

Sub Teachers: This account represents a total for all costs associated with replacing teachers for leave including staff development. The daily rates are \$85.00 and \$95.00 (CT certified teachers).

Degree Changes/Unsettled Contracts: This account reflects estimated costs for degree changes of certified staff and a provision for unsettled contracts including the Secretary group, Terms of Employment group, and the superintendent and assistant superintendent whose job performance and contracts are reviewed annually based on Board of Education policy.

Professional Development: This account includes funds for professional development training and materials for various district professional development activities, which this year includes an increase to support the implementation of the new math program in grades K-5.

Printing and Publishing: This account reflects the costs associated with districtwide printing including contracts for printer ink, maintenance, and management.

Computer Repair Supplies: This account represents all costs for supporting and fixing hardware, network, and phone issues throughout the system.

Network License/Virus Filter: This account reflects district maintenance contracts for a variety of district software, including PowerSchool, School Messenger, Family ID, Follett-Destiny library software, nursing software (SNAP), Windows, Office, Applitrack, and ProTraxx. The increase is due to the need to add the cost for network licenses for wireless and surveillance cameras which had been covered under the building project for the last 3 years.

Consultant Services: This account funds support services to the district, including accounting and actuarial support. The increase in this account is due to the federal requirement for additional actuarial calculations in the 2019-20 year.

Contracted Tech Services: This account reflects the management contract that is part of a joint management agreement with the town for the shared network services. It also includes funding for fiber maintenance as needed.

Nursing Services: This account reflects the decrease in the contract with VNA Community Health Care for nursing coverage due to the closing of Pierson School.

Testing and Scoring: This account reflects district-wide, in-house assessments including the OLSAT, LAS testing, and the cost for administering the PSAT.

Curriculum Development: This account reflects funds to be used to support curriculum renewal and updating. The increase in this account is to support curriculum unit writing at Morgan to prepare for NEASC accreditation.

Adult Education: This account maintains Clinton's legal requirement for adult education and reflects the arrangement with ERACE, our regional group who provides legally mandated programs and interest level courses.

COST CENTER 8: DISTRICT-WIDE												
Account	Description	2017-18 Final	2017-18 Actual	2018-19 FTE	2018-19 Final	2018-19 Actual as of 1/2019	2019-20 FTE	2019-20 Request	2019-20 BOE Approved	2019-20 BOF Cut 3/11/2019	Amount Change	Percent Change
01-2783-1000-000-00-51921	Sub Teachers	\$250,000	\$274,945		\$230,000	\$160,018		\$240,000	\$240,000	\$240,000	\$10,000	4.35%
01-2783-1000-000-00-51199	Degree Change/Unsettled Contracts	\$50,000	-\$10,238		\$80,000	\$18,831		\$50,000	\$50,000	\$50,000	-\$30,000	-37.50%
01-2783-2500-000-00-51951	Director of Technology	\$100,053	\$102,054	1.00	\$102,054	\$103,840	1.00	\$103,840	\$103,840	\$103,840	\$1,786	1.75%
01-2783-2500-000-00-51962	Network & Security Administrator	\$70,000	\$70,000	1.00	\$70,000	\$80,576	1.00	\$71,225	\$71,225	\$71,225	\$1,225	1.75%
01-2783-2500-000-00-51952	Technology Technicians	\$116,480	\$108,259	3.00	\$114,192	\$109,412	3.00	\$116,189	\$116,189	\$116,189	\$1,997	1.75%
01-2783-2500-000-00-51953	Computer Repair Students	\$7,070	\$5,227		\$0	\$0		\$0	\$0	\$0	\$0	0.00%
Totals		\$593,603	\$550,246	5.00	\$596,246	\$472,678	5.00	\$581,254	\$581,254	\$581,254	-\$14,992	-2.51%
TOTAL PERSONNEL		\$593,603	\$550,246	5.00	\$596,246	\$472,678	5.00	\$581,254	\$581,254	\$581,254	-\$14,992	-2.51%
01-2783-2200-000-00-53325	Professional Development	\$15,000	\$6,649		\$10,000	\$6,441		\$14,400	\$14,400	\$14,400	\$4,400	44.00%
01-2783-2300-000-00-58101	Dues & Fees	\$25,000	\$26,157		\$18,000	\$9,630		\$13,875	\$13,875	\$13,875	-\$4,125	-22.92%
01-2783-2300-000-00-55800	Travel Reimbursement	\$5,000	\$3,320		\$5,000	\$0		\$5,000	\$5,000	\$5,000	\$0	0.00%
01-2783-2500-000-00-53324	Computer Training	\$2,000	\$1,685		\$2,000	\$170		\$1,500	\$1,500	\$1,500	-\$500	-25.00%
01-2783-2300-000-00-55501	Printing & Publishing	\$40,000	\$37,409		\$36,000	\$33,129		\$35,000	\$35,000	\$35,000	-\$1,000	-2.78%
01-2783-2500-000-00-56608	Computer Repair Supplies	\$50,000	\$50,027		\$53,000	\$27,984		\$53,000	\$53,000	\$53,000	\$0	0.00%
01-2783-2500-000-00-53350	Substitute Calling	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	0.00%
01-2783-2300-000-00-56650	Network License-Virus/Filter	\$124,410	\$128,007		\$120,870	\$113,257		\$132,473	\$132,473	\$132,473	\$11,603	9.60%
Totals		\$261,410	\$253,254		\$244,870	\$190,610		\$255,248	\$255,248	\$255,248	\$10,378	4.24%

Board of Education Expenses: This account is to fund board-related expenses, staff and student recognition, and miscellaneous meeting expenses.

Pension-Non-Cert: This account is to fund the actuarial required district contribution for the non-certified staff pension.

Tuition: This account reflects the projected cost for students attending the regional vocational-agricultural program in Middletown and Magnet programs.

Employee Medical Insurance: This account includes funding for life insurance, Affordable Care Act reporting, annuities, flex spending account management, and health insurance. The budget increase for this line item reflects the increase in anticipated premium rates for Health Insurance in 2019-2020 of 14% with an offset due to a reduction in employees on the plan.

Utilities – Electricity, Water, and Heating Fuel-Gas: Electricity and water usage costs are based on an analysis and evaluation of energy consumption and market costs. The reductions in these lines are due to cost containment and the closing of Pierson School.

Transportation – Regular: This account reflects the cost for regular education transportation as determined by the district bus contract. It also includes the cost for fuel for all buses. The increase is due to an increase of one bus charged to this line, which is offset by a decrease in the Special Ed-Transportation In-Town.

Transportation–Voc/Tech: This account reflects the cost for mandated vocational and technical school transportation.

Insurance–Property/Liability/Insurance–Athletic:

These accounts are budgeted based upon our insurance carrier's best estimates of the market conditions and takes into account the closing of Pierson School.



COST CENTER 8: DISTRICT-WIDE												
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01-2783-2500-000-00-53345	Consultant Services	\$45,000	\$55,840		\$29,750	\$16,556		\$54,215	\$54,215	\$54,215	\$24,465	82.24%
01-2783-2500-000-00-53343	Contracted Tech Services	\$8,800	\$9,663		\$25,255	\$35,754		\$31,255	\$31,255	\$31,255	\$6,000	23.76%
01-2783-2300-000-00-53310	Legal Services	\$80,000	\$68,941		\$70,000	\$45,036		\$70,000	\$70,000	\$70,000	\$0	0.00%
01-2783-2100-000-00-53340	Nursing Services	\$392,340	\$392,340		\$404,170	\$404,170		\$391,100	\$391,100	\$391,100	-\$13,070	-3.23%
01-2783-2300-000-00-53341	School Medical Advisor	\$7,000	\$7,000		\$7,140	\$7,000		\$7,140	\$7,140	\$7,140	\$0	0.00%
01-2783-1000-000-00-53323	Testing & Scoring	\$11,200	\$10,842		\$14,696	\$7,866		\$9,231	\$9,231	\$9,231	-\$5,465	-37.19%
01-2783-2200-000-00-53320	Curriculum Development	\$5,000	\$31,825		\$5,000	\$1,690		\$32,161	\$32,161	\$32,161	\$27,161	543.22%
01-2783-1000-000-00-53354	Adult Education	\$88,728	\$89,142		\$89,928	\$91,999		\$91,999	\$91,999	\$91,999	\$2,071	2.30%
01-2783-1000-000-00-53353	Best Beginnings	\$16,000	\$16,000		\$0	\$0		\$0	\$0	\$0	\$0	0.00%
01-2783-2300-000-00-56609	Board of Education Expenses	\$17,000	\$13,005		\$12,000	\$5,737		\$12,000	\$12,000	\$12,000	\$0	0.00%
Totals		\$671,068	\$694,599		\$657,939	\$615,808		\$699,101	\$699,101	\$699,101	\$41,162	6.26%
01-2783-1000-000-00-55612	Tuition-Vo-Ag	\$151,625	\$103,635		\$80,000	\$68,282		\$80,000	\$75,795	\$75,795	-\$4,205	-5.26%
Totals		\$151,625	\$103,635		\$80,000	\$68,282		\$80,000	\$75,795	\$75,795	-\$4,205	-5.26%
01-2783-9999-000-00-52210	Employee Medical Ins	\$5,426,565	\$5,159,205		\$5,580,431	\$3,294,196		\$5,970,547	\$5,970,547	\$5,720,547	\$140,116	2.51%
01-2783-9999-000-00-52290	Disability Insurance	\$7,799	\$8,449		\$8,395	\$3,900		\$8,500	\$8,500	\$8,500	\$105	1.25%
01-2783-9999-000-00-52220	Social Security/Medicare	\$560,971	\$546,433		\$582,357	\$273,939		\$568,509	\$568,509	\$568,509	-\$13,848	-2.38%
01-2783-9999-000-00-52230	Pension - Non-Cert	\$388,123	\$392,960		\$425,000	\$475,883		\$475,000	\$455,549	\$455,549	\$30,549	7.19%
01-2783-9999-000-00-52260	Unemployment Compensation	\$25,000	\$23,305		\$25,000	\$1,662		\$25,000	\$25,000	\$25,000	\$0	0.00%
01-2783-9999-000-00-52270	Workers Compensation	\$276,664	\$275,272		\$290,535	\$164,786		\$293,207	\$293,207	\$293,207	\$2,672	0.92%
Totals		\$6,685,122	\$6,405,624		\$6,911,718	\$4,214,366		\$7,340,763	\$7,321,312	\$7,071,312	\$159,594	2.31%
01-2783-2500-000-00-56621	Heating Fuel & Gas	\$250,230	\$137,661		\$205,000	\$140,854		\$146,000	\$146,000	\$146,000	-\$59,000	-28.78%
01-2783-2500-000-00-56622	Electricity	\$472,239	\$426,689		\$502,437	\$149,978		\$425,000	\$425,000	\$425,000	-\$77,437	-15.41%
01-2783-2300-000-00-55302	Telephone	\$50,000	\$46,307		\$50,000	\$17,464		\$46,000	\$46,000	\$46,000	-\$4,000	-8.00%
01-2783-2500-000-00-54411	Water	\$71,905	\$103,713		\$75,000	\$32,602		\$75,000	\$75,000	\$75,000	\$0	0.00%
Totals		\$844,374	\$714,371		\$832,437	\$340,898		\$692,000	\$692,000	\$692,000	-\$140,437	-16.87%
01-2783-2700-000-00-55110	Regular Transportation	\$912,421	\$739,326		\$784,122	\$798,614		\$842,327	\$842,327	\$842,327	\$58,205	7.42%
01-2783-2700-000-00-55115	Vinal/Vo-Ag Transportation	\$43,944	\$45,029		\$48,813	\$55,502		\$53,799	\$53,799	\$53,799	\$4,986	10.21%
Totals		\$956,365	\$784,355		\$832,935	\$854,116		\$896,126	\$896,126	\$896,126	\$63,191	7.59%
01-2783-2300-000-00-55201	Property/Liability Insurance	\$203,941	\$207,635		\$217,323	\$217,972		\$215,914	\$215,914	\$215,914	-\$1,409	-0.65%
01-2783-2300-000-00-55202	Athletic Insurance	\$12,995	\$12,000		\$12,995	\$10,750		\$12,995	\$12,995	\$12,995	\$0	0.00%
Totals		\$216,936	\$219,635		\$230,318	\$228,722		\$228,909	\$228,909	\$228,909	-\$1,409	-0.61%
TOTAL OPERATIONS		\$9,786,900	\$9,175,474	0.00	\$9,790,217	\$6,512,802	0.00	\$10,192,147	\$10,168,491	\$9,918,491	\$128,274	1.31%
COST CENTER TOTAL		\$10,380,503	\$9,725,720	5.00	\$10,386,463	\$6,985,480	5.00	\$10,773,401	\$10,749,745	\$10,499,745	\$113,282	1.09%