

**Board of Education Approved
2021-2022 Budget Summary**

Account	19-20 Budgeted	20-21 Budgeted	21-22 Proposed	Variance	% Change	Explanation for Variance
109 - Salaries Administrative	\$1,504,034.00	\$1,547,292.00	\$1,465,476.00	(\$81,816.00)	-5.29%	SAA-Step movement plus General Wage Increase (GWI). Elimination of SVS Principal position. Increase SES Assistant Principal position to 12-months.
110 - Salaries Certified Related (Substitute teachers, coaches, and other stipends)	\$490,787.14	\$505,665.81	\$444,995.74	(\$60,670.07)	-12.00%	Removal of permanent building substitutes (SES,SMS,SHS).
111 - Salaries Certified (Classroom teachers, pupil services staff members, library media and instructional specialists)	\$10,639,920.56	\$10,773,663.45	\$10,753,597.85	(\$20,065.60)	-0.19%	SEA-Step movement plus GWI. Elimination of one special education teacher and one elementary classroom teacher.
112 - Salaries Non-Certified (Bookkeepers, cafeteria workers, custodians, maintenance, paraprofessionals, secretaries)	\$2,741,612.77	\$2,727,257.30	\$2,609,944.71	(\$117,312.59)	-4.30%	CSEA - Contractual increase. Elimination of SVS secretary, library paraprofessional and custodial positions. Offset for PreK tuition increase of \$20/month.
114 - Salaries Non-Affiliated (Non-unionized positions - nurses, IT staff, supervisors and directors, business manager, specialists, BCBA, etc...)	\$1,120,889.54	\$1,135,122.40	\$1,125,571.00	(\$9,551.40)	-0.84%	Non-affiliated-2% GWI. Elimination of SVS nurse.
115 - Salaries Non-Certified Related (Substitutes for non-certified and non-affiliated staff)	\$272,095.00	\$281,178.45	\$269,790.00	(\$11,388.45)	-4.05%	Elimination of overtime and substitute salary for SVS non-certified staff.
120 - Salary Other (Athletic event support staff)	\$14,000.00	\$14,000.00	\$16,500.00	\$2,500.00	17.86%	An offset for gate revenue is included.
100 Salaries Total	\$16,783,339.01	\$16,984,179.40	\$16,685,875.30	(\$298,304.11)	-1.76%	
210 - Employee Benefits	\$3,402,824.14	\$3,333,790.08	\$3,937,313.15	\$603,523.07	18.10%	Based on projected staffing levels and 15% premium increase in consultation with Town CFO. Employer share of HSA contribution fully funded (previously paid from self-funded reserve account).
220 - Social Security (6.2% for most non-certified employees)	\$255,116.00	\$261,458.00	\$261,237.00	(\$221.00)	-0.08%	Based on projected staffing levels.
221 - Medicare (1.45% for all staff except teachers hired prior to 1986)	\$243,160.00	\$245,388.00	\$260,010.00	\$14,622.00	5.96%	Based on projected staffing levels.
230 - Pension Contributions	\$679,678.00	\$712,931.00	\$720,412.00	\$7,481.00	1.05%	Increased per recommendation of town actuary based on historical performance of the fund.
260 - Unemployment Compensation	\$40,000.00	\$25,000.00	\$25,000.00	\$0.00	0.00%	Based on a review of historical usage.
270 - Workers Compensation	\$207,354.00	\$212,197.59	\$230,909.74	\$18,712.15	8.82%	Per recommendation of our insurance agent.
200 Benefits Total	\$4,828,132.14	\$4,790,764.67	\$5,434,881.89	\$644,117.22	13.44%	
323 - Contracted Instructional Services (Consultative services to comply with mandates)	\$153,240.00	\$120,079.20	\$209,536.25	\$89,457.05	74.50%	Offset for Medicaid reimbursement reduced by \$40,000 and based on past performance
330 - Purch Prof/Tech Services (Professional Development and in-service)	\$49,000.00	\$48,400.00	\$48,400.00	\$0.00	0.00%	No increase based on projected budget.
340 - Other Professional Services	\$276,400.00	\$251,679.00	\$210,810.00	(\$40,869.00)	-16.24%	Removal of outside consultant costs. Contractual increase for Resource Officer.
300 Professional Services Total	\$478,640.00	\$420,158.20	\$468,746.25	\$48,588.05	11.56%	
410 - Water and Sewer	\$23,500.00	\$23,500.00	\$24,200.00	\$700.00	2.98%	\$1,000 remains for SVS
420 - Custodial/Fire/Constable	\$3,107.00	\$3,165.00	\$3,744.61	\$579.61	18.31%	Based on anticipated need.
421 - Trash Removal	\$45,000.00	\$54,000.00	\$41,389.00	(\$12,611.00)	-23.35%	A 4% increase over 2020-21 costs. Removal of SVS.
430 - Repairs and Maintenance	\$482,121.00	\$410,707.00	\$483,302.68	\$72,595.68	17.68%	\$135,710 prepaid in 2019-20 for 2020-21 budget. SVS removed with exception of water treatment (\$5,000)
442 - Lease Rental	\$118,730.00	\$109,730.00	\$181,552.00	\$71,822.00	65.45%	\$85,816.51 prepaid in 2019-20 for 2020-21 budget. SVS copier lease removed. Year two of technology replacement plan reduced and paid from grant funding.
400 Repairs, Rental, and Other Prop. Svcs Total	\$672,458.00	\$601,102.00	\$734,188.29	\$133,086.29	22.14%	

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510 - Student Transportation	\$2,334,902.07	\$2,196,641.19	\$2,491,817.12	\$295,175.93	13.44%	Contractual increase for M&J contract final year. An offset for Excess Cost reimbursement is included, the amount is increased from last year by \$2,538.16 . Transportation credit of \$194,267.79 in 2020-21 due to 2019-20 school closure.
520 - Property Insurance	\$127,237.00	\$122,691.10	\$131,934.95	\$9,243.85	7.53%	Premium based on estimate provided by insurance agent.
521 - Liability Insurance	\$94,225.00	\$92,293.99	\$111,336.76	\$19,042.77	20.63%	Premium based on estimate provided by insurance agent, \$6,491 remains in budget for SVS .
530 - Communications (Mailings, interbuilding internet services, wireless service, and telephone service)	\$104,639.00	\$90,079.50	\$96,594.45	\$6,514.95	7.23%	Based on current usage. SVS savings utilized to increase internet speed at WSS for live streaming.
540 - Advertising	\$750.00	\$750.00	\$750.00	\$0.00	0.00%	No change in budget
550 - Printing and Binding	\$7,538.00	\$3,400.00	\$2,097.00	(\$1,303.00)	-38.32%	Reduction in requested budget with continued utilization of electronic communication services.
560 - Out of District Tuition (Outplaced students and Vo-Ag)	\$799,315.27	\$1,176,161.39	\$1,065,470.91	(\$110,690.48)	-9.41%	Based on per pupil costs. An offset for Excess Cost reimbursement is included, the amount is reduced from last year by (\$92,387.45).
566 - Magnet School Tuition	\$145,526.00	\$138,913.76	\$103,316.00	(\$35,597.76)	-25.63%	Reduction in number of magnet school students.
580 - Travel	\$16,000.00	\$17,000.00	\$17,000.00	\$0.00	0.00%	No increase to budget.
581 - Athletic / Other Trips	\$67,438.00	\$70,661.52	\$65,671.27	(\$4,990.25)	-7.06%	Reduction in funding for field trips. Creation of a \$50 per music student transportation offset.
590 - Other Purchased Services (SHS motivational speakers)	\$4,500.00	\$4,500.00	\$0.00	(\$4,500.00)	-100.00%	None requested.
500 Transp, Tuition, and Other Services Total	\$3,702,070.34	\$3,913,092.45	\$4,085,988.46	\$172,896.01	4.42%	
610 - IT Supplies (Consumable supplies required for IT equipment)	\$4,600.00	\$5,600.00	\$5,600.00	\$0.00	0.00%	No budgeted increase.
611 - Instructional Supplies (Consumable instructional supplies used by teachers, staff, and students)	\$243,278.00	\$251,654.06	\$242,104.17	(\$9,549.89)	-3.79%	Supply orders are based on inventory levels. Instructional supplies removed SVS Principal's Office Supply account.
613 - Building Services Supplies	\$99,900.00	\$107,400.00	\$97,900.00	(\$9,500.00)	-8.85%	SVS cleaning supplies removed.
620 - Fuel Oil	\$122,128.24	\$122,528.24	\$132,360.01	\$9,831.77	8.02%	Based on contractual agreement
622 - Electricity	\$513,100.00	\$513,100.00	\$496,600.00	(\$16,500.00)	-3.22%	\$15,000 remains for SVS
623 - Propane Gas	\$46,100.00	\$46,100.00	\$38,224.00	(\$7,876.00)	-17.08%	\$9,000 remains for SVS
626 - Gasoline	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%	
641 - Textbooks	\$51,506.80	\$52,681.42	\$47,000.00	(\$5,681.42)	-10.78%	Based on textbook revision and adoption calendar.
642 - Library Materials	\$10,858.00	\$11,326.42	\$11,804.90	\$478.48	4.22%	Based on individual building request. Removed SVS library account.
600 Utilities, Instructional Supplies Total	\$1,095,471.04	\$1,114,390.14	\$1,075,593.08	(\$38,797.06)	-3.48%	
730 - Equipment	\$70,486.54	\$79,119.00	\$57,226.14	(\$21,892.86)	-27.67%	E-rate reimbursement - \$33,312 removed as no projects qualify in 2021-22.
735 - Computer Software	\$86,534.75	\$130,966.99	\$198,761.00	\$67,794.01	51.76%	\$86,137.01 prepaid in 2019-20 for the 2020-21 budget.
700 Equipment and Software Total	\$157,021.29	\$210,085.99	\$255,987.14	\$45,901.15	21.85%	
810 - Dues and Fees (IT licensing fees, district memberships, student festival and organization fees, drama productions)	\$195,085.33	\$116,025.30	\$205,500.20	\$89,474.90	77.12%	\$74,461.38 prepaid in 2019-20 for the 2020-21 budget. Duplicative licenses removed due to SVS closing.
830 - Debt-Related Expenditures (Yearly payment to Town of Stafford for Geothermal and Solar Lease)	\$140,000.26	\$140,000.26	\$140,000.26	\$0.00	0.00%	Money appropriated based on solar lease and includes monies to be returned to the town energy fund.
800 Dues and Fees Total	\$335,085.59	\$256,025.56	\$345,500.46	\$89,474.90	34.95%	
Total	\$28,052,217.41	\$28,289,798.41	\$29,086,760.87	\$796,962.45	2.82%	
Use of Excess Cost Grant						
Use of Projected Remaining Balance			(\$500,000.00)	(\$500,000.00)		
Grand Total	\$28,052,217.41	\$28,289,798.41	\$28,586,760.87	\$296,962.45	1.05%	