

**Board of Education
2019-2020 Budget Summary**

Account	16-17 Expended	17-18 Expended*	18-19 Budgeted (corrected MBR)	19-20 Proposed	Variance	% Change	Explanation for Variance
109 - Salaries Administrative	\$1,445,258.75	\$1,416,991.17	\$1,478,213.00	\$1,504,034.00	\$25,821.00	1.75%	SAA- Step movement plus General Wage Increase (GWI) for a 2.74% overall increase.
110 - Salaries Certified Related (Substitute teachers, coaches, and other stipends)	\$523,368.75	\$558,552.21	\$560,047.75	\$490,787.14	(\$69,260.61)	-12.37%	Removed line items for long-term substitutes as savings will be realized in the 111 - Salaries Certified line when/if necessary.
111 - Salaries Certified (Classroom teachers, pupil services staff members, library media and instructional specialists)	\$9,682,546.23	\$9,833,291.82	\$10,415,019.12	\$10,672,729.56	\$257,710.44	2.47%	SEA- Step movement plus GWI for a 2.9% overall increase. Includes a proposal for the addition of a World Language teacher at SMS and increase of the band teacher at SES/SMS from 0.6 to 1.0 FTE. An open health teacher position at SMS and special education teacher due to retirement has been eliminated. An offset is included for tuition paid for a non-Stafford student.
112 - Salaries Non-Certified (Bookkeepers, cafeteria workers, custodians, maintenance, paraprofessionals, secretaries)	\$2,487,638.14	\$2,512,300.00	\$2,763,965.02	\$2,741,557.92	(\$22,407.10)	-0.81%	CSEA- Contract negotiation to begin in spring 2019. Includes an additional district maintenance worker. An offset for Pre-K tuition is included.
114 - Salaries Non-Affiliated (Non-unionized positions - nurses, IT staff, supervisors and directors, business manager, specialists, BCBA, etc...)	\$1,083,532.30	\$1,008,208.11	\$986,630.09	\$1,115,889.54	\$129,259.45	13.10%	No step movement with a 2% GWI. Includes the Board Certified Behavior Analyst (BCBA) salary and updated nurse salary schedule. Includes the increase of a district IT staff member from 0.5 to 1.0 FTE.
115 - Salaries Non-Certified Related (Substitutes for non-certified and non-affiliated staff)	\$311,659.18	\$268,349.96	\$301,057.00	\$272,095.00	(\$28,962.00)	-9.62%	Based on a review of historical spending.
120 - Salary Other (Athletic event support staff)	\$0.00	\$13,120.00	\$18,000.00	\$14,000.00	(\$4,000.00)	-22.22%	An offset for gate revenue is included.
100 Salaries Total	\$15,534,003.35	\$15,610,813.27	\$16,522,931.98	\$16,811,093.16	\$288,161.18	1.74%	
210 - Employee Benefits	\$3,768,657.08	\$3,477,897.97	\$3,200,306.27	\$3,402,876.67	\$202,570.40	6.33%	Based on projected per staff medical/dental and 0% premium increase. HSA contribution paid from reserve per town CFO. \$310,000 reduction taken in 18-19.
220 - Social Security (6.2% for most non-certified employees)	\$275,395.68	\$260,541.77	\$229,263.21	\$255,116.00	\$25,852.79	11.28%	Reductions to account taken in 18-19 along with new part-time program. Proposed budget increase based accounts for two-years of wage increase.
221 - Medicare (1.45% for all staff except teachers hired prior to 1986)	\$225,261.31	\$225,433.99	\$226,162.86	\$243,160.00	\$16,997.14	7.52%	Reductions to account taken in 18-19 and not adjusted to increased salaries. Proposed budget increase accounts for two-years of wage increase.
230 - Pension Contributions	\$538,850.00	\$582,605.53	\$607,910.00	\$679,678.00	\$71,768.00	11.81%	Based on fund performance - per recommendation of the actuary.
260 - Unemployment Compensation	\$8,551.19	\$63,001.98	\$118,182.80	\$40,000.00	(\$78,182.80)	-66.15%	Reduction in current usage.
270 - Workers Compensation	\$165,168.84	\$176,964.00	\$194,660.40	\$207,354.00	\$12,693.60	6.52%	Per recommendation of our insurance agent.
200 Benefits Total	\$4,981,884.10	\$4,786,445.24	\$4,576,485.54	\$4,828,184.67	\$251,699.13	5.50%	

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323 - Contracted Instructional Services (Consultative services to comply with mandates)	\$211,882.00	\$246,082.14	\$131,000.00	\$153,240.00	\$22,240.00	16.98%	Re-aligned accounts to services rendered. Addition of magnet school special education services. Includes Audiology services from 442 - Lease Rental. Savings of \$76,000 by outside vendor services now provided through BCBA. Offset for Medicaid reimbursement reduced to \$50,000 based on current projections.
330 - Purch Prof/Tech Services (Professional Development and in-service)	\$64,969.41	\$20,453.76	\$65,795.00	\$49,000.00	(\$16,795.00)	-25.53%	Centralized accounts and moved some district in-service to a grant.
340 - Other Professional Services	\$165,407.29	\$150,905.00	\$142,600.00	\$282,400.00	\$139,800.00	98.04%	Includes the School Resource Officer. Residency/truancy services were moved from 810 - Dues and Fees. Contracted increases in sports officials and athletic training services. Includes funding for special education consultant in lieu of a 10-month Supervisor of Special Education.
300 Professional Services Total	\$442,258.70	\$417,440.90	\$339,395.00	\$484,640.00	\$145,245.00	42.80%	
410 - Water and Sewer	\$23,870.74	\$17,337.53	\$27,152.00	\$23,500.00	(\$3,652.00)	-13.45%	Based on a review of historical spending.
420 - Custodial/Fire/Constable	\$26,559.08	\$2,008.58	\$10,999.10	\$3,107.00	(\$7,892.10)	-71.75%	Based on a review of historical spending and anticipated need.
421 - Trash Removal	\$42,130.81	\$41,499.36	\$45,000.00	\$45,000.00	\$0.00	0.00%	
430 - Repairs and Maintenance	\$651,874.14	\$562,198.06	\$590,021.12	\$551,121.00	(\$38,900.12)	-6.59%	Moved equipment to 730 - Equipment. Reclassified items into the 735 - Computer Software. Centralized individual building maintenance accounts. Building projects include phase 1 of 4 to remove carpets at SES, loading dock replacement at SVS, and a ductless split at WSS. Submitted a grant application for additional security upgrades.
442 - Lease Rental	\$119,739.51	\$110,217.02	\$133,981.00	\$118,730.00	(\$15,251.00)	-11.38%	Shifted audiology services to 323 - Contracted Instructional Services.
400 Repairs, Rental, and Other Prop. Svcs Total	\$864,174.28	\$733,260.55	\$807,153.22	\$741,458.00	(\$65,695.22)	-8.14%	
510 - Student Transportation	\$2,080,041.58	\$2,178,684.33	\$2,206,083.55	\$2,334,902.07	\$128,818.52	5.84%	Contractual increases with M&J, out-of-district private vendors, and bus monitors. Costs for transportation of homeless students increased based on a review of historical spending. An offset for Excess Cost reimbursement is included.
520 - Property Insurance	\$115,180.00	\$92,357.38	\$117,237.00	\$127,237.00	\$10,000.00	8.53%	Premium increase based on the estimate provided by insurance agent.
521 - Liability Insurance	\$71,402.43	\$81,396.00	\$87,606.00	\$94,225.00	\$6,619.00	7.56%	Premium increase based on the estimate provided by insurance agent.
530 - Communications (Mailings, interbuilding internet services, wireless service, and telephone service)	\$94,006.99	\$89,622.68	\$112,237.97	\$104,449.00	(\$7,788.97)	-6.94%	Reduction is based on a review of historical spending and a shift to School Messenger electronic communication system.
540 - Advertising	\$259.49	\$132.00	\$1,000.00	\$750.00	(\$250.00)	-25.00%	Based on a review of historical spending and use of free or low-cost online resources.
550 - Printing and Binding	\$9,729.72	\$5,427.93	\$9,600.00	\$7,538.00	(\$2,062.00)	-21.48%	Reduction in amounts requested by schools along with greater utilization of School Messenger electronic communication system.
560 - Out of District Tuition (Outplaced students and Vo-Ag)	\$1,265,135.72	\$1,189,028.11	\$889,051.36	\$799,815.27	(\$89,236.09)	-10.04%	Adult education costs shifted to CSDE grant. An offset for Excess Cost reimbursement is included.
566 - Magnet School Tuition	\$162,734.71	\$195,688.47	\$156,150.00	\$145,526.00	(\$10,624.00)	-6.80%	Based on current elementary and secondary student enrollment.
580 - Travel	\$14,748.83	\$13,336.85	\$18,400.00	\$16,000.00	(\$2,400.00)	-13.04%	Based on a review of historic spending.
581 - Athletic / Other Trips	\$71,789.64	\$76,669.33	\$69,160.73	\$67,438.00	(\$1,722.73)	-2.49%	An offset has been included for athletic student transportation fees.
590 - Other Purchased Services (SHS motivational speakers)	\$4,500.00	\$0.00	\$5,000.00	\$4,500.00	(\$500.00)	-10.00%	Based on a review of historical spending.
500 Transp, Tuition, and Other Services Total	\$3,889,529.11	\$3,922,343.08	\$3,671,526.61	\$3,702,380.34	\$30,853.73	0.84%	

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610 - IT Supplies (Consumable supplies required for IT equipment)	\$2,508.53	\$2,214.40	\$4,000.00	\$4,600.00	\$600.00	15.00%	Based on a review of historical spending and anticipated need.
611 - Instructional Supplies (Consumable instructional supplies used by teachers, staff, and students)	\$351,045.40	\$233,410.96	\$369,622.37	\$274,500.12	(\$95,122.25)	-25.73%	Items reclassified to 730 - Equipment.
613 - Building Services Supplies	\$102,045.98	\$93,504.20	\$99,900.00	\$99,900.00	\$0.00	0.00%	
620 - Fuel Oil	\$144,561.07	\$193,481.10	\$122,129.00	\$122,128.24	(\$0.76)	0.00%	
622 - Electricity	\$395,042.63	\$513,100.00	\$513,100.00	\$513,100.00	\$0.00	0.00%	Includes monies to be returned to town energy fund. (2017-2018 = \$338,951.57)
623 - Propane Gas	\$38,034.49	\$51,036.42	\$46,100.00	\$46,100.00	\$0.00	0.00%	
626 - Gasoline	\$3,731.62	\$3,942.27	\$4,000.00	\$4,000.00	\$0.00	0.00%	
641 - Textbooks	\$46,490.43	\$66,380.80	\$63,447.24	\$51,506.80	(\$11,940.44)	-18.82%	Based on textbook revision and adoption calendar.
642 - Library Materials	\$15,484.56	\$7,484.04	\$14,800.65	\$10,858.00	(\$3,942.65)	-26.64%	Based on individual building requests.
690 - Other Supplies	\$6,979.07	\$0.00	\$0.00	\$0.00	\$0.00		Items reclassified following the 16-17 budget - line no longer utilized.
600 Utilities, Instructional Supplies Total	\$1,105,923.78	\$1,164,554.19	\$1,237,099.26	\$1,126,693.16	(\$110,406.10)	-8.92%	
730 - Equipment	\$188,098.76	\$119,555.29	\$109,544.78	\$189,121.50	\$79,576.72	72.64%	Items reclassified into account from 430 - Repairs and Maintenance and 610 - IT Supplies. Teacher workstations at WSS and RAM for computers at SVS. End-of-Life Chromebook, iPad, digital projector replacements, and a projector for the SMS auditorium is included.
735 - Computer Software	\$29,102.01	\$65,674.61	\$64,590.00	\$100,440.00	\$35,850.00	55.50%	Items reclassified into account from 430 - Repairs and Maintenance.
700 Equipment and Software Total	\$217,200.77	\$185,229.90	\$174,134.78	\$289,561.50	\$115,426.72	66.29%	
810 - Dues and Fees (IT licensing fees, district memberships, student festival and organization fees, drama productions)	\$125,590.65	\$144,416.46	\$174,024.00	\$206,591.00	\$32,567.00	18.71%	Based on historical spending and anticipated need. Moved residency/truancy services to 340 - Other Professional Services. Items centralized from individual 611 - Instructional Supplies accounts.
830 - Debt-Related Expenditures (Yearly payment to Town of Stafford for Geothermal and Solar Lease)	\$156,250.00	\$156,250.00	\$156,250.00	\$140,000.26	(\$16,249.74)	-10.40%	Decrease due to completion of one solar lease. Includes monies to be returned to town energy fund. (2017-2018 = \$140,000.26)
800 Dues and Fees Total	\$281,840.65	\$300,666.46	\$330,274.00	\$346,591.26	\$16,317.26	4.94%	
Grand Total	\$27,316,814.74	\$27,120,753.59	\$27,659,000.39	\$28,330,602.09	\$671,601.70	2.43%	
Overall Budget Subtotal	\$27,316,814.74	\$27,120,753.59	\$27,659,000.39	\$28,330,602.09	\$671,601.70	2.43%	
CSDE MBR Adjustment			\$239,655.00		(\$239,655.00)		
Grand Total (corrected MBR)	\$27,316,814.74	\$27,120,753.59	\$27,898,655.39	\$28,330,602.09	\$431,946.70	1.55%	