

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 2020-2021 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 0.63% is much lower than the contracted increases of 2.9% for teachers and 2.2% for administrators due to changes in personnel (retirements and resignations). This object includes 2 new grade-level leaders proposed at Joel (\$8,806).*

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 5.10% is higher than the contracted increases for all noncertified groups because for the Secretaries, Central Office support staff, Maintenance and Custodial staff, Technology, and Food Services department staff, this increase represents two years of salary increases (2019-20 and 2020-21) due to the timing of contract negotiations and settlements.*

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 8.35% overall decrease in this object is the result of anticipated savings in health insurance, offset slightly by anticipated increases in required pension contributions.*

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 (ERACE).

- *This object is decreasing as a result of not needing several actuarial reports in the 2020-21 school year. That reduction in the account is offsetting the increase in Morgan-Sports Officials that includes the increases associated with the new Site Supervision model for our athletics program.*

Public Utilities: This object includes electricity, and water.

- *The 2% increase is due to a \$10,000 increase in water 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 increase is a large one and is primarily due to changes and increases in software maintenance line items at each school. Each school is adding literacy support software (A to Z Reading at Joel, Newsela at Eliot and Morgan, and an online vocabulary program for Morgan English classes). In addition, the middle school is adding World Language online resource access in lieu of textbooks.*
- *The maintenance department has cost increases adding to this line item in refuse removal, and increasing contracts (preventive maintenance and HVAC monitoring) as well as other costs for repairing and maintaining the district facilities.*

Rentals: This object includes the cost of welding tanks and postage meters.

- *The reduction in this account is due to the move of the cost for the rental of the postage meter at Morgan to the Morgan Cost Center's postage line item.*

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 is due to the contractual increase amount of 3% for 2020-21 offset by a slight projected decrease in fuel costs for buses.*

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

- *Although not a large dollar amount (\$11,487) there are proposed increases in athletic transportation and in student activity transportation costs at Morgan.*

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

- *This is a large projected increase in property and liability insurance for the second year in a row and is based on our carriers' early projection for 2020-21.*

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

- *The increase in this account is due to slight increases in postage costs, as well as the move of \$2,200 from "Rentals" to this account (Morgan postage meter).*

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

- *The 18.38% decrease is due to reductions in each cost centers' photocopying costs. This is partially the result of a new contract and the efforts to reduce printing and copying within the buildings.*

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 very large increase in this account is the result of increases in the number of students in out-of-district placements as well as increasing costs of certain 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. 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 very small increase and maintains appropriate funding levels for staff professional development needs in the district.*

Supplies-Instructional: Instructional supplies include core resources and materials critical to the implementation of each curriculum area. Library supplies, periodicals, and 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 increase is primarily due to the first year of having to purchase the consumable materials to support our new Bridges Math Curriculum, as well as costs associated for the new Statistics Math course at Morgan.*

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

- *Trending in this line item and the turnover of the Pierson building is resulting in projected savings.*

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

- *A slight increase in this account to support the curriculum implementation purchases for middle school math texts (gr 6-8) and middle school world studies texts (gr 7).*

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 account is due to a reduction in the request for library books at 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 in this line item is due to new network licenses and increasing costs for existing licensing (+\$17,403) as well as increases in Athletics equipment (\$7,041) and uniforms (\$7,163).*

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 increase in this object of \$4,036 is due to the costs for hosting the high school accreditation process (NEASC) in the spring of 2021.*