

Sub Teachers: This account represents a total for all costs associated with replacing teachers when they take leave. The daily rates are \$115 and \$125 (CT certified teachers).

Degree Changes/Unsettled Contracts: This account reflects estimated costs for unsettled contracts and is increasing in anticipation of a new Terms of Employment contract and Paraeducator negotiations.

Technology Staff: The Technicians line item increase is minimized due to new hires. Salary increases will be determined by the settlement of the Terms of Employment contract.

Professional Development: This account includes funds for professional development training and materials, as well as for PowerSchool scheduling support.

Printing and Publishing: This account reflects the costs associated with districtwide printing including 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, Frontline, and district-wide instructional software (Google Enterprise for Education, Screencastify, GoGuardian, EdPuzzle). In addition, contracts for the fiber network, internet service, and wireless network are included in this line item.

Consultant Services: This account funds services to the district, including accounting and actuarial support. The increase in this account is due to additional actuarial reporting required in 2023-24.

Contracted Tech Services: This account reflects website maintenance and the management contract that is part of a joint management agreement with the town for the shared network services.

Nursing Services: The significant decrease in this account is due to moving nursing services from a contracted service to a Board of Education service. Savings come from Central Office absorbing all human resource, payroll, and personnel functions.

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. This includes funding for curriculum writing, curriculum management software, and consultant support for literacy and math programs.

Adult Education: This account maintains Clinton's legal requirement for adult education and reflects the arrangement with Shoreline Adult Education, 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. The decrease is due to the elimination of membership in the CT Association of Boards of Education (CABE).

| COST CENTER 8: DISTRICT-WIDE | | | | | | | | | | |
|------------------------------|-----------------------------------|------------------|-------------------|----------------|------------------|-----------------------------------|----------------|---------------------|------------------|-------------------|
| Account | Description | 2021-22 Final | 2021-22 Actual | 2022-23 FTE | 2022-23 Final | 2022-23 Actual as of 1/2023 | 2023-24 FTE | 2023-24 Approved | Amount Change | Percent Change |
| 01-2783-1000-000-00-51921 | Sub Teachers | \$240,000 | \$383,595 | | \$240,000 | \$160,525 | | \$240,000 | \$0 | 0.00% |
| 01-2783-1000-000-00-51199 | Degree Change/Unsettled Contracts | \$100,000 | \$70,215 | | \$60,000 | \$12,913 | | \$100,000 | \$40,000 | 66.67% |
| 01-2783-2500-000-00-51951 | Director of Technology | \$109,097 | \$111,824 | 1.00 | \$114,620 | \$114,620 | 1.00 | \$114,620 | \$0 | 0.00% |
| 01-2783-2500-000-00-51962 | Network & Security Administrator | \$74,831 | \$76,889 | 1.00 | \$78,810 | \$78,811 | 1.00 | \$78,810 | \$0 | 0.00% |
| 01-2783-2500-000-00-51952 | Technology Technicians | \$120,853 | \$107,088 | 3.00 | \$121,796 | \$118,786 | 3.00 | \$117,692 | -\$4,104 | -3.37% |
| 01-2783-2500-000-00-51953 | Computer Repair Students | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | 0.00% |
| Totals | | \$644,781 | \$749,610 | 5.00 | \$615,226 | \$485,655 | 5.00 | \$651,122 | \$35,896 | 5.83% |
| TOTAL PERSONNEL | | \$644,781 | \$749,610 | 5.00 | \$615,226 | \$485,655 | 5.00 | \$651,122 | \$35,896 | 5.83% |
| 01-2783-2200-000-00-53325 | Professional Development | \$10,000 | \$7,854 | | \$14,500 | \$6,523 | | \$13,000 | -\$1,500 | -10.34% |
| 01-2783-2300-000-00-58101 | Dues & Fees | \$15,345 | \$14,676 | | \$14,235 | \$10,860 | | \$11,304 | -\$2,931 | -20.59% |
| 01-2783-2300-000-00-55800 | Travel Reimbursement | \$1,000 | \$743 | | \$1,000 | \$216 | | \$1,000 | \$0 | 0.00% |
| 01-2783-2500-000-00-53324 | Computer Training | \$1,000 | \$85 | | \$1,000 | \$0 | | \$1,000 | \$0 | 0.00% |
| 01-2783-2300-000-00-55501 | Printing & Publishing | \$33,000 | \$28,616 | | \$33,000 | \$28,919 | | \$33,000 | \$0 | 0.00% |
| 01-2783-2500-000-00-56608 | Computer Repair Supplies | \$53,000 | \$73,983 | | \$53,000 | \$42,669 | | \$53,000 | \$0 | 0.00% |
| 01-2783-2500-000-00-53350 | Substitute Calling | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | 0.00% |
| 01-2783-2300-000-00-56650 | Network License-Virus/Filter | \$189,479 | \$221,805 | | \$187,149 | \$173,831 | | \$194,881 | \$7,732 | 4.13% |
| Totals | | \$302,824 | \$347,761 | | \$303,884 | \$263,017 | | \$307,185 | \$3,301 | 1.09% |
| 01-2783-2500-000-00-53345 | Consultant Services | \$46,700 | \$34,470 | | \$31,235 | \$34,733 | | \$46,700 | \$15,465 | 49.51% |
| 01-2783-2500-000-00-53343 | Contracted Tech Services | \$31,255 | \$39,254 | | \$31,255 | \$40,179 | | \$34,680 | \$3,425 | 10.96% |
| 01-2783-2300-000-00-53310 | Legal Services | \$80,000 | \$108,270 | | \$80,000 | \$34,377 | | \$80,000 | \$0 | 0.00% |
| 01-2783-2100-000-00-53340 | Nursing Services | \$400,700 | \$411,952 | | \$406,080 | \$406,080 | | \$325,976 | -\$80,104 | -19.73% |
| 01-2783-2300-000-00-53341 | School Medical Advisor | \$7,465 | \$7,465 | | \$7,652 | \$7,652 | | \$9,152 | \$1,500 | 19.60% |
| 01-2783-1000-000-00-53323 | Testing & Scoring | \$9,080 | \$7,985 | | \$9,048 | \$6,166 | | \$8,168 | -\$880 | -9.73% |
| 01-2783-2200-000-00-53320 | Curriculum Development | \$10,855 | \$10,548 | | \$54,035 | \$17,205 | | \$45,754 | -\$8,281 | -15.33% |
| 01-2783-1000-000-00-53354 | Adult Education | \$93,880 | \$90,880 | | \$90,880 | \$90,880 | | \$90,880 | \$0 | 0.00% |
| 01-2783-1000-000-00-53353 | Best Beginnings | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | 0.00% |
| 01-2783-2300-000-00-56609 | Board of Education Expenses | \$23,390 | \$22,940 | | \$23,390 | \$17,459 | | \$10,265 | -\$13,125 | -56.11% |
| Totals | | \$703,325 | \$733,763 | | \$733,575 | \$654,730 | | \$651,575 | -\$82,000 | -11.18% |

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

Health Insurance and Benefits: This account includes funding for health insurance, life insurance, Affordable Care Act reporting, annuities, and flex spending account management. The budget increase for this line item reflects revised projections of increases in health insurance costs as provided by the State of CT Health Partnership 2.0 plan and considers the estimated number of staff and plan types.

Social Security/Medicare: This increase in this account is due to trending and expected contributions for 2023-2024.

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: Utilities projections are based on an analysis and evaluation of energy consumption and market costs. The increase in electricity is due to the volatility of markets. The Board has locked in an electricity supply rate that has mitigated the increase.

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 increased fuel prices and a new contracted rate, which is offset by a reduction in the required number of buses based on route analysis and adjustments.



Transportation–Vinyl/Vo-Ag This account reflects the cost for mandated vocational and technical school transportation.

Property/Liability-Athletic Insurance:

This account is budgeted based upon our insurance carrier's best estimates of the market conditions and projected costs.

| COST CENTER 8: DISTRICT-WIDE | | | | | | | | | | |
|------------------------------|------------------------------|--------------------|---------------------|----------------|---------------------|-----------------------------------|----------------|---------------------|------------------|-------------------|
| Account | Description | 2021-22 Final | 2021-22 Actual | 2022-23 FTE | 2022-23 Final | 2022-23 Actual as of 1/2023 | 2023-24 FTE | 2023-24 Approved | Amount Change | Percent Change |
| 01-2783-1000-000-00-55612 | Tuition-Vo-Ag | \$44,842 | \$50,463 | | \$58,090 | \$50,350 | | \$51,687 | -\$6,403 | -11.02% |
| Totals | | \$44,842 | \$50,463 | | \$58,090 | \$50,350 | | \$51,687 | -\$6,403 | -11.02% |
| 01-2783-9999-000-00-52210 | Health Insurance & Benefits | \$5,305,144 | \$4,932,315 | | \$5,352,654 | \$2,768,620 | | \$5,556,113 | \$203,459 | 3.80% |
| 01-2783-9999-000-00-52290 | Disability Insurance | \$8,500 | \$8,449 | | \$8,500 | \$3,250 | | \$8,500 | \$0 | 0.00% |
| 01-2783-9999-000-00-52220 | Social Security/Medicare | \$538,382 | \$566,929 | | \$539,585 | \$276,061 | | \$589,644 | \$50,059 | 9.28% |
| 01-2783-9999-000-00-52230 | Pension - Non-Cert | \$549,750 | \$549,750 | | \$450,114 | \$450,114 | | \$450,114 | \$0 | 0.00% |
| 01-2783-9999-000-00-52260 | Unemployment Compensation | \$15,000 | \$2,475 | | \$15,000 | \$0 | | \$15,000 | \$0 | 0.00% |
| 01-2783-9999-000-00-52270 | Workers Compensation | \$272,239 | \$263,595 | | \$255,689 | \$182,842 | | \$251,102 | -\$4,587 | -1.79% |
| Totals | | \$6,689,015 | \$6,323,513 | | \$6,621,542 | \$3,680,887 | | \$6,870,473 | \$248,931 | 3.76% |
| 01-2783-2500-000-00-56621 | Heating Fuel & Gas | \$129,780 | \$119,688 | | \$119,780 | \$41,865 | | \$131,758 | \$11,978 | 10.00% |
| 01-2783-2500-000-00-56622 | Electricity | \$410,000 | \$386,512 | | \$380,000 | \$260,047 | | \$536,000 | \$156,000 | 41.05% |
| 01-2783-2300-000-00-55302 | Telephone | \$46,000 | \$41,348 | | \$41,000 | \$21,735 | | \$41,000 | \$0 | 0.00% |
| 01-2783-2500-000-00-54411 | Water | \$95,000 | \$142,927 | | \$100,000 | \$20,519 | | \$100,000 | \$0 | 0.00% |
| Totals | | \$680,780 | \$690,474 | | \$640,780 | \$344,166 | | \$808,758 | \$167,978 | 26.21% |
| 01-2783-2700-000-00-55110 | Regular Transportation | \$975,221 | \$914,353 | | \$902,526 | \$809,430 | | \$931,945 | \$29,419 | 3.26% |
| 01-2783-2700-000-00-55115 | Vinal/Vo-Ag Transportation | \$57,075 | \$62,822 | | \$59,786 | \$60,987 | | \$63,881 | \$4,095 | 6.85% |
| Totals | | \$1,032,296 | \$977,175 | | \$962,312 | \$870,416 | | \$995,826 | \$33,514 | 3.48% |
| 01-2783-2300-000-00-55201 | Property/Liability Insurance | \$290,087 | \$302,759 | | \$340,468 | \$326,632 | | \$363,931 | \$23,463 | 6.89% |
| 01-2783-2300-000-00-55202 | Athletic Insurance | \$0 | \$0 | | \$8,000 | \$10,600 | | \$11,395 | \$3,395 | 42.44% |
| Totals | | \$290,087 | \$302,759 | | \$348,468 | \$337,232 | | \$375,326 | \$26,858 | 7.71% |
| TOTAL OPERATIONS | | \$9,743,169 | \$9,425,907 | 0.00 | \$9,668,651 | \$6,200,798 | 0.00 | \$10,060,830 | \$392,179 | 4.06% |
| COST CENTER TOTAL | | \$9,987,813 | \$10,175,517 | 5.00 | \$10,283,877 | \$6,686,453 | 5.00 | \$10,711,952 | \$428,075 | 4.16% |