

2017-2018 Board of Education's Approved Budget Revised 5/22/2017

Account	16-17 Approved	17-18 Proposed	Variance	% Change	Explanation for Variance
109 - Salaries Administrative	\$1,413,565.44	\$1,448,450.14	\$34,884.70	2.47%	Stafford Administrators' Association- 2% General Wage Increase (GWI), plus step increase. Also includes the Superintendent of Schools.
110 - Salaries Certified Related	\$560,794.00	\$555,465.00	(\$5,329.00)	-0.95%	Based on actual 15-16 and year-to-date expenditures. Includes substitute teachers, coaches and other stipends.
111 - Salaries Certified	\$9,873,623.05	\$10,181,092.60	\$307,469.55	3.11%	Stafford Education Association- 1.7% GWI, plus step; includes new staff proposals (details on page 15 of presentation) and adjustments since approval of 16-17 budget. Also includes all classroom teachers, pupil services staff members, library media and instructional specialists.
112 - Salaries Non Certified	\$2,427,178.05	\$2,725,135.14	\$297,957.09	12.28%	CSEA- 2% GWI, plus step; includes new staff proposals (details on page 15 of presentation) and adjustments since approval of 16-17 budget. Also includes bookkeepers, cafeteria workers, custodians, paraprofessionals, secretaries and the maintenance worker.
114 - Salaries Non Affiliated	\$1,144,211.19	\$1,070,675.25	(\$73,535.94)	-6.43%	2% GWI, no step; elimination of two positions, realignment of IT Dept. Includes non-unionized positions such as school nurses, IT staff, supervisors, the director of athletics and recreation and the business manager.
115 - Salaries Non Certified Related	\$257,444.00	\$335,542.00	\$78,098.00	30.34%	Based on actual 15-16 and year-to-date expenditures. Includes substitute salaries for non-certified and non-affiliated staff.
Salary Offsets	\$0.00	(\$60,000.00)	(\$60,000.00)		Includes preschool tuition, and tuition reimbursement for out of town students.
100 Salaries Total	\$15,676,815.73	\$16,256,360.13	\$579,544.40	3.70%	
210 - Employee Benefits	\$3,782,295.55	\$3,477,897.97	(\$304,397.58)	-8.05%	All certified staff moving to a health savings account (HSA) beginning 7/1. Includes medical, Rx, and dental insurance.
220 - Social Security	\$289,057.49	\$269,263.21	(\$19,794.28)	-6.85%	Based on current and proposed staffing. Teachers and administrators that contribute to the Teachers' Retirement Board do not pay social security.
221 - Medicare	\$242,695.70	\$236,162.86	(\$6,532.84)	-2.69%	Based on current and proposed staffing. All staff, except for teachers hired before 1986, pay Medicare.
230 - Pension Contributions	\$538,850.00	\$582,910.00	\$44,060.00	8.18%	Per recommendation of the actuary.
260 - Unemployment Compensation	\$53,182.80	\$53,182.80	\$0.00	0.00%	No anticipated increase.
270 - Workers Compensation	\$158,663.00	\$166,000.00	\$7,337.00	4.62%	Per recommendation of our insurance agent.
200 Benefits Total	\$5,064,744.54	\$4,785,416.84	(\$279,327.70)	-5.52%	
323 - Contracted Instructional Services	\$218,500.00	\$231,000.00	\$12,500.00	5.72%	Consultative services to comply with IDEA mandates.
330 - Purch Prof/Tech Services	\$59,454.00	\$65,795.00	\$6,341.00	10.67%	Increase in professional development for student management system and geothermal / solar projects. Also includes mandated in-service training.
340 - Other Professional Services	\$122,600.00	\$97,600.00	(\$25,000.00)	-20.39%	Includes district legal fees, audit fees and athletic trainer services. The savings is due to a reduction in legal fees.
300 Professional Services Total	\$400,554.00	\$394,395.00	(\$6,159.00)	-1.54%	
410 - Water and Sewer	\$24,087.50	\$27,152.00	\$3,064.50	12.72%	Based on actual 15-16 and year-to-date expenditures.
420 - Custodial/Fire/Constable	\$28,999.00	\$23,999.10	(\$4,999.90)	-17.24%	Based on historical spending and anticipated need; includes the cost of coverage at school events.
421 - Trash Removal	\$45,000.00	\$45,000.00	\$0.00	0.00%	No anticipated increase, based on historical spending pattern.
430 - Repairs and Maintenance	\$636,592.14	\$628,521.12	(\$8,071.02)	-1.27%	Capital improvement projects, including SHS sewer vault equipment, SMS stage, update heating & air conditioning roof top unit at WSS, and IT repair and maintenance.
442 - Lease Rental	\$141,883.00	\$143,981.00	\$2,098.00	1.48%	Increase in copier lease agreement for centralized printing. Also includes audiological rentals.
400 Repairs, Rental, and Other Prop. Svcs	\$876,561.64	\$868,653.22	(\$7,908.42)	-0.90%	
510 - Student Transportation	\$1,989,550.28	\$2,083,920.28	\$94,370.00	4.74%	Contractual increase with M&J, out-of-district private vendors, and bus monitors.
520 - Property Insurance	\$109,567.00	\$117,237.00	\$7,670.00	7.00%	Premium increase based on review of losses to date and potential exposures as recommended by insurance agent.
521 - Liability Insurance	\$75,454.00	\$87,606.00	\$12,152.00	16.11%	Premium increase based on review of losses to date and potential exposures as recommended by insurance agent.
530 - Communications	\$113,265.99	\$112,237.97	(\$1,028.02)	-0.91%	Increase in postage; includes mailings to parents, interbuilding internet service, wireless service, and district telephone service.
540 - Advertising	\$3,000.00	\$1,000.00	(\$2,000.00)	-66.67%	Based on year-to-date expenditures as a result of utilization of free and low-cost online resources.
550 - Printing and Binding	\$11,600.00	\$9,600.00	(\$2,000.00)	-17.24%	Decrease due to purchase of materials ahead of schedule as a result of NEAS&C's rescheduled visit.
560 - Out of District Tuition	\$926,948.40	\$815,000.00	(\$111,948.40)	-12.08%	Decrease in private special education tuition.
566 - Magnet School Tuition	\$313,500.00	\$246,150.00	(\$67,350.00)	-21.48%	Reduction in anticipated count of students attending magnet schools in 17-18.

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580 - Travel	\$24,200.00	\$18,400.00	(\$5,800.00)	-23.97%	Based on actual 15-16 expenditures and anticipated need. Includes travel reimbursement for staff.
581 - Athletic / Other Trips	\$52,489.00	\$66,015.91	\$13,526.91	25.77%	Cost minus anticipated transportation fees (\$14,000). Based on actual 15-16 expenditures and anticipated need. Includes bus cost for sports teams, music trips, and special ed/pupil services field trips.
590 - Other Purchased Services	\$5,000.00	\$5,000.00	\$0.00	0.00%	No anticipated increase. Includes motivational speakers for the high school for drug prevention, drunk driving prevention, etc.
500 Transp, Tuition, and Other Services Total	\$3,624,574.67	\$3,562,167.16	(\$62,407.51)	-1.72%	
610 - IT Supplies	\$4,600.00	\$4,000.00	(\$600.00)	-13.04%	Based on historical spending and anticipated need. Includes batteries for remotes and wireless keyboards, USB devices, wire clips, and other items that are not classified as equipment.
611 - Instructional Supplies	\$380,172.00	\$399,622.37	\$19,450.37	5.12%	Includes consumable instructional supplies aligned to Common Core such as workbooks. Also includes general school supplies used by teachers, staff, and students.
613 - Building Services Supplies	\$99,391.00	\$99,900.00	\$509.00	0.51%	Increase in the cost of products. Includes everyday supplies needed to maintain the school buildings, such as cleaning products, toilet paper, paper towels, mops, and brooms.
620 - Fuel Oil	\$91,188.50	\$122,129.00	\$30,940.50	33.93%	Anticipated savings from geothermal projects expected to offset increases.
622 - Electricity	\$513,100.00	\$513,100.00	\$0.00	0.00%	Anticipated savings from solar projects expected to offset increases.
623 - Propane Gas	\$45,700.00	\$42,600.00	(\$3,100.00)	-6.78%	Based on last year's actual propane use.
626 - Gasoline	\$5,700.00	\$4,000.00	(\$1,700.00)	-29.82%	Based on actual 15-16 and year-to-date expenditures.
641 - Textbooks	\$62,850.00	\$83,447.24	\$20,597.24	32.77%	Planned textbook replacement cycle to align with Common Core- Social Studies, Science, World Language, and Career Technology Education.
642 - Library Materials	\$15,923.00	\$14,800.65	(\$1,122.35)	-7.05%	Increase in classroom libraries in four schools for readers'/writers' workshops.
600 Utilities, Instructional Supplies Total	\$1,218,624.50	\$1,283,599.26	\$64,974.76	5.33%	
730 - Equipment	\$167,210.00	\$109,544.78	(\$57,665.22)	-34.49%	Decrease in mobile laptop purchases.
735 - Computer Software	\$30,107.15	\$64,590.00	\$34,482.85	114.53%	Maintenance renewals, phone contract, back-up services, anti-virus, and MS Office license.
700 Equipment and Software Total	\$197,317.15	\$174,134.78	(\$23,182.37)	-11.75%	
810 - Dues and Fees	\$157,981.85	\$178,024.00	\$20,042.15	12.69%	Based on historical spending and anticipated need. Includes IT licensing fees and subscriptions, district memberships in professional organizations and fees for student participation in music concerts/festivals, drama productions, National Honor Society, National Junior Honor Society, Student Council, Geography Bee, etc.
830 - Debt-Related Expenditures	\$156,250.00	\$156,250.00	\$0.00	0.00%	No anticipated increase. Includes reimbursement to town for solar project related items.
800 Dues and Fees Total	\$314,231.85	\$334,274.00	\$20,042.15	6.38%	
Grand Total	\$27,373,424.08	\$27,659,000.39	\$285,576.31	1.04%	