Removal Line shows no change.
21st. Century After School Program	30,000	30,000	30,000	30,000	0	The 21st Century After School Program supports an academic, recreation, and enrichment programs at Bielefield, Macdonough, and Snow Elementary Schools.
Computer - City Hall Link	21,951	23,250	26,680	26,680	3,430	This represents an increase in the Computer-City Hall Link to the Board of Education for maintenance of 14 licenses for the Admins Program district-wide.
Liability Insurance	389,657	469,150	294,206	294,206	-174,944	The liability insurance premium is rate protected for 3 years as recommended by City's Risk Manager.
Athletic Insurance	12,860	13,500	15,635	15,635	2,135	American Community Insurance is the Athletic Insurance carrier and it covers all class 3 interscholastic sports in the high school and middle schools.
Educational Support	26,696	32,000	32,000	32,000	0	There is no increase. This line covers honors receptions and awards, refreshments, bereavement, plaques, retirements, etc.
Cultural Council	10,000	10,000	16,000	16,000	6,000	Cultural Council is a district-organized and funded committee that selects and funds cultural enrichment programs at all eleven schools. The \$6,000 increase shown is not actually an increase since it was previously in individual school budgets under other line items.
Professional Development	5,209	12,000	5,000	5,000	-7,000	Professional Development should encompass all of the on-going programs to train and support Middletown educators in their efforts to provide high quality instruction and services. The decrease is due to the current economic climate and funding constraints.
Upward Bound	32,400	34,020	0	0	-34,020	Upward Bound is a national program through Wesleyan University which for 40 years has very successfully recruited and provided rich year-round support to incoming high school freshmen who aspire to be the first members of families to attend college. Upward Bound is now included in the Tuition Line (370).
C.A.U.S.E.	0	0	3,000	3,000	3,000	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	7,965,064	8,365,065	8,453,558	8,393,015	27,950
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<u>OBJECT CODES</u>	<u>ACTUAL EXPEND.</u>	<u>BUDGET APPROPR.</u>	<u>SUPT'S RECOMMEND</u>	<u>BOE FINAL</u>	<u>INCREASE/ DECREASE</u>		
Electricity	318	1,292,783	1,342,943	1,227,943	-115,000		District aggressively sought new rates due to favorable market conditions and locked in lower long term rates plus anticipating energy improvements through the Honeywell project.
Gas	319	523,885	427,105	490,206	63,101		Gas reflects an increase over the 2009-2010 budget appropriation and takes into consideration the additional 120,000 sq. ft. of the new high school facility and the fuel cell operation, partially offset by energy improvements.
Administrative Supplies	405	23,647	30,300	30,300	0		The Administrative Supplies Line covers office supplies, copy paper, computer paper, purchase order forms, payroll and accounts payable checks, copier supplies, computer supplies, W-2 forms, 1099 forms, etc.
Instructional Supplies	410	549,538	305,886	321,141	15,255		All schools and curriculum/instruction support have remained at or below the 2008-09 level of funding.
Transportation Supplies	412	2,910	2,000	2,000	0		The Transportation Supplies Line purchases bus tickets for students that require public transportation and supplies for the C-3, C-4, and C-13 carry-alls.
Maintenance Supplies	413	471,593	471,263	485,400	14,137		The increase takes into consideration the additional 120,000 sq. ft. of the new high school facility.
Fuel Oil	414	657,983	573,500	500,000	-73,500		The cost of Fuel Oil is based on an estimated consumption of 200,000 gallons at \$2.50 per gallon. District will participate in Capital Region Purchasing Council consortium bid to obtain best price.
Diesel Fuel	416	373,256	549,595	0	-549,595		179,000 gallons of bus fuel at \$2.62 per gallon was purchased in 2009-2010
Textbooks	420	159,361	139,769	120,843	-18,926		All schools and teaching and learning support are at or below the 2009-10 level of funding as well as accurate accounting of expenditures.
Library Materials	430	105,963	56,557	37,463	-19,094		All schools and teaching and learning support are at or below the 2009-10 level of funding as well as accurate accounting of expenditures.
Media	450	22,168	19,604	8,350	-11,254		All schools and teaching and learning support are at or below the 2009-10 level of funding as well as accurate accounting of expenditures.
Administrative Reserve	460	92,231	97,023	97,023	0		All schools and curriculum/instruction support have remained at or below the 2009-10 level of funding.
Student Activities	480	20,006	10,000	10,000	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	84,106	79,862	91,547	11,685		All schools and teaching and learning support have remained at or below the 2009-2010 level of funding.
TOTAL SUPPLIES & MATERIALS	4,379,430	4,105,407	4,093,216	3,422,216	-683,191		

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New Equipment	541	229,214	61,402	48,490	48,490	-12,912	All schools & program support have remained at or below the 2009-10 level of funding due to fiscal constraints.
Replacement-Maintenance	542	1,551,924	1,189,106	1,155,040	1,155,040	-14,066	This represents postponement of replacing equipment due to current economic climate.
Computer Equipment	546	306,051	161,002	168,235	168,235	7,233	All schools and curriculum/instruction support have remained at or below the 2009 level of funding.
TOTAL PROPERTY		2,087,189	1,391,510	1,371,765	1,371,765	-19,745	
DUES & FEES							
Audit Fee	391	17,681	18,000	18,000	18,000	0	The Audit Fee is provided to the Middletown Board of Education by the Finance Department at City Hall.
Memberships & Dues	640	45,557	41,918	41,918	33,918	-8,000	Memberships/Dues: CT Assoc. of Boards of Ed., CT Assoc. of Schools, CT Assoc. of School Business Officials, CT Assoc. Urban Supts., Natl School Boards Assoc., Public Purchasing Assoc., CT Assoc. Schl. Personnel, etc.
TOTAL DUES & FEES		63,238	59,918	59,918	51,918	-8,000	
MAJOR PROJECTS							
Capital Funding	543	120,000	120,000	120,000	120,000	0	Capital Funded Projects will be in year three of the five-year Capital Improvement Plan which can be viewed on our Website.
Reserve/Preventive Maintenance	548	100,000	75,000	75,000	75,000	0	
TOTAL MAJOR PROJECTS		220,000	195,000	195,000	195,000	0	
TUITION	370	2,999,315	3,077,659	3,313,540	3,364,360	286,701	The Tuition Line is made up of: Special Education Tuition, \$2,550,000 is based on out-of-district placements; Thomas Edison Middle School Tuition \$747,408 is based on a 120 student enrollment at an estimated \$6,228 per pupil cost after the estimated State reimbursement, CREC Magnet Schools, and Middle School Summer Program.
TOTAL TUITION		2,999,315	3,077,659	3,313,540	3,364,360	286,701	
TOTAL BUDGET		69,308,897	67,174,287	68,033,807	67,174,287	0	Represents a zero % Increase