

# Highlights

## Movie Posters

By Students from  
Rippowam Middle School,  
Grade 7

Teacher: Christopher DuBuque

Students: Kriston Li,  
Christian Tolbert, Mileny Torres,  
Savannah Viggiano

## 2011-12 BUDGET OF THE STAMFORD PUBLIC SCHOOLS

### Superintendent's Operating Budget Request

January 14, 2011

#### Budget Process

In November, with the assistance of the Citizens Budget Advisory Committee (CBAC), and Central Staff, the Superintendent's Operating Budget was assembled. Starting in December 2010, meetings were held with central office administrators including the Superintendent; Deputy Superintendent; Assistant Superintendent for Programs, Grants and Partnerships; Executive Director of Human Capital Development; Chief Academic Officer; Executive Director of Finance; and Public Affairs Officer to review all areas of the budget, link budget requests to the Strategic District Improvement Plan (SDIP), and determine priorities for 2011-12. Each program and building was thoroughly reviewed for staffing needs, NCLB issues, trends, and alignment with the SDIP. Further reviews were done in late December/early January, with the Superintendent making the final determination for inclusion of items in this document. Overall, the fiscal goal for 2011-12 was to keep the budget request as low as possible. Currently, the Operating Budget Request for 2011-12 is \$231,999,074; a 3.86% increase over the 2010-11 budget.

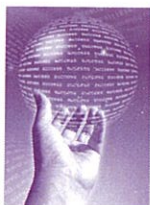
#### Board of Education Goals

In October 2009, the Board of Education approved the Strategic District Improvement Plan (SDIP); the State Board of Education approved the SDIP in November 2009. The SDIP goals provide direction to the Superintendent and staff to ensure that all students have access to an instructional program that prepares them for higher education and success in the 21<sup>st</sup> century. The Board of Education recognizes that in order to achieve these goals, all staff must have appropriate resources and support. The four major areas of SDIP include:

#### **SDIP Area 1: Curriculum, Instruction & Assessment**

***VISION:*** By 2014, SPS will provide a viable, K-12 standards-based curriculum, vertically and horizontally aligned, for all students with built in supports and opportunities for acceleration and a balanced assessment system.

- **Strategy I:** Develop, implement, monitor, and support district-wide standards-based curriculum in Math, Literacy/English Language Arts and Science in all schools, including professional development for all teachers and administrators.
- **Strategy II:** Develop and implement District Benchmark Assessments in Math, Literacy, and high school Science as part of the SPS Balanced Assessment System.
- **Strategy III:** Develop and implement a system of scientifically research-based interventions for each and every student who requires support, above and beyond the district-wide standard-based curriculum in Math and Literacy.







## **SDIP Area 2: De-Tracking/Instructional Grouping**

**VISION:** *By 2014, SPS will eliminate low-level non-standards-based instruction to ensure that ALL students are prepared for success in higher education and the 21st Century.*

- **Strategy I:** Implement more heterogeneous grouping through differentiated placement in English Language Arts/Social Studies and Math/Science in all SPS middle schools.
- **Strategy II:** Eliminate/reduce traditional ability grouping and increase small, flexible grouping in grades K-5.
- **Strategy III:** Reduce the number of low-level high school courses and increase participation of all students in AP and Honors courses.



## **SDIP Area 3: Professional Learning Communities/Data Team Process**

**VISION:** *By 2014, SPS teachers and administrators will participate in high-functioning data-driven Professional Learning Communities and School and District Data Teams in a process of continual, instructional improvement.*

- **Strategy I:** Develop Professional Learning Community (PLC) mastery in all schools.
- **Strategy II:** Develop School Data Team proficiency in all schools.
- **Strategy III:** Ensure that the District Data Team effectively monitors the implementation of the Strategic District improvement Plan.



## **SDIP Area 4: School Culture**

**VISION:** *By 2014, SPS will ensure a safe, orderly, and positive social and emotional culture for all students, staff, and families in every school.*

- **Strategy I:** Develop a sustainable system of prevention and intervention supports for positive behavior that enhances student achievement and social success and supports consistent practices of behavioral data collection, reporting, and decision-making.
- **Strategy II:** Increase schools' capacity to connect with all students and families.

### 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 2011-12 Board of Education Budget:

- Predicted increase in student enrollment of 285 students; 1.83%.
- Addition of 41.6 positions and \$3,066,363 to the Operating Budget due to the expiration of ARRA grants (Title I, IDEA 611, IDEA 619, Title II, and ECS Stimulus) and the GE Developing Futures Math/Science grant.
- An increase of \$1,012,042 (62%) in the cost of Other Post Employment Benefits (OPEB) contribution to fund 75% of the annual retirement contribution (ARC Cost.)
- An increase of \$626,852 (35.7%) to BOE Pension Plan contributions due to smoothing of prior asset losses and increases in plan entrants since July 1, 2008.
- The reduction of one bus and \$90,000 from the transportation budget (mostly non-public service) while simultaneously covering transportation needs for “Stanwich School” and the addition of grade 8 at Rogers at a net savings of \$90,000.
- The reduction of 12 Special Education teachers, 5 Social Workers, and 4 Speech & Language Pathologists based on recommendations from “District and Community Partners” and internal comparisons with District Reference Groups (DRG) and surrounding districts at a savings of \$1,344,000.
- The reduction of 6 district wide administrative positions (three district-wide and three building) at a savings of \$900,000.
- The reduction of two custodian positions at a savings of \$120,000.
- The reduction of two regular education paras at a savings of \$60,000.
- The addition of \$225,522 relating to maintenance of effort after the expiration of the GE Developing Futures Math/Science grant.
- A 10% reduction in site budget allocations at a savings of \$154,000.

The total 2011-12 Superintendent’s Operating Budget Request is \$231,999,074; an increase of 3.86% over the 2010-11 budget.

## Budget Development Assumptions

### Enrollment

The district's projection for student enrollment is shown in Section 4 of this document. For 2011-12, the total number of students (in-district, out-of-district, and home instruction) is expected to increase by 285; 1.83%. The enrollment in the buildings is predicted to increase by 296 students: 81 at the elementary level, 103 at the middle school level and 111 at the high school level. Generally our enrollment projections have been highly accurate; well within +/- 1%. Also shown in Section 4 is a bar chart that projects the long-term enrollment trends for the district through the year 2016 based on simulations prepared for the Research Department. From the simulations, the enrollment is expected to remain level for the next six years with the total student population remaining around 15,300 students.

### Revenue

Included in Section 6 of this document is an estimate of education revenues to the school district and the City of Stamford. The operating budget for the school district in the amount of \$231,999,074 is partially offset by state entitlements (such as ECS and transportation) and other revenues that are received by the City. In the 2011-12 Budget, the state entitlements and other revenues are estimated to be \$8,275,310. When these funds are subtracted from the operating budget request, the estimated cost to the taxpayers is \$223,723,764.

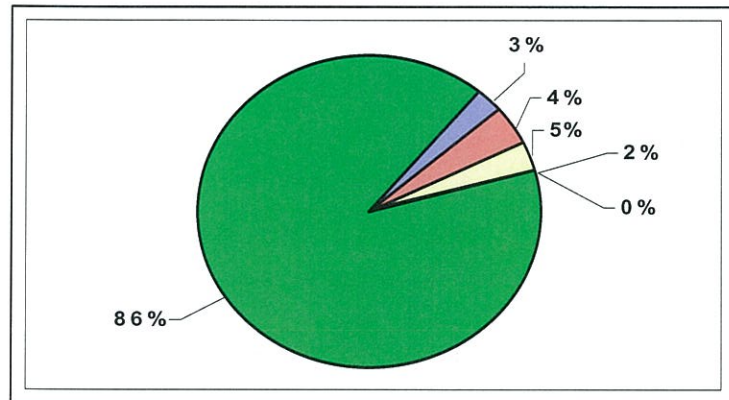
Additional funds are obtained directly by the district from Federal "entitlement" grants, state grants, corporate grants, and private grants. For 2011-12, we have taken a conservative approach when budgeting grants. Expiration of Federal ARRA grants and the GE Developing Futures Math/Science grant are highlighted in the projected 2011-12 grant budget. These changes have been built into our grant estimates and in some cases positions moved into the operating budget or grant budget based on grant guidelines. Overall, the grant revenue is estimated to decrease from \$27,629,139 in 2010-11 to \$23,169,708 in 2011-12.

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

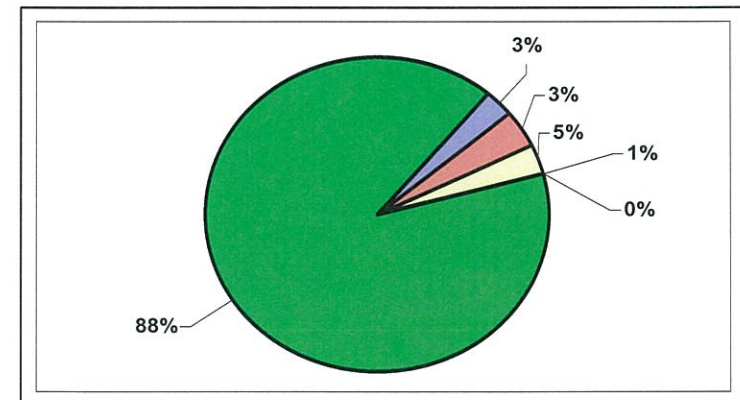


## Total Revenue Budget

2010-11



2011-12

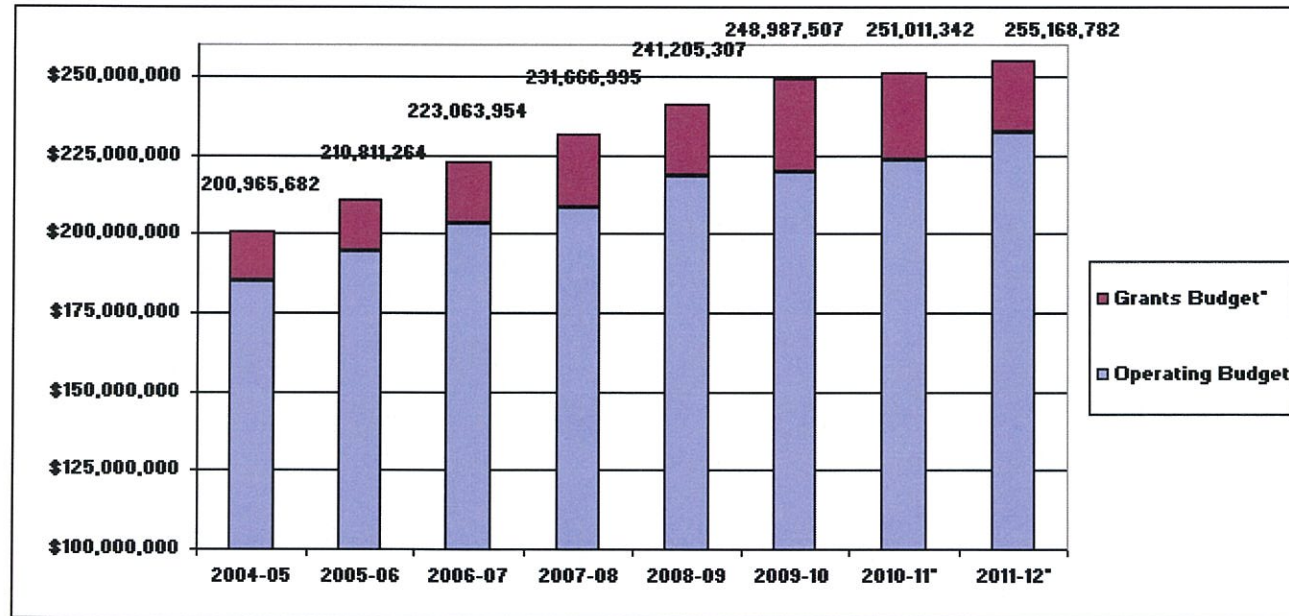


State Entitlements	8,149,618
Federal Grants	9,229,955
State Grants	11,620,638
Private Grants	6,778,546
Other Income	78,000
City of Stamford	215,154,585
<b>Total Oper/Grant Budget</b>	<b>251,011,342</b>

State Entitlements	8,221,310	3.2%
Federal Grants	8,659,235	3.4%
State Grants	11,715,769	4.6%
Private Grants	2,794,704	1.1%
Other Income	54,000	0.0%
City of Stamford	223,723,764	87.7%
<b>Total Oper/Grant Budget</b>	<b>255,168,782</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 supports it. Starting in 2004-05, the Board of Education has taken numerous steps to increase the amount of grant revenue to the district. For 2011-12, the revenue is estimated to be \$23,169,708; a 47.5% increase from 2004-5.

## Revenue by Source



	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11*	2011-12*
Operating Budget	185,265,181	194,527,805	203,056,708	208,532,549	218,609,176	219,408,146	223,382,203	231,999,074
Grants Budget*	15,700,501	16,283,459	20,007,246	23,134,446	22,596,131	29,579,361	27,629,139	23,169,708
Total	200,965,682	210,811,264	223,063,954	231,666,995	241,205,307	248,987,507	251,011,342	255,168,782

\* = award amount as of budget printing date

### Program Budgets

In Section 7, pages 1 – 74 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 account values for your convenience.

### 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. As of this printing, settled contracts are not yet available for: Clerical (UAW) Workers and Custodians.

Additionally, the salary accounts have been reduced by \$2,000,000 for estimated vacancy savings due to staff turnover from retirements and resignations, unfilled positions, and degree level changes. Based on historical trends, for 2011-12 we are predicting 25 resignations, 31 retirements, 10 leaves of absence, and 10 teachers awaiting certification.

### 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 2011-12, 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 estimated cost is projected to increase by 13.6%. Further detail of all the line items are shown in Section 10, page 11 of this document. The medical insurance through Anthem is predicted to increase by 10%, the dental plan will continue with Cigna on a self-insured basis at a projected increase of 6.0% over trend and the prescription drug plan will continue with Systemed on a self-insured basis with a projected increase of 10%. The non-certified employees will remain on the city health insurance plan. The cost is charged directly from the City to the Board of Education and is expected to increase by 10% for 2010-11.

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 2010-11, the BOE Claims reserve is estimated to be reduced by \$200,000 which will drop it to approximately 5% 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) cost. 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 \$626,852 (35.7%). The primary causes of the increase are “smoothing of prior asset losses” and “increases in plan entrants.”



The annual cost (ARC) of Other Post Employment Benefits (OPEB) will increase by \$1,012,042 (62%) mostly due to the increase in the ARC funding percentage for the city and BOE from 50% to 75%.

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

This grouping includes outside services, which are primarily rehabilitative and legal in nature. For 2010-11, \$580,305 for the Trailblazers Alternative Middle School Program and \$558,003 for Stamford Academy are included in the 321 Instructional Service Account.

The 323 Pupil Services Account includes funding to pay for Constellation (formerly Norwalk Rehabilitation Services) to provide physical and occupational therapy services to over 100 Stamford students. The outsourcing of these services still remains the most cost effective solution for the district.

In the 330 Other Professional and Technical Services Account we have budgeted \$65,000 for internal audit and BOE studies.

### **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, the City Department of Engineering is used to plan all utility accounts and obtain the best prices for commodities through the competitive bidding process. They also provided estimates for the BOE utility accounts (Electricity, Gas Non-Heat, Water, Gas Heat, Oil Heat, and Gasoline) are based on the most recent bid information.

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

This group of accounts is primarily composed of the Student Transportation accounts and the Out-of-District Tuition accounts.

Currently, First Student provides all of the home-to-school transportation and most of the other transportation services to the district. For 2010-11 they will be in the fifth year of a five-year negotiated contract extension and the price per bus will increase by 3%. The transportation budget was built on the current service provided by First Student of 138 vehicles. The addition of one vehicle for Grade 8 at Rogers and two buses for Stanwich School were also added before district-wide reductions of four vehicles were factored in (mostly in service to non-public schools). The 2011-12 budget contains funding for a total of 137 vehicles. Approximately 66% of the student population is eligible for home-to-school transportation on a daily basis. The program can now boast a more than 99% on-time rate.

A portion of the district's after school transportation is funded through grant sources and has been removed from the operating budget request.

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. On a statewide basis, the cost of Out-of-District Tuition has been increasing at a rate of 8%-10% per year. The final budget of \$9,115,000 includes a \$944,229 increase over 2010-11 levels, which brings the account up to the necessary level to cover the expected program expenses. The amount is a net amount, which is partially offset by \$2,000,000 in estimated grant receipts.

### **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 2011-12 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 allocation formula reduces site allocations by 10% overall. The formula is as follows:

	Current Rate per Student <u>2010-11</u>	Proposed Rate per Student <u>2011-12</u>
Elementary Schools	\$85	\$75
Middle Schools	\$100	\$90
High Schools	\$120	\$110

		2011-12 Budget (Superintendent Budget Request)					
		Projected Enrollment	Projected 11/12 PP	Regular Allocation	Bilingual Students	Bilingual Allocation	Total Allocation
02	Davenport Ridge	561	\$75.00	\$42,075			\$42,075
03	Hart	535	\$75.00	\$40,125			\$40,125
04	Toquam	631	\$75.00	\$47,325			\$47,325
05	KT Murphy	556	\$75.00	\$41,700	62	\$1,860	\$43,560
06	Newfield	661	\$75.00	\$49,575			\$49,575
07	Northeast	697	\$75.00	\$52,275	93	\$2,790	\$55,065
10	Rogers	575	\$75.00	\$43,125	43	\$1,290	\$44,415
10	Rogers (MS)	260	\$90.00	\$23,400	33	\$990	\$24,390
11	Roxbury	664	\$75.00	\$49,800	44	\$1,320	\$51,120
13	Springdale	594	\$75.00	\$44,550	10	\$300	\$44,850
14	Stark	539	\$75.00	\$40,425	36	\$1,080	\$41,505
15	Stillmeadow	606	\$75.00	\$45,450	19	\$570	\$46,020
17	Westover	728	\$75.00	\$54,600			\$54,600
21	Cloonan	611	\$90.00	\$54,990			\$54,990
22	Dolan	554	\$90.00	\$49,860			\$49,860
23	Turn of River	588	\$90.00	\$52,920	58	\$1,740	\$54,660
24	Scofield	625	\$90.00	\$56,250			\$56,250
26	Rippowam	635	\$90.00	\$57,150			\$57,150
31	Stamford H.S.	1,867	\$110.00	\$205,370	39	\$1,170	\$206,540
32	Westhill	2,250	\$110.00	\$247,500			\$247,500
35	AITE	698	\$110.00	\$76,780			\$76,780
Total		15,435		\$1,375,245	437	\$13,110	\$1,388,355

The “per-pupil” allotment is allocated by each school principal according to need. To date, the site budget allocations were prepared on a “top down” basis under the assumption that the building principals would have a chance to allocate site money for 2011-12 in the spring. The formula stated above follows a practice adopted in prior years. Schools with bilingual students are allocated an additional \$30 per student for supplies. 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 and Tech Ed. 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. Commodity prices are highly variable and have fluctuated greatly over the past few months. The estimates in this area were formulated in conjunction with the City Engineering Department.

### **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.

### Three-Year Financial Projection

In the Appendix of this document (Section 10, pages 1-10) is a budget projection for the next three years. These amounts are put together using our latest estimates from the Board of Education and are meant to serve as a general guide for planning purposes. The assumptions we used are:

#### School Year 2012-13

- Enrollment will decrease by 205 students to 15,570 students.
- Teacher wages will increase by 3.41% and other wages increase by 2% including steps; staffing remains constant.
- The cost of health insurance will increase by a net of 8% after premium cost sharing deductions are paid by employees and changes to the BOE Claims Reserve. The district will require \$945,000 to fund ERIP commitments.
- Transportation cost will increase by 3%.
- Out-of-District Tuition costs for Special Education will increase by 8%.
- Electricity will increase and other fuels increase will experience no significant changes.
- All other accounts will increase by nominal amounts.
- The budget for “Other Post-Employment Benefits” (OPEB) and pensions will be funded at 100%.

#### School Year 2013-14

- Enrollment will decrease by 62 to 15,508.
- Teacher wages will increase by 3.0% and other wages by 2% including steps; no change in staffing.
- The cost of health insurance will increase by 8% net of increases in premium cost share paid by employees and changes to the BOE Claims Reserve. The district will require \$945,000 to fund ERIP commitments.
- Transportation costs will increase by 3.0%.
- Tuition costs for outplaced Special Education students will increase by 8%.
- Electricity will increase and other fuels will experience no significant change.
- All other accounts increase by nominal amount.
- The budget for “Other Post-Employment Benefits” (OPEB) and pensions will increase by 10%.

The resulting increases are:

2012-13 = 4.70%

2013-14 = 3.74%

Please note that this is meant to serve as a guideline and that changes in any of the assumptions will create different results.

**2010-11 BUDGET OF THE STAMFORD PUBLIC SCHOOLS**  
**Budget Highlights**  
**Variance Analysis**

Obj	Description	2010-11 Budget	2011-12 Budget	\$Var	%Var	Reason
101	Teacher Salary	100,650,238	98,917,104	(1,733,134)	-1.7%	0% incr with the reduction of .3 FTE; incl vacancy savings
102	Administrative Certified	9,108,996	9,333,062	224,066	2.5%	Contractual increase with the addition of 1.0 FTE: Dir of Alternative Programs
103	Discretionary wage concession			0		Wage concessions of \$24,062 for discretionary employees- built into 102 and 117 wage accounts
104	Teacher Extra Service	848,764	1,142,646	293,882	34.6%	Based on current trend - Sp. Ed Tutoring and ARTS
105	Class Coverage	55,000	55,000	0	0.0%	
106	Maternity Leave	200,000	200,000	0	0.0%	
107	Vacancy Savings			0	0.0%	\$2.0M savings from retirements, resignation, and leaves of absence - built into other wage accounts
108	Mentor Stipends	60,000	60,000	0	0.0%	BEST Mentor stipends
109	Substitutes	1,676,910	1,668,090	(8,820)	-0.5%	Based on trend
110	Retirement	1,309,260	1,309,260	0	0.0%	Based on trend
111	Long-Term Sick Leave	300,000	300,000	0	0.0%	Based on 3 year average cost
	<b>Total Certified Salaries and Wages</b>	<b>114,209,168</b>	<b>112,985,162</b>	<b>(1,224,006)</b>	<b>-1.1%</b>	
113	Administration - Non-Certified	491,465	691,438	199,973	40.7%	Est incr with addition of 2.0 FTE in HCD from 114 acct
114	Clerical/Technical Salary	5,330,659	5,633,948	303,289	5.7%	Est GWI and step incr with the addition of 1 FTE- SHS
115	Paraeducators	7,811,412	8,253,999	442,587	5.7%	Addition of 9 posits (mostly Sp. Ed Paraeducators); incl GWI and step estimate
116	Custodial/Mechanical Salary	8,847,946	9,087,541	239,595	2.7%	Estimated GWI and step increase; \$200,000 BOE reduction
117	Other Salary	1,835,724	1,798,543	(37,181)	-2.0%	Reduction of 1.0 FTE in Office of Family Engagement
120	Temporary Part-Time Salary	1,209,952	1,162,016	(47,936)	-4.0%	
121	Custodial/Mechanical O/T	1,059,173	1,110,456	51,283	4.8%	Based on historical trend; \$50,000 BOE reduction
122	Clerical O/T	17,108	55,092	37,984	222.0%	current budget does not accommodate needs; slight incr
123	Police and Fire O/T	91,391	91,719	328	0.4%	Based on trend
	<b>Total Non-Certified Salaries and Wages</b>	<b>26,694,830</b>	<b>27,884,752</b>	<b>1,189,922</b>	<b>4.5%</b>	
200	Employee Benefits					
201	Clothing/Tool Allowance	165,000	165,000	0	0.0%	Based on trend
202	Health/Hospital Insurance	30,144,199	30,401,974	257,775	0.9%	Estimate from Everett James, please refer to Section 10
207	Social Security	2,955,115	3,025,000	69,885	2.4%	Based on trend
208	Unemployment Insurance	200,000	200,000	0	0.0%	
215	Tuition Reimbursement	150,000	150,000	0	0.0%	SEA Bargaining Agreement
216	Childcare Reimbursement	30,000	30,000	0	0.0%	SEA Bargaining Agreement
230	Pension	1,625,627	3,094,821	1,469,194	90.4%	Incl of \$1.6M for OPEB, \$1.4 Mil for Security/Paraeducators/Custodians Pension
260	Worker's Compensation	950,766	1,093,493	142,727	15.0%	Latest estimate from Risk Mgt
	<b>Total Employee Benefits</b>	<b>36,220,707</b>	<b>38,160,288</b>	<b>1,939,581</b>	<b>5.4%</b>	



Obj	Description	2010-11 Budget	2011-12 Budget	\$Var	%Var	Reason
321	Instructional Service	1,830,186	1,696,618	(133,568)	-7.3%	10% reduction in Trailblazers and Stamford Academy
322	Instructional Program Improvement	287,409	365,979	78,570	27.3%	increase mostly due to upgrades in Language Arts program
323	Pupil Services	1,506,400	1,688,400	182,000	12.1%	Contractual incr for Constellation and Gersh; based on trend
324	Legal Services	425,000	490,000	65,000	15.3%	Based on trend
330	Other Professional and Technical Svcs	1,907,230	2,277,160	369,930	19.4%	reclass from 490 acct; incr in Speech and Language to cover LOA's
	<b>Total Educational, Rehabilitative, and Legal Services</b>	<b>5,956,225</b>	<b>6,518,157</b>	<b>561,932</b>	<b>9.4%</b>	
400	Building Upkeep and Repairs					
411	Electricity	4,060,879	3,760,879	(300,000)	-7.4%	Projection from City Engineering
412	Gas - Nonheat	181,720	166,720	(15,000)	-8.3%	Projection from City Engineering
413	Water	217,484	232,484	15,000	6.9%	Projection from City Engineering
420	Repair, Maintenance, and Cleaning	1,126,275	1,185,275	59,000	5.2%	Based on trend; assumes \$150K from school bldg use fund
440	Rentals	320,946	336,646	15,700	4.9%	
450	Construction Service	874,859	874,859	0	0.0%	
452	Grounds Maintenance	65,000	65,000	0	0.0%	
490	Other Property Services	133,900	0	(133,900)	-100.0%	Moved to Object 330
	<b>Total Building Upkeep and Repair</b>	<b>6,981,063</b>	<b>6,621,863</b>	<b>(359,200)</b>	<b>-5.1%</b>	
510	Student Transportation Services	12,925,687	13,577,019	651,332	5.0%	3% contractual incr; also includes preschool special needs bus
511	Field Trips	93,830	110,530	16,700	17.8%	Based on trend
520	Insurance Allocation	774,696	896,440	121,744	15.7%	Estimate from Risk Management
530	Telephone	398,232	415,000	16,768	4.2%	Based on trend
531	Postage	181,352	143,352	(38,000)	-21.0%	Based on trend; savings due to Parent Link software
540	Advertising	51,000	51,500	500	1.0%	Based on trend
541	Recruitment and Retention	30,000	30,000	0	0.0%	Based on trend
550	Printing	653,812	611,960	(41,852)	-6.4%	Based on trend; savings from recent copier bid
560	Tuitions	7,009,665	8,170,771	1,161,106	16.6%	Based on current trend with 8% incr less Excess Cost grant of \$1.7 Mil capped at 60% compared to prior year capped of 80%
580	Professional Development	241,155	246,186	5,031	2.1%	Based on trend and targeted reductions
581	In-District Travel	25,714	17,126	(8,588)	-33.4%	Based on trend
590	Other Purchased Services	539,500	485,000	(54,500)	-10.1%	Based on trend; reduction of \$45K in Special Ed
	<b>Total Transportation, Out-District Tuition, &amp; Other Svcs</b>	<b>22,924,643</b>	<b>24,754,884</b>	<b>1,830,241</b>	<b>8.0%</b>	

Obj	Description	2010-11 Budget	2011-12 Budget	\$Var	% Var	Reason
611	Instructional Supplies	1,640,984	1,599,195	(41,789)	-2.5%	Based on trend with 10% reduction in site budget allocations
613	Maintenance Supplies	351,462	348,237	(3,225)	-0.9%	Based on trend
621	Gas Heat	1,777,299	1,727,299	(50,000)	-2.8%	Projection from City Engineering
624	Oil Heat	150,000	150,000	0	0.0%	Projection from City Engineering
626	Gasoline	56,000	56,000	0	0.0%	Based on market trend
629	Bus Fuel	992,000	1,050,000	58,000	5.8%	Based on projected annual usage of 460,000 gal at \$2.46/gal less credit
641	Texts/Workbooks	416,808	440,083	23,275	5.6%	Upgrade to Language Arts texts \$48,000
642	Library Books/Periodicals	85,566	91,946	6,380	7.5%	Based on trend
643	Films and AV Materials	405,285	358,015	(47,270)	-11.7%	Based on current year's trend; reclass of \$40K GEDF grant
690	Office Supplies	115,938	119,268	3,330	2.9%	Based on current year's trend
691	Other Supplies	56,300	58,800	2,500	4.4%	Based on current year's trend
	<b>Total Supplies, Materials, and Heating Fuels</b>	<b>6,047,642</b>	<b>5,998,843</b>	<b>(48,799)</b>	<b>-0.8%</b>	
730	Instructional Equipment	208,258	247,504	39,246	18.8%	Based on current year's trend
739	Non-Instructional Equipment	91,000	109,800	18,800	20.7%	Based on current year's trend
	<b>Total Equipment</b>	<b>299,258</b>	<b>357,304</b>	<b>58,046</b>	<b>19.4%</b>	
890	Dues and Fees	74,610	100,950	26,340	35.3%	Based on trend; addition of CABA \$25K
	<b>Total Dues and Fees</b>	<b>74,610</b>	<b>100,950</b>	<b>26,340</b>	<b>35.3%</b>	
	<b>Total Operating Budget</b>	<b>219,408,146</b>	<b>223,382,203</b>	<b>3,974,057</b>	<b>1.81%</b>	

**2011-12 BUDGET OF THE STAMFORD PUBLIC SCHOOLS  
BUDGET HIGHLIGHTS**

<b>2010-11 Operating Budget</b>	<b>Budget \$</b> <b>\$223,382,203</b>	<b>Positions</b> <b>1,908.2</b>	
<b>CURRENT PROGRAM</b>	<b>Dollars</b>		<b>Percent</b>
Salaries (100)	(\$1,709,527)	(33.7)	-0.77%
Employee Benefits (200)	\$4,041,025		1.81%
Educational, Rehabilitative, and Legal Services (300)	\$149,456		0.07%
Building Upkeep and Repairs (400)	\$128,729		0.06%
Transportation and Other Services (500)	\$155,769		0.07%
Out-of-District Tuition	\$944,229		0.42%
Supplies, Materials, and Heating Fuels (600)	(\$289,528)		-0.13%
Equipment (700)	(\$7,846)		0.00%
Dues and Fees (800)	\$8,500		0.00%
	\$3,420,807	(33.7)	1.53%
<b>UNFUNDED MANDATES AND PROJECT IMPLEMENTATION</b>			
Increase in Pension and Other Post Employment Benefits (OPEB)- incr to 75% funding	\$1,638,894		0.73%
Two additional buses for Stanwich School	\$156,520		0.07%
Additional bus for Rogers - Grades 6,7, 8	\$78,260		0.04%
Expiration of ARRA, GE Dev Futures Math/Science Grant	\$3,066,363	41.6	1.37%
Additional supplies for 1.7% increase in enrollment	\$30,505		0.01%
GE Dev Futures Math/Science supply account maint of effort	\$225,522		0.10%
	\$5,196,064	41.6	2.33%
<b>Total 2011-12 Operating Budget</b>	<b>\$231,999,074</b>	<b>1,916.1</b>	<b>3.86%</b>