

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	\$10,639,920.56	\$224,901.44	2.16%	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 from 0.6 to 1.0 FTE. An open health teacher position at SMS and special education teacher have been eliminated. Savings from employee retirements is included - positions budgeted at lower step rate. An offset for tuition for a student from out of town is included.
112 - Salaries Non-Certified (Bookkeepers, cafeteria workers, custodians, maintenance, paraprofessionals, secretaries)	\$2,487,638.14	\$2,512,300.00	\$2,763,965.02	\$2,741,612.77	(\$22,352.25)	-0.81%	CSEA- Contract negotiation began in March 2019. Includes the reduction of two part-time unfilled part-time paraprofessional positions and the addition of a 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	\$1,120,889.54	\$134,259.45	13.61%	No step movement with a 2% GWI. Includes Board Certified Behavior Analyst salary with additional days per year and an updated nurse salary schedule. Includes the increase of a 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	\$16,783,339.01	\$260,407.03	1.58%	
210 - Employee Benefits	\$3,768,657.08	\$3,477,897.97	\$3,200,306.27	\$3,402,824.14	\$202,517.87	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 program for part-time employees. Proposed budget represents a two-year 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. Proposed budget represents a two-year 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	\$4,828,132.14	\$251,646.60	5.50%	
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 \$75,000 by outside vendor services now provided through BCBA. Offset for Medicaid reimbursement reduced by \$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 moved to grant.
340 - Other Professional Services	\$165,407.29	\$150,905.00	\$142,600.00	\$276,400.00	\$133,800.00	93.83%	Includes the School Resource Officer. Residency/truancy services were moved from 810 - Dues and Fees. Contracted increases for sports officials and a reduction in costs associated with 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	\$478,640.00	\$139,245.00	41.03%	
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	\$482,121.00	(\$107,900.12)	-18.29%	Moved equipment to 730 - Equipment and reclassified items into the 735 - Computer Software. Centralized individual building maintenance accounts. Building projects (\$59,000) and Maintenance Contracts (\$10,000) to be paid by the 2018-19 appropriation. Submitted additional security upgrades through grant funding.
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	\$672,458.00	(\$134,695.22)	-16.69%	

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 historical spending review. 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	\$104,639.00	(\$7,598.97)	-6.77%	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	\$799,315.27	(\$89,736.09)	-10.09%	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 historic spending.
500 Transp, Tuition, and Other Services Total	\$3,889,529.11	\$3,922,343.08	\$3,671,526.61	\$3,702,070.34	\$30,543.73	0.83%	
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 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	\$243,278.00	(\$126,344.37)	-34.18%	Items reclassified to 730 - Equipment. Various supplies (\$30,709.12) to be paid by the 2018-19 appropriation.
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.
600 Utilities, Instructional Supplies Total	\$1,105,923.78	\$1,164,554.19	\$1,237,099.26	\$1,095,471.04	(\$141,628.22)	-11.45%	
730 - Equipment	\$188,098.76	\$119,555.29	\$109,544.78	\$70,486.54	(\$39,058.24)	-35.66%	Items reclassified into account from 610 - IT Supplies. Teacher workstations at WSS, RAM for computers at SVS, replacement of Chromebooks, iPads and digital projectors deemed end-of-life, replacement of aging computer server, and the addition of a projector in the SMS auditorium to be paid by the 2018-19 appropriation.
735 - Computer Software	\$29,102.01	\$65,674.61	\$64,590.00	\$86,534.75	\$21,944.75	33.98%	Items reclassified into account from 430 - Repairs and Maintenance. A new firewall and webfilter to be paid by the 2018-19 appropriation.
700 Equipment and Software Total	\$217,200.77	\$185,229.90	\$174,134.78	\$157,021.29	(\$17,113.49)	-9.83%	
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	\$195,085.33	\$21,061.33	12.10%	Based on historical spending and anticipated need. 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	\$335,085.59	\$4,811.59	1.46%	
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	\$28,052,217.41	\$153,562.02	0.55%	