

MIDDLETOWN PUBLIC SCHOOLS
SUMMARY OF ACCOUNTS BY OBJECT CATEGORIES WITH INFORMATIONAL NOTES
SUPERINTENDENT'S REQUEST FY 2011-2012 BUDGET
TUESDAY, DECEMBER 21, 2010

<u>ACCOUNT NAME</u>	<u>OBJECT CODES</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2011-2012</u>	<u>ACCOUNT INFORMATION</u>
		<u>ACTUAL EXPEND.</u>	<u>BUDGET APPROPR.</u>	<u>SUPT'S RECOMMEND</u>	<u>INCREASE/ DECREASE</u>	
<u>Administrator Salaries = 23.0 FTE*</u>	009	2,627,852	2,693,703	2,757,531	63,828	The contract between the Middletown School Administrators' Association (MSAA) and the Board of Education (BOE) contains a 1.9% salary increase and no contractual step movement for FY 2011-2012. This is the same for Central Office Administration. There are no additional administrators proposed for FY 2011-2012.
<u>Certified Salaries = 411.2 FTE*</u>						
Teacher Salaries	110	26,640,569	26,348,617	29,604,837	3,256,220	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. The additional FTE is due to accounting for the stimulus funds (\$2.4 million). The increase in Stipends is due to the addition of Middle School National Honor Society, Middle School Activity Advisor, & group changes approved by the BOE Stipend Appeals Committee.
Stipends	116	422,857	449,243	456,399	7,156	
Substitute Salaries	120	800,325	550,000	550,000	0	
Tutor Salaries	127	67,289	140,000	135,000	-5,000	
<u>Classified Salaries = 115.5 FTE*</u>						
Clerical, Cust., Maint., Nurses Salaries	111	5,540,865	5,855,610	5,904,611	49,001	The increase in Classified Salaries is due to an estimated 2% contractual increase for FY 2011-2012. Existing Local 466 contract expired 6/30/10. Account now includes Truant Officer.
Classified Overtime Salaries	128	216,522	198,136	198,136	0	
Adult Education Clerical Salaries	131	40,597	42,000	42,765	765	
<u>Paraprofessional Salaries = 113.00 FTE*</u>						
Classroom Paraprofessionals Salaries	112	1,788,469	1,963,735	1,916,454	-47,281	The decrease in paraprofessional salaries is due to no increase for FY 2010-2011 and a 2% increase for FY 2011-2012. There were several retirements and their replacements were hired at lower steps.
Bus Monitors Salaries	114	13,016	9,000	9,000	0	
Library Paraprofessionals Salaries	115	177,999	180,604	179,637	-967	New Special Education (SPED) Transition Program at Middletown High School (MHS) will offset this increase by avoiding increase in the SPED Tuition line.
Breakfast/Lunch Aides Salaries	121	194,566	170,000	170,000	0	
Student Vocational Salaries	124	27,750	47,793	49,800	2,007	
TOTAL SALARIES		38,558,675	38,648,441	41,974,170	3,325,729	
<u>Employee Benefits</u>						
Unemployment Compensation	210	113,944	80,000	100,000	20,000	The Health Insurance (220) increase for the Certified and Paraprofessional Staff is 14%. 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	5,496,660	5,166,765	5,890,112	723,347	
Health Insur. - (Classified Staff)	230	2,916,987	3,354,535	3,857,715	503,180	
Dental Insurance	240	1,092,000	1,255,800	1,444,170	188,370	
Life Insurance	250	314,720	324,162	372,786	48,624	
Disability Insurance	255	14,469	16,000	16,345	345	
FICA	260	428,560	380,000	428,560	48,560	
Medicare	265	571,964	460,000	571,964	111,964	
Workers' Compensation	650	679,333	690,310	793,857	103,547	
TOTAL EMPLOYEE BENEFITS		11,628,638	11,727,572	13,475,509	1,747,937	

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

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<u>Purchased Services</u>						
Professional Services	300	266,602	311,200	568,000	256,800	The Professional Services increase is for medical services for pupil transportation and speech and language services which continue to be provided through an outside agency.
Purchased Services	310	938,377	741,996	784,723	42,727	Increase due to the following services: special education testing, scoring, occupational and physical therapy. Included in this line item are reg. education testing, scoring, summer school, as well as annual software license and maintenance renewals.
Inservice - Professional Meetings	314	2,827	0	0	0	No funds have been recommended for inservice.
Energy Performance Contract	317	130,900	324,475	312,725	-11,750	The new Honeywell Energy Performance Contract took effect April, 2010 and budget reflects payment schedule.
Sewer & Water	320	41,617	44,000	60,000	16,000	Increase reflects actual usage combined with higher rates.
Telephone	321	161,296	191,701	209,500	17,799	Increase represents move of the Honeywell emergency notification from the 542 account.
Other Professional Technical Services	330	123,228	77,649	80,900	3,251	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	5,403,736	5,531,726	5,443,708	-88,018	Pupil Transportation includes the DATTCO Five-Year Bus Contract which will be in the 4th year with a reduction (discount) of \$75,000 for a single payment for the year. A bus has been eliminated due to the closure of a non-public school.
Travel	332	72,298	79,521	77,438	-2,083	Mileage allowances are set by the Internal Revenue Department each January. The current rate is .50 cents. Included are contractual travel stipends.
Field Trips	333	515	0	0	0	Field trips will not be funded in 2011-2012.
Postage	341	70,939	74,478	77,204	2,726	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	682	3,515	3,515	0	No change is anticipated.
Printing	360	44,525	64,507	54,017	-3,236	This decrease represents the elimination of brochure printing.
Copying	361	179,376	307,113	325,784	18,671	This increase is due to lease agreements, maintenance contracts, and more detailed accounting of copying costs.
Parent Activities	390	160	150	150	0	No increase.
Legal Services	392	96,167	125,000	125,000	0	No increase.

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Waste Removal	393	119,326	110,719	120,000	9,281	MHS volume and price increase. Currently going out to bid.
21st. Century After School Program	395	32,684	30,000	30,000	0	The 21st Century After School Program supports an academic, recreation, & enrichment programs at Bielefield, Macdonough, & Snow Elementary Schools.
Computer - City Hall Link	408	22,840	26,680	26,680	0	No increase to this account.
Liability Insurance	651	469,150	294,206	323,627	29,421	The liability insurance premium at 10% increase is recommended by City's Risk Manager.
Athletic Insurance	652	15,180	15,635	17,304	1,669	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	690	23,981	32,000	54,925	22,925	This line covers Honors receptions and awards, refreshments, bereavement, plaques, retirements, etc. The increase in this line is due to a one-time expense related to the MHS NEASC Accreditation in Fall of 2011.
Cultural Council	791	10,000	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	8,099	5,000	5,000	0	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.
Upward Bound	794	1,000	0	0	0	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.	795	0	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		8,235,503	8,410,271	8,719,200	316,183	

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	<u>CODES</u>	<u>EXPEND.</u>	<u>APPROPR.</u>	<u>RECOMMEND</u>	<u>DECREASE</u>	
<u>SUPPLIES & MATERIALS</u>						
Electricity	318	1,097,158	1,227,943	1,215,000	-12,943	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	472,860	490,206	490,000	-206	The decrease is due to energy improvements through the Honeywell project.
Administrative Supplies	405	9,992	30,300	30,300	0	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	347,587	321,141	384,289	63,148	All schools and curriculum/instruction support have remained at or below the 2008-09 level of funding.
Transportation Supplies	412	2,021	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	459,435	485,400	533,522	48,122	The increase takes into consideration the additional maintenance costs incurred by expiration of high school maintenance warranties.
Fuel Oil	414	236,352	500,000	525,000	25,000	The cost of Fuel Oil is based on an estimated consumption of 200,000 gallons at \$2.50 per gallon. District will continue to participate in Capital Region Purchasing Council consortium bid to obtain best price.
Diesel Fuel	416	868,820	0	537,000	537,000	The BOE voted to purchase FY 2010-2011 bus fuel with FY 2009-2010 funds. Bus fuel based on an estimated consumption of 207,000 gallons at \$3.00 per gallon. District will continue to participate in Capitol Region Purchasing Council consortium bid to obtain best price.
Textbooks	420	142,487	120,843	111,888	-8,955	All schools and teaching and learning support are at or below the 2009-2010 level of funding.
Library Materials	430	53,288	37,463	35,523	-1,940	All schools and teaching and learning support are at or below the 2009-2010 level of funding.
Media	450	18,269	8,350	8,548	198	All schools and teaching and learning support are at or below the 2009-2010 level of funding.
Administrative Reserve	460	91,737	97,023	95,315	-1,708	Represents 10% of individual schools' budgets that are held in reserve until the funds are released by the Superintendent, usually in the Spring.
Student Activities	480	9,998	10,000	10,300	300	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	82,342	91,547	110,794	19,247	All schools and teaching and learning support have remained at or below the 2009-2010 level of funding.
TOTAL SUPPLIES & MATERIALS		3,892,346	3,422,216	4,089,479	667,263	

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<u>PROPERTY</u>						
New Equipment	541	74,968	48,490	68,121	19,631	Includes \$20,000 for new music instruments, flags and uniforms.
Replacement-Maintenance	542	1,206,318	1,155,040	1,098,312	-56,728	This reduction represents postponement of replacing equipment due to current economic climate and moving Honeywell emergency notification system to Telephone account. This line item includes replacements for tractors, floor cleaning machinery, lawn mowers, grounds equipment, etc.
Computer Equipment	546	158,137	150,979	92,744	-58,235	This line item includes leasing of 300 computers and 50 student virtual work stations. The reduction in the line item is due to schools purchasing instructional materials vs. computer equipment.
TOTAL PROPERTY		1,439,423	1,354,509	1,259,177	-95,332	
<u>DUES & FEES</u>						
Audit Fee	391	26,791	18,000	18,000	0	The Audit Fee is provided to the Middletown BOE by the Finance Department at City Hall.
Memberships & Dues	640	52,976	33,918	41,518	7,600	Memberships/Dues: CT Assoc.of Boards of Ed., CT Assoc. of Schools, CT Assoc. of School Business Officials, CT Assoc. Urban Supts., Nat'l School Boards Assoc., Public Purchasing Assoc., CT Assoc. Schl. Personnel, etc.
TOTAL DUES & FEES		79,767	51,918	59,518	7,600	
<u>MAJOR PROJECTS</u>						
Capital Funding	543	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	75,000	75,000	75,000	0	
TOTAL MAJOR PROJECTS		195,000	195,000	195,000	0	
<u>TUITION</u>						
	370	3,094,157	3,364,360	3,442,076	77,716	The Tuition Line is made up of: Special Education Tuition, \$2,500,000 is based on out-of district placements; Thomas Edison Middle School Tuition \$817,956 is based on a 120-student enrollment at an estimated \$6,816 per pupil cost after the estimated State reimbursement, CREC Magnet Schools, and Upward Bound
TOTAL TUITION		3,094,157	3,364,360	3,442,076	77,716	
TOTAL BUDGET		67,123,512	67,174,287	73,214,129	6,039,842	Represents a 8.99% increase
TOTAL BUDGET ADJUSTED FOR ECS STIMULUS FUNDS			69,550,000	73,214,129	3,664,129	Represents a 5.27% increase

12/17/10, 11:00 AM