

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 2023-2024 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 decrease of 0.54% represents the combined known contractual increases for certified staff (Teachers and Administrators) offset by the cost-savings related to a net reduction of 5.2 FTE certified staff members.*

Non-Certified Salaries: Non-certified salaries include the annual wages for administrative assistants/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.

- *The account increase of 3.48%, or \$127,596, represents negotiated salary increases for noncertified Administrative Assistants and the addition of 2 Behavior Technicians from grant funding to this operating account. In addition, this account includes an increase of 18 hours of paid time for each paraeducator due to a new, unfunded state legislative mandate. The Board of Education will be negotiating a new contract for the Paraeducators group and setting new rates for the Terms of Employment group for the 2023-2024 school year. The budgeting for these potential increases is accounted for in the Degree Change/Unsettled Contracts line item in the Districtwide Cost Center.*

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 increase of \$248,931, or 3.76%, in this object is the result of an increase to the CT State Partnership Plan health insurance and an increase in the projected Social Security/Medicare contribution.*

Professional/Technical Services: The professional and technical services object includes services for people with disabilities, 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 school medical advisor, technology support, legal services, and contributions to the regional Adult Education program.

- *The large increase in this object of 13.39%, or \$162,717, is the result of increased costs in specialized contracted services for special education, athletic training services, actuary costs, and literacy in-service training costs. The total object increases are offset by a reduction in Nursing Services costs of \$80,104, due to bringing contracted services under direct employment of the Board of Education.*

Public Utilities: This object includes electricity, and water.

- *The increase of \$156,000 is due to the rapidly rising costs of electricity. The Board has locked into an electricity rate that mitigates the overall cost increase.*

Repairs and Maintenance: This object includes the 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 \$39,297 is due to increased costs for school HVAC preventive maintenance (\$10,870), software maintenance (\$7,142), and significant cost increases in the new Town bid awards for Septic (\$14,569) and Refuse Removal (\$12,650).*

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

- *There are no associated requests in this object.*

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 increase of \$94,314, or 5.30%, is due to an increase in diesel fuel costs (\$25,000), contractual increases, and out-of-town special services transportation increases (\$42,032).*

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 \$8,532 supports the contractual cost increases for athletic and activity transportation.*

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

- *The projected increase of 7.71%, or \$26,858, for all of the district insurance coverages is based on our carriers' early projection for 2023-24.*

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

- *This account is decreasing 2.61%, or \$1,549, due to small savings in postage and telephone costs.*

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

- *The 11.21% decrease of \$9,310 is due to containment of costs associated with school-based 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 3.51%, or \$58,706, in this account is the result of decreased projected costs for students attending Vo-Ag/Magnet schools and for those 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. 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 decrease of \$23,747 due to a reduction in training costs and the elimination of the Board of Education's membership in the Connecticut Association of Boards of Education (CABE).*

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 object is showing an increase of 16.21%, or \$49,850, due to the impacts of inflation on the cost of supplies and the need for additional Early Literacy supplies to support curriculum improvements and student learning.*

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

- *Trending and increased costs for natural gas has resulted in an increase of \$11,978 in this line item.*

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

- *This object is decreasing by an overall amount of \$20,912 due to a reduction in the need for textbooks and curriculum program materials next 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.

- *This object supports requests for library books and software at Joel, Eliot, and Morgan and is decreasing by \$4,925.*

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 object of \$33,063 is due to an inflationary increase in costs for custodial supplies (\$13,835), Network/Virus License Software cost increases (\$7,732), and an increase in Sports Equipment-Morgan due to a need for shot clocks to be installed in the Morgan gymnasium (\$13,713) as mandated by the CIAC.*

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 and vocational stipends for special education.

- *The decrease of \$4,709 is due to the elimination of dues for district-wide professional memberships and a decrease in anticipated vocational stipends.*