

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 2021-2022 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 2.67% represents the combined contractually required increases for certified staff with current staffing levels maintained.*

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 2.71% represents anticipated salary costs for all noncertified employee groups, including Secretaries, Paraeducators, Central Office support staff, Maintenance and Custodial staff, and Technology department staff.*

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 3.22% increase in this object is the result of increases in the cost of health insurance and the required pension contributions for the non-certified pension plan.*

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 2.70%, or \$30,693, as a result of the need for additional actuarial reports in the 2021-22 school year, a projected increase in legal costs related to contract negotiations, and small adjustments to other accounts within this category.*

Public Utilities: This object includes electricity, and water.

- *The decrease is due to a reduction in the projected electricity costs based on actuals and recent trending.*

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 \$21,936 is due in part to changes and increases in software maintenance line items at each school. The pandemic resulted in the use of a variety of software for instruction and learning that is now necessary to provide to teachers. Careful vetting of resources has been done to determine what will be funded, but the increase relates to specific school-based requests for software.*
- *The Project Adventure equipment at Joel is in need of repairs and there is an increase of \$6,536 this year in the Joel Repairs and Maintenance line item for this purpose.*

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 overall increase of 3.05% is due to the transportation contractual increase amount of 3% for 2021-22 and a slight increase in out-of-town special education transportation costs.*

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

- *Contractual increases of 3% in the transportation contract are offset by reductions in projected usage of buses for athletics and field trips, resulting in a 1.19% increase.*

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

- *The projected increase of 6.14%, or \$16,770, in property and liability insurance is based on our carrier's early projection for 2021-22.*

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

- *This account is increasing due to slightly higher anticipated costs in postage.*

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

- *The 1.45% decrease is due to containment of costs associated with photocopying and 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 decrease of 6.07% or \$100,334 in this account is the result of changes in the students who require out-of-district placements as well as adjusted costs of particular 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 an increase of \$13,240 due to restoring the BOE CABE membership and additional funding to support training for teachers in the area of structured literacy 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 a decrease of 6.57% or \$19,916 due to adjustments to utilize online resources and reduced enrollment.*

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

- *Trending in this line item and estimated costs has resulted in a projected increase of 3%.*

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

- *A decrease of \$64,289 is seen in this object as there is a reduced need for new textbooks in the 2021-22 school year.*

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.

- *The decrease in this object is due to a slight reduction in the requests for library books at Eliot and Morgan.*

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 \$22,809, or 6.04%, in this object is due primarily to new district software (Google Enterprise for Education, Screencastify, GoGuardian, EdPuzzle), increasing costs for existing licensing, and network support costs for the new Joel wireless network. The new district-wide software that is being added has been shown to be effective for use in teaching and learning and extensively utilized by district teachers.*

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 small increase in this object is due to slight increases in membership costs.*