

Board of Education Proposed 2022-2023 Budget



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Board of Education Proposed 2022-2023 Budget



BUDGET OVERVIEW

The budget proposal for 2022-2023 is \$38,489,206 an increase of 3.96% over the 2021-2022 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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Board of Education Proposed 2022-2023 Budget



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%	\$35,076,142	-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%	\$34,602,207	-2.47%
2020-2021	\$37,371,908	1.50%	\$34,602,207	0.00%
2021-2022	\$37,022,976	-0.93%	\$35,470,647	2.51%
2022-2023 *proposed	\$38,489,206	3.96%	\$37,008,549	4.34%

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Board of Education Proposed 2022-2023 Budget



Budget Expenditure Summary

OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE
100	Salaries	\$ 22,153,313	\$ 21,942,728	\$ 22,650,018	\$ 707,290	3.22%
200	Benefits	\$ 5,460,870	\$ 6,077,227	\$ 5,949,961	\$ (127,266)	-2.09%
300	Purchased Services	\$ 1,318,997	\$ 1,411,796	\$ 1,508,323	\$ 96,527	6.84%
400	Buildings and Grounds	\$ 1,590,783	\$ 1,187,449	\$ 1,228,856	\$ 41,407	3.49%
500	Operating Services	\$ 2,845,396	\$ 3,371,738	\$ 3,485,241	\$ 113,503	3.37%
600	Supplies	\$ 1,572,756	\$ 1,310,176	\$ 1,454,806	\$ 144,630	11.04%
700	Capital	\$ 792,314	\$ 840,018	\$ 1,217,831	\$ 377,813	44.98%
800	Dues and Fees	\$ 55,982	\$ 62,037	\$ 65,905	\$ 3,868	6.23%
900	Debt Services	\$ 1,244,669	\$ 819,807	\$ 928,265	\$ 108,458	13.23%
	Total	\$ 37,035,082	\$ 37,022,976	\$ 38,489,206	\$ 1,466,230	3.96%

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Budget Revenue Summary

SOURCE	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE
Local						
	Adult Education	\$ 10,247	\$ 9,900	\$ 10,250	\$ 350	3.54%
	Buildings and Grounds Rental	\$ 945	\$ 25,000	\$ 18,000	\$ (7,000)	-28.00%
	Interest Income	\$ 2,631	\$ 9,800	\$ 2,800	\$ (7,000)	-71.43%
	In-House Tuition	\$ 211,365	\$ 302,000	\$ 102,400	\$ (199,600)	-66.09%
	Activity Fee and Other	\$ 575,236	\$ 38,600	\$ 66,000	\$ 27,400	70.98%
	Fund Balance Carry-Over	\$ 1,467,958	\$ 384,282	\$ 874,207	\$ 489,925	127.49%
	Estimated Surplus	\$ 616,501	\$ 400,000	\$ -	\$ (400,000)	-100.00%
State & Federal						
	Special Education Excess Cost	\$ 320,499	\$ 378,747	\$ 380,000	\$ 1,253	0.33%
	Coronavirus Relief Funds	\$ 379,038	\$ -	\$ -	\$ -	0.00%
	E-Rate Reimbursement	\$ 20,884	\$ -	\$ 23,000	\$ 23,000	100.00%
	Magnet School Transportation	\$ -	\$ 4,000	\$ 4,000	\$ -	0.00%
	Total Revenue	\$ 3,605,304	\$ 1,552,329	\$ 1,480,657	\$ (71,672)	-4.62%
	Net Operating BUDGET	\$ 33,429,777	\$ 35,470,647	\$ 37,008,549	\$ 1,537,902	4.34%

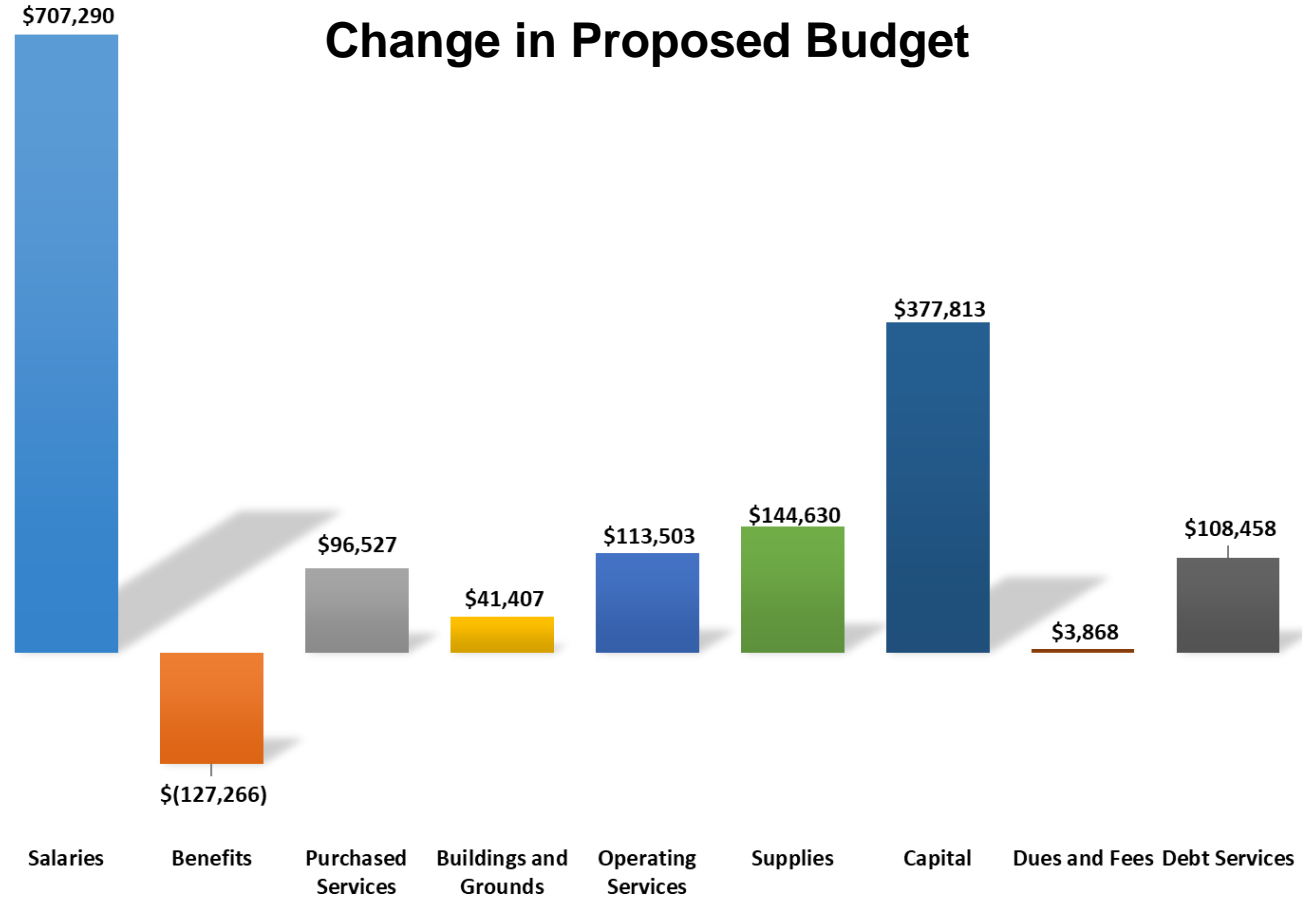
In-House Tuition: Represents MTA and preschool tuition.

Activity Fee and Other: Represents student parking fees, gate receipts and co-op football fees.

Board of Education Proposed 2022-2023 Budget



Change in Proposed Budget



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Board of Education Proposed 2022-2023 Budget



Staffing Analysis

Group	Position	FTE		
		SY 20-21	SY 21-22	SY 22-23
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
	Vice Principal	0.0	1.0	1.0
	Dean of Academic and Student Services	1.0	0.0	0.0
	Director of Student Svcs & Spec Educ	1.0	1.0	1.0
	Director of Curr Instruc & Assess	1.0	1.0	1.0
	Sub-total Administration	10.0	10.0	10.0

Group	Position	FTE		
		SY 20-21	SY 21-22	SY 22-23
Teachers				
	Regular Education	109.5	105.6	105.6
	Special Education	19.7	21.6	21.6
	Coordinator of Student Affairs	1.0	1.0	1.0
	Enrichment	1.0	1.0	1.0
	Math Coach	3.0	3.0	3.0
	Math Interventionist	4.5	4.5	4.5
	Literacy Specialist	1.0	1.0	1.0
	ELA Coach	4.7	3.0	3.0
	ELA Interventionist	3.3	5.5	5.5
	STEAM Coordinator	1.0	1.0	1.0
	Science Specialist	1.0	1.0	1.0
	BCBA	1.0	1.0	1.0
	ELL Instruction	0.5	0.0	0.0
	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	2.8	2.6	2.6
	Library Media	4.4	4.8	4.8
	Tutors	4.4	4.4	4.4
	Grant Funded	1.7	1.7	1.7
	Sub-total Teachers	178.5	176.7	176.7
	Total Certified	188.5	186.7	186.7

Board of Education Proposed 2022-2023 Budget



Staffing Analysis

Group	Position	FTE			Grant Funded					
		SY 20-21	SY 21-22	SY 22-23	Certified			SY 20-21	SY 21-22	SY 22-23
Support Personnel										
	Secretaries FT/PT	13.0	13.0	13.0		Literacy Tutor	0.1	0.1	0.1	
	Instructional Assistants	5.0	4.0	4.0		Speech	0.2	0.2	0.2	
	Special Education Assistants	38.2	39.2	39.2		Social Worker	0.4	0.4	0.4	
	Nurses	5.0	5.0	5.0		Psychologist	0.1	0.1	0.1	
	Maintenance Staff FT/PT	15.0	15.0	15.0		Special Education	0.2	0.2	0.2	
	Central Office	15.7	15.7	15.7		ELA Interventionist	0.7	0.7	0.7	
	Certified OT Assistant	1.0	1.0	1.0	Total Certified			1.7	1.7	1.7
	ABA	11.0	11.0	11.0						
	Student Information	1.0	1.0	1.0	Support			SY 20-21	SY 21-22	SY 22-23
	Security and Courier	1.5	1.5	1.5		ABA Therapist	2.5	2.5	2.5	
	Grants	6.1	6.1	6.1		Transition Coordinator	1.0	1.0	1.0	
	Sub-total Support	112.5	112.5	112.5		Special Education Assistants	2.3	2.3	2.3	
Total Personnel		301.0	299.2	299.2		Central Office	0.3	0.3	0.3	
Change		3.1	(1.8)	0.0	Total Support			6.1	6.1	6.1
Three Year Change		4.3	2.5	2.5	Total Grant FTE			7.8	7.8	7.8

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Budget by Location

DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE
Brewster School	\$ 3,261,952	\$ 3,333,356	\$ 3,847,546	\$ 514,190	15.43%
Lyman School	\$ 2,859,497	\$ 2,770,303	\$ 2,883,661	\$ 113,358	4.09%
Memorial School	\$ 3,198,493	\$ 3,145,614	\$ 3,457,090	\$ 311,476	9.90%
Strong School	\$ 4,504,166	\$ 4,550,255	\$ 5,099,800	\$ 549,545	12.08%
Coginchaug Regional High School	\$ 6,731,186	\$ 6,782,514	\$ 8,186,827	\$ 1,404,313	20.70%
District Pupil Services	\$ 3,444,885	\$ 4,374,637	\$ 3,190,538	\$ (1,184,099)	-27.07%
District	\$ 13,034,903	\$ 12,066,298	\$ 11,823,745	\$ (242,553)	-2.01%
Total Expenses	\$ 37,035,082	\$ 37,022,977	\$ 38,489,206	\$ 1,466,229	3.96%

Board of Education Proposed 2022-2023 Budget



Budget by Location

Brewster School							\$3,847,545
OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE	
110	Certified Salaries	\$ 2,407,589	\$ 2,391,840	\$ 2,570,464	\$ 178,624	7.47%	
111	Non-Certified Salaries	\$ 608,208	\$ 670,859	\$ 706,523	\$ 35,664	5.32%	
300	Purchased Services	\$ -	\$ 3,686	\$ 125,582	\$ 121,896	3307.00%	
400	Buildings and Grounds	\$ 45,498	\$ 33,588	\$ 110,228	\$ 76,640	228.18%	
500	Operating Services	\$ 69,632	\$ 96,011	\$ 129,724	\$ 33,713	35.11%	
600	Supplies	\$ 126,133	\$ 132,100	\$ 188,033	\$ 55,933	42.34%	
700	Equipment and Capital	\$ 4,017	\$ 4,238	\$ 15,554	\$ 11,316	267.01%	
800	Dues and Fees	\$ 874	\$ 1,034	\$ 1,437	\$ 403	38.97%	
Total		\$ 3,261,952	\$ 3,333,356	\$ 3,847,545	\$ 514,189	15.43%	

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Budget by Location

John Lyman School						\$2,883,661
OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE
110	Certified Salaries	\$ 2,223,451	\$ 2,182,117	\$ 2,105,894	\$ (76,223)	-3.49%
111	Non-Certified Salaries	\$ 454,804	\$ 441,830	\$ 444,959	\$ 3,129	0.71%
300	Purchased Services	\$ -	\$ 5,024	\$ 81,912	\$ 76,888	1530.41%
400	Buildings and Grounds	\$ 15,082	\$ 17,155	\$ 74,260	\$ 57,105	332.88%
500	Operating Services	\$ 1,177	\$ 2,587	\$ 6,222	\$ 3,635	140.51%
600	Supplies	\$ 110,866	\$ 118,647	\$ 166,572	\$ 47,925	40.39%
700	Equipment and Capital	\$ 54,017	\$ 2,225	\$ 3,067	\$ 842	37.84%
800	Dues and Fees	\$ 100	\$ 718	\$ 775	\$ 57	7.94%
Total		\$ 2,859,497	\$ 2,770,303	\$ 2,883,661	\$ 113,358	4.09%

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Budget by Location

Memorial School							\$3,457,090
OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE	
110	Certified Salaries	\$ 2,319,048	\$ 2,414,115	\$ 2,465,025	\$ 50,910	2.11%	
111	Non-Certified Salaries	\$ 527,795	\$ 508,834	\$ 526,286	\$ 17,452	3.43%	
300	Purchased Services	\$ 8,803	\$ 3,502	\$ 185,351	\$ 181,849	5192.72%	
400	Buildings and Grounds	\$ 108,414	\$ 63,445	\$ 67,541	\$ 4,096	6.46%	
500	Operating Services	\$ 5,482	\$ 13,035	\$ 8,520	\$ (4,515)	-34.64%	
600	Supplies	\$ 134,899	\$ 135,603	\$ 196,980	\$ 61,377	45.26%	
700	Equipment and Capital	\$ 93,742	\$ 6,208	\$ 6,144	\$ (64)	-1.03%	
800	Dues and Fees	\$ 309	\$ 872	\$ 1,243	\$ 371	42.55%	
Total		\$ 3,198,493	\$ 3,145,614	\$ 3,457,090	\$ 311,476	9.90%	

Board of Education Proposed 2022-2023 Budget



Budget by Location

Strong School							\$5,099,800
OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE	
110	Certified Salaries	\$ 3,690,684	\$ 3,739,549	\$ 3,734,038	\$ (5,511)	-0.15%	
111	Non-Certified Salaries	\$ 582,494	\$ 587,752	\$ 599,412	\$ 11,660	1.98%	
300	Purchased Services	\$ 7,365	\$ 8,517	\$ 115,979	\$ 107,462	1261.74%	
400	Buildings and Grounds	\$ 28,190	\$ 22,955	\$ 83,802	\$ 60,847	265.07%	
500	Operating Services	\$ 2,980	\$ 23,022	\$ 326,911	\$ 303,889	1319.99%	
600	Supplies	\$ 172,530	\$ 158,279	\$ 223,734	\$ 65,455	41.35%	
700	Equipment and Capital	\$ 17,523	\$ 7,635	\$ 12,345	\$ 4,710	61.69%	
800	Dues and Fees	\$ 2,401	\$ 2,546	\$ 3,579	\$ 1,033	40.57%	
Total		\$ 4,504,166	\$ 4,550,255	\$ 5,099,800	\$ 549,545	12.08%	

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Budget by Location

Coginchaug Regional High School							\$8,186,827
OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE	
110	Certified Salaries	\$ 4,939,161	\$ 4,950,715	\$ 5,244,847	\$ 294,132	5.94%	
111	Non-Certified Salaries	\$ 878,674	\$ 889,849	\$ 910,636	\$ 20,787	2.34%	
300	Purchased Services	\$ 89,166	\$ 111,431	\$ 247,419	\$ 135,988	122.04%	
400	Buildings and Grounds	\$ 124,414	\$ 49,558	\$ 155,814	\$ 106,256	214.41%	
500	Operating Services	\$ 181,831	\$ 262,811	\$ 835,322	\$ 572,511	217.84%	
600	Supplies	\$ 435,094	\$ 467,654	\$ 552,156	\$ 84,502	18.07%	
700	Equipment and Capital	\$ 47,548	\$ 25,385	\$ 209,804	\$ 184,419	726.49%	
800	Dues and Fees	\$ 35,299	\$ 25,111	\$ 30,829	\$ 5,718	22.77%	
Total		\$ 6,731,186	\$ 6,782,514	\$ 8,186,827	\$ 1,404,313	20.70%	

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Budget by Location

District Pupil Services						\$3,190,538
OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE
110	Certified Salaries	\$ 368,666	\$ 366,067	\$ 386,290	\$ 20,223	5.52%
111	Non-Certified Salaries	\$ 665,656	\$ 599,948	\$ 614,622	\$ 14,674	2.45%
200	Benefits	\$1,058,790	\$ 1,516,542	\$ 1,560,672	\$ 44,130	2.91%
300	Purchased Services	\$ 169,880	\$ 377,696	\$ 36,809	\$ (340,887)	-90.25%
400	Buildings and Grounds	\$ 29,143	\$ 30,000	\$ 30,000	\$ -	0.00%
500	Operating Services	\$1,120,974	\$ 1,420,300	\$ 516,754	\$ (903,546)	-63.62%
600	Supplies	\$ 7,904	\$ 14,616	\$ 8,290	\$ (6,326)	-43.28%
700	Equipment and Capital	\$ 21,180	\$ 46,133	\$ 33,717	\$ (12,416)	-26.91%
800	Dues and Fees	\$ 2,692	\$ 3,336	\$ 3,384	\$ 48	1.44%
Total		\$3,444,885	\$ 4,374,637	\$ 3,190,538	\$ (1,184,099)	-27.07%

Board of Education Proposed 2022-2023 Budget



Budget by Location

District						\$11,823,745	
OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE	
110	Certified Salaries	\$ 1,026,516	\$ 1,050,000	\$ 1,136,488	\$ 86,488	8.24%	
111	Non-Certified Salaries	\$ 1,460,567	\$ 1,149,254	\$ 1,204,532	\$ 55,278	4.81%	
200	Benefits	\$ 4,402,081	\$ 4,560,686	\$ 4,389,289	\$ (171,397)	-3.76%	
300	Purchased Services	\$ 1,043,783	\$ 901,940	\$ 715,272	\$ (186,668)	-20.70%	
400	Buildings and Grounds	\$ 1,240,042	\$ 970,748	\$ 707,210	\$ (263,538)	-27.15%	
500	Operating Services	\$ 1,463,320	\$ 1,553,972	\$ 1,661,788	\$ 107,816	6.94%	
600	Supplies	\$ 585,331	\$ 283,279	\$ 119,042	\$ (164,237)	-57.98%	
700	Equipment and Capital	\$ 554,288	\$ 748,194	\$ 937,200	\$ 189,006	25.26%	
800	Dues and Fees	\$ 14,307	\$ 28,419	\$ 24,658	\$ (3,761)	-13.24%	
900	Debt Service	\$ 1,244,669	\$ 819,807	\$ 928,265	\$ 108,458	13.23%	
Total		\$ 13,034,903	\$ 12,066,299	\$ 11,823,745	\$ (242,554)	-2.01%	

Board of Education Proposed 2022-2023 Budget



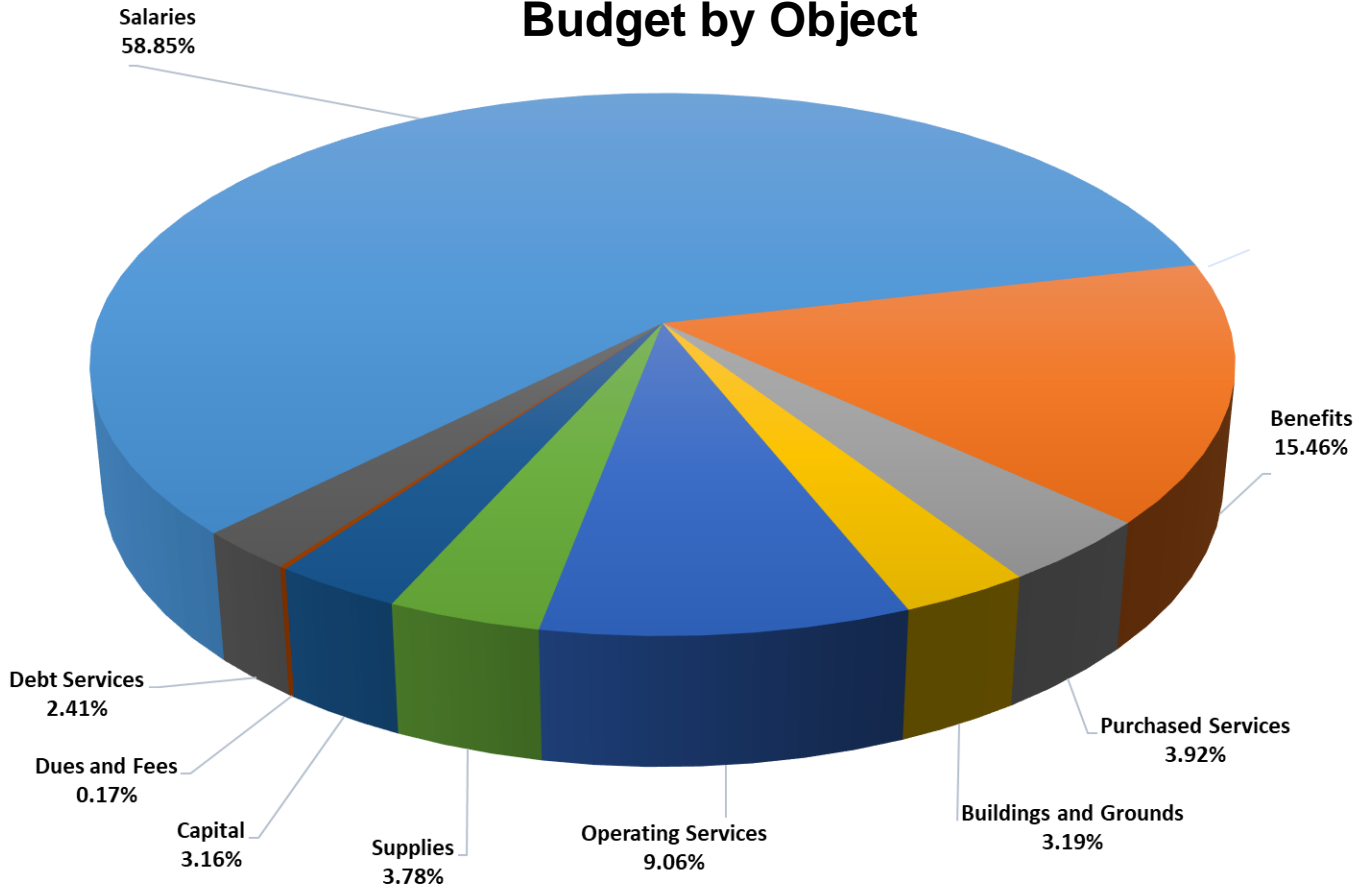
Budget by Object

OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE
100	Salaries	\$ 22,153,313	\$ 21,942,728	\$ 22,650,018	\$ 707,290	3.22%
200	Benefits	\$ 5,460,870	\$ 6,077,227	\$ 5,949,961	\$ (127,266)	-2.09%
300	Purchased Services	\$ 1,318,997	\$ 1,411,796	\$ 1,508,323	\$ 96,527	6.84%
400	Buildings and Grounds	\$ 1,590,783	\$ 1,187,449	\$ 1,228,856	\$ 41,407	3.49%
500	Operating Services	\$ 2,845,396	\$ 3,371,738	\$ 3,485,241	\$ 113,503	3.37%
600	Supplies	\$ 1,572,756	\$ 1,310,176	\$ 1,454,806	\$ 144,630	11.04%
700	Capital	\$ 792,314	\$ 840,018	\$ 1,217,831	\$ 377,813	44.98%
800	Dues and Fees	\$ 55,982	\$ 62,037	\$ 65,905	\$ 3,868	6.23%
900	Debt Services	\$ 1,244,669	\$ 819,807	\$ 928,265	\$ 108,458	13.23%
Total		\$ 37,035,082	\$ 37,022,976	\$ 38,489,206	\$ 1,466,230	3.96%

Board of Education Proposed 2022-2023 Budget



Budget by Object



Board of Education Proposed 2022-2023 Budget



Budget by Object Certified Salaries

Category	Proposed 2022-2023
Administration	
Central Office	\$ 513,043
Pupil Services	\$ 153,070
Principals	\$ 892,611
K-12 / Subject Areas	
Brewster	\$ 1,089,524
Lyman	\$ 922,272
Memorial	\$ 1,063,392
Art	\$ 434,223
Business	\$ 84,364
Language Arts	\$ 793,565
Library Media	\$ 439,620
Consumer Science	\$ 85,753
Math	\$ 922,454
Music	\$ 605,868
PE/Health	\$ 724,763
Science	\$ 928,518
Social Studies	\$ 877,515
Technology Education	\$ 285,034
World Language	\$ 602,167

Category	Proposed 2022-2023
Specialized Areas	
Literacy Tutors	\$ 81,354
Math Tutors	\$ 35,626
Athletics	\$ 374,318
Interventionists/Coaches	\$ 1,433,136
Coord. Of Student Affairs	\$ 91,222
Enrichment	\$ 95,529
Special Education	\$ 2,010,267
Homebound	\$ 15,000
Social Workers	\$ 218,355
Guidance	\$ 357,443
Psychologists	\$ 420,436
Speech	\$ 446,411
Curriculum Writing	\$ 36,558
Substitutes	\$ 215,000
STEAM/Technology	\$ 210,917
ESY	\$ 80,155
ELL Instruction	\$ -
Stipends	\$ 103,573
Total Certified Salaries	\$ 17,643,056

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

- Teachers 2.3%
- Administrators 2.5%

Total instructional salaries account for 45.58% of the budget. The district currently employs 186.7 FTE certified staff members and budgeted for 186.7 FTE certified staff members for 22/23. The certified salary line is funded at 97.5% to accommodate staff turnover.

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Budget by Object Non-Certified Salaries

Category	Proposed 2022-2023
Support Staff	
Brewster	\$ 65,722
Lyman	\$ 51,582
Memorial	\$ -
Strong	\$ 28,098
Special Education Support	
Preschool	\$ 64,317
Brewster	\$ 155,236
Lyman	\$ 120,051
Memorial	\$ 209,690
Strong	\$ 153,603
Coginchaug	\$ 228,089
Custodial*	
Brewster	\$ 149,448
Lyman	\$ 124,724
Memorial	\$ 141,780
Strong	\$ 194,001
Coginchaug	\$ 330,859
Summer	\$ 38,000
* Includes OT/DT	

Category	Proposed 2022-2023
Administrative	
Central Office	\$ 1,098,015
Pupil Personnel	\$ 100,498
Brewster	\$ 99,979
Lyman	\$ 87,026
Memorial	\$ 112,620
Strong	\$ 156,704
Coginchaug	\$ 257,604
Specialized Support	
ESY	\$ 36,000
STEAM	\$ 5,700
Homebound	\$ 12,000
Nurses	\$ 322,399
Substitutes	\$ 61,000
ABA	\$ 466,913
COTA	\$ 84,437
IT Support	\$ -
Security	\$ 25,050
Courier	\$ 25,817
Total Non-Certified Salaries	\$ 5,006,962

Non-Certified Salaries: Non-certified support staff salaries represent 12.93% of the budget. Salary amounts are budgeted based on the following negotiated contractual increases:

- Custodian 2.5%
- Support Staff 2.5%
- Nurse 2.0%

The district currently employs 112.5 FTE non-certified staff members and budgeted the same level for 22/23 school year. The non-certified salary line is budgeted at 97.5% to accommodate staff turnover.

Board of Education Proposed 2022-2023 Budget



Budget by Object

Benefits							\$5,949,961
OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE	
200	Course Reimbursement	\$ 42,834	\$ 40,000	\$ 40,000	\$ -	0.00%	
210	Health Insurance	\$ 4,462,119	\$ 5,072,825	\$ 4,869,194	\$ (203,631)	-4.01%	
220	FICA	\$ 636,666	\$ 614,486	\$ 690,622	\$ 76,136	12.39%	
230	Pension	\$ 307,673	\$ 314,916	\$ 335,145	\$ 20,229	6.42%	
250	Unemployment	\$ 11,579	\$ 35,000	\$ 15,000	\$ (20,000)	-57.14%	
Total		\$ 5,460,870	\$ 6,077,227	\$ 5,949,961	\$ (127,266)	-2.09%	

Course Reimbursement: Represents collective bargaining requirement.

Health Insurance: Represents anticipated cost mitigation strategies.

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.

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Budget by Object

Purchased Services							\$1,508,323
OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE	
320	Instructional Services	\$ 264,783	\$ 500,677	\$ 524,525	\$ 23,848	4.76%	
322	Professional Development	\$ 44,966	\$ 67,427	\$ 59,896	\$ (7,531)	-11.17%	
330	In-Service	\$ 42,644	\$ 83,583	\$ 92,444	\$ 8,861	10.60%	
330	Professional Services	\$ 469,974	\$ 357,904	\$ 392,386	\$ 34,482	9.63%	
340	Administrative Services	\$ 160,977	\$ 112,814	\$ 126,096	\$ 13,282	11.77%	
340	Buildings and Grounds Services	\$ 335,654	\$ 289,391	\$ 312,976	\$ 23,585	8.15%	
Total		\$ 1,318,997	\$ 1,411,796	\$ 1,508,323	\$ 96,527	6.84%	

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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 Proposed 2022-2023 Budget



Budget by Object

Maintenance, Repair and Lease Services							\$1,228,856
OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE	
410	Water Service	\$ -	\$ -	\$ 8,800	\$ 8,800	100.00%	
421	Disposal Services	\$ 23,594	\$ 25,960	\$ 26,050	\$ 90	0.35%	
422	Snow Removal	\$ 59,292	\$ 65,898	\$ 66,500	\$ 602	0.91%	
424	Lawn Care	\$ 115,086	\$ 125,226	\$ 127,114	\$ 1,888	1.51%	
430	Repairs	\$ 333,834	\$ 279,165	\$ 304,190	\$ 25,025	8.96%	
432	Managed Print/Copy Services	\$ 46,385	\$ 57,500	\$ 59,520	\$ 2,020	3.51%	
442	Leases	\$ 1,012,592	\$ 633,700	\$ 636,682	\$ 2,982	0.47%	
Total		\$ 1,590,783	\$1,187,449	\$ 1,228,856	\$ 41,407	3.49%	

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

Water Service: Represents the cost of water for CRHS and Strong.

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

Leases: Represents district leases. Leases pertaining to technology, the energy savings project, and assistive audiological equipment.

Board of Education Proposed 2022-2023 Budget



Budget by Object

Transportation Services							\$2,113,050
OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE	
510	Regular Education	\$ 1,051,715	\$ 1,089,088	\$ 1,122,397	\$ 33,309	3.06%	
510	Special Education	\$ 375,971	\$ 572,455	\$ 600,087	\$ 27,632	4.83%	
510	Vo-Ag	\$ 125,578	\$ 125,247	\$ 148,148	\$ 22,901	18.28%	
519	Athletics/Field Trips	\$ 33,157	\$ 111,062	\$ 125,314	\$ 14,252	12.83%	
519	Diesel Fuel	\$ 90,447	\$ 151,974	\$ 117,104	\$ (34,870)	-22.94%	
Total		\$ 1,676,867	\$ 2,049,826	\$ 2,113,050	\$ 63,224	3.08%	

Transportation: Represents district's cost to transport students both in district and outside of district. The current contract with Dattco increased 3% for 22/23.

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

Diesel Fuel: Represents market price of \$3.00 per gallon as secured through fuel purchasing consortium.

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Budget by Object

Communication, Insurance and Travel							\$324,791
OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE	
520	Property Insurance	\$ 134,317	\$ 144,296	\$ 160,160	\$ 15,864	10.99%	
530	Postage/Mailings	\$ 13,795	\$ 6,620	\$ 5,665	\$ (955)	-14.43%	
530	Communications	\$ 81,601	\$ 87,696	\$ 136,253	\$ 48,557	55.37%	
540	Advertising	\$ 1,409	\$ 1,500	\$ 1,650	\$ 150	10.00%	
580	Travel	\$ 1,877	\$ 17,270	\$ 21,063	\$ 3,793	21.96%	
Total		\$ 232,997	\$ 257,382	\$ 324,791	\$ 67,409	26.19%	

Property Insurance: Represents cost of general liability, automobile, property, and student insurance. Renewal rate for 22/23 is 10%.

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 Proposed 2022-2023 Budget



Budget by Object

Tuition							\$1,047,400
OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE	
560	Magnet School	\$ 71,787	\$ 79,215	\$ 77,637	\$ (1,578)	-1.99%	
560	Adult Education	\$ 43,260	\$ 42,884	\$ 44,125	\$ 1,241	2.89%	
560	Special Education	\$ 772,723	\$ 869,490	\$ 834,210	\$ (35,280)	-4.06%	
560	Vo-Ag	\$ 47,761	\$ 72,941	\$ 91,428	\$ 18,487	25.35%	
Total		\$ 935,531	\$ 1,064,530	\$ 1,047,400	\$ (17,130)	-1.61%	

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.

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Budget by Object

Supplies							\$660,586
OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE	
610	Classroom Supplies	\$ 149,942	\$ 153,104	\$ 157,053	\$ 3,949	2.58%	
610	Athletic Supplies	\$ 37,987	\$ 60,313	\$ 63,175	\$ 2,862	4.75%	
610	Special Education	\$ 17,460	\$ 22,324	\$ 25,067	\$ 2,743	12.29%	
610	Health Supplies	\$ 11,206	\$ 10,805	\$ 12,238	\$ 1,433	13.26%	
610	Curriculum Supplies	\$ 51,634	\$ 31,299	\$ 37,153	\$ 5,854	18.70%	
610	Instructional Support	\$ 24,479	\$ 36,861	\$ 48,462	\$ 11,601	31.47%	
610	Office Supplies	\$ 166,440	\$ 87,128	\$ 92,511	\$ 5,383	6.18%	
610	Technololgy Supplies	\$ 14,993	\$ 36,785	\$ 37,692	\$ 907	2.47%	
610	Buildings and Grounds	\$ 326,123	\$ 133,529	\$ 187,235	\$ 53,706	40.22%	
Total		\$ 800,264	\$ 572,148	\$ 660,586	\$ 88,438	15.46%	

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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.

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Budget by Object

Buildings and Grounds Supplies							\$671,325
OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE	
621	Natural Gas	\$ 68,580	\$ 67,000	\$ 94,982	\$ 27,982	41.76%	
622	Electricity	\$ 478,923	\$ 458,508	\$ 449,970	\$ (8,538)	-1.86%	
623	Bottled Gas	\$ 4,023	\$ 4,200	\$ 6,908	\$ 2,708	64.48%	
624	Heating Fuel	\$ 98,809	\$ 82,200	\$ 115,059	\$ 32,859	39.97%	
626	Gasoline	\$ 2,831	\$ 6,200	\$ 4,406	\$ (1,794)	-28.94%	
Total		\$ 653,166	\$ 618,108	\$ 671,325	\$ 53,217	8.61%	

Electricity: Represents cost of electricity at all locations.

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

Heating Oil: Represents cost of heating oil budgeted at \$3.00 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.

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Budget by Object

Textbooks							\$122,895
OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE	
640	Instructional/Support	\$ 86,514	\$ 71,598	\$ 82,585	\$ 10,987	15.35%	
640	Library	\$ 23,885	\$ 20,080	\$ 25,190	\$ 5,110	25.45%	
640	Curriculum	\$ 8,926	\$ 28,244	\$ 15,120	\$ (13,124)	-46.47%	
		\$ 119,326	\$ 119,922	\$ 122,895	\$ 2,973	2.48%	

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.

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Budget by Object

Equipment							\$ 1,217,831
OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE	
700	Building/Construction	\$ -	\$ -	\$ 180,000	\$ 180,000	100.00%	
720	Capital Programs	\$ 254,000	\$ 360,000	\$ 518,750	\$ 158,750	44.10%	
734	Technology Hardware	\$ 54,385	\$ 20,375	\$ 20,230	\$ (145)	-0.71%	
735	Software	\$ 295,053	\$ 444,755	\$ 462,782	\$ 18,027	4.05%	
739	Equipment	\$ 188,876	\$ 14,888	\$ 36,070	\$ 21,182	142.27%	
Total		\$ 792,314	\$ 840,018	\$ 1,217,831	\$ 377,813	44.98%	

Building/Construction: Represents the cost of a storage building for the athletic complex at CRHS.

Capital Programs: Represents costs associated with capital responsibilities through ongoing funding. Budgeted at 1.35%.

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.

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Budget by Object

Dues, Memberships and Fees							\$65,905
OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE	
810	Dues, Memberships and Fees	\$ 55,982	\$ 62,037	\$ 65,905	\$ 3,868	6.23%	
Total		\$ 55,982	\$ 62,037	\$ 65,905	\$ 3,868	6.23%	

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							\$928,265
OBJECT	DESCRIPTION	ACTUAL 2020-2021	BUDGET 2021-2022	PROPOSED 2022-2023	\$ CHANGE	% CHANGE	
830	Interest Expense	\$ 114,669	\$ 134,807	\$ 248,265	\$ 113,458	84.16%	
910	Principal	\$ 1,130,000	\$ 685,000	\$ 680,000	\$ (5,000)	-0.73%	
Total		\$ 1,244,669	\$ 819,807	\$ 928,265	\$ 108,458	13.23%	

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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Proposed Capital Responsibilities

PROJECT NAME	LOCATION	ESTIMATED COST
Reserve: Turf Replacement	CRHS	\$13,750
Reserve: Unanticipated Building Equipment and Maintenance	District	\$100,000
Pickett Lane Paving	Pickett Lane Campus	\$325,000
Brick Replacement and Repairs	Strong	\$80,000
Total		\$518,750

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Board of Education Proposed 2022-2023 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

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Regional School District 13 Enrollment by Class SY 2022-2023

Brewster Grades Pre-K-2				
Grade	Students	Teachers	Projected Class Size	Target Class Size
Pre-K	33	2	16.5	-
K	70	4	17.5	18
1	63	4	15.8	18
2	65	4	16.3	20

Memorial Grades 3-5				
Grade	Students	Teachers	Projected Class Size	Target Class Size
3	64	3	21.3	22
4	65	3	21.7	20-24
5	98	5	19.6	21-25

Lyman Grades K-4				
Grade	Students	Teachers	Projected Class Size	Target Class Size
K	36	2	18.0	18
1	33	2	16.5	18
2	34	2	17.0	20
3	40	2	20.0	22
4	43	2	21.5	20-24

Strong/CRHS Enrollment				
Grade	20/21 YTD	21/22 Projected	Target Class Size	# Change
6	99	106	21-25	7
7	101	99	22-26	(2)
8	99	101	22-26	2
9	99	77	-	(22)
10	91	99	-	8
11	109	91	-	(18)
12	110	109	-	(1)

* Using Enrollment Data from Jan. 1, 2022

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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	\$20,740	\$23,569	\$21,398	\$24,492	\$35,321,970
*2021-2022	<i>unavailable</i>	<i>unavailable</i>	<i>unavailable</i>	\$24,917	\$34,724,650
*2022-2023	<i>unavailable</i>	<i>unavailable</i>	<i>unavailable</i>	\$25,969	\$36,190,880

* Estimated based on historical data and enrollment projections

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Average Daily Membership

ADM YEAR	STATE AVERAGE	AVERAGE OF RSD	DRC C AVERAGE	RSD 13	CHANGE
2017-2018	3113	1441	1244	1648	-82
2018-2019	3089	1412	1209	1638	-10
2019-2020	3073	1379	1177	1526	-112
2020-2021	2971	1330	1134	1442	-84
*2021-2022	<i>unavailable</i>	<i>unavailable</i>	<i>unavailable</i>	1371	-71
*2022-2023	<i>unavailable</i>	<i>unavailable</i>	<i>unavailable</i>	1339	-32

* Estimated based on historical data and enrollment projections

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Middlesex Transition Academy

OBJECT	CATEGORY	2022-2023 PROPOSED
110	Certified Salaries	\$ 336,994
111	Support Salaries	\$ 178,673
119	Summer Hours/Substitues	\$ 15,000
200	Benefits	\$ 120,678
330	Purchased Services (Students)	\$ 30,000
320	Purchased Services (Professional)	\$ 32,000
322	Professional Development	\$ 3,000
430	Repairs	\$ 7,500
442	Lease	\$ 43,000
510	Transportation	\$ 63,057
520	Insurance	\$ 650
530	Communications	\$ 9,600
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	\$ 864,603

REVENUE			
Tuition	15 Anticipated Students	\$ 55,567	\$ 833,505
	4 Anticipated Students	\$ 21,119	\$ 84,476
	15 Anticipated ESY	\$ 2,200	\$ 33,000
RSD 13	7 Students	\$ -	\$ -
	Total Tuition		\$ 950,981
	Interest		\$ 650
	Fund Balance Carry Over		\$ -
	Total Revenue		\$ 951,631

ANALYSIS		
Total Expenses		\$ 864,603
Total Revenue		\$ 951,631
	Net	\$ 87,028
Transfer to General Fund		\$ 60,000
Anticipated Balance		\$ 27,028

STAFFING			
Program Director	1.0	Vocational Coordinator	1.0
Special Education	1.0	Job Coaches	5.5
Speech	0.3	Nurse	0.1
Social Worker	0.9	Custodial	0.2
Program Assistant	1.0	Total FTE	11.0