

Board of Education's 2021-2022 Budget



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BUDGET OVERVIEW

The budget proposal for 2021-2022 is \$37,022.976; a decrease of .93% over the 2020-2021 operating budget.

- Incorporates costs associated with employee contractual increases.
- Assumes a 70% funding of the Excess Cost Grant that directly offsets services provided to high cost programs.
- Maintains recommended class size guidelines:

Grade K-1	18 students
Grade 2	20 students
Grade 3	22 students

Grade 4	20-24 students
Grade 5-6	21-25 students
Grade 7-8	22-26 students

- Continues to implement the 1:1 device program district wide.
- Meets all state and federal guidelines for students and complies with all Generally Accepted Accounting Principles.
- Continues to review spending and implement cost saving opportunities including competitive bidding and consortium memberships.
- Includes those necessary items to comply with the CIAC audit, Financial Audit Finding, GASB requirements, NEASC, ADA compliance, Student Data Privacy, state testing of our water system, as well as ongoing fire and safety compliance.
- Incorporates budgeted tuition for students placed outside of the district or students choosing to enroll in magnet school programs based on current knowledge. Additional funding is not included for new placements or school choice programs.

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Historical Budget Information

YEAR	GROSS BUDGET	% CHANGE	NET BUDGET	% CHANGE
2015-2016	\$37,517,615	0.88%	\$35,604,297	1.21%
2016-2017	\$36,705,601	-2.16%	\$34,844,142	-2.14%
2017-2018	\$37,137,901	1.18%	\$35,479,692	1.82%
2018-2019	\$36,819,319	-0.86%	\$35,479,692	0.00%
2019-2020	\$36,819,319	0.00%	\$34,602,507	-2.47%
2020-2021	\$37,371,908	1.50%	\$34,602,507	0.00%
2021-2022 proposed	\$37,022,976	-0.93%	\$35,470,647	2.51%

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Budget Expenditure Summary

OBJECT	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE
100	Salaries	\$ 21,244,211	\$ 21,449,594	\$ 21,942,728	\$ 493,134	2.30%
200	Benefits	\$ 5,607,394	\$ 5,981,879	\$ 6,077,227	\$ 95,348	1.59%
300	Purchased Services	\$ 1,355,898	\$ 1,563,514	\$ 1,411,796	\$ (151,718)	-9.70%
400	Buildings and Grounds	\$ 803,296	\$ 1,226,028	\$ 1,187,449	\$ (38,579)	-3.15%
500	Operating Services	\$ 3,234,036	\$ 3,396,642	\$ 3,371,738	\$ (24,904)	-0.73%
600	Supplies	\$ 1,430,673	\$ 1,386,915	\$ 1,310,176	\$ (76,739)	-5.53%
700	Capital	\$ 758,813	\$ 789,808	\$ 840,018	\$ 50,210	6.36%
800	Dues and Fees	\$ 68,965	\$ 83,771	\$ 62,037	\$ (21,734)	-25.94%
900	Debt Services	\$ 1,477,863	\$ 1,493,757	\$ 819,807	\$ (673,950)	-45.12%
Total		\$ 35,981,150	\$ 37,371,908	\$ 37,022,976	\$ (348,932)	-0.93%

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Budget Revenue Summary

SOURCE	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE
Local						
	Adult Education	\$ 9,211	\$ 9,600	\$ 9,900	\$ 300	3.13%
	Buildings and Grounds Rental	\$ 30,346	\$ 32,000	\$ 25,000	\$ (7,000)	-21.88%
	Interest Income	\$ 10,822	\$ 9,800	\$ 9,800	\$ -	0.00%
	In-House Tuition	\$ 123,454	\$ 226,000	\$ 302,000	\$ 76,000	33.63%
	Activity Fee and Other	\$ 96,209	\$ 45,000	\$ 38,600	\$ (6,400)	-14.22%
	Fund Balance Carry-Over	\$ 1,509,891	\$ 1,467,958	\$ 384,282	\$ (1,083,676)	-73.82%
	Estimated Surplus		\$ 616,501	\$ 400,000	\$ (216,501)	-35.12%
State & Federal						
	ESSER Funds	\$ 43,915	\$ -	\$ -		
	Coronavirus Relief Funds	\$ -	\$ -	\$ -		
	Special Education Excess Cost	\$ 374,830	\$ 356,542	\$ 378,747	\$ 22,205	6.23%
	Magnet School Transportation	\$ 1,300	\$ 6,000	\$ 4,000	\$ (2,000)	100.00%
	Total Revenue	\$ 2,199,978	\$ 2,769,401	\$ 1,552,329	\$ (1,217,072)	-43.95%
Net Operating Budget		\$ 33,781,171	\$ 34,602,507	\$ 35,470,647	\$ 868,140	2.51%

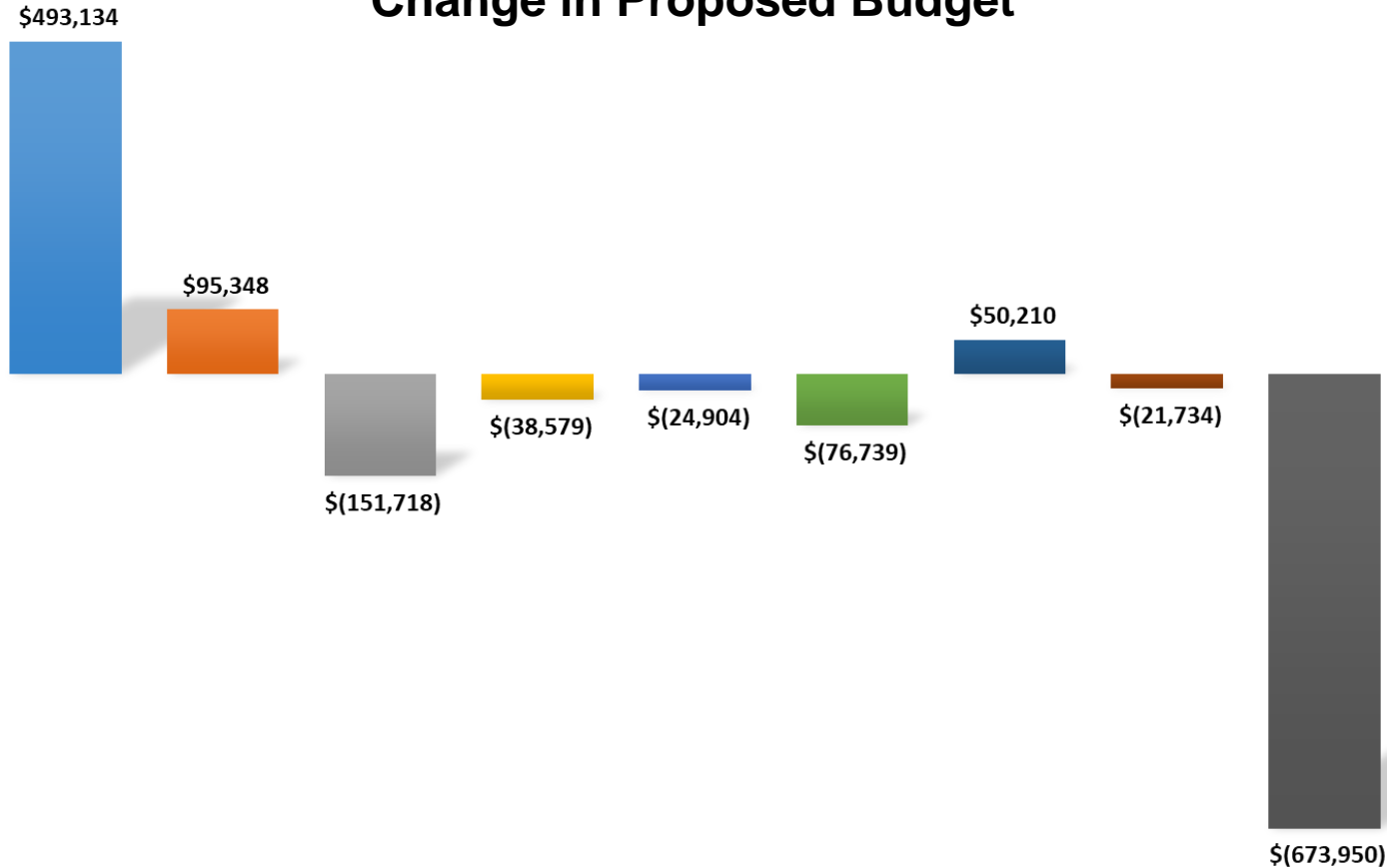
In-House Tuition: Represents MTA and preschool tuition.

Activity Fee and Other: Represents student parking fees, gate receipts, and STEAM Camp registrations.

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Change in Proposed Budget



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Proposed Staffing Change

REDUCTIONS	
<u>Category</u>	<u>FTE</u>
Elementary Teachers	-2.0
Secondary Teacher	-1.0
Net Change	-3.0

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Staffing Analysis

Group	Position	FTE		
		SY19-20	SY 20-21	SY 21-22
Administration				
	Superintendent	1.0	1.0	1.0
	Director of Finance	1.0	1.0	1.0
	Building Administrators	5.0	5.0	5.0
	Dean of Academic and Student Svcs	1.0	1.0	1.0
	Director of Student Svcs & Spec Educ	1.0	1.0	1.0
	Director of Organizational Develop	0.5	0.0	0.0
	Director of Curr Instruc & Assess	1.0	1.0	1.0
	Sub-total Administration	10.5	10.0	10.0

Group	Position	FTE		
		SY19-20	SY 20-21	SY 21-22
Teachers				
	Regular Education	113.5	109.5	106.5
	Special Education	19.2	20.7	20.1
	Coordinator of Student Affairs	0.0	1.0	1.0
	Enrichment	0.0	1.0	1.0
	Math Coach	3.0	3.0	3.0
	Math Interventionist	4.6	4.5	4.5
	Literacy Specialist	0.0	1.0	1.0
	ELA Coach	3.3	3.3	3.3
	ELA Interventionist	4.7	4.7	4.7
	STEAM Coordinator	1.0	1.0	1.0
	Science Specialist	1.0	1.0	1.0
	Assistive Technology Speciali	0.0	0.0	0.6
	BCBA	0.0	1.0	1.0
	ELL Instruction	0.5	0.5	0.5
	Speech	5.3	5.3	5.3
	Guidance	3.8	3.8	3.8
	Psychologists	3.9	3.9	3.9
	School Counselor	1.0	1.0	1.0
	Social Workers	2.6	2.8	2.8
	Library Media	4.4	4.4	4.4
	Tutors	4.4	4.4	4.4
	Grant Funded	1.7	1.7	1.7
	Sub-total Teachers	177.9	179.5	176.5
	Total Certified	188.4	189.5	186.5

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Staffing Analysis

Group	Position	FTE		
		SY 19-20	SY 20-21	SY 21-22
Support Personnel				
	Secretaries FT/PT	14.0	14.0	14.0
	Instructional Assistants	6.0	6.0	5.0
	Special Education Assistants	35.2	35.2	36.2
	Nurses	5.0	5.0	5.0
	Maintenance Staff FT/PT	15.0	15.0	15.0
	Central Office	13.7	15.7	15.7
	Certified OT Assistant	1.0	1.0	1.0
	ABA	11.0	11.0	11.0
	Student Information	1.0	1.0	1.0
	Security and Courier	1.5	1.5	1.5
	Grants	6.1	6.1	6.1
	Sub-total support	109.5	111.5	111.5
Total Personnel		297.9	301.0	298.0
Change		1.2	3.1	-3.0
Three Year Change		(7.3)	(4.2)	(7.2)

Grant Funded				
Certified		SY 19-20	SY 20-21	SY 21-22
	Math Tutor	0.1	0.1	0.1
	Speech	0.2	0.2	0.2
	Social Worker	0.4	0.4	0.4
	Psychologist	0.1	0.1	0.1
	Special Education	0.2	0.2	0.2
	ELA Coach	0.2	0.2	0.2
	ELA Interventionist	0.5	0.5	0.5
	Total Certified	1.7	1.7	1.7
Support		SY 19-20	SY 20-21	SY 21-22
	ABA Therapist	2.0	2.0	2.0
	Transition Coordinator	1.0	1.0	1.0
	Special Education Assistants	2.8	2.8	2.8
	Central Office	0.3	0.3	0.3
	Total Support	6.1	6.1	6.1
Total Grant FTE		7.8	7.8	7.8

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Budget by Location

DESCRIPTION	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE
Brewster School	\$ 3,478,790	\$ 3,368,000	\$ 3,333,356	\$ (34,644)	-1.03%
Lyman School	\$ 2,839,187	\$ 2,873,905	\$ 2,770,303	\$ (103,602)	-3.60%
Memorial School	\$ 3,407,334	\$ 3,097,199	\$ 3,145,614	\$ 48,415	1.56%
Strong School	\$ 3,579,697	\$ 4,229,786	\$ 4,550,255	\$ 320,469	7.58%
Coginchaug Regional High School	\$ 6,497,859	\$ 6,606,471	\$ 6,782,514	\$ 176,043	2.66%
District Pupil Services	\$ 4,147,739	\$ 4,624,746	\$ 4,374,637	\$ (250,109)	-5.41%
District (includes Korn School)	\$ 12,030,542	\$ 12,571,802	\$ 12,066,298	\$ (505,504)	-4.02%
Total Expenses	\$ 35,981,149	\$ 37,371,908	\$ 37,022,976	\$ (348,932)	-0.93%

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Budget by Location

Brewster School						\$ 3,333,356
OBJECT	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE
110	Certified Salaries	\$ 2,634,410	\$ 2,450,725	\$ 2,391,840	\$ (58,885)	-2.40%
111	Non-Certified Salaries	\$ 638,475	\$ 643,375	\$ 670,859	\$ 27,484	4.27%
300	Purchased Services	\$ 5,000	\$ 5,800	\$ 3,686	\$ (2,114)	-36.45%
400	Buildings and Grounds	\$ 11,387	\$ 43,748	\$ 33,588	\$ (10,160)	-23.22%
500	Operating Services	\$ 62,041	\$ 101,259	\$ 96,011	\$ (5,248)	-5.18%
600	Supplies	\$ 122,690	\$ 110,663	\$ 132,100	\$ 21,437	19.37%
700	Equipment and Capital	\$ 4,245	\$ 11,305	\$ 4,238	\$ (7,067)	-62.51%
800	Dues and Fees	\$ 542	\$ 1,125	\$ 1,034	\$ (91)	-8.09%
Total		\$ 3,478,790	\$ 3,368,000	\$ 3,333,356	\$ (34,644)	-1.03%

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Budget by Location

John Lyman School							\$ 2,770,303
OBJECT	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE	
110	Certified Salaries	\$ 2,246,555	\$ 2,215,022	\$ 2,182,117	\$ (32,905)	-1.49%	
111	Non-Certified Salaries	\$ 467,332	\$ 458,734	\$ 441,830	\$ (16,904)	-3.68%	
300	Purchased Services	\$ 4,513	\$ 6,180	\$ 5,024	\$ (1,156)	-18.71%	
400	Buildings and Grounds	\$ 10,258	\$ 14,366	\$ 17,155	\$ 2,789	19.41%	
500	Operating Services	\$ 958	\$ 2,300	\$ 2,587	\$ 287	12.48%	
600	Supplies	\$ 105,026	\$ 118,495	\$ 118,647	\$ 152	0.13%	
700	Equipment and Capital	\$ 4,245	\$ 58,006	\$ 2,225	\$ (55,781)	-96.16%	
800	Dues and Fees	\$ 300	\$ 802	\$ 718	\$ (84)	-10.47%	
Total		\$ 2,839,187	\$ 2,873,905	\$ 2,770,303	\$ (103,602)	-3.60%	

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Budget by Location

Memorial School							\$ 3,145,614
OBJECT	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE	
110	Certified Salaries	\$ 2,784,324	\$ 2,319,970	\$ 2,414,115	\$ 94,145	4.06%	
111	Non-Certified Salaries	\$ 453,752	\$ 433,818	\$ 508,834	\$ 75,016	17.29%	
300	Purchased Services	\$ 150	\$ 4,110	\$ 3,502	\$ (608)	-14.79%	
400	Buildings and Grounds	\$ 18,691	\$ 86,257	\$ 63,445	\$ (22,812)	-26.45%	
500	Operating Services	\$ 7,591	\$ 9,098	\$ 13,035	\$ 3,937	43.27%	
600	Supplies	\$ 134,317	\$ 135,719	\$ 135,603	\$ (116)	-0.09%	
700	Equipment and Capital	\$ 7,547	\$ 107,108	\$ 6,208	\$ (100,900)	-94.20%	
800	Dues and Fees	\$ 962	\$ 1,119	\$ 872	\$ (247)	-22.07%	
Total		\$ 3,407,334	\$ 3,097,199	\$ 3,145,614	\$ 48,415	1.56%	

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Budget by Location

Strong School						\$4,550,255
OBJECT	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE
110	Certified Salaries	\$ 2,786,572	\$ 3,443,240	\$ 3,739,549	\$ 296,309	8.61%
111	Non-Certified Salaries	\$ 552,613	\$ 548,059	\$ 587,752	\$ 39,693	7.24%
300	Purchased Services	\$ 13,959	\$ 7,420	\$ 8,517	\$ 1,097	14.78%
400	Buildings and Grounds	\$ 22,552	\$ 24,276	\$ 22,955	\$ (1,321)	-5.44%
500	Operating Services	\$ 17,447	\$ 30,621	\$ 23,022	\$ (7,599)	-24.82%
600	Supplies	\$ 175,070	\$ 167,832	\$ 158,279	\$ (9,553)	-5.69%
700	Equipment and Capital	\$ 9,050	\$ 5,510	\$ 7,635	\$ 2,125	38.57%
800	Dues and Fees	\$ 2,433	\$ 2,828	\$ 2,546	\$ (282)	-9.97%
Total		\$ 3,579,697	\$ 4,229,786	\$ 4,550,255	\$ 320,469	7.58%

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Budget by Location

Coginchaug Regional High School						\$ 6,782,514
OBJECT	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE
110	Certified Salaries	\$ 4,841,809	\$ 4,690,056	\$ 4,950,715	\$ 260,659	5.56%
111	Non-Certified Salaries	\$ 837,621	\$ 834,744	\$ 889,849	\$ 55,105	6.60%
300	Purchased Services	\$ 79,083	\$ 116,883	\$ 111,431	\$ (5,452)	-4.66%
400	Buildings and Grounds	\$ 53,043	\$ 144,233	\$ 49,558	\$ (94,675)	-65.64%
500	Operating Services	\$ 193,504	\$ 254,862	\$ 262,811	\$ 7,949	3.12%
600	Supplies	\$ 453,357	\$ 491,082	\$ 467,654	\$ (23,428)	-4.77%
700	Equipment and Capital	\$ 17,328	\$ 35,108	\$ 25,385	\$ (9,723)	-27.69%
800	Dues and Fees	\$ 22,115	\$ 39,503	\$ 25,111	\$ (14,392)	-36.43%
Total		\$ 6,497,859	\$ 6,606,471	\$ 6,782,514	\$ 176,043	2.66%

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Budget by Location

District Pupil Services						\$ 4,374,637
OBJECT	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2019-2020	PROPOSED 2021-2022	\$ CHANGE	% CHANGE
110	Certified Salaries	\$ 228,723	\$ 458,030	\$ 366,067	\$ (91,964)	-20.08%
111	Non-Certified Salaries	\$ 718,361	\$ 705,709	\$ 599,948	\$ (105,761)	-14.99%
200	Benefits	\$ 1,326,296	\$ 1,480,277	\$ 1,516,542	\$ 36,265	2.45%
300	Purchased Services	\$ 257,836	\$ 422,135	\$ 377,696	\$ (44,440)	-10.53%
400	Buildings and Grounds	\$ 20,036	\$ 9,000	\$ 30,000	\$ 21,000	233.33%
500	Operating Services	\$ 1,547,236	\$ 1,478,465	\$ 1,420,300	\$ (58,165)	-3.93%
600	Supplies	\$ 14,027	\$ 21,130	\$ 14,616	\$ (6,514)	-30.83%
700	Equipment and Capital	\$ 32,639	\$ 46,320	\$ 46,133	\$ (187)	-0.40%
800	Dues and Fees	\$ 2,305	\$ 3,680	\$ 3,336	\$ (344)	-9.35%
Total		\$4,147,459	\$ 4,624,746	\$ 4,374,637	\$ (250,109)	-5.41%

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Budget by Location

District						\$12,066,298	
OBJECT	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE	
110	Certified Salaries	\$ 1,100,604	\$ 1,058,892	\$ 1,050,000	\$ (8,892)	-0.84%	
111	Non-Certified Salaries	\$ 953,061	\$ 1,189,220	\$ 1,149,254	\$ (39,966)	-3.36%	
200	Benefits	\$ 4,280,818	\$ 4,501,602	\$ 4,560,686	\$ 59,084	1.31%	
300	Purchased Services	\$ 995,357	\$ 1,000,986	\$ 901,940	\$ (99,046)	-9.89%	
400	Buildings and Grounds	\$ 667,329	\$ 904,148	\$ 970,748	\$ 66,600	7.37%	
500	Operating Services	\$ 1,405,258	\$ 1,520,037	\$ 1,553,972	\$ 33,935	2.23%	
600	Supplies	\$ 426,184	\$ 341,996	\$ 283,279	\$ (58,717)	-17.17%	
700	Equipment and Capital	\$ 683,758	\$ 526,451	\$ 748,194	\$ 221,743	42.12%	
800	Dues and Fees	\$ 40,308	\$ 34,714	\$ 28,419	\$ (6,295)	-18.13%	
900	Debt Service	\$ 1,477,863	\$ 1,493,757	\$ 819,807	\$ (673,951)	-45.12%	
Total		\$ 12,030,542	\$ 12,571,802	\$ 12,066,298	\$ (505,504)	-4.02%	

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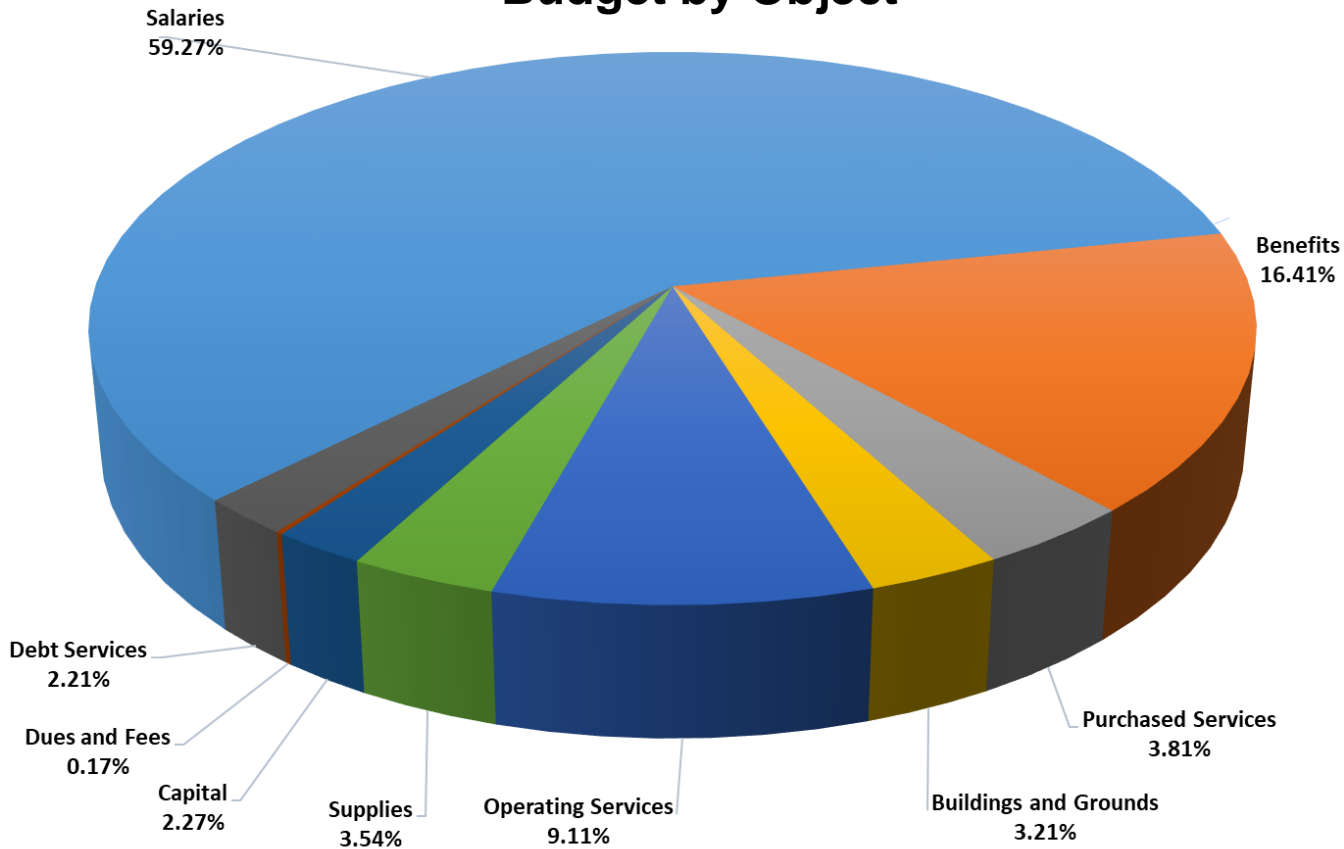
Budget by Object

OBJECT	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2019-2020	PROPOSED 2021-2022	\$ CHANGE	% CHANGE
100	Salaries	\$ 21,244,211	\$ 21,449,594	\$ 21,942,728	\$ 493,134	2.30%
200	Benefits	\$ 5,607,394	\$ 5,981,879	\$ 6,077,227	\$ 95,348	1.59%
300	Purchased Services	\$ 1,355,898	\$ 1,563,514	\$ 1,411,796	\$ (151,718)	-9.70%
400	Buildings and Grounds	\$ 803,296	\$ 1,226,028	\$ 1,187,449	\$ (38,579)	-3.15%
500	Operating Services	\$ 3,234,036	\$ 3,396,642	\$ 3,371,738	\$ (24,904)	-0.73%
600	Supplies	\$ 1,430,673	\$ 1,386,915	\$ 1,310,176	\$ (76,739)	-5.53%
700	Capital	\$ 758,813	\$ 789,808	\$ 840,018	\$ 50,210	6.36%
800	Dues and Fees	\$ 68,965	\$ 83,771	\$ 62,037	\$ (21,734)	-25.94%
900	Debt Services	\$ 1,477,863	\$ 1,493,757	\$ 819,807	\$ (673,950)	-45.12%
Total		\$ 35,981,150	\$ 37,371,908	\$ 37,022,976	\$ (348,932)	-0.93%

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Budget by Object



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Budget by Object Certified Salaries

Category	Proposed 2021-2022
Administration	
Central Office	\$ 480,587
Pupil Services	\$ 141,104
Principals	\$ 884,591
Specialized Areas	
Brewster	\$ 1,076,825
Lyman	\$ 924,271
Memorial	\$ 1,016,810
Art	\$ 413,075
Business	\$ 86,891
Langauge Arts	\$ 813,767
Library Media	\$ 387,307
Consumer Science	\$ 65,331
Math	\$ 884,150
Music	\$ 586,175
PE/Health	\$ 749,004
Science	\$ 896,232
Social Studies	\$ 851,555
Technology Education	\$ 272,050
World Language	\$ 670,555

Category	Proposed 2021-2022
K-12 / Subject Area	
Literacy Tutors	\$ 64,810
Math Tutors	\$ 31,678
Athletics	\$ 324,651
Interventionists/Coaches	\$ 1,376,898
Coord. Of Student Affairs	\$ 88,231
Enrichment	\$ 92,396
Special Education	\$ 1,787,282
Homebound	\$ 6,000
Social Workers	\$ 267,115
Guidance	\$ 336,232
Psychologists	\$ 401,774
Speech	\$ 428,017
Curriculum Writing	\$ 26,082
Substitutes	\$ 252,123
STEAM/Technology	\$ 200,133
ESY/Intervention Summer	\$ 62,304
ELL Instruction	\$ 47,874
Stipends	\$ 100,521
Total Certified Salaries	\$ 17,094,401

Certified Salaries: Represents costs based on contractual obligations as negotiated. Salary amounts are budgeted based on the following negotiated contractual increases:

- Teachers 2.20%
- Administrators 2.75%

Total instructional salaries account for 46.17% of the budget. The district currently employs 189.5 FTE certified staff members and budgeted for 186.5 FTE certified staff members for 21/22. The certified salary line is funded at 96.5% to accommodate staff turnover.

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Budget by Object Non-Certified Salaries

Category	Proposed 2021-2022
Support Staff	
Brewster	\$ 90,065
Lyman	\$ 47,696
Memorial	\$ -
Strong	\$ 26,995
Special Education Support	
Preschool	\$ 61,941
Brewster	\$ 128,799
Lyman	\$ 116,992
Memorial	\$ 197,637
Strong	\$ 157,817
Coginchaug	\$ 202,714
Custodial*	
Brewster	\$ 160,166
Lyman	\$ 125,058
Memorial	\$ 142,953
Strong	\$ 191,080
Coginchaug	\$ 330,972
Summer	\$ 81,626
* Includes OT/DT	

Category	Proposed 2021-2022
Administrative	
Central Office	\$ 1,011,178
Pupil Services	\$ 97,424
Brewster	\$ 95,591
Lyman	\$ 92,443
Memorial	\$ 107,469
Strong	\$ 147,934
Coginchaug	\$ 262,433
Specialized Support	
ESY	\$ 36,000
STEAM	\$ 4,978
Homebound	\$ 6,000
Nurses	\$ 320,652
Substitutes	\$ 46,680
ABA	\$ 420,118
COTA	\$ 83,571
IT Support	\$ 3,000
Security	\$ 24,793
Courier	\$ 25,552
Total Non-Certified Salaries	\$ 4,848,327

Non-Certified Salaries: Non-certified support staff salaries represent 13.10% of the budget. Salary amounts are budgeted based on the following negotiated contractual increases:

- Custodian 2.50%
- Support Staff 2.25%
- Nurse 2.0%

The district currently employs 111.5 FTE non-certified staff members and budgeted the same level for 21/22. The non-certified salary line is budgeted at 96.5% to accommodate staff turnover.

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Budget by Object

Benefits							\$ 6,077,227
OBJECT	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE	
200	Course Reimbursement	\$ 31,264	\$ 40,000	\$ 40,000	\$ -	0.00%	
210	Health Insurance	\$ 4,700,031	\$ 4,987,995	\$ 5,072,825	\$ 84,830	1.70%	
220	FICA	\$ 600,786	\$ 611,211	\$ 614,486	\$ 3,275	0.54%	
230	Pension	\$ 253,071	\$ 307,673	\$ 314,916	\$ 7,243	2.35%	
250	Unemployment	\$ 22,242	\$ 35,000	\$ 35,000	\$ -	0.00%	
Total		\$ 5,607,394	\$ 5,981,879	\$ 6,077,227	\$ 95,348	1.59%	

Course Reimbursement: Represents collective bargaining requirement.

Health Insurance: Represents renewal rate of 16.5% and is budgeted based on current enrollment. The district currently has a increase in enrollment of 4 employees as compared to 20/21.

FICA: Represents federal obligation to match employee contributions.

Pension: Represents actuarial suggested pension contribution.

Unemployment: Represents the district's potential liability for staff reduction or turnover.

Worker's Compensation Insurance: Represents the district's liability for workman's compensation insurance.

Board of Education's 2021-2022 Budget



Budget by Object

Purchased Services							\$ 1,411,796
OBJECT	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE	
320	Instructional Services	\$ 365,775	\$ 549,953	\$ 500,677	\$ (49,276)	-8.96%	
322	Professional Development	\$ 48,684	\$ 86,919	\$ 67,427	\$ (19,492)	-22.43%	
330	In-Service	\$ 64,552	\$ 59,600	\$ 83,583	\$ 23,983	40.24%	
330	Professional Services	\$ 329,013	\$ 364,655	\$ 357,904	\$ (6,751)	-1.85%	
340	Administrative Services	\$ 305,397	\$ 225,225	\$ 112,814	\$ (112,411)	-49.91%	
340	Buildings and Grounds Services	\$ 242,478	\$ 277,162	\$ 289,391	\$ 12,229	4.41%	
Total		\$ 1,355,898	\$ 1,563,514	\$ 1,411,796	\$ (151,718)	-9.70%	

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Instructional Services: Represents cost of athletic trainer at CRHS and Strong; district-wide PT and OT, homebound tutors, district health official and highly specialized consultation services.

Professional Development: Represents professional learning opportunities focusing on developing capacity throughout the district in instructional practices, wellness, equality, curriculum and assessment development, project-based learning, and the continuation of expanding STEAM, with a focus on enhancing course selections at the high school. Allows staff to attend high quality conferences as well as providing expertise and training from content specialists.

In-Service: Represents support to administrators and teachers by outside specialists. Services are often accessed through local Regional Education Service Centers (RESCS).

Professional Services: Represents the district legal, audit, security, and technology support.

Administrative Services: Represents items for engineering, architectural, and actuarial services related to GASB disclosures, strategic visioning, and school-based design team.

Buildings and Grounds Services: Represents specialized services such as alarm monitoring, building automation systems, annual preventative maintenance of sprinklers, water systems, boilers, etc. and testing.

Board of Education's 2021-2022 Budget



Budget by Object

Maintenance, Repair and Lease Services							\$1,187,449
OBJECT	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE	
421	Disposal Services	\$ 23,823	\$ 26,000	\$ 25,960	\$ (40)	-0.15%	
422	Snow Removal	\$ 24,226	\$ 66,000	\$ 65,898	\$ (102)	-0.15%	
424	Lawn Care	\$ 118,349	\$ 127,420	\$ 125,226	\$ (2,194)	-1.72%	
430	Repairs	\$ 180,260	\$ 477,854	\$ 279,165	\$ (198,689)	-41.58%	
432	Managed Print/Copy Services	\$ 56,356	\$ 56,356	\$ 57,500	\$ 1,144	2.03%	
442	Leases	\$ 400,282	\$ 472,398	\$ 633,700	\$ 161,302	34.15%	
Total		\$ 803,296	\$1,226,028	\$ 1,187,449	\$ (38,579)	-3.15%	

Disposal Services, Snow Removal, Lawn Care, and Repairs: Represents routine costs associated with operating and maintaining buildings and grounds district-wide.

Managed Print/Copy Service: Represents costs associated with district copier service and maintenance.

Leases: Represents district leases. Leases pertaining to technology, the energy savings project and a proposed new lease for used van for buildings and grounds to replace an existing aged vehicle.

Board of Education's 2021-2022 Budget



Budget by Object

Operating Service: Transportation Services						\$ 2,049,826
OBJECT	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE
510	Regular Education	\$ 1,074,280	\$ 1,207,179	\$ 1,214,335	\$ 7,156	0.59%
510	Special Education	\$ 422,985	\$ 659,676	\$ 572,455	\$ (87,221)	-13.22%
519	Athletics/Field Trips	\$ 55,142	\$ 114,351	\$ 111,062	\$ (3,289)	-2.88%
519	Diesel Fuel	\$ 118,874	\$ 114,210	\$ 151,974	\$ 37,764	33.07%
Total		\$ 1,671,281	\$ 2,095,416	\$ 2,049,826	\$ (45,590)	-2.18%

Transportation: Represents district's cost to transport students both in district and outside of district. The current contract with Dattco increased 3.5% for 21/22.

Athletics/Field Trips: Represents transportation for sporting events and school field trips.

Diesel Fuel: Represents market price of \$2.01 per gallon as secured through fuel purchasing consortium.

Board of Education's 2021-2022 Budget



Budget by Object

Operating Services: Communication, Insurance and Travel							\$ 257,382
OBJECT	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE	
520	Property Insurance	\$ 115,885	\$ 127,002	\$ 144,296	\$ 17,294	13.62%	
530	Postage/Mailings	\$ 5,098	\$ 6,570	\$ 6,620	\$ 50	0.76%	
530	Communications	\$ 89,110	\$ 90,200	\$ 87,696	\$ (2,504)	-2.78%	
540	Advertising	\$ 531	\$ 3,000	\$ 1,500	\$ (1,500)	-50.00%	
580	Travel	\$ 15,671	\$ 35,377	\$ 17,270	\$ (18,107)	-51.18%	
Total		\$ 226,295	\$ 262,149	\$ 257,382	\$ (4,767)	-1.82%	

Property Insurance: Represents cost of general liability, automobile, property and student insurance. Renewal rate for 21/22 is 7.5%.

Postage/Mailings: Represents costs for district mailings, including the board newsletter.

Communications: Represents costs associated with various forms of communication, including data, phone, cable, security, and cellular district wide.

Advertising: Represents costs required to post bidding and other items in local newspapers.

Travel: Represents travel costs for employees between buildings and to off-site venues.

Board of Education's 2021-2022 Budget



Budget by Object

Operating Services: Tuition							\$1,064,530
OBJECT	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE	
560	Magnet School	\$ 77,001	\$ 92,494	\$ 79,215	\$ (13,279)	-14.36%	
560	Adult Education	\$ 43,260	\$ 44,558	\$ 42,884	\$ (1,674)	-3.76%	
560	Special Education	\$ 1,167,566	\$ 852,831	\$ 869,490	\$ 16,659	1.95%	
560	Vo-Ag	\$ 48,633	\$ 49,194	\$ 72,941	\$ 23,747	48.27%	
Total		\$ 1,336,460	\$ 1,039,077	\$ 1,064,530	\$ 25,453	2.45%	

Magnet School: Represents costs associated with district students attending various magnet schools at a fixed cost to the district. Current student enrollment is used for budgeting.

Adult Education: Represents services including GED, basic skills, ESL and a credit diploma program facilitated by Middletown Adult Education.

Special Education: Represents tuition for students whose needs require highly specialized programming outside the district.

Vo-Ag: Represents tuition for students to attend Sound School, Middletown and Lyman Hall Vocational Agricultural School programs. The district provides transportation to these venues.

Board of Education's 2021-2022 Budget



Budget by Object

Supplies							\$572,148
OBJECT	DESCRIPTION	ACTUAL 2019- 2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE	
610	Classroom Supplies	\$ 104,040	\$ 167,382	\$ 153,104	\$ (14,278)	-8.53%	
610	Athletic Supplies	\$ 31,198	\$ 47,239	\$ 60,313	\$ 13,074	27.68%	
610	Special Education	\$ 19,138	\$ 35,270	\$ 22,324	\$ (12,946)	-36.71%	
610	Health Supplies	\$ 5,420	\$ 11,850	\$ 10,805	\$ (1,045)	-8.82%	
610	Curriculum Supplies	\$ 53,857	\$ 74,420	\$ 31,299	\$ (43,121)	-57.94%	
610	Instructional Support	\$ 47,283	\$ 32,439	\$ 36,861	\$ 4,422	13.63%	
610	Office Supplies	\$ 85,154	\$ 101,901	\$ 87,128	\$ (14,773)	-14.50%	
610	Technolgy Supplies	\$ 9,679	\$ 40,000	\$ 36,785	\$ (3,215)	-8.04%	
610	Buildings and Grounds	\$ 206,694	\$ 140,150	\$ 133,529	\$ (6,621)	-4.72%	
Total		\$ 562,461	\$ 650,651	\$ 572,148	\$ (78,503)	-12.07%	

Board of Education's 2021-2022 Budget



Budget by Object

Classroom Supplies: Represents supplies used in the classroom.

Athletic Supplies: Represents supplies used by athletic teams.

Special Education: Represents supplies used to support special education programs.

Health Supplies: Represents cost of supplies used in health offices.

Curriculum Supplies: Represents supplies used in the delivery of professional development at the district level.

Instructional Support: Represents supplies used in library, media, and for student activities.

Office Supplies: Represents basic supplies used in the normal operations of school.

Buildings and Grounds: Represents supplies for on-going building maintenance needs.

Board of Education's 2021-2022 Budget



Budget by Object

Supplies: Buildings and Grounds							\$618,108
OBJECT	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE	
621	Natural Gas	\$ -	\$ 95,800	\$ 67,000	\$ (28,800)	100.00%	
622	Electricity	\$ 553,850	\$ 404,003	\$ 458,508	\$ 54,505	13.49%	
623	Bottled Gas	\$ 3,219	\$ 4,000	\$ 4,200	\$ 200	5.00%	
624	Heating Fuel	\$ 176,697	\$ 92,763	\$ 82,200	\$ (10,563)	-11.39%	
626	Gasoline	\$ 4,149	\$ 6,200	\$ 6,200	\$ 0	0.00%	
Total		\$ 737,915	\$ 602,766	\$ 618,108	\$ 15,342	2.55%	

Electricity: Represents cost of electricity at all 6 locations.

Bottled Gas: Represents cost of gas used in the cafeteria programs.

Heating Oil: Represents cost of heating oil budgeted at \$1.99 per gallon. The district participates in a consortium.

Gasoline: Represents cost of gasoline for district vans.

Natural Gas: Represents the cost of natural gas for boilers.

Board of Education's 2021-2022 Budget



Budget by Object

Supplies: Textbooks							\$119,922
OBJECT	DESCRIPTION	ACTUAL 2019- 2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE	
640	Instructional/Support	\$ 74,276	\$ 89,348	\$ 71,598	\$ (17,750)	-19.87%	
640	Library	\$ 29,823	\$ 25,307	\$ 20,080	\$ (5,227)	-20.65%	
640	Curriculum	\$ 26,197	\$ 18,845	\$ 28,244	\$ 9,399	49.88%	
		\$ 130,296	\$ 133,500	\$ 119,922	\$ (13,578)	-10.17%	

Instructional/Support: Represents books used at the school level to support instructional programs, replace worn out texts or purchase additional copies of texts.

Library: Represents cost of books for library, periodicals, reference books and on-line subscriptions.

Curriculum: Represents cost of printed resource materials for teachers.

Board of Education's 2021-2022 Budget



Budget by Object

Equipment							\$ 840,018
OBJECT	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE	
700	Building/Construction	\$ -	\$ -	\$ -	\$ -	100.00%	
720	Capital Programs	\$ 439,340	\$ 254,000	\$ 360,000	\$ 106,000	41.73%	
734	Technology Hardware	\$ 12,534	\$ 43,758	\$ 20,375	\$ (23,383)	-53.44%	
735	Software	\$ 300,338	\$ 316,210	\$ 444,755	\$ 128,545	40.65%	
739	Equipment	\$ 6,601	\$ 175,840	\$ 14,888	\$ (160,952)	-91.53%	
Total		\$ 758,813	\$ 789,808	\$ 840,018	\$ 50,210	6.36%	

Capital Programs: Represents costs associated with capital responsibilities through ongoing funding. Budgeted at state cap of 1% for regional school districts.

Technology Hardware: Represents costs of items such as security cameras and hard drive encryption cycle.

Software: Represents cost of district software licensing for administrative and educational purposes. Copyright laws require that each device contain the appropriate license for software installation.

Board of Education's 2021-2022 Budget



Budget by Object

Dues, Fees and Memberships							\$62,037
OBJECT	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE	
810	Dues, Fees and Memberships	\$ 68,965	\$ 83,771	\$ 62,037	\$ (21,734)	-25.94%	
Total		\$ 68,965	\$ 83,771	\$ 62,037	\$ (21,734)	-25.94%	

Dues, Fees and Memberships: Represents cost of membership to various educational organizations to assist the administration and the board of education in the daily operation of the school system.

Debt							\$819,807
OBJECT	DESCRIPTION	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	\$ CHANGE	% CHANGE	
830	Interest Expense	\$ 215,563	\$ 252,702	\$ 134,807	\$ (117,895)	-46.65%	
910	Principal	\$ 1,262,300	\$ 1,241,055	\$ 685,000	\$ (556,055)	-44.81%	
Total		\$ 1,477,863	\$ 1,493,757	\$ 819,807	\$ (673,950)	-45.12%	

Debt: Represents the cost of interest and principal to support the costs of long-term debt (bond) obligations and to allow for bonding for immediate system replacement.

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Board of Education's 2021-2022 Budget



Proposed Capital Responsibilities

PROJECT NAME	LOCATION	FISCAL YEAR	ESTIMATED BUDGET COST
Reserve: Turf Replacement	CRHS	2022-2023	\$81,660
Reserve: Classroom Furniture Replacement Cycle	District	Ongoing	\$40,000
Reserve: Unanticipated Building Equipment and Maintenance	District	Ongoing	\$30,000
Sprinkler System Pump House Phase 2	Pickett Lane Campus	2022-2023	\$180,840
Scoreboards	CRHS	2021-2022	\$27,500
Total			\$360,000

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Board of Education's 2021-2022 Budget



Districtwide Enrollment Projections (Medium Model)

School Year	Birth Year	Births	K	1	2	3	4	5	6	7	8	9	10	11	12	PK	PK-12 Total	PK-2 Total	3-5 Total	6-8 Total	9-12 Total
2019-20	2014	75	104	106	97	106	102	109	99	142	112	110	113	135	126	34	1,495	341	317	353	484
2020-21	2015	75	98	107	106	94	107	103	105	99	139	89	109	113	145	34	1,448	345	304	343	456
2021-22	2016	71	93	101	107	103	94	108	99	105	97	111	89	109	121	34	1,371	335	305	301	430
2022-23	2017p	81	106	96	101	104	104	95	104	99	103	77	110	89	117	34	1,339	337	303	306	393
2023-24	2018p	77	100	109	96	98	105	105	92	104	97	82	77	110	96	34	1,305	339	308	293	365
2024-25	2019est	81	106	103	109	93	98	106	101	92	102	77	82	77	118	34	1,298	352	297	295	354
2025-26	2020	81	106	109	103	106	93	99	102	101	90	81	77	82	83	34	1,266	352	298	293	323
2026-27	2021	83	108	109	109	100	107	94	95	102	99	72	81	77	88	34	1,275	360	301	296	318
2027-28	2022	84	110	111	109	106	101	108	91	95	100	79	72	81	83	34	1,280	364	315	286	315
2028-29	2023	85	111	114	111	106	107	102	104	91	93	80	79	72	87	34	1,291	370	315	288	318
2029-30	2024	87	113	115	114	108	107	108	98	104	89	74	80	79	77	34	1,300	376	323	291	310

Based on Known Birth Data

Based on Preliminary Birth Data

Based on Projected Birth Data

PK enrollment held constant at 34 students based on 2019-20 enrollment

Data from Milone & MacBroom enrolment study 11/2019

Board of Education's 2021-2022 Budget



Enrollment by Grade

Brewster Grades Pre-K-2				
Grade	Students	Teachers	Projected Class Size	Target Class Size
Pre-K	35	2	17.5	-
K	63	4	15.8	18
1	61	4	15.3	18
2	68	4	17.0	20

Memorial Grades 3-5				
Grade	Students	Teachers	Projected Class Size	Target Class Size
3	63	3	21.0	22
4	55	3	18.3	20-24
5	105	5	21.0	21-25

Lyman Grades K-4				
Grade	Students	Teachers	Projected Class Size	Target Class Size
K	30	2	15.0	18
1	33	2	16.5	18
2	36	2	18.0	20
3	43	2	21.5	22
4	39	2	19.5	20-24

Strong/CRHS Enrollment				
Grade	20/21 YTD	21/22 Projected	Target Class Size	# Change
6	107	99	21-25	(8)
7	95	105	22-26	10
8	138	97	22-26	(41)
9	93	111	-	18
10	111	89	-	(22)
11	110	109	-	(1)
12	132	121	-	(11)

* Using Enrollment Data from Jan. 1, 2021

Board of Education's 2021-2022 Budget



Net Current Expenditure Per Pupil

PPE YEAR	STATE AVERAGE	AVERAGE OF RSD	DRC C AVERAGE	RSD 13	RSD 13 NCEP
2017-2018	\$16,988	\$20,526	\$18,746	\$19,646	\$33,161,264
2018-2019	\$18,810	\$21,290	\$19,394	\$20,510	\$33,599,499
2019-2020	\$19,456	\$21,621	\$20,395	\$22,012	\$33,591,780
*2020-2021	<i>unavailable</i>	<i>unavailable</i>	<i>unavailable</i>	\$22,712	\$33,591,780
*2021-2022	<i>unavailable</i>	<i>unavailable</i>	<i>unavailable</i>	\$23,960	\$33,591,780

* Estimated based on historical data and enrollment projections

Board of Education's 2021-2022 Budget



Average Daily Membership

ADM YEAR	STATE AVERAGE	AVERAGE OF RSD	DRC C AVERAGE	RSD 13	CHANGE
2017-2018	3,113	1,441	1,244	1,648	#REF!
2018-2019	3,089	1,412	1,209	1,638	-10
2019-2020	3,073	1,379	1,177	1,526	-112
*2020-2021	<i>unavailable</i>	<i>unavailable</i>	<i>unavailable</i>	1,479	-47
*2021-2022	<i>unavailable</i>	<i>unavailable</i>	<i>unavailable</i>	1,402	-77

* Estimated based on historical data and enrollment projections

Board of Education's 2021-2022 Budget



Middlesex Transition Academy

OBJECT	CATEGORY	2021-2022 PROPOSED
110	Certified Salaries	\$ 308,275
111	Support Salaries	\$ 219,728
119	Summer Hours	\$ 20,000
200	Benefits	\$ 128,279
330	Purchased Services (Students)	\$ 30,000
320	Purchased Services (Professional)	\$ 32,000
322	Professional Development	\$ 3,000
430	Repairs	\$ 7,500
442	Lease	\$ 31,000
510	Transportation	\$ 63,631
520	Insurance	\$ 650
530	Communications	\$ 6,500
580	Travel	\$ 425
610	Supplies	\$ 9,625
622	Electricity	\$ 2,700
623	Gas	\$ 700
624	Oil	\$ 5,000
626	Gasoline	\$ 3,000
700	Property	
810	Memberships	\$ 3,000
	Total Expenses	\$ 875,013

REVENUE			
Tuition	17 Anticipated Students	\$ 53,214	\$ 904,638
	3 Anticipated Students	\$ 42,474	\$ 127,422
	16 Anticipated ESY	\$ 2,200	\$ 35,200
RSD 13	3 Students	\$ -	\$ -
	Total Tuition		\$ 1,067,260
	Interest		\$ 650
	Fund Balance Carry Over		\$ 196,822
	Total Revenue		\$ 1,264,732

ANALYSIS			
Total Expenses		\$ 875,013	
Total Revenue		\$ 1,264,732	
	Net	\$ 389,719	
Transfer to General Fund		\$ 250,000	
Anticipated Balance		\$ 139,719	

STAFFING			
Program Director	1.0	Vocational Coordinator	1.0
Special Education	2.0	Job Coaches	5.5
Speech	0.3	Nurse	0.1
Social Worker	0.6	Custodial	0.2
Program Assistant	1.0	Total FTE	10.7