

Explanation of Costs By Object

Object	Explanation	21-22 Operating Budget	21-22 Projected Actual Budget	2022-2023 Superintendent's Budget
111	<p>Certified Staff</p> <ul style="list-style-type: none"> •Administrators will receive a 2.0% raise, teachers a 1.775% raise plus step increases based upon contract negotiations. •Have 226.8 certified staff in the 2022 budget and an additional 7 certified staff members in recovery grants (total 233.8). •Reduced one teacher at Oakdale based on Kindergarten numbers; added 0.45 speech teacher; added 0.2 school counselor at MHS instead of paying a department head stipend. •Have 226.45 certified staff in the budget next year and 6.5 in recovery grants (replaced a 1.0 special education teacher in the recovery grant with a 0.5 school counselor based on needs assessment). •Have 5 teachers retiring at the end of this year along with several late retirements last summer and mid-year resignations; we factored lower cost replacements when applicable into the budget. •This object also includes certified staff retirement benefits for employees hired before 1998 based upon contract, pay for mentors, and reimbursement for education credits. •Salaries reflect adjustments for reimbursements through other grants such as IDEA, Title I grants and Medicaid. 	\$ 18,069,318.09	\$18,037,153.10	\$ 18,304,989.92
112	<p>Noncertified Support Staff</p> <ul style="list-style-type: none"> •Includes IT, behaviorists, job coaches, security, OT, Brailist, secretaries, custodians, fiscal office, bus drivers, and nurses •The increase in this object for 21-22 from the proposed 21-22 budget is due to an increase in the number of positions based upon student needs (added behaviorists, school safety officers) •We budgeted for additional drivers next year; we have hired 1 licensed driver and two trainees in the past month •Raises for unaffiliated positions were factored at 2.0%. Raises in recently negotiated contracts include: secretaries (1.5%), custodians (2.0%), bus drivers (not negotiated yet). All raises for next year are well below the COLA 2022 rate of 5.9%. 	\$4,750,050.73	\$ 4,861,869.73	\$ 4,966,913.68
113	<p>Monitors</p> <ul style="list-style-type: none"> •Lunch/recess, bus, hall, bathroom. •Increased cost for monitors is based on 2% increase to pay and review of hours needed. •The majority of the additional hours budgeted were for Tyl to provide two monitors for bathrooms throughout the day. 	\$ 258,595.00	\$ 258,595.00	\$ 292,000.00

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114	Tutors – <ul style="list-style-type: none"> •Work with English learners, homebound students, and expelled students. •Includes pay for teachers who proctor after school detention program at MHS and Tyl. •Increase is based upon a 2% increase in wages. 	\$ 186,400.00	\$ 186,400.00	\$ 190,300.00
115	Summer Help and Substitute Custodians <ul style="list-style-type: none"> •This budget item has been reduced for the last two years; with remote instruction we were able to accomplish some summer IT and custodial work during the school year. •The budget increase restores staff needed to complete summer cleaning, maintenance and IT work and reflects the increasing minimum wage. 	\$ 64,000.00	\$ 64,000.00	\$ 80,000.00
116	Paraprofessionals – <ul style="list-style-type: none"> •Salary increase ranges by level from 0.5 to 1.75%. •We had to increase special education para numbers this year due to student needs, but we funded them through the recovery grants. •Increased costs for 3 new FT paras added at the Jan. BOE meeting is in benefits, not salary. •Next year's request projects the number of positions based on actual students we know will be enrolled. It does not include funds for students who may move into the district or whose needs change next year. •We have funded 6 special ed. paras and 6 math paras through the recovery grants. 	\$ 2,042,770.00	\$ 2,042,770.00	\$ 2,045,600.00
117	Coaches and Advisors <ul style="list-style-type: none"> •Change is based on pay increases of 1.5% as negotiated in the teachers' contract. •Reduction in this year's cost and next year's request is due to a decrease in the number of advisors/coaches. 	\$ 359,462.00	\$ 354,139.00	\$ 359,192.50

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120	<p>Substitute Teachers</p> <ul style="list-style-type: none"> •By year-end, we expect to have overspent the substitute object. The increase for next year reflects our expected shortfall this year due to mid-year rate increases. •Rates were increased this year to attract substitutes as staffing classrooms has been a significant issue. Other districts increased sub rates substantially due to the sub. shortage. •Daily subs are budgeted at \$95/day and permanent building subs are paid between \$110 to \$150 per day depending on their qualifications. In an MOU for this year, teachers are currently being paid to cover classes on their prep periods. •Due to the inability to find daily subs, we increased the number of building substitutes from 6 to 11 in last year's budget and this has worked well for us. •We plan to keep 2 permanent subs per building next year (and 1 at Palmer). 	\$ 310,000.00	\$ 310,000.00	\$ 345,500.00
121	<p>Leave Payment for Retirees</p> <ul style="list-style-type: none"> •Budgeted amount includes a placeholder for new requests and known retirements. We reduced this object last year because we have fewer people who qualify for the leave which is being grandfathered out of the contract. 	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
130	<p>Subs / Curriculum Meetings and Conferences</p> <ul style="list-style-type: none"> •Level funded. Summer curriculum work is included here along with substitute coverage for teachers attending conferences during the school year. •Many conference and some of our summer work is grant-funded. 	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
204	<p>Unemployment Compensation</p> <ul style="list-style-type: none"> •The original budget had \$50,000 for this object; it was reduced by \$30,000 in a transfer in Jan. '22 to pay for a maintenance truck. •We have factored continued use of a credit obtained during COVID to keep next year's costs lower than actual costs. •We do not have pending lay-offs based upon our current budget proposal; this is a self- funded object. 	\$ 20,000.00	\$ 20,000.00	\$ 25,000.00

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213	<p>Health and Life Insurance</p> <ul style="list-style-type: none"> •Health insurance costs were increased by about 10%, however we are early in the renewal process so this is an area of significant uncertainty right now. The Teamsters health insurance has not yet been negotiated. •As described at our last BOE meeting, we have four employees whose coverage is being proposed for lasering by Anthem which could result in a significant increase in cost. •Our insurance is currently being marketed, and we hope to hear the results before our budget is finalized. We continue negotiations with Anthem in conjunction with the Town. •We are currently at 88% of the indemnified rate for the HD plan. •We survey the staff in March to see if any will switch between coverage and waivers; we used their current status in this budget. Surveys results will be in before budget is finalized. •Employee cost-share increases of 0.5% for the majority of employees (with the exception of bus drivers) were factored into the district costs. Insurance cost shares and plans differ by contract. Next year the teachers' copay will be 21.0% for medical and 23.0% for dental. •The reduction in rates this year is due to staff changes in which new staff opted for wavier or less expensive coverage or vacancies which were not filled. •This line also includes costs for life insurance based upon contract and waivers (\$1500 single/\$3000 family) provided to employees who opt out of district health plan coverage. •Costs for our Employee Assistance Plan (\$8000) are included here. •Since health insurance costs for the current year are projected to be less than we budgeted due to staffing changes and unfilled vacancies, in Jan. '22 we transferred \$35,500 from object 213 to purchase the maintenance vehicle. 	\$ 4,764,157.70	\$ 4,514,422.70	\$ 4,978,735.00
218	<p>Coursework</p> <ul style="list-style-type: none"> •Reimbursement as per contract for teachers' and administrators' coursework. 	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
220	<p>FICA, Employer's Contribution</p> <ul style="list-style-type: none"> •Tax for all noncertified staff calculated at 6.2% of pay •Next year's increase is based on the increase in wages for uncertified staff 	\$ 492,925.76	\$ 492,925.76	\$ 520,280.78
221	<p>Medicare, Employers' Contribution</p> <ul style="list-style-type: none"> •1.45% of wages are paid to Medicare for all staff. •Increase is based on increases in wages. 	\$ 391,272.54	\$ 391,272.54	\$ 405,112.50

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222	Pension, MERS <ul style="list-style-type: none"> •Budgeted at 16.44% for the current year for full-time uncertified staff. •We have been advised by MERS that the expected rate for next year will be 18.26% but the actual rate will not be available until later in March. The object also includes about \$32,000 in administrative costs for retirees. •Budget object increase is based on increase in pension percentage and increase in wages. 	\$ 772,740.62	\$ 773,155.62	\$ 915,743.05
310	Drama / Chorus <ul style="list-style-type: none"> •Pianist, choreographer – level-funded 	\$ 2,050.00	\$ 2,050.00	\$ 2,050.00
321	Purchased Services <ul style="list-style-type: none"> •Electronic program licenses such as PowerSchool, IEP software (which we need to pay for one more year as we transition to a state-funded solution), Educere and online reading and science subscriptions. Most cost increases are based on actual quotes. •This object does not reflect true costs; we have funded many program licenses through recovery grants. •Includes NL adult ed contract (increased 1.5%), Pathway services from Waterford Country Day, Transition Academy experiential learning program, and special education services at magnet or other tuition schools. •Projected special education costs at tuition schools are based upon IEP hours. •We anticipated a 3% increase in rates for schools which have not provided rates yet. We have not included any new students' services. Costs are based on actual IEPs. •Next year's reduction is based upon the projected return to Tyl of 5 fifth grade students with significant special education costs at magnet schools. The return of these students factors into our requests for behaviorist and para staffing at Tyl. •We eliminated the electronic program for teacher evaluation based upon the expectation of a new evaluation process from the state and flexibilities allowed for next year in anticipation of that transition. 	\$ 617,260.00	\$ 685,537.00	\$ 585,160.00
322	Inservice Workshops <ul style="list-style-type: none"> •Level-funded; most in-service is paid for out of grants. 	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00

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323	<p>Pupil Services</p> <ul style="list-style-type: none"> •Academic testing and psychiatric evaluations. •Speech and hearing services. •Most of this allocation is for outside psychiatric evaluations which we are required to perform upon parent request; this year we have seen an unusual increase in requests for testing. •Level-funded though we are concerned about the need for additional testing. 	\$ 63,000.00	\$ 63,000.00	\$ 63,000.00
330	<p>Other Professional Fees –</p> <ul style="list-style-type: none"> •Includes costs for athletic trainer, medical advisor, bus drivers' physicals and drug testing, Naviance, PowerSchool, Accounting Software, Audit fees, timeclock software, SNAP for nurses. •Increases in contracted costs are based upon quotes received. •We have not factored an increase in costs for an athletic trainer as we have not been able to secure a contract with a service to provide a trainer. We are currently in the process of determining the best way to move forward. The lack of a trainer is a significant concern. •We eliminated the cost of a service to provide substitute nurses as we have been able to use our nurse retirees to provide our own subs. However, this resulted in an increased cost for substitutes for nurses. 	\$ 139,040.00	\$ 139,040.00	\$ 148,595.00
331	<p>Legal Fees</p> <ul style="list-style-type: none"> •BOE and Central Office use of attorneys. •We reduced this rate last year, but our expenditures are significantly higher than the budgeted amount in this area. •Increased costs are related to potential special education litigation, and multiple instances which required legal consultation this year. •We don't anticipate that costs will be as high next year, but do think we need to increase this object by \$10,000 based upon our current exposures. 	\$ 32,000.00	\$ 32,000.00	\$ 42,000.00

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410	Electricity <ul style="list-style-type: none"> •Level-funded electricity (except for a slight increase at Oakdale) based upon detailed rate projections from Tradition Energy using kwh usage at each building and projected costs . •We continue to see a significant savings for solar (about 850,000 kwh) which was backed out of electricity costs when we set the 20-21 budget. (Solar savings is only seen in the first year of budget as the savings remains constant.) Additionally Steve's continued work on energy conservation have helped us to achieve efficiencies in this area. 	\$ 407,800.00	\$ 407,800.00	\$ 408,800.00
423	Contracted Services <ul style="list-style-type: none"> •Custodial maintenance contracts (HVAC, Generators, fire pumps); playground and termite inspections, ductwork inspections, roof work, trash collection, paving repairs, plumbing, electrical. Factored a 3% increase into contracts that have shown an increase this year if we have not received a cost for next year. Items which had no contract have been level-funded •Library equipment repair contracts. •IT internet and server support and maintenance and repair, website. •Servicing of FM devices for hearing impaired, microscopes, pianos, PE equipment, kiln. •Electronic services including Frontline (employee software) and School Messenger •Service for buses (towing, body work). •Increase next year is based upon increases in invoices received this year (note that we project this will end over-budget this year). 	\$ 667,085.00	\$ 689,847.00	\$ 688,885.00
424	State Inspections <ul style="list-style-type: none"> •Includes water inspections and biomedical waste fees. •Level-funded. 	\$ 16,650.00	\$ 16,650.00	\$ 16,650.00
425	Maintenance Contracts <ul style="list-style-type: none"> •Includes costs for contracts to maintain copy machines, folding machines, FAXes, print management service, elevators, scissor lifts. •There was a slight increase this year to move the library Destiny software to a cloud-based version which has been removed for next year. 	\$ 58,170.00	\$ 58,170.00	\$ 57,530.00
445	Fire Watch <ul style="list-style-type: none"> •Level funded; used to cover costs of an alarm at an activity after hours, 	\$ 750.00	\$ 750.00	\$ 750.00

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446	Police Services <ul style="list-style-type: none"> •Police services are used at events like graduation and at athletic activities. •We level-funded for next year, however we anticipate we will go over-budget this year due to increased police presence at games which cannot be covered by gate receipts. •It is our hope that our gate receipts will increase post-COVID and our need for increased police presence will go down. 	\$ 10,250.00	\$ 10,250.00	\$ 10,250.00
447	Officials – <ul style="list-style-type: none"> •Level funded for next year. •Hopefully gate receipts can make up for any increased costs in officials at athletic events. 	\$ 30,760.00	\$ 30,760.00	\$ 30,760.00
510	Transportation Services <ul style="list-style-type: none"> •This object includes costs for outsourced transportation. •As reported all year, our increase in outplaced special education students has caused an increase in outsourced transportation. Placements may be up to an hour away based upon the specialized services a student requires. •We try to transport several students together whenever possible •Costs for next year are based on actual outplacements. We reduced next year’s costs from our actual costs this year because a student left the district. (A benefit of sub-contracting this service is that when a placement leaves the district, we have no ongoing costs.) 	\$ 394,168.00	\$ 444,475.00	\$ 414,940.00
520	Insurance – <ul style="list-style-type: none"> •Liability insurance for auto and property. Based on broker information (H.D. Segur) and actual bills, we have budgeted a 10% increase. The 10% increase provided by the broker is high because of the unknown cost related to new, required cyber-insurance. We await more information on this rate. •This will be updated as we complete the renewal process. 	\$ 125,800.00	\$ 125,800.00	\$ 137,550.00
521	Insurance for Interscholastic Sports <ul style="list-style-type: none"> •Level-funded. 	\$ 13,350.00	\$ 13,350.00	\$ 13,350.00
522	Insurance for Transportation <ul style="list-style-type: none"> •Same broker as object 520; see explanation there. 	\$ 104,200.00	\$ 104,200.00	\$ 113,910.00

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524	Worker's Compensation <ul style="list-style-type: none"> •Based on actual billings, we would need to increase worker's comp. by 21%. However over the past two years we were able to reduce worker's comp costs before the budget passed based on the previous year's audit. •We increased our costs by 10% for next year based on the assumption we will receive a similar offset. 	\$ 246,367.00	\$ 246,367.00	\$ 270,400.00
540	Telephone <ul style="list-style-type: none"> •Phone expenses have been level funded this year. •We have completed our move to a new Voice Over Internet phone system but projections we received indicate the change will be cost neutral. 	\$ 75,400.00	\$ 75,400.00	\$ 75,400.00
541	Postage <ul style="list-style-type: none"> •We have reduced this object based on increased use of electronic communication. •We level-funded this year based on our needs for mailings. 	\$ 12,520.00	\$ 12,520.00	\$ 12,520.00
550	Advertising <ul style="list-style-type: none"> •Level-funded our costs to advertise bids and job positions. 	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
551	Publications <ul style="list-style-type: none"> •We have moved as many publications to electronic versions as possible. •We still print agendas for MHS and Tyl, elementary handbook, and some Central Office communications. •Level-funded for next year. 	\$ 3,550.00	\$ 3,550.00	\$ 3,550.00

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560	<p>Tuition</p> <ul style="list-style-type: none"> •We are required to covers costs of regular education students who choose to attend magnet and Vo-Ag schools as they are counted as Montville students in the Education Cost Share grant which goes directly to the town. •Costs are based on actual students enrolled at each school. We rolled students up one year and entered new students using the same number of students who entered the starting grade this year. •LEARN has provided tuitions for next year; the rest were budgeted at a 3% increase. •We continue to see a reduction in the number of elementary students opting to attend a choice school. In last year's budget, we projected 105 elementary magnet school students and we actually have 91. We are projecting 87 elementary students next year. •However, the number of secondary students has increased. We budgeted for 58 secondary students and currently have 64. This is driving the increased costs for object 560 for next year. •Special education services at the Vo-Ag school are also included in this object as well as costs for any student educated in another public school (e.g. a DCF placed student in another district who is Montville's nexus) 	\$ 742,824.00	\$ 753,755.00	\$ 823,496.00
562	<p>Tuition Private Schools –</p> <ul style="list-style-type: none"> •Special education outplacements this year are projected to cost \$596,290 more than budgeted. This is a slight decrease from previous Board reports, but is subject to change. •Next year's budget reflects actual students based upon current enrollment, subtracting students who will age out, and considering PPT information about students who we anticipate will be able to return to the district. •We have not budgeted for any unplanned outplacements, and are assuming several outplaced students can successfully transition to district programs . •The increase in this object accounts for over 40% of the increase in next year's budget. 	\$ 1,702,820.00	\$ 2,299,122.00	\$ 2,473,760.00
580	<p>Travel</p> <ul style="list-style-type: none"> •Level-funded. •Includes travel for itinerate teachers like district EL coordinator, travel to conferences paid at IRS rate, administrators' travel as per contract. 	\$ 58,132.00	\$ 58,132.00	\$ 58,132.00
584	<p>Transportation Reimbursements –</p> <ul style="list-style-type: none"> •Travel reimbursements to parents who provide their own transportation for special education students; paid at IRS mileage rates. 	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00

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585	Educational Conferences •Attendance at conferences for instructional improvement, nurses' training, Handle with Care training, CPR training.	\$ 15,400.00	\$ 15,400.00	\$ 15,400.00
589	Transportation for Extra-Curricular Activities and Athletic Events •Diesel, gas allocation. •Budgeted \$3.50 for gas and \$3.00 for diesel, rates are not locked.	\$ 20,575.00	\$ 20,575.00	\$ 29,800.00
590	Other Services •NEASC membership, marketing costs, graduation costs. •Level-funded.	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00
591	Sewer •Level funded.	\$ 16,077.00	\$ 16,077.00	\$ 16,077.00
610	Supplies, AV •Level-funded – projector bulbs, etc.	\$ 1,147.00	\$ 1,147.00	\$ 1,147.00
611	Supplies, Instructional •All supplies were level-funded in order to control the budget increase. •Given current inflation rates, this will result in a net reduction in supplies we are able to purchase in every department.	\$ 367,740.00	\$ 367,740.00	\$ 367,740.00
612	Supplies, Non-instructional: •Office supplies. •Fiscal services supplies (e.g. tax forms). •Again, level-funding this line means we will need to reduce supplies used.	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00
613	Supplies, Property •Building maintenance supplies (e.g. cleaning, paper products). •Bus garage maintenance supplies. •Will need to factor a reduction in supplies used because level-funding this line means we won't be able to purchase as much.	\$ 224,000.00	\$ 224,000.00	\$ 224,000.00
616	Supplies, Extra-curricular •Costs for all athletic teams, materials for clubs, awards.	\$ 45,497.56	\$ 45,497.56	\$ 45,497.56

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620	Fuel Oil and Natural Gas – <ul style="list-style-type: none"> •Budgeted \$2.95 for oil. This is an estimated cost, not a lock. We are part of a consortium that is seeking the best price. Last year we were locked at a blended rate of \$1.89. •Level-funded natural gas. Currently we get our natural gas through the utility; we are investigating a move that would allow us to lock rates. 	\$ 311,269.00	\$ 311,269.00	\$ 350,595.00
627	Gas and Oil for Transportation – <ul style="list-style-type: none"> •Budgeted \$3.50 for gas and \$3.00 for diesel. Last year most was locked at \$1.79. •Rates have not been locked. 	\$ 130,275.00	\$ 130,275.00	\$ 186,650.00
628	Supplies, Bus Garage – <ul style="list-style-type: none"> •Level-funded (means we will purchase less than we have in the past). 	\$ 84,653.00	\$ 84,653.00	\$ 84,653.00
641	Textbooks / Workbooks – <ul style="list-style-type: none"> •Level funded. •This includes consumable math workbooks for grades K-8, Open Court consumable phonics materials, reading intervention workbooks. •If additional funds are required due to increased costs, this will need to be paid for using the grant. •Have not budgeted for new textbook adoption, just replacement of worn copies. 	\$ 96,612.00	\$ 96,612.00	\$ 96,612.00
642	Library Books <ul style="list-style-type: none"> •Level-funded; at this time we purchase very few library books due to past years' budget cuts. 	\$ 8,930.00	\$ 8,930.00	\$ 8,930.00
643	Library Periodicals <ul style="list-style-type: none"> •Level funded. 	\$ 7,150.00	\$ 7,150.00	\$ 7,150.00
730	Instructional Equipment – <ul style="list-style-type: none"> •Includes Web filter, firewall contract, copier lease, Microsoft and Adobe software, laptop lease, computers, servers, projectors. •Increase is based on quotes; We will be starting a new laptop lease for teachers which has an increased cost. 	\$ 244,574.00	\$ 244,574.00	\$ 251,790.00
739	Other Equipment – <ul style="list-style-type: none"> •Includes maintenance, special ed, nurses', and bus garage equipment •This line item was increased by \$65,500 this year to pay for the maintenance truck •It is level-funded at its previous rate for next year. 	\$ 86,700.00	\$ 86,700.00	\$ 13,200.00

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810	Dues and Fees •Memberships for school counselors, nurses, librarians, honor societies, chorus, principals, business office, athletic entry fees. Includes: CT REAP, AASA, ASCD, ISTE, LEARN, SECASA, CAPSS, CAFE, CASBO, CSCPA.	\$ 52,602.00	\$ 52,602.00	\$ 52,602.00
	TOTAL	\$ 39,816,140.00	\$ 40,389,730.01	\$ 41,729,948.99

Percent Increase from Adopted 2021-2022 Budget

4.81%

Percent Increase from Projected 2021-2022 Budget

3.32%