

Susana Cevallos  
Stamford High School, Grade 12



Rogers International School  
8<sup>th</sup> Grade Collaboration



Sarah Perera  
Westhill High School

# Highlights



Zachary Neer  
Westover School, Kindergarten

# **2016-17 BUDGET OF THE STAMFORD PUBLIC SCHOOLS**

## **Board of Education Approved Budget May 24, 2016**

### **Budget Process**

The budget process for the district began in October 2015 with the Superintendent providing general guidelines to all administrative staff to begin developing a budget for fiscal year 2016-17 that addresses program needs in a fiscally responsible manner and, to try to develop a budget with the same or less dollars than the 2015-16 fiscal year. Starting in November 2015 with input from the Citizen's Budget Advisory Committee (CBAC), Central Staff, and Board of Education 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 the Alliance District Improvement Plan, and determine priorities for 2016-17. Each program and building was thoroughly reviewed for staffing needs, trends, and alignment with the Alliance District Improvement Plan. 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.

During the months of January and February 2016, the Board of Education Fiscal Committee reviewed all areas of the budget to determine the Board of Education's Operating Budget request for 2016-17. The goal for 2016-17 was to keep the budget request as fiscally responsible as possible while addressing district priorities such as: the new elementary school at 200 Strawberry Hill Avenue, enrollment, achievement, Special Education, site budget allocations and mental health. On February 16, 2016 the Board of Education approved an Operating Budget in the amount of \$267,153,563; an increase of 4.72% over the 2015-16 budget. In April and May the Board of Education met with the Board of Finance and the Board of Representatives. The outcome of the process was a reduction to the Board of Education's Operating Budget in the amount of \$3,250,000 for a final 2016-17 Operating Budget of **\$263,903,563; a 3.45% increase** over the 2015-16 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 21st Century." The operating budget and all grant budgets are aligned to these goals.

## Aligning Goals for Coherence

Board of Ed Goals	Superintendent's Goals	Alliance District Grant Goals
<ul style="list-style-type: none"> <li>• Support the Superintendent in pursuing district goals.</li> </ul>	<ul style="list-style-type: none"> <li>• Goals set in four areas in concert with BOE               <ul style="list-style-type: none"> <li>- Teaching and Learning</li> <li>- Building Capacity</li> <li>- Building Community</li> <li>- Policy and Management</li> </ul> </li> <li>• Update BOE policies, including Mandated Reporting</li> </ul>	<ul style="list-style-type: none"> <li>• Goals set in four areas:               <ul style="list-style-type: none"> <li>- Talent</li> <li>- Academics</li> <li>- Climate</li> <li>- Operations</li> </ul> </li> </ul>
<ul style="list-style-type: none"> <li>• Adopt budget that is fiscally responsible</li> </ul>	<ul style="list-style-type: none"> <li>• Create an annual budget to support BOE and Superintendent's Goals</li> </ul>	<ul style="list-style-type: none"> <li>• Allocate Alliance funding to complement Operating Budget</li> </ul>
<ul style="list-style-type: none"> <li>• Foster a climate of collaboration</li> </ul>	<ul style="list-style-type: none"> <li>• Inform and engage the Stamford community</li> <li>• Implement Climate Survey</li> </ul>	<ul style="list-style-type: none"> <li>• Continue grade level, school and District Data Teams</li> </ul>
<ul style="list-style-type: none"> <li>• Promote long term planning</li> </ul>	<ul style="list-style-type: none"> <li>• Address long term capacity issues</li> <li>• Implement DOJ settlement</li> <li>• Implement CT Common Core</li> </ul>	<ul style="list-style-type: none"> <li>• Continue Alliance goals across school years</li> </ul>

## Other Operating Budget Considerations

To support the Board of Education goals in the previous section and attend to other factors that influence costs and programs, the following items are included in the 2016-17 Board of Education Budget Request:

- A predicted enrollment increase of 205 students; 1.28%;
- To keep pace with Special Education IEP requirements, Pupil Services and ASD program needs, the addition of 10 positions (5 teachers, 1 administrator, 3 paraeducators and 1 security) at a cost of \$3,290,000;
- To operate the new elementary school at 200 Strawberry Hill Avenue, the addition of 26.2 positions (14.5 teachers, .7 administrator, 2 clerical, 7 paraeducators, and 2 custodial) at a cost of \$2,274,000;
- To provide upgrades to the Curriculum Department and compensate for reductions in the GE Developing Futures Grant, the addition of \$1,179,000 to the budget;
- To compensate for reductions in the Medicaid Grant and Perkins Grant requirements, the addition of 2 positions and \$120,000 to the budget;
- To cover fluctuations in building enrollment, the addition of 1.8 contingency positions to the budget at a cost of \$137,000;
- To cover mandates for non-public transportation, the addition of 1/3 of five buses and \$121,000;
- To adjust staffing to anticipated enrollment and course offerings, the reduction of 3.4 positions and \$216,000 at the high school level;
- To adjust staffing to anticipated enrollment and course offerings, the reduction of 3.5 positions and \$356,000 at the middle school level;
- To adjust staffing to anticipated enrollment and course offerings, the reduction of 9.0 positions (5 teachers, 4 paraeducators) and \$501,000 at the elementary school level;
- To adjust the **English Learners (EL)** Program based on Department of Justice mandates, the reduction of 17.5 positions (+2.5 teachers, -20 paraeducators) and \$668,000;
- To increase site budget allocations and bilingual supply allocations in all buildings, the addition of \$49,000 to the budget

The 2016-17 Board of Education's Operating Budget Request is **\$263,903,563**; a **3.45%** increase over the 2015-16 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 2015-16 along with an enrollment projection for 2016-17 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 increase by 169 students: 196 at the elementary level, -70 at the middle school level, 11 at the high school level, and 32 in Pre-Kindergarten. Generally our enrollment projections have been highly accurate. For 2016-17, the total number of students (including in-district, out-of-district, and home instruction) is expected to increase by 205 to 16,251 students; an increase of 1.28%.

### **Revenue**

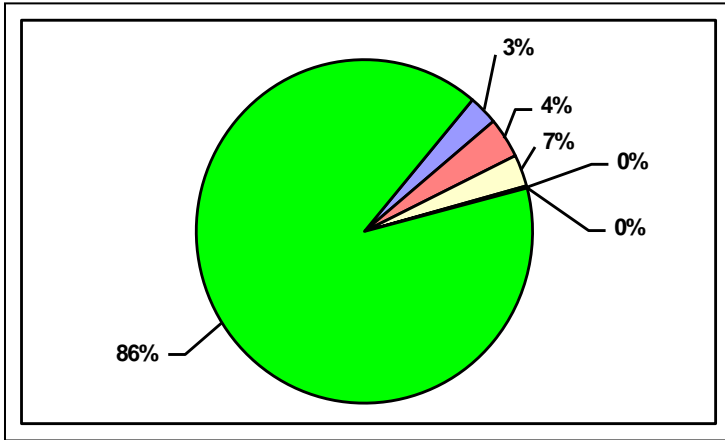
Included in Section 6 of this document is an estimate of Education Revenues to the Stamford Public Schools and the City of Stamford. The operating budget for the school district in the amount of \$263,903,563 is partially offset by state entitlements (such as ECS and transportation) and other revenues that are paid directly to the City. The state entitlements and other revenues are estimated to be \$8,578,517. When these funds are subtracted from the operating budget request, the estimated cost to the taxpayers is \$255,325,046.

Additional funds are obtained directly by the district from Federal entitlement grants, state grants, corporate grants, and private grants. For 2016-17, we have taken a conservative approach when budgeting grants with most grants projected at the same level as 2015-16. Grants without firm commitment for 2016-17 were removed from our estimates. Our projections for all grants are shown in section 9 of this document. We are currently expecting two positions to be shifted to the operating budget due to grant reductions. Additionally the district is expecting a retroactive Medicaid Revenue settlement that will be used to assist with Special Education costs. With reductions in the GE Developing Futures grant, the district has budgeted \$1,179,000 to assist with program initiatives.

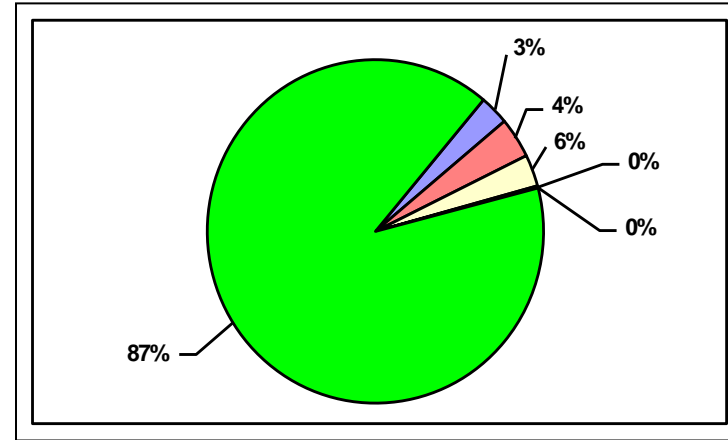
Grants are usually earmarked for specific purposes and are generally intended to "supplement and not supplant" local operating budget funds.

## 2016-17 BUDGET OF THE STAMFORD PUBLIC SCHOOLS TOTAL REVENUE BUDGET

2015-16



2016-17



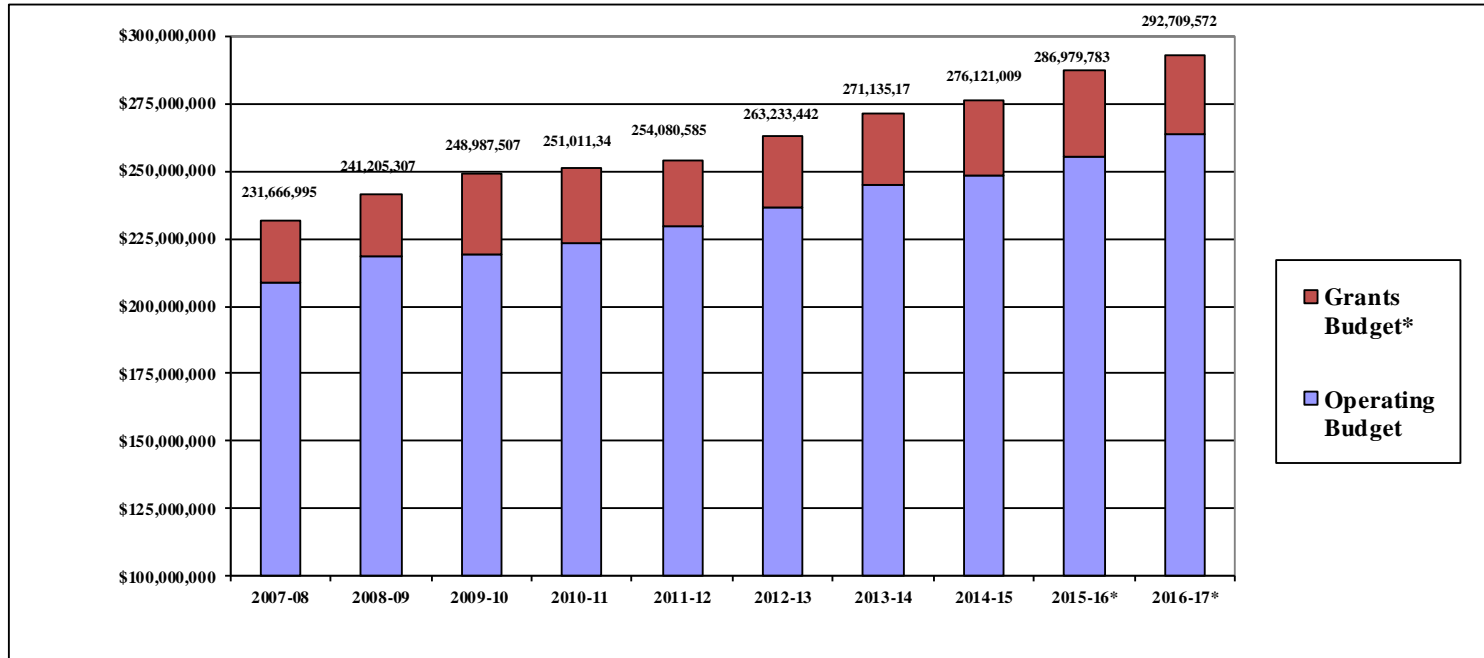
<b>City of Stamford- Operating Budget</b>	<b>246,608,527</b>	<b>85.9%</b>
State Grants	20,861,814	7.3%
Federal Grants	10,741,575	3.7%
State Entitlements	8,334,795	2.9%
Private and Other Grants	262,972	0.1%
Other Income	170,100	0.1%
<b>Total Operating &amp; Grant Budget</b>	<b>286,979,783</b>	<b>100.0%</b>

<b>City of Stamford- Operating Budget</b>	<b>255,325,046</b>	<b>87.2%</b>
State Grants	18,032,404	6.2%
Federal Grants	10,509,811	3.6%
State Entitlements	8,408,417	2.9%
Private and Other Grants	263,794	0.1%
Other Income	170,100	0.1%
<b>Total Operating &amp; Grant Budget</b>	<b>292,709,572</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.



## 2016-17 BUDGET OF THE STAMFORD PUBLIC SCHOOLS REVENUE BY SOURCE



	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16*	2016-17*
<b>Operating Budget</b>	208,532,549	218,609,176	219,408,146	223,382,203	229,275,948	236,717,158	245,072,959	248,574,216	255,113,422	263,903,563
<b>Grants Budget*</b>	23,134,446	22,596,131	29,579,361	27,629,139	24,804,637	26,516,284	26,062,218	27,546,793	31,866,361	28,806,009
<b>Total</b>	<u>231,666,995</u>	<u>241,205,307</u>	<u>248,987,507</u>	<u>251,011,342</u>	<u>254,080,585</u>	<u>263,233,442</u>	<u>271,135,177</u>	<u>276,121,009</u>	<u>286,979,783</u>	<u>292,709,572</u>

\* = 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 \$75,000 (salary and benefits) and paraeducators have been budgeted at \$42,000.

Additionally, the salary accounts have been reduced by \$2,384,000 for estimated “vacancy savings” due to staff turnover from retirements and resignations, unfilled positions, and degree level changes. Based on historical trends, for 2016-17 we are predicting 30 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; in the past these costs were included in the 101 Teacher Salary account.

### 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 2016-17, 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. Based on our latest projections, the cost is projected to increase by 3.9%. Further details of all the line items are shown in Section 10, page 10 of this document. Additionally, through the collective bargaining process, the teachers and administrators union will be moving from a PPO (preferred provider) health insurance plan to individual Health Savings accounts (H.S.A.’s). The change is expected to save the district approximately 3% of the cost of medical insurance. 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 increase by 7% over 2015-16 levels.

Revenue credits are included in the Board of Education budget for four items: retired teachers paying a portion of their insurance cost to the Board of Education, Teacher Retirement Board payments to the Board of Education, premium cost sharing for active employees and grant offsets to the insurance account for grant funded employees.

For 2016-17, the BOE Claims reserve is estimated to remain at 9% 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. Based on the valuation performed by our actuary, Hooker and Holcomb, the annual pension contribution for BOE non-certified staff will need to be increased by \$348,600 (13.4%). According to the actuary, this is due to increases in vested benefits and smoothing of prior asset losses. Additionally, interest rate assumptions were reduced.



The Annual Other Post-Employment Benefits (OPEB) cost is predicted to increase by 15.8% to \$1,958,000. The budget assumes that 100% of the OPEB ARC will be paid in 2016-17.

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

This grouping includes outside services, which are primarily rehabilitative and legal in nature. For 2016-17 this group has been increased by \$1,073,000 due to reductions in the GE Developing Futures Grant (\$493,000), and growth trends in the 323 Pupil Services account (\$412,000).

For 2016-17, Trailblazers Alternative Middle School Program (\$514,047) and Stamford Academy (\$495,983) are included in the 321 Contracted Services Account. These amounts have been reduced by \$12,000 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, \$4,700,000 has been used to reduce the 560 Tuition account.

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

The district continues to employ the services of AFB to manage the building maintenance and property service functions of the district. Additionally, AFB (with the assistance of the city energy consultant McEnergy) are used 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 2015-16 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. We are currently running 138 vehicles and have added 7 new vehicles for 2016-17 for a total of 145. Five (5) of the buses will service the new elementary school at 200 Strawberry Hill Avenue, Wright Tech, the Charter School for Excellence, and highly enrolled routes at Northeast, Turn of River, and Rippowam. Two (2) additional buses will be needed to accommodate Special Education students. Approximately 66% of the student population is eligible for home-to-school transportation on a daily basis. The program boasts a better than 99% on-time rate.

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 2016-17 the number of out-of-district students is expected to remain constant at 210 students and the tuition fees from the receiving schools is expected to increase by 5%. Over the last two years significant efforts have been made by the district to increase state revenue and reduce expenditures in this account. Current dialogue with the state anticipates 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 \$4,700,000. The final budget of \$11,810,000 is an increase of \$1,407,000 (13.5%) from the 2015-16 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 2016-17 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>2015-16</u>	Rate per Student <u>2016-17</u>
Elementary Schools	\$60	\$ 63
Middle Schools	\$75	\$ 79
High Schools	\$92	\$ 97

<b>2016-17 BOE Operating Budget</b>					
	<b>Projected</b>	<b>Current</b>	<b>5/24/2016</b>	<b>5/24/2016</b>	
	<b>Enrollment</b>	<b>15-16 PP</b>	<b>16-17 PP***</b>	<b>Allocation**</b>	
2	Davenport Ridge	664	\$ 60	\$ 63.00	\$41,832
3	Hart	642	\$ 60	\$ 63.00	\$40,446
4	Toquam	704	\$ 60	\$ 63.00	\$44,352
5	KT Murphy	544	\$ 60	\$ 63.00	\$34,272
6	Newfield	623	\$ 60	\$ 63.00	\$39,249
7	Northeast	634	\$ 60	\$ 63.00	\$39,942
9	New School at 200 Strawberry Hill	240		\$ 63.00	\$27,772
10	Rogers - Elementary	532	\$ 60	\$ 63.00	\$33,516
10	Rogers - Middle School	272	\$ 75	\$ 78.75	\$21,420
11	Roxbury	616	\$ 60	\$ 63.00	\$38,808
13	Springdale	625	\$ 60	\$ 63.00	\$39,375
14	Stark	603	\$ 60	\$ 63.00	\$37,989
15	Stillmeadow	684	\$ 60	\$ 63.00	\$43,092
17	Westover	776	\$ 60	\$ 63.00	\$48,888
21	Cloonan MS	549	\$ 75	\$ 78.75	\$43,234
22	Dolan MS	508	\$ 75	\$ 78.75	\$40,005
23	Turn of River MS	589	\$ 75	\$ 78.75	\$46,384
24	Scofield Magnet MS	701	\$ 75	\$ 78.75	\$55,204
26	Rippowam MS	718	\$ 75	\$ 78.75	\$56,543
31	Stamford HS	1,700	\$ 92	\$ 96.60	\$164,220
32	Westhill HS	2,107	\$ 92	\$ 96.60	\$203,536
35	AITE	700	\$ 92	\$ 96.60	\$67,620
	<b>Total</b>	<b>15,731</b>			<b>\$1,207,698</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

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 \$50,900 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 2015-16 levels. The estimates in this area were formulated in conjunction with AFB Management.

### 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.

**2016-17 Final Operating Budget  
Percentage Increase**

	<b>Dollars</b>	<b>Staffing</b>	<b>%</b>
<b>Current 2015-16 Board of Education Operating Budget</b>	<b>\$ 255,113,422</b>	<b>2,039.9</b>	
<b>Existing program with contractual increase, savings</b>	\$ 3,552,141		1.39%
<b>Special Education program including contingency positions, Pupils Services and ARTS</b>	\$ 3,290,000	10.0	1.29%
<b>New Elementary School at 200 Strawberry Hill Ave</b>	\$ 2,274,000	26.2	0.89%
<b>Upgrade to Curriculum &amp; Instruction/ Reduction in GEDF grant</b>	\$ 1,179,000		0.46%
<b>Reduction in Medicaid and other grants</b>	\$ 120,000	2.0	0.05%
<b>District wide enrollment contingency - Gen'l Ed</b>	\$ 137,000	1.8	0.05%
<b>Increase in site budget, bilingual supply allocations</b>	\$ 49,000		0.02%
<b>Increase in Non-Public Transportation</b>	\$ 121,000		0.05%
	<b>\$ 10,722,141</b>	<b>40.0</b>	<b>4.20%</b>
<b>Reductions in staff - High School level</b>	\$ (216,000)	(3.4)	-0.08%
<b>Reductions in staff - Middle School level</b>	\$ (356,000)	(3.5)	-0.14%
<b>Reductions in staff - Elementary School level</b>	\$ (501,000)	(9.0)	-0.20%
<b>Reduction in staff - English Learners Program</b>	\$ (668,000)	(17.5)	-0.26%
<b>Other DW savings</b>	\$ (191,000)		-0.07%
	\$ (1,932,000)	(33.4)	-0.76%
<b>2016-17 Final Board of Education Operating Budget</b>	<b>\$ 263,903,563</b>	<b>2,046.5</b>	<b>3.45%</b>

**2016-17 BUDGET OF THE STAMFORD PUBLIC SCHOOLS**  
**Budget Highlights**  
**Variance Analysis**

Obj	Description	2015-16 Adjusted Bud*	2016-17 Budget	\$Var	%Var	Reason
101	Teacher Salary	\$113,942,622	\$114,248,814	\$306,192	0.27%	contract incr of 3.1% plus 13.9 positions; less \$2.3m vacancy savings; \$1.5m moved to 106 and 111 accounts
102	Administrative Certified	\$9,176,780	\$9,727,665	\$550,885	6.00%	incr of 1.7 positions; new elementary school at 200 Strawberry Hill Avenue and Chief Operating Officer
104	Teacher Extra Service	\$1,206,397	\$1,395,482	\$189,085	15.67%	incr of \$223k due to reduction in GEDF Grant
105	Class Coverage	\$50,000	\$50,000	\$0	0.00%	based on trend
106	Maternity Leave	\$100,000	\$629,400	\$529,400	529.40%	previously budgeted in 101 acct; based on latest trend
107	Vacancy Savings					\$2.3m estimated savings from resignations, retirements, and leaves of absence was moved to the 101 Teacher Salary account
108	Mentor Stipends	\$80,000	\$80,000	\$0	0.00%	115 first or second year teachers; stipend of \$695 per teacher
109	Substitutes	\$2,045,826	\$2,334,881	\$289,055	14.13%	based on trend, 2014-15 = \$2,477k
110	Retirement	\$1,095,937	\$954,000		0.00%	based on trend
111	Long-Term Sick Leave	\$100,000	\$1,070,893	\$970,893	970.89%	previously budgeted in 101 acct; based on latest trend
	<b>Total Certified Salaries and Wages</b>	<b>\$127,797,562</b>	<b>\$130,491,135</b>	<b>\$2,835,510</b>	<b>2.22%</b>	
113	Administration - Non Certified	\$700,331	\$754,446	\$54,115	7.73%	currently paid at 2013-14 rates
114	Clerical/Technical Salary	\$6,117,599	\$6,427,196	\$309,597	5.06%	contract estimate; incr of 2 positions for new elementary school at 200 Strawberry Hill Avenue
115	Paraeducators	\$10,295,866	\$10,192,183	(\$103,683)	-1.01%	contract estimate; 13 less positions
116	Custodial/Mechanical Salary	\$9,946,246	\$10,130,201	\$183,955	1.85%	contract estimate; 2 addl positions for new elementary school at 200 Strawberry Hill Avenue; reduction of Westhill position
117	Other Salary	\$1,925,853	\$2,042,046	\$116,193	6.03%	mostly security workers; contract estimate; 1 addl position (ARTS); \$185k for Special Education nursing services; \$240k moved to 122 acct
119	Para Sub Coverage	\$390,000	\$400,000	\$10,000	2.56%	based on trend
120	Temporary Part-Time Salary	\$1,511,068	\$1,586,650	\$75,582	5.00%	addition of \$34k to extra-curricular budget for skiing and sailing
121	Custodial/Mechanical Overtime	\$1,327,000	\$1,330,183	\$3,183	0.24%	based on trend
122	Clerical Overtime	\$96,562	\$338,480	\$241,918	250.53%	based on trend; \$240k moved from 117 acct for security overtime
123	Police and Fire Overtime	\$117,219	\$116,219			based on trend
	<b>Total Non-Certified Salaries and Wages</b>	<b>\$32,427,744</b>	<b>\$33,317,604</b>	<b>\$890,860</b>	<b>2.75%</b>	

\*= does not include additional appropriation of \$459,190 in 231 OPEB account

2016-17 BUDGET OF THE STAMFORD PUBLIC SCHOOLS

Budget Highlights

Variance Analysis

Obj	Description	2015-16 Adjusted Bud*	2016-17 Budget	\$Var	% Var	Reason
201	Clothing/Tool Allowance	\$175,000	\$175,000			contractual item
202	Health/Hospital Insurance	\$35,409,635	\$36,802,939	\$1,393,304	3.93%	see Section 10 for details
207	Social Security	\$3,375,000	\$3,564,000	\$189,000	5.60%	based on trend; new elementary school at 200 Strawberry Hill Avenue
208	Unemployment Insurance	\$175,000	\$100,000	(\$75,000)	-42.86%	based on trend
215	Tuition Reimbursement	\$166,000	\$166,000			contractual item for teachers and administrators
216	Childcare Reimbursement	\$30,000	\$30,000			contractual item for teachers
230	Pension	\$2,604,800	\$2,953,400	\$348,600	13.38%	13.5% increase from H&H actuary due to reduction in interest rate assumptions, plus \$110k for new custodians
231	Other Post Retirement Benefits-OPEB	\$1,690,421	\$1,958,000	\$267,579	15.83%	increase to 100% of ARC funding
260	Worker's Compensation	\$1,807,368	\$1,800,610	(\$6,758)	-0.37%	estimate from City Risk Management
<b>Total Employee Benefits</b>		<b>\$45,433,224</b>	<b>\$47,549,949</b>	<b>\$2,116,725</b>	<b>4.66%</b>	
321	Contracted Services	\$3,846,049	\$3,901,870	\$55,821	1.45%	due to new elementary school at 200 Strawberry Hill Avenue
322	Instructional Program Improvement	\$350,983	\$771,255	\$420,272	119.74%	\$431k due to reduction of GEDF Grant
323	Pupil Services	\$3,763,159	\$4,337,572	\$574,413	15.26%	due to trend less cross charge to Medicaid grant
324	Legal Services	\$780,000	\$675,000	(\$105,000)	-13.46%	based on trend
330	Other Professional and Technical Svcs	\$197,147	\$240,000	\$42,853	21.74%	reduction in GEDF Grant \$62k
<b>Total Educational, Rehabilitative, and Legal Services</b>		<b>\$8,937,338</b>	<b>\$9,925,697</b>	<b>\$988,359</b>	<b>11.06%</b>	
411	Electricity	\$3,456,820	\$3,507,328	\$50,508	1.46%	est from AFB; new elementary school at 200 Strawberry Hill Avenue
412	Gas - Non heat	\$102,450	\$2,450	(\$100,000)	-97.61%	propane for kitchens; charge to Food Service fund
413	Water	\$322,750	\$345,900	\$23,150	7.17%	based on trend; 2014-15 = \$339k
420	Repair, Maintenance, and Cleaning	\$1,615,392	\$1,319,800	(\$295,592)	-18.30%	includes \$200k credit from School Building Use Fund; \$75k charge to Food Service fund
440	Rentals	\$259,280	\$311,812	\$52,532	20.26%	based on trend
450	Construction Service	\$175,000	\$175,000			keep level
452	Grounds Maintenance	\$65,000	\$65,000			keep level
<b>Total Building Upkeep and Repair</b>		<b>\$5,996,692</b>	<b>\$5,727,290</b>	<b>(\$269,402)</b>	<b>-4.49%</b>	



**2016-17 BUDGET OF THE STAMFORD PUBLIC SCHOOLS**  
**Budget Highlights**  
**Variance Analysis**

<b>Obj</b>	<b>Description</b>	<b>2015-16 Adjusted Bud*</b>	<b>2016-17 Budget</b>	<b>\$Var</b>	<b>%Var</b>	<b>Reason</b>
510	Student Transportation Services	\$15,278,429	\$16,123,657	\$845,228	5.53%	estimate of 2.5% ; incr 7 buses for new elementary school at 200 Strawberry Hill Avenue, private schools and Special Education
511	Field Trips	\$118,551	\$124,700	\$6,149	5.19%	based on trend
520	Insurance Allocation	\$1,093,530	\$1,036,175	(\$57,355)	-5.24%	estimate from City OPM and Risk Management
530	Telephone	\$400,000	\$378,000	(\$22,000)	-5.50%	based on trend
531	Postage	\$184,773	\$166,862	(\$17,911)	-9.69%	based on trend
540	Advertising	\$53,754	\$34,500	(\$19,254)	-35.82%	reduction based on trend
541	Recruitment and Retention	\$22,600	\$22,000	(\$600)	-2.65%	based on trend
550	Printing	\$613,873	\$633,598	\$19,725	3.21%	basically level funded
560	Tuitions	\$10,352,440	\$11,810,000	\$1,457,560	14.08%	based on trend, 210 students, \$4.7m state revenue
580	Professional Development	\$216,619	\$208,198	(\$8,421)	-3.89%	\$15k Special Education, \$20k for Mental Health budget; small reductions in other areas
581	In-District Travel	\$16,514	\$14,500	(\$2,014)	-12.20%	based on trend
590	Other Purchased Services	\$493,500	\$490,000	(\$3,500)	-0.71%	basically level funded
<b>Total Transportation, Out-District Tuition, &amp; Other Svcs</b>		<b>\$28,844,583</b>	<b>\$31,042,190</b>	<b>\$2,197,607</b>	<b>7.62%</b>	
611	Instructional Supplies	\$1,413,462	\$1,729,683	\$316,221	22.37%	add \$294k due to reduction in GEDF Grant; \$49k for increase in site allocations: ES=\$63, MS=\$78.75, HS=\$96.60
613	Maintenance Supplies	\$348,237	\$363,237	\$15,000	4.31%	new elementary school at 200 Strawberry Hill Avenue
621	Gas Heat	\$1,099,200	\$1,199,200	\$100,000	9.10%	estimate from AFB; assumes normal winter; new elementary school at 200 Strawberry Hill Avenue; level fund
624	Oil Heat	\$65,000	\$15,000	(\$50,000)	-76.92%	estimate from AFB; minimal Oil usage
626	Gasoline	\$60,000	\$51,000	(\$9,000)	-15.00%	reduction in price
629	Bus Fuel	\$1,005,000	\$745,000	(\$260,000)	-25.87%	reduction in price from \$2.64 to \$1.74 per gallon
641	Texts/Workbooks	\$313,723	\$315,292	\$1,569	0.50%	based on trend; reduction at middle school level
642	Library Books/Periodicals	\$39,655	\$60,563	\$20,908	52.72%	based on trend; \$9k due to GEDF grant reduction
643	Computer and AV Materials	\$656,454	\$657,283	\$829	0.13%	based on trend
690	Office Supplies	\$116,928	\$106,573	(\$10,355)	-8.86%	based on trend; new elementary school at 200 Strawberry Hill Avenue
691	Other Supplies	\$46,800	\$46,800			based on trend
<b>Total Supplies, Materials, and Heating Fuels</b>		<b>\$5,164,459</b>	<b>\$5,289,631</b>	<b>\$175,172</b>	<b>3.39%</b>	

2016-17 BUDGET OF THE STAMFORD PUBLIC SCHOOLS  
 Budget Highlights  
 Variance Analysis

Obj	Description	2015-16 Adjusted Bud*	2016-17 Budget	\$Var	% Var	Reason
730	Instructional Equipment	\$249,819	\$271,699	\$21,880	8.76%	based on trend; \$50k safety equipment, reduction of GEDF Grant; \$30k Special Education
739	Non-Instructional Equipment	\$112,777	\$116,300	\$3,523	3.12%	based on trend
	<b>Total Equipment</b>	<b>\$362,596</b>	<b>\$387,999</b>	<b>\$25,403</b>	<b>7.01%</b>	
890	Dues and Fees	\$149,224	\$172,068	\$22,844	15.31%	based on trend; includes CABB, CCJEF, CES, CAPSS, DMC, CAUS, CASBO, plus others; \$18k reduction in GEDF Grant
	<b>Total Dues and Fees</b>	<b>\$149,224</b>	<b>\$172,068</b>	<b>\$22,844</b>	<b>15.31%</b>	
	<b>Total Operating Budget</b>	<b>\$255,113,422</b>	<b>\$263,903,563</b>	<b>\$8,790,141</b>	<b>3.45%</b>	

**2016-17 BUDGET OF THE STAMFORD PUBLIC SCHOOLS  
BUDGET INCREASE HIGHLIGHTS**

	<b>Budget \$</b>	<b>Positions</b>	
<b>2015-16 Operating Budget</b>	<b>\$255,113,422</b>	<b>2,039.9</b>	
<b>CURRENT PROGRAM</b>	<b>Dollars</b>		<b>Percent</b>
Salaries (100)	\$2,216,141		0.87%
Employee Benefits (200)	\$1,345,000		0.53%
Educational, Rehabilitative, and Legal Services (300)	\$158,000		0.06%
Building Upkeep and Repairs (400)	\$2,000		0.00%
Transportation and Other Services (500)	\$216,000		0.08%
Supplies, Materials, and Heating Fuels (600)	(\$387,000)		-0.15%
Equipment (700)	(\$6,000)		0.00%
Dues and Fees (800)	\$8,000		0.00%
<b>Subtotal</b>	<b>\$3,552,141</b>	<b>0.0</b>	<b>1.39%</b>
<b>CHANGES TO CURRENT PROGRAM</b>			
Special Education	\$3,200,000	9.0	1.25%
New building at 200 Strawberry Hill Avenue	\$2,274,000	26.2	0.89%
Upgrade to Curriculum & Instruction/Reduction in GEDF Grant	\$1,179,000		0.46%
District-wide enrollment contingency	\$137,000	1.8	0.05%
Non Public Transportation	\$121,000		0.05%
Reduction in Medicaid and other grants	\$120,000	2.0	0.05%
Pupil Services and ARTS	\$90,000	1.0	0.04%
Increase site budget allocations	\$49,000		0.02%
Other District-wide	(\$191,000)		-0.07%
High Schools	(\$216,000)	(3.4)	-0.08%
Middle Schools	(\$356,000)	(3.5)	-0.14%
Elementary Schools	(\$501,000)	(9.0)	-0.20%
English Learners Program	(\$668,000)	(17.5)	-0.26%
	<b>\$5,238,000</b>	<b>6.6</b>	<b>2.05%</b>
<b>Total 2016-17 Operating Budget</b>	<b>\$263,903,563</b>	<b>2,046.5</b>	<b>3.45%</b>