

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

Account	19-20 Budgeted	20-21	Budgeted	21-22 Proposed	Variance	% Change	Explanation for Variance
<b>109 - Salaries Administrative</b>	\$1,504,034.00	\$1,547,292.00	\$1,464,476.00	(\$82,816.00)	-5.35%	SAA-Step movement plus General Wage Increase (GWI). Elimination of SVS Principal position. Increase SES Assistant Principal position to 12-months.	
<b>110 - Salaries Certified Related</b> (Substitute teachers, coaches, and other stipends)	\$490,787.14	\$505,665.81	\$460,345.74	(\$45,320.07)	-8.96%	Removal of permanent building substitutes (SES,SMS,SHS) and reduced after school academic support services.	
<b>111 - Salaries Certified</b> (Classroom teachers, pupil services staff members, library media and instructional specialists)	\$10,639,920.56	\$10,773,663.45	\$10,895,592.78	\$121,929.33	1.13%	SEA-Step movement plus GWI. Elimination of one special education teacher and one elementary classroom teacher.	
<b>112 - Salaries Non-Certified</b> (Bookkeepers, cafeteria workers, custodians, maintenance, paraprofessionals, secretaries)	\$2,741,612.77	\$2,727,257.30	\$2,625,010.38	(\$102,246.92)	-3.75%	CSEA - Contractual increase. Elimination of secretary, library paraprofessional and custodial positions due to the closing of SVS. Part-time paraprofessional assignments reduced in alignment with bargaining unit contract. Offset for PreK tuition increased by \$20/month.	
<b>114 - Salaries Non-Affiliated</b> (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.	
<b>115 - Salaries Non-Certified Related</b> (Substitutes for non-certified and non-affiliated staff)	\$272,095.00	\$281,178.45	\$269,790.00	(\$11,388.45)	-4.05%	Based on projected spending and the elimination of overtime and substitute salary for SVS non-certified staff.	
<b>120 - Salary Other</b> (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. Increased funding for additional event support staff.	
<b>100 Salaries Total</b>	<b>\$16,783,339.01</b>	<b>\$16,984,179.40</b>	<b>\$16,857,285.90</b>	<b>(\$126,893.51)</b>	<b>-0.75%</b>		
<b>210 - Employee Benefits</b>	\$3,402,824.14	\$3,333,790.08	\$3,961,736.23	\$627,946.15	18.84%	Based on projected staffing levels and closing of SVS. Includes a 15% premium increase in consultation with Town CFO. Employer share of HSA deductible fully funded (previously paid from self-funded insurance reserve account).	
<b>220 - Social Security</b> (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.	
<b>221 - Medicare</b> (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.	
<b>230 - Pension Contributions</b>	\$679,678.00	\$712,931.00	\$720,412.00	\$7,481.00	1.05%	Per recommendation of town actuary and based on historical performance of the fund.	
<b>260 - Unemployment Compensation</b>	\$40,000.00	\$25,000.00	\$25,000.00	\$0.00	0.00%	Based on a review of historical usage.	
<b>270 - Workers Compensation</b>	\$207,354.00	\$212,197.59	\$216,441.54	\$4,243.95	2.00%	Per recommendation of our insurance agent.	
<b>200 Benefits Total</b>	<b>\$4,828,132.14</b>	<b>\$4,790,764.67</b>	<b>\$5,444,836.77</b>	<b>\$654,072.10</b>	<b>13.65%</b>		
<b>323 - Contracted Instructional Services</b> (Consultative services to comply with mandates)	\$153,240.00	\$120,079.20	\$212,163.00	\$92,083.80	76.69%	Offset for Medicaid reimbursement reduced by \$40,000 and based on past performance. Increase costs associated with specific student programming.	
<b>330 - Purch Prof/Tech Services</b> (Professional Development and in-service)	\$49,000.00	\$48,400.00	\$48,400.00	\$0.00	0.00%	No change in budget.	
<b>340 - Other Professional Services</b>	\$276,400.00	\$251,679.00	\$210,810.00	(\$40,869.00)	-16.24%	Removal of outside consultant costs. Includes the contractual increase for the School Resource Officer.	
<b>300 Professional Services Total</b>	<b>\$478,640.00</b>	<b>\$420,158.20</b>	<b>\$471,373.00</b>	<b>\$51,214.80</b>	<b>12.19%</b>		
<b>410 - Water and Sewer</b>	\$23,500.00	\$23,500.00	\$24,200.00	\$700.00	2.98%	Based on historical spending. Cost for SVS (\$1,000) remains in the budget.	
<b>420 - Custodial/Fire/Constable</b>	\$3,107.00	\$3,165.00	\$3,744.61	\$579.61	18.31%	Based on anticipated need.	
<b>421 - Trash Removal</b>	\$45,000.00	\$54,000.00	\$41,389.00	(\$12,611.00)	-23.35%	A 4% increase over 2020-21 costs. Removal of SVS.	
<b>430 - Repairs and Maintenance</b>	\$482,121.00	\$410,707.00	\$483,302.68	\$72,595.68	17.68%	Costs related to SVS removed with exception of water treatment (\$5,000). \$135,710 prepaid in 2019-20 for 2020-21 budget.	
<b>442 - Lease Rental</b>	\$118,730.00	\$109,730.00	\$178,552.00	\$68,822.00	62.72%	Year two of the technology replacement plan reduced and paid from grant funding. Removal of SVS from copier lease. \$85,816.51 prepaid in 2019-20 for 2020-21 budget.	
<b>400 Repairs, Rental, and Other Prop. Svcs Total</b>	<b>\$672,458.00</b>	<b>\$601,102.00</b>	<b>\$731,188.29</b>	<b>\$130,086.29</b>	<b>21.64%</b>		

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<b>510 - Student Transportation</b>	\$2,334,902.07	\$2,196,641.19	\$2,435,295.82	\$238,654.63	10.86%	Contractual increase for final year of M&J bus contract. An offset for Excess Cost reimbursement is included and increased by \$2,538.16, as compared to the previous year. Transportation credit of \$194,267.79 in 2020-21 due to 2019-20 school closure.
<b>520 - Property Insurance</b>	\$127,237.00	\$122,691.10	\$125,144.92	\$2,453.82	2.00%	Premium based on estimate provided by insurance agent.
<b>521 - Liability Insurance</b>	\$94,225.00	\$92,293.99	\$93,948.47	\$1,654.48	1.79%	Premium based on estimate provided by insurance agent. \$6,491 remains in budget for SVS.
<b>530 - Communications</b> (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.
<b>540 - Advertising</b>	\$750.00	\$750.00	\$750.00	\$0.00	0.00%	No change in budget.
<b>550 - Printing and Binding</b>	\$7,538.00	\$3,400.00	\$2,097.00	(\$1,303.00)	-38.32%	Reduction due to continued utilization of electronic communication services.
<b>560 - Out of District Tuition</b> (Outplaced students and Vo-Ag)	\$799,315.27	\$1,176,161.39	\$1,275,266.29	\$99,104.90	8.43%	Based on per pupil costs. Anticipated offset for Excess Cost reimbursement reduced \$92,387.45.
<b>566 - Magnet School Tuition</b>	\$145,526.00	\$138,913.76	\$103,316.00	(\$35,597.76)	-25.63%	Reduction in number of magnet school students.
<b>580 - Travel</b>	\$16,000.00	\$17,000.00	\$17,000.00	\$0.00	0.00%	No change to budget.
<b>581 - Athletic / Other Trips</b>	\$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.
<b>590 - Other Purchased Services</b> (SHS motivational speakers)	\$4,500.00	\$4,500.00	\$0.00	(\$4,500.00)	-100.00%	None requested.
<b>500 Transp, Tuition, and Other Services Total</b>	<b>\$3,702,070.34</b>	<b>\$3,913,092.45</b>	<b>\$4,215,084.22</b>	<b>\$301,991.77</b>	<b>7.72%</b>	
<b>610 - IT Supplies</b> (Consumable supplies required for IT equipment)	\$4,600.00	\$5,600.00	\$5,600.00	\$0.00	0.00%	No change to budget.
<b>611 - Instructional Supplies</b> (Consumable instructional supplies used by teachers, staff, and students)	\$243,278.00	\$251,654.06	\$242,104.17	(\$9,549.89)	-3.79%	Based on review of current inventory levels. Removal of SVS Principal's Office supply account.
<b>613 - Building Services Supplies</b>	\$99,900.00	\$107,400.00	\$97,900.00	(\$9,500.00)	-8.85%	SVS cleaning supplies removed.
<b>620 - Fuel Oil</b>	\$122,128.24	\$122,528.24	\$132,360.01	\$9,831.77	8.02%	Based on contractual agreement.
<b>622 - Electricity</b>	\$513,100.00	\$513,100.00	\$496,600.00	(\$16,500.00)	-3.22%	Reduced due to decreased utilization of SVS. Cost for SVS remains in budget (\$15,000).
<b>623 - Propane Gas</b>	\$46,100.00	\$46,100.00	\$38,224.00	(\$7,876.00)	-17.08%	Reduced due to decreased utilization of SVS. Cost for SVS remains in budget (\$9,000).
<b>626 - Gasoline</b>	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%	No change to budget.
<b>641 - Textbooks</b>	\$51,506.80	\$52,681.42	\$47,000.00	(\$5,681.42)	-10.78%	Based on textbook revision and adoption calendar.
<b>642 - Library Materials</b>	\$10,858.00	\$11,326.42	\$11,804.90	\$478.48	4.22%	Based on individual building request. Removed SVS library account.
<b>600 Utilities, Instructional Supplies Total</b>	<b>\$1,095,471.04</b>	<b>\$1,114,390.14</b>	<b>\$1,075,593.08</b>	<b>(\$38,797.06)</b>	<b>-3.48%</b>	
<b>730 - Equipment</b>	\$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.
<b>735 - Computer Software</b>	\$86,534.75	\$130,966.99	\$194,205.00	\$63,238.01	48.29%	\$86,137.01 prepaid in 2019-20 for the 2020-21 budget.
<b>700 Equipment and Software Total</b>	<b>\$157,021.29</b>	<b>\$210,085.99</b>	<b>\$251,431.14</b>	<b>\$41,345.15</b>	<b>19.68%</b>	
<b>810 - Dues and Fees</b> (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%	Duplicative licenses removed due to SVS closing. \$74,461.38 prepaid in 2019-20 for the 2020-21 budget.
<b>830 - Debt-Related Expenditures</b> (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.
<b>800 Dues and Fees Total</b>	<b>\$335,085.59</b>	<b>\$256,025.56</b>	<b>\$345,500.46</b>	<b>\$89,474.90</b>	<b>34.95%</b>	
<b>Total</b>	<b>\$28,052,217.41</b>	<b>\$28,289,798.41</b>	<b>\$29,392,292.86</b>	<b>\$1,102,494.45</b>	<b>3.90%</b>	
<b>Use of Excess Cost Grant</b>			<b>(\$327,845.97)</b>	<b>(\$327,845.97)</b>		
<b>Use of Projected Remaining Balance</b>			<b>(\$500,000.00)</b>	<b>(\$500,000.00)</b>		
<b>Grand Total</b>	<b>\$28,052,217.41</b>	<b>\$28,289,798.41</b>	<b>\$28,564,446.89</b>	<b>\$274,648.48</b>	<b>0.97%</b>	

2021-2022 Budget includes \$36,491 for costs to maintain SVS during the transition.