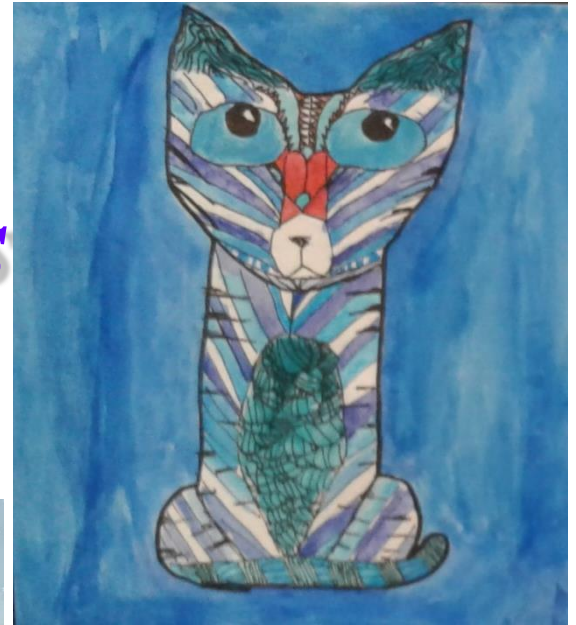




Livia Guzda  
Cloonan Middle School, Grade 7

# Highlights



Gavin Margerum  
Northeast School, Grade 4

Kaela Shaulson  
Westhill High School, Grade 12



Rogers International School  
Grade 6 Project



Eugene Darling  
Rippowam Middle School, Grade 6

# STAMFORD PUBLIC SCHOOLS

## Board of Education 2018-19 Approved Budget – February 28, 2018

### Budget Process

The budget process for the district began in October 2017 with the Superintendent providing general guidelines to all administrative staff to begin developing a budget for fiscal year 2018-19 that addresses program needs in a fiscally responsible manner and, to try to develop a budget with the same or less dollars than the 2017-18 fiscal year. Starting in December 2017 with input from Central Staff and building principals and Administrators, the Superintendent's Operating Budget Request was assembled. At the same time, meetings were held with cabinet members including the Assistant Superintendent- Elementary, Assistant Superintendent- Secondary, Executive Director of Finance, Executive Director of Human Resources, Executive Director of Research, and Director of Grants to review all areas of the budget, to link budget requests to district goals, and determine priorities for 2018-19. Each program and building was thoroughly reviewed for staffing needs, trends, and alignment with district goals. Further reviews were done in late December/early January, with the Superintendent making the final determination for inclusion of items in the Operating Budget Request.

The goal for 2018-19 was to keep the budget request as fiscally responsible as possible while addressing district goals. During the month of January 2018, the Board of Education reviewed the Superintendent's Operating Budget recommendation and listened to feedback on the budget during the open public hearing on February 6, 2018. **The Board of Education approved a 2018-19 Operating Budget in the amount of \$274,616,679; a 1.81% increase over the 2017-18 budget.**

### Board of Education Goals

Each year, the Board of Education and Superintendent of Schools work to develop Board and Superintendent Goals that support the district's mission. The operating budget and all grant budgets are aligned to these goals:

### MISSION OF Stamford Public Schools:

The mission of the Stamford Public Schools is to provide an education that cultivates productive habits of mind, body and heart in every student.

### VISION OF Stamford Public Schools:

The Stamford Public Schools will be a learning organization that continuously improves its effective, innovative and transformational teaching and learning. We will challenge, inspire and prepare all students to be productive contributing members of society.

## District Strategic Goals

**Strategic Goal 1: Learning Organization (Community)** – All members of SPS will acquire and apply practices of a Learning Organization to promote a culture of continuous improvement and excellence.

**Strategic Goal 2: Habits of Mind** – All learners will acquire and effectively apply critical thinking, creative thinking, and self-reflective thinking to be academically prepared for lifelong learning and the world of work.

**Strategic Goal 3: Habits of Body** – All students will be prepared to lead an active lifestyle and to make healthy choices.

**Strategic Goal 4: Habits of Heart** – All learners will acquire and effectively apply the knowledge, attitudes, and skills necessary to understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions.

## Other Operating Budget Considerations

To support the Board of Education's goals on the previous page and attend to other factors that influence costs and programs, the following items are included in the 2018-19 Board of Education Approved Operating Budget Recommendation:

- A predicted enrollment increase of 118 students; .7%;
- To keep pace with Special Education Individual Education Plans "IEP's"; Pupil Services and ASD Program needs, the addition of 11 positions at a cost of \$1,554,000;
- To keep pace with cost trends in the area of building maintenance, the addition of \$655,000 to the budget;
- To fully fund district Pension and OPEB cost, the addition of \$660,000 to the budget;
- To provide upgrades to the Curriculum Department and compensate for reductions in grant resources, the addition of \$860,000 to the budget;
- To keep pace with current year transportation requirements, and address future transportation needs, the addition of four buses and \$576,000 to the budget;
- To keep pace with cost trends and increase the rates for daily substitutes, the addition of \$505,000 to the Human Resources budget;
- To meet Department of Justice requirements for English Learners, the addition of 4.0 positions and \$212,000 to the budget;
- To update building rental cost and allow for reductions in grant revenue, the addition of \$132,000 to the Adult Education budget;
- To mirror surrounding districts and establish full time administrator positions for Athletic Directors, the addition of \$62,000 to the budget;

The approved Board of Education 2018-19 Operating Budget Request is **\$274,616,679; a 1.81% increase over the adjusted 2017-18 budget.**

## Budget Development Assumptions

### Enrollment

The district's projection for student enrollment is shown in Section 4 of this document. A bar chart with actual enrollment from 1980-81 to 2017-18 along with an enrollment projection for 2018-19 are shown for your convenience. Enrollment projections were assembled with the assistance of district staff and consultants to provide a comprehensive analysis of enrollment trends.

For 2018-19, the total number of students (including in-district, out-of-district, and home instruction) is expected to increase by 118 to 16,092 students; an increase of .7%.

Elementary	-104
Middle School	+148
High School	+ 38
All Other*	+ 36

\*= includes Pre-Kindergarten, ARTS, Home Instruction, Individuals Achieving Independence and Out-of-District Special Education Students. Generally our enrollment projections have been quite accurate.

### Revenue

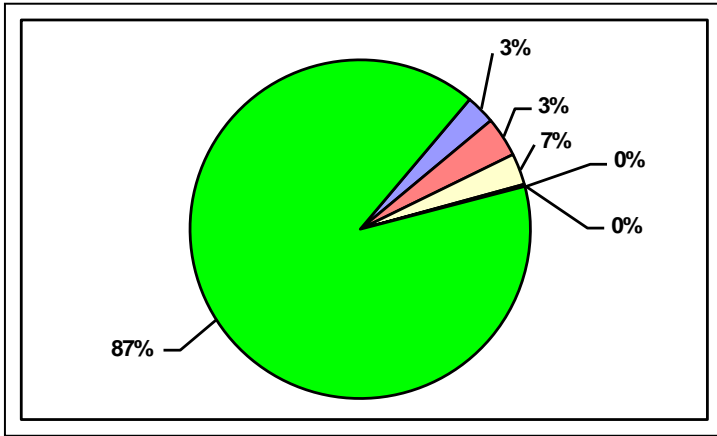
Included in Section 6 of this document is an estimate of Education Revenues to the Stamford Public Schools and the City of Stamford. The operating budget for the school district in the amount of **\$274,616,679** is partially offset by state entitlements (such as ECS) and other revenues that are paid directly to the City. The state entitlements and other revenues are estimated to be **\$8,420,391**. When these funds are subtracted from the operating budget request, the estimated cost to the taxpayers is **\$266,196,288**.

Additional funds are obtained directly by the district from Federal entitlement grants, state grants, corporate grants, and private grants. For 2018-19, we have taken a conservative approach when budgeting grants with most grants projected at the same level as 2017-18. Furthermore, reductions have been made in state grants slated for reduction. Our projections for all grants are shown in section 9 of this document. The district is also expecting a retroactive Medicaid Revenue settlement that will be used to assist with Special Education costs.

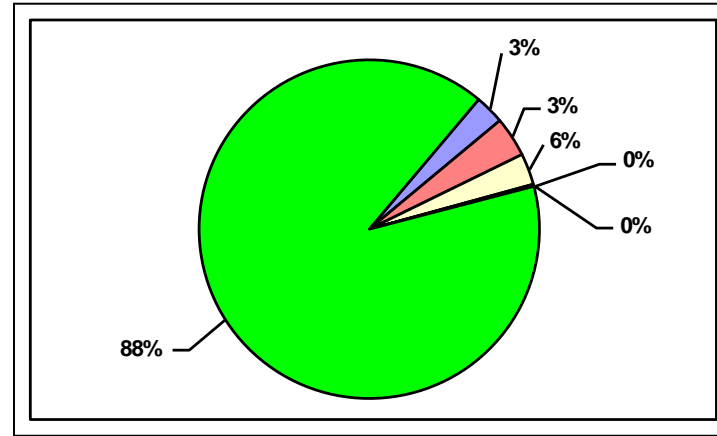
Grants are usually earmarked for specific purposes and are generally intended to "supplement and not supplant" local operating budget funds.

**BOARD OF EDUCATION 2018-19 APPROVED BUDGET  
TOTAL REVENUE BUDGET**

2017-18



2018-19

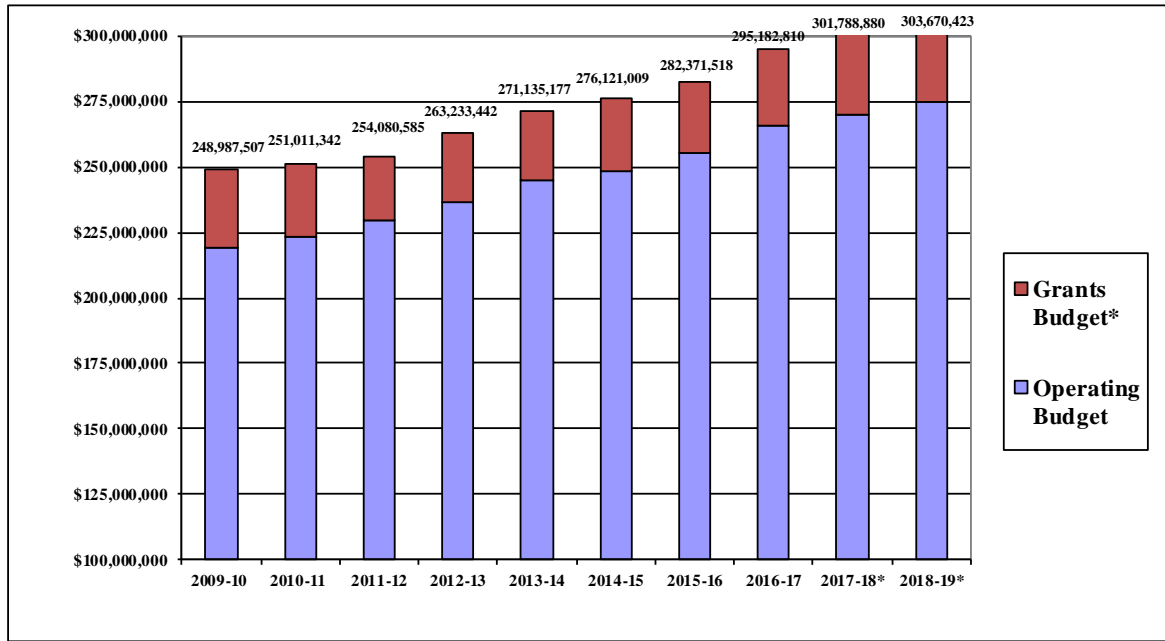


<b>City of Stamford- Operating Budget</b>	<b>\$261,315,901</b>	<b>86.6%</b>
State Grants	\$20,908,217	6.9%
Federal Grants	\$10,870,628	3.6%
State Entitlements	\$8,250,191	2.7%
Private and Other Grants	\$273,743	0.1%
Other Income	\$170,200	0.1%
<b>Total Operating &amp; Grant Budget</b>	<b>\$301,788,880</b>	<b>100.0%</b>

<b>City of Stamford- Operating Budget</b>	<b>\$266,196,288</b>	<b>87.7%</b>
State Grants	\$18,305,267	6.0%
Federal Grants	\$10,470,364	3.4%
State Entitlements	\$8,250,191	2.7%
Private and Other Grants	\$278,113	0.1%
Other Income	\$170,200	0.1%
<b>Total Operating &amp; Grant Budget</b>	<b>\$303,670,423</b>	<b>100.0%</b>

A second chart titled “Revenue by Source” is also provided to show the overall growth in the district budget and revenues that support it.

## BOARD OF EDUCATION 2018-19 APPROVED BUDGET REVENUE BY SOURCE



	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18*	2018-19*
<b>Operating Budget</b>	\$219,408,146	\$223,382,203	\$229,275,948	\$236,717,158	\$245,072,959	\$248,574,216	\$255,113,422	\$265,543,299	\$269,736,292	\$274,616,679
<b>Grants Budget*</b>	\$29,579,361	\$27,629,139	\$24,804,637	\$26,516,284	\$26,062,218	\$27,546,793	\$27,258,096	\$29,639,511	\$32,052,588	\$29,053,744
<b>Total</b>	\$248,987,507	\$251,011,342	\$254,080,585	\$263,233,442	\$271,135,177	\$276,121,009	\$282,371,518	\$295,182,810	\$301,788,880	\$303,670,423

\* = grant award amount or latest estimate as of budget printing date

## Program Budgets

In Section 7 of this document, the program budgets are displayed for your convenience. We have continued to simplify the program budgets as much as possible and provide notations to show changes in staffing and budget amounts to make this document more user-friendly.

### Salaries and Wages (100)

The salaries and wages included in this budget are based on settled collective bargaining agreements and “best estimates” for unsettled contracts.

Based on the current trend, new teacher positions have been budgeted at \$63,607 plus benefits and paraeducators have been budgeted at \$21,418 plus benefits.

Additionally, the salary accounts have been reduced by \$2,200,000 for estimated “vacancy savings” due to staff turnover from retirements and resignations, unfilled positions, and degree level changes. Based on historical trends, for 2018-19 we are predicting 60 resignations, 30 retirements, 8 leaves of absence, and 10 teachers awaiting certification.

The 106 Maternity Leave account and 111 Long-Term Leave account have been budgeted based on trend.

### Employee Benefits (200)

This portion of the budget includes the cost for employees’ medical and dental insurance as well as the employer’s share of Social Security costs. For 2018-19, most of the districts bargaining units (teachers, administrators, para-educators and security) have moved from Health Savings Accounts to the State of Connecticut partnership plan. The decrease in projected insurance cost is shown in the 202 Health Insurance account. Based on our latest projections and changes noted above, the cost of Health Insurance will decrease by \$4,472,000. Further details of all the line items are shown in Section 10, page 10 of this document.

The cost of the 230 Pension account is predicted to increase by \$659,600 (22.2%) based on estimates from the actuary. Reductions in interest rate assumptions are stated as the driving force in increasing the district cost.

Although the cost estimate for Other Post-Employment Benefits “OPEB” has not been finished, the actuary is predicting the cost will remain flat.

Revenue credits are included in the Board of Education budget for two items: premium cost sharing for active employees and grant offsets to the insurance account for grant funded employees.

For 2018-19, the BOE Claims reserve will be carried forward into future years until the long term viability of the state partnership plan can be reviewed.



### **Educational, Rehabilitative, and Legal Services (300)**

This grouping includes outside services, which are primarily rehabilitative and legal in nature. For 2018-19 this group will increase by \$495,869 (5.5%) which is higher than the overall budget increase.

For 2018-19, Trailblazers Alternative Middle School Program (\$514,047) and Stamford Academy (\$495,983) are included in the 321 Contracted Services Account. These amounts have been kept level from current funding levels.

The 323 Pupil Services Account was increased by \$149,000 (3.7% over the 2017-18 Adjusted Budget). The funding pays for physical and occupational therapy services and other services mandated by Individual Education Plans (IEPs). Students who exceed 4.5 times the average per pupil cost are reimbursed by the State Excess Cost Grant. Because of this, \$4,200,000 has been used to reduce the 560 Tuition account.

The 330 Other Professional and Technical Services account has been increased by \$271,750 to accommodate: Curriculum Audit, Re-Organization Coaching, Project Management and Transportation Audit.

### **Building Upkeep and Repairs (400)**

The district currently employs the services of ABM to manage the building maintenance and property service functions of the district. Additionally, ABM and City Engineering (with the assistance of the city's energy consultant) help to plan all utility accounts and obtain the best prices for commodities through the competitive bidding process. They also provide budget estimates for the BOE utility accounts (Electricity, Gas Non-Heat, Water, Gas Heat, and Oil Heat) based on the most recent bid information. The line items in this area are expected to increase by \$479,000 (8.2%). The 440 Rentals account will increase by \$221,729 due to increases in the Adult Ed building rental (\$112,000 with reductions in other budget areas), the rental of additional space by the Special Education program (\$40,000) to assist with the Individuals Achieving Independence program and \$50,000 by the maintenance department (reclass from 420 account).

### **Transportation, Out-of-District Tuition, and Other Services (500)**

This group is primarily composed of the student transportation and out-of-district tuition accounts.

The transportation budget was built on the services provided by First Student and ECS Transportation. We are currently running 144 vehicles and the contractual rates will increase by 7.5% for Home-to-School service and 3%-4.5% for Out-of-District Special Education transportation.

A portion of the district’s transportation cost is funded through the Magnet School Transportation grant which helps out of town students to attend Rogers International School, Strawberry Hill and AITE.

The Out-of-District Tuition Account provides funding to other institutions for Special Education students who are required to attend based on their Individual Education Plan (IEP). The law guarantees each Special Education student a “free, appropriate, public education” and because of this, sometimes a school or institute outside the Stamford School District better meets his or her needs. For 2018-19 the number of out-of-district students is expected to be 217 students. Over the last two years significant efforts have been made by the district to increase state revenue and reduce expenditures in this account. Although state revenue amounts in this area are not yet known, the district’s assumption in this area anticipates the current payout formula and capping the Agency Placement and Excess Cost Grants at 75% of their calculated funding. The gross tuition cost is offset by Agency Placement and Excess Cost Grant revenue in the amount of \$4,200,000. The final budget of \$12,730,000 is an increase of \$223,000 (3.0% over the Adjusted 2017-18 Budget).

**Supplies, Materials, and Heating Fuels (600)**

The supply budget for the school system includes both classroom-based consumable supplies and also heating fuels such as oil and natural gas. Each of the schools is given a per-pupil allotment based on their estimated pupils for 2018-19 to cover items such as paper, pencils, copy paper, and textbook replacements. Items such as textbook adoptions, heating oil, and natural gas are managed and budgeted centrally and not included in the “per student” allocation formula. The proposed formula is an increase over the existing allotment as follows:

	Current Rate per Student <u>2017-18</u>	Rate per Student <u>2018-19</u>
Elementary Schools	\$66	\$ 70
Middle Schools	\$83	\$ 87
High Schools	\$102	\$107

		2018-19 BOE Operating Budget							
		2017-18	2017-18	Proj 2018-19	2018-19	2018-19	2018-19	2018-19	
		Per-Pupil	Allocation**	Enrollment	Per-Pupil***	Reg Alloc	Sp Ed at \$25	ELL at \$22	Total
2	<b>Davenport Ridge</b>	\$66	\$41,844	591	\$70	\$41,370	\$1,250	\$1,738	\$44,358
3	<b>Hart</b>	\$66	\$40,458	620	\$70	\$43,400	\$1,500	\$1,650	\$46,550
4	<b>Toquam</b>	\$66	\$42,636	635	\$70	\$44,450	\$1,425	\$2,354	\$48,229
5	<b>KT Murphy</b>	\$66	\$36,498	518	\$70	\$36,260	\$900	\$1,694	\$38,854
6	<b>Newfield</b>	\$66	\$38,082	548	\$70	\$38,360	\$1,400	\$1,672	\$41,432
7	<b>Northeast</b>	\$66	\$38,874	632	\$70	\$44,240	\$1,800	\$2,354	\$48,394
9	<i>New School at 200 Strawberry Hill</i>	\$63	\$27,772	466	\$66	\$30,756	\$700	\$374	\$31,830
10	<i>Rogers - Elementary</i>	\$63	\$33,894	544	\$66	\$35,904	\$850	\$484	\$37,238
10	<i>Rogers - Middle School</i>	\$79	\$21,656	275	\$83	\$22,825	\$750	\$264	\$23,839
11	<b>Roxbury</b>	\$66	\$39,270	571	\$70	\$39,970	\$1,825	\$1,628	\$43,423
13	<b>Springdale</b>	\$66	\$39,600	619	\$70	\$43,330	\$1,225	\$2,002	\$46,557
14	<b>Stark</b>	\$66	\$36,828	579	\$70	\$40,530	\$1,350	\$1,782	\$43,662
15	<b>Stillmeadow</b>	\$66	\$44,220	622	\$70	\$43,540	\$1,950	\$1,738	\$47,228
17	<b>Westover</b>	\$66	\$47,058	672	\$70	\$47,040	\$1,775	\$946	\$49,761
21	<b>Cloonan MS</b>	\$83	\$44,737	623	\$87	\$54,201	\$2,250	\$1,166	\$57,617
22	<b>Dolan MS</b>	\$83	\$40,836	591	\$87	\$51,417	\$2,675	\$990	\$55,082
23	<b>Turn of River MS</b>	\$83	\$50,298	667	\$87	\$58,029	\$2,175	\$2,794	\$62,998
24	<b>Scofield Magnet MS</b>	\$83	\$57,685	670	\$87	\$58,290	\$1,225	\$616	\$60,131
26	<b>Rippowam MS</b>	\$83	\$58,017	718	\$87	\$62,466	\$2,900	\$1,122	\$66,488
31	<b>Stamford HS</b>	\$102	\$181,866	1,684	\$107	\$180,188	\$5,850	\$3,630	\$189,668
32	<b>Westhill HS</b>	\$102	\$216,036	2,082	\$107	\$222,774	\$6,525	\$7,964	\$237,263
35	<i>AITE</i>	\$102	\$70,584	670	\$102	\$68,340	\$1,725	\$220	\$70,285
<b>Total</b>			<b>\$1,248,749</b>	<b>\$15,597</b>	<b>\$1,736</b>	<b>\$1,307,680</b>	<b>\$44,025</b>	<b>\$39,182</b>	<b>\$1,390,887</b>

\*\* = to cover start-up supply cost and library books not covered by the capital project, additional funds were added to the New School on 200 Strawberry Hill Ave

\*\*\* 5% +/- increase to current formula

**Buildings in italics are Interdistrict Magnets**

**2018-19 BUDGET OF THE STAMFORD PUBLIC SCHOOLS  
BUDGET INCREASE HIGHLIGHTS**

	<b>Budget \$</b>	<b>Positions</b>	
<b>2018-19 Operating Budget</b>	<b>\$269,736,292</b>	<b>2,073.4</b>	
<b>CURRENT PROGRAM</b>	<b>Dollars</b>		<b>Percent</b>
Salaries (100)	\$3,009,387	3.7	1.12%
Employee Benefits (200)	(\$4,542,000)		-1.68%
Educational, Rehabilitative, and Legal Services (300)	\$8,000		0.00%
Building Upkeep and Repairs (400)	(\$22,000)		-0.01%
Transportation and Other Services (500)	\$796,000		0.30%
Supplies, Materials, and Heating Fuels (600)	\$308,000		0.11%
Equipment (700)	\$107,000		0.04%
Dues and Fees (800)	\$0		0.00%
	<b>(\$335,613)</b>	<b>3.7</b>	<b>-0.12%</b>
<b>CHANGES TO CURRENT PROGRAM</b>			
Special Education, Pupil Services, ARTS (including contingencies)	\$1,554,000	11.0	0.58%
Increase to Maintenance Budget based on trend	\$655,000		0.24%
Increase in Pension and OPEB cost	\$660,000		0.24%
Upgrade to Curriculum & Instruction- Secondary	\$438,000		0.16%
Upgrade to Curriculum & Instruction- Elementary	\$422,000		0.16%
Transportation - 4 add'l vehicles, audit	\$576,000		0.21%
Increase in HR, Substitutes to \$95 per day	\$505,000		0.19%
Upgrades to Bilingual/ English Learner program	\$212,000	4.0	0.08%
Adult Ed program	\$132,000		0.05%
Change in Athletic Director Budget	\$62,000		0.02%
	<b>\$5,216,000</b>	<b>15.0</b>	<b>1.93%</b>
<b>Total 2018-19 Operating Budget</b>	<b>\$274,616,679</b>	<b>2,092.1</b>	<b>1.81%</b>

The “per-pupil” allotment is discretionary funding allocated to each school and managed by the principal based on site needs. For 2018-19, additional money has been added to the site budgets for Special Education (at \$25 per pupil) and English Learner students (at \$22 per pupil; 1.25 PPC) which was reduced in district wide accounts. The building principals will be able to re-allocate site money via budget transfer. The formula stated above follows a practice adopted in prior years. The allocation of funds based on students allows the schools to fund all basic supplies for regular, Special Education and English Learner students as well as “supply-intensive” subjects such as Art. The district adheres to the practice of “dollars following students” and more or less students may necessitate an adjustment to the budget. We will maintain a margin of +/- 25 students at each building for budget purposes.

Gas and oil heat are also included in this section of the budget. The estimates in this area were formulated in conjunction with estimates from City Engineering and take into account projected energy savings from the Energy Efficiency District “EID” project.

### **Equipment (700)**

The equipment account is used to fund purchase of items with a unit cost of over \$1,000 and a useful life of more than one year. The budget contains actual requests made by the schools and departments for equipment and an estimate of district furniture needs.

**2018-19 BUDGET OF THE STAMFORD PUBLIC SCHOOLS**  
**Budget Highlights**  
**Variance Analysis**

<b>Obj</b>	<b>Description</b>	<b>2017-18 Adjusted Budget**</b>	<b>2018-19 Budget</b>	<b>\$Var Adj Bud</b>	<b>%Var Adj Bud</b>	<b>Reason</b>
101	Teacher Salary	\$116,263,990	\$118,619,551	\$2,355,561	2.03%	contract incr of 3.0% plus 15 positions; less \$2.2m vacancy savings
102	Administrative Certified	\$10,184,783	\$10,697,570	\$512,787	5.03%	contract incr of 2.3% plus 2 Athletic Director positions
104	Teacher Extra Service	\$1,464,669	\$1,560,157	\$95,488	6.52%	incr due to C&I initiatives in core subjects
105	Class Coverage	\$50,000	\$100,000		0.00%	based on trend
106	Maternity Leave	\$657,600	\$976,321	\$318,721	48.47%	based on trend
107	Vacancy Savings					\$2.2m estimated savings from resignations, retirements, and leaves of absence were moved to the 101 Teacher Salary account
108	Mentor Stipends	\$80,000	\$120,000	\$40,000	50.00%	for first or second year teachers; reduction in state funding
109	Substitutes	\$2,319,378	\$2,709,753	\$390,375	16.83%	increase subs to \$95 per day; 100% fill rate
110	Retirement	\$974,000	\$974,000	\$0	0.00%	based on trend
111	Long-Term Sick Leave	\$1,045,400	\$935,484	(\$109,916)	-10.51%	based on trend
	<b>Total Certified Salaries and Wages</b>	<b>\$133,039,820</b>	<b>\$136,692,836</b>	<b>\$3,603,016</b>	<b>2.71%</b>	
113	Administration - Non Certified	\$894,222	\$913,267	\$19,045	2.13%	based on latest contract
114	Clerical/Technical Salary	\$6,410,146	\$6,706,613	\$296,467	4.62%	contract estimate plus .5 position from grant funding
115	Paraeducators	\$10,980,305	\$11,076,233	\$95,928	0.87%	contract estimate; same positions
116	Custodial/Mechanical Salary	\$10,150,745	\$10,370,114	\$219,369	2.16%	contract estimate; same positions; less \$250k to Food Service Fund
117	Other Salary	\$2,236,538	\$2,332,399	\$95,861	4.29%	mostly security workers; contract estimate; incl city charge for Nurse on Sp Ed vehicles; additional security at Scofield
119	Para Sub Coverage	\$200,000	\$200,000	\$0	0.00%	for Supplemental Paras
120	Temporary Part-Time Salary	\$1,574,175	\$1,739,400	\$165,225	10.50%	based on trend; incr in Adult Ed (reduction in fund balance; state grants)\$97k; incr in Parent Facilitator rate \$36k
121	Custodial/Mechanical Overtime	\$1,446,000	\$1,756,000	\$310,000	21.44%	based on trend
122	Clerical Overtime	\$323,096	\$323,933	\$837	0.26%	based on trend
123	Police and Fire Overtime	\$125,500	\$110,000	(\$15,500)	-12.35%	based on trend; savings efforts
	<b>Total Non-Certified Salaries and Wages</b>	<b>\$34,340,727</b>	<b>\$35,527,959</b>	<b>\$1,187,232</b>	<b>3.46%</b>	

\*\*= Revised Budget as of February 2018

**2018-19 BUDGET OF THE STAMFORD PUBLIC SCHOOLS**  
**Budget Highlights**  
**Variance Analysis**

<b>Obj</b>	<b>Description</b>	<b>2017-18 Adjusted Budget**</b>	<b>2018-19 Budget</b>	<b>\$Var Adj Bud</b>	<b>%Var Adj Bud</b>	<b>Reason</b>
201	Clothing/Tool Allowance	\$180,000	\$180,000	\$0	0.00%	contractual item
202	Health/Hospital Insurance	\$33,838,777	\$29,367,255	(\$4,471,522)	-13.21%	see Section 10 for details
207	Social Security	\$3,661,000	\$3,771,000	\$110,000	3.00%	based on trend
208	Unemployment Insurance	\$100,000	\$100,000	\$0	0.00%	based on trend
215	Tuition Reimbursement	\$166,000	\$166,000	\$0	0.00%	contractual item for teachers and administrators
216	Childcare Reimbursement	\$30,000	\$30,000	\$0	0.00%	contractual item for teachers
230	Pension	\$2,976,400	\$3,636,000	\$659,600	22.16%	revised estimate from H&H actuary, plus \$135k for new custodians
231	Other Post Retirement Benefits-OPEB**	\$4,474,000	\$4,474,000	\$0	0.00%	100% of ARC funding; estimate from H&H actuary pending
260	Worker's Compensation	\$1,892,227	\$1,711,581	(\$180,646)	-9.55%	estimate from City Risk Management pending
	<b>Total Employee Benefits</b>	<b>\$47,318,404</b>	<b>\$43,435,836</b>	<b>(\$3,882,568)</b>	<b>-8.21%</b>	
321	Contracted Services	\$3,571,885	\$3,646,679	\$74,794	2.09%	based on trend
322	Instructional Program Improvement	\$439,895	\$440,013	\$118	0.03%	based on trend
323	Pupil Services	\$4,077,165	\$4,226,372	\$149,207	3.66%	conservation efforts; cross charge of \$427k to Medicaid Grant
324	Legal Services	\$600,000	\$600,000	\$0	0.00%	based on trend
330	Other Professional and Technical Svcs	\$260,800	\$532,550	\$271,750	104.20%	incl: Curriculum Audit \$200k, re-org coaching \$20k, proj mgt \$20k; Transportation Audit \$20k
	<b>Total Educational, Rehabilitative, and Legal Services</b>	<b>\$8,949,745</b>	<b>\$9,445,614</b>	<b>\$495,869</b>	<b>5.54%</b>	
411	Electricity	\$2,809,092	\$2,911,910	\$102,818	3.66%	est from City Engineering; 4% rate est, EID program savings
412	Gas - Non heat	\$0	\$0	\$0		propane for kitchens; charge to Food Service Fund
413	Water	\$329,736	\$338,360	\$8,624	2.62%	based on trend, 3% rate estimate
420	Repair, Maintenance, and Cleaning	\$1,477,000	\$1,626,957	\$149,957	10.15%	based on trend; includes \$300k credit from School Building Use Fund
440	Rentals	\$300,341	\$522,070	\$221,729	73.83%	mostly musical instruments; Adult Ed facility \$112k, Facilities \$50k
450	Construction Service	\$772,636	\$768,750	(\$3,886)	-0.50%	Includes \$619k for EID principal and interest payments
452	Grounds Maintenance	\$150,000	\$150,000	\$0	0.00%	based on trend
	<b>Total Building Upkeep and Repair</b>	<b>\$5,838,805</b>	<b>\$6,318,047</b>	<b>\$479,242</b>	<b>8.21%</b>	

**2018-19 BUDGET OF THE STAMFORD PUBLIC SCHOOLS**  
**Budget Highlights**  
**Variance Analysis**

<b>Obj</b>	<b>Description</b>	<b>2017-18 Adjusted Budget**</b>	<b>2018-19 Budget</b>	<b>\$Var Adj Bud</b>	<b>%Var Adj Bud</b>	<b>Reason</b>
510	Student Transportation Services	\$17,461,987	\$18,814,991	\$1,353,004	7.75%	estimate of 7.5% ; incr 4 buses for new elementary school, in-district Special Education; incr in magnet grant offset
511	Field Trips	\$129,530	\$143,030	\$13,500	10.42%	based on trend
520	Insurance Allocation	\$1,514,093	\$1,501,109	(\$12,984)	-0.86%	estimate from Risk Management
530	Telephone	\$377,700	\$375,000	(\$2,700)	-0.71%	based on trend
531	Postage	\$183,923	\$156,600	(\$27,323)	-14.86%	based on trend; savings goals
540	Advertising	\$19,500	\$19,000	(\$500)	-2.56%	based on trend
541	Recruitment and Retention	\$22,000	\$25,000	\$3,000	13.64%	based on trend
550	Printing	\$650,095	\$618,725	(\$31,370)	-4.83%	based on trend
560	Tuitions	\$12,357,199	\$12,730,000	\$372,801	3.02%	based on trend, 217 students, \$4.2m state revenue
580	Professional Development	\$294,135	\$294,320	\$185	0.06%	based on trend
581	In-District Travel	\$14,500	\$15,500	\$1,000	6.90%	based on trend
590	Other Purchased Services	\$779,003	\$770,001	(\$9,002)	-1.16%	includes \$250k from Lunch Fund for student activities
	<b>Total Transportation, Out-District Tuition, &amp; Other Svcs</b>	<b>\$33,803,665</b>	<b>\$35,463,276</b>	<b>\$1,659,611</b>	<b>4.91%</b>	
611	Instructional Supplies	\$1,837,314	\$2,337,689	\$500,375	27.23%	upgrades to C&I dept \$308k; adjust copy paper bud to trend \$85k; 5% incr in site budgets
613	Maintenance Supplies	\$346,737	\$359,197	\$12,460	3.59%	based on trend
621	Gas Heat	\$1,217,188	\$1,397,037	\$179,849	14.78%	estimate of 6% incr; assumes normal winter minimal oil usage
624	Oil Heat	\$15,000	\$15,000	\$0	0.00%	Based on trend
626	Gasoline	\$41,000	\$41,000	\$0	0.00%	Based on trend
629	Bus Fuel	\$747,200	\$659,000	(\$88,200)	-11.80%	335,000 gallons at \$1.97
641	Texts/Workbooks	\$476,855	\$746,688	\$269,833	56.59%	\$219k for C&I initiatives; bring texts current
642	Library Books/Periodicals	\$54,775	\$50,251	(\$4,524)	-8.26%	based on trend
643	Computer and AV Materials	\$943,281	\$1,254,337	\$311,056	32.98%	upgrades from C&I \$228k ; price increases
690	Office Supplies	\$136,928	\$125,708	(\$11,220)	-8.19%	based on trend
691	Other Supplies	\$46,800	\$76,300	\$29,500	63.03%	based on trend
	<b>Total Supplies, Materials, and Heating Fuels</b>	<b>\$5,863,078</b>	<b>\$7,062,207</b>	<b>\$1,199,129</b>	<b>20.45%</b>	



**2018-19 BUDGET OF THE STAMFORD PUBLIC SCHOOLS**  
**Budget Highlights**  
**Variance Analysis**

<b>Obj</b>	<b>Description</b>	<b>2017-18 Adjusted Budget**</b>	<b>2018-19 Budget</b>	<b>\$Var Adj Bud</b>	<b>%Var Adj Bud</b>	<b>Reason</b>
730	Instructional Equipment	\$287,192	\$378,535	\$91,343	31.81%	based on trend
739	Non-Instructional Equipment	\$108,300	\$106,800	(\$1,500)	-1.39%	based on trend
	<b>Total Equipment</b>	<b>\$395,492</b>	<b>\$485,335</b>	<b>\$89,843</b>	<b>22.72%</b>	
890	Dues and Fees	\$186,556	\$185,569	(\$987)	-0.53%	based on trend; includes CABA, CCJEF, CES, CAPSS, DMC, CAUS, CASBO, CASPA, FCIAC
	<b>Total Dues and Fees</b>	<b>\$186,556</b>	<b>\$185,569</b>	<b>(\$987)</b>	<b>-0.53%</b>	
	<b>Total Operating Budget</b>	<b>\$269,736,292</b>	<b>\$274,616,679</b>	<b>\$4,880,387</b>	<b>1.81%</b>	