

Berlin Elementary School
 Summary of Changes Budget 2020 vs. 2019

Entire Budget
 Town Meeting % Change

Staffing Changes:

Negotiated Items

Salary Increases	\$55,246	1.57%
Health Insurance Inflation(11.8%) & Coverage Changes	\$20,102	0.57%
Other Benefit Changes	\$192	0.01%
Subtotal Negotiated Items	\$75,540	2.15%

Staffing Changes

Staffing Turnover & changes(Salary & Benefits) FY18-19 Health Insurance	\$6,919	0.20%
SPED Paraeducator 1.6 FTE's FY1819	\$33,550	0.96%
Anticipated Staffing Changes-Retirement	\$15,827	0.45%
Instructional Teacher Return from LOA FY1920	-\$9,289	-0.26%
Subtotal Staffing Changes	\$47,007	1.34%

Total Staffing Change	\$122,548	3.49%	Budget FY 19 \$2,141,215	Budget FY 20 \$2,263,763
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Nonsalary changes:

School-wide Expenses-ELL Services	\$10,128	0.29%
Instructional and Support Program Books and Supplies	\$7,000	0.20%
Act 166 -Preschool Costs	\$1,067	0.03%
WCSU Assessments-Operations	-\$4,029	-0.11%
WCSU Assessments-SPED	\$12,976	0.37%
WCSU Assessment-Student Transportation Svcs	-\$2,053	-0.06%
Fund Transfers-Capital	-\$25,000	-0.71%
Fund Transfers-Bond and Water Loan	-\$3,268	-0.09%

Total Nonsalary	-\$3,179	-0.09%	Budget FY 19 \$1,369,703	Budget FY 20 \$1,366,524
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Total Expense Budget Change(A)	\$119,369	3.40%	\$3,510,918	\$3,630,287
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Revenue Changes Related to Budget Increases:

Projected Special Educ. Reimbursement for Eligible Costs	\$25,531	0.73%
Subtotal Revenue Changes(B)	\$25,531	0.73%

Net Impact on Taxes(A-B)**	\$93,838	2.67%
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**BERLIN ELEMENTARY SCHOOL
BUDGET 2019-2020**

DESCRIPTION	Actual 2018	W/SPEDCHG BUDGET 2019	PROJECTED 2019	Final Town Meeting BUDGET 2020
REVENUES				
INVESTMENT EARNINGS INTEREST	\$49,632	\$30,305	\$29,754	\$30,305
MISCELLANEOUS INCOME-OTHER	\$54,572	\$12,031	\$12,031	\$12,031
EDUC. SPENDING REVENUES	\$3,249,305	\$3,331,701	\$3,321,941	\$3,425,539
SPED EXPENDITURE REIMBURSEMENT	\$156,943	\$136,881	\$155,669	\$162,412
SUBTOTAL REVENUES	\$3,510,452	\$3,510,918	\$3,519,395	\$3,630,287
FUND BALANCE	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$3,510,452	\$3,510,918	\$3,519,395	\$3,630,287
EXPENSES				
INSTRUCTIONAL SERVICES				
SALARIES-TEACHERS	\$845,428	\$842,230	\$841,130	\$868,479
SALARIES-PARAEDUCATOR	\$16,361	\$17,384	\$17,384	\$17,860
SALARIES-TEMPORARY-SUBSTITUTES	\$45,547	\$39,920	\$39,920	\$41,118
GROUP HEALTH BENEFITS & HRA	\$137,162	\$143,840	\$151,489	\$162,526
SOCIAL SECURITY CONTRIBUTIONS	\$65,036	\$66,957	\$66,825	\$68,726
MISCELLANEOUS BENEFITS	\$18,235	\$21,970	\$22,722	\$23,047
TUITION REIMBURSEMENT	\$13,297	\$25,000	\$25,000	\$25,000
PROFESSIONAL EDUCATION SVC	\$23,933	\$5,000	\$5,000	\$5,000
TUITION TO OTHER SCHOOL DISTRICTS	\$11,000	\$0	\$0	\$0
TRAVEL	\$0	\$0	\$0	\$0
GENERAL SUPPLIES	\$30,436	\$28,925	\$28,925	\$33,375
BOOKS AND PERIODICALS	\$5,352	\$5,535	\$5,535	\$5,535
EQUIPMENT	\$9,538	\$20,000	\$20,000	\$20,000
DUES AND FEES	\$280	\$0	\$0	\$0
TOTAL INSTRUCTIONAL SERVICES	\$1,221,605	\$1,216,761	\$1,223,930	\$1,270,666
PRESCHOOL PROGRAM				
SALARIES-TEACHERS	\$43,502	\$43,595	\$43,264	\$44,562
SALARIES-PARAEDUCATOR	\$16,870	\$44,534	\$45,977	\$47,273
GROUP HEALTH BENEFITS & HRA	\$26,581	\$26,293	\$26,293	\$28,673
SOCIAL SECURITY CONTRIBUTIONS	\$3,830	\$6,403	\$6,488	\$6,647
MISCELLANEOUS BENEFITS	\$3,950	\$6,394	\$6,025	\$6,238
TUITION REIMBURSEMENT	\$0	\$800	\$800	\$800
TUITION TO PRIVATE SCHOOLS	\$32,529	\$35,562	\$35,562	\$36,629
GENERAL SUPPLIES	\$4,654	\$2,415	\$2,415	\$2,415
TOTAL PRESCHOOL PROGRAM	\$131,916	\$165,996	\$166,824	\$173,237
GUIDANCE SERVICES				
SALARIES-TEACHERS	\$67,487	\$69,242	\$70,633	\$72,752
GROUP HEALTH BENEFITS & HRA	\$19,475	\$19,304	\$19,304	\$21,157
SOCIAL SECURITY CONTRIBUTIONS	\$4,587	\$5,033	\$5,140	\$5,271
MISCELLANEOUS BENEFITS	\$1,417	\$1,508	\$1,508	\$1,554
TUITION REIMBURSEMENT	\$425	\$1,300	\$1,300	\$1,300
GENERAL SUPPLIES	\$107	\$250	\$250	\$1,550
BOOKS AND PERIODICALS	\$31	\$250	\$250	\$1,500
TOTAL GUIDANCE SERVICES	\$93,529	\$96,887	\$98,385	\$105,084
HEALTH SERVICES				
SALARIES-TEACHERS	\$54,269	\$53,821	\$53,412	\$55,014
GROUP HEALTH BENEFITS & HRA	\$7,983	\$7,469	\$7,469	\$8,138
SOCIAL SECURITY CONTRIBUTIONS	\$3,716	\$4,022	\$3,991	\$4,102
MISCELLANEOUS BENEFITS	\$2,495	\$2,552	\$2,599	\$2,715
TUITION REIMBURSEMENT	\$84	\$1,300	\$1,300	\$1,300
TECHNICAL SERVICES	\$199	\$0	\$0	\$0
GENERAL SUPPLIES	\$1,820	\$1,965	\$1,965	\$1,965
BOOKS AND PERIODICALS	\$0	\$88	\$88	\$88
TOTAL HEALTH SERVICES	\$70,566	\$71,217	\$70,824	\$73,322
LIBRARY SERVICES				
SALARIES-TEACHERS	\$37,761	\$38,272	\$37,996	\$39,031
SOCIAL SECURITY CONTRIBUTIONS	\$2,888	\$2,928	\$2,907	\$2,986
MISCELLANEOUS BENEFITS	\$810	\$846	\$846	\$855

**BERLIN ELEMENTARY SCHOOL
BUDGET 2019-2020**

DESCRIPTION	Actual 2018	W/SPEDCHG BUDGET 2019	PROJECTED 2019	Final
				Town Meeting BUDGET 2020
TUITION REIMBURSEMENT	\$415	\$1,300	\$1,300	\$1,300
GENERAL SUPPLIES	\$1,416	\$435	\$435	\$435
BOOKS AND PERIODICALS	\$6,578	\$4,750	\$4,750	\$4,750
TOTAL LIBRARY SERVICES	\$49,868	\$48,531	\$48,234	\$49,357

INSTRUCTIONAL -RELATED TECHNOLOGY SVCS

SALARIES-TEACHERS	\$22,594	\$23,181	\$22,998	\$23,688
SOCIAL SECURITY CONTRIBUTIONS	\$1,728	\$1,773	\$1,759	\$1,812
MISCELLANEOUS BENEFITS	\$494	\$517	\$517	\$524
TUITION REIMBURSEMENT	\$0	\$0	\$0	\$0
TECHNOLOGY RELATED R&M	\$2,587	\$2,000	\$2,000	\$2,000
RENTALS AND LEASES-COPIER	\$4,767	\$5,000	\$5,000	\$5,000
COMMUNICATIONS	\$20,568	\$18,700	\$18,700	\$18,700
SUPPLIES-TECHN RELATED	\$7,208	\$4,100	\$4,100	\$4,100
SUPPLIES-TECHN RELATED-SOFTWARE	\$4,162	\$3,000	\$3,000	\$3,000
EQUIPMENT	\$14,100	\$29,750	\$29,750	\$29,750
TOTAL INSTR REL-TECHNOLOGY SVCS	\$78,208	\$88,021	\$87,824	\$88,574

SU ASSESSMENTS

SU ASSESSMENTS	\$264,805	\$268,109	\$268,109	\$264,080
TOTAL SU ASSESSMENTS	\$264,805	\$268,109	\$268,109	\$264,080

BOARD OF EDUCATION SVCS.

SALARIES-CLERICAL	\$1,471	\$816	\$816	\$840
SOCIAL SECURITY CONTRIBUTIONS	\$113	\$63	\$63	\$65
LEGAL SERVICES	\$1,688	\$1,000	\$1,000	\$1,000
INSURANCE	\$9,996	\$11,077	\$11,077	\$11,077
ADVERTISING	\$2,384	\$400	\$400	\$400
GENERAL SUPPLIES	\$0	\$1,200	\$1,200	\$1,200
DUES AND FEES	\$1,675	\$1,750	\$1,750	\$1,750
TOTAL BOARD OF EDUCATION SVCS.	\$17,327	\$16,306	\$16,306	\$16,332

OFFICE OF THE PRINCIPAL

SALARIES-ADMINISTRATION	\$96,738	\$93,547	\$96,500	\$99,395
SALARIES-CLERICAL	\$53,675	\$62,478	\$56,827	\$58,532
SALARIES-TEMPORARY-SUBS	\$3,749	\$3,677	\$3,677	\$3,787
GROUP HEALTH BENEFITS & HRA	\$37,141	\$37,285	\$38,607	\$42,313
SOCIAL SECURITY CONTRIBUTIONS	\$11,198	\$11,727	\$11,483	\$11,781
MISCELLANEOUS BENEFITS	\$7,561	\$7,368	\$5,875	\$5,991
TUITION REIMBURSEMENT	\$190	\$2,000	\$2,000	\$2,000
PURCHASED PROF & TECHNICAL SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS-POSTAGE	\$4,164	\$3,500	\$3,500	\$3,500
TRAVEL	\$1,401	\$400	\$400	\$400
GENERAL SUPPLIES	\$2,573	\$4,000	\$4,000	\$4,000
DUES AND FEES	\$920	\$525	\$525	\$525
TOTAL OFFICE OF THE PRINCIPAL	\$219,310	\$226,507	\$223,394	\$232,224

FISCAL SERVICES

INTEREST ON SHORT-TERM DEBT	\$39,194	\$40,305	\$39,754	\$40,305
TOTAL FISCAL SERVICES	\$39,194	\$40,305	\$39,754	\$40,305

OPERATION AND MAINT.PLANT

SALARIES-TECHNICAL/TRADES	\$103,190	\$107,956	\$107,966	\$111,205
SALARIES-TEMPORARY-SUBS	\$9,129	\$10,873	\$10,873	\$11,199
GROUP HEALTH BENEFITS & HRA	\$23,711	\$22,406	\$22,406	\$24,413
SOCIAL SECURITY CONTRIBUTIONS	\$8,286	\$8,805	\$8,805	\$9,045
MISCELLANEOUS BENEFITS	\$5,921	\$8,096	\$8,527	\$8,727
UTILITY SERVICES	\$7,850	\$7,500	\$7,500	\$7,500
CLEANING SERVICES	\$9,218	\$8,500	\$8,500	\$8,500
REPAIR AND MAINTENANCE SERVICES	\$16,415	\$22,100	\$22,100	\$22,100
TRAVEL	\$260	\$400	\$400	\$400
SERVICES PURCHASED-SU	\$0	\$10,000	\$10,000	\$10,000
GENERAL SUPPLIES	\$11,468	\$11,000	\$11,000	\$11,000
ELECTRICITY	\$20,633	\$28,510	\$28,510	\$28,510

**BERLIN ELEMENTARY SCHOOL
BUDGET 2019-2020**

DESCRIPTION	Actual 2018	W/SPEDCHG BUDGET 2019	PROJECTED 2019	Final
				Town Meeting BUDGET 2020
OIL	\$31,337	\$45,000	\$45,000	\$45,000
EQUIPMENT	\$0	\$4,000	\$4,000	\$4,000
TOTAL OPER. AND MAINT.PLANT	\$247,418	\$295,146	\$295,587	\$301,599
STUDENT TRANSPORTATION SV				
SU ASSESSMENTS	\$87,825	\$129,640	\$129,640	\$127,587
TOTAL STUDENT TRANSPORTATION SV	\$87,825	\$129,640	\$129,640	\$127,587
STUDENT TRANS-OTHER				
STUDENT TRANS-FIELD TRIPS	\$2,978	\$3,000	\$3,000	\$3,000
TOTAL STUDENT TRANS-OTHER	\$2,978	\$3,000	\$3,000	\$3,000
DEBT SERVICE				
REDEMPTION OF PRINCIPAL	\$177,971	\$178,034	\$178,034	\$175,874
INTEREST LONG TERM DEBT	\$98,279	\$91,770	\$91,770	\$90,662
TOTAL DEBT SERVICE	\$276,250	\$269,804	\$269,804	\$266,536
FUND TRANSFER OUT				
FUND TRANSFER-CAPITAL	\$85,000	\$50,000	\$50,000	\$25,000
FUND TRANSFER-FOOD SERVICE	\$25,000	\$25,000	\$25,000	\$25,000
TOTAL TRANSFER TO OTHER FUNDS	\$110,000	\$75,000	\$75,000	\$50,000
INSTRUCTIONAL SVC-SP ED				
SALARIES-TEACHERS	\$0	\$0	\$0	\$0
SALARIES-PARAEDUCATOR	\$203,414	\$174,172	\$196,112	\$201,722
SALARIES-TEMPORARY-SUBSTITUTES	\$3,286	\$1,051	\$1,051	\$1,083
GROUP HEALTH BENEFITS & HRA	\$43,888	\$40,409	\$51,613	\$56,195
SOCIAL SECURITY CONTRIBUTIONS	\$15,157	\$12,895	\$14,428	\$14,785
MISCELLANEOUS BENEFITS	\$14,511	\$15,903	\$15,759	\$16,237
TUITION REIMBURSEMENT	\$0	\$0	\$0	\$0
OTHER PROFESSIONAL SVCS & WCMH	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$0	\$0	\$0	\$0
GENERAL SUPPLIES	\$0	\$0	\$0	\$0
EQUIPMENT	\$0	\$0	\$0	\$0
TOTAL INSTRUCTIONAL SVC-SP ED.	\$280,256	\$244,430	\$278,963	\$290,022
SUPPORT PROGRAMS				
SU ASSESSMENTS	\$280,608	\$231,858	\$231,858	\$244,834
TOTAL SUPPORT PROGRAMS	\$280,608	\$231,858	\$231,858	\$244,834
ENGLISH LANGUAGE LEARNER				
SERVICE PURCHASE-SU	\$23,383	\$23,400	\$23,400	\$33,528
TOTAL ENGLISH LANGUAGE LEARNER	\$23,383	\$23,400	\$23,400	\$33,528
TOTAL EXPENSES	\$3,495,046	\$3,510,918	\$3,550,836	\$3,630,287
	\$15,406	\$0	-\$31,441	\$0