

Following is an explanation of the type of expenditures that are included in the various objects:

**Salaries (100):**

Administration salaries (110): this object is for the superintendent, business manager, administrators and supervisors.

Teacher salaries (120): this object is for certified teachers plus support staff such as counselors and psychologists.

Custodians/Maintenance salaries (130): this object is for all custodial and maintenance staff, excluding supervisory staff and an estimate for overtime for the year.

Tech Support (140): this object is for the people who maintain hardware and software issues with the computers.

Secretaries Salaries: (150): this object is for the administrators' secretaries and central office staff responsible for payroll and accounts payable. Includes both 12 and 10 month secretaries.

Paraprofessionals: (160): this object is for all the teaching assistants including those working with one-to-one students.

Substitutes: (170): this object is for all substitutes filling in for regular employees (teachers, secretaries, paraprofessionals and custodians).

Coaches & Advisors (180): this object is for all athletic coaches and club advisors.

Salaries other (190): this object includes retirement payments, increase for teacher degree changes, sick time payouts, savings from retirements, lunch aides, tutors and security guards.

Misc Salary Items (195):this object includes salary items not included in any other object such as payments for unused days and accrued sick time and anticipated salary increases (budget only).

**Benefits (200):**

Health Insurance (210): this object is for all health and dental insurance net of withholding for employees premium share.

FICA (220): this object is for the government required matching payment for Social Security and Medicare. Note that there is no Social Security matching for any teachers and no Medicare matching for teachers hired before April 1, 1986.

Life insurance (280): this object is for the premiums paid for all employees eligible for life and disability insurance coverage.

Other benefits (290): this object is for health consultant, administrative fee for the flexible benefit plan and 403(b) compliance fees.

**Services Professional & technical (300):**

Professional development (320): this object is for fees to attend conferences and reimbursement for travel to attend these conferences.

Legal (330): this object is for all legal bills as it pertains to opinions on legal matters, preparation for cases and negotiations if applicable.

Service Contracts (340): this object covers agreements with vendors to support software and hardware.

Consultants (360): this object covers agreements with outside consultants for students.

Other professional services (390): this object is for miscellaneous professionals not included in above such as, IT support, special education OT/PT and consulting.

**Services Property (400):**

Utilities (410): this object is for electricity and water charges.

Energy (415): this object is exclusively for the payment of natural gas and heating oil used to heat the buildings and run the boilers for hot water.

Repairs and service fees (430): this object is for repairs and maintenance not provided directly by our employees. It could involve anything from repairing a busted water pipe to repairing the telephones.

Telephones (440): this object is exclusively for the payment of telephones and cell phones.

Internet (442): this object is for the monthly payments for internet connections.

Leases & Rentals (445): this object is for leases on the copiers, the postage machine and the portables.

Building improvements (450): this object is for major building improvements not included in the capital budget requests to the town.

Other purchased services (490): this object is for services used to pay for service contracts on equipment, or other items.

**Services-Purchased Other (500):**

Transportation (510): this object is for transportation costs. These costs are for transporting students to and from school, athletic events and field trips.

Postage (530): this object is for postage district wide.

Advertising (540): this object is for announcements in professional publications or newspapers when it becomes necessary to post job opening outside of the building.

Interns (550): this object is for interns hired from accredited schools that are in the school for the whole year and provide support to our teachers.

Tuition (560): this object is for payment of tuition for out placed students.

Printing (570): this object is for payment for various printing jobs such as reports cards and event flyers.

Other purchased services (590): this object is for purchased services not included in above such as veterinarian fess and physicals for employees.

**Supplies (600):**

Supplies Teaching (610): includes expenditures for all supplies used in the classrooms.

Supplies office (620): includes expenditures for all supplies used in the various administrative offices.

Supplies Custodial (630): Includes all custodial supplies such as paper towels and cleaning materials..

Supplies Maintenance (635): Includes all supplies needed to maintain buildings, grounds and vehicles.

Text & Workbooks (640): includes expenditures for books and workbooks used in the classroom.

Subscriptions (645): includes expenditures fro periodicals and on-line reference subscriptions.

Testing Materials (650): includes expenditures for planned testing during the year such as the CMTs Books &

A/V (655):includes expenditures for supplies and library books purchased by the library staff. Computer

Supplies (660): this object is used to pay for all computer supplies at the schools and central office.

Other Supplies (690): this object is used for supplies not included in the above objects such as club awards, graduation expenses, etc.

**Property (700):**

Office equipment (710): includes expenditures for the purchase of office equipment primarily for administrative offices.

Office furniture (720): includes expenditures for the purchase of furniture used in the classroom and administrative offices by employees.

Classroom equipment (730): includes expenditures for the purchase of equipment such as band equipment, projectors, CD players, computers, and computer related equipment.

Classroom furniture: (740): includes expenditures for the furniture in the classroom used by students.

Building Equipment (750): includes equipment used exclusively by the custodial and maintenance staff such as snow blowers, vacuums, air conditioners, etc.

Other equipment (790): this object is for equipment not included in the above objects such as routers, and switches.

**Other Objects (800):**

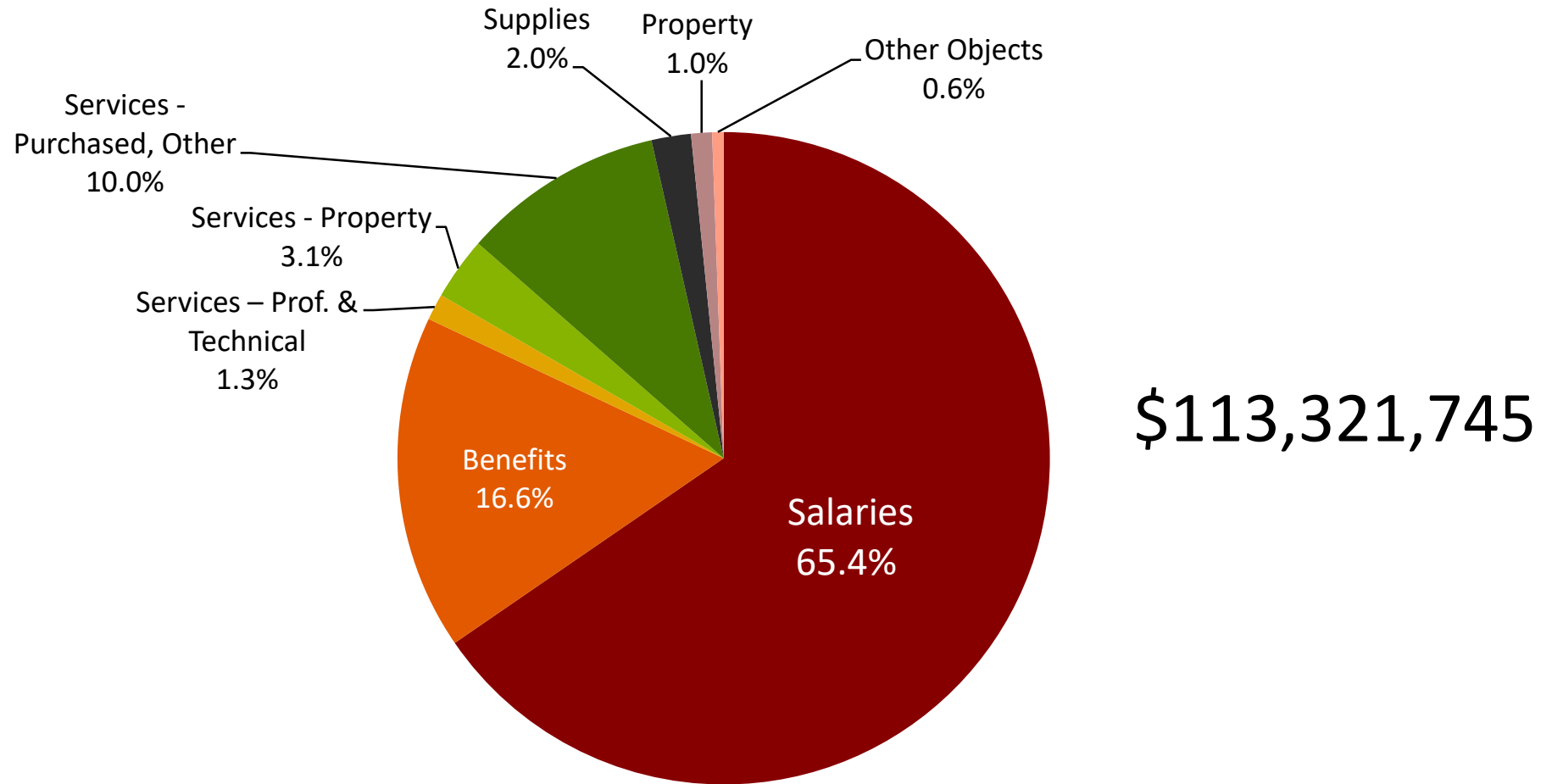
Dues, Fees & Memberships (810): includes expenditures for professional memberships and other organizations

Unemployment (825): includes expenditures for mandatory payment to the state for terminated employees who fit certain state criteria.

Other Objects (890): includes expenditures for anything not included in any of the above objects such as support for programs such as Pay for Play.

**Miscellaneous (900):**

# FY 2021-22 Budget by Expenditure Category



Superintendent Budget Request

Trumbull Board of Education  
Budget Summary by Master Object for 2021-22

Object Description	Code	2019-20 Actual	2020-21 Approved Budget			2021-22 BOE Request	2021-22 vs 2020-21		% of
		\$	FTE	\$	% Change	\$	Incr/(Decr) \$	% Change	Total \$ Incr
Salaries	100	\$72,470,424	921.33	\$73,448,611	1.35%	\$73,659,692	\$211,081	0.29%	6.23%
Benefits	200	\$16,454,970		\$17,210,412	4.59%	\$18,812,182	\$1,601,770	9.31%	47.27%
Services-Prof & Tech	300	\$1,393,608		\$1,518,952	8.99%	\$1,485,812	(\$33,140)	-2.18%	-0.98%
Services - Property	400	\$3,315,792		\$3,306,300	-0.29%	\$3,523,850	\$217,550	6.58%	6.42%
Services - Purch'd Other	500	\$9,832,959	19.00	\$10,227,564	4.01%	\$11,332,890	\$1,105,326	10.81%	32.62%
Supplies	600	\$1,829,366		\$2,141,490	17.06%	\$2,215,678	\$74,188	3.46%	2.19%
Property	700	\$604,034		\$931,451	54.21%	\$1,173,472	\$242,021	25.98%	7.14%
Other Objects	800	\$217,179		\$241,102	11.02%	\$211,003	(\$30,099)	-12.48%	-0.89%
<b>Report Total</b>		<b>\$106,118,332</b>	<b>940.33</b>	<b>\$109,025,882</b>	<b>2.74%</b>	<b>\$112,414,579</b>	<b>\$3,388,697</b>	<b>3.11%</b>	<b>100.00%</b>
<b>Net FTE Adjustment</b>						\$ 477,166	\$ 477,166		
<b>Special Revenue (205) Account Adjustment</b>						\$ 430,000	\$ 430,000		
<b>Report Total</b>		<b>\$106,118,332</b>	<b>940.33</b>	<b>\$109,025,882</b>	<b>2.74%</b>	<b>\$113,321,745</b>	<b>\$4,295,863</b>	<b>3.94%</b>	

Superintendent Budget Request

Trumbull Board of Education  
Budget Summary by Object for 2021-22

Object Description	Code	2019-20 Actual		2020-21 Approved Budget		2021-22 BOE Request	2021-22 vs 2020-21	
		\$	FTE	\$	% Change	\$	Incr/(Decr) \$	% Change
<b>Salaries</b>		<b>100</b>						
Admin/Supervisors	110	\$4,855,653	30.27	\$4,494,640	-7.43%	\$4,425,445	(\$69,195)	-1.54%
Teachers	120	\$52,637,985	583.16	\$52,075,340	-1.07%	\$54,089,203	\$2,013,863	3.87%
Custodians/Maintenance	130	\$3,549,320	65.00	\$3,719,323	4.79%	\$3,712,660	(\$6,663)	-0.18%
Tech Support	140	\$632,419	7.25	\$485,788	-23.19%	\$534,412	\$48,624	10.01%
Admin Support	150	\$2,668,104	47.38	\$2,669,611	0.06%	\$2,693,638	\$24,027	0.90%
Paras & Aides	160	\$4,507,018	162.27	\$4,596,115	1.98%	\$4,369,946	(\$226,169)	-4.92%
Substitutes	170	\$829,699	0.00	\$1,305,000	57.29%	\$872,435	(\$432,565)	-33.15%
Coaches & Advisors	180	\$532,591	0.00	\$617,761	15.99%	\$695,045	\$77,284	12.51%
Salaries Other	190	\$1,780,441	26.00	\$1,728,284	-2.93%	\$1,803,240	\$74,956	4.34%
Misc Salary Items	195	\$477,194	0.00	\$1,756,749	268.14%	\$463,668	(\$1,293,081)	-73.61%
<b>Salaries Total</b>		<b>\$72,470,424</b>	<b>921.33</b>	<b>\$73,448,611</b>	<b>1.35%</b>	<b>\$73,659,692</b>	<b>\$211,081</b>	<b>0.29%</b>
<b>Benefits</b>		<b>200</b>						
Health Insurance	210	\$14,364,765		\$15,134,198	5.36%	\$16,600,746	\$1,466,548	9.69%
FICA	220	\$1,779,133		\$1,727,214	-2.92%	\$1,882,323	\$155,109	8.98%
Other Insurance	280	\$128,090		\$132,000	3.05%	\$135,518	\$3,518	2.67%
Benefits Other	290	\$182,982		\$217,000	18.59%	\$193,595	(\$23,405)	-10.79%
<b>Benefits Total</b>		<b>\$16,454,970</b>		<b>\$17,210,412</b>	<b>4.59%</b>	<b>\$18,812,182</b>	<b>1,601,770</b>	<b>9.31%</b>
<b>Services-Prof &amp; Technical</b>		<b>300</b>						
Professional Devt	320	\$106,275		\$112,372	5.74%	\$128,950	\$16,578	14.75%
Legal	330	\$241,197		\$299,000	23.97%	\$280,000	(\$19,000)	-6.35%
Service Contracts	340	\$308,763		\$474,080	53.54%	\$420,562	(\$53,518)	-11.29%
Consultants	360	\$243,807		\$200,500	-17.76%	\$225,000	\$24,500	12.22%
Other Prof Services	390	\$493,565		\$433,000	-12.27%	\$431,300	(\$1,700)	-0.39%
<b>Services-Prof &amp; Technical Total</b>		<b>\$1,393,608</b>		<b>\$1,518,952</b>	<b>8.99%</b>	<b>\$1,485,812</b>	<b>(\$33,140)</b>	<b>-2.18%</b>
<b>Services-Property</b>		<b>400</b>						
Utilities	410	\$1,166,320		\$1,285,000	10.18%	\$1,329,000	\$44,000	3.42%
Energy	415	\$1,177,432		\$929,000	-21.10%	\$1,101,000	\$172,000	18.51%
Repairs & Svc Fees	430	\$257,376		\$413,300	60.58%	\$375,700	(\$37,600)	-9.10%
Communications	440	\$278,937		\$268,000	-3.92%	\$275,250	\$7,250	2.71%
Copiers	445	\$261,287		\$255,000	-2.41%	\$265,000	\$10,000	3.92%
Bldg Improvements	450	\$21,697		\$20,000	-7.82%	\$30,000	\$10,000	50.00%
Other Purch'd Property Svcs	490	\$152,743		\$136,000	-10.96%	\$147,900	\$11,900	8.75%
<b>Services-Property Total</b>		<b>\$3,315,792</b>		<b>\$3,306,300</b>	<b>-0.29%</b>	<b>\$3,523,850</b>	<b>\$217,550</b>	<b>6.58%</b>

**Trumbull Board of Education  
Budget Summary by Object for 2021-22**

**Superintendent Budget Request**

Object Description	Code	2019-20 Actual		2020-21 Approved Budget		2021-22 BOE Request	2021-22 vs 2020-21	
		\$	FTE	\$	% Change	\$	Incr/(Decr) \$	% Change
<b>Services-Purchased Other</b>		<b>500</b>						
Transportation	510	\$5,403,497		\$5,179,681	-4.14%	\$6,129,640	\$949,959	18.34%
Postage	530	\$44,192		\$40,000	-9.49%	\$40,000	\$0	0.00%
Advertising	540	\$1,282		\$1,700	32.56%	\$1,200	(\$500)	-29.41%
Interns	550	\$278,820	19.00	\$296,400	6.31%	\$296,400	\$0	0.00%
Tuition	560	\$3,965,978		\$4,517,283	13.90%	\$4,750,000	\$232,717	5.15%
Printing	570	\$16,794		\$13,200	-21.40%	\$14,950	\$1,750	13.26%
Other Purch'd Svcs	590	\$122,395		\$179,300	46.49%	\$100,700	(\$78,600)	-43.84%
<b>Services-Purch'd Other Total</b>	<b>Total</b>	<b>\$9,832,959</b>	<b>19.00</b>	<b>\$10,227,564</b>	<b>4.01%</b>	<b>\$11,332,890</b>	<b>\$1,105,326</b>	<b>10.81%</b>
<b>Supplies</b>		<b>600</b>						
Supplies-Teaching	610	\$466,647		\$632,970	35.64%	\$601,227	(\$31,743)	-5.01%
Supplies-Office	620	\$60,529		\$84,250	39.19%	\$74,350	(\$9,900)	-11.75%
Supplies-Custodial	630	\$197,450		\$198,000	0.28%	\$175,000	(\$23,000)	-11.62%
Supplies-Maintenance	635	\$200,100		\$261,500	30.68%	\$252,000	(\$9,500)	-3.63%
Text & Workbooks	640	\$331,224		\$379,815	14.67%	\$407,266	\$27,451	7.23%
Subscriptions	645	\$218,333		\$250,570	14.76%	\$315,545	\$64,975	25.93%
Testing Materials	650	\$117,030		\$120,600	3.05%	\$134,600	\$14,000	11.61%
Books & A/V	655	\$36,063		\$0	-100.00%	\$44,040	\$44,040	#DIV/0!
Software	660	\$172,789		\$177,000	2.44%	\$180,000	\$3,000	1.69%
Other Supplies	690	\$29,202		\$36,785	25.97%	\$31,650	(\$5,135)	-13.96%
<b>Supplies Total</b>	<b>Total</b>	<b>\$1,829,366</b>		<b>\$2,141,490</b>	<b>17.06%</b>	<b>\$2,215,678</b>	<b>\$74,188</b>	<b>3.46%</b>
<b>Property</b>		<b>700</b>						
Office Equipment	610	\$682		\$0	-100.00%	\$850	\$850	#DIV/0!
Office Furniture	620	\$0		\$0	#DIV/0!	\$0	\$0	#DIV/0!
Classroom Equipment	630	\$500,609		\$851,804	70.15%	\$926,994	\$75,190	8.83%
Classroom Furniture	635	\$18,307		\$1,200	-93.45%	\$12,700	\$11,500	958.33%
Bldg Equipment	640	\$84,436		\$68,947	-18.34%	\$229,428	\$160,481	232.76%
Other Equipment	645	\$0		\$9,500	#DIV/0!	\$3,500	(\$6,000)	-63.16%
<b>Property Total</b>	<b>Total</b>	<b>\$604,034</b>		<b>\$931,451</b>	<b>54.21%</b>	<b>\$1,173,472</b>	<b>\$242,021</b>	<b>25.98%</b>
<b>Other Objects</b>		<b>800</b>						
Dues, Fees and Memberships	810	\$87,504		\$76,974	-12.03%	\$80,003	\$3,029	3.94%
Unemployment	825	\$128,781		\$162,128	25.89%	\$130,000	(\$32,128)	-19.82%
Other Objects	890	\$894		\$2,000	123.84%	\$1,000	(\$1,000)	-50.00%
<b>Other Objects Total</b>	<b>Total</b>	<b>\$217,179</b>		<b>\$241,102</b>	<b>11.02%</b>	<b>\$211,003</b>	<b>(\$30,099)</b>	<b>-12.48%</b>
<b>Miscellaneous</b>		<b>900</b>						
Other-Anticipated Surplus		\$0		\$0	#DIV/0!	\$0	\$0	#DIV/0!
Other-Anticipated Excess Cost		\$0		\$0	#DIV/0!	\$0	\$0	#DIV/0!
<b>Miscellaneous Total</b>	<b>Total</b>	<b>\$0</b>		<b>\$0</b>	<b>#DIV/0!</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>

Superintendent Budget Request

Trumbull Board of Education  
Budget Summary by Object for 2021-22

<u>Object Description</u>	<u>Code</u>	<u>2019-20 Actual</u>		<u>2020-21 Approved Budget</u>		<u>2021-22 BOE Request</u>	<u>2021-22 vs 2020-21</u>	
		<u>\$</u>	<u>FTE</u>	<u>\$</u>	<u>% Change</u>	<u>\$</u>	<u>Incr/(Decr) \$</u>	<u>% Change</u>
Report Total		\$106,118,332	940.33	\$109,025,882	2.74%	\$112,414,579	\$3,388,697	3.11%
Net FTE Adjustment						\$ 477,166	\$ 477,166	
Special Revenue (205) Account Adjustment						\$ 430,000	\$ 430,000	
Report Total		\$106,118,332	940.33	\$109,025,882	2.74%	\$ 113,321,745	\$ 4,295,863	3.94%