

Appendix



**2010-11 OPERATING BUDGET OF THE STAMFORD PUBLIC SCHOOLS
3 YEAR PROJECTION - BUDGET SUMMARY**

EXPENDITURES BY OBJECT

BUDGET BREAKDOWN CODE	2007-08 Actual Expense	2008-09 Actual Expense	2009-10 BOE** Projection	2010-11 Superintendent Request	2011-12 BOE Projection	2012-13 BOE Projection
Salaries (100)	\$135,039,902	\$139,228,189	\$140,917,329	\$141,288,976	\$148,375,982	\$153,449,511
Employee Benefits (200)	\$31,960,432	\$34,365,640	\$36,240,168	\$37,488,467	\$39,651,205	\$41,557,797
Professional & Technical Services (300)	\$6,073,339	\$6,515,207	\$6,167,355	\$6,535,157	\$6,803,086	\$7,069,779
Property Services (400)	\$7,239,730	\$7,202,875	\$7,000,349	\$7,071,863	\$7,288,908	\$7,520,450
Other Services (500)	\$21,338,765	\$22,410,292	\$22,812,723	\$24,754,884	\$27,134,668	\$28,741,900
Supplies and Materials (600)	\$6,295,801	\$8,238,494	\$5,867,631	\$6,108,664	\$6,414,097	\$6,734,802
Equipment (700)	\$481,532	\$483,180	\$297,193	\$357,304	\$375,169	\$393,928
Other Objects (800)	\$101,986	\$94,779	\$83,215	\$100,950	\$105,998	\$111,297
TOTAL OPERATING BUDGET	\$208,531,487	\$218,538,656	\$219,385,963	\$223,706,265	\$236,149,113	\$245,579,464
				1.96%	5.56%	3.99%

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BUDGET BREAKDOWN CODE	2007-08 Actual Expense	2008-09 Actual Expense	2009-10 BOE** Projection	2010-11 Superintendent Request	2011-12 BOE Projection	2012-13 BOE Projection
<u>SALARIES (100)</u>						
101 Teacher Salary	\$96,099,681	\$98,959,766	\$100,431,758	\$100,923,146	\$105,798,198	\$109,564,614
102 Administrative Certified	\$9,144,062	\$9,223,628	\$8,991,268	\$9,383,543	\$9,990,529	\$10,290,245
104 Teacher Extra Service	\$1,310,304	\$1,272,939	\$1,020,688	\$1,142,646	\$1,160,000	\$1,183,200
105 Class Coverage	\$50,000	\$44,867	\$60,043	\$55,000	\$56,650	\$58,350
106 Maternity Leave	\$225,000	\$221,049	\$292,690	\$200,000	\$206,000	\$212,180
107 Vacancy Savings		\$0	\$0	(\$2,000,000)	(\$1,800,000)	(\$1,800,000)
108 B.E.S.T. Stipends	\$150,000	\$75,313	\$58,702	\$60,000	\$61,800	\$63,654
109 Substitute teachers and Part-Time Professionals	\$1,869,225	\$1,663,823	\$1,634,314	\$1,668,090	\$1,718,133	\$1,769,677
110 Retirement	\$1,406,566	\$1,231,015	\$1,308,995	\$1,309,260	\$1,348,538	\$1,388,994
111 Long-Term Sick Leave	\$275,650	\$295,843	\$317,054	\$300,000	\$309,000	\$318,270
SUBTOTAL - CERTIFIED (111)	\$110,530,488	\$112,988,243	\$114,115,512	\$113,041,685	\$118,848,848	\$123,049,183

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BUDGET BREAKDOWN CODE	2007-08 Actual Expense	2008-09 Actual Expense	2009-10 BOE** Projection	2010-11 Superintendent Request	2011-12 BOE Projection	2012-13 BOE Projection
113 Administration - Non Certified	\$405,279	\$427,194	\$444,097	\$691,438	\$712,181	\$733,547
114 Clerical/Technical Salary	\$5,420,218	\$5,182,189	\$5,363,351	\$5,633,948	\$5,802,966	\$5,977,055
115 Paraeducators	\$7,172,285	\$7,444,565	\$7,902,591	\$8,263,283	\$8,981,466	\$9,250,910
116 Custodial/Mechanical Salary	\$7,466,056	\$8,465,694	\$8,737,342	\$9,287,541	\$9,566,167	\$9,853,152
117 Other Salary	\$1,614,489	\$1,981,414	\$1,842,201	\$1,801,798	\$1,855,852	\$1,911,527
120 Temporary Part-Time Salary	\$1,109,358	\$1,323,587	\$1,234,475	\$1,262,016	\$1,262,016	\$1,287,256
121 Custodial/Mechanical Overtime	\$1,107,341	\$1,193,083	\$1,170,024	\$1,160,456	\$1,195,270	\$1,231,128
122 Clerical Overtime	\$94,474	\$132,377	\$25,091	\$55,092	\$56,745	\$58,447
123 Police and Fire Overtime	\$119,914	\$89,843	\$82,645	\$91,719	\$94,471	\$97,305
SUBTOTAL - NON CERTIFIED (112)	\$24,509,414	\$26,239,946	\$26,801,817	\$28,247,291	\$29,527,134	\$30,400,328
SUBTOTAL (100)	\$135,039,902	\$139,228,189	\$140,917,329	\$141,288,976	\$148,375,982	\$153,449,511

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<i>EMPLOYEE BENEFITS (200)</i>						
201 Clothing/Tool Allowance	\$140,307	\$161,634	\$200,569	\$165,000	\$165,000	\$165,000
202 Health/Hospital Insurance	\$26,911,184	\$28,852,577	\$30,144,199	\$30,991,974	\$32,386,613	\$33,844,010
205 Physical Exams						
207 Social Security	\$2,691,742	\$2,853,402	\$2,980,590	\$3,025,000	\$3,161,125	\$3,303,376
208 Unemployment Insurance	\$200,000	\$200,480	\$200,000	\$200,000	\$209,000	\$218,405
215 Tuition Reimbursement	\$150,000	\$111,642	\$108,417	\$150,000	\$150,000	\$150,000
216 Childcare Reimbursement	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
230 Pension	\$701,200	\$948,404	\$1,625,627	\$1,833,000	\$2,401,300	\$2,641,430
260 Risk Management Allocation	\$1,135,999	\$1,207,501	\$950,766	\$1,093,493	\$1,148,168	\$1,205,576
SUBTOTAL (200)	\$31,960,432	\$34,365,640	\$36,240,168	\$37,488,467	\$39,651,205	\$41,557,797

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<u>PROFESSIONAL & TECHNICAL SERVICES (300)</u>						
321 Instructional Service	\$2,091,300	\$2,027,227	\$1,729,748	\$1,696,618	\$1,764,483	\$1,835,062
322 Instructional Program Improvement	\$229,800	\$181,191	\$270,405	\$365,979	\$380,618	\$395,843
323 Pupil Services	\$1,424,271	\$1,611,992	\$1,818,505	\$1,688,400	\$1,800,000	\$1,900,000
324 Legal Services	\$425,000	\$563,444	\$461,890	\$490,000	\$495,000	\$505,000
330 Other Professional and Technical Svcs	\$1,902,968	\$2,131,353	\$1,886,807	\$2,294,160	\$2,362,985	\$2,433,874
SUBTOTAL (300)	\$6,073,339	\$6,515,207	\$6,167,355	\$6,535,157	\$6,803,086	\$7,069,779

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3 YEAR PROJECTION - BUDGET SUMMARY**

BUDGET BREAKDOWN CODE	2007-08 Actual Expense	2008-09 Actual Expense	2009-10 BOE** Projection	2010-11 Superintendent Request	2011-12 BOE Projection	2012-13 BOE Projection
<u>PROPERTY SERVICES (400)</u>						
411 Electricity - Non heat	\$3,820,774	\$3,996,689	\$4,051,941	\$4,060,879	\$4,182,705	\$4,308,187
412 Gas - Non heat	\$180,000	\$167,391	\$156,567	\$166,720	\$175,056	\$183,809
413 Water	\$215,000	\$220,606	\$224,456	\$232,484	\$244,108	\$256,314
420 Repair, Maintenance, and Cleaning	\$1,559,976	\$1,502,078	\$1,129,248	\$1,335,275	\$1,402,039	\$1,472,141
440 Rentals	\$394,121	\$341,030	\$360,442	\$336,646	\$345,000	\$350,000
450 Construction Service	\$864,859	\$759,584	\$874,688	\$874,859	\$875,000	\$885,000
452 Grounds Maintenance	\$75,000	\$71,054	\$59,439	\$65,000	\$65,000	\$65,000
490 Other Property Services	\$130,000	\$144,443	\$143,568	\$0	\$0	\$0
SUBTOTAL (400)	\$7,239,730	\$7,202,875	\$7,000,349	\$7,071,863	\$7,288,908	\$7,520,450

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BUDGET BREAKDOWN CODE	2007-08 Actual Expense	2008-09 Actual Expense	2009-10 BOE** Projection	2010-11 Superintendent Request	2011-12 BOE Projection	2012-13 BOE Projection
<i>OTHER SERVICES (500)</i>						
510 Student Transportation Services	\$12,487,631	\$11,944,453	\$12,792,034	\$13,577,019	\$13,984,330	\$14,403,859
511 Field Trips	\$134,120	\$112,613	\$82,802	\$110,530	\$120,000	\$120,000
520 Insurance Allocation	\$703,901	\$837,625	\$774,696	\$896,440	\$950,226	\$997,738
530 Telephone	\$400,000	\$418,442	\$439,454	\$415,000	\$430,000	\$430,000
531 Postage	\$195,192	\$212,814	\$158,036	\$143,352	\$160,000	\$160,000
540 Advertising	\$73,000	\$44,847	\$48,041	\$51,500	\$52,000	\$55,000
541 Recruitment and Retention	\$68,000	\$24,426	\$24,649	\$30,000	\$30,000	\$30,000
550 Printing	\$771,600	\$920,767	\$647,679	\$611,960	\$636,438	\$661,896
560 Tuitions	\$5,722,000	\$7,123,698	\$7,058,858	\$8,170,771	\$10,021,673	\$11,123,407
580 Professional Development	\$217,658	\$225,317	\$229,130	\$246,186	\$235,000	\$235,000
581 In-District Travel	\$32,114	\$18,633	\$17,848	\$17,126	\$20,000	\$20,000
590 Other Purchased Services	\$533,549	\$526,657	\$539,496	\$485,000	\$495,000	\$505,000
SUBTOTAL (500)	\$21,338,765	\$22,410,292	\$22,812,723	\$24,754,884	\$27,134,668	\$28,741,900

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3 YEAR PROJECTION - BUDGET SUMMARY**

BUDGET BREAKDOWN CODE	2007-08 Actual Expense	2008-09 Expense	2009-10 Projection	2010-11 Superintendent Request	2011-12 BOE Projection	2012-13 BOE Projection
<u>SUPPLIES (600)</u>						
611 Instructional Supplies	\$1,708,603	\$1,899,265	\$1,544,903	\$1,659,016	\$1,741,967	\$1,829,065
613 Maintenance Supplies	\$434,500	\$408,182	\$351,423	\$348,237	\$365,649	\$383,931
621 Gas Heat	\$1,703,100	\$2,060,824	\$1,690,908	\$1,777,299	\$1,866,164	\$1,959,472
624 Oil Heat	\$107,000	\$344,907	\$221,837	\$150,000	\$157,500	\$165,375
626 Gasoline	\$40,500	\$75,235	\$56,858	\$56,000	\$58,800	\$61,740
629 Bus Fuel	\$1,008,860	\$1,570,234	\$992,000	\$1,050,000	\$1,102,500	\$1,157,625
641 Texts/Workbooks	\$372,388	\$917,537	\$384,779	\$440,083	\$462,087	\$485,192
642 Library Books/Periodicals	\$94,695	\$93,135	\$84,182	\$91,946	\$96,543	\$101,370
643 Films and AV Materials	\$581,164	\$666,450	\$383,396	\$358,015	\$375,916	\$394,712
690 Office Supplies	\$179,033	\$127,952	\$103,413	\$119,268	\$125,231	\$131,493
691 Other Supplies	\$65,958	\$74,773	\$53,932	\$58,800	\$61,740	\$64,827
SUBTOTAL (600)	\$6,295,801	\$8,238,494	\$5,867,631	\$6,108,664	\$6,414,097	\$6,734,802

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<i>EQUIPMENT (700)</i>						
730 Instructional Equipment	\$344,327	\$372,120	\$205,852	\$247,504	\$259,879	\$272,873
739 Non-Instructional Equipment	\$137,205	\$111,060	\$91,341	\$109,800	\$115,290	\$121,055
SUBTOTAL (700)	\$481,532	\$483,180	\$297,193	\$357,304	\$375,169	\$393,928

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3 YEAR PROJECTION - BUDGET SUMMARY**

BUDGET BREAKDOWN CODE	2007-08 Actual Expense	2008-09 Actual Expense	2009-10 BOE** Projection	2010-11 Superintendent Request	2011-12 BOE Projection	2012-13 BOE Projection
<i><u>OTHER OBJECTS (800)</u></i>						
890 Dues and Fees	\$101,986	\$94,779	\$83,215	\$100,950	\$105,998	\$111,297
SUBTOTAL (800)	\$101,986	\$94,779	\$83,215	\$100,950	\$105,998	\$111,297
TOTAL OPERATING BUDGET	\$208,531,487	\$218,538,656	\$219,385,963	\$223,706,265	\$236,149,113	\$245,579,464
	2.84%	4.80%	0.39%	1.96%	5.56%	3.99%

2010-11 BUDGET OF THE STAMFORD PUBLIC SCHOOLS
BUDGET HIGHLIGHTS- Health Insurance

	2009-10 Budget	2009-10 Proj	2010-11 Request	Comments
Teachers	1,339	1,341	1,347	addition of 6 positions (operating and grant)
Administrators	65	66	68	addition of 1 position (operating and grant)
Security	33	33	33	assumes same no. of insureds
Paraeducators	236	226	227	assumes same no. of insureds
Retirees	309	307	307	assumes same no. of insureds
Subtotal Administered by BOE	<u>1,982</u>	<u>1,973</u>	<u>1,982</u>	
City Allocation	439	439	439	
Total Enrollment	<u>2,421</u>	<u>2,412</u>	<u>2,421</u>	assuming no change in positions
Medical - Anthem Blue Cross	23,637,812	23,861,631	25,715,100	assumes 9% trend factor from latest projection adjusted for changes in positions
Administrative Fees	1,152,238	1,107,727	1,125,689	assumes 2% increase from latest projection
Reduction of Claims Reserve	(1,000,000)	0	(1,100,000)	assumes reduction to Claims Reserve
Stop Loss	608,546	708,058	783,200	individual stop-loss \$250,000; aggregate stop-loss at 125% of expected claims
Dental - Cigna	1,930,273	1,674,365	1,761,802	based on 6% increase over most recent projection
Prescription Drugs - Medco	5,243,998	4,914,813	5,118,000	assumes 10% increase and rebate adjustments
IBNR Reserve	350,000	350,000	135,000	assumes IBNR funded at \$3.4 M
Life and LTD Insurance	242,720	257,666	267,917	

HMO Premiums	250,369	175,337	196,753	
Cross Charge from City	5,618,379	5,642,432	6,206,675	estimate of 10% from OPM over recent projection
Other	101,391	98,456	105,000	includes misc charges and services of Everett James
Revenue Offsets	(7,991,527)	(8,722,101)	(9,323,162)	includes premium cost share from employees (teachers PCS at 16%), retirees including Teacher Retirement Board subsidy, and grant offsets to the insurance account.
Total Cost	<u>\$30,144,199</u>	<u>\$30,068,384</u>	<u>\$30,991,974</u>	
	4.48%	-0.25%	2.81%	
Claims Reserve (End of Year) (CAFR)	<u>2,830,152</u>	<u>2,905,968</u>	<u>1,805,968</u>	
% of Claims	7.7%	8.0%	4.6%	

**Professional Development Cost for Three Years
Stamford Public Schools
Finance Office**

Object Desc	2008-09 Budget	2009-10 Budget	2010-11 Budget
101 Tchrs (4 Prof days per school yr)	\$2,148,288	\$2,162,526	\$2,167,428
101 Department Chairs (20% of Sal)	\$418,198	\$437,859	\$437,859
101 3 Hrs/Months of Prof Development*	\$2,144,570	\$2,156,791	\$2,162,639
101 Curr. Associate for Tech Integration	\$89,568	\$92,759	\$92,759
101 Teachers on Special Assignment	\$94,976	\$0	\$45,000
102 In-House Training by Principals/Administrators (5%)	\$463,269	\$455,450	\$469,177
108 Mentor Stipends	\$150,000	\$60,000	\$60,000
109 Subs Tchr/PT Prof Salary	\$106,050	\$131,910	\$143,090
322 Inst Prog Improv Svcs	\$193,400	\$143,705	\$182,990
580 Professional Development	\$369,786	\$241,155	\$246,186
202 Employee Benefits (24.4%)	\$1,307,564	\$1,294,514	\$1,311,466
Total Operating Budget	\$7,485,670	\$7,176,668	\$7,318,593
101 Tchrs (4 Prof days per school yr)	\$157,533	\$211,637	\$190,779
101 Early Literacy Coaches (Early Reading Success)	\$0	\$1,018,343	\$1,018,343
101 Staff Developers (Priority School Grant)	\$985,348	\$191,164	\$191,164
101 3 Hrs/Months of Prof Development*	\$156,970	\$210,881	\$190,097
102 In-House Training by Grant Administrators (5%)	\$29,238	\$37,274	\$31,433
202 Employee Benefits (24.4%)	\$324,298	\$407,309	\$395,723
Adult Ed Consolidated	\$11,466	\$7,009	\$7,009
Adult Ed State Provider	\$1,000	\$2,000	\$2,000
Bilingual Education	\$0	\$500	\$500
College Access Now	\$0	\$0	\$0
College Bound District Program (GE)	\$2,270,332	\$2,711,715	\$1,538,847
ECS ARRA	\$0	\$29,421	\$29,421
Environmental Magnet Grant	\$0	\$0	\$0
IDEA 611	\$0	\$0	\$0
Rogers Inter-district Magnet School	\$0	\$0	\$0
AITE Inter-district Magnet School	\$10,000	\$15,000	\$15,000
Perkins	\$26,500	\$28,800	\$28,800
Priority School	\$184,000	\$189,800	\$189,800
Reading First	\$0	\$0	\$0
Safe & Drug Free Schools	\$361	\$361	\$361
School Accountability	\$0	\$0	\$0

Sprint Foundation	\$0	\$0	\$0
Title I (10% of Total Grant)	\$231,916	\$227,497	\$204,748
Title I - ARRA Stimulus		\$175,848	\$0
Title II A	\$25,254	\$13,451	\$13,451
Title II D	\$0	\$0	\$0
Title III A	\$0	\$0	\$0
Total Grant Budget	\$4,414,216	\$5,478,010	\$4,047,476

Overall Budget	\$11,899,885	\$12,654,679	\$11,366,070
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Operating Budget	\$218,609,176	\$219,408,146	\$224,532,760
Grants Budget	\$22,216,680	\$29,128,093	\$21,704,187
Combined Budget	\$240,825,856	\$248,536,239	\$246,236,947

Percent of Budget	4.94%	5.09%	4.62%
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*New teacher contract includes 10 additional hours for professional activities which may include professional development.

2010-11 BUDGET OF THE STAMFORD PUBLIC SCHOOLS

Food Services Estimate

Cash Sales:	\$2,162,353
Reimbursements:	<u>\$2,574,697</u>
	\$4,737,050

Product Cost:	\$2,003,450
Less Commodities:	\$241,400
Net Product Cost:	\$1,762,050

Labor Cost:	\$2,360,000
Direct Expenses:	\$250,000
Fees:	\$365,000
Total other Expenses:	\$2,975,000

Total Projected Expenses:	<u>\$4,737,050</u>
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Net Subsidy:	<u><u>\$0</u></u>
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