

Notes Regarding Budget Object Report -

Below are the explanations which I provided verbally for each object when I presented the budget. The list of items included in each object is not comprehensive, but intended to provide an idea of the types of items included. More thorough explanations can be found in detailed reports in the budget binder.

Object	Explanation	18-19 Superintendent's Budget	18-19 Projected Actual Budget	19-20 Superintendent's Budget
111	<p>Certified Staff - Administrators received a 1.0% raise, teachers a 1.5% raise plus step increases based upon contract negotiations. Have budgeted for 13 administrators (includes one on leave) and 211.3 teachers. Additional cost for 18-19 is due to administrators on leave and settlement agreement. For next year, increased 1 teacher at Tyl, reduced 0.8 math and 0.2 Science at MHS. There is no net change in teachers.</p>	\$ 17,494,702.29	\$ 17,579,324.36	\$ 17,946,300.90
112	<p>Noncertified Support Staff - Includes IT, behaviorists, job coaches, security, OT, secretaries, custodians, fiscal office, bus drivers, nurses (does not include paras, tutors, and monitors). Increase in 18-19 of two positions from 74.1 to 76.1 (one behaviorist at Tyl and one job coach at Transition which was reclassification of a para). Decrease in this budget object from the proposed 18-19 budget is in part due to employing fewer bus drivers than needed. In next year's budget we have 27 bus drivers; we currently employ 23. Next year's budget was based on the average pay for a driver this year (reduced drivers' pay from \$635,148 to \$579,311). Raises for unaffiliated positions are between 1-2% depending on the negotiated rates of related bargaining groups. Negotiated increase for custodial staff is 1.52% and for secretarial group it's 2.28%.</p>	\$ 4,448,430.34	\$ 4,425,097.13	\$ 4,568,567.03
113	<p>Monitors - lunch/recess, bus, hall, computer room. Increase in this year's budget is for MHS computer room monitor because the position was vacant last year at budget time</p>	\$ 180,506.43	\$ 208,320.54	\$ 212,476.32
114	<p>Tutors - EL and Homebound. Reduction in budget is due to a reduction in the number of EL tutors</p>	\$ 207,244.00	\$ 168,427.92	\$ 172,072.16
115	<p>Summer help and substitute custodians</p>	\$ 92,400.53	\$ 92,400.53	\$ 94,248.54

116	Paraprofessionals - salary increase not yet negotiated. Increase in paras this year (from 63.5 to 68.0) is due to student needs which changed from last spring to now. We have reduced 8 part-time paras in budget for next year due to restructuring of services for autistic and medically fragile students (first graders will remain at Oakdale rather than moving to Mohegan).	\$ 1,653,977.48	\$ 1,773,116.11	\$ 1,728,745.85
117	Coaches and Advisors - slight increase this year due to the addition of a second indoor track coach based upon numbers of students on the team; pay increases for next year are part of teachers' negotiated contract	\$ 333,567.74	\$ 334,888.54	\$ 343,422.00
120	Substitute teachers - Rate will remain at \$85/day and \$108/day for longterm subs. These rates are comparable to area districts. Increase this year is due to an unusually high number of longterm and maternity leaves. Have cut next year because we believe this year was unusual	\$ 313,923.01	\$ 339,000.00	\$ 317,500.00
121	Leave payment for retirees - budgeted amount is a placeholder for new requests	\$ 25,000.00	\$ 22,461.33	\$ 25,000.00
130	Substitute teachers for curric. meetings and conferences - level funded. This is used for Reader's Workshop training, NGSS work, and other PD	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
204	Unemployment compensation - has been reduced for next year due to a lack of anticipated layoffs	\$ 77,521.65	\$ 77,521.65	\$ 50,000.00
213	Health and life insurance - Health insurance is projected to increase 15%. A single plan would cost \$9000, double \$18,150 and family \$23,100. The reduction in rates this year is due to an increase in the number of people taking waivers as we transitioned to a high deductible plan.	\$ 4,337,996.55	\$ 4,160,392.19	\$ 4,629,556.39
218	Coursework - Reimbursement as per contract for teachers' and administrators' coursework. Reduced by \$5000 next year	\$ 15,000.00	\$ 15,000.00	\$ 10,000.00
220	FICA, employers' contribution - 6.2% tax for all noncertified staff; increase this year due to increase in paras, decrease next year due to decrease of 8 PT paras	\$ 460,450.13	\$ 473,927.96	\$ 471,956.03
221	Medicare, employers' contribution - 1.45% tax for all staff	\$ 381,001.19	\$ 375,463.20	\$ 381,016.55

222	Pension, MERS - 11.74% this year, 14.22% next year, will increase to 21.79% in 2024	\$ 579,704.97	\$ 566,052.22	\$ 657,139.37
310	Drama / chorus - pianist, choreographer	\$ 2,050.00	\$ 2,050.00	\$ 2,050.00
321	Purchased services: Electronic program licences such as Aspen and iOBservation (Reduction due to elimination of licenses: cut Imagine It, Global Compliance, myON, Aspen Curriculum and Learning, and STAR at Oakdale and MHS). Also includes NL adult ed contract (increased 2%), and special education services at magnet schools. There was an increase of about \$130,000 in this area for 18-19 due to identification of students for special education services after the budget was developed.	\$ 529,350.01	\$ 665,444.46	\$ 611,873.93
322	Inservice workshops - most are paid for out of grants	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
323	Pupil services - academic testing and psychiatric evals., speech and hearing services; most of this is for outside psych evals which we are required to perform upon parent request	\$ 63,000.00	\$ 63,000.00	\$ 63,000.00
330	Other professional fees - Medical advisor, drivers' physicals and drug testing, Naviance, Aspen SIS, Accounting Software, Audit fees; Increase is based upon quotes received	\$ 109,185.00	\$ 109,185.00	\$ 112,550.00
331	Legal fees - BOE / CO use of attorneys, increase due to pending litigation	\$ 61,000.00	\$ 61,000.00	\$ 81,000.00
410	Electricity - Rates from Constellation with input from Steve. No savings for solar has been factored in. This could be reduced if our confidence that the solar project will be approved increases	\$ 437,000.00	\$ 437,000.00	\$ 471,200.00
423	Contracted services - Custodial maintenance contracts (HVAC, Generators, fire pumps), playground and termite inspections, Library Destiny software, IT internet and server support and maintenance and repair, FM device, microscope, piano, and kiln servicing, AppliTrack, Aesop. The increase for next year is for tree removal, roof work and paving repair. Cut District Management Group	\$ 691,614.82	\$ 691,614.83	\$ 721,785.00
424	State inspections - water inspections, biomedical waste fees. Increase this year is because we are no longer using wells at Mohegan and Oakdale but instead purchase water from WPCA	\$ 5,400.00	\$ 16,500.00	\$ 16,500.00
425	Maintenance contracts - e.g. copy machines, folding machines; level funded for next year	\$ 61,292.00	\$ 61,292.00	\$ 61,292.00

445	Fire watch - level funded	\$ 750.00	\$ 750.00	\$ 750.00
446	Police services - level funded (e.g. graduation)	\$ 10,250.00	\$ 10,250.00	\$ 10,250.00
447	Officials - gate fees don't completely cover costs of athletic events	\$ 13,760.00	\$ 13,760.00	\$ 13,760.00
510	Transportation services - outsourced transportation. This year we are over budget. The budget for this object was reduced last year thinking it could be done in-house. Without enough drivers, we are contracting with Curtin for these services. Costs for next year are based upon projected out-placements.	\$ 108,600.00	\$ 325,650.00	\$ 284,725.00
520	Insurance - liability for auto and property, comfortable with no increase for next year	\$ 107,888.20	\$ 107,888.20	\$ 107,888.20
521	Insurance for interscholastic sports	\$ 10,375.00	\$ 12,700.00	\$ 13,350.00
522	Insurance - liability for transportation, level funded	\$ 85,148.47	\$ 85,148.47	\$ 85,148.47
524	Worker's comp - estimated a 10% increase	\$ 254,786.41	\$ 254,786.41	\$ 279,260.00
540	Telephone - level funded. We only have one or two more years of life in our current phone system. We will be adding a change in phone service to the capital requests for a future year	\$ 69,408.00	\$ 69,408.00	\$ 69,408.00
541	Postage - level funded despite increase in rates due to the reduction in mailings with use of electronic communication	\$ 18,112.00	\$ 18,112.00	\$ 18,112.00
550	Advertising - bids and job positions	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
551	Publications - Agendas for MHS and Tyl, elementary handbook. Reduction in this area is due to the increase in electronic materials such as the course registration book at MHS	\$ 19,050.00	\$ 19,050.00	\$ 13,400.00
560	Tuition - Magnet and Vo-Ag schools. Assumed a 5% increase in tuition and rolled all students up one year (entered the same number of students as entered in the starting grade this year). Will have actual rates later in the spring. Have 187 students in choice schools this year; project there will be 213 next year.	\$ 744,617.30	\$ 755,890.00	\$ 873,638.00
561	Tuition Agency Placement - this student is no longer in district	\$ 15,500.00	\$ -	\$ -
562	Tuition private schools - Special education placements. This account is very volatile. We have two additional placements anticipated for next year and added \$175,000 for these placements	\$ 1,580,596.02	\$ 1,478,402.47	\$ 1,778,857.83
563	Tuition, agency placed private. Reduction due to DCF placement not in district anymore	\$ 97,548.82	\$ 7,188.08	\$ -

580	Travel - itinerate teachers like EL, Conferences, Administrators' travel - paid at IRS rate	\$ 58,224.00	\$ 58,224.00	\$ 60,860.00
584	Transportation reimbursements - travel for transportation dept.	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
585	Educational conferences - attendance at off-site conferences for instructional improvement, nurses' training, regional PD, reading and NGSS PD, etc.	\$ 15,861.00	\$ 15,861.00	\$ 15,861.00
589	Transportation for extra-curricular activities and athletic events	\$ 26,180.00	\$ 26,180.00	\$ 27,850.00
590	Other services - NEASC, marketing, graduation costs. Reduction due to completion of NEACS accreditation visit this year. \$5000 set aside for marketing of district	\$ 36,730.00	\$ 36,730.00	\$ 17,000.00
591	Sewer - level funded	\$ 16,077.00	\$ 16,077.00	\$ 16,077.00
610	Supplies, AV - light bulbs, etc.	\$ 1,147.00	\$ 1,147.00	\$ 1,147.00
611	Supplies, instructional - Level-funded regular ed. per pupil supply costs. Includes guidance supplies and PSAT testing. Cut supplies for: curriculum development, special education, library at Tyl and MHS, principals' offices	\$ 380,327.95	\$ 380,551.34	\$ 358,532.75
612	Supplies, non-instructional: Office supplies, fiscal services (e.g. tax forms)	\$ 15,908.00	\$ 15,908.00	\$ 15,908.00
613	Supplies, property - building maintenance supplies (e.g. cleaning, paper products)	\$ 231,679.00	\$ 231,679.00	\$ 231,679.00
616	Supplies, extra-curricular	\$ 48,819.00	\$ 48,819.00	\$ 47,071.01
620	Fuel oil - best projection for natural gas; Increase from \$2.27 to \$2.45 per gallon for #2 oil from East River; Purchased through a consortium with the town.	\$ 262,860.00	\$ 262,860.00	\$ 268,450.00
627	Gas and oil for transportation , project 6.4% increase for diesel	\$ 155,820.00	\$ 155,820.00	\$ 165,750.00
628	Supplies, bus garage	\$ 114,653.00	\$ 114,653.00	\$ 114,653.00
641	Textbooks / workbooks - Cut use of consumable Imagine It products	\$ 196,032.00	\$ 196,032.00	\$ 151,032.00
642	Library books , reduced 50%	\$ 15,474.58	\$ 15,474.58	\$ 9,487.50
643	Library periodicals , level funded	\$ 7,150.00	\$ 7,150.00	\$ 7,150.00

730	Instructional equipment - e.g. Web filter, firewall contract, Microsoft, laptop lease. Increase of \$30,000 is for firewall replacement	\$ 249,532.54	\$ 249,532.54	\$ 273,702.55
739	Other equipment - reduced \$16,500 because moved mower/bagger to capital requests. Includes special ed equipment, nurse's equipment, bus garage equipment (one time purchases)	\$ 32,734.56	\$ 32,734.56	\$ 12,600.00
810	Dues and fees - College Board, guidance, nurse, librarian, honor society, chorus, CT REAP, AASA, LEARN, CAPSS, CABE (\$16,000), NSBA (\$4675); Increase for MAA negotiated memberships in NASSP and NAESP	\$ 50,401.00	\$ 50,476.00	\$ 51,794.00
		\$ 37,660,618.99	\$ 37,840,672.62	\$ 39,191,704.38

Additions to Budget Made at February BOE Meeting

Social worker, salary and benefits	\$ 90,900.00
Maintenance worker, salary, benefits, MERS	\$ 95,600.00
Custodian, salary, benefits, MERS	\$ 77,000.00
Middle school sports	\$ 36,000.00
Field trips	\$ 6,000.00
	\$
Total Additions	305,500.00

Reductions to Budget Made at March BOE Meeting

Three retirements, replaced by less experienced teachers	\$ (45,000.00)
Firewall, quote came in lower than budgeted	\$ (14,000.00)
	\$
Total Reductions	(59,000.00)

TOTAL BOE Budget, FY 2020

\$ 39,438,204.38

FY 2019 Appropriation	\$ 37,660,619.00	4.72% inc
FY 2019 State Minimum Budget Requirement	\$ 38,330,986.00	2.87% inc