



Rogers International School, Grade 3 Collaboration



Tehillah Wasserman  
Stamford High School, Grade 11



Jahai Campbell  
Turn of River Middle School, Grade 8

# Highlights

## **2017-18 BUDGET OF THE STAMFORD PUBLIC SCHOOLS**

### **Board of Education Approved Operating Budget – May 16, 2017**

#### **Budget Process**

The budget process for the district began in October 2016 with the Superintendent providing general guidelines to all administrative staff to begin developing a budget for fiscal year 2017-18 that addresses program needs in a fiscally responsible manner and, to try to develop a budget with the same or less dollars than the 2016-17 fiscal year. Starting in December 2016 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 the Citizens Budget Advisory Committee "CBAC" and 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 2017-18. 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 2017-18 was to keep the budget request as fiscally responsible as possible while addressing district goals. The Superintendent's Operating Budget Recommendation of \$273,363,994 (2.95%) was reviewed and approved by the Board of Education on February 14, 2017 at \$272,987,092 (2.80%). After review by the Board of Finance and Board of Representatives, the BOE budget was reduced by \$3,250,800 for an overall total of \$269,736,292. **The final allocation of \$269,736,292 represents a 1.58% increase over the adjusted (for changes in OPEB funding) budget and a 2.21% increase over the original 2016-17 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 "to prepare each and every student for success in the 21<sup>st</sup> century." The operating budget and all grant budgets are aligned to these goals.



## **District Goals for 2016-17**

<b>District Goal 1:</b>	To graduate all students <sup>1</sup> and to ensure that all are admitted to a higher education program or institute <sup>2</sup>
<b>District Goal 2:</b>	To enhance the professional practice of teachers and leaders to promote greater student achievement and attainment using PGDE and TEAM frameworks
<b>District Goal 3:</b>	To engage parents and caregivers in nurturing each student's growth and understanding of PK-16 school systems to increase student educational achievement and attainment
<b>District Goal 4:</b>	To engage Education Council and District Leadership Team in creating a shared understanding of the importance and need for a robust curriculum management system
<b>District Goal 5:</b>	To engage community in the development of a shared vision and strategic plan to realize the community's vision for our students, staff, supporters and schools

<sup>1</sup> Graduation Rate includes students who complete high school through Adult Learning programs

<sup>2</sup> Higher education program or institution includes: apprenticeship program, community college, 4-year college

### 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 2017-18 Board of Education Approved Operating Budget Recommendation:

- A predicted enrollment decrease of 132 students; .8%;
- To keep pace with Special Education IEP requirements, Pupil Services and ASD Program needs, the addition of 25.1 positions (10.2 Teachers, 16 Paraeducators and the consolidation of a Data Analyst position) at a cost of \$2,367,000;
- To provide upgrades to the Curriculum Department and compensate for reductions in grant resources, the addition of 4 positions and \$756,000 to the budget;
- To cover fluctuations in building enrollment, the addition of 3 contingency positions to the budget at a cost of \$244,000;
- To address student needs, the addition of an International Baccalaureate "IB" Program and Early College Academy Program at Stamford High School at a cost of \$67,000;
- To cover fluctuations in the English Learner Program, the addition of one contingency positions to the budget at a cost of \$62,000;
- To examine the role of the SRBI teacher and develop a position that addresses the recommendation to ensure all students who struggle receive appropriate support, 9 existing positions in the operating budget were moved to grant funding, reducing the operating budget by \$595,000;
- To adjust staffing to anticipated enrollment and course offerings at the building level, the reduction of 19 positions and \$992,000;
- To align Board of Education and City funding practices for Other Post-Employment Benefit (OPEB) cost, the reduction of \$1,516,00 to the budget;
- To increase site budget allocations by 5% the addition of \$58,000 to the budget

The Final 2017-18 Board of Education Budget is **\$269,736,292; a 1.58% increase over the adjusted 2016-17 budget and a 2.21% increase over the original 2016-17 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 2016-17 along with an enrollment projection for 2017-18 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.

The enrollment at the building level is predicted to decrease by 133 students: (182) at the elementary level, +23 at the middle school level, +25 at the high school level, and +1 in the Pre-Kindergarten program. Generally our enrollment projections have been quite accurate.

For 2017-18, the total number of students (including in-district, out-of-district, and home instruction) is expected to decrease by 132 to 16,040 students; a decrease of .8%.

### **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 **\$269,736,292** 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 **\$8,410,729**. When these funds are subtracted from the operating budget request, the estimated cost to the taxpayers is **\$261,325,563**.

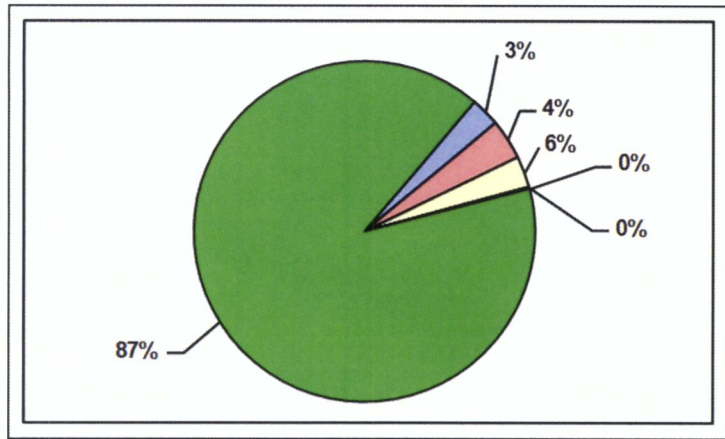
Additional funds are obtained directly by the district from Federal entitlement grants, state grants, corporate grants, and private grants. For 2017-18, we have taken a conservative approach when budgeting grants with most grants projected at the same level as 2016-17. Furthermore, as of this writing, the State of Connecticut grants to the district for 2017-18 are not yet known and estimates may change. 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.

## 2017-18 BUDGET OF THE STAMFORD PUBLIC SCHOOLS

### TOTAL REVENUE BUDGET

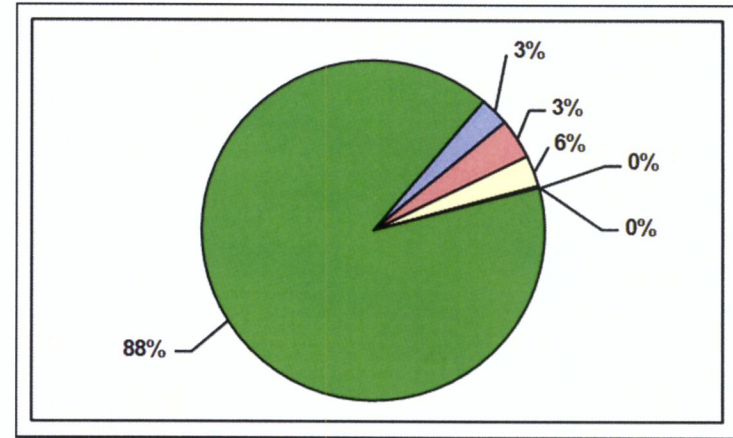
2016-17



City of Stamford- Operating Budget	\$257,138,570
State Grants	\$18,247,952
Federal Grants	\$11,129,862
State Entitlements	\$8,240,529
Private and Other Grants	\$261,697
Other Income	\$164,200

Total Operating & Grant Budget      \$295,182,810

2017-18



87.1%  
6.2%  
3.8%  
2.8%  
0.1%  
0.1%

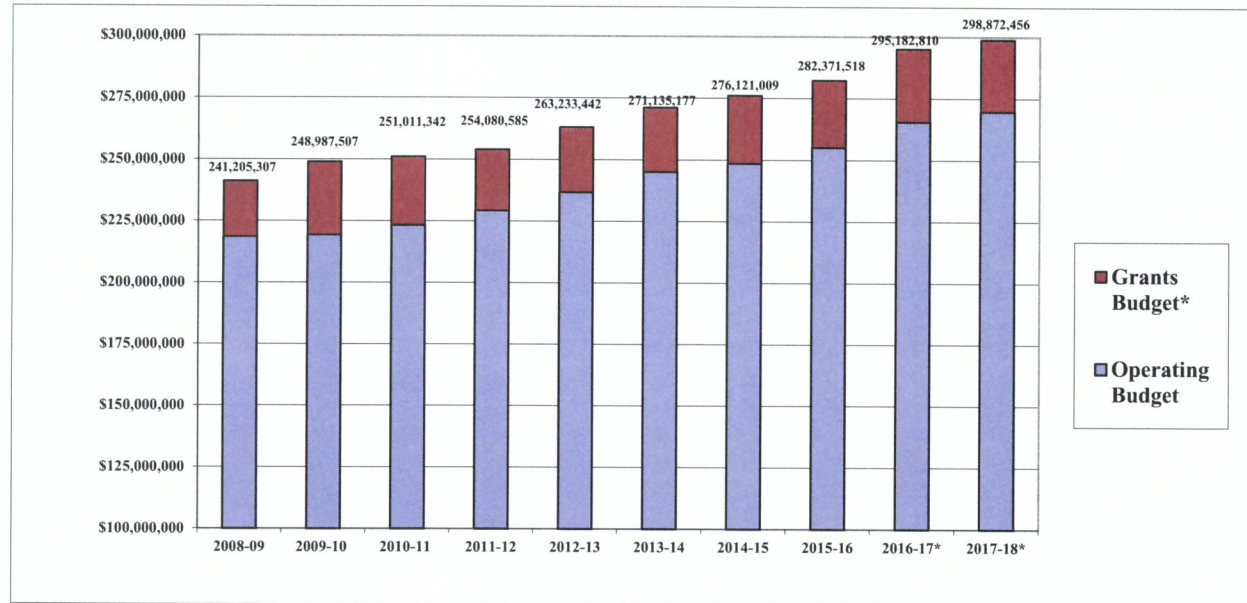
City of Stamford- Operating Budget	\$261,325,563
State Grants	\$18,195,160
Federal Grants	\$10,667,261
State Entitlements	\$8,240,529
Private and Other Grants	\$273,743
Other Income	\$170,200

87.4%  
6.1%  
3.6%  
2.8%  
0.1%  
0.1%

Total Operating & Grant Budget      \$298,872,456      100.0%



## 2017-18 BUDGET OF THE STAMFORD PUBLIC SCHOOLS REVENUE BY SOURCE



	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17*	2017-18*
Operating Budget	\$218,609,176	\$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
Grants Budget*	\$22,596,131	\$29,579,361	\$27,629,139	\$24,804,637	\$26,516,284	\$26,062,218	\$27,546,793	\$27,258,096	\$29,639,511	\$29,136,164
Total	\$241,205,307	\$248,987,507	\$251,011,342	\$254,080,585	\$263,233,442	\$271,135,177	\$276,121,009	\$282,371,518	\$295,182,810	\$298,872,456

\* = 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 \$66,151 plus benefits and paraeducators have been budgeted at \$21,218 plus benefits.

Additionally, the salary accounts have been reduced by \$2,400,000 for estimated “vacancy savings” due to staff turnover from retirements and resignations, unfilled positions, and degree level changes. Based on historical trends, for 2017-18 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 2017-18, the district is budgeting for a self-insured medical, dental, and prescription drug plan with overall caps on Board of Education liability as agreed to in a Memo of Understanding (MOA) accepted by the Board of Education on October 24, 2006. The teacher’s and administrator’s unions are currently using individual Health Savings accounts (H.S.A.’s). Additionally, based on discussion with the city OPM department, the cost of retiree insurance claims has been moved from the 202 Health Insurance account to the 231 Other Post Employment Benefit “OPEB” account. Based on our latest projections and changes noted above, the cost of Health Insurance will decrease by \$2,964,162 and the cost of OPEB will increase by \$876,264. Further details of all the line items are shown in Section 10, page 10 of this document. Other groups may follow this trend but since negotiations are still pending, they are not yet reflected in this document. The non-certified employees will remain on the City’s health insurance plan. The cost is charged directly from the City to the Board of Education and is expected to decrease as the retirees will be charged to the OPEB Fund.

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 2017-18, the BOE Claims reserve is estimated to remain at 7% of claims (the target range was set at 5-9% of claims.)



Two other large cost drivers for the Board of Education relate to Pension and OPEB (Other Post-Employment Benefits) costs. The valuation for Pension cost is performed by our actuary, Hooker and Holcomb, and will increase by .8% for 2017-18. For OPEB, the health insurance claims for retirees have been moved from the 202 Health Insurance Account to the OPEB account. The result is that OPEB increases by \$876,000 (over the adjusted budget) and Health Insurance decreases by \$1,516,000.

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

This grouping includes outside services, which are primarily rehabilitative and legal in nature. For 2017-18 this group has been reduced by \$601,000 due to the reclassification of \$310,000 of district-wide software from the 322 account to the 643 account. Additionally, cost reductions were also budgeted in 324 Legal Fees and 321 Contracted Services.

For 2017-18, 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 includes funding to pay for Constellation to provide 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, \$4,500,000 has been used to reduce the 560 Tuition account.

### **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 energy consultant McEnergy) 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. Most of the line items in this area are budgeted close to 2016-17 levels.

### **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 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 2017-18 the number of out-of-district students is expected to increase to 245 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 and could be reduced to zero, 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 \$4,500,000 and IDEA 611 revenues of \$147,000. The final budget of \$12,507,199 is an increase of \$697,199 (5.9%) from the 2016-17 amount.

### **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 2017-18 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>2016-17</u>	Rate per Student <u>2017-18</u>
Elementary Schools	\$63	\$ 66
Middle Schools	\$79	\$ 83
High Schools	\$97	\$102



		2017-18 BOE Operating Budget			
		Projected	Current	2/14/2017	2017-18
		Enrollment	2016-17 PP**	2017-18 PP***	Allocation**
2	Davenport Ridge	634	\$63.00	\$66.00	\$41,844
3	Hart	613	\$63.00	\$66.00	\$40,458
4	Toquam	646	\$63.00	\$66.00	\$42,636
5	KT Murphy	553	\$63.00	\$66.00	\$36,498
6	Newfield	577	\$63.00	\$66.00	\$38,082
7	Northeast	589	\$63.00	\$66.00	\$38,874
9	<i>New School at 200 Strawberry Hill</i>	360	\$63.00	\$63.00	\$27,772
10	<i>Rogers - Elementary</i>	538	\$63.00	\$63.00	\$33,894
10	<i>Rogers - Middle School</i>	275	\$78.75	\$78.75	\$21,656
11	Roxbury	595	\$63.00	\$66.00	\$39,270
13	Springdale	600	\$63.00	\$66.00	\$39,600
14	Stark	558	\$63.00	\$66.00	\$36,828
15	Stillmeadow	670	\$63.00	\$66.00	\$44,220
17	Westover	713	\$63.00	\$66.00	\$47,058
21	Cloonan MS	539	\$78.75	\$83.00	\$44,737
22	Dolan MS	492	\$78.75	\$83.00	\$40,836
23	Turn of River MS	606	\$78.75	\$83.00	\$50,298
24	Scofield Magnet MS	695	\$78.75	\$83.00	\$57,685
26	Rippowam MS	699	\$78.75	\$83.00	\$58,017
31	Stamford HS	1,783	\$96.60	\$102.00	\$181,866
32	Westhill HS	2,118	\$96.60	\$102.00	\$216,036
35	AITE	692	\$96.60	\$102.00	\$70,584
Total		15,545			\$1,248,749

\*\* = 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 non-Title I*

**2017-18 BUDGET OF THE STAMFORD PUBLIC SCHOOLS  
BUDGET INCREASE HIGHLIGHTS**

<b>2016-17 Operating Budget*</b>	<b>Budget \$</b> <b>\$265,543,299</b>	<b>Positions</b> <b>2,049.1</b>	
<b>CURRENT PROGRAM</b>	<b>Dollars</b>		<b>Percent</b>
Salaries (100)	\$3,125,000	(4.4)	1.18%
Employee Benefits (200)	(\$355,000)		-0.13%
Educational, Rehabilitative, and Legal Services (300)	(\$419,000)		-0.16%
Building Upkeep and Repairs (400)	\$147,000		0.06%
Transportation and Other Services (500)	\$1,098,000		0.41%
Supplies, Materials, and Heating Fuels (600)	\$23,000		0.01%
Equipment (700)	(\$8,000)		0.00%
Dues and Fees (800)	(\$1,007)		0.00%
	<b>\$3,609,993</b>	<b>(4.4)</b>	<b>1.36%</b>
<b>CHANGES TO CURRENT PROGRAM</b>			
Special Education, Pupil Services, ARTS (including contingencies)	\$2,367,000	25.1	0.89%
Upgrade to Curriculum & Instruction/Reduction in grant resources	\$756,000	4.0	0.28%
Contingency for enrollment fluctuation	\$244,000	3.0	0.09%
Addition of funding for Chief Operating Officer	\$190,000		0.07%
Addition of IB Program and Early College Academy at SHS	\$67,000		0.03%
English Learner Program	\$62,000	1.0	0.02%
SRBI shift to grant to develop position to support struggling students	(\$595,000)	(9.0)	-0.22%
Changes in ES, MS, and HS	(\$992,000)	(19.0)	-0.37%
Change OPEB from "Net" funding to "Gross" funding	(\$1,516,000)		-0.57%
	<b>\$583,000</b>	<b>5.1</b>	<b>0.22%</b>
<b>Total 2017-18 Operating Budget</b>	<b>\$269,736,292</b>	<b>2,049.8</b>	<b>1.58%</b>

\*= 2016-17 budget assumes additional appropriation of \$1,639,736 for OPEB; without the appropriation, the budget increase is 2.21%



The “per-pupil” allotment is discretionary funding allocated to each school and managed by the principal based on site needs. To date, the site budget allocations were prepared on a “tops down” basis under the assumption that the building principals would have a chance 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 and Special Education 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.

Additionally, to maintain a budget factor of 1.3 times the normal per pupil supply allocation, a supplement of \$46,700 was added to the budget for English Learners.

Gas and oil heat are also included in this section of the budget and are expected to remain close to 2016-17 levels. The estimates in this area were formulated in conjunction with AFB Management and City Engineering.

### **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.

**2017-18 BUDGET OF THE STAMFORD PUBLIC SCHOOLS**  
**Budget Highlights**  
**Variance Analysis**

Obj	Description	2016-17 Adjusted Budget**	2017-18 Budget	\$Var	%Var	Reason
101	Teacher Salary	\$114,248,814	\$116,263,990	\$2,015,176	1.76%	contract incr of 3.3% less 7.8 positions; less \$2.4m vacancy savings
102	Administrative Certified	\$9,727,665	\$10,184,783	\$457,118	4.70%	contract incr of 2.25% plus steps and Chief Operating Officer
104	Teacher Extra Service	\$1,395,482	\$1,456,960	\$61,478	4.41%	incr due to C&I initiatives in core subjects
105	Class Coverage	\$50,000	\$50,000		0.00%	based on trend
106	Maternity Leave	\$629,400	\$657,600	\$28,200	4.48%	based on latest trend
107	Vacancy Savings					\$2.3m estimated savings from resignations, retirements, and leaves of absence were moved to the 101 Teacher Salary account and 116 Custodial account
108	Mentor Stipends	\$80,000	\$80,000		0.00%	115 first or second year teachers; stipend of \$695 per teacher
109	Substitutes	\$2,334,881	\$2,316,378	(\$18,503)	-0.79%	basically level funded
110	Retirement	\$954,000	\$974,000		0.00%	based on trend
111	Long-Term Sick Leave	\$1,070,893	\$1,045,400	(\$25,493)	-2.38%	based on trend
<b>Total Certified Salaries and Wages</b>		<b>\$130,491,135</b>	<b>\$133,029,111</b>	<b>\$2,517,976</b>	<b>1.93%</b>	
113	Administration - Non Certified	\$754,446	\$894,222	\$139,776	18.53%	based on latest contract; addition of Chief Information Officer
114	Clerical/Technical Salary	\$6,427,196	\$6,410,146	(\$17,050)	-0.27%	contract estimate; 1.5 less positions
115	Paraeducators	\$10,192,183	\$10,523,133	\$330,950	3.25%	contract not settled; estimate; addition of 11 positions
116	Custodial/Mechanical Salary	\$10,130,201	\$10,150,745	\$20,544	0.20%	contract estimate; 2 less positions; less \$250k to Food Service Fund
117	Other Salary	\$2,042,046	\$2,236,538	\$194,492	9.52%	mostly security workers; contract estimate; incl city charge for Nurse on Sp Ed vehicles
119	Para Sub Coverage	\$400,000	\$200,000	(\$200,000)	-50.00%	reduction of Supplemental Paras
120	Temporary Part-Time Salary	\$1,586,650	\$1,591,975	\$5,325	0.34%	based on trend
121	Custodial/Mechanical Overtime	\$1,330,183	\$1,446,000	\$115,817	8.71%	based on trend
122	Clerical Overtime	\$338,480	\$323,096	(\$15,384)	-4.55%	based on trend
123	Police and Fire Overtime	\$116,219	\$125,500	\$9,281	7.99%	based on trend
<b>Total Non-Certified Salaries and Wages</b>		<b>\$33,317,604</b>	<b>\$33,901,355</b>	<b>\$583,751</b>	<b>1.75%</b>	

\*\*= an additional appropriation of \$1,639,736 for OPEB is pending and included in the budget total; without the increase, the budget increase in 2.21%



**2017-18 BUDGET OF THE STAMFORD PUBLIC SCHOOLS**  
**Budget Highlights**  
**Variance Analysis**

Obj	Description	2016-17 Adjusted Budget**	2017-18 Budget	\$Var	%Var	Reason
201	Clothing/Tool Allowance	\$175,000	\$180,000	\$5,000	2.86%	contractual item
202	Health/Hospital Insurance	\$36,802,939	\$33,838,777	(\$2,964,162)	-8.05%	see Section 10 for details; retirees moved to 231 OPEB
207	Social Security	\$3,564,000	\$3,661,000	\$97,000	2.72%	based on trend
208	Unemployment Insurance	\$100,000	\$100,000		0.00%	based on trend
215	Tuition Reimbursement	\$166,000	\$166,000		0.00%	contractual item for teachers and administrators
216	Childcare Reimbursement	\$30,000	\$30,000		0.00%	contractual item for teachers
230	Pension	\$2,953,400	\$2,976,400	\$23,000	0.78%	revised estimate from H&H actuary, plus \$110k for new custodians
231	Other Post Retirement Benefits-OPEB**	\$3,597,736	\$4,474,000	\$876,264	24.36%	100% of ARC funding; revised estimate from H&H actuary incl short-term and long-term OPEB
260	Worker's Compensation	\$1,800,610	\$1,892,227	\$91,617	5.09%	estimate from City Risk Management
	<b>Total Employee Benefits</b>	<b>\$49,189,685</b>	<b>\$47,318,404</b>	<b>(\$1,871,281)</b>	<b>-3.80%</b>	
321	Contracted Services	\$3,901,870	\$3,575,885	(\$325,985)	-8.35%	reduction in Maintenance, HR based on trend
322	Instructional Program Improvement	\$771,255	\$409,257	(\$361,998)	-46.94%	reclass of software from Lang Arts to 643 account
323	Pupil Services	\$4,337,572	\$4,397,060	\$59,488	1.37%	due to trend less cross charge of \$500k to Medicaid Grant
324	Legal Services	\$675,000	\$600,000	(\$75,000)	-11.11%	based on trend
330	Other Professional and Technical Svcs	\$240,000	\$242,300	\$2,300	0.96%	based on trend
	<b>Total Educational, Rehabilitative, and Legal Services</b>	<b>\$9,925,697</b>	<b>\$9,224,502</b>	<b>(\$701,195)</b>	<b>-7.06%</b>	
411	Electricity	\$3,507,328	\$2,809,092	(\$698,236)	-19.91%	est from AFB; reduction of \$698,000 for EID program savings
412	Gas - Non heat	\$2,450	\$0	(\$2,450)	-100.00%	propane for kitchens; charge to Food Service Fund
413	Water	\$345,900	\$329,736	(\$16,164)	-4.67%	based on trend
420	Repair, Maintenance, and Cleaning	\$1,319,800	\$1,477,000	\$157,200	11.91%	includes \$300k credit from School Building Use Fund; \$90k charge to Food Service Fund
440	Rentals	\$311,812	\$317,535	\$5,723	1.84%	mostly musical instruments; Adult Ed Program
450	Construction Service	\$175,000	\$772,636	\$597,636	341.51%	Includes \$673k for EID principal and interest payments
452	Grounds Maintenance	\$65,000	\$150,000	\$85,000	130.77%	based on trend
	<b>Total Building Upkeep and Repair</b>	<b>\$5,727,290</b>	<b>\$5,855,999</b>	<b>\$128,709</b>	<b>2.25%</b>	

**2017-18 BUDGET OF THE STAMFORD PUBLIC SCHOOLS**

**Budget Highlights**

**Variance Analysis**

Obj	Description	2016-17 Adjusted Budget**	2017-18 Budget	\$Var	%Var	Reason
510	Student Transportation Services	\$16,123,657	\$17,461,987	\$1,338,330	8.30%	estimate of 7.5% ; incr 4 buses for new elementary school, Special Education, Charter School
511	Field Trips	\$124,700	\$127,030	\$2,330	1.87%	based on trend
520	Insurance Allocation	\$1,036,175	\$1,515,133	\$478,958	46.22%	estimate from Risk Management
530	Telephone	\$378,000	\$375,000	(\$3,000)	-0.79%	based on trend
531	Postage	\$166,862	\$183,923	\$17,061	10.22%	based on trend
540	Advertising	\$34,500	\$19,500	(\$15,000)	-43.48%	based on trend
541	Recruitment and Retention	\$22,000	\$22,000		0.00%	based on trend
550	Printing	\$633,598	\$630,200	(\$3,398)	-0.54%	basically level funded
560	Tuitions	\$11,810,000	\$12,507,199	\$697,199	5.90%	based on trend, 245 students, \$4.5m state revenue
580	Professional Development	\$208,198	\$271,735	\$63,537	30.52%	increase in SHS IB Program \$20k, Special Ed \$5k, C&I \$32k
581	In-District Travel	\$14,500	\$14,500		0.00%	based on trend
590	Other Purchased Services	\$490,000	\$780,003	\$290,003	59.18%	increase in internet charge from the state; \$250k from Lunch Fund for student activities
<b>Total Transportation, Out-District Tuition, &amp; Other Svcs</b>		<b>\$31,042,190</b>	<b>\$33,908,210</b>	<b>\$2,866,020</b>	<b>9.23%</b>	
611	Instructional Supplies	\$1,729,683	\$1,843,500	\$113,817	6.58%	copy paper \$60k; increase in site allocations of approximately 5% : ES=\$66, MS=\$83, HS=\$102
613	Maintenance Supplies	\$363,237	\$346,737	(\$16,500)	-4.54%	based on trend
621	Gas Heat	\$1,199,200	\$1,217,188	\$17,988	1.50%	estimate of 1.5% incr; assumes normal winter
624	Oil Heat	\$15,000	\$15,000			minimal oil usage
626	Gasoline	\$51,000	\$41,000	(\$10,000)	-19.61%	reduction in price
629	Bus Fuel	\$745,000	\$747,200	\$2,200	0.30%	335,000 gallons; addition of 4 buses
641	Texts/Workbooks	\$315,292	\$526,607	\$211,315	67.02%	based on trend; incr of \$208k for C&I initiatives
642	Library Books/Periodicals	\$60,563	\$51,475	(\$9,088)	-15.01%	slight reduction at sights
643	Computer and AV Materials	\$657,283	\$943,415	\$286,132	43.53%	based on trend; reclass \$310k from 322 account
690	Office Supplies	\$106,573	\$133,728	\$27,155	25.48%	based on trend; incr in site budget amounts
691	Other Supplies	\$46,800	\$46,800		0.00%	based on trend
<b>Total Supplies, Materials, and Heating Fuels</b>		<b>\$5,289,631</b>	<b>\$5,912,650</b>	<b>\$623,019</b>	<b>11.78%</b>	



2017-18 BUDGET OF THE STAMFORD PUBLIC SCHOOLS  
 Budget Highlights  
 Variance Analysis

Obj	Description	2016-17 Adjusted Budget**	2017-18 Budget	\$Var	%Var	Reason
730	Instructional Equipment	\$271,699	\$291,103	\$19,404	7.14%	based on trend; safety equipment, replacement of furniture
739	Non-Instructional Equipment	\$116,300	\$109,300	(\$7,000)	-6.02%	based on trend
	<b>Total Equipment</b>	<b>\$387,999</b>	<b>\$400,403</b>	<b>\$12,404</b>	<b>3.20%</b>	
890	Dues and Fees	\$172,068	\$185,659	\$13,591	7.90%	based on trend; incr of \$14k for FCIAC; includes CABA, CCJEF, CES, CAPSS, DMC, CAUS, CASBO, CASPA
	<b>Total Dues and Fees</b>	<b>\$172,068</b>	<b>\$185,659</b>	<b>\$13,591</b>	<b>7.90%</b>	
<b>Total Operating Budget</b>		<b>\$265,543,299</b>	<b>\$269,736,293</b>	<b>\$4,192,994</b>	<b>1.58%</b>	

\*\*= an additional appropriation of \$1,639,736 for OPEB is pending and included in the budget total; without the increase, the budget increase in 2.21%

**2017-18 BUDGET OF THE STAMFORD PUBLIC SCHOOLS  
BUDGET INCREASE HIGHLIGHTS**

<b>2016-17 Operating Budget*</b>	<b>Budget \$</b> <b>\$265,543,299</b>	<b>Positions</b> <b>2,049.1</b>	
<b>CURRENT PROGRAM</b>	<b>Dollars</b>		<b>Percent</b>
Salaries (100)	\$3,125,000	(4.4)	1.18%
Employee Benefits (200)	(\$355,000)		-0.13%
Educational, Rehabilitative, and Legal Services (300)	(\$419,000)		-0.16%
Building Upkeep and Repairs (400)	\$147,000		0.06%
Transportation and Other Services (500)	\$1,098,000		0.41%
Supplies, Materials, and Heating Fuels (600)	\$23,000		0.01%
Equipment (700)	(\$8,000)		0.00%
Dues and Fees (800)	(\$1,007)		0.00%
	<b>\$3,609,993</b>	<b>(4.4)</b>	<b>1.36%</b>
<b>CHANGES TO CURRENT PROGRAM</b>			
Special Education, Pupil Services, ARTS (including contingencies)	\$2,367,000	25.1	0.89%
Upgrade to Curriculum & Instruction/Reduction in grant resources	\$756,000	4.0	0.28%
Contingency for enrollment fluctuation	\$244,000	3.0	0.09%
Addition of funding for Chief Operating Officer	\$190,000		0.07%
Addition of IB Program and Early College Academy at SHS	\$67,000		0.03%
English Learner Program	\$62,000	1.0	0.02%
SRBI shift to grant to develop position to support struggling students	(\$595,000)	(9.0)	-0.22%
Changes in ES, MS, and HS	(\$992,000)	(19.0)	-0.37%
Change OPEB from "Net" funding to "Gross" funding	(\$1,516,000)		-0.57%
	<b>\$583,000</b>	<b>5.1</b>	<b>0.22%</b>
<b>Total 2017-18 Operating Budget</b>	<b>\$269,736,292</b>	<b>2,049.8</b>	<b>1.58%</b>

\*= 2016-17 budget assumes additional appropriation of \$1,639,736 for OPEB; without the appropriation, the budget increase is 2.21%