

# Memorandum

**To:** Members of the Boards of Finance and Representatives

**From:** Jim Hricay, OPM Director

*Jim Hricay*

**Date:** November 12, 2014

**Re: FY 2014-15 First Quarter Projection**

The Office of Policy and Management (OPM) has completed a financial review of all operating departments along with an analysis of general fund revenue sources. This analysis includes actual revenues and expenditures posted year to date and revenue and expenditure projections based on trends and anticipated changes from the revised budget. As of the end of the first quarter we are projecting a City-wide (including Board of Education) shortfall of \$1,480,019 (Attachment 1).

**First Quarter Summary:**

Revenues year to date totaled \$261.1M, leaving a balance of \$255.1M of the projected \$516.2M to be collected by the end of the fiscal year. Included in this amount is \$7.89M in contingency funds. According to the Tax Collector, tax receipts (as a percentage of budgets) are up from the first quarter of last year. Overall, revenue for building permits and conveyance tax are both projected to exceed budget.

Expenditures on the municipal side, excluding Board of Education, year to date are \$149.9M or 58% of the total City budget. The expenditures include \$80.4M or 53.6% of total expenditures for annual payments for transfer to the debt service fund, pension and Other Post-Employment Benefits (OPEB) paid in July/August in accordance with our operating plan. Retiree Medical & life, payments to insurance fund, FICA, and unemployment compensation charges have not been posted to departments as of the end of the first quarter.

As we have discussed before, overtime spending for Police and Fire continue to place pressure on the City budget. In addition, the Smith House is projecting a \$899K revenue shortfall.

Building permit and Conveyance Tax revenue continue to remain strong with projections identified to exceed budget by \$158K and \$1.15M respectively. Lastly, the UAW contract was settled after the first quarter closed. Once costs by department have been identified we will come back to appropriate the necessary funds from the Contingency revenue reserve.

**REVENUES:**

**Property Taxes: No Change:**

The first tax billing yielded a collection rate of 55.68% of the annual levy (Attachment 2). This rate is 1.02% higher than last year's overall collection rate for the same period. Collection in other tax related areas such as prior year collections, penalties and interest on delinquent taxes, and uncollected prior year are on target with adopted levels. The Tax Collector will receive the City's Supplemental Auto Tax list in late November. At this time we are not anticipating any deviation from the budgeted revenue of \$2.9M.

**Revenues from Use of Money: Decrease \$100,000:**

Estimates provided by the Controller's Office indicate full year interest income of \$500K. This amount is \$100K less than original budget but \$400K more than last year. Increased earnings in this category are a result of the recently completed banking services agreement which took effect in September of this year.

**Intergovernmental Revenues: Increase of \$93,836:** The increase in intergovernmental revenue is derived primarily from two sources. The first a PILOT agreement with Rippowam Park Apartments is projected at \$50,369 above plan. The second is based on a revision of the State's Estimates Book showing an aggregate increase in revenue of \$43,467.

**Departmental Revenue: Increase of \$315,346:** The primary driver of this increase is Conveyance Tax due to the higher than anticipated sale of properties year to date. As of the close of the first quarter, total Conveyance collected totaled \$2.25M or 65.2% of budget. Subsequently in October, an additional \$527k was collected for a year to date total of \$2.78M. We are anticipating total revenue to come in at \$4.6M, or \$1.15M over plan. This estimate assumes an average of \$289k per month thru the end of the year. These projections do not take into consideration an increase in the conveyance rate currently before the Board of Representatives. The Smith House is reporting a revenue shortfall of \$899,802 which is due to a combination of a lower than estimated patient census and payer mix. The largest driver of the shortfall is due to the reduction in the case mix for Guarantor/Private Pay. During budget development, it was estimated Guarantor/Private Pay would support 14% of the case mix or a total of \$2,411,166. The case mix is now trending at 8% and is therefore estimating revenue shortfall of \$1,043,512. Adversely, Medicaid is estimated at \$993,170 over budget as the case mix increased from 74% to 84%. Overall Smith House's overall census mix is trending at 93% versus a budget of 95%. We will continue to communicate with management to track their revenue and modify future projections as needed.

**Other Revenue: Increase of \$96,000:**

The increase in revenue is due to private donations deposited to the Special Events Revenue line item. This money was used to offset costs associated with this year's fireworks.

**Inter-Fund Transfers: No Change:**

At this time, it is anticipated that all inter-fund transfers will come in as planned.

**EXPENDITURES:**

**Office of Administration: Shortfall of \$17,917:** The shortfall in the Office of Administration is due to budget reductions made to several salary lines through the department as well as smaller projected shortfalls on seasonal, overtime and part-time accounts. The Office has been working to correct these issues with savings generated from salary savings. As savings are identified we will continue to come back to the Board to take corrective action.

- **Office of Operations: Shortfall of \$664,146:** Of this amount, overtime and seasonal expenses in Building and Facility Maintenance are trending to be over budget in the amount of \$445K. Additionally, there is a projected \$242K shortfall in Vehicle Maintenance costs in Traffic & Road Maintenance and Solid Waste. The increase is related to an aging fleet and equipment that is costly to maintain.

**Public Safety: Shortfall of \$1,252,285:** The primary driver for this shortfall is Fire and Police overtime and related salary accounts. As positions are vacated, the projected shortfalls will be partially offset with Police and Fire salary savings. All other departments in the Health Department are projecting minor variances due to general salary budget reductions. At the FY 2014-15 Mill Rate setting meeting, the contingency reserve did not set aside monies for Public Safety overtime.

**Police:** A budgetary shortfall of \$627,043 is projected in this area. The primary driver of this projected shortfall is \$338K in salary and \$271K in overtime (Attachment 3). The projected salary deficit is due to an attrition assumption implemented as part of reductions made during the budget process. According to the Police Department, overtime continues to be driven by minimum manpower. Since last year, twelve officers successfully completed training and are now on patrol. The additional manpower has helped with patrol staffing however officers have left leaving a smaller net gain in manpower. At the

present time, Human Resources is working on certifying a new civil service list, before new hiring moves forward a funding source will have to be identified.

Please be advised we will continue to apply any additional payroll or non-salary account savings against these liabilities in order to mitigate the increase required to balance the accounts at the end of the fiscal year.

**Fire:** A budgetary shortfall of **\$586,056** is projected for the Stamford Fire Department. The primary driver of this projected shortfall is overtime (Attachment 4). Through the first quarter, overtime averaged slightly more than \$96K per week – a 40% increase versus the same time period last year. The driver of overtime as with the Police is minimum staffing. Staffing levels are lower than expected due to eleven (11) retirements over the past year as well as twenty (20) out on long term sick or injured. The department has initiated hiring fourteen (14) recruits through a combination of SAFER grants and an agreement with Turn of River Fire Department. The recruit class graduated last week and we expect to see a reduction in weekly overtime moving forward.

**Smith House:** A budgetary surplus of **\$51,034** is projected for Smith House, which when combined with their revenue shortfall will bring a projected end of year budgeted shortfall of (\$848,768) (Attachment 5). The largest costs drivers can be attributed to nursing permanent part-time and overtime accounts. On a profit/loss basis, the FY 14/15 budget for Smith House was approved with an operating loss of \$3.4M. At this time the projection is for an end-of-year operating loss of \$4.3M. This projection is based on reports from the Smith House. According to the Director, the average daily census has worsened as well as the patient payer mix. We will continue to watch this facility closely as we move through the fiscal year.

**Office of Legal Affairs: No Change:** No change from the Revised Budget.

**Government Services: Shortfall of \$31,019:** The shortfall is primarily due to positions filled above budget. We expect any shortfall to be made up with attrition savings

**Community and Cultural Activities: No Change:** No change from the Revised Budget.

**Debt Service/Transfers Out: Shortfall of \$88,983:** At budget adoption a debt service assumption was made for debt to be issued in summer 2014. Actual debt payments are higher than budget due to a cash premium paid which was deposited into the capital non-recurring fund per Board of Finance policy.

**Contingency:** The Contingency reserve was approved at \$7.9M. As of the end of this quarter, there were \$255K in appropriations from this account for Lathon Wider Building Maintenance and Police Overtime. Year to date, the City utilized a total of \$480,165 in contingency. For planning purposes, we have assumed full utilization of the remaining contingency reserve this fiscal year.

Additional Appropriation requests will be brought before the Boards of Finance and Representatives when funding is required.

**Board of Education: Savings of \$47,000:** OPM received an official report from the Board of Education (Attachment 6). The projected savings was identified by the BOE Finance Director.

Please contact me if you have any questions regarding the information provided in this report.

Cc: Mayor David R. Martin

Michael Handler, Director of Administration

David Yanik, Controller

**Tax Revenue To Budget Comparison**  
**1st Quarter FY 2014-2015**

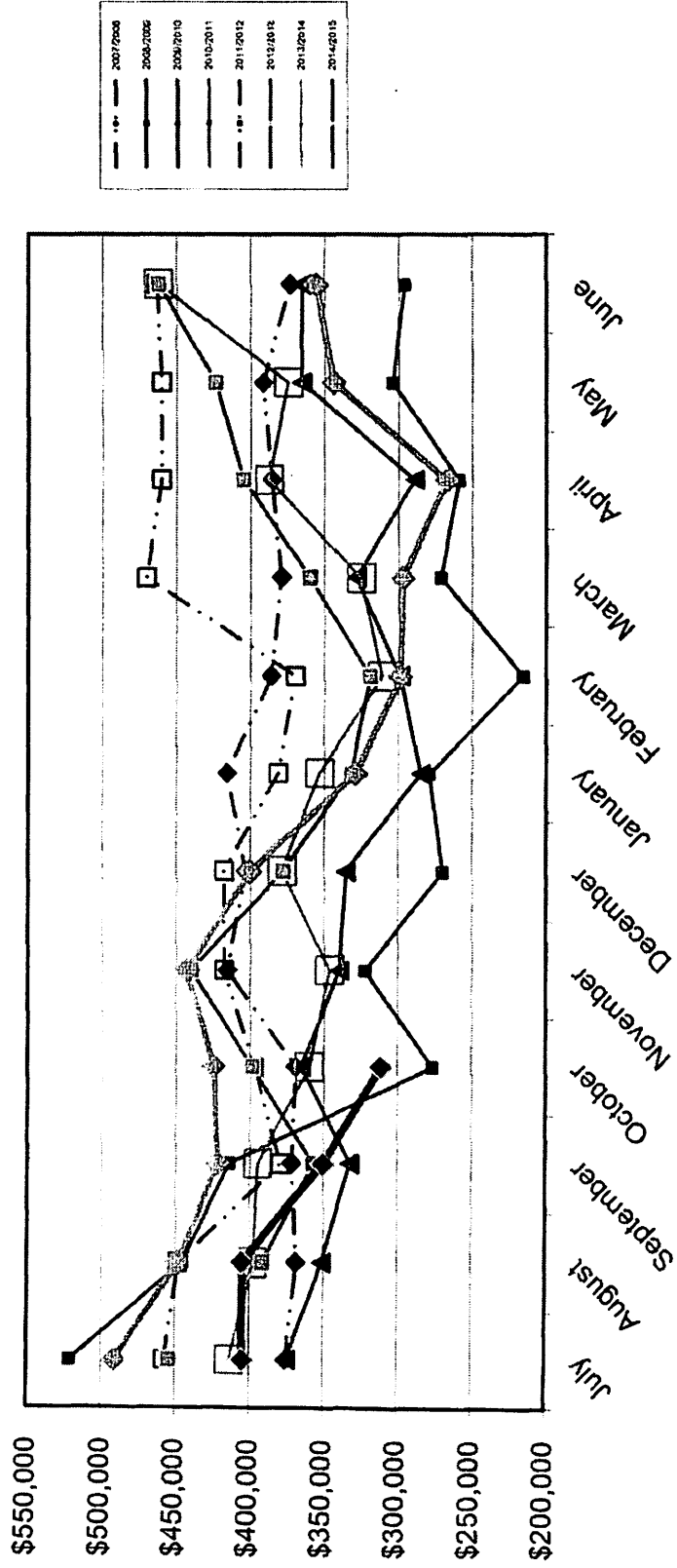
Current Levy 2014-2015					Current Levy 2013-2014				
Period/Month	Revenue	Revenue YTD	Budget	% of Budget	Period/Month	Revenue	Revenue YTD	Budget	% of Budget
			442,543,097	100.00%				429,581,490	100.00%
(1) July	200,093,688	200,093,688	242,449,409	45.21%	(1) July	193,735,767	193,735,767	235,845,723	45.10%
(2) August	43,859,174	243,952,862	198,590,235	55.13%	(2) August	41,300,015	235,035,782	194,545,708	54.71%
<b>(3) September</b>	<b>2,470,978</b>	<b>246,423,840</b>	<b>196,119,257</b>	<b>55.68%</b>	<b>(3) September</b>	<b>1,746,927</b>	<b>236,782,709</b>	<b>192,798,781</b>	<b>55.12%</b>
(4) October	0	246,423,840	196,119,257	55.68%	(4) October	0	236,782,709	192,798,781	55.12%
(5) November	0	246,423,840	196,119,257	55.68%	(5) November	0	236,782,709	192,798,781	55.12%
(6) December	0	246,423,840	196,119,257	55.68%	(6) December	0	236,782,709	192,798,781	55.12%
(7) January	0	246,423,840	196,119,257	55.68%	(7) January	0	236,782,709	192,798,781	55.12%
(8) February	0	246,423,840	196,119,257	55.68%	(8) February	0	236,782,709	192,798,781	55.12%
(9) March	0	246,423,840	196,119,257	55.68%	(9) March	0	236,782,709	192,798,781	55.12%
(10) April	0	246,423,840	196,119,257	55.68%	(10) April	0	236,782,709	192,798,781	55.12%
(11) May					(11) May	0	236,782,709	192,798,781	55.12%
(12) June					(12) June	0	236,782,709	192,798,781	55.12%
<b>Total</b>	<b>246,423,840</b>				<b>Total</b>	<b>236,782,709</b>			

**City of Stamford  
Q1 Projection  
FY 2014-15  
Summary**

Source	Description	Approved	Add'l	Account	Revised	Revised	Variance	Q1	Q1 vs				Q1 vs	Revised
		Budget	Appropriations	Adjustments	Budget	Budget	Approved	Projection	Revised	YTD	Adj	Revised YTD	YTD	vs YTD
01301023C	Current Levy	442,543,097		0	442,543,097	442,543,097	0	442,543,097	0	246,220,216	246,220,216	196,322,881	196,322,881	
30	Property Taxes	11,400,100		0	11,400,100	11,400,100	0	11,400,100	0	1,644,720	1,644,720	9,755,380	9,755,380	
	Contingency	0		0	7,899,692	7,899,692	7,899,692	7,899,692	0	0	0	7,899,692	7,899,692	
32	Revenues from the Use of Money	600,000		0	600,000	600,000	0	500,000	100,000	44,440	44,440	455,560	555,560	
33	Intergovernmental	17,335,379		0	17,335,379	17,335,379	0	17,429,215	(93,836)	4,571,127	4,571,127	12,858,088	12,764,252	
34	Departmental Revenue	30,205,672		0	30,205,672	30,205,672	0	30,521,018	(315,346)	8,364,307	8,364,307	22,156,711	21,841,365	
36	Other Revenue	2,669,182		0	2,669,182	2,669,182	0	2,765,182	(96,000)	227,066	227,066	2,538,116	2,442,116	
38	Interfund Transfers	3,129,133		0	3,129,133	3,129,133	0	3,129,133	0	0	0	3,129,133	3,129,133	
	<b>Total Revenues</b>	<b>\$507,882,563</b>	<b>\$0</b>	<b>\$0</b>	<b>\$515,782,255</b>	<b>\$515,782,255</b>	<b>\$7,899,692</b>	<b>\$516,187,437</b>	<b>(\$405,182)</b>	<b>\$261,071,876</b>	<b>\$0</b>	<b>\$261,071,876</b>	<b>\$255,115,561</b>	<b>\$254,710,379</b>
	Check	<u>507,882,563</u>			<u>515,782,255</u>	<u>515,782,255</u>								
	<b>EXPENDITURES</b>													
1	Office of Administration	9,107,508	117,921	0	9,225,429	9,225,429	117,921	9,243,346	(17,917)	3,621,435	3,621,435	5,621,911	5,603,994	
2	Office of Operations	42,068,754	257,165	(257,165)	42,325,919	42,325,919	257,165	42,990,064	(664,145)	15,004,750	15,004,750	27,985,315	27,321,169	
3	Office of PS, Health, & Welfare	139,960,356	182,164	(182,164)	140,142,520	140,142,520	182,164	141,394,805	(1,252,285)	57,077,342	57,077,342	84,317,464	83,065,178	
4	Office of Legal Affairs	4,385,699	0	0	4,385,699	4,385,699	0	4,465,050	(79,351)	18,497,328	18,497,328	(14,032,278)	(14,111,629)	
5	Government Services	4,799,736	18,915	(18,915)	4,818,651	4,818,651	18,915	4,849,670	(31,019)	1,922,624	1,922,624	2,927,047	2,896,027	
9	Community Grants	10,139,748	0	0	10,139,748	10,139,748	0	10,139,748	(0)	4,968,246	4,968,246	5,171,502	5,171,502	
7	Contingency	0	0	0	0	0	0	7,122,026	(7,122,026)	0	0	7,122,026	0	
	<b>Sub-Total Expenses City</b>	<b>\$210,461,801</b>	<b>\$ 576,165</b>	<b>\$ (458,244)</b>	<b>\$211,037,966</b>	<b>\$211,037,966</b>	<b>\$ 576,165</b>	<b>\$220,204,711</b>	<b>\$(9,166,745)</b>	<b>\$101,091,724</b>	<b>\$-</b>	<b>\$101,091,724</b>	<b>\$119,112,987</b>	<b>\$109,946,242</b>
6	Debt Service	48,846,546	0	0	48,846,546	48,846,546	0	48,935,529	(88,983)	48,846,546	48,846,546	88,983	0	
	<b>Total Expenses City</b>	<b>\$259,308,347</b>	<b>\$ 576,165</b>	<b>\$ (458,244)</b>	<b>\$259,884,512</b>	<b>\$259,884,512</b>	<b>\$ 576,165</b>	<b>\$269,140,240</b>	<b>\$(9,255,728)</b>	<b>\$149,938,270</b>	<b>\$-</b>	<b>\$149,938,270</b>	<b>\$119,201,970</b>	<b>\$109,946,242</b>
	BOE Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	
	BOE City Support Services	0	0	0	0	0	0	0	0	0	0	0	0	
13	BOE	248,574,216	0	0	248,574,216	248,574,216	0	248,527,216	47,000	67,201,640	67,201,640	181,325,576	181,372,576	
	<b>Sub-Total BOE</b>	<b>\$248,574,216</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$248,574,216</b>	<b>\$248,574,216</b>	<b>\$ -</b>	<b>\$248,527,216</b>	<b>\$ 47,000</b>	<b>\$ 67,201,640</b>	<b>\$-</b>	<b>\$ 67,201,640</b>	<b>\$181,325,576</b>	<b>\$181,372,576</b>
	<b>Total Expenditures</b>	<b>\$507,882,563</b>	<b>\$ 576,165</b>	<b>\$ (458,244)</b>	<b>\$508,458,728</b>	<b>\$508,458,728</b>	<b>\$ 576,165</b>	<b>\$517,667,456</b>	<b>\$(9,208,728)</b>	<b>\$217,139,910</b>	<b>\$-</b>	<b>\$217,139,910</b>	<b>\$300,527,546</b>	<b>\$291,318,818</b>
	<b>Net Surplus/(Shortfall)</b>	<b>\$ -</b>	<b>\$ (576,165)</b>	<b>\$ 458,244</b>	<b>\$ 7,323,527</b>	<b>\$ 7,323,527</b>	<b>\$7,323,527</b>	<b>\$ (1,480,019)</b>	<b>\$ 8,803,546</b>	<b>\$ 43,931,965</b>	<b>\$-</b>	<b>\$ 43,931,965</b>	<b>\$ (45,411,984)</b>	<b>\$ (36,608,438)</b>



# Police Overtime FY08 - FY15



Stamford Public Schools  
 Health Insurance Account  
 2014-2015  
 Detail of Charges/Revenues to Fund 933 & Acct 934

AcciNo	Description	July	August	September	October Proj	November Proj	December Proj	January Proj	February Proj	March Proj	April Proj	May Proj	June Proj	Total Proj
934-8342-9202	BOE Medical Claims	2,164,878	2,896,273	2,193,519	2,435,275	2,301,011	2,293,597	2,317,494	2,317,600	2,502,600	2,677,600	2,478,600	3,185,731	29,764,178
934-8342-9203	BOE Dental Claims	151,900	153,750	160,277	150,287	101,000	156,210	160,000	145,000	160,000	145,000	145,000	147,243	1,775,667
934-8342-9204	BOE Prescription Drugs	241,753	317,184	713,341	449,683	427,000	427,000	325,000	351,000	252,000	435,000	435,000	576,660	4,950,621
934-8342-9205	BOE Admin Fees	419,380	150,767	48,635	49,107	49,064	49,297	49,250	49,200	49,200	49,200	49,200	49,200	1,061,500
934-8342-9206	BOE Stop Loss	82,289	81,930	82,830	82,965	82,920	83,413	83,256	83,200	83,200	83,200	83,200	83,500	995,903
934-8342-9207	BOE Life & LTD Ins.	25,606	23,302	46,604	0	23,302	23,302	23,302	23,302	23,302	23,302	23,302	23,302	281,830
934-8342-9208	BOE HMO Premiums	2,082	0	4,163	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	25,145
934-8342-9209	BOE Miscellaneous	(8,000)	13,395	9,159	8,104	7,500	11,743	12,500	15,500	7,500	14,500	7,500	26,000	125,401
934-8342-9210	BOE Crty Charge Back	2,027	2,027	2,027	2,027	2,027	2,027	4,021,194	576,194	576,194	576,194	576,194	576,194	6,914,322
<b>Total Expenditures</b>		<b>3,081,915</b>	<b>3,638,628</b>	<b>3,260,555</b>	<b>3,179,547</b>	<b>2,995,924</b>	<b>3,048,689</b>	<b>6,994,096</b>	<b>3,583,096</b>	<b>3,658,098</b>	<b>4,008,096</b>	<b>3,800,096</b>	<b>4,869,929</b>	<b>45,894,868</b>
933-0107-341-9202	BOE Health Ins Contribution	0	0	0	0	0	0	0	0	0	0	0	0	0
933-0107-341-9203	BOE PCS Empl Deductions	(985)	(5,222)	(665,389)	(998,009)	(670,000)	(670,000)	(670,000)	(670,000)	(670,000)	(999,000)	(670,000)	(460,000)	(7,148,604)
933-0107-341-9204	BOE Retiree Payments	(93,729)	(94,356)	(104,128)	(101,000)	(101,000)	(95,000)	(95,000)	(101,000)	(95,000)	(101,000)	(101,000)	(95,000)	(1,177,212)
933-0107-341-9205	BOE Tchr Retirement Board	0	0	0	(89,000)	0	0	(89,000)	0	0	(90,000)	0	(89,000)	(357,000)
933-0107-341-9206	BOE Grants	(208,333)	(208,333)	(208,333)	(208,333)	(208,333)	(208,333)	(208,333)	(208,333)	(208,333)	(208,333)	(208,333)	(208,333)	(2,500,000)
<b>Total Revenue</b>		<b>(303,047)</b>	<b>(307,911)</b>	<b>(977,850)</b>	<b>(1,396,342)</b>	<b>(979,333)</b>	<b>(973,333)</b>	<b>(1,082,333)</b>	<b>(979,333)</b>	<b>(973,333)</b>	<b>(1,398,333)</b>	<b>(979,333)</b>	<b>(862,333)</b>	<b>(11,182,818)</b>
<b>Account Balance</b>		<b>2,778,867</b>	<b>3,330,718</b>	<b>2,282,705</b>	<b>1,783,206</b>	<b>2,016,591</b>	<b>2,075,356</b>	<b>5,931,782</b>	<b>2,583,762</b>	<b>2,682,762</b>	<b>2,607,762</b>	<b>2,820,762</b>	<b>3,817,596</b>	<b>34,711,850</b>
<b>Latest Budget Variance</b>											<b>Budget</b>		<b>34,711,850</b>	
											<b>Surplus/Deficit</b>		<b>(0)</b>	
<b>Total Monthly Members:</b>		<b>4,108</b>	<b>4,102</b>	<b>4,181</b>	<b>4,201</b>	<b>4,204</b>	<b>4,228</b>	<b>4,222</b>	<b>4,207</b>	<b>4,213</b>	<b>4,221</b>	<b>4,221</b>	<b>4,221</b>	
<b>Total Monthly Employees:</b>		<b>1,960</b>	<b>1,960</b>	<b>2,023</b>	<b>2,037</b>	<b>2,038</b>	<b>2,057</b>	<b>2,054</b>	<b>2,046</b>	<b>2,048</b>	<b>2,051</b>	<b>2,051</b>	<b>2,051</b>	
ASO Fee (per ea, per mth)	19.60	48,682	48,375	48,635	49,107	49,064	49,297	49,250	49,200	49,200	49,200	49,200	49,200	588,430
Stop Lost Premium	18.43	82,289	81,930	82,830	82,965	82,920	83,413	83,200	83,200	83,200	83,200	83,200	83,500	995,665
Network Access Fee	25% of network savings	370,698	102,391	0	0	0	0	0	0	0	0	0	0	473,089
<b>TOTAL ADMIN FEES</b>		<b>501,669</b>	<b>232,697</b>	<b>131,465</b>	<b>132,072</b>	<b>131,984</b>	<b>132,710</b>	<b>132,450</b>	<b>132,400</b>	<b>132,400</b>	<b>132,400</b>	<b>132,400</b>	<b>132,700</b>	<b>2,057,346</b>



	Budget	July 0	August 0	September 0	October Proj	November Proj	December Proj	January Proj	February Proj	March Proj	April Proj	May Proj	June Proj	Total Proj	Budget	Variance
411 Electricity Non-Heat	3,339,737	(136,136)	269,395	163,737	270,311	275,000	189,000	376,000	275,000	258,000	375,560	278,311	525,050	3,149,228	3,339,737	180,509
412 Gas Non-Heat	103,000	(5,267)	6,588	6,096	8,583	8,583	8,583	8,583	8,583	8,583	8,583	8,583	25,083	101,167	103,000	1,833
413 Water	322,750	5,111	18,699	11,609	81,096	17,500	17,500	17,500	15,000	15,000	15,000	15,000	92,200	321,915	322,750	835
420 Repair Maint & Cleaning	1,179,730	67,047	130,143	204,820	98,311	98,311	73,311	98,311	83,311	98,311	89,211	77,311	71,311	1,189,707	1,179,730	(9,977)
440 Rentals	284,779	48,461	0	770	23,732	23,732	23,732	44,732	23,732	23,732	23,732	23,732	23,732	283,815	284,779	964
450 Construction Svc	175,000	960	13,842	41,095	11,500	11,500	11,500	11,500	5,005	10,605	17,500	21,500	18,750	175,158	175,000	(158)
452 Grounds Maintenance	65,000	1,670	11,711	25,756	5,417	5,417	5,417	417	2,917	2,917	2,917	2,917	5,417	72,887	65,000	(7,887)
400 Property Services	5,469,996	(18,153)	450,377	473,882	506,950	440,042	329,042	559,042	413,547	417,047	533,202	427,354	761,542	5,293,677	5,469,996	176,319
510 Pupil Trans. Regular	14,945,760	(3,399)	133,636	450,769	2,427,400	1,950,400	1,450,050	1,580,220	1,450,005	1,350,200	1,805,400	890,505	1,157,020	14,742,207	14,945,760	203,553
511 Pupil Trans - Field Trip	122,530	(42,369)	0	11,250	10,211	10,211	5,711	10,211	10,211	12,711	17,711	12,711	66,211	110,279	122,530	12,251
520 Insurance - Risk Mgmt Fund	1,282,432	0	0	0	427,477	106,869	106,869	106,869	106,869	106,869	106,869	106,869	106,869	1,282,432	1,282,432	0
530 Telephone	380,000	42,475	388	5,071	84,102	31,667	31,667	29,167	31,667	31,667	29,167	31,667	29,167	377,870	380,000	2,130
531 Postage	191,352	1,496	470	1,099	58,696	15,946	15,946	15,946	15,946	15,946	15,946	15,946	15,946	189,329	191,352	2,023
540 Advertising	42,500	2,400	0	0	3,542	3,542	3,542	3,542	3,542	3,542	6,542	3,542	3,542	39,275	42,500	3,225
541 Recruitment/Retention	22,600	0	5,200	4,491	1,883	1,883	1,883	0	1,883	0	1,883	1,383	1,883	22,374	22,600	226
550 Printing Expense	634,407	72,406	111,867	15,566	57,458	19,958	73,258	64,958	12,458	57,458	35,458	79,458	32,458	632,780	634,407	1,627
550 Tucson	8,993,000	181,119	1,234,287	1,874,317	143,243	449,417	449,417	944,417	924,417	(20,583)	927,417	929,517	956,417	8,993,000	8,993,000	(288)
580 Professional Development	192,139	88	14,607	23,212	16,012	16,012	16,012	16,012	16,012	16,012	16,012	18,512	19,712	188,210	192,139	3,929
581 Industrial Travel	15,414	246	707	399	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	14,412	15,414	1,002
590 Other Purchased Svc	490,000	0	0	0	84,833	40,833	26,700	102,333	19,800	17,500	83,000	15,500	93,000	469,500	490,000	49,500
500 Other Services	27,312,134	254,461	1,501,161	2,371,694	3,320,141	2,648,022	2,184,339	2,674,959	2,594,094	1,592,605	3,150,189	2,106,894	2,483,509	27,082,067	27,312,134	230,067
611 Instructional Supplies	1,305,996	45,642	164,743	164,717	108,833	108,833	108,833	108,833	83,833	108,833	96,833	108,833	101,333	1,310,100	1,305,996	(4,104)
613 Maintenance Supplies	348,237	8,634	174,285	30,133	17,900	19,500	19,900	5,000	15,005	12,500	5,000	17,050	22,500	347,407	348,237	830
621 Gas Heat	1,292,165	(54,080)	55,770	45,971	107,680	152,680	189,680	201,781	139,680	114,680	103,180	127,180	107,680	1,291,886	1,292,165	279
624 Oil Heat	65,000	0	0	0	0	0	5,417	0	21,570	0	7,505	0	5,417	39,908	65,000	25,092
626 Gasoline	61,000	2,686	2,945	263	5,083	6,700	5,600	6,500	5,083	6,500	5,705	6,500	6,450	60,215	61,000	785
629 Bus Fuel	1,175,000	0	38,276	46,982	98,500	165,500	109,500	107,504	109,500	125,405	105,700	107,900	140,700	1,155,467	1,175,000	19,533
641 Textbooks/Workbooks	318,484	0	17,121	60,044	26,540	26,540	24,225	26,540	26,540	22,800	26,540	35,000	26,540	318,432	318,484	52
642 Library Book/Periodical	53,625	2,724	7,536	5,383	4,469	4,469	2,469	4,469	4,469	2,469	4,469	4,469	6,504	53,698	53,625	(73)
643 Film and AV Materials	498,775	293,952	91,962	4,864	6,565	9,640	5,504	15,000	10,800	12,500	11,500	10,905	25,400	498,592	498,775	183
690 Office Supplies	99,944	(13,533)	24,083	16,483	8,329	8,329	8,329	8,329	23,329	8,329	8,329	8,329	14,779	100,079	99,944	(135)
691 Other Supplies	49,800	519	1,355	1,788	4,150	4,150	4,150	4,150	8,650	4,150	4,654	4,150	7,750	49,726	49,800	74
600 Supplies	5,268,026	286,547	577,777	353,673	388,049	506,341	483,807	488,106	448,460	418,166	379,415	430,316	465,053	5,225,709	5,268,026	42,317
730 Equipment Instruction	217,204	0	3,314	40,768	18,100	18,100	18,100	20,600	18,100	30,604	18,100	22,687	28,100	236,576	217,204	(19,372)
739 Equipment Non-Instructional	116,473	1,730	10,943	8,742	9,706	12,056	9,706	12,206	9,706	12,206	9,706	9,706	9,706	116,120	116,473	353
700 Equipment	333,677	1,730	14,258	49,510	27,806	30,156	27,806	32,806	27,806	42,810	27,806	32,393	37,806	352,695	333,677	(18,914)
890 Dues and Fees	138,915	48,240	31,017	17,849	11,576	3,776	11,576	7,076	4,076	3,076	4,076	4,076	1,576	147,992	138,915	(9,077)
800 Dues and Fees	138,915	48,240	31,017	17,849	11,576	3,776	11,576	7,076	4,076	3,076	4,076	4,076	1,576	147,992	138,915	(9,077)
0001 General Fund	246,574,216	7,174,592	5,822,487	16,900,320	36,404,324	21,068,420	20,099,796	21,312,122	20,455,731	19,377,125	26,664,754	20,861,888	32,382,932	248,527,493	248,574,216	46,723

*Hugh Murphy*

Stamford Public Schools  
Expenditures by Object Code  
2014-2015

	4	5	4	4	5	4	5	4	4	4	4	5	4	5	4	5	Budget	VerBudAct
	3	3	3	10	12	14	16	16	20	23	25	26	26	26	26	26		
	1	2	2	3	2	2	2	2	2	3	2	1	26	26	26			
	Budget	July	August	September	October Proj	November Proj	December Proj	January Proj	February Proj	March Proj	April Proj	May Proj	June Proj	Total Proj	Budget	VerBudAct		
101 Teachers	111,501,693	49,137	58,955	8,839,542	1,357,313	8,952,542	8,952,542	8,962,542	8,962,542	8,962,542	13,407,313	9,005,542	20,344,771	109,855,262	111,501,693	1,548,411		
102 Admin Certified	9,267,506	1,013,695	719,076	698,124	1,054,686	705,624	705,624	705,624	705,624	705,624	1,054,686	705,624	356,562	9,130,572	9,267,506	138,934		
104 Teachers Extra Services	1,242,885	229,858	317,764	69,241	103,574	68,000	65,000	58,000	68,000	65,000	58,400	50,900	118,574	1,272,312	1,242,885	(29,427)		
105 Class Coverage	50,000	81	0	46	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	8,667	42,127	50,000	7,873		
106 Maternity Leave	100,000	0	0	46,453	150,040	75,000	78,000	85,000	65,000	59,500	65,500	95,000	105,000	824,533	100,000	(724,533)		
108 P/T Professional Stipend	50,000	6,559	0	0	4,167	4,167	16,167	4,167	4,167	29,167	4,167	4,167	4,167	81,059	50,000	(31,060)		
109 Subs Tchr/PT Prof Salary	1,986,400	14,692	10,445	81,276	160,000	230,000	125,000	149,000	215,000	192,550	197,000	193,000	470,953	2,038,916	1,986,400	(52,516)		
110 Retirement	1,892,916	1,131,920	9,163	25,773	0	0	0	201,000	0	0	0	0	525,000	1,892,856	1,892,916	60		
111 Sub Tchr- Long Term Illness	100,000	0	296	56,992	136,600	68,035	85,650	89,000	98,000	95,080	108,000	95,800	165,000	1,018,653	100,000	(918,653)		
111 Certified Salaries	126,191,400	2,445,942	1,115,699	9,817,485	14,970,746	10,127,534	10,032,149	10,258,499	10,122,499	10,113,629	14,899,232	10,154,199	22,098,693	126,156,309	126,191,400	34,091		
113 Admin Non-Certified	770,495	73,451	54,195	47,645	58,145	70,056	58,145	70,056	58,145	58,145	58,145	70,056	91,645	767,830	770,495	2,663		
114 Clerical Salary	5,831,440	26,847	419,446	430,607	449,446	561,808	759,446	576,808	464,446	464,446	499,446	544,808	484,446	5,681,999	5,831,440	149,441		
115 Educational Assistant	10,599,786	121,129	119,580	909,944	1,376,916	921,944	921,944	929,444	929,444	929,444	1,384,416	929,444	811,972	10,285,621	10,599,786	314,165		
116 Custodial/Mech. Salary	9,499,997	557,396	634,359	707,566	721,097	901,371	746,097	926,371	746,097	746,097	746,097	938,871	1,090,097	9,461,518	9,499,997	38,478		
117 Other Salary	1,864,238	59,435	28,693	167,310	252,310	167,540	167,540	167,540	167,540	167,540	252,310	167,540	96,770	1,864,068	1,864,238	178		
119 Para Substitutes	0	3,150	3,275	17,784	40,575	34,550	27,950	27,050	27,050	42,050	45,075	121,550	38,525	427,683	0	(427,683)		
120 Temporary P/T Salary	1,419,200	28,194	37,956	37,616	205,000	231,500	140,000	37,000	125,000	70,000	178,000	235,000	93,700	1,418,967	1,419,200	233		
121 Custodial/Mech. OT	1,242,000	51,937	304,833	168,672	125,000	148,405	45,806	102,580	38,048	52,750	89,780	65,204	48,900	1,241,955	1,242,000	45		
122 Clerical OT	61,700	8,043	11,525	19,923	3,550	3,900	2,570	3,905	5,863	9,500	3,590	7,809	15,008	95,183	61,700	(33,483)		
123 Police & Fire OT	101,719	2,076	240	4,212	8,290	15,900	16,905	8,900	9,045	11,500	4,500	5,800	15,000	102,368	101,719	(649)		
112 Non-Certified Salaries	31,390,575	931,659	1,614,102	2,511,279	3,240,329	3,056,974	2,885,503	2,851,654	2,570,675	2,551,512	3,261,359	3,086,082	2,786,063	31,347,191	31,390,575	43,384		
201 Clothing/Tool Allowance	175,000	5,545	14,639	14,168	6,120	6,120	6,120	6,120	6,120	6,120	6,120	98,620	14,583	190,796	175,000	(18,794)		
202 Health-Hosp Ins	34,711,850	0	0	0	12,301,616	2,892,654	2,892,654	2,892,654	2,892,654	2,892,654	2,892,654	2,892,654	2,161,654	34,711,850	34,711,850	0		
207 Social Security	3,300,000	114,933	82,347	270,946	259,500	375,500	275,000	295,005	275,000	263,005	285,400	408,000	400,190	3,315,825	3,300,000	(14,825)		
208 Unemployment Comp	200,000	0	0	20,244	29,167	16,667	16,667	16,667	31,667	17,867	16,667	16,667	16,667	198,944	200,000	1,056		
215 Tuition Reimbursement	170,000	(19,135)	21,101	10,263	14,167	17,667	14,167	17,667	14,167	17,667	14,167	14,167	17,667	153,728	170,000	(16,271)		
216 Childcare Reimbursement Tchr	30,000	(9,462)	0	(500)	2,500	14,500	2,500	2,500	2,500	2,500	2,500	2,500	7,462	29,500	30,000	500		
230 Pension -Ed Assistants	2,401,000	2,315,437	0	13,844	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	2,389,781	2,401,000	31,219		
231 OPEB	756,476	756,476	0	0	0	0	0	0	0	0	0	0	0	756,476	756,476	0		
260 Workman's Comp	1,530,276	0	0	0	510,092	127,523	127,523	127,523	127,523	127,523	127,523	127,523	127,523	1,530,276	1,530,276	0		
200 Employee Benefits	43,274,602	3,164,194	128,087	328,965	13,127,662	3,455,131	3,339,131	3,363,636	3,354,131	3,331,836	3,349,531	3,564,631	2,750,246	43,257,177	43,274,602	17,425		
321 Instructional Service	3,548,941	70,963	148,082	401,355	295,745	295,745	295,745	330,745	295,745	295,745	434,745	440,745	440,745	3,746,105	3,548,941	(197,188)		
322 Instr Prog Improv Svs	364,878	12,220	12	39,710	30,407	30,407	25,907	30,407	30,407	25,907	55,407	55,407	25,907	362,100	364,878	2,778		
323 Pupil Svcs	4,425,572	(23,673)	229,096	506,832	413,622	398,500	398,500	398,500	498,500	498,500	498,500	473,500	410,500	4,700,876	4,425,572	(275,304)		
324 Legal Services	460,000	3,026	10,235	18,299	38,333	42,833	38,333	67,733	62,833	38,333	38,333	38,333	459,960	460,000	460,000	0		
330 Other Prof & Tech Svs	395,500	(2,564)	5,585	9,787	32,958	32,958	47,958	48,958	32,958	47,958	32,958	47,958	57,958	395,433	395,500	67		
300 Professional/Technical	9,194,891	59,973	393,009	975,983	811,065	800,443	806,443	876,343	920,443	906,443	1,058,943	1,055,943	998,443	9,664,476	9,194,891	(460,365)		

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**Stamford Public Schools  
2014-15 Budget**

**Consultants**

FOR THE  
National Assoc of Black Divers

Best We Can Summer Program	Contracted Svcs	AITE Magnet	6,000	6,000
Marine careers presentation	Contracted Svcs	Upward Bound	3,900	3,900

<b>Subtotal - Grants</b>			<b>1,510,821</b>	<b>471,621</b>
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<b>TOTAL CONSULTANTS</b>			<b>2,459,035</b>	<b>769,065</b>
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Summary	Operating \$	Grant \$	Total \$	% of Total
Contracted Services	249,840	323,435	573,275	74.49%
Software	593		593	0.08%
Consultants	47,511	148,186	195,697	25.43%
	<b>297,944</b>	<b>471,621</b>	<b>769,565</b>	<b>100.00%</b>

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**Stamford Public Schools  
2014-15 Budget  
Consultants**

**PAID BY GRANT**

VENDOR	SERVICE	TYPE	ACCOUNT	CONTRACT	AMT PD
Suzanne Botta-Sullivan	ELL Consultant	Consultants	Title I Basic	3,400	3,400
Marisa Ferraro	ELL Consultant	Consultants	Title I Basic	3,000	3,000
Lorrie Verplaetse	ELL Consultant	Consultants	Title I Basic	3,000	3,000
Kristin Bengton-Mendoza	ELL Consultant	Consultants	Title I Basic	1,700	1,700
Margaret Stevens	ELL Consultant	Consultants	Title I Basic	1,700	1,700
Sophia Diamantis	ELL Consultant	Consultants	Title I Basic	3,400	3,400
Monica Nachemja-Bunton	ELL Consultant	Consultants	Title I Basic	3,400	3,400
Heather Alvarez	ELL Consultant	Consultants	Title I Basic	3,400	3,400
Rachel Wojciechowski	ELL Consultant	Consultants	Title I Basic	5,100	5,100
Katlin Destefano	ELL Consultant	Consultants	Title I Basic	5,100	5,100
Cynthia Bealer	ELL Consultant	Consultants	Title I Basic	6,800	6,800
Institute for Multi Sensory Ed	SpEd Training	Consultants	Title I Basic	55,300	50,189
John Keogh	Math PD	Consultants	GE Developing Futures	24,300	0
John Keogh	Math PD	Consultants	Alliance	2,700	0
Paul Gross	Recruitment	Consultants	AITE Magnet	9,500	0
Kinney Management Services	Medicaid	Consultants	Medicaid	25,040	25,040
Literacy How	Professional development	Consultants	Rogers Magnet	31,200	31,200
Saul Sibrisky	Translation	Consultants	Title I Basic	750	478
Keys To Literacy	Professional development	Consultants	Rogers Magnet	4,924	0
A&C Mavila	Student Empowerment Class	Consultants	After School Grant (ALTA)	2,700	0
Naomi Migliaccl	Best Practice ELL	Consultants	Alliance	12,400	0
Robin Kalder	Math PD	Consultants	GE Developing Futures	21,000	0
CES	Consultant Barbara Mechler	Consultants	GE Developing Futures	21,300	0
CES	PD for Middle School	Consultants	GE Developing Futures	21,300	0
CES	PBIS Year 3	Consultants	Alliance	13,332	1,279
Pearson Education	Literacy Implementation	Consultants	GE Developing Futures	147,500	0
Perry & Associates	Administrator PD	Consultants	Title IIA	20,000	0
Connecticut Center for School Change	Administrator PD	Consultants	Title IIA	20,000	0
Scholastic	READ 180	Consultants	GE Developing Futures	94,910	0
Claudia Peresman	Common Core PD	Consultants	GE Developing Futures	91,200	0
Amplify Education Inc	CT DOE intall:training	Contracted Svcs	CT K-3 Literacy	18,360	-
Amplify Education Inc	CT DOE intall:training	Contracted Svcs	Rogers Magnet	10,389	-
CREC	Math Teacher Support	Contracted Svcs	GE Developing Futures	21,600	-
Dreambox Learning	Math Program	Contracted Svcs	Alliance	83,600	83,600
Eastconn	Project Opening Doors	Contracted Svcs	Alliance	198,000	-
Learning A-Z	Reading Program	Contracted Svcs	Alliance	113,480	113,480
Learning Sciences International	Teacher PD	Contracted Svcs	Perkins	4,125	4,125
Brightspark Travel	Student trip to Boston	Contracted Svcs	Upward Bound	9,945	9,645
Soundwaters	After School Program	Contracted Svcs	Title I Basic	48,831	-
Stamford Youth Service Bureau	Challenge Course Events	Contracted Svcs	After School Grant (ALTA)	4,800	-
TPR Education	SAT diagnostic testing	Contracted Svcs	Upward Bound	6,250	3,125
Match School Foundation	HS Math Tutoring	Contracted Svcs	Alliance	317,625	95,000
UCONN Stamford	Upward Bound Program	Contracted Svcs	Upward Bound	4,560	4,560

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**Stamford Public Schools  
2014-15 Budget  
Consultants**



**OPERATING BUDGET**

VENDOR	SERVICE	TYPE	ACCOUNT	CONTRACT	AMT PD
Lawrence Doyle	Conduct Disciplinary Hearings	Consultant	29.2105.330.43	25,000	5,225
Milton Thomas	Pupil Personnel Legal Services	Consultant	29.2105.330.43	10,000	788
Cooperative Education Services	Training Services, School Readiness	Consultant	30.2300.330.49	40,000	5,000
David Ruden	Consultant, Westhill Journalism Dept	Consultant	37.2400.330.32	3,000	0
Maria Fiori	Scheduling Assistance, PPT's	Consultant	32.2210.322.49	14,380	10,140
Everett James	Benefit Consultant	Consultant	93	120,000	25,858
John Corelli	Constable	Contracted Svcs	29.2105.330.43	1,200	500
Saul Sibirsky	Translation services	Contracted Svcs	30.2300.330.49	10,500	1,259
ADTECH	Repair of BOE Audio Visual Equipment	Contracted Svcs	30.2300.330.50	1,000	700
AFB Construction Management	Building Management Services	Contracted Svcs	31.2601.321.49	721,144	247,381
Data Guard	Software Maintenance	Software	36.2800.330.49	1,990	593
<b>Subtotal - Operating Budget</b>				<b>948,214</b>	<b>297,444</b>

**Stamford Public Schools  
Internal Service Funds**

<b>Fund</b>	<b>Description</b>	<b>Balance 6/30/2012</b>	<b>Balance 6/30/2013</b>	<b>Balance* 6/30/2014</b>
93	BOE Claims Reserve	3,990,200	4,432,147	6,190,321
38	BOE Food Service Program	-	5,466	29,738
50	BOE Continuing Education	308,908	335,661	350,664
51	BOE School Building Use Fund	344,674	433,465	318,041
52	BOE Energy Reserve	129,840	129,840	299,840
93	BOE IBNR Reserve	3,074,918	2,846,117	2,648,419

\*= unaudited

12

31	JROTC	71,074	71,074	6,114	64,960
32	E-Rate Reimbursement	362,913	352,394	43,000	309,394
33	GEF Literacy	0	1,476,275	505,761	970,514
34	School Readiness	90,000	90,000	8,585	81,415
36	SEA Coordinator	32,325	32,325	2,487	29,838
37	Out of Town Magnet Transportation	229,637	229,637	4,110	225,527
38	Technology Grant	0	62,522	62,522	0
39	TOR Titans	188,251	188,251	619	187,632
42	CT K-3		18,360	18,360	0
43	Immigrant & Youth Education Carryover	0	113,016	26,773	86,243
44	Alliance Grant	1,855,142	3,452,291	1,319,823	2,132,468
45	Upward Bound	236,825	386,126	131,754	254,372
47	VoAg	96,701	96,701	13,062	83,639
50	GE Interest	0	28,273	0	28,273
	<b>Total 2014-2015</b>	<b>25,297,347</b>	<b>31,359,097</b>	<b>4,846,702</b>	<b>26,512,395</b>

\*\*Based on latest Grant Award and may differ from budget book.

G29	National Audubon Society	0	2,000	0	2,000
G30	Discover Cares @ Stark	0	5,167	0	5,167
G31	Cablevision Donation to Stark	0	196	0	196
G32	Audubon Society @ Stark	0	4,000	664	3,336
G33	Audubon Society @ Springdale	0	4,000	0	4,000
G34	Mohegan Tribe @ Springdale	0	447	0	447
G35	Morgan Stanley Donation	0	25	0	25
G36	Media Innovators -- It's Relevant	0	1,996	449	1,547
1	Title I Basic	2,800,073	2,800,073	179,334	2,620,739
	Title I Basic Carryover	0	987,855	657,066	330,789
5	Title IIA Teachers	539,447	539,447	82,657	456,790
	Title IIA Teachers Carryover	0	45,855	27,875	17,980
7	Title IV IDEA sec 611	3,297,512	3,306,512	217,028	3,089,484
	Title IV IDEA sec 611 Carryover	0	687,817	1,749	686,068
9	Title IIIA English Lang. Acquisition	289,426	289,426	17,475	271,951
	Title IIIA English Lang. Acquisition Carryover	0	40,204	6,609	33,595
11	Title IV IDEA sec 619	93,893	93,893	6,609	87,284
	Title IV IDEA sec 619 Carryover	0	21,755	0	21,755
13	Priority School District	2,584,125	3,013,762	189,799	2,823,963
14	School Accountability	339,324	339,324	28,690	310,634
15	Bilingual Education	158,219	158,219	6,138	152,081
16	Perkins Vocational & Technical	184,111	184,111	17,243	166,868
17	Extended School Hours	292,510	294,433	0	294,433
18	Interdistrict Magnet Rogers	2,672,215	2,672,215	392,367	2,279,848
19	Interdistrict Magnet AITE	3,102,230	3,102,230	680,111	2,422,119
20	AITE Summer Academy	58,536	58,536	52,865	5,671
21	Medicaid	619,000	901,791	48,381	853,410
22	Adult Ed English Lit & Civics	35,000	35,000	710	34,290
23	Adult Ed Composite	120,000	120,000	6,062	113,938
24	Adult Ed State Provider	277,648	277,648	21,709	255,939
25	Adult Ed Cooperating Eligible Entities	30,782	30,782	0	30,782
26	After School (ALTA)	141,428	141,428	12,211	129,217
27	21st Century Learning KTM	152,000	152,000	0	152,000
29	Excess Cost/Agency Placement	4,222,000	4,222,000	0	4,222,000



**Stamford Public Schools  
Grant Summary as of 9/30/2014**



Program #	Grant	Original Budget	Current Budget**	Exp/Enc	Balance
G01	HP Catalyst Initiative	0	4,561	0	4,561
G02	Pre-School Tuition	125,000	125,000	41,414	83,586
G03	Lone Pine - Northeast	0	63	0	63
G04	Lone Pine - Newfield	0	5,118	2,137	2,981
G05	GECC K2C Carryover	0	8,347	0	8,347
G06	Lone Pine - Toquam	0	1,085	448	637
G07	Girl's Ice Hockey	0	3,448	0	3,448
G08	Lone Pine - KTM	0	2,500	1,409	1,091
G09	American Experience	0	0	0	0
G10	Norwalk Community College Donation	0	6,744	0	6,744
G11	NIST	0	0	0	0
G12	SPEF Auditorium Project @ Dolan	0	1,020	0	1,020
G13	General Re @ Toquam	0	5,788	0	5,788
G14	GE Girls	0	2,409	2,245	164
G15	Purdue Pharma LAP	0	10,111	0	10,111
G16	Naviance	0	2,105	0	2,105
G17	Lone Pine @ Springdale	0	8,769	0	8,769
G18	Chartwells Scholarship	0	10,732	0	10,732
G19	Stamford Achieves	0	7,000	0	7,000
G20	Elementary PTO Contributions				
	Stark	0	0	0	0
	Roxbury	0	216	0	216
	Springdale	0	2,290	0	2,290
	Westover	0	4,021	1,924	2,097
G21	HUSSC Grant	0	4,000	0	4,000
G22	GE Donation to Toquam	0	3,477	354	3,123
G24	Stark Social Work	0	527	0	527
G25	CAPT Support @ SHS	0	4,047	0	4,047
G26	Citibank Grant @ WHS	0	2,327	0	2,327
G27	Whole Foods Donation @ Stark	0	2,000	0	2,000

	Approved Budget	Adjusted Budget	Year-to-Date Results	YTD %	Last Year YTD Results	LYTD %	Year-End Estimate
611 Instructional Supplies	1,290,991	1,305,996	375,103	28.7%	385,867	28.8%	1,310,100
613 Maintenance Supplies	348,237	348,237	213,052	61.2%	175,796	50.5%	347,407
621 Gas Heat	1,292,165	1,292,165	47,661	3.7%	36,806	2.7%	1,291,886
624 Oil Heat	65,000	65,000	0	0.0%	(1,735)	-2.3%	39,908
626 Gasoline	61,000	61,000	5,894	9.7%	11,320	20.2%	60,215
629 Bus Fuel	1,175,000	1,175,000	85,258	7.3%	125,790	12.0%	1,155,467
641 Texts/Workbooks	323,246	318,484	77,165	24.2%	60,033	19.2%	318,432
642 Library Books/Periodicals	55,321	53,625	15,644	29.2%	12,329	21.7%	53,898
643 Films and AV Materials	478,775	498,775	390,778	78.3%	224,266	52.8%	498,592
690 Office Supplies	100,374	99,944	3,671	3.7%	24,422	24.4%	100,079
691 Other Supplies	49,800	49,800	3,772	7.6%	250	0.5%	49,726
<b>SUBTOTAL - SUPPLIES, MATERIALS, &amp; HEATING FUELS (600)</b>	<b>5,239,909</b>	<b>5,268,026</b>	<b>1,217,997</b>	<b>23.1%</b>	<b>1,055,144</b>	<b>20.4%</b>	<b>5,225,709</b>
730 Instructional Equipment	216,138	217,204	44,082	20.3%	13,050	6.8%	236,576
739 Non-Instructional Equipment	112,800	116,473	21,415	18.4%	7,338	6.7%	116,120
<b>700 SUBTOTAL - EQUIPMENT (700)</b>	<b>328,938</b>	<b>333,677</b>	<b>65,497</b>	<b>19.6%</b>	<b>20,388</b>	<b>6.7%</b>	<b>352,695</b>
890 Dues and Fees	133,915	138,915	97,106	69.9%	70,789	54.3%	147,992
<b>SUBTOTAL - DUES AND FEES (800)</b>	<b>133,915</b>	<b>138,915</b>	<b>97,106</b>	<b>69.9%</b>	<b>70,789</b>	<b>54.3%</b>	<b>147,992</b>
<b>TOTAL OPERATING BUDGET</b>	<b>248,574,216</b>	<b>248,574,216</b>	<b>29,900,400</b>	<b>12.0%</b>	<b>36,942,228</b>	<b>15.1%</b>	<b>248,527,493</b>

\$46,723

	Approved Budget	Adjusted Budget	Year-to-Date Results	YTD %	Last Year YTD Results	LYTD %	Year-End Estimate
321 Instructional Service	3,563,941	3,548,941	620,400	17.5%	585,547	16.7%	3,746,106
322 Instructional Program Improvement	373,878	364,878	51,942	14.2%	26,773	15.4%	362,100
323 Pupil Services	4,425,572	4,425,572	712,255	16.1%	743,000	22.5%	4,700,876
324 Legal Services	460,000	460,000	31,560	6.9%	55,495	12.6%	459,960
330 Other Professional and Technical Svcs	394,500	395,500	12,808	3.2%	20,443	12.5%	395,433
<b>SUBTOTAL - EDUCATIONAL, REHABILITATIVE, &amp; LEGAL SVCES (300)</b>	<b>9,217,891</b>	<b>9,184,891</b>	<b>1,428,965</b>	<b>15.5%</b>	<b>1,431,259</b>	<b>18.9%</b>	<b>9,664,476</b>
411 Electricity - Non heat	3,339,737	3,339,737	316,996	9.5%	353,520	10.4%	3,149,228
412 Gas - Nonheat	103,000	103,000	7,417	7.2%	2,410	1.9%	101,167
413 Water	322,750	322,750	35,419	11.0%	27,097	10.5%	321,915
420 Repair, Maintenance, and Cleaning	1,183,775	1,179,730	402,010	34.1%	292,006	21.1%	1,189,707
440 Rentals	302,781	284,779	49,231	17.3%	52,796	23.1%	283,815
450 Construction Service	175,000	175,000	55,898	31.9%	45,242	9.7%	175,158
452 Grounds Maintenance	65,000	65,000	39,137	60.2%	17,363	26.7%	72,887
<b>SUBTOTAL - BUILDING UPKEEP AND REPAIRS (400)</b>	<b>5,492,043</b>	<b>5,469,996</b>	<b>906,107</b>	<b>16.6%</b>	<b>790,433</b>	<b>13.3%</b>	<b>5,293,877</b>
510 Student Transportation Services	14,949,433	14,945,760	581,007	3.9%	447,422	3.1%	14,742,207
511 Field Trips	122,530	122,530	(45,619)	-37.2%	(25,373)	-23.2%	110,279
520 Insurance - Risk Mgmt Fund	1,282,432	1,282,432	0	0.0%	410,349	29.5%	1,282,432
530 Telephone	380,000	380,000	47,935	12.6%	97,523	24.5%	377,870
531 Postage	191,352	191,352	3,065	1.6%	50,327	26.2%	189,329
540 Advertising	42,500	42,500	2,400	5.6%	100	0.2%	39,275
541 Recruitment/Retention	22,600	22,600	9,691	42.9%	1,217	0.0%	22,374
550 Printing	634,407	634,407	199,858	31.5%	43,729	7.4%	632,780
560 Tuitions	8,993,000	8,993,000	3,289,722	36.6%	630,464	6.7%	8,993,398
580 Professional Development	190,275	192,139	37,906	19.7%	25,889	13.2%	188,210
581 Indistrict Travel	15,414	15,414	1,352	8.8%	802	5.0%	14,412
590 Other Purchased Services	490,000	490,000	0	0.0%	2,734	0.6%	489,500
<b>SUBTOTAL - TRANSP., OUT-DISTRICT TUITION, &amp; OTHER SVCS (500)</b>	<b>27,313,943</b>	<b>27,312,134</b>	<b>4,127,317</b>	<b>15.1%</b>	<b>1,685,184</b>	<b>6.2%</b>	<b>27,082,067</b>

**Stamford Public Schools  
Monthly Financial Statement  
September 2014**



[Link](#)

	Approved Budget	Adjusted Budget	Year-to-Date Results	YTD %	Last Year YTD Results	LYTD %	Year-End Estimate
101 Teacher Salary	111,501,693	111,501,693	8,947,633	8.0%	8,698,497	8.0%	109,855,282
102 Administative Certified	9,267,506	9,267,506	2,430,894	26.2%	2,398,336	26.7%	9,130,572
104 Teacher Extra Services	1,259,485	1,242,885	616,864	49.6%	442,613	0.0%	1,272,312
105 Class Coverage	50,000	50,000	127	0.3%	1,670	3.3%	42,127
106 Maternity Leave	100,000	100,000	46,493	46.5%	159,869	63.9%	824,533
108 Best Stipends	50,000	50,000	6,559	13.1%	9,090	18.2%	81,059
109 Substitute teachers and part-time professional salaries	1,980,800	1,986,400	106,413	5.4%	107,212	6.3%	2,038,916
110 Retirement	1,892,916	1,892,916	1,166,856	61.6%	1,348,679	51.6%	1,892,856
111 Sub Teacher - Long Term illness	100,000	100,000	57,288	57.3%	93,942	31.3%	1,018,653
<b>SUBTOTAL - ADMIN-CERTIFIED SALARIES &amp; WAGES (111)</b>	<b>126,202,400</b>	<b>126,191,400</b>	<b>13,379,126</b>	<b>10.6%</b>	<b>13,259,908</b>	<b>10.7%</b>	<b>126,156,309</b>
113 Administration - Non Certified	770,495	770,495	175,292	22.8%	161,766	22.5%	767,830
114 Clerical Salary	5,831,440	5,831,440	876,900	15.0%	1,024,261	17.8%	5,681,999
115 Educational Assistant	10,599,786	10,599,786	1,150,653	10.9%	1,025,034	10.0%	10,285,621
116 Custodial/Mechanical Salary	9,499,997	9,499,997	1,899,322	20.0%	2,090,897	22.6%	9,461,518
117 Other Salary	1,864,238	1,864,238	255,438	13.7%	230,031	12.7%	1,864,068
119 Para Substitutes Coverage	0	0	24,208		10,022		427,683
120 Temporary part-time salary	1,419,200	1,419,200	103,767	7.3%	97,040	7.2%	1,418,967
121 Custodial/Mechanical overtime	1,242,000	1,242,000	525,442	42.3%	378,307	32.6%	1,241,955
122 Clerical Overtime	61,700	61,700	39,491	64.0%	41,047	97.3%	95,183
123 Police and Fire overtime	101,719	101,719	6,528	6.4%	13,719	15.0%	102,368
<b>SUBTOTAL - ADMIN NON-CERTIFIED SALARIES &amp; WAGES (112)</b>	<b>31,390,575</b>	<b>31,390,575</b>	<b>5,057,040</b>	<b>16.1%</b>	<b>5,072,123</b>	<b>16.7%</b>	<b>31,347,191</b>
201 Clothing/Tool Allowance	175,000	175,000	34,752	19.9%	17,200	10.4%	190,796
202 Health/Hospital insurance	34,711,850	34,711,850	0	0.0%	8,993,540	25.0%	34,711,850
207 Social Security	3,300,000	3,300,000	478,225	14.5%	447,555	13.8%	3,315,825
208 Unemployment Insurance	200,000	200,000	20,244	10.1%	0	0.0%	198,944
215 Tuition Reimbursement	150,000	170,000	12,229	7.2%	3,117	2.1%	153,729
216 Childcare Reimbursement Tchr	30,000	30,000	(9,962)	-33.2%	(9,462)	-31.5%	29,500
230 Pension - Ed Assistants	2,401,000	2,401,000	2,329,281	97.0%	2,264,394	99.2%	2,369,781
231 OPEB	756,476	756,476	756,476	100.0%	1,488,200	90.2%	756,476
260 Workman's Compensation	1,530,276	1,530,276	0	0.0%	352,458	35.6%	1,530,276
<b>SUBTOTAL - EMPLOYEE BENEFITS (200)</b>	<b>43,254,802</b>	<b>43,274,602</b>	<b>3,621,246</b>	<b>8.4%</b>	<b>13,557,001</b>	<b>30.3%</b>	<b>43,257,177</b>

**2013-14 Stamford Public Schools Headcount  
September 30, 2014**

Object	2014-15 Approved	2014-15 Adjusted	2014-15 Actual	Variance +/-		
Operating	101 Teachers	1,353.6	1,353.6	1,341.4	(12.2)	Bilingual/ELL 4 (Dav, Springdale, Westover, Contingency), IST - KT, Magnet position- Rogers, Science -TOR, SPED- Ripp, World Language & Social Studies (SHS), Elementary World Language, Contingency (1.2 FTE) Principal Roxbury, Adult Ed.(FTE .7) New Magnet Principal (FTE.5)  HR Generalist Research Analyst, Benefits Clerk Instructional (FTE 1), Bilingual/ELL (FTE 9), SPED ( FTE 2)
	102 Administrative	59.9	58.9	56.7	(2.2)	
	<b>Total Certified</b>	<b>1,413.5</b>	<b>1,412.5</b>	<b>1,398.1</b>	<b>(14.4)</b>	
	113 Administrative - Non Certified	7.0	7.0	6.0	(1.0)	
	114 Clerical	80.4	80.4	78.4	(2.0)	
	115 Paraeducators	356.0	356.0	343.0	(13.0)	
	116 Custodial/Mechanics	154.0	154.0	154.0	0.0	
	117 Other	37.0	37.0	37.0	0.0	
	<b>Total Non-Certified</b>	<b>634.4</b>	<b>634.4</b>	<b>618.4</b>	<b>(16.0)</b>	
	<b>Total Operating Budget</b>	<b>2,047.9</b>	<b>2,046.9</b>	<b>2,016.5</b>	<b>(30.4)</b>	
Grant	101 Teachers	114.1	115.1	114.1	(1.0)	District ELL Adult Ed
	102 Administrative	5.6	4.6	4.3	(0.3)	
	<b>Total Certified</b>	<b>119.7</b>	<b>119.7</b>	<b>118.4</b>	<b>(1.3)</b>	
	113 Administrative - Non Certified	1.0	2.0	2.0	0.0	
	114 Clerical	3.3	3.3	3.3	0.0	
	115 Paraeducators	37.0	37.0	37.0	0.0	
	117 Other					
	<b>Total Non-Certified</b>	<b>41.3</b>	<b>42.3</b>	<b>42.3</b>	<b>0.0</b>	
	<b>Total Grants Budget</b>	<b>161.0</b>	<b>162.0</b>	<b>160.7</b>	<b>(1.3)</b>	
	Total	101 Teachers	1,467.7	1,468.7	1,455.5	
102 Administrative		65.5	63.5	61.0	(2.5)	
<b>Total Certified</b>		<b>1,533.2</b>	<b>1,532.2</b>	<b>1,516.5</b>	<b>(15.7)</b>	
113 Administrative - Non Certified		8.0	9.0	8.0	(1.0)	
114 Clerical		83.7	83.7	81.7	(2.0)	
115 Paraeducators		393.0	393.0	380.0	(13.0)	
116 Custodial/Mechanics		154.0	154.0	154.0	0.0	
117 Other		37.0	37.0	37.0	0.0	
<b>Total Non-Certified</b>		<b>675.7</b>	<b>676.7</b>	<b>660.7</b>	<b>(16.0)</b>	
<b>Total System Budget</b>		<b>2,208.9</b>	<b>2,208.9</b>	<b>2,177.2</b>	<b>(31.7)</b>	

\* Teacher headcount includes 9.4 FTE awaiting certification

### **Grant Budget (p.9-11)**

Attached for your reference is a listing of open grants (including carryover portions of two-year federal grants and other grants with no restrictions.) Our original grant budget for 2014-15 was \$25,297,347 and subsequent awards from district grant efforts and carryover amounts from two year grants have increased our grant revenue to \$31,359,097.

The grants account analyst has taken steps to ensure that plans are in place to use up old grant dollars as quickly as possible.

### **Internal Service Funds (p.12)**

The latest balances for Internal Service Funds are as of June 30, 2014:

The **BOE Medical Claims Reserve** is at \$6,190,321. This amount is still being audited by the 10<sup>th</sup> floor and may be subject to change. Since the district is self-insured, our target is to keep between 5% and 9% of claims in this account at all times.

The **IBNR Reserve** (Incurred but not reported health insurance claims) is \$2,648,419 down slightly from the previous year balance of \$2,846,117. The IBNR reserve for retirees is now shown in a different fund.

Due to a slight surplus during the 2013-14 school year, the **Food Service Program** fund is showing a fund balance of \$29,738; by contract, all revenues are paid to the vendor up to the amount of operating cost (food, commodities, and labor.)

The **BOE Continuing Education fund** is \$350,664; our objective was to keep close to \$300,000 in this account at all times (as a hedge against reductions in federal and state grants and avoid class offering reductions.) When book deposits are removed from this amount we are close to target.

The **School Building Use** fund is \$318,041.

Due to district efforts in 2013-14 the **BOE Energy Reserve** is increased to \$299,840.

### **Consultants (p.13)**

Also attached to this report is an analysis of BOE "Consultants." Since the definition of consultants is somewhat subjective, we have included amounts paid through our 330 Other Professional and Technical service account and other amounts we believe to be consultant payments.

**115 Paraeducator** – As of today, we are tracking 13 positions under budget

**116 Custodians** – Currently on budget

**117 Other-** Currently on budget

### **Grants Budget**

**101 Teachers** – Presently, there is 1 grant vacancies: District ELL

**102 Administrator** – As of September 30, we are .3 positions under budget:  
Adult Ed .3

Highlights by major account code are as follows:

### **Operating Budget (p. 6-8)**

**100 Certified and Non-Certified Wages** –We are projecting a favorable variance of \$78,000 (.0%); essentially right on a \$157.6m budget.

**200 Employee Benefits** – Current results and conversations with our BOE insurance consultant indicate that claims and premium cost share deductions are tracking close to budget estimates. Our forecast for the year is currently a surplus of \$17,000.

**300 Professional/Technical Services** – The latest projection for this group is to run over budget by \$469,000. Approximately \$200,000 is due to the increase in the AFB contract and \$275,000 is based on high cost trends in the 323 Pupil Services account related to services for high cost special education students.

**400 Property Services** – The latest projection for this line is for a \$176,000 favorable variance in the 411 Electric account due to locking in favorable rates during the month of August.

**500 Other Services** – We are currently projecting a surplus of \$230,000 in this area of mostly due to favorable trends in recent transportation budget effort. Our current predictions for 560 Tuition account is “on budget”.

**600 Supplies** – Our most recent projection is for a \$42,000 favorable variance compared to budget.



**700 Equipment-** Our projection for this account is \$19,000 unfavorable compared to budget.

**800 Dues and Fees-** Our projection for this account is to be slightly over budget.



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Winifred Hamilton, Ph.D., Superintendent of Schools

To: Winifred Hamilton Ph.D., Superintendent of Schools   
From: Hugh Murphy, Executive Director of Finance   
Re: 2014-15 First Quarter Financial Report  
Date: October 9, 2014  
Cc: Vivens Joachim, Management Analyst  
Barbara Farrell, Position Control  
John Castellana, Grants Account Analyst

Attached is a financial report for the month of September 2014 showing the year-to-date results compared to budget and a year-end projection. At this point, we have paid one month of teacher payroll and have prepared year-end forecasts using the best available data. The overall projection for the year is an operating budget surplus of \$47,000. The district's Health Insurance 202 account is tracking close to budget for the first quarter of 2014-15. We recently reviewed the results with our benefit consultant and we believe the results for the year will be close to projections. Please let me know if you would like to review in person.

#### **Staffing and Headcount (page 5)**

#### **Operating Budget**

**101 Teachers** – Currently, we are tracking 12.2 positions under budget with vacancies in the area of Bilingual/ELL (Davenport, Springdale, Westover, and Contingency), KT Murphy-Elementary Education, Rippowam – Special Education, Stamford High – World Language and Social Studies, and Elementary World Language. A contingency position is still open in the budget.

**102 Administrator** – As of September 30, we are 2.2 positions under budget: Roxbury, Adult Ed .7, and the new magnet principal .5.

**113 Admin Non-Certified** – As of September 30, we have one open position: HR Generalist.

**114 Clerical** – Currently there are two vacancies: Research Analyst and Benefits Clerk.



# Smith House Q1 Projection FY 2014-15 Summary

		FY 14/15							
Activity	Account Number	Approved Budget	Acct Adjustments	Revised Budget	Q1 Projection	Q1 vs Revised	YTD	% of Revised	Q1 vs YTD
01303713411100	Medicaid	7,894,924	0	7,894,924	8,888,094	(993,170)	1,211,595	15.35%	7,676,499
01303713411102	Medicare A	2,211,663	0	2,211,663	1,901,479	310,184	371,311	16.79%	1,530,168
01303713411103	Medicare B	143,250	0	143,250	143,250	0	23,523	16.42%	119,727
01303713411104	Private Pay	2,411,166	0	2,411,166	1,367,654	1,043,512	557,995	23.14%	809,659
01303713411105	Commercial Insurance	629,111	0	629,111	89,835	539,276	23,878	3.80%	65,957
01303713691000	Miscellaneous	0	0	0	0	0	1,998		(1,998)
	<b>Total Revenue</b>	<b>\$13,290,114</b>	<b>\$0</b>	<b>\$13,290,114</b>	<b>\$12,390,312</b>	<b>\$899,802</b>	<b>\$2,190,300</b>	<b>16.48%</b>	<b>\$10,200,012</b>
<b>Line Item</b>	<b>Description</b>								
3710	Administration	2,049,263	88,565	2,137,828	2,104,422	33,406	568,264	26.58%	1,536,158
3720	Social Services	148,160	0	148,160	142,873	5,287	40,281	27.19%	102,592
3730	Recreation	288,729	0	288,729	280,983	7,746	91,220	31.59%	189,763
3740	Housekeeping	588,537	0	588,537	567,709	20,828	223,683	38.01%	344,026
3750	Maintenance	1,115,715	0	1,115,715	1,082,744	32,971	386,495	34.64%	696,249
3760	Laundry	303,205	0	303,205	290,734	12,471	117,974	38.91%	172,760
3770	Food Services	1,713,433	0	1,713,433	1,652,107	61,326	684,159	39.93%	967,948
3780	Nursing Services	9,963,334	0	9,963,334	10,060,378	(97,044)	3,535,957	35.49%	6,524,421
3781	Physician Services	47,600	0	47,600	40,088	7,512	22,200	46.64%	17,888
3791	Physical Therapy	456,500	0	456,500	489,969	(33,469)	151,000	33.08%	338,969
	<b>Total Expense</b>	<b>\$16,674,476</b>	<b>\$88,565</b>	<b>\$16,763,041</b>	<b>\$16,712,007</b>	<b>\$51,034</b>	<b>\$5,821,232</b>	<b>34.73%</b>	<b>\$10,890,775</b>
	<b>Net Surplus/(Shortfall)</b>	<b>(\$3,384,362)</b>	<b>(\$88,565)</b>	<b>(\$3,472,927)</b>	<b>(\$4,321,695)</b>	<b>\$848,768</b>	<b>(\$3,630,933)</b>	<b>104.55%</b>	<b>(\$690,762)</b>