

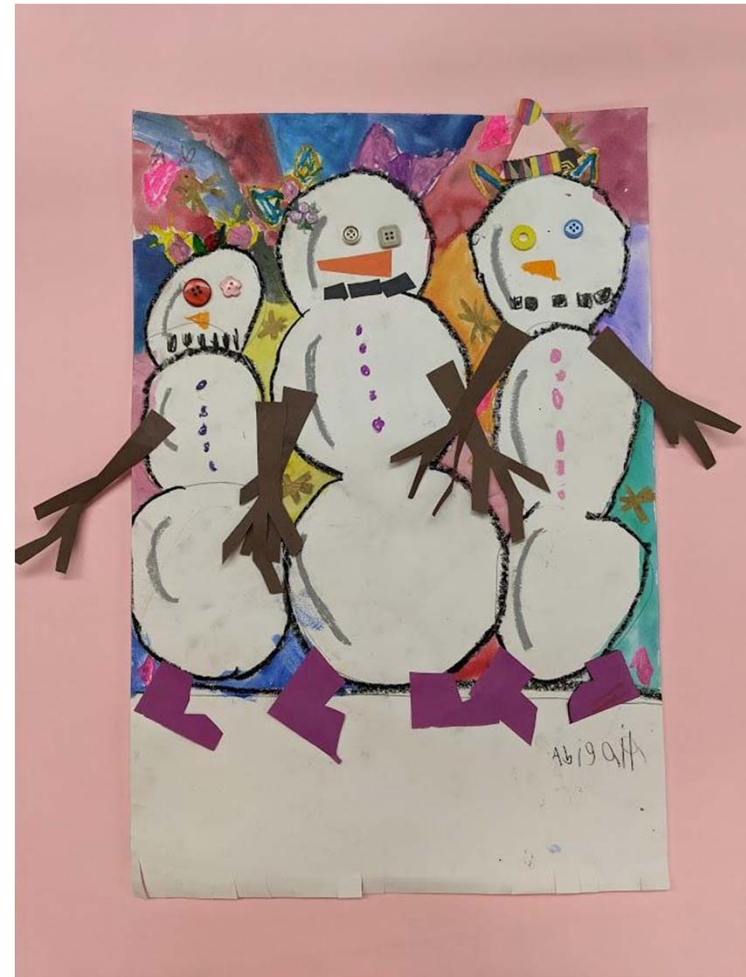
# Highlights



Zoe Smith, Grade 11, AITE



Nora Hiranandani, Grade 6, Cloonan



Abigail Melo, Grade 1, KT Murphy

**STAMFORD PUBLIC SCHOOLS**  
**Superintendent's 2023-24 Budget Request - January 2023**

**Budget Process**

The budget process for the district began in October 2022, with the Superintendent providing general guidelines to all administrative staff to begin developing a budget for fiscal year 2023-24 that addresses program needs in a fiscally responsible manner. The budget would need to provide adequate resources to fund high growth budget areas such as Special Education, Health Insurance, Facility Maintenance, and Utilities, as well as consider options for funding sources for positions funded by short-term ESSER dollars. Starting in December 2022 with input from Central Staff and Administrators (including principals and assistant principals), the Superintendent's Operating Budget Request was assembled. At the same time, meetings were held with cabinet members to review all areas of the budget, to link budget requests to district goals, and determine priorities for 2023-24. Each program and building was thoroughly reviewed for staffing needs, trends, and alignment with district goals.

**The Superintendent's 2023-24 Operating Budget request is \$313,871,939, an increase of 3.98% over 2022-23.**

**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 2023-24 Operating 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 2004-05 to 2022-23 along with an enrollment projection for 2023-24 shows the overall trend in enrollment.

For 2023-24, the total number of students (including in-district, out-of-district, and home instruction) is expected to increase by 132 to 16,390 students, an increase of .81%

Elementary	-	(82)	
Middle Schools	-	(44)	
High Schools	+	258	
All Other	-	0	(Includes Pre-Kindergarten, Out of District, Anchor, IAI)
<b>Total</b>		<b>132</b>	

## 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 \$313,871,939 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 \$8,946,449. When these funds are subtracted from the operating budget request, the estimated cost to local taxpayers is \$304,899,430.

Additional funds are obtained directly by the district from Federal entitlement grants, state grants, corporate grants, and private grants. For 2023-24, we have taken a conservative approach when budgeting grants with most grants projected at the same level as 2022-23. Furthermore, reductions have been made in state grants not yet approved for renewal. Our projections for all grants are shown in section 9 of this document.

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

## Program Budgets

Section 7 of this document contains the program budgets of the district. We have continued to simplify the program budgets as much as possible for additional clarity and 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 \$69,000 plus benefits of \$20,000 and paraeducators have been budgeted at \$25,000 plus benefits.

Additionally, the salary accounts have been reduced by \$3.5m for estimated “vacancy savings” due to staff turnover from retirements and resignations, unfilled positions, and degree level changes.

### **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 2023-24, all of the districts bargaining units have health insurance through the State of Connecticut Partnership Plan.

The increase in projected insurance cost is shown in the 202 Health Insurance account. Based on the advice of our benefits consultant, our Medical Insurance cost is expected to increase by 11% and Dental Insurance by 5%. Further details are available in Section 10.

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.

The cost of the 230 Pension account is predicted to decrease by  $-\$1,548,928$  (-43.9%), and the cost of the 231 Other Post-Employment Benefits ("OPEB") account is predicted to decrease by  $-\$648,539$  (-24.4%), based on estimates from the Milliman actuaries. These reductions are due to experience studies performed by the actuary, which significantly changed certain key plan assumptions.

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

This grouping includes outside services, which are primarily rehabilitative and legal in nature. For 2023-24, this group will increase by \$931,544.

The 323 Pupil Services account is meant to cover additional student services that are required by Special Education student's Individual Education Plan ("IEP"). The funding pays for physical and occupational therapy services and other services mandated by IEPs. Costs for students which exceed 4.5 times the average per pupil cost are reimbursed, in part, by the State Excess Cost Grant.

326 (Buildings and Grounds) includes \$1.25m for part-time custodians, but \$500,000 of that figure is budgeted to be covered by ESSER funds.

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

Items in these accounts are slated to increase by 11.3% to cover utilities and deferred maintenance. This figure is driven by unusually large increases in the cost of electricity and maintenance labor and materials.

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

This group is primarily composed of the student transportation, insurance, 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 155 vehicles--additionally, the contractual rates will increase by 1% for Home-to-School service and up to 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.

Property, casualty, and general liability insurance costs are estimated to increase by 11.8% due to increased premiums as per the city risk manager.

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.

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 67% of their calculated funding.

The gross tuition cost is offset by Agency Placement and Excess Cost Grant revenue in the amount of \$5,792,024. The final budget of \$17,775,632 is an increase of \$1,719,312 (10.71%).

### **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 2023-24 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.

**Stamford Public Schools  
Site Budget Allocations**

		Per Pupil Allocation - Last 3 Years				2023-24 BOE Operating Budget				
		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24
		Totl Alloc	Totl Alloc	Totl Alloc	Enrollment*	Per-Pupil	Reg Alloc	SpEd- \$30	ELL- \$26	Total**
02	Davenport Ridge	\$37,541	\$40,114	\$42,005	665	\$64	\$42,560	\$1,410	\$2,470	\$46,440
03	Hart	\$36,166	\$37,787	\$36,705	558	\$64	\$35,712	\$1,500	\$2,028	\$39,240
04	Toquam	\$41,919	\$42,262	\$41,197	515	\$64	\$32,960	\$1,020	\$3,406	\$37,386
05	KT Murphy	\$29,440	\$30,817	\$30,254	369	\$64	\$23,616	\$1,380	\$2,002	\$26,998
06	Newfield	\$34,352	\$33,643	\$35,687	528	\$64	\$33,792	\$1,740	\$2,756	\$38,288
07	Northeast	\$40,646	\$39,739	\$40,330	480	\$64	\$30,720	\$1,710	\$1,534	\$33,964
09	Strawberry Hill	\$35,941	\$43,599	\$52,987	820	\$65	\$53,029	\$2,760	\$416	\$56,205
10	Rogers International	\$54,239	\$47,577	\$53,242	759	\$65	\$49,085	\$1,590	\$546	\$51,221
11	Roxbury	\$38,482	\$36,563	\$40,204	539	\$64	\$34,496	\$1,800	\$2,522	\$38,818
13	Springdale	\$34,670	\$37,339	\$39,300	580	\$64	\$37,120	\$1,740	\$2,704	\$41,564
14	Stark	\$34,830	\$37,610	\$39,578	603	\$64	\$38,592	\$1,500	\$2,938	\$43,030
15	Stillmeadow	\$39,659	\$41,934	\$43,179	618	\$64	\$39,552	\$1,740	\$2,392	\$43,684
17	Westover	\$36,614	\$35,662	\$35,223	512	\$64	\$32,768	\$1,710	\$728	\$35,206
21	Cloonan MS	\$56,538	\$51,932	\$50,670	555	\$66	\$36,630	\$3,630	\$2,418	\$42,678
22	Dolan MS	\$50,236	\$48,429	\$50,682	585	\$66	\$38,610	\$2,520	\$2,652	\$43,782
23	Turn of River MS	\$53,641	\$54,236	\$54,738	636	\$66	\$41,976	\$2,790	\$4,212	\$48,978
24	Scofield Magnet MS	\$49,904	\$45,018	\$47,409	571	\$66	\$37,686	\$1,560	\$676	\$39,922
26	Rippowam MS	\$64,848	\$61,624	\$61,241	694	\$66	\$45,804	\$3,420	\$3,510	\$52,734
31	Stamford HS	\$170,884	\$187,801	\$197,990	2,219	\$79	\$175,301	\$9,270	\$8,606	\$193,177
32	Westhill HS	\$215,991	\$207,474	\$226,754	2,323	\$79	\$183,517	\$8,490	\$13,754	\$205,761
35	AITE	\$54,307	\$49,687	\$57,785	674	\$79	\$53,246	\$1,500	\$806	\$55,552
55	Rippowam - Pre-K				201	\$64	\$12,864	\$1,500	\$520	\$14,884
	<b>Total</b>	<b>\$1,210,848</b>	<b>\$1,210,847</b>	<b>\$1,277,160</b>	<b>16,004</b>		<b>\$1,109,636</b>	<b>\$56,280</b>	<b>\$63,596</b>	<b>\$1,229,512</b>

\*Projected

The “per-pupil” allotment is discretionary funding allocated to each school and managed by the principal based on site needs. 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.

**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.

2023-24 BUDGET OF THE STAMFORD PUBLIC SCHOOLS  
 Budget Highlights  
 Variance Analysis

Obj	Description	2022-23 Orig. Budget	2023-24 Budget	\$Var Orig. Bud	%Var Orig. Bud	Reason
101	Teacher Salary	\$113,323,441	\$112,097,054	(\$1,226,387)	-1.1%	Reduce 9.4 FTE; increased vacancy savings
102	Administrative Certified	\$12,962,158	\$13,619,728	\$657,570	5.1%	Contractual increase
103	Teacher Support Salary	\$9,633,362	\$9,874,792	\$241,430	2.5%	Contractual increase, addition of 3.0 FTE
104	Teacher Extra Service	\$1,383,072	\$1,472,027	\$88,955	6.4%	Based on analysis of recent trend
105	Class Coverage	\$1,030,810	\$1,322,894	\$292,084	28.3%	Based on analysis of recent trend and incorporating updated contractual rate
106	Maternity Leave	\$1,187,500	\$1,750,000	\$562,500	47.4%	<u>Note:</u> this is not an additional cost to the budget. While teachers are on leave, their wages are charged to this line <b>instead of</b> line 101 or 103.
109	Substitutes	\$2,050,000	\$2,420,435	\$370,435	18.1%	Based on FY23 trend
110	Retirement	\$845,000	\$900,000	\$55,000	6.5%	Anticipated retirement payments per contract
111	Long-Term Sick Leave	\$1,097,500	\$1,695,000	\$597,500	54.4%	<u>Note:</u> this is not an additional cost to the budget. While teachers are on leave, their wages are charged to this line <b>instead of</b> line 101 or 103.
<b>Total Certified Salaries and Wages</b>		<b>\$143,512,843</b>	<b>\$145,151,930</b>	<b>\$1,639,087</b>	<b>1.1%</b>	
112	Administration - Non Certified Discretionary	\$2,086,104	\$2,427,942	\$341,838	16.4%	All FTE reclassified from 117; new terms for BCBA's; Addition 1.0 BCBA (\$103k), \$150k city cross-charge for Time & Attendance Manager
113	Administration - Non Certified	\$967,353	\$986,901	\$19,548	2.0%	Contractual increase
114	Clerical/Technical Salary	\$7,248,480	\$7,636,514	\$388,034	5.4%	Contractual increase; includes increased cross-charge from city for IT staffing
115	Paraeducators	\$12,314,742	\$13,356,702	\$1,041,960	8.5%	Contractual increase, reduction of 13.5 FTE
116	Custodial/Mechanical Salary	\$11,088,610	\$11,733,269	\$644,659	5.8%	Contractual increase (22-23 budget did not account for entirety of eventually agreed upon contractual terms).
117	Security Workers	\$1,238,988	\$1,291,841	\$52,853	4.3%	Contractual increase (estimated)
118	Parent Facilitators	\$0	\$0	\$0		All in grants
119	Para Sub Coverage	\$125,000	\$193,000	\$68,000	54.4%	Per department estimates
120	Temporary Part-Time Salary	\$2,105,458	\$2,237,768	\$132,310	6.3%	Per department/site estimates
121	Custodial/Mechanical Overtime	\$1,755,500	\$2,156,000	\$400,500	22.8%	Includes trades, standby, landscaping, snow removal, summer cleaning, schedule coverage. Incorporates contractual increase plus adjustment for anticipated savings due to changes in contract language. Increase reflects departmental analysis of likely cost based on FY22 actuals and FY23 projection.
122	Clerical Overtime	\$213,564	\$226,864	\$13,300	6.2%	Per department/site estimates
123	Police and Fire Overtime	\$130,000	\$88,408	(\$41,592)	-32.0%	Per department/site estimates
124	Security Worker Overtime	\$190,000	\$287,000	\$97,000	51.1%	Based on FY23 trend (plus increase of 15 Security workers)
<b>Total Non-Certified Salaries and Wages</b>		<b>\$39,463,799</b>	<b>\$42,622,209</b>	<b>\$3,158,410</b>	<b>8.0%</b>	



2023-24 BUDGET OF THE STAMFORD PUBLIC SCHOOLS  
 Budget Highlights  
 Variance Analysis

Obj	Description	2022-23 Orig. Budget	2023-24 Budget	\$Var Orig. Bud	%Var Orig. Bud	Reason
201	Clothing/Tool Allowance	\$165,000	\$160,000	(\$5,000)	-3.0%	Per contract
202	Health/Hospital Insurance	\$35,067,719	\$37,865,929	\$2,798,210	8.0%	10.5% increase premium increase, decrease in FTE, decrease in enrollment, use \$540k reserve; see Section 10 for details
207	Social Security	\$3,931,490	\$4,088,750	\$157,260	4.0%	Based on trend
208	Unemployment Insurance	\$115,000	\$108,000	(\$7,000)	-6.1%	Based on trend
215	Tuition Reimbursement	\$171,000	\$171,000	\$0	0.0%	Contractual item for teachers and administrators
216	Childcare Reimbursement	\$30,000	\$50,000	\$20,000	66.7%	Contractual item for teachers
230	Pension	\$3,529,057	\$1,980,129	(\$1,548,928)	-43.9%	Estimate from actuary/city OPM; decrease driven by group experience study undertaken by actuaries
231	Other Post Retirement Benefits-OPEB**	\$2,659,539	\$2,011,000	(\$648,539)	-24.4%	Estimate from actuary/city OPM; decrease driven by group experience study undertaken by actuaries
260	Worker's Compensation	\$2,410,961	\$2,416,532	\$5,571	0.2%	Per city risk
	<b>Total Employee Benefits</b>	<b>\$48,079,766</b>	<b>\$48,851,340</b>	<b>\$771,574</b>	<b>1.6%</b>	
321	Contracted Services	\$1,069,157	\$1,539,109	\$469,952	44.0%	Includes \$136k Science dept. implementation of NGSS, Discovery Center, Bartlett Arboretum; \$58k HR software; \$70k IT services including device repair; \$60k Social Studies dept. PD; Hearing Facilitator and Hearing Officer costs moved from 109 Sub line
322	Instructional Program Improvement	\$0	\$15,000	\$15,000		Professional Development
323	Pupil Services	\$6,901,180	\$7,154,875	\$253,695	3.7%	Based on analysis of student needs by Special Education team
324	Legal Services	\$638,000	\$750,784	\$112,784	17.7%	In-house and external legal services, increase driven by Special Education legal costs
326	Contracted Svcs - Buildings/Grounds	\$2,045,500	\$2,100,000	\$54,500	2.7%	\$1.25m for Part-time custodians, but \$500k in ESSER; also includes inspections, alarm monitoring, preventative services
330	Other Professional and Technical Svcs	\$33,651	\$59,264	\$25,613	76.1%	College and Career; CES Training moved to Obj 321; \$25k for transportation RFP consulting
	<b>Total Educational, Rehabilitative, and Legal Services</b>	<b>\$10,687,488</b>	<b>\$11,619,032</b>	<b>\$931,544</b>	<b>8.7%</b>	
411	Electricity	\$3,354,284	\$3,913,644	\$559,360	16.7%	Projection from Facilities/CES (Competitive Energy Services); current contracts expire Fall 2023 and futures market displays higher rates
412	Gas - Non heat	\$0	\$0	\$0		Propane for kitchens; charge to Food Service Fund
413	Water	\$320,975	\$392,519	\$71,544	22.3%	Facilities department estimate
420	Repair, Maintenance, and Cleaning	\$2,315,110	\$2,481,438	\$166,328	7.2%	Includes outside vendors for HVAC, fire sprinklers, elevators, generators, water, drains; supplies for in-house carpentry, electrical, plumbing
440	Rentals	\$303,163	\$333,448	\$30,285	10.0%	Includes facilities rentals including containers, construction equipment, custodial equipment
450	Construction Service	\$1,176,750	\$1,207,440	\$30,690	2.6%	Architectural, Engineering, Environmental, Carpentry, HVAC, Plumbing; Debt payments as per OPM
452	Grounds Maintenance	\$352,500	\$380,700	\$28,200	8.0%	Includes maintenance of vehicles, fences, trees, playgrounds, misc. repairs
	<b>Total Building Upkeep and Repair</b>	<b>\$7,822,782</b>	<b>\$8,709,189</b>	<b>\$886,407</b>	<b>11.3%</b>	

2023-24 BUDGET OF THE STAMFORD PUBLIC SCHOOLS  
 Budget Highlights  
 Variance Analysis

Obj	Description	2022-23 Orig. Budget	2023-24 Budget	\$Var Orig. Bud	%Var Orig. Bud	Reason
510	Student Transportation Services	\$22,946,977	\$23,258,161	\$311,184	1.4%	1% contracted increase in-district, 5% out of district
511	Field Trips	\$198,476	\$268,700	\$70,224	35.4%	School field trips and sports buses; sports buses increased to reflect recent actuals
520	Insurance Allocation	\$2,152,676	\$2,407,264	\$254,588	11.8%	Estimate from city risk
530	Telephone	\$393,000	\$364,597	(\$28,403)	-7.2%	Based on trend
531	Postage	\$158,184	\$131,801	(\$26,383)	-16.7%	Based on usage
540	Advertising	\$23,500	\$37,500	\$14,000	59.6%	Includes Facebook, Downtown Directory
541	Recruitment and Retention	\$40,000	\$75,000	\$35,000	87.5%	Increase to address departmental goals
550	Printing	\$670,372	\$698,916	\$28,544	4.3%	Based on contract
560	Tuitions	\$16,056,320	\$17,775,632	\$1,719,312	10.7%	Significant increase in cost of placements; offset by use of \$500,000 tuition carryover Excess Cost Grant
580	Professional Development	\$140,107	\$232,000	\$91,893	65.6%	Per department/site requests, includes add'l \$50k Math dept. PD
581	In-District Travel	\$12,875	\$11,000	(\$1,875)	-14.6%	Per department/site requests
590	Other Purchased Services	\$692,284	\$648,705	(\$43,579)	-6.3%	Network Fiber WAN-LAN/Internet; maintenance for energy efficiency computer software; State of CT internet; BOE website; School HFC funds; \$70k for Caps & Gowns
<b>Total Transportation, Out-District Tuition, &amp; Other Svcs</b>		<b>\$43,484,771</b>	<b>\$45,909,276</b>	<b>\$2,424,505</b>	<b>5.6%</b>	
611	Instructional Supplies	\$2,334,195	\$2,377,760	\$43,565	1.9%	Per department/site requests
613	Maintenance Supplies	\$407,570	\$445,576	\$38,006	9.3%	Per department/site requests
621	Gas Heat	\$1,478,669	\$2,235,603	\$756,934	51.2%	Based on projection from CES, due to unusually large increase in energy prices
624	Oil Heat	\$10,500	\$7,400	(\$3,100)	-29.5%	Minimal usage
626	Gasoline	\$25,960	\$45,583	\$19,623	75.6%	City charge-back for BOE vehicle fuel; based on trend, pricing
629	Bus Fuel	\$936,000	\$1,224,500	\$288,500	30.8%	310,000 gallons at \$3.95
641	Texts/Workbooks	\$442,826	\$812,169	\$369,343	83.4%	Includes \$367k for Math 6-12 curriculum
642	Library Books/Periodicals	\$54,666	\$58,638	\$3,972	7.3%	Per department/site requests
643	Computer and AV Materials	\$1,947,550	\$2,181,675	\$234,125	12.0%	World language licenses, Special Education assistive tech, Music/Language Arts digital curriculum; \$242k Oracle ERP licenses; Powerschool; SRBI software
690	Office Supplies	\$140,323	\$147,168	\$6,845	4.9%	Per department/site requests
691	Other Supplies	\$218,049	\$249,435	\$31,386	14.4%	Athletics supplies, BOE expenses
<b>Total Supplies, Materials, and Heating Fuels</b>		<b>\$7,996,308</b>	<b>\$9,785,507</b>	<b>\$1,789,199</b>	<b>22.4%</b>	

2023-24 BUDGET OF THE STAMFORD PUBLIC SCHOOLS  
 Budget Highlights  
 Variance Analysis

Obj	Description	2022-23 Orig. Budget	2023-24 Budget	\$Var Orig. Bud	%Var Orig. Bud	Reason
730	Instructional Equipment	\$368,569	\$392,213	\$23,644	6.4%	Includes classroom furniture budget
739	Non-Instructional Equipment	\$266,500	\$666,740	\$400,240	150.2%	Includes \$300,000 for building security projects
	<b>Total Equipment</b>	<b>\$635,069</b>	<b>\$1,058,953</b>	<b>\$423,884</b>	<b>66.7%</b>	
890	Dues and Fees	\$160,716	\$164,503	\$3,787	2.4%	Includes CAFE, CES, CAPSS, CAUS, CASBO, CASPA, FCIAC
	<b>Total Dues and Fees</b>	<b>\$160,716</b>	<b>\$164,503</b>	<b>\$3,787</b>	<b>2.4%</b>	
	<b>Total Operating Budget</b>	<b>\$301,843,542</b>	<b>\$313,871,939</b>	<b>\$12,028,397</b>	<b>3.98%</b>	