

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 and the superintendent whose job performance and contract is reviewed annually based on Board of Education policy.

Technology Salaries: All of these positions are in the District's Terms of Employment Agreement and salary increases in this budget represent two-years of salary increases (19-20 & 20-21).

Professional Development: This account includes funds for professional development training and materials for various district professional development activities.

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 new school crisis communication software and licensing to support the wireless network.

Consultant Services: This account funds services to the district, including accounting and actuarial support. The decrease in this account is due to the reduced need for actuarial services in 2020-21.

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.

Nursing Services: This account reflects the contract with VNA Community Health Care for nursing coverage in our schools.

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, specifically in this budget to support curriculum unit writing at Eliot.

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.

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

COST CENTER 8: DISTRICT-WIDE											
Account	Description	2018-19 Final	2018-19 Actual	2019-20 FTE	2019-20 Final	2019-20 Actual as of 1/2020	2020-21 FTE	2020-21 BOE Approved	2020-21 FINAL	Amount Change	Percent Change
01-2783-1000-000-00-51921	Sub Teachers	\$230,000	\$341,467		\$240,000	\$129,651		\$240,000	\$240,000	\$0	0.00%
01-2783-1000-000-00-51199	Degree Change/Unsettled Contracts	\$80,000	\$166,269		\$50,000	\$33,985		\$60,000	\$60,000	\$10,000	20.00%
01-2783-2500-000-00-51951	Director of Technology	\$102,054	\$103,840	1.00	\$103,840	\$106,436	1.00	\$109,097	\$109,097	\$5,257	5.06%
01-2783-2500-000-00-51962	Network & Security Administrator	\$70,000	\$71,225	1.00	\$71,225	\$73,006	1.00	\$74,831	\$74,831	\$3,606	5.06%
01-2783-2500-000-00-51952	Technology Technicians	\$114,192	\$109,412	3.00	\$116,189	\$118,361	3.00	\$120,853	\$120,853	\$4,664	4.01%
01-2783-2500-000-00-51953	Computer Repair Students	\$0	\$0		\$0	\$0		\$0	\$0	\$0	0.00%
Totals		\$596,246	\$792,213	5.00	\$581,254	\$461,439	5.00	\$604,781	\$604,781	\$23,527	4.05%
TOTAL PERSONNEL		\$596,246	\$792,213	5.00	\$581,254	\$461,439	5.00	\$604,781	\$604,781	\$23,527	4.05%
01-2783-2200-000-00-53325	Professional Development	\$10,000	\$9,733		\$14,400	\$10,437		\$10,000	\$10,000	-\$4,400	-30.56%
01-2783-2300-000-00-58101	Dues & Fees	\$18,000	\$11,188		\$13,875	\$11,697		\$14,803	\$14,803	\$928	6.69%
01-2783-2300-000-00-55800	Travel Reimbursement	\$5,000	\$392		\$5,000	\$132		\$1,000	\$1,000	-\$4,000	-80.00%
01-2783-2500-000-00-53324	Computer Training	\$2,000	\$265		\$1,500	\$170		\$1,000	\$1,000	-\$500	-33.33%
01-2783-2300-000-00-55501	Printing & Publishing	\$36,000	\$24,337		\$35,000	\$30,167		\$33,000	\$33,000	-\$2,000	-5.71%
01-2783-2500-000-00-56608	Computer Repair Supplies	\$53,000	\$225,135		\$53,000	\$46,485		\$53,000	\$53,000	\$0	0.00%
01-2783-2500-000-00-53350	Substitute Calling	\$0	\$0		\$0	\$0		\$0	\$0	\$0	0.00%
01-2783-2300-000-00-56650	Network License-Virus/Filter	\$120,870	\$140,016		\$132,473	\$125,777		\$149,876	\$149,876	\$17,403	13.14%
Totals		\$244,870	\$411,066		\$255,248	\$224,865		\$262,679	\$262,679	\$7,431	2.91%

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

Employee Medical Insurance: This account includes funding for health insurance life insurance, Affordable Care Act reporting, annuities, and flex spending account management. The budget decrease for this line item reflects the savings in health insurance costs due to the BOE's negotiated transition to the State of CT Health Partnership 2.0 plan.

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

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 increase in water is based on trending of actual costs. The decrease in heating is due to the turnover of Pierson and continued positive trending of costs.

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 a 3% contractual increase as well as 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.

Property/Liability/Insurance:

This account is budgeted based upon our insurance carrier's best estimates of the market conditions. The large increase is due to an unbudgeted increase for the 2019-2020 school year provided in June 2019 by the carrier, as well as the current year projected increase as projected by the carrier.

Athletic Insurance:

This decrease in this account is due to a review of coverage and the determination that the coverage is included within the Property/Liability Insurance Policy line item.



COST CENTER 8: DISTRICT-WIDE											
Account	Description	2018-19 Final	2018-19 Actual	2019-20 FTE	2019-20 Final	2019-20 Actual as of 1/2020	2020-21 FTE	2020-21 BOE Approved	2020-21 FINAL	Amount Change	Percent Change
01-2783-2500-000-00-53345	Consultant Services	\$29,750	\$27,156		\$54,215	\$29,148		\$32,735	\$32,735	-\$21,480	-39.62%
01-2783-2500-000-00-53343	Contracted Tech Services	\$25,255	\$55,415		\$31,255	\$27,754		\$31,255	\$31,255	\$0	0.00%
01-2783-2300-000-00-53310	Legal Services	\$70,000	\$95,821		\$70,000	\$37,129		\$70,000	\$70,000	\$0	0.00%
01-2783-2100-000-00-53340	Nursing Services	\$404,170	\$404,170		\$391,100	\$391,100		\$396,480	\$396,480	\$5,380	1.38%
01-2783-2300-000-00-53341	School Medical Advisor	\$7,140	\$7,000		\$7,140	\$7,140		\$7,283	\$7,283	\$143	2.00%
01-2783-1000-000-00-53323	Testing & Scoring	\$14,696	\$7,140		\$9,231	\$2,718		\$10,202	\$10,202	\$971	10.52%
01-2783-2200-000-00-53320	Curriculum Development	\$5,000	\$4,412		\$32,161	\$14,899		\$16,320	\$16,320	-\$15,841	-49.26%
01-2783-1000-000-00-53354	Adult Education	\$89,928	\$91,999		\$91,999	\$92,909		\$93,000	\$93,000	\$1,001	1.09%
01-2783-1000-000-00-53353	Best Beginnings	\$0	\$0		\$0	\$0		\$0	\$0	\$0	0.00%
01-2783-2300-000-00-56609	Board of Education Expenses	\$12,000	\$26,647		\$12,000	\$7,465		\$12,000	\$12,000	\$0	0.00%
Totals		\$657,939	\$719,761		\$699,101	\$610,262		\$669,275	\$669,275	-\$29,826	-4.27%
01-2783-1000-000-00-55612	Tuition-Vo-Ag	\$80,000	\$77,719		\$75,795	\$33,272		\$67,045	\$67,045	-\$8,750	-11.54%
Totals		\$80,000	\$77,719		\$75,795	\$33,272		\$67,045	\$67,045	-\$8,750	-11.54%
01-2783-9999-000-00-52210	Employee Medical Ins	\$5,580,431	\$5,596,480		\$5,720,547	\$3,341,556		\$5,412,246	\$5,112,246	-\$608,301	-10.63%
01-2783-9999-000-00-52290	Disability Insurance	\$8,395	\$8,666		\$8,500	\$4,279		\$8,500	\$8,500	\$0	0.00%
01-2783-9999-000-00-52220	Social Security/Medicare	\$582,357	\$542,854		\$568,509	\$252,981		\$565,875	\$565,875	-\$2,634	-0.46%
01-2783-9999-000-00-52230	Pension - Non-Cert	\$425,000	\$475,883		\$455,549	\$455,549		\$491,221	\$491,221	\$35,672	7.83%
01-2783-9999-000-00-52260	Unemployment Compensation	\$25,000	\$3,133		\$25,000	\$254		\$15,000	\$15,000	-\$10,000	-40.00%
01-2783-9999-000-00-52270	Workers Compensation	\$290,535	\$272,179		\$293,207	\$205,514		\$287,719	\$287,719	-\$5,488	-1.87%
Totals		\$6,911,718	\$6,899,194		\$7,071,312	\$4,260,132		\$6,780,561	\$6,480,561	-\$590,751	-8.35%
01-2783-2500-000-00-56621	Heating Fuel & Gas	\$205,000	\$166,061		\$146,000	\$49,523		\$126,000	\$126,000	-\$20,000	-13.70%
01-2783-2500-000-00-56622	Electricity	\$502,437	\$417,447		\$425,000	\$197,369		\$425,000	\$425,000	\$0	0.00%
01-2783-2300-000-00-55302	Telephone	\$50,000	\$37,039		\$46,000	\$23,568		\$46,000	\$46,000	\$0	0.00%
01-2783-2500-000-00-54411	Water	\$75,000	\$67,832		\$75,000	\$51,059		\$85,000	\$85,000	\$10,000	13.33%
Totals		\$832,437	\$688,379		\$692,000	\$321,519		\$682,000	\$682,000	-\$10,000	-1.45%
01-2783-2700-000-00-55110	Regular Transportation	\$784,122	\$838,693		\$842,327	\$844,265		\$892,743	\$892,743	\$50,416	5.99%
01-2783-2700-000-00-55115	Vinal/Vo-Ag Transportation	\$48,813	\$60,441		\$53,799	\$56,793		\$55,412	\$55,412	\$1,613	3.00%
Totals		\$832,935	\$899,134		\$896,126	\$901,058		\$948,155	\$948,155	\$52,029	5.81%
01-2783-2300-000-00-55201	Property/Liability Insurance	\$217,323	\$217,972		\$215,914	\$248,470		\$273,317	\$273,317	\$57,403	26.59%
01-2783-2300-000-00-55202	Athletic Insurance	\$12,995	\$10,750		\$12,995	\$0		\$0	\$0	-\$12,995	-100.00%
Totals		\$230,318	\$228,722		\$228,909	\$248,470		\$273,317	\$273,317	\$44,408	19.40%
TOTAL OPERATIONS		\$9,790,217	\$9,923,975	0.00	\$9,918,491	\$6,599,578	0.00	\$9,683,032	\$9,383,032	-\$535,459	-5.40%
COST CENTER TOTAL		\$10,386,463	\$10,716,187	5.00	\$10,499,745	\$7,061,017	5.00	\$10,287,813	\$9,987,813	-\$511,932	-4.88%