

MIDDLETOWN PUBLIC SCHOOLS
SUMMARY OF ACCOUNTS BY OBJECT CATEGORIES WITH INFORMATIONAL NOTES
SUPERINTENDENT'S RECOMMENDED FY 2010-2011 BUDGET
DECEMBER 22, 2009

ACCOUNT NAME	OBJECT CODES	2008-2009 ACTUAL EXPEND.	2009-2010 BUDGET APPROPR.	2010-2011 SUPT'S RECOMMEND	2010-2011 INCREASE/DECREASE	ACCOUNT INFORMATION
Administrator Salaries = 22.70 FTE*	009	2,898,095	2,682,550	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	-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	18,743	
Substitute Salaries	120	835,249	550,000	550,000	0	
Tutor Salaries	127	212,943	140,000	140,000	0	
Classified Salaries = 113.0 FTE*						
Clerical, Cust., Maint., Nurses Salaries	111	5,709,079	5,885,250	5,895,752	10,502	The increase in Classified Salaries is due to an estimated 2.5% contractual increase.
Classified Overtime Salaries	128	298,790	198,136	198,136	0	Existing Local 466 contract expires 6/30/10.
Adult Education Clerical Salaries	131	42,490	42,000	42,367	367	
Paraprofessional Salaries = 114.00 FTE*						
Classroom Paraprofessionals Salaries	112	1,930,965	1,980,500	2,006,661	26,161	The increase in Paraprofessional Salaries is due to an estimated 2.5% contractual increase.
Bus Monitors Salaries	114	17,920	9,000	9,000	0	Existing Middletown Federation of Paraprofessionals (MFP) contract expires 6/30/10.
Library Paraprofessionals Salaries	115	171,464	180,000	180,604	604	
Breakfast/Lunch Aides Salaries	121	154,601	170,000	170,000	0	
Student Vocational Salaries	124	34,702	47,793	47,793	0	
Discrete Trial Instructors Salaries	125	41,292	0	0	0	
TOTAL SALARIES		41,484,425	38,900,111	38,731,876	-168,235	
Employee Benefits						
Unemployment Compensation	210	81,306	50,000	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	0	
Health Insur. - (Classified Staff)	230	2,976,864	2,976,987	3,354,535	437,548	
Dental Insurance	240	975,000	1,092,000	1,255,800	163,800	
Life Insurance	250	281,000	314,720	324,162	9,442	
Disability Insurance	255	15,833	16,000	16,000	0	
FICA	260	393,789	380,000	380,000	0	Unemployment Compensation (210) reflects FY 2009-2010 projection due to continued jobless rate and extension of benefits as mandated by federal government.
Medicare	265	544,952	460,000	460,000	0	
Workers' Compensation	650	388,814	683,145	777,572	94,527	The Workers' Compensation increase is estimated from our Carrier based on current experience.
TOTAL EMPLOYEE BENEFITS		10,107,236	11,079,617	11,814,934	735,317	

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

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Purchased Services						
Professional Services	300	71,075	184,000	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	42,527	Increase due to sign language interpreter and educational technology services for a deaf student. Includes: regular and special ed. testing, scoring, occupational & physical therapy, test prep funds, summer school, etc.
Inservice - Professional Meetings	314	22,129	0	0	0	No funds have been recommended for inservice.
Energy Performance Contract	317	283,612	283,613	324,475	40,862	The new Honeywell Energy Performance Contract will take effect April, 2010.
Sewer & Water	320	40,989	74,535	49,000	-25,535	Decrease reflects actual usage combined with savings from conservation measures taken through Honeywell project.
Telephone	321	155,535	211,701	211,701	0	No increase is budgeted for telephone service.
Other Professional Technical Services	330	99,741	76,422	77,649	1,227	The Other Professional Technical Services Line will fund: (A) The contract for 13 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	-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	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	Field trips will not be funded in 2010-2011.
Postage	341	61,195	75,165	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	0	No change is anticipated.
Printing	360	58,863	67,743	64,507	-3,236	This decrease represents the elimination of brochure printing.
Copying	361	190,487	199,358	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	0	No increase.
Legal Services	392	182,267	125,000	125,000	0	No increase.

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Waste Removal	393	107,200	100,719	100,719	0	The Waste Removal Line shows no change.
21st. Century After School Program	395	30,000	30,000	30,000	0	The 21st Century After School Program supports an academic, recreation, and enrichment programs at Bielefeld, Macdonough, and Snow Elementary Schools.
Computer - City Hall Link	408	21,951	23,250	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	651	389,657	469,150	294,206	-174,944	The liability insurance premium is rate protected for 3 years as recommended by City's Risk Manager.
Athletic Insurance	652	12,860	13,500	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	690	26,696	32,000	32,000	0	There is no increase. This line covers honors receptions and awards, refreshments, bereavement, plaques, retirements, etc.
Cultural Council	791	10,000	10,000	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	792	5,209	12,000	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	794	32,400	34,020	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.	795	0	0	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	7,968,064	8,365,065	8,453,558	88,493
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<u>OBJECT CODES</u>	<u>ACTUAL EXPEND.</u>	<u>BUDGET APPROPR.</u>	<u>SUPT'S RECOMMEND</u>	<u>INCREASE/DECREASE</u>		
Electricity	318	1,292,793	1,342,943	1,252,943	-90,000	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	515,206	88,101	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	621,000	71,405	The cost of Diesel Fuel (Bus) is based on an estimated consumption of 207,000 gallons at \$3.00 per gallon. District will participate in Capitol Region Purchasing Council consortium bid to obtain best price.
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	-12,191	

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<u>PROPERTY</u>						
New Equipment	541	229,214	61,402	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	1,169,106	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	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	-19,745	
<u>DUES & FEES</u>						
Audit Fee	391	17,681	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	0	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		63,238	59,918	59,918	0	
<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	100,000	75,000	75,000	0	
TOTAL MAJOR PROJECTS		220,000	195,000	195,000	0	
<u>TUITION</u>						
Tuition	370	2,999,315	3,077,659	3,313,540	235,881	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 \$627,659 is based on a 120 student enrollment at an estimated \$5,521 per pupil cost after the estimated State reimbursement, CREC Magnet Schools, Upward Bound, and Middle School Summer Program.
TOTAL TUITION		2,999,315	3,077,659	3,313,540	235,881	
TOTAL BUDGET		69,308,897	67,174,287	68,033,807	859,520	Represents a 1.28% increase 9:00 AM 12-21-09

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