

The summary of the budget increases and decreases classified by object categories with amount change, percentage change, and as a percentage of the total budget are provided with explanation of what is included in each of the object categories.

NOTE: *Following each object category, information has been provided to give a brief explanation of the causes of the amount change and percent change listed in the table for the 2022-23 budget.*

Certified Salaries: Certified salaries include the annual salaries for staff members who must be certified with the State of Connecticut to be employed in the public schools. This includes administrators, directors, teachers, special education teachers, school psychologists, speech and language pathologists, guidance counselors, librarians, and social workers. The account also includes the stipends for all extra-curricular positions, coaching positions, and summer school teachers.

- *The percent increase of 1.94% represents the combined negotiated contractual required increases for certified staff (Teachers and Administrators).*

Non-Certified Salaries: Non-certified salaries include the annual wages for secretaries, para-educators/instructional assistants, custodians, maintenance workers, and technology staff. This object also includes funding for unsettled contracts/degree changes and for substitute coverage throughout the district.

- *This account increase of 3.14% represents negotiated salary increases for all noncertified employee groups, including Secretaries, Paraeducators, Central Office support staff, Maintenance and Custodial staff, and Technology department staff. Due to the settlement of contracts in this fiscal year, the increase encompasses a 2-year adjustment to wages.*

Employee Benefits: Employee health insurance is the most significant program cost to the benefits object. This object also includes the district's contributions for disability insurance, social security and Medicare, the non-certified pension program, unemployment compensation, and workers' compensation.

- *The savings of \$67,473 in this object is the result of a lower projections for contribution to the required pension contributions for the non-certified pension plan, and for the health insurance increase.*

Professional/Technical Services: The professional and technical services object includes services for the handicapped, training and in-service, police services, student activities, travel reimbursements, testing and scoring services, and sports officials. In addition, this object includes contracted services for nursing services and medical advisor, technology support, legal services, and contributions to the regional Adult Education program.

- *This object is increasing 4.27%, or \$49,744, as a result of increased costs for special education contracted services costs and curriculum development needs based on state course mandates.*

Public Utilities: This object includes electricity, and water.

- *The decrease of \$25,000 is due to an overall projected cost savings based on current market and facility use trending for utilities.*

Repairs and Maintenance: This object includes repair and maintenance of equipment in all buildings, software upgrades and maintenance for each cost center, and general building maintenance of each school. In addition, this object includes contracts for engineering and technical consultations, the fire and security alarms, snow plowing, septic, and trash.

- *This object increase of \$22,466 is due to increased costs for HVAC preventive maintenance contracts, required inspections, and price increases for contractor repairs.*

Rentals: This object does not have any associated requests.

Transportation: This object includes the total costs for all transportation in the district, including all regular education and in-district special education transportation, out-of-district special education transportation, summer school transportation for special education, and transportation for the vocational-agricultural and technical school students.

- *The aggregate local contracted transportation (Special Ed, Regular, Vinal/VoAg) is showing a decrease of \$108,278, but the out-of-district transportation is increasing by \$113,689, resulting in a near flat funding of this object. The result is very small increase to this object of only 0.31% or \$5,479.*

Transportation Athletic/Field Trips: This object includes all other student transportation costs including field trips, student orientation/transition programs, and sporting events.

- *The increase of \$4,539 supports the additional costs for student activity transportation at Morgan.*

Liability/Property Insurance: This object includes coverage for property and liability insurance.

- *The projected increase of 20.13%, or \$58,381, in property and liability insurance is based on our carrier's early projection for 2022-23 and is due to cybersecurity insurance cost increases and the reinstatement of athletic insurance.*

Communications: Communications includes the actual cost for postage in all cost centers and the cost of phone services.

- *This account is decreasing 14.5% or \$9,774 due to savings in postage and telephone costs.*

Advertising and Printing: Advertising and printing includes contractual costs for photocopying machines, printing, and advertising costs.

- *The 3.0% decrease is due to containment of costs associated with school-based printing.*

Tuition: This object includes special education tuition costs and the district cost for students participating in vocational/agricultural programs and other magnet school programs. The bulk of this object is out-of-district placements for special education students.

- *The increase of 7.72% or \$119,767 in this account is the result of increased projected costs for students attending Vo-Ag/Magnet schools and for those who require out-of-district placements.*

Staff Development: The staff development object reflects the cost for faculty and staff to attend workshops and conferences as part of the district's overall professional learning objectives and goals, as well as the Board of Education membership in the Connecticut Association of Boards of Education (CABE). The district is responsible for offering all certified staff at least 18 hours of staff development each year. This is done through in-house professional development days as well as outside conferences and workshops.

- *This account has a slight increase of \$4,718 due to the need for specialized training for teachers in the area of reading and dyslexia.*

Supplies-Instructional: Instructional supplies include core resources and materials critical to the implementation of each curriculum area. Library supplies, periodicals, library software, and online databases are included in this area as well as materials and resources for remedial support, alternative programs, and computer repairs.

- *This object is showing an increase of 8.64% or \$24,448 due to an increase in costs for various department/classroom materials at Morgan, Eliot, and Joel including science, math, world language, and early literacy.*

Fuel for Heat: This object reflects the cost for either oil or gas to heat the buildings.

- *Trending in this line item and realized efficiencies has resulted in a projected decrease of 7.71% or \$10,000 based on trending and efficiencies.*

Textbooks: The textbook object includes textbook purchases, rebinds, and replacements for existing courses.

- *An increase of \$10,877 is seen in this object as there is a need for novels for English at Eliot and Morgan. New textbooks in Algebra are also included in this object increase, with Joel textbooks slightly decreasing.*

Library Books: In addition to library books, this object includes media software for all curriculum areas that are kept in the library collection as well as professional library resources.

- *This object supports requests for library books at Joel, Eliot, and Morgan and is an overall increase of \$889.*

Supplies-Other: This supply object covers all other non-instructional supplies including general office supplies, health office supplies, and custodial/maintenance supplies. This object also includes network licensing and athletic uniforms and equipment.

- *The increase of \$24,888, or 6.21%, in this object is due to an increase in costs for custodian supplies, the replacement of athletic uniforms at Morgan, and graduation expenses.*

Dues and Fees: Dues and fees include a variety of organizational memberships including the Connecticut Association of Public Schools Superintendents (CAPSS), Connecticut Association of Schools (CAS), New England Association of Schools and Colleges (NEASC), Connecticut Association of School Business Officials (CASBO), Connecticut Interscholastic Athletic Conference (CIAC), and Connecticut Music Education Association (CMEA). This object also includes regional and national school organizations which are listed in the notes pages.

- *The decrease of \$5,342 in this object is due to a reduction in costs for high school accreditation.*