

# Memorandum

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

**From:** Lee Berta, Acting OPM Director

**Date:** November 12th, 2015

**Re: FY2015-16 First Quarter Projection**

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Attached is an overview of the general fund's revenue and expenditures year to date actuals along with first quarter projections. The Office of Policy and Management is projecting an estimated year end net shortfall of \$4,461,684. Overall, general fund revenues are projected to be below budget by \$4,484,904. This is primarily due to shortages in current levy revenue, decreases in state funding, less than anticipated fees for building permits and a reduction in the amount of revenue expected from the Parking Fund. On the expenditure side, we expect expenditures in excess of budget in the Office of Operations, the Office of Public Safety Health & Welfare, debt service, and the Board of Education. These areas will be largely offset by the anticipated used of contingency funds. Total estimated surplus is estimated to be \$23,220.00.

## REVENUES:

Based upon an analysis of prior year collection rates, it is anticipated the City will collect an estimated 99.5% of its current levy budget plus reserves for contingency of \$467,712,959 which is net of reserve for uncollected. A projection for FY16 based on this rate of collection, would mean the City would collect \$465,358,666, which is \$2,347,070 less than budget. Other property tax revenue line items, including prior year collections, are assumed to be on budget, as sufficient information is not readily available to project otherwise.

Given better investment experience than expected, we are estimating additional revenue of \$150k in interest income.

In intergovernmental revenue, there is a projected shortfall in state funding totaling \$825k. This amount is due to a state cut in municipal aid totaling \$15 million of which the City was affected with a reduction in Pilot for State Owned property for \$359k. Additionally, the amount anticipated from Enterprise Zone Reimbursement is expected to be \$256k below original budget. Also, Pilot 135, which is a government funded payment in lieu of taxes for moderate income rentals, is not expected to be received in FY15/16. This is causing a shortfall of \$238k to intergovernmental revenue.

Within departmental revenue, building permits were \$6.25 million. However, some projects initially anticipated to move forward in the current fiscal year are being delayed; therefore we reduced our estimates by \$320k to recognize this postponement. We are seeing an increase in bulky waste revenue due to a private station closing in the surrounding area. It is anticipated this allow for an additional \$340k in revenue this year. Several programs are expected to be under budget including youth programs (\$45k), health restaurant licenses (\$92k), and exam filing fees for police and fire of \$41k.

Other revenue, anticipated to be \$196k under budget includes: sale of surplus property (\$60k), recycling mixed metals (\$60k), Stamford Golf Authority (\$36k), and other miscellaneous revenue (\$50k).

Based on FY14/15 results which showed a shortfall of approximately \$330k, it is anticipated this year the Parking Fund will have no excess revenue to transfer to the general fund, providing for a projection shortfall of \$1 million dollars.

## **EXPENDITURES:**

Overall we are anticipating expenditures to come in within budget with a surplus of only \$23,220. This amount is possible by assuming the use of contingency funds to offset shortfalls within various departments. Citywide, increases in overtime, seasonal and other salary costs were offset by the delay of the hiring of some vacant positions, allowing for a savings of \$1.6 million in salary and FICA. Additionally, vehicle maintenance expenses are estimated to exceed budget by over \$200k, a trend we have been seeing over some period of time.

The Office Operations is suffering a shortfall of over \$100k in contracted services primarily due to reductions in the original budget request. Further research is required to see if services can be reduced in order to meet budget restraints or if funding will be used from another source.

The transfer station is projecting a \$75k shortfall in haulaway/garbage due to a decrease in funding as well as an increase in garbage being received due to a private company closing in the area. The transfer station also has an increase in their water expense due to a new meter being installed (which is now properly tracking water usage) as well as the additional cost incurred due to a number of water leaks discovered underground and are now resolved.

The police department overall is expected to go over budget by \$115,622. Although overtime is projected to run over by \$629k, salary savings has been identified as an offset. Overall, the department is seeing higher than anticipated costs in permanent part time and seasonal help, as well as cost associated with recruitment and hiring. The Fire Department's overall shortfall of \$277k is primarily due to overtime estimated at \$411,602, also over budget offset by vacancy savings of nearly \$200k.

At this time, we are keeping with our estimates for the full year operating loss at The Smith House of \$6.2 million. While the first quarter Smith House projections show the loss increasing by an additional \$345k, it is too soon to know the full-year expense which will be heavily dependent on the timing of our closure and the rate at which residents are successfully relocated.

In Debt Service, although we budgeted conservatively, we issued \$65 million in bonds versus the originally anticipated amount of \$60 million in order to take advantage of lower interest rates as well as to fund the increase costs of building a new police department. The additional cost in the current year is \$175,445.

The Board of Education is reporting an estimated shortfall of \$990,943. The details regarding this are included as an attachment with this memo.

Cc: Mayor David Martin

Michael Handler, Director of Administration

City of Stamford  
Q1 Projection  
FY15/16  
Summary

Description	FY14/15 (Unaudited)	Approved Budget	Revised Budget	YTD Exp (as of 10/07/15)	Available Balance	Q1 Projection	Q1 Projection vs Revised	% of Revised Budget
	V	R				AB		
<b>REVENUES</b>								
Current Levy	447,382,335	459,012,959	459,012,959	256,757,964	202,254,995	456,702,459	2,310,500	-0.50%
Property Taxes	11,840,294	11,800,100	11,800,100	895,834	10,904,266	11,800,100	-	0.00%
Contingency			8,700,000	-	8,700,000	8,700,000	-	0.00%
Revenues from the Use of Money	621,091	650,000	650,000	133,087	516,913	800,000	(150,000)	23.08%
Intergovernmental	20,350,058	18,424,115	18,424,115	3,431,752	14,992,363	17,599,275	824,840	-4.48%
Departmental Revenue	33,156,245	30,381,055	30,381,055	6,501,849	23,879,206	30,117,667	263,388	-0.87%
Other Revenue	2,031,255	1,066,678	1,066,678	190,031	876,647	870,497	196,181	-18.39%
Interfund Transfers	2,316,930	3,269,888	3,269,888	-	3,269,888	2,229,894	1,039,994	-31.81%
<b>TOTAL REVENUE</b>	<b>\$ 517,698,208</b>	<b>\$ 524,604,795</b>	<b>\$ 533,304,795</b>	<b>\$ 267,910,517</b>	<b>\$ 265,394,278</b>	<b>\$ 528,819,891</b>	<b>\$ 4,484,904</b>	<b>-0.84%</b>
	Z	K	M	Q		Q		
<b>EXPENDITURES</b>								
Office of Administration	9,239,521	9,860,546	9,860,546	1,665,681	7,154,219	9,699,455	161,091	-1.63%
Office of Operations	43,516,118	44,017,375	44,017,375	7,202,108	33,431,488	44,475,720	(458,345)	1.04%
Office of PS, Health, & Welfare	139,409,158	144,070,025	144,070,025	32,178,174	107,841,866	144,413,659	(343,634)	0.24%
Office of Legal Affairs	4,302,538	4,780,582	4,780,582	26,097,951	(21,373,931)	4,775,034	5,548	-0.12%
Government Services	4,491,337	4,924,624	4,924,624	856,173	3,835,724	4,876,012	48,612	-0.99%
Community Grants	10,295,213	10,527,867	10,527,867	4,966,202	5,561,665	10,527,867	-	0.00%
Contingency			8,700,000	-	8,700,000	6,913,307	1,786,693	-20.54%
<b>SubTotal Expenses City</b>	<b>\$ 211,253,885</b>	<b>\$ 218,181,019</b>	<b>\$ 226,881,019</b>	<b>\$ 72,966,290</b>	<b>\$ 145,151,031</b>	<b>\$ 225,681,054</b>	<b>\$ 1,199,965</b>	<b>-0.53%</b>
Debt Service	51,213,798	51,310,354	51,310,354	-	51,310,354	51,496,156	(185,802)	0.36%
<b>Total Expenses City + Debt Service</b>	<b>\$ 262,467,683</b>	<b>\$ 269,491,373</b>	<b>\$ 278,191,373</b>	<b>\$ 72,966,290</b>	<b>\$ 196,461,385</b>	<b>\$ 277,177,210</b>	<b>\$ 1,014,163</b>	<b>-0.36%</b>
BOE	248,664,456	255,113,422	255,113,422	60,495,409	167,663,274	256,104,365	(990,943)	0.39%
<b>Sub-Total BOE</b>	<b>\$ 248,664,456</b>	<b>\$ 255,113,422</b>	<b>\$ 255,113,422</b>	<b>\$ 60,495,409</b>	<b>\$ 167,663,274</b>	<b>\$ 256,104,365</b>	<b>\$ (990,943)</b>	<b>0.39%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 511,132,139</b>	<b>\$ 524,604,795</b>	<b>\$ 533,304,795</b>	<b>\$ 133,461,699</b>	<b>\$ 364,124,659</b>	<b>\$ 533,281,575</b>	<b>\$ 23,220</b>	<b>0.00%</b>
<b>Net Surplus/(Shortfall)</b>	<b>\$ 6,566,069</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ (4,461,684)</b>	<b>\$ 4,461,684</b>	

Current Levy  
Collection History Projection

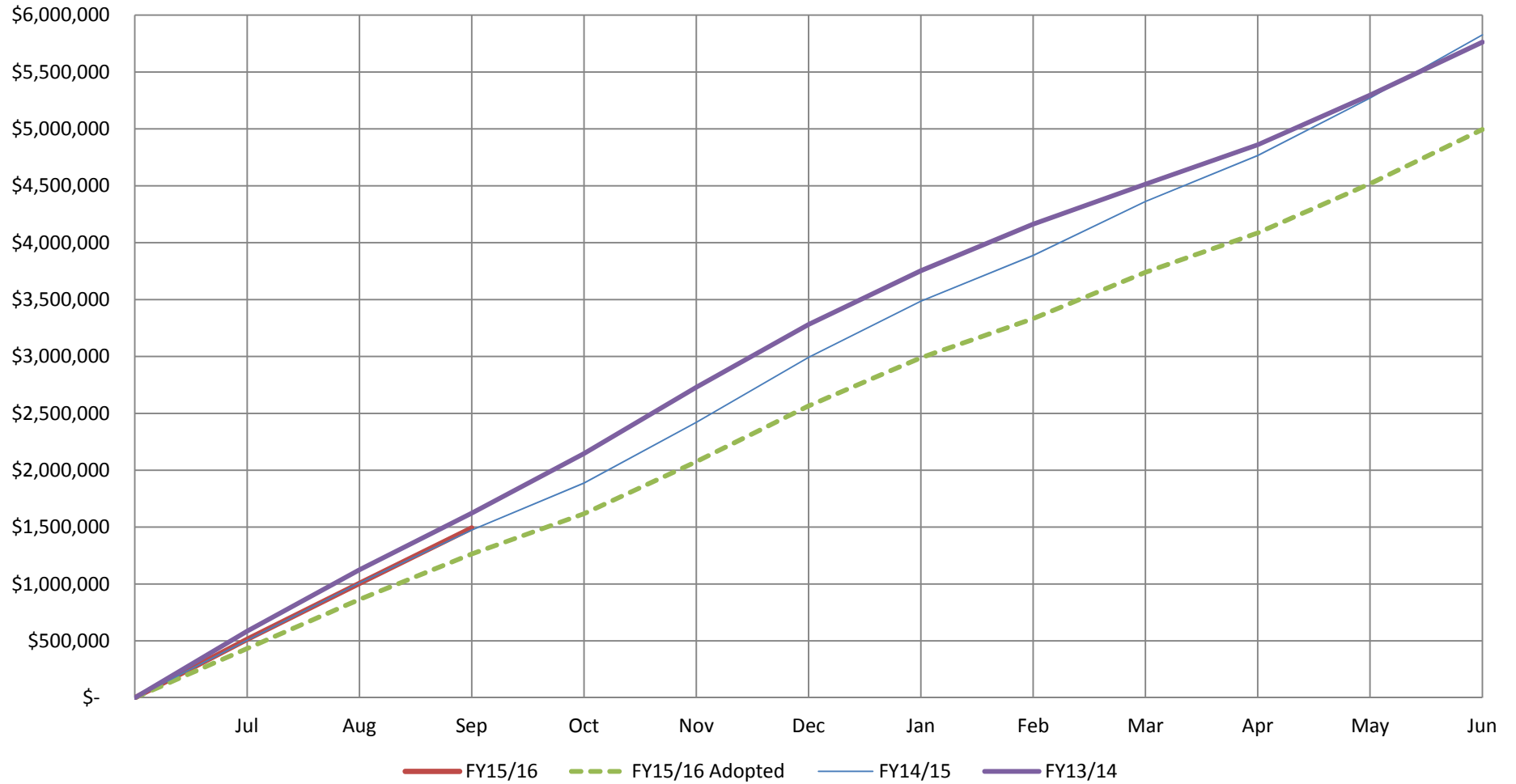
Current Levy Projection									
Fiscal Year	Budget					Actuals			Variance
	Gross Levy	Current Levy Budget	Add: Reserve for Contingency	Current Levy Budget (Including Contingency)	Budgeted Collection Rate	Amt Collected	Budgeted Shortfall/ (Surplus)	Actual Collection Rate	Variance Shortfall/ (Surplus)
2009/2010	402,418,211	383,073,784	4,700,000	387,773,784	100.00%	387,164,942	608,842	99.84%	0.16%
2010/2011	410,333,945	392,312,505	3,750,000	396,062,505	100.00%	396,175,006	(112,501)	100.03%	-0.03%
2011/2012	417,359,102	404,436,777	3,750,000	408,186,777	100.00%	408,729,790	(543,013)	100.13%	-0.13%
2012/2013	432,217,396	416,853,160	4,181,425	421,034,585	100.00%	420,193,175	841,410	99.80%	0.20%
2013/2014	446,972,526	429,581,490	6,950,000	436,531,490	100.00%	432,265,855	4,265,635	99.02%	0.98%
2014/2015	463,624,558	442,543,097	7,899,692	450,442,789	100.00%	447,382,335	3,060,454	99.32%	0.68%
Average	428,820,956	411,466,802	5,205,186	416,671,988	100.00%	415,318,517	1,353,471	99.69%	0.31%
2015/2016	484,665,914	459,012,959	8,700,000	467,712,959	100.00%	256,754,925	210,958,034	54.90%	45.10%
Q1 FY2015/2016									
	Gross Levy	Current Levy Budget	Add: Reserve for Contingency	Current Levy Budget (Including Contingency)	Budgeted Collection Rate	Projected to Be Collected	Projected Shortfall/ (Surplus)	Projected Collection Rate	Variance Shortfall/ (Surplus)
	484,665,914	459,012,959	8,700,000	467,712,959	100.00%	465,358,666	2,347,070	99.4966%	0.5034%

Projected Collection Rate						
Budget			Actuals		Variance	
Current Levy Budget (Including Contingency)	Add: Reserve for Uncollected	Revised Current Levy	Amt Collected	Adjusted Actual Rate	Budgeted Collection Rate	Variance Shortfall/ (Surplus)
387,773,784	6,237,462	394,011,246	387,164,942	98.26%	98.45%	0.19%
396,062,505	6,155,009	402,217,514	396,175,006	98.50%	98.50%	0.00%
408,186,777	6,260,387	414,447,164	408,729,790	98.62%	98.50%	-0.12%
421,034,585	6,483,261	427,517,846	420,193,175	98.29%	98.50%	0.21%
436,531,490	4,469,725	441,001,215	432,265,855	98.02%	99.00%	0.98%
450,442,789	5,563,495	456,006,284	447,382,335	98.11%	98.80%	0.69%
416,671,988	5,861,557	422,533,545	415,318,517	98.30%	98.63%	0.33%
467,712,959	5,331,325	473,044,284	256,754,925		98.90%	98.90%
Current Levy Budget (Including Contingency)	Add: Reserve for Uncollected	Revised Current Levy	Projected to Be Collected	Adjusted Projected Rate	Budgeted Collection Rate	Variance Shortfall/ (Surplus)
467,712,959	5,331,325	473,044,284	465,358,666	98.38%	98.90%	0.52%

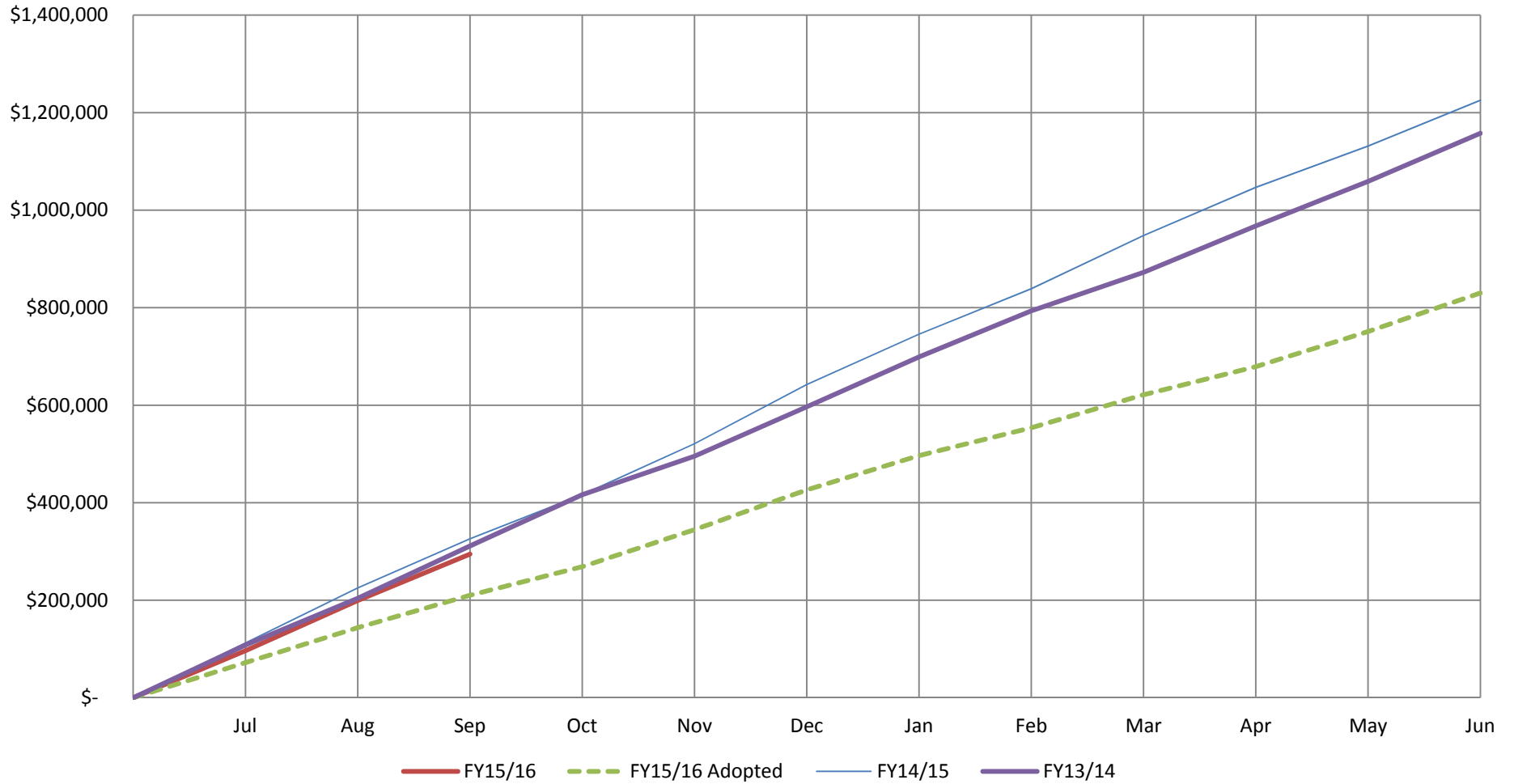
# OT Tracking FY15/16

Police Dept and Fire Dept  
Q1 FY15/16 vs FY14/15 & FY13/14

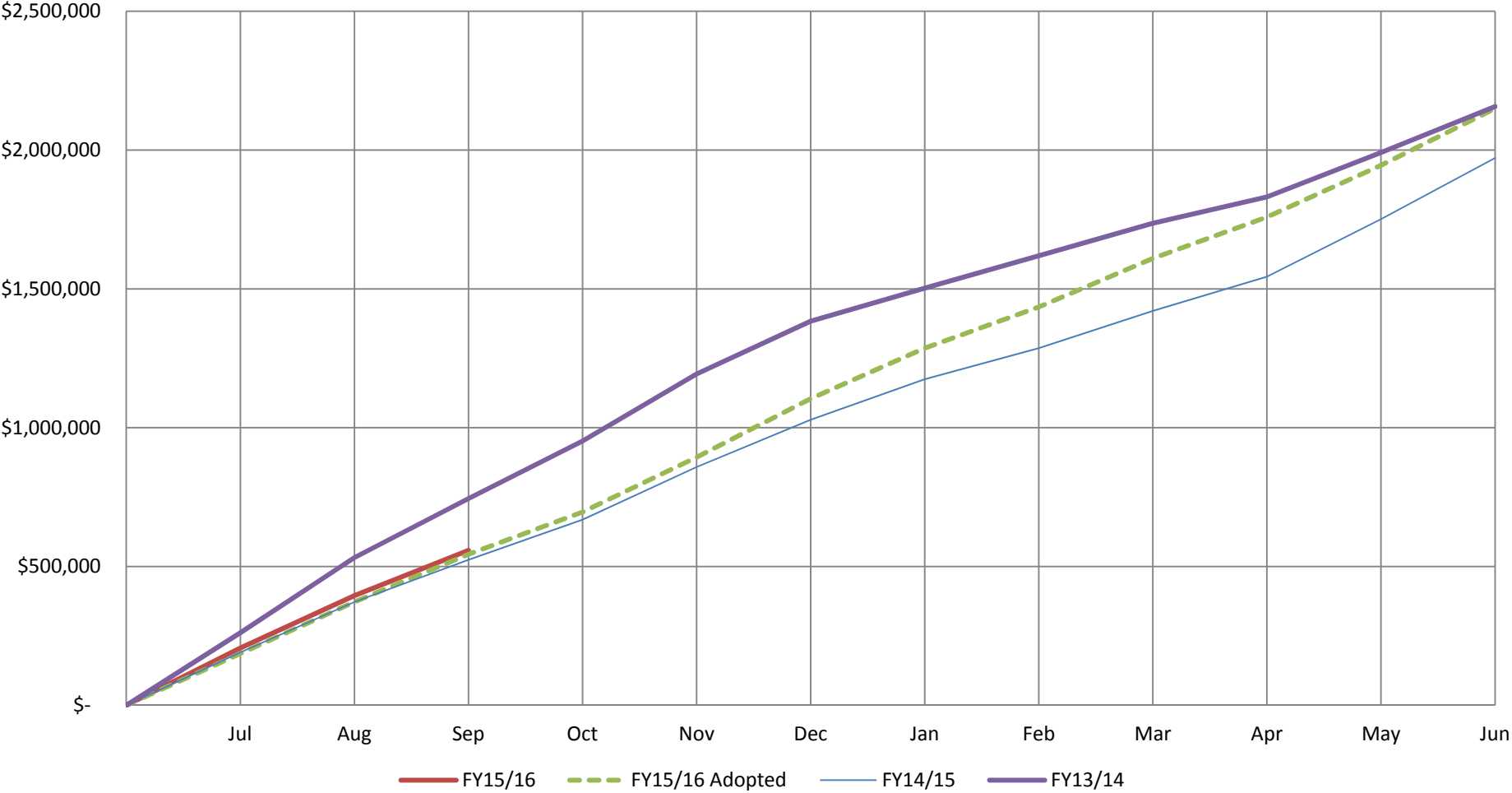
## Police Dept - Total YTD OT \$ by Month



## Police Administration - YTD OT \$ by Month

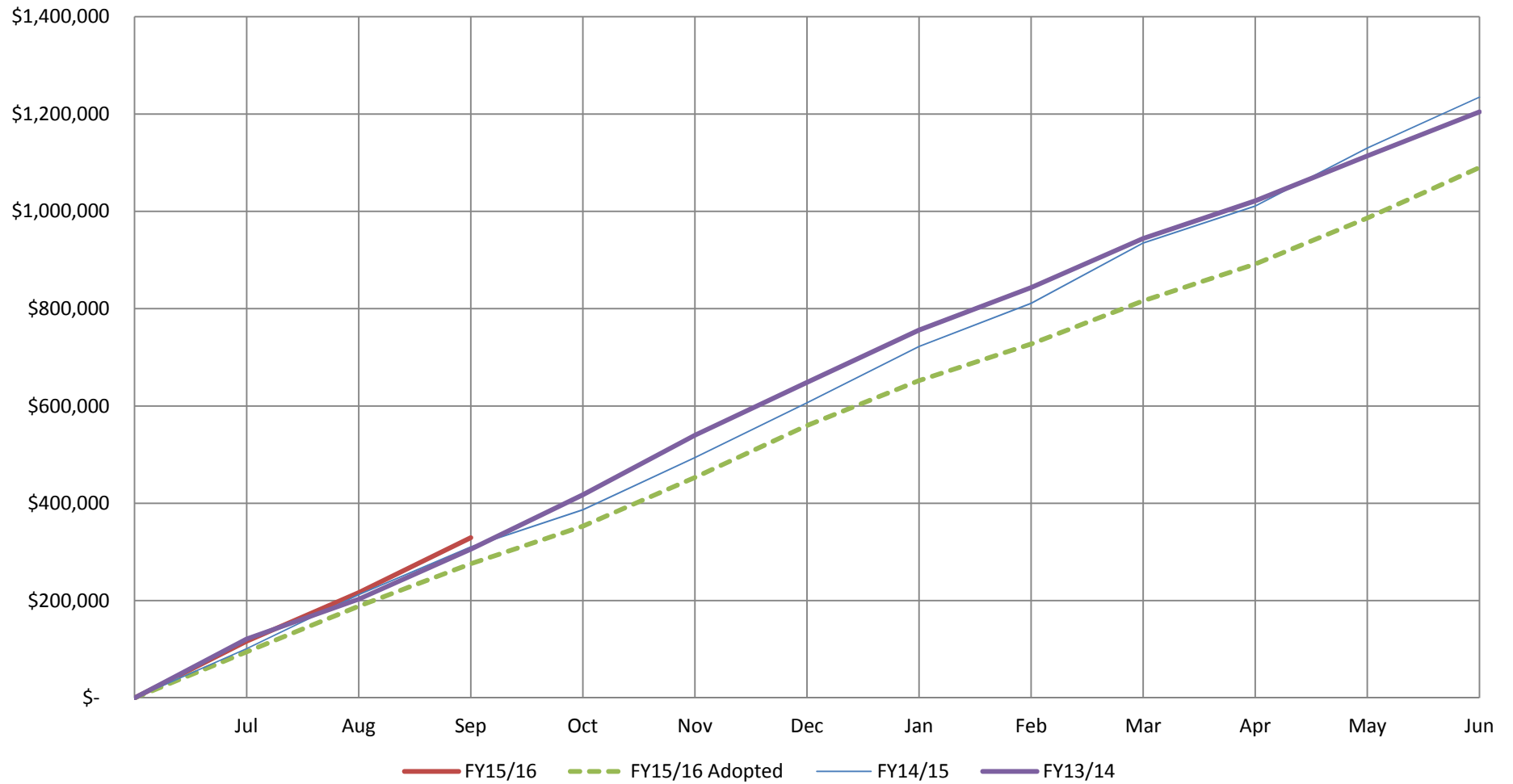


Patrol - YTD OT \$ by Month

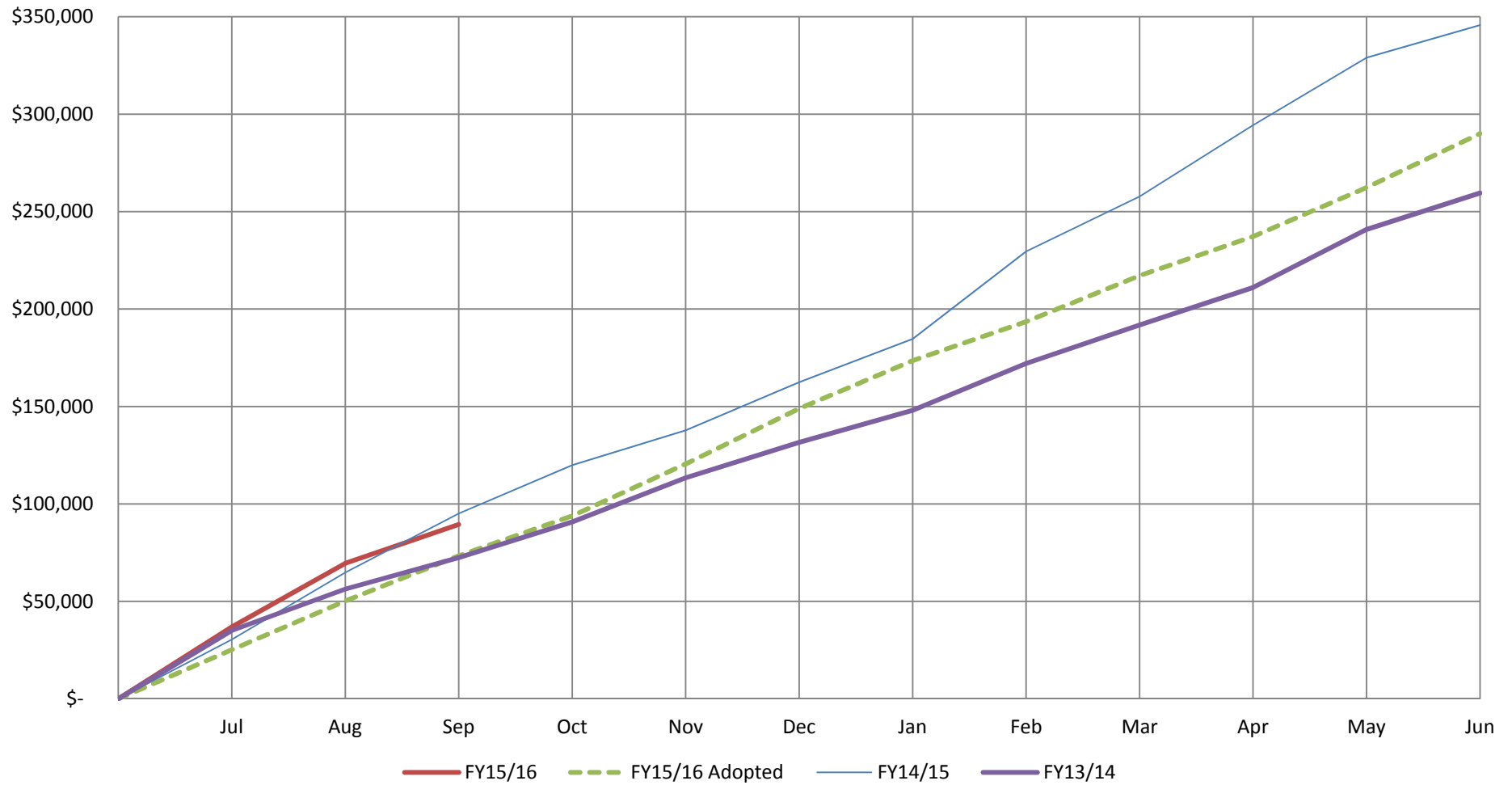




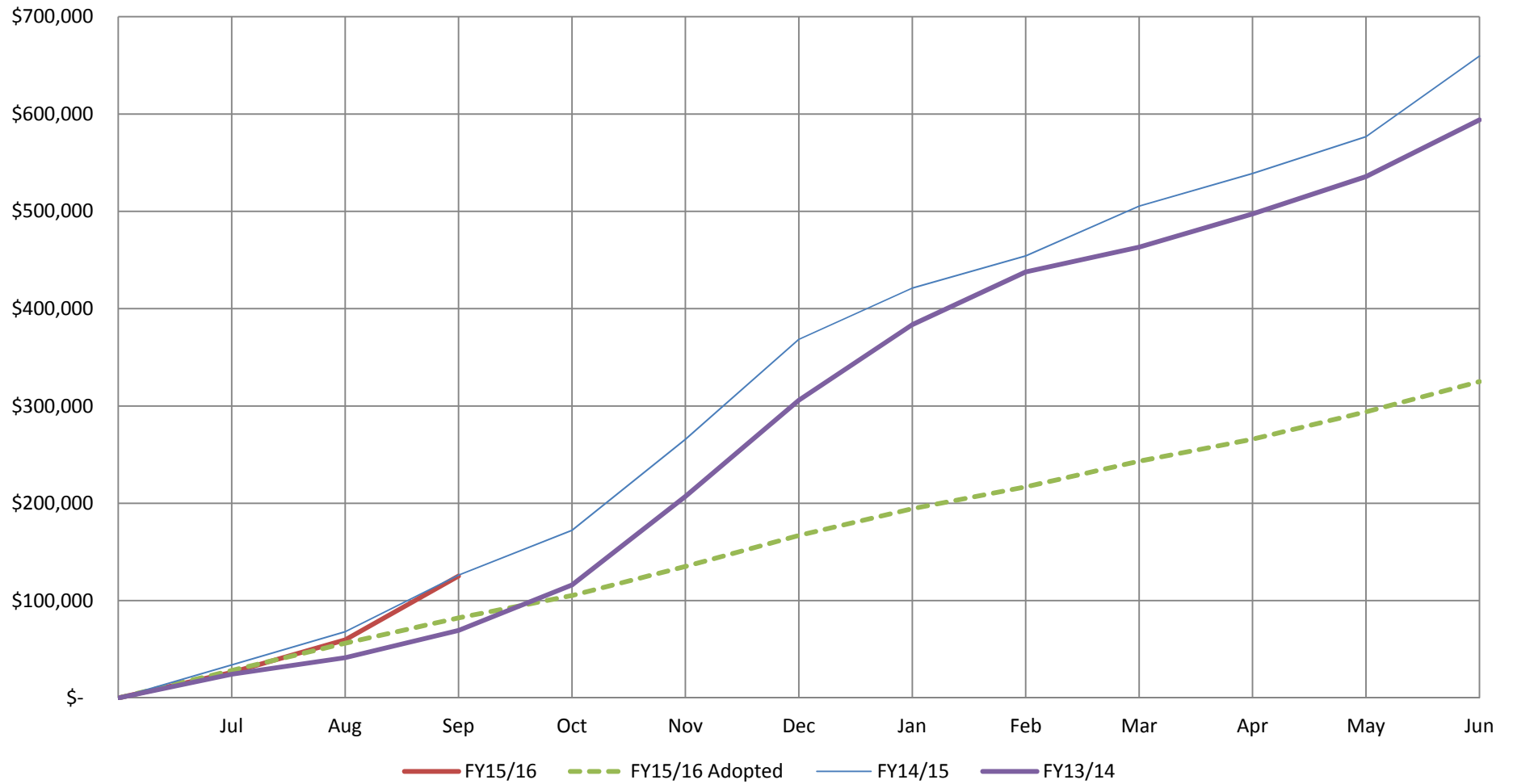
## Criminal Investigations - YTD OT \$ by Month



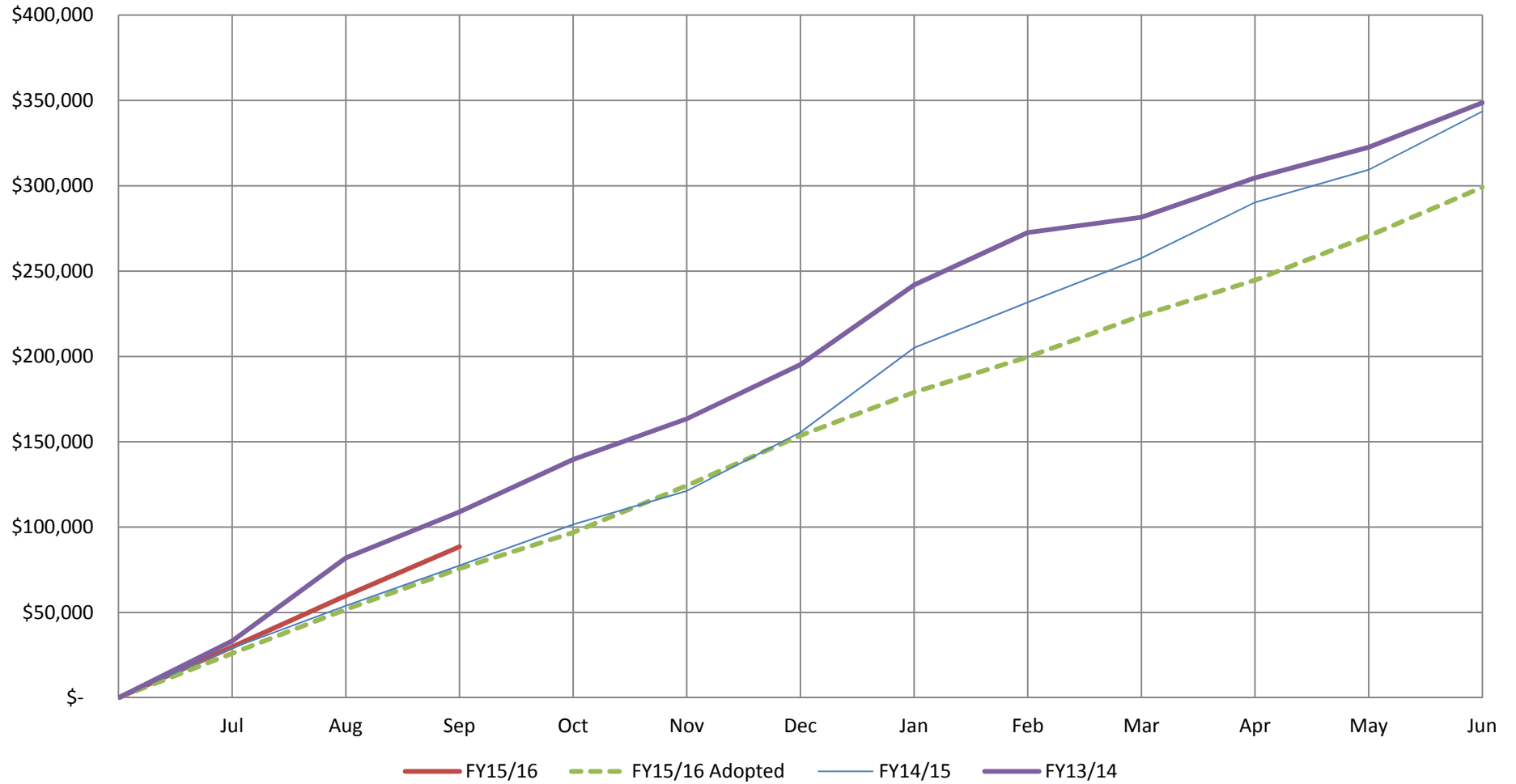
## Special Response Units - YTD OT \$ by Month



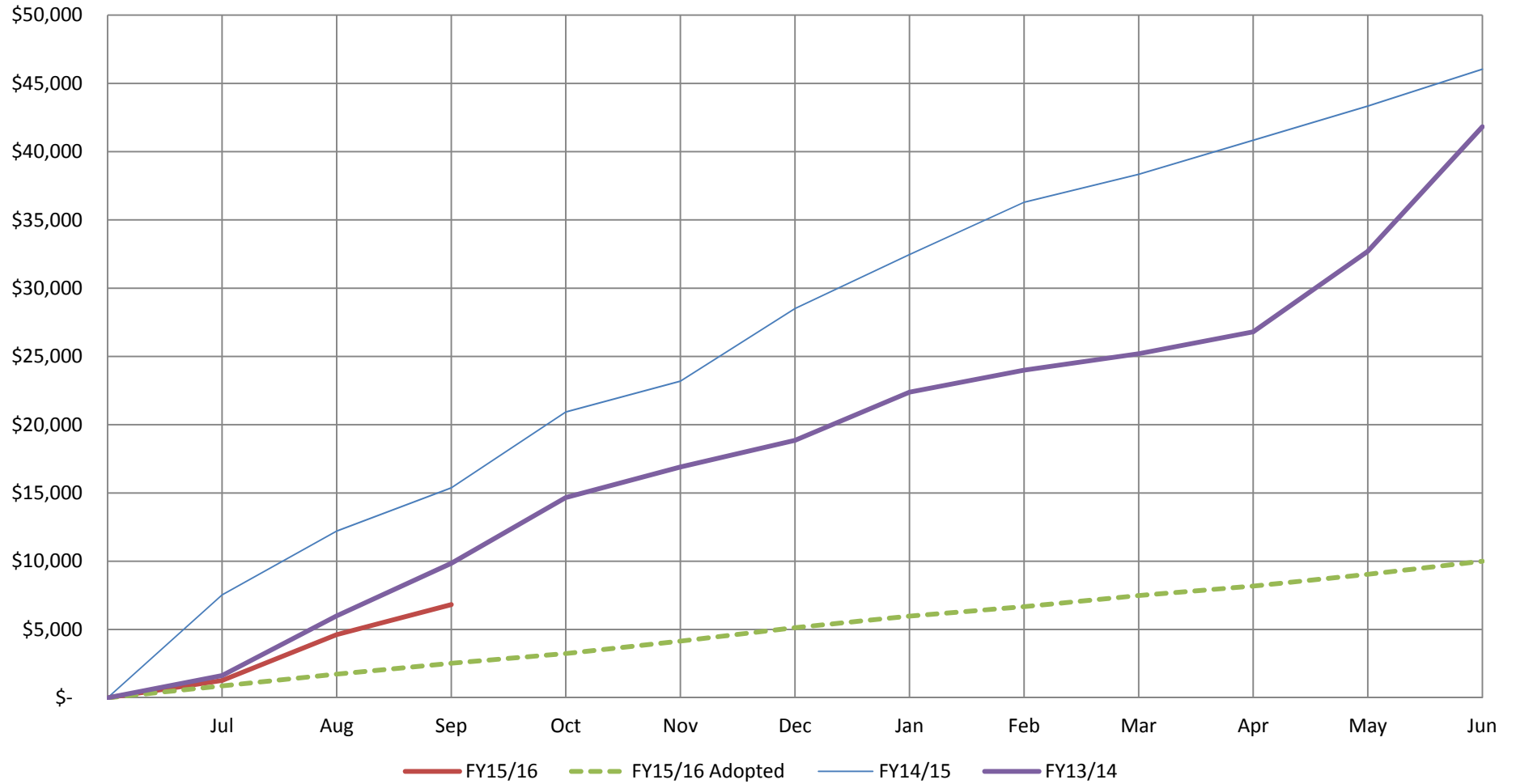
## Training - YTD OT \$ by Month



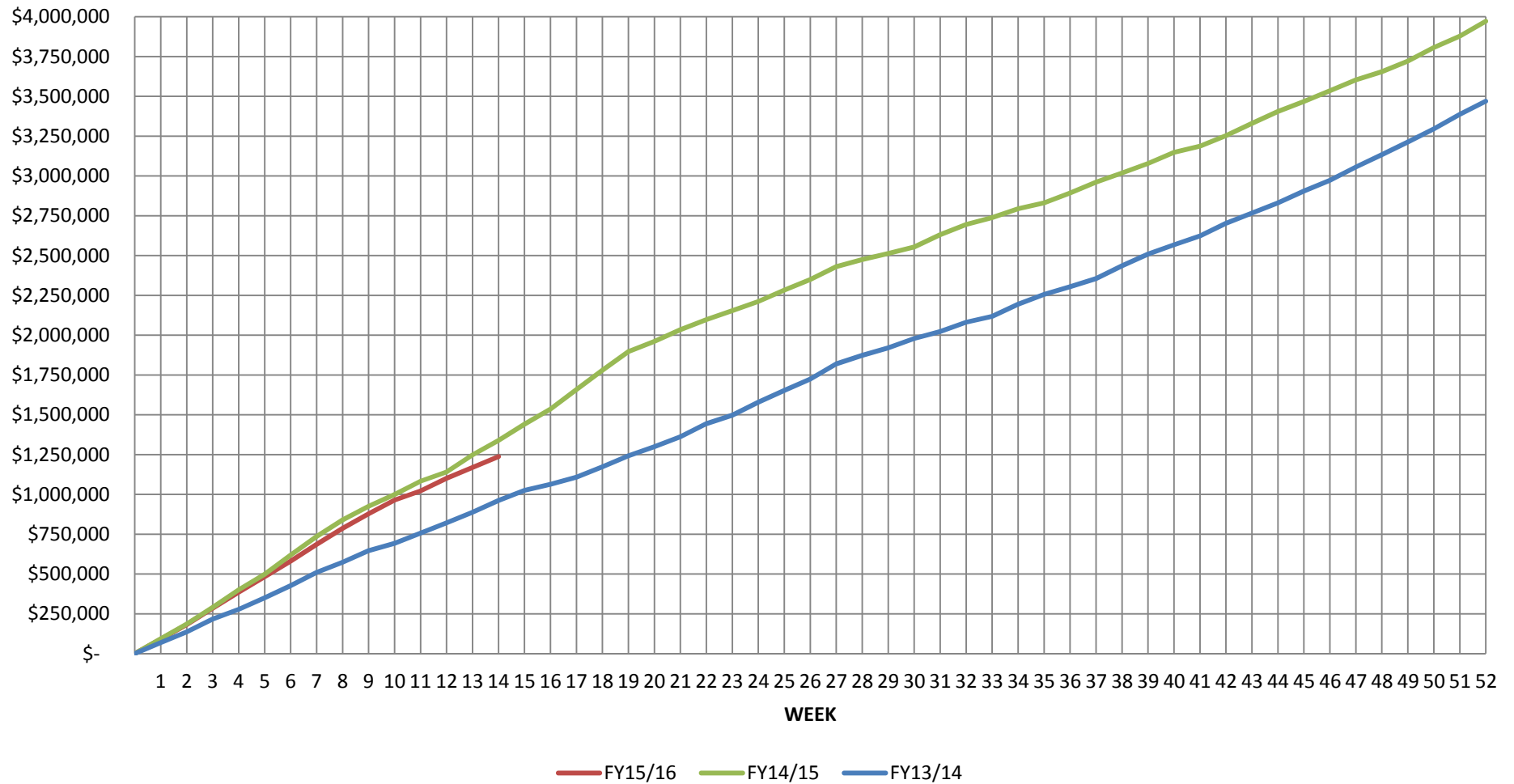
## Emergency Communication Center - YTD OT \$ by Month



## Animal Control - YTD OT \$ by Month

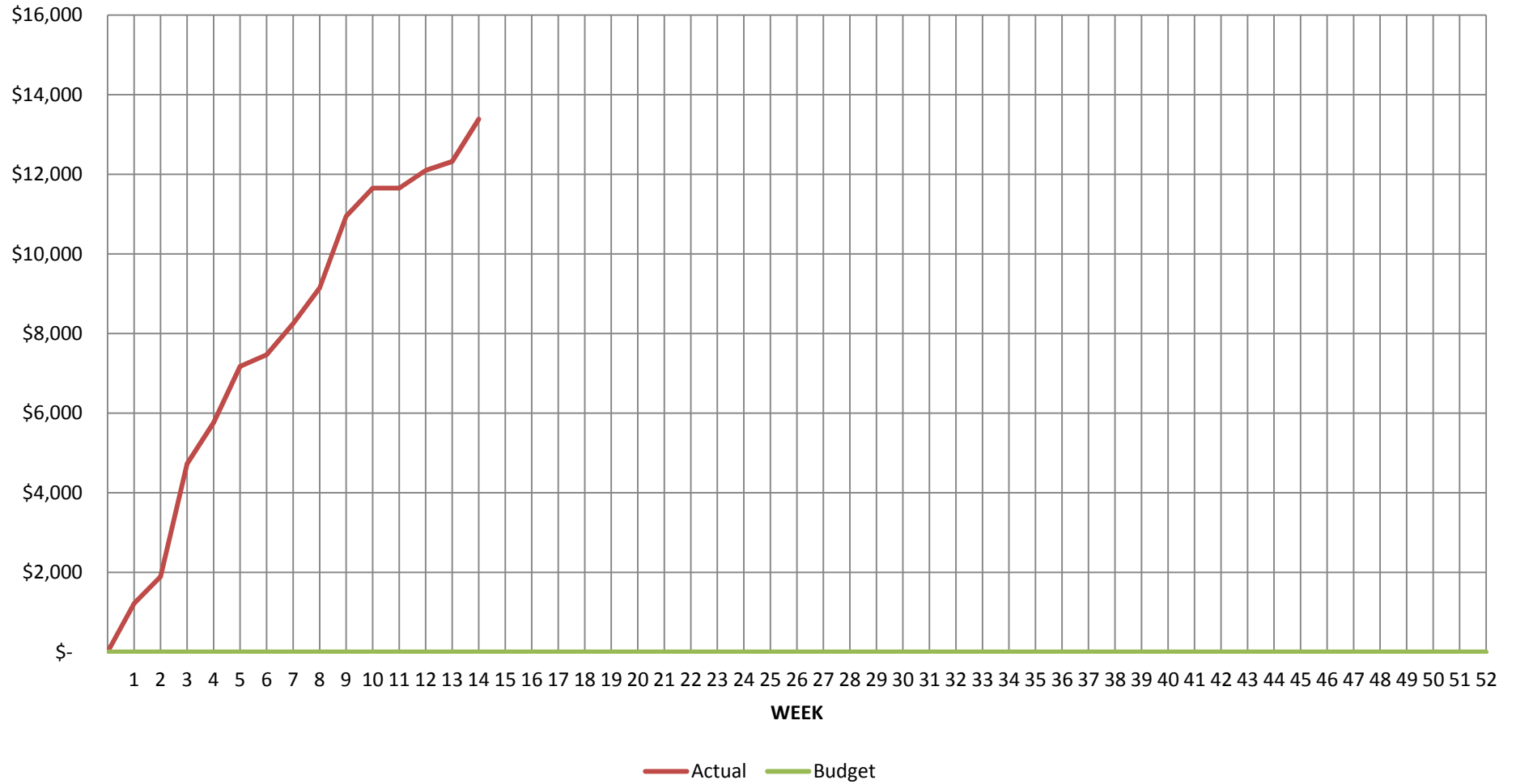


## Fire Department - YTD Total OT \$ by Week



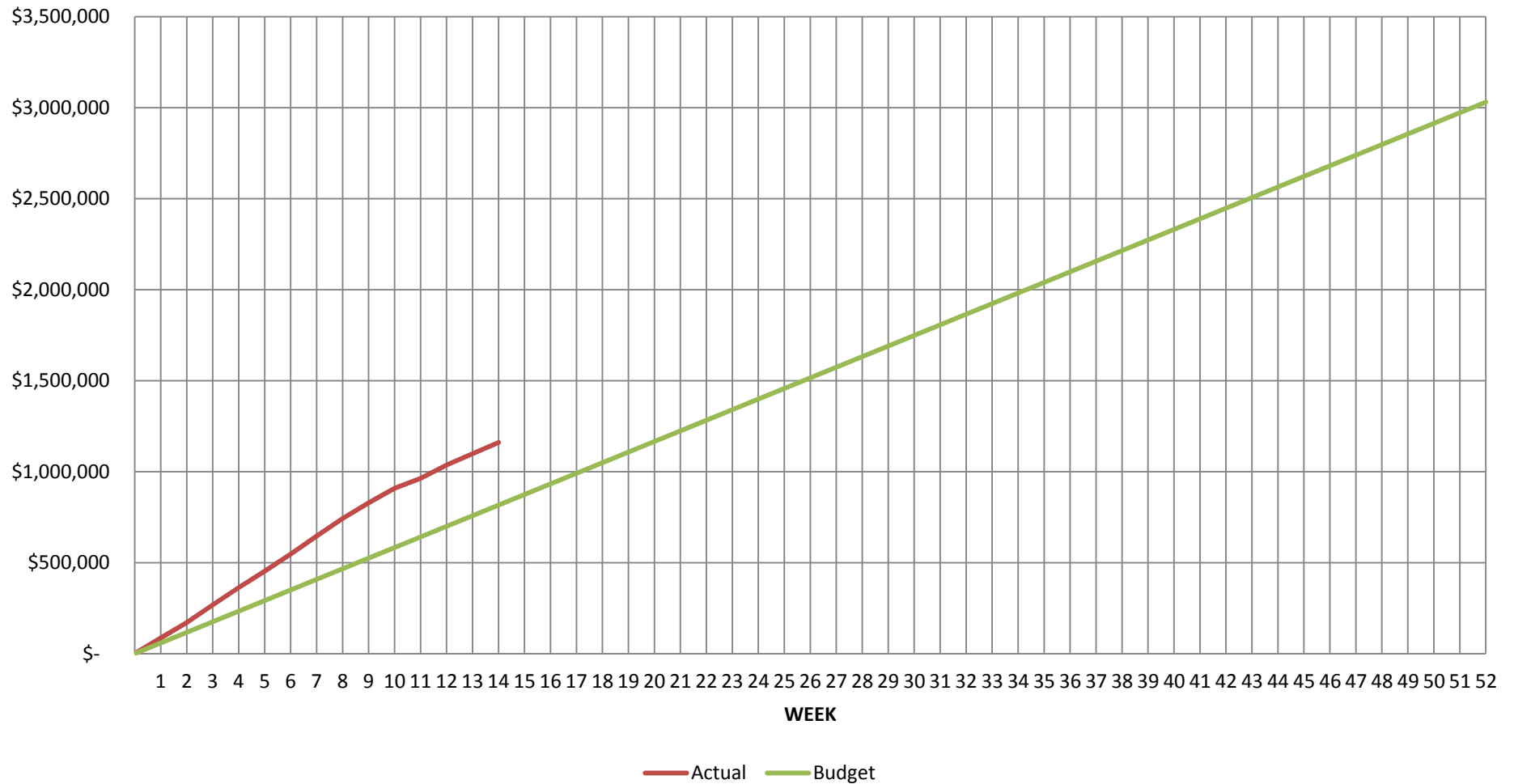
Week 14 is 9/30/2015 for FY15/16

## Firefighter Administration - YTD OT \$ by Week FY15/16



Week 14 is 9/30/2015

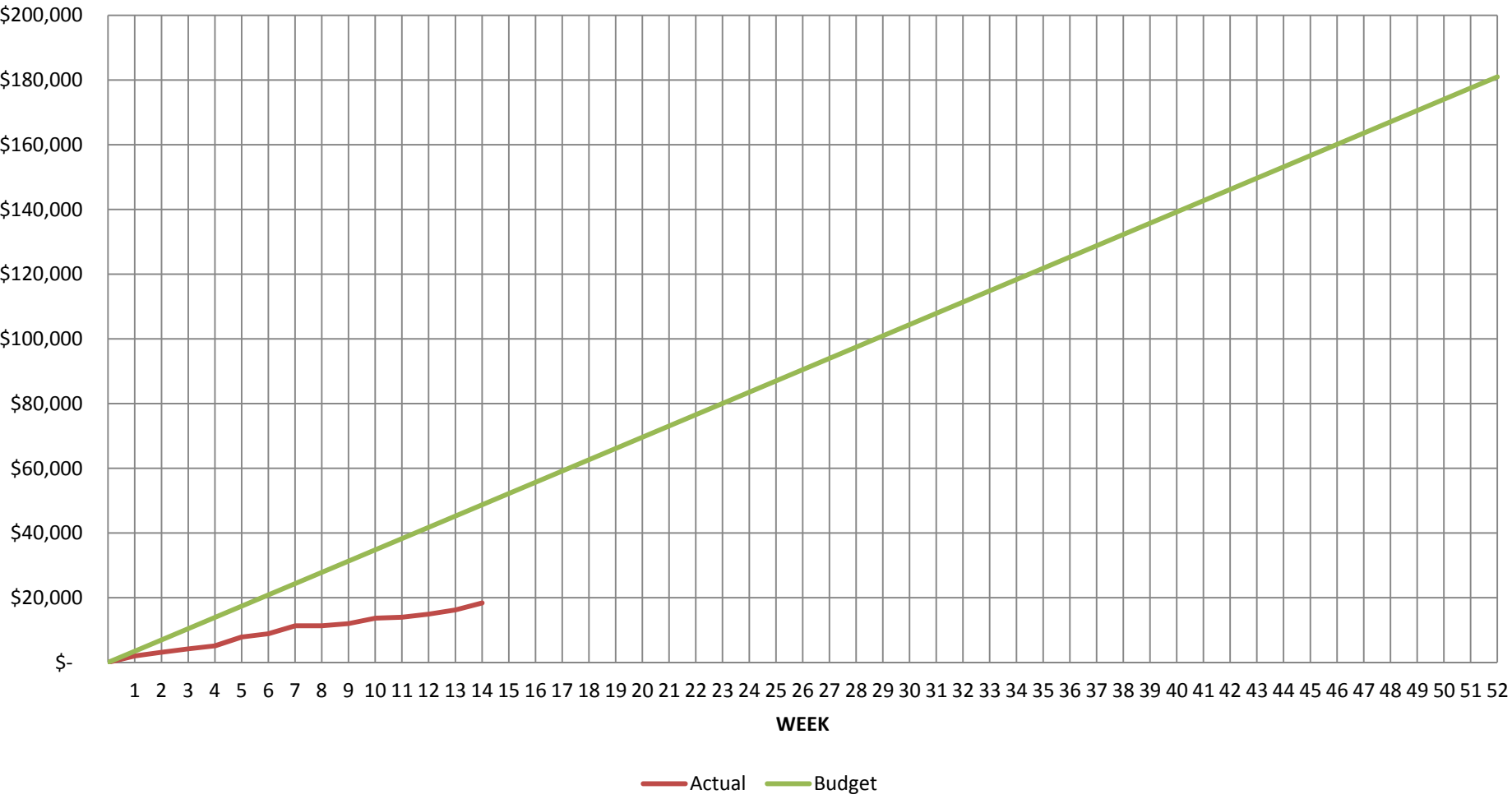
## Suppression - YTD OT \$ by Week FY15/16



Week 14 is 9/30/2015

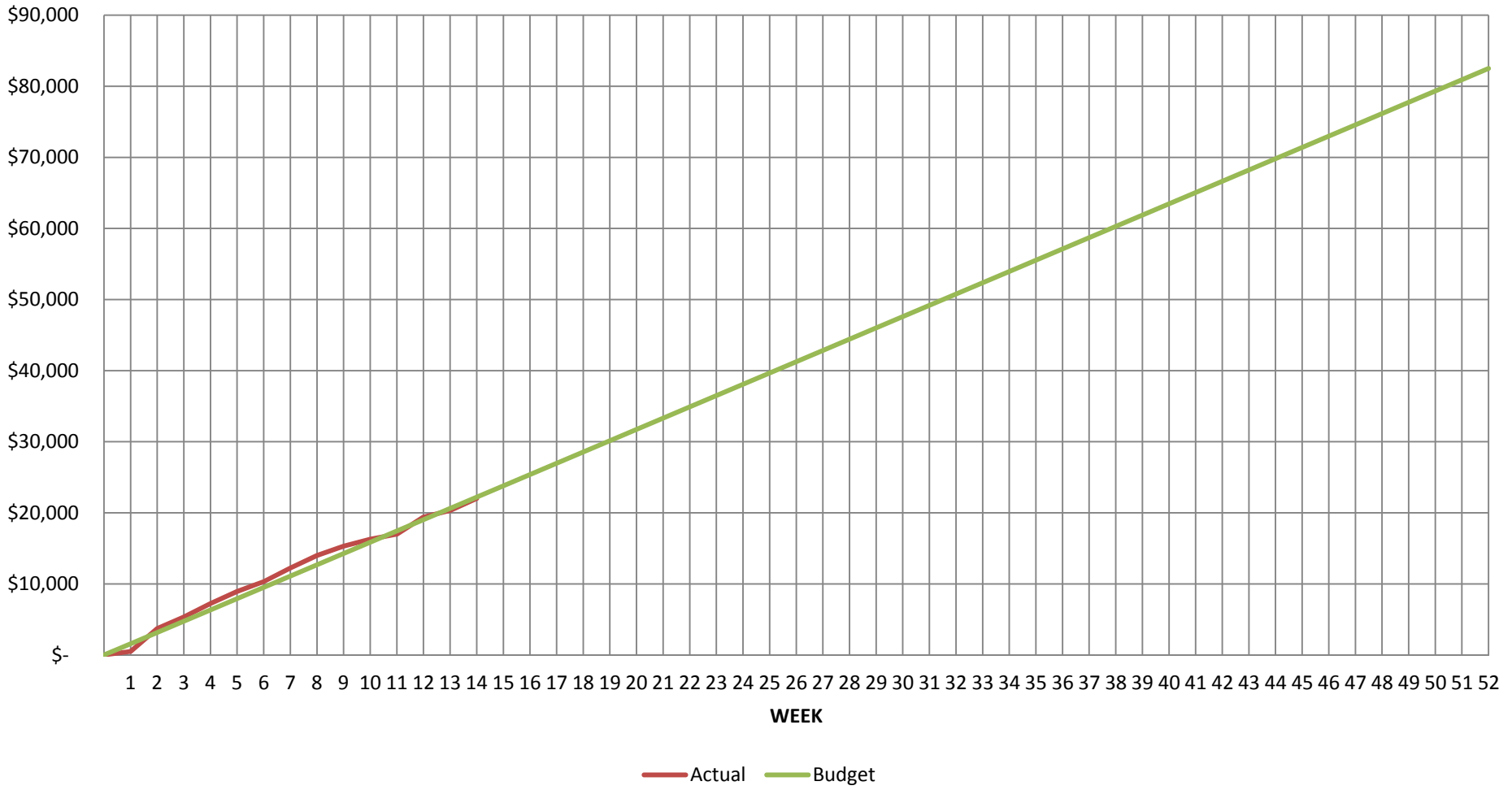


# Training - YTD OT \$ by Week FY15/16



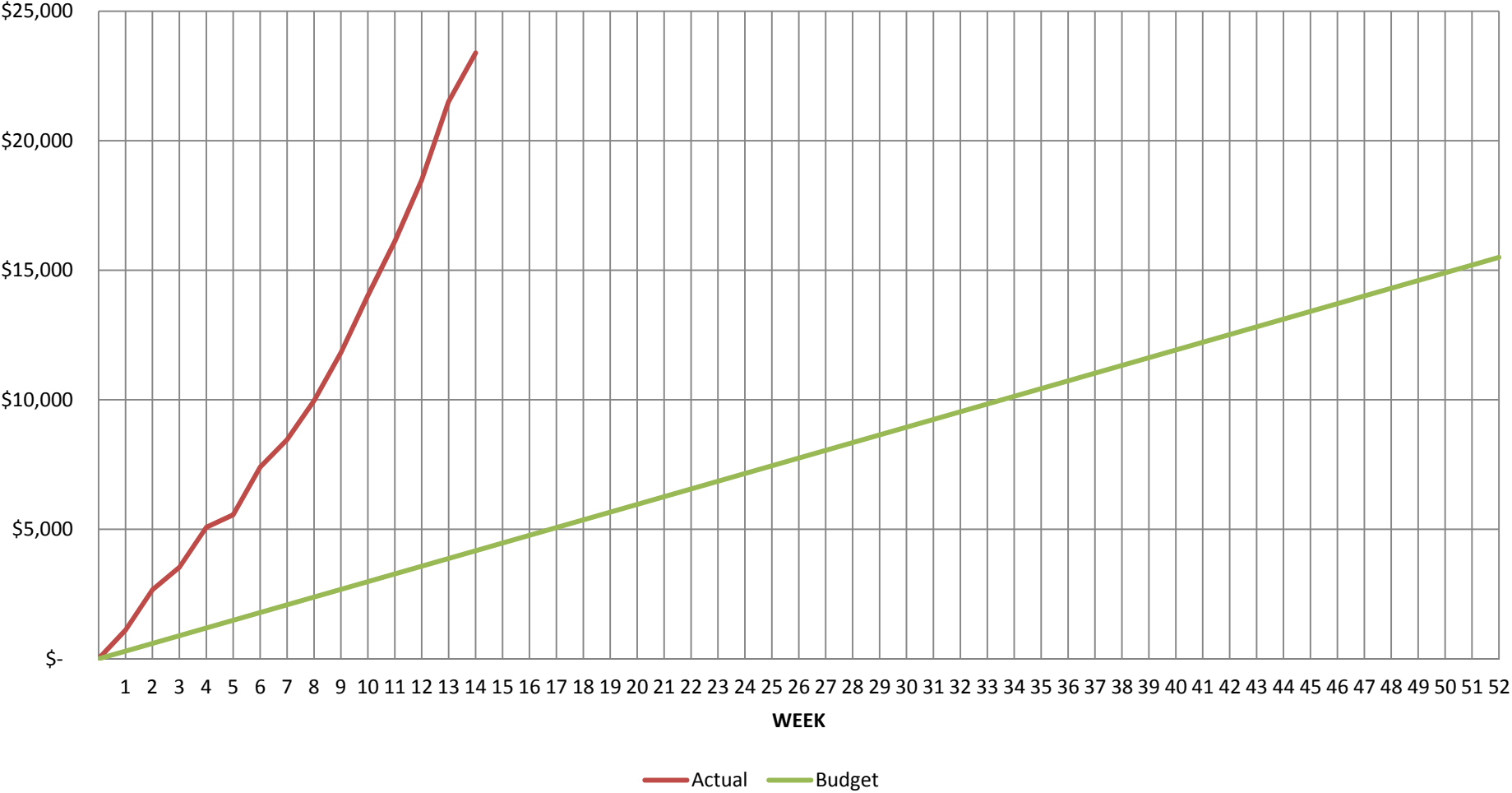
Week 14 is 9/30/2015

**Marshal - YTD OT \$ by Week FY15/16**



Week 14 is 9/30/2015

Vehicle/Equip Maintenance - YTD OT \$ by Week FY15/16



Week 14 is 9/30/2015

# Fiscal Year 15/16 Quarterly Summary Report - General Fund - Smith House

11/12/2015 - 3:58:35 PM

Revenue		FY 14/15	FY 15/16										
Ref	Account Title	Actual	Adopted Budget	Adj	Revised Budget	YTD Rev	YTD Enc	YTD Rev & Enc		Available Balance	Q1 Projection	Variance to Revised	
						(10-07-2015)							
01303713411100	Medicaid	7,424,911	7,584,972	0	7,584,972	1,228,334	0	1,228,334	16.2%	6,356,638	7,584,972	0	0.0%
01303713411102	Medicare A	1,598,435	1,829,659	0	1,829,659	239,695	0	239,695	13.1%	1,589,964	1,829,659	0	0.0%
01303713411103	Medicare B	105,842	143,250	0	143,250	12,943	0	12,943	9.0%	130,307	143,250	0	0.0%
01303713411104	Guarantor/Private Pay	2,486,928	1,435,633	0	1,435,633	370,811	0	370,811	25.8%	1,064,822	1,435,633	0	0.0%
01303713411105	Commercial Ins/Managed Care	240,185	315,433	0	315,433	100,940	0	100,940	32.0%	214,493	315,433	0	0.0%
01303713691000	Smith House-Miscellaneous	2,404	0	0	0	14,400	0	14,400	0.0%	-14,400	0	0	0.0%
Revenue Total		11,858,705	11,308,947	0	11,308,947	1,967,123	0	1,967,123	17.4%	9,341,824	11,308,947	0	0.0%

Expense		FY 14/15	FY 15/16										
Ref	Account Title	Actual	Adopted Budget	Adj	Revised Budget	YTD Exp	YTD Enc	YTD Exp & Enc		Available Balance	Q1 Projection	Variance to Revised	
						(10-07-2015)							
3710	Smith House Administration	2,060,346	2,391,968	0	2,391,968	224,016	224,968	448,983	18.8%	1,942,985	2,391,968	0	0.0%
3720	Social Services	140,406	153,166	0	153,166	24,354	0	24,354	15.9%	128,812	153,166	0	0.0%
3730	Recreation	245,685	258,587	0	258,587	29,193	6,983	36,177	14.0%	222,410	258,587	0	0.0%
3740	Housekeeping	587,391	641,845	0	641,845	88,695	10,956	99,651	15.5%	542,194	641,845	0	0.0%
3750	Maintenance	1,136,338	1,151,217	0	1,151,217	126,277	294,486	420,763	36.5%	730,454	1,151,217	0	0.0%
3760	Laundry	290,866	303,197	0	303,197	46,078	19,244	65,322	21.5%	237,875	303,197	0	0.0%
3770	Food Services	1,804,176	1,813,228	0	1,813,228	270,915	166,276	437,191	24.1%	1,376,037	1,813,228	0	0.0%
3780	Nursing Services	10,156,941	10,249,277	0	10,249,277	1,413,079	73,677	1,486,756	14.5%	8,762,521	10,249,277	0	0.0%
3781	Physician Services	41,989	51,500	0	51,500	143	49,948	50,091	97.3%	1,409	51,500	0	0.0%
3791	Physical Therapy	473,712	512,500	0	512,500	-96,653	151,000	54,347	10.6%	458,153	512,500	0	0.0%
Expense Total		16,937,851	17,526,485	0	17,526,485	2,126,097	997,538	3,123,635	17.8%	14,402,850	17,526,485	0	0.0%

Net Surplus/(Shortfall)		-5,079,145	-6,217,538	0	-6,217,538	-158,974	-997,538	-1,156,512		-5,061,026	-6,217,538	0	
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# Fiscal Year 15/16 Quarterly Summary Report - Parking Fund

11/12/2015 - 3:58:50 PM

Revenue		FY 14/15	FY 15/16										
Ref	Account Title	Actual	Adopted Budget	Adj	Revised Budget	YTD Rev	YTD Enc	YTD Rev & Enc		Available Balance	Q1 Projection	Variance to Revised	
						(10-07-2015)							
29302153411006	Parking Revenue	1,585,280	1,828,500	0	1,828,500	362,339	0	362,339	19.8%	1,466,161	1,600,000	228,500	12.5%
29302153411014	Park Permits	608,526	741,000	0	741,000	239,581	0	239,581	32.3%	501,419	700,000	41,000	5.5%
29302153411017	Town Center Parking	0	76,000	0	76,000	0	0	0	0.0%	76,000	0	76,000	100.0%
29302153411084	Garage Revenue	1,134,953	1,453,000	0	1,453,000	285,152	0	285,152	19.6%	1,167,848	1,187,563	265,437	18.3%
29302153431000	Parking Ticket Fines	1,745,863	2,528,142	0	2,528,142	522,449	0	522,449	20.7%	2,005,693	2,000,000	528,142	20.9%
29302153621004	Garage Reimbursements	111,479	94,000	0	94,000	43,878	0	43,878	46.7%	50,122	164,000	-70,000	-74.5%
Revenue Total		5,186,101	6,720,642	0	6,720,642	1,453,399	0	1,453,399	21.6%	5,267,243	5,651,563	1,069,079	-15.9%

Expense		FY 14/15	FY 15/16										
Ref	Account Title	Actual	Adopted Budget	Adj	Revised Budget	YTD Exp	YTD Enc	YTD Exp & Enc		Available Balance	Q1 Projection	Variance to Revised	
						(10-07-2015)							
29421391100	Parking/Salaries	1,024,703	1,000,747	0	1,000,747	206,317	0	206,317	20.6%	794,430	1,052,283	-51,536	-5.1%
29421391202	Parking/Permanent Part Time	113,799	209,662	0	209,662	46,516	0	46,516	22.2%	163,146	209,662	0	0.0%
29421391203	Parking/Seasonal	127,940	0	0	0	5,858	0	5,858	0.0%	-5,858	26,000	-26,000	0.0%
29421391301	Parking/Overtime	105,295	100,000	0	100,000	23,198	0	23,198	23.2%	76,802	100,000	0	0.0%
29421391501	Parking/Clothing Allowance	9,275	7,775	0	7,775	5,000	0	5,000	64.3%	2,775	7,775	0	0.0%
29421391901	Parking/Differential	18,652	14,000	0	14,000	5,446	0	5,446	38.9%	8,554	14,000	0	0.0%
29421392120	Parking/Active Medical & Life	341,804	345,779	0	345,779	0	0	0	0.0%	345,779	345,779	0	0.0%
29421392121	Parking/Retiree Medical & Life	70,101	70,962	0	70,962	0	0	0	0.0%	70,962	70,962	0	0.0%
29421392200	Parking/Social Security	102,229	101,912	0	101,912	0	0	0	0.0%	101,912	107,844	-5,932	-5.8%
29421392302	Parking/Classified Pension Fund	128,952	141,847	0	141,847	0	0	0	0.0%	141,847	141,847	0	0.0%
29421392406	Parking/OPEB Contribution	87,674	100,825	0	100,825	0	0	0	0.0%	100,825	93,162	7,663	7.6%
29421392500	Parking/Unemployment Comp	0	0	0	0	0	0	0	0.0%	0	0	0	0.0%
29421393401	Parking/Central Svc Cost Allocati	503,954	512,555	0	512,555	0	0	0	0.0%	512,555	512,555	0	0.0%
29421393405	Parking/Parking Ticket Processin	203,696	210,000	0	210,000	9,768	2,006	11,774	5.6%	198,226	210,000	0	0.0%
29421393411	Parking/Bank Fees - Credit Cards	165,321	75,000	0	75,000	30,542	0	30,542	40.7%	44,458	165,000	-90,000	-120.0%
29421393601	Parking/Contracted Services	647,500	647,500	0	647,500	108,863	501,538	610,400	94.3%	37,100	647,500	0	0.0%
29421394400	Parking/Equipment Rental	850	1,300	0	1,300	0	0	0	0.0%	1,300	1,300	0	0.0%
29421394401	Parking/Facility Rental	60,000	143,503	0	143,503	98,848	45,000	143,848	100.2%	-345	143,850	-347	-0.2%
29421395240	Parking/Pymts to Ins Fund	175,326	163,093	0	163,093	0	0	0	0.0%	163,093	163,093	0	0.0%
29421395301	Parking/Telephone	8,929	10,000	0	10,000	0	0	0	0.0%	10,000	10,000	0	0.0%
29421395302	Parking/Data Communications	0	4,200	0	4,200	0	0	0	0.0%	4,200	4,200	0	0.0%
29421395405	Parking/Postage	2,770	6,000	0	6,000	0	250	250	4.2%	5,750	6,000	0	0.0%
29421395500	Parking/Copying & Printing	1,329	5,000	0	5,000	0	0	0	0.0%	5,000	5,000	0	0.0%
29421396100	Parking/Office Supplies & Exp	4,319	4,319	0	4,319	0	500	500	11.6%	3,819	4,319	0	0.0%
29421396202	Parking/Water	4,079	2,000	0	2,000	734	0	734	36.7%	1,266	2,000	0	0.0%
29421396204	Parking/Electric-Util	187,994	180,681	0	180,681	20,130	0	20,130	11.1%	160,551	180,681	0	0.0%
29421396205	Parking/Natural Gas-Util	5,499	6,112	0	6,112	298	0	298	4.9%	5,814	6,112	0	0.0%
29421396601	Parking/Vehicle Maint	14,582	5,756	0	5,756	204	296	500	8.7%	5,256	5,756	0	0.0%
29421396603	Parking/Building Maint	10,000	10,000	0	10,000	368	632	1,000	10.0%	9,000	10,000	0	0.0%

# Fiscal Year 15/16 Quarterly Summary Report - Parking Fund

11/12/2015 - 3:58:50 PM

Expense		FY 14/15	FY 15/16										
Ref	Account Title	Actual	Adopted Budget	Adj	Revised Budget	YTD Exp	YTD Enc	YTD Exp & Enc		Available Balance	Q1 Projection	Variance to Revised	
						(10-07-2015)							
29421396605	Parking/Equipment Maint	63,706	72,000	0	72,000	3,078	26,791	29,870	41.5%	42,130	72,000	0	0.0%
29421396613	Parking/Building Alteration	3,265	4,000	0	4,000	0	257	257	6.4%	3,743	4,000	0	0.0%
29421396700	Parking/Small Tools & Replacem	9,461	8,718	0	8,718	0	0	0	0.0%	8,718	8,718	0	0.0%
29421396902	Parking/Uniforms	2,500	3,500	0	3,500	0	0	0	0.0%	3,500	3,500	0	0.0%
29421398301	Parking/Bonded Principal	885,000	930,000	0	930,000	0	0	0	0.0%	930,000	930,000	0	0.0%
29421398302	Parking/Bonded Interest	432,000	386,665	0	386,665	0	0	0	0.0%	386,665	386,665	0	0.0%
29421399002	Parking/Transfer to G. F.	0	1,235,231	0	1,235,231	0	0	0	0.0%	1,235,231	0	1,235,231	100.0%
Expense Total		5,522,504	6,720,642	0	6,720,642	565,168	577,270	1,142,438	17.0%	5,578,204	5,651,563	1,069,079	-15.9%

Net Surplus/(Shortfall)		-336,403	0	0	0	888,231	-577,270	310,961		-310,961	0	0	
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[www.stamfordpublicschools.org](http://www.stamfordpublicschools.org)

Winifred Hamilton, Ph.D., Superintendent of Schools

To: Winifred Hamilton Ph.D., Superintendent of Schools *WH*

From: Hugh Murphy, Executive Director of Finance *HM*

Re: 2015-16 September Financial Report

Date: October 28, 2015

Cc: Bill Dunn  
Vivens Joachim  
Barbara Farrell  
John Castellana

Attached is a financial report for the month of September 2015 showing the year-to-date results compared to budget and a year-end projection for 2015-16.

Currently, we are projecting most areas of the budget on or close to projections with the exception of 323 Pupil Service, 560 Out of District Tuition and 202 Health Insurance. I have included budget projections from the Special Education department for the Pupil Services and Out of District Tuition account on pages 20-21 which show the results for the last three years and the forecast for 2015-16.

The first quarter result for the Health Insurance account has been positive. To date, the claims for medical insurance are \$600,000 less than the 2014-15 school levels. Additionally, due to the change in vendors from Anthem to Cigna, the district will receive a 3 month administrative fee "holiday" which will save us approximately \$250,000. Still it remains unclear (due to the small data sample with the new vendor) whether the claims are running low due to trends or simply delays in processing since switching to the new vendor. The Prescription Drug account is also trending lower than expected. Because of this we have prepared forecasts under three scenarios: Best, Expected, and Worst. Each scenario produces a different effect on the overall BOE operating budget results. We await October results to determine how much funding we need to cover worst case scenario.

**Stamford Public Schools**  
**2015-16 Budget**  
**September 30, 2015**

	Best	Expected	Worst
202 Health Insurance	\$ 35,185,000	\$ 35,435,000	\$ 35,934,000
323 Pupil Services	\$ 3,858,770	\$ 4,553,329	\$ 4,750,000
560 Out of District Tuition	\$ 10,682,148	\$ 11,282,493	\$ 11,437,222
All other accounts	\$ 204,833,543	\$ 204,833,543	\$ 204,833,543
Total Operating Budget projection	\$ 254,559,461	\$ 256,104,365	\$ 256,954,765
Variance	\$ 553,961	\$ (990,943)	\$ (1,841,343)

Our current recommendations are:

- Institute a “soft freeze” for all budgetary items outside of building and classroom accounts and have all building related purchases reviewed by the assistant superintendents and the finance department
- Attempt to curtail discretionary spending
- Monitor the health insurance account monthly and update projections based on most current information
- Have assistant superintendent oversight and approval of all special education outplacements
- Monitor use of overtime in all areas: clerical, custodial, security
- Monitor use of substitute teachers and substitute special education paras
- Review all special education contracts with special education administration
- Review all contract service caps; discuss “flexibility” with vendors
- Maximize grant revenues

Please let me know if you would like to review in person.

**Staffing and Headcount (page 6)**

**Operating Budget**

**101 Teachers** – Currently, we are tracking 2.2 positions under budget with open positions at: Hillandale, ESL – Roxbury, AITE Science .6, Contingency .6 less staff member on leave.



**102 Administrator** – We are presently .6 position over budget: SHS administrator on leave less vacant Magnet School Principal .3

**113 Admin Non-Certified** – Currently on budget

**114 Clerical** – There are currently vacancies for an Adult Ed OSS and a data analyst.

**115 Paraeducator** – As of today, we are tracking 8 positions under budget: Bilingual/ELL 3.0, Special Education 3.0, Media para and contingency position

**116 Custodians** – Currently two positions under budget

**117 Other-** Currently on budget

### **Grants Budget**

**101 Teachers** – a vacancy exists for a grade 7 Social Studies teacher at Rogers

**102 Administrator** – Currently on budget

**113 Administrator** – Non –Certified – Currently on budget

**114 Clerical** – Currently on budget

**115 Paraeducator** – Currently on budget

Highlights by major account code are as follows:

### **Operating Budget (p. 7-9)**

**100 Certified and Non-Certified Wages** –We are projecting an unfavorable variance of \$107,000 due to the additional cost in the 102 account for an administrator on paid leave.

**200 Employee Benefits** – Current projection for this group of accounts is for a surplus of \$688,000 mostly due to favorable first quarter results in the health insurance account. We are also predicting favorable results in the Unemployment Compensation account due to recent trends in payments.

**300 Professional/Technical Services** –The overall 300 group is projected to run a deficit of \$935,000 due to recent trends in vendor payments. An analysis is attached which provides minimum, expected, and maximum results in this account. The number shown is titled “expected”. The cost of legal services is also expected to run over budget by \$224,000; the Law Department was asked to provide an update by vendor.

**400 Property Services** – The latest projection for this group is to run close to budget.

**500 Other Services** – We are currently projecting a deficit in this group of \$714,000 due to current results and predictions for Out of District Tuition cost. An analysis of outplacement volume and cost for the last three years is attached to this report.

**600 Supplies** – Our most recent projection for this group is for a \$56,000 favorable variance.

**700 Equipment-** Our projection for this group is a \$4,000 surplus.

**800 Dues and Fees-** Our projection for this group is to track on budget

### **Grant Budget (p.10-12)**

Attached for your reference is a listing of open grants (including carryover portions of multi-year grants.) Our original grant budget for 2015-16 was \$27,258,096 and subsequent awards from district grant efforts and carryover amounts from two year grants have increased our grant revenue to \$30,831,819.

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.13)**

The latest balances for Internal Service Funds are as of June 30, 2015:

The **BOE Medical Claims Reserve** is at \$4,269,899. This amount is close to the June 30, 2014 balance of \$4,264,261.

Since the district is self-insured, our target is to keep between 5% and 9% of claims in this account at all times BOE Medical Claims Reserve at all times.

The **IBNR Reserve** (Incurred but not reported health insurance claims) is \$2,453,097. This fund is used to account for health insurance claims that are incurred before June 30<sup>th</sup> but not paid by the vendors until July and August. The health insurance vendors continue to pay claims faster and the current balance (which is down slightly from the previous year balance of \$2,648,419) is deemed sufficient by the district's insurance consultant.

Due to a surplus during the 2014-15 school year, the **Food Service Program** fund is showing a fund balance of \$242,233; 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 \$250,343; 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.) The balance is \$100,321 less than the June 2014 balance.

The **School Building Use** fund is \$221,615. This account is used to capture school building revenue and expenditures from district rental efforts. For the 2015-16 year, the BOE operating budget 420 Repair and Maintenance account was under-budgeted by \$200,000 with the assumption that \$200,000 would be transferred from the SBU fund to keep the operating budget whole.

Due to 2014-15 reductions of \$98,000 the **BOE Energy Reserve** is currently \$201,840.

### **Consultants (p.14-16)**

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

**2015-16 Stamford Public Schools Headcount  
September 30, 2015**

	Object	2015-16 Approved	2015-16 Adjusted	2015-16 Actual	Variance +/-	
Operating	101 Teachers	1,359.3	1,358.3	1,356.1	(2.2)	<b>Vacancies</b> - 1 Instructional Coordinator Hillendale, 1 ESL Roxbury, .6 AITE Science, .6 Contingency . Also includes S.C. on Leave Includes SHS Admin on Leave. Magnet School Principal .3  OSS for Adult Ed, Data Analyst 3 SPED, 3 ELL, 1 Media, 1 Contingency Inst
	102 Administrative	58.7	58.7	59.4	0.7	
	<b>Total Certified</b>	<b>1,418.0</b>	<b>1,417.0</b>	<b>1,415.5</b>	<b>(1.5)</b>	
	113 Administrative - Non Certified	7.0	7.0	7.0	0.0	
	114 Clerical	80.4	80.4	78.4	(2.0)	
	115 Paraeducators	345.0	344.0	336.0	(8.0)	
	116 Custodial/Mechanics	154.0	154.0	152.0	(2.0)	
	117 Other	36.5	36.5	36.5	0.0	
	<b>Total Non-Certified</b>	<b>622.9</b>	<b>621.9</b>	<b>609.9</b>	<b>(12.0)</b>	
	<b>Total Operating Budget</b>	<b>2,040.9</b>	<b>2,038.9</b>	<b>2,025.4</b>	<b>(13.5)</b>	
Grant	101 Teachers	111.2	112.2	111.2	(1.0)	7th Grade SS Rogers,
	102 Administrative	4.6	4.6	4.6	0.0	
	<b>Total Certified</b>	<b>115.8</b>	<b>116.8</b>	<b>115.8</b>	<b>(1.0)</b>	
	113 Administrative - Non Certified	2.0	2.0	2.0	0.0	
	114 Clerical	3.3	3.3	3.3	0.0	
	115 Paraeducators	53.0	54.0	54.0	0.0	
	117 Other					
	<b>Total Non-Certified</b>	<b>58.3</b>	<b>59.3</b>	<b>59.3</b>	<b>0.0</b>	
	<b>Total Grants Budget</b>	<b>174.1</b>	<b>176.1</b>	<b>175.1</b>	<b>(1.0)</b>	
Total	101 Teachers	1,470.5	1,470.5	1,467.3	(3.2)	
	102 Administrative	63.3	63.3	64.0	0.7	
	<b>Total Certified</b>	<b>1,533.8</b>	<b>1,533.8</b>	<b>1,531.3</b>	<b>(2.5)</b>	
	113 Administrative - Non Certified	9.0	9.0	9.0	0.0	
	114 Clerical	83.7	83.7	81.7	(2.0)	
	115 Paraeducators	398.0	398.0	390.0	(8.0)	
	116 Custodial/Mechanics	154.0	154.0	152.0	(2.0)	
	117 Other	36.5	36.5	36.5	0.0	
	<b>Total Non-Certified</b>	<b>681.2</b>	<b>681.2</b>	<b>669.2</b>	<b>(12.0)</b>	
	<b>Total System Budget</b>	<b>2,215.0</b>	<b>2,215.0</b>	<b>2,200.5</b>	<b>(14.5)</b>	

\* Teacher headcount includes 3.0 FTE awaiting certification



**Stamford Public Schools**  
**Monthly Financial Statement**  
**September 2015**

[Link](#)

	Approved Budget	Adjusted Budget	Year-to-Date Results	YTD %	Last Year YTD Results	LYTD %	Year-End Estimate
101 Teacher Salary	113,942,622	113,942,622	9,298,442	8.2%	8,955,950	8.0%	112,197,517
102 Administrative Certified	9,205,280	9,205,280	2,491,388	27.1%	2,430,894	26.2%	9,369,079
104 Teacher Extra Services	1,172,338	1,178,338	477,010	40.5%	330,328	0.0%	1,121,700
105 Class Coverage	50,000	50,000	1,019	2.0%	127	0.3%	43,019
106 Maternity Leave	100,000	100,000	60,378	60.4%	46,493	46.5%	930,878
108 Best Stipends	80,000	80,000	0	0.0%	6,559	13.1%	97,000
109 Substitute teachers and part-time professional salaries	2,035,740	2,036,740	100,428	4.9%	106,413	5.4%	2,067,931
110 Retirement	1,095,937	1,095,937	361,081	32.9%	1,166,856	61.6%	1,095,937
111 Sub Teacher - Long Term Illness	100,000	100,000	44,240	44.2%	57,288	57.3%	996,805
<b>SUBTOTAL - ADMIN-CERTIFIED SALARIES &amp; WAGES (111)</b>	<b>127,781,917</b>	<b>127,788,917</b>	<b>12,833,985</b>	<b>10.0%</b>	<b>13,100,907</b>	<b>10.4%</b>	<b>127,919,865</b>
113 Administration - Non Certified	700,331	700,331	150,192	21.4%	177,410	23.0%	674,731
114 Clerical Salary	6,117,599	6,117,599	1,425,841	23.3%	874,061	15.0%	6,006,000
115 Educational Assistant	10,295,866	10,295,866	1,188,866	11.5%	1,150,653	10.9%	10,288,169
116 Custodial/Mechanical Salary	9,946,246	9,946,246	1,428,779	14.4%	1,899,322	20.0%	9,709,475
117 Other Salary	1,905,853	1,905,853	234,572	12.3%	390,878	21.0%	1,905,853
119 Para Substitutes Coverage	0	0	21,256		24,208		379,731
120 Temporary part-time salary	1,539,500	1,539,500	70,217	4.6%	109,393	7.7%	1,536,717
121 Custodial/Mechanical overtime	1,327,000	1,327,000	550,505	41.5%	472,530	38.0%	1,327,018
122 Clerical Overtime	92,062	92,062	29,939	32.5%	39,491	64.0%	85,631
123 Police and Fire overtime	116,219	116,219	7,755	6.7%	6,528	6.4%	103,595
<b>SUBTOTAL - ADMIN NON-CERTIFIED SALARIES &amp; WAGES (112)</b>	<b>32,040,676</b>	<b>32,040,676</b>	<b>5,107,922</b>	<b>15.9%</b>	<b>5,144,473</b>	<b>16.4%</b>	<b>32,016,919</b>
201 Clothing/Tool Allowance	175,000	175,000	18,695	10.7%	34,752	19.9%	174,738
202 Health/Hospital Insurance	36,184,635	36,184,635	9,046,159	25.0%	8,677,963	25.0%	35,435,000
207 Social Security	3,375,000	3,375,000	173,337	5.1%	481,121	14.6%	3,375,000
208 Unemployment Insurance	175,000	175,000	1,200	0.7%	20,244	10.1%	80,450
215 Tuition Reimbursement	166,000	166,000	(13,980)	-8.4%	12,229	7.2%	166,000
216 Childcare Reimbursement Tchrs	30,000	30,000	(9,462)	-31.5%	(9,962)	-33.2%	30,000
230 Pension - Ed Assistants	2,604,800	2,604,800	2,517,738	96.7%	2,329,281	97.0%	2,595,738
231 OPEB	1,690,421	1,690,421	2,314,800	136.9%	756,476	100.0%	1,855,630
260 Workman's Compensation	1,807,368	1,807,368	0	0.0%	382,800	25.0%	1,807,368
<b>SUBTOTAL - EMPLOYEE BENEFITS (200)</b>	<b>46,208,224</b>	<b>46,208,224</b>	<b>14,048,487</b>	<b>30.4%</b>	<b>12,684,904</b>	<b>29.3%</b>	<b>45,519,924</b>

	Approved Budget	Adjusted Budget	Year-to-Date Results	YTD %	Last Year YTD Results	LYTD %	Year-End Estimate
321 Instructional Service	3,838,008	3,838,008	411,851	10.7%	618,734	17.4%	3,654,357
322 Instructional Program Improvement	378,578	371,478	60,966	16.4%	52,135	14.4%	351,074
323 Pupil Services	3,925,572	3,925,572	715,550	18.2%	712,255	16.1%	4,860,901
324 Legal Services	550,000	550,000	100,391	18.3%	31,560	6.9%	774,291
330 Other Professional and Technical Svcs	160,500	167,500	9,231	5.5%	12,808	3.2%	165,856
<b>SUBTOTAL - EDUCATIONAL, REHABILITATIVE, &amp; LEGAL SVCES (300)</b>	<b>8,852,658</b>	<b>8,852,558</b>	<b>1,297,989</b>	<b>14.7%</b>	<b>1,427,491</b>	<b>15.5%</b>	<b>9,806,480</b>
411 Electricity - Non heat	3,456,820	3,456,820	414,828	12.0%	316,996	9.5%	3,453,575
412 Gas - Nonheat	102,450	102,450	5,446	5.3%	7,417	7.2%	123,783
413 Water	322,750	322,750	23,158	7.2%	35,419	11.0%	322,750
420 Repair, Maintenance, and Cleaning	1,184,550	1,184,690	279,018	23.6%	402,188	34.1%	1,184,636
440 Rentals	313,004	303,004	58,389	19.3%	49,231	17.3%	301,642
450 Construction Service	175,000	175,000	2,853	1.6%	55,898	31.9%	122,113
452 Grounds Maintenance	65,000	65,000	7,983	12.3%	39,137	60.2%	65,000
<b>SUBTOTAL - BUILDING UPKEEP AND REPAIRS (400)</b>	<b>5,619,574</b>	<b>5,609,714</b>	<b>791,675</b>	<b>14.1%</b>	<b>906,285</b>	<b>16.6%</b>	<b>5,573,499</b>
510 Student Transportation Services	15,278,429	15,278,429	139,748	0.9%	581,111	3.9%	15,222,948
511 Field Trips	130,680	130,680	(21,975)	-16.8%	(45,619)	-37.2%	99,035
520 Insurance - Risk Mgmt Fund	1,093,530	1,093,530	0	0.0%	298,143	23.2%	1,093,531
530 Telephone	400,000	400,000	13,252	3.3%	77,651	20.4%	380,187
531 Postage	184,352	184,352	64,603	35.0%	3,535	1.8%	156,867
540 Advertising	42,500	42,500	12,110	28.5%	2,400	5.6%	20,985
541 Recruitment/Retention	22,600	22,600	4,285	19.0%	9,691	0.0%	16,969
550 Printing	633,607	633,607	175,509	27.7%	199,858	31.5%	658,607
560 Tuitions	10,403,440	10,403,440	2,934,785	28.2%	1,546,671	17.2%	11,282,493
580 Professional Development	184,467	184,567	1,187	0.6%	41,335	21.5%	157,812
581 Indistrict Travel	15,914	15,914	1,502	9.4%	1,352	8.8%	14,938
590 Other Purchased Services	490,000	490,000	99,608	20.3%	0	0.0%	490,000
<b>SUBTOTAL - TRANSP., OUT-DISTRICT TUITION, &amp; OTHER SVCS (500)</b>	<b>28,879,519</b>	<b>28,879,619</b>	<b>3,424,614</b>	<b>11.9%</b>	<b>2,716,129</b>	<b>9.9%</b>	<b>29,594,371</b>

	Approved Budget	Adjusted Budget	Year-to-Date Results	YTD %	Last Year YTD Results	LYTD %	Year-End Estimate
611 Instructional Supplies	1,387,408	1,392,101	273,843	19.7%	385,258	29.5%	1,273,418
613 Maintenance Supplies	348,237	348,237	236,411	67.9%	213,052	61.2%	345,766
621 Gas Heat	1,199,200	1,199,200	50,500	4.2%	47,661	3.7%	1,365,001
624 Oil Heat	65,000	65,000	194	0.3%	0	0.0%	15,597
626 Gasoline	61,000	61,000	8,971	14.7%	10,126	16.6%	59,292
629 Bus Fuel	1,005,000	1,005,000	71,460	7.1%	85,258	7.3%	1,039,669
641 Texts/Workbooks	365,471	359,578	70,218	19.5%	79,401	24.9%	332,032
642 Library Books/Periodicals	45,884	45,584	14,510	31.8%	16,069	30.0%	47,404
643 Films and AV Materials	652,715	652,715	375,911	57.6%	390,674	77.8%	601,553
690 Office Supplies	101,663	105,223	20,111	19.1%	5,220	5.2%	99,028
691 Other Supplies	46,800	46,800	1,383	3.0%	4,736	9.5%	45,087
<b>SUBTOTAL - SUPPLIES, MATERIALS, &amp; HEATING FUELS (600)</b>	<b>5,278,378</b>	<b>5,280,438</b>	<b>1,123,511</b>	<b>21.3%</b>	<b>1,237,456</b>	<b>23.5%</b>	<b>5,223,847</b>
730 Instructional Equipment	199,768	196,568	39,863	20.3%	44,082	20.3%	199,376
739 Non-Instructional Equipment	107,800	107,800	12,963	12.0%	21,415	18.4%	101,163
<b>700 SUBTOTAL - EQUIPMENT (700)</b>	<b>307,568</b>	<b>304,368</b>	<b>52,826</b>	<b>17.4%</b>	<b>65,497</b>	<b>19.6%</b>	<b>300,539</b>
890 Dues and Fees	144,908	148,908	77,139	51.8%	97,711	70.5%	148,920
<b>SUBTOTAL - DUES AND FEES (800)</b>	<b>144,908</b>	<b>148,908</b>	<b>77,139</b>	<b>51.8%</b>	<b>97,711</b>	<b>70.5%</b>	<b>148,920</b>
<b>TOTAL OPERATING BUDGET</b>	<b>255,113,422</b>	<b>255,113,422</b>	<b>38,758,149</b>	<b>15.2%</b>	<b>37,380,852</b>	<b>15.0%</b>	<b>256,104,365</b>

(\$990,943)



**Stamford Public Schools**  
**Grant Summary as of 9/30/2015**

<b>Program #</b>	<b>Grant</b>	<b>Original Budget</b>	<b>Current Budget**</b>	<b>Exp/Enc</b>	<b>Balance</b>
G01	HP Catalyst Initiative	0	460	0	460
G02	Pre-School Tuition	125,000	224,437	141,528	82,909
G03	Lone Pine - Northeast	0	63	0	63
G04	Lone Pine - Newfield	0	756	0	756
G05	GECC K2C Carryover - KTM, TOR	0	2,282	0	2,282
G07	Girl's Ice Hockey Program	0	3,037	0	3,037
G08	Lone Pine - KTM	0	559	0	559
G09	American Experience - Stamford Symphony	0	0	0	0
G10	Norwalk Community College Donation	0	6,744	0	6,744
G11	COE Intern - Westhill	0	10,000	0	10,000
G12	SPEF Auditorium Project - Dolan	0	1,020	0	1,020
G13	General Re - Toquam	0	6,825	0	6,825
G14	GE Girls	0	2,484	2,320	164
G15	Purdue Pharma LAP	0	498	0	498
G16	Naviance	0	1,636	0	1,636
G17	Lone Pine - Springdale	0	2,500	0	2,500
G18	Chartwells Scholarship	0	0	0	0
G19	Westover	0	0	0	0
G20	School PTO donations				
	Stark	0	0	0	0
	Roxbury	0	216	0	216
	Westover	0	2,281	810	1,471
	Springdale	0	0	0	0
G21	HUSSC Grant	0	4,000	0	4,000
G22	GE Donation to Toquam	0	1,686	0	1,686
G23	WHS Success Tutors	0	2,174	0	2,174
G24	Fontineau - Stamford High	0	527	0	527
G25	CAPT Support - SHS	0	3,457	0	3,457
G26	Citibank Grant - WHS	0	1,599	0	1,599
G27	Whole Foods Donation - Stark	0	1,853	0	1,853
G28	Lone Pine - Hart	0	0	0	0



G29	National Audubon Society Districtwide Subs	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	3,272	0	3,272
G33	Audubon Society -Springdale	0	2,003	0	2,003
G34	Mohegan Tribe - Springdale	0	447	0	447
G35	Morgan Stanley Donation	0	25	0	25
G36	Media Innovators -- It's Relevant	0	1,547	0	1,547
G37	Board of Ed Retreat	0	2,486	0	2,486
G38	ASML - TOR	0	9,889	2,598	7,291
G40	Lone Pine - Stark	0	2,500	0	2,500
G41	Lone Pine - Roxbury	0	2,500	0	2,500
1	Title I Basic	2,839,309	2,839,309	0	2,839,309
	Title I Basic Carryover	0	1,186,532	809,347	377,185
5	Title IIA Teachers	534,882	534,882	0	534,882
	Title IIA Teachers Carryover	0	77,070	34,062	43,008
7	Title IV IDEA sec 611	3,477,973	3,540,051	0	3,540,051
	Title IV IDEA sec 611 Carryover	0	257,017	207,700	49,317
9	Title IIIA English Lang. Acquisition	295,592	295,592	0	295,592
	Title IIIA English Lang. Acquisition Carryover	0	71,484	19,758	51,726
10	NSL School Equipment	0	19,048	0	19,048
11	Title IV IDEA sec 619	95,577	94,150	2,880	91,270
	Title IV IDEA sec 619 Carryover	0	4,472	4,472	0
12	Smart Start	0	75,000	73,219	1,781
13	Priority School District	2,797,349	2,332,236	255,524	2,076,712
14	School Accountability	341,895	341,895	70,562	271,333
15	Bilingual Education	146,560	146,560	9,424	137,136
16	Perkins Vocational & Technical	184,428	184,428	6,565	177,863
17	Extended School Hours	294,433	292,614	0	292,614
18	Interdistrict Magnet Rogers	2,864,150	2,864,150	296,137	2,568,013
19	Interdistrict Magnet AITE	3,028,635	3,028,635	615,294	2,413,341
20	AITE Summer Academy	58,536	58,329	36,246	22,083
21	Medicaid	1,210,494	1,210,494	70,926	1,139,568
22	Adult Ed English Lit & Civics	35,000	35,000	725	34,275
23	Adult Ed Comprehensive	120,000	120,000	3,277	116,723
24	Adult Ed State Provider	275,889	283,515	15,653	267,862

25	Adult Ed Cooperating Eligible Entities	30,214	30,521	0	30,521
26	ALTA	0	105,281	410	104,871
27	21st Century Learning KTM	152,000	152,000	70,907	81,093
	22nd Century Learning KTM Carryover	0	10,166	10,166	0
28	21st Century Learning Cloonan	180,000	180,000	1,778	178,222
	22nd Century Learning Cloonan Carryover	0	4,531	4,531	0
29	Excess Cost/Agency Placement	4,100,000	4,100,000	0	4,100,000
31	JROTC	72,311	72,311	6,221	66,090
32	E-Rate Reimbursement	366,187	381,060	0	381,060
33	GEF Literacy	0	948,428	597,066	351,362
34	School Readiness	90,000	90,000	8,504	81,496
35	CACFP	0	1,762	1,576	186
36	SEA Coordinator	32,972	32,972	2,536	30,436
37	Out of Town Magnet Transportation	226,500	226,500	2,650	223,850
39	TOR Titans	0	152,031	1,000	151,031
43	Immigrant & Youth Education	206,599	35,562	0	35,562
	Immigrant & Youth Education Carryover		225,036	58,543	166,493
44	Alliance Grant	2,626,442	2,906,407	817,146	2,089,261
	Alliance Carryover		274,000	274,000	0
45	Upward Bound	250,000	250,000	0	250,000
	Upward Bound Carryover		122,975	93,700	29,275
46	Smart Start (operations)	0	75,000	234	74,766
47	VoAg	199,169	199,169	6,203	192,966
48	ARTS Catalyst	0	3,250	3,072	178
49	Education of Homeless Youth	0	15,000	0	15,000
50	GE Interest	0	32,267	0	32,267
	<b>Total 2015-16</b>	<b>27,258,096</b>	<b>30,831,819</b>	<b>4,639,270</b>	<b>26,192,549</b>

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

**Stamford Public Schools  
Reserve Fund Analysis**

Fund	Description	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015*
		End Bal	End Bal	End Bal	End Bal	End Bal
38	BOE Food Service Program	\$14,209		\$5,466	\$29,738	\$242,233
51	BOE School Building Use Fund	\$381,214	\$344,674	\$433,465	\$318,041	\$221,615
50	BOE Continuing Education	\$339,247	\$308,908	\$335,661	\$350,664	\$250,343
52	BOE Energy Reserve	\$96,147	\$129,840	\$129,840	\$299,840	\$201,840
93	BOE Insurance Claims Reserve	\$3,152,670	\$3,990,200	\$4,432,147	\$4,264,261	\$4,269,899
93	Incurred But Not Reported claims (IBNR)	\$3,386,594	\$3,074,918	\$2,846,117	\$2,648,419	\$2,453,097

**\*= unaudited**



**Stamford Public Schools  
Consultants 2015-16  
September 30, 2015**

**OPERATING BUDGET**

VENDOR	SERVICE	TYPE		ACCOUNT	CONTRACT	AMT PD
Andrea Chavez	Create Spanish Podcast	Consultant	222680	019-37-2400-330-32	500	500
Cooperative Education Services	Training Services, School Readiness	Consultant	220888	019-30-2300-330-49	40,000	0
David Ruden	Consultant, Westhill Journalism Dept	Consultant	222286	019-37-2400-330-32	3,000	0
Everett James	Benefit Consultant	Consultant	222276	93	130,000	35,446
Jordan Napolitano	Guest Speaker - Sports Medicine	Consultant	223529	019-37-2400-330-32	500	0
Lawrence Doyle	Conduct Disciplinary Hearings	Consultant	222687	019-29-2105-330-43	20,000	4,400
Meghan Osowski	Mentor Incoming Freshman	Consultant	220480	019-37-2400-330-32	2,000	5,000
Michelle Sanchez	Create Spanish Podcast	Consultant	222679	019-37-2400-330-32	500	500
Milton Thomas	Expulsion Hearing Officer	Consultant	222588	019-29-2105-330-43	12,000	846
Thanos Patelis	10 year enrollment projection	Consultant	224275	019-36-2800-330-49	4,000	0
Data Guard	Software Maintenance	Software	224350/1	019-36-2800-330-49	2,160	0
AFB Construction Management	Building Management Services	Contracted Svcs		019-31-2601-321-49	742,144	247,381
John Corelli	Constable	Contracted Svcs	220734	019-29-2105-330-43	3,000	200
Saul Sibirsky	Translation services	Contracted Svcs	223000/1	019-30-2300-330-49	10,500	2,266
<b>Subtotal - Operating Budget</b>					<b>970,304</b>	<b>296,539</b>

**PAID BY GRANT**

VENDOR	SERVICE	TYPE	PO#	ACCOUNT	CONTRACT	AMT PD
Kids in Crisis	Consulting	Consultant	223143	AITE Magnet	6,000	0
Taft Education Center	AP Coursework	Consultant	220695	AITE Magnet	2,050	2,050
Connecticut Science Center	Elementary & High school science consulting	Consultant	223141	Alliance	2,867	2,867
ED Tech Teacher Inc	Teaching for the 21st Century	Consultant	223716	Alliance	20,000	0
James Ellsworth	Consulting	Consultant	223718	Alliance	3,600	0
CREC	Peggy Neal Consultant	Consultant	222792	GEF Literacy	1,200	1,200
CREC	Tamara Gloster Consultant	Consultant	222793	GEF Literacy	1,200	1,200
CREC	CMP3 Instructional Math Program	Consultant	223500	GEF Literacy	1,285	0
CREC	CMP3 Instructional Math Program	Consultant	223536	GEF Literacy	1,200	1,200
Dreambox Learning	Elementary & Middle License renewal PD on demand	Consultant	220871	GEF Literacy	86,500	86,500
Robin Kalder	Consulting	Consultant	222795	GEF Literacy	20,000	2,000
Robin Kalder	Algebra 2 for Teachers	Consultant	223535	GEF Literacy	1,000	1,000
Virtual High school	Online Training	Consultant	222796	GEF Literacy	6,934	6,934
Maria Fiori	PPT meetings	Consultant	222580	Pre-School Tuition	50,400	5,460
UCONN	AVID Training	Consultant	223503	Priority School Districts	1,380	1,380

**Stamford Public Schools  
Consultants 2015-16  
September 30, 2015**

Lawrence Nichols	MYP tech support	Consultant	220453	Rogers Magnet	9,900	9,900
Literacy How	PD for teachers	Consultant	220432	Rogers Magnet	15,000	15,000
Literacy How	PD for teachers	Consultant	220433	Rogers Magnet	9,000	9,000
Cynthia Bealer	ELL Training	Consultant	220866	Title I Basic	5,100	5,100
Heather Alvarez	ELL Training	Consultant	220851	Title I Basic	4,080	4,080
Jennifer Tucker	ELL Training	Consultant	220858	Title I Basic	3,400	3,400
Kaitlin Destefano	ELL Training	Consultant	220865	Title I Basic	5,100	5,100
Kathleen Wagner	ELL Training	Consultant	220857	Title I Basic	3,400	3,400
Lorrie Verplaetse	ELL Training	Consultant	220872	Title I Basic	9,000	9,000
Marisa Ferraro	ELL Training	Consultant	220848	Title I Basic	16,500	16,500
Monica Nachemja-Banton	ELL Training	Consultant	220852	Title I Basic	2,720	2,380
Rachel Wojocieczowski	ELL Training	Consultant	220867	Title I Basic	5,100	5,100
Ricky Padro	ELL Training	Consultant	220855	Title I Basic	3,400	3,400
Sophia Diamantis	ELL Training	Consultant	220856	Title I Basic	3,400	3,400
Suzanne Botta-Sullivan	ELL Training	Consultant	220859	Title I Basic	3,400	3,400
Thomas Myler	ELL Training	Consultant	220845	Title I Basic	5,780	5,780
Naomi Migliacci	New Arrival PD	Consultant	223717	Title IIIA ELL	3,100	1,200
Mike Wiley Productions	Public speaking - Civil rights movement	Consultant	220860	Upward Bound	3,500	3,500
National Association of B	Science career exploration	Consultant	220870	Upward Bound	8,000	8,000
Domus Kids	Program Support	Contracted Services	224109	21st Century KTM	72,060	0
YMCA	Summer Camp	Contracted Services	220873	21st Century KTM	9,000	9,000
CES	Media center program	Contracted Services	223715	Alliance	2,500	0
Soundwaters	Middle School STEM program	Contracted Services	223506	Alliance	51,000	0
Stamford Peace Basketball	Beyond Limits Program	Contracted Services	220874	Alliance	9,900	0
Stamford Public Education	9th Grade Math tutoring	Contracted Services	222766	Alliance	294,102	63,492
Avid Center	Membership Dues	Contracted Services	222891	GEF Literacy	17,925	17,925
Houghton Mifflin Harcourt	Hosting Service	Contracted Services	222892	GEF Literacy	23,700	0
Houghton Mifflin Harcourt	Hosting Service	Contracted Services	222893	GEF Literacy	35,833	25,000
Houghton Mifflin Harcourt	Hosting Service	Contracted Services	222894	GEF Literacy	42,588	0
Houghton Mifflin Harcourt	Hosting Service	Contracted Services	222896	GEF Literacy	88,929	0
Kinney Management Service	Medicaid reporting	Contracted Services	222524	Medicaid	12,520	12,520
Stamford Youth Services	Mayors Youth Leadershipt WHS/AITE	Contracted Services	223504	Priority School Districts	40,000	20,000
Virtual High School	Annual Fee	Contracted Services	220431	Rogers Magnet	16,250	16,250
Soundwaters	Summer Stem Academy	Contracted Services	220868	Title I Basic	60,000	60,000

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**Stamford Public Schools  
Consultants 2015-16  
September 30, 2015**

Garden Catering	Summer program meals	Contracted Services	221267	Upward Bound	9,950	9,784
Westover Pizza	Meals for Upward Bound students	Contracted Services	222156	Upward Bound	3,000	3,000

<b>Subtotal - Grants</b>	<b>1,113,753</b>	<b>465,402</b>
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<b>TOTAL CONSULTANTS</b>	<b>2,084,057</b>	<b>761,941</b>
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Summary	Operating S	Grant S	Total S	% of Total
Consultants	46,692	228,431	275,123	36.1%
Contracted Services	249,847	236,971	486,818	63.9%
Software	0		0	0.0%
	<b>296,539</b>	<b>465,402</b>	<b>761,941</b>	<b>100.0%</b>



Stamford Public Schools  
Expenditures by Object Code  
2015-2016

2015-2016	5	4	4	5	4	5	4	5	4	5	4	52				
	3	5	7	10	12	14	16	18	20	23	25	26				
	3	2	2	3	2	2	2	2	2	3	2	1	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	VarBudAct
101 Teachers	113,942,622	78,523	93,490	9,126,429	13,787,644	9,126,429	9,126,429	9,126,429	9,126,429	9,126,429	13,689,644	9,126,429	20,663,215	112,197,517	113,942,622	1,745,105
102 Admin Certified	9,205,280	1,044,159	739,050	708,178	1,087,267	723,178	723,178	723,178	723,178	723,178	1,087,267	723,178	364,089	9,369,079	9,205,280	(163,799)
104 Teachers Extra Services	1,178,338	173,996	273,607	29,408	98,195	68,000	65,000	58,000	68,000	65,000	58,400	50,900	113,195	1,121,700	1,178,338	56,638
105 Class Coverage	50,000	777	0	242	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	8,667	43,019	50,000	6,981
106 Maternity Leave	100,000	0	0	60,378	102,500	75,000	78,000	85,000	65,000	59,500	165,500	95,000	145,000	930,878	100,000	(830,878)
108 P/T Professional Stipend	80,000	0	0	0	6,667	6,667	18,667	6,667	6,667	31,667	6,667	6,667	6,667	97,000	80,000	(17,000)
109 Subs Tchr/PT Prof Salary	2,036,740	10,958	5,892	83,579	160,000	230,000	125,000	149,000	215,000	192,550	197,000	193,000	505,953	2,067,931	2,036,740	(31,191)
110 Retirement	1,095,937	361,081	0	0	0	0	0	209,856	0	0	0	0	525,000	1,095,937	1,095,937	0
111 Sub Tchr- Long Term Illness	100,000	0	0	44,240	58,000	88,035	85,650	89,000	98,000	95,080	158,000	95,800	185,000	996,805	100,000	(896,805)
111 Certified Salaries	127,788,917	1,669,493	1,112,039	10,052,454	15,304,439	10,321,475	10,226,090	10,451,296	10,306,440	10,297,570	15,366,644	10,295,140	22,516,785	127,919,865	127,788,917	(130,948)
113 Admin Non-Certified	700,331	43,880	53,549	52,763	64,556	52,645	64,556	52,645	52,645	52,645	52,645	64,556	67,645	674,731	700,331	25,600
114 Clerical Salary	6,117,599	506,072	457,722	462,047	577,559	462,047	577,559	462,047	462,047	462,047	577,559	577,559	537,247	6,006,000	6,117,599	111,599
115 Educational Assistant	10,295,866	130,687	147,725	910,453	1,365,680	910,453	910,453	910,453	910,453	910,453	1,365,680	910,453	905,227	10,288,169	10,295,866	7,697
116 Custodial/Mech. Salary	9,946,246	72,085	648,970	707,724	966,371	786,097	966,371	786,097	786,097	786,097	786,097	966,371	1,451,097	9,709,475	9,946,246	236,771
117 Other Salary	1,905,853	46,289	45,272	143,010	252,310	167,540	167,540	169,540	167,540	167,540	252,310	167,540	159,421	1,905,853	1,905,853	0
119 Para Substitutes	0	566	566	20,124	40,575	34,550	27,050	27,050	27,050	42,050	45,075	76,550	38,525	379,731	0	(379,731)
120 Temporary P/T Salary	1,539,500	159	24,818	45,241	205,000	231,500	140,000	78,000	125,000	78,000	178,000	235,000	196,000	1,536,717	1,539,500	2,783
121 Custodial/Mech. OT	1,327,000	47,694	323,784	179,027	125,000	148,405	45,806	102,580	98,048	52,790	89,780	65,204	48,900	1,327,018	1,327,000	(18)
122 Clerical OT	92,062	3,904	9,598	16,437	3,550	3,900	2,570	3,905	5,860	9,500	3,590	7,809	15,008	85,631	92,062	6,431
123 Police & Fire OT	116,219	7,755	0	0	8,290	15,900	16,905	8,900	9,045	11,500	4,500	5,800	15,000	103,595	116,219	12,624
112 Non-Certified Salaries	32,040,676	859,091	1,712,004	2,536,826	3,608,891	2,813,037	2,918,810	2,601,217	2,643,785	2,572,622	3,239,724	3,076,842	3,434,070	32,016,919	32,040,676	23,757
														0		
201 Clothing/Tool Allowance	175,000	6,375	6,160	6,160	6,120	6,120	6,120	6,120	6,120	6,120	6,120	98,620	14,583	174,738	175,000	262
202 Health-Hosp Ins	36,184,635	3,015,386	3,015,386	3,015,386	3,015,386	3,015,386	3,015,386	3,015,386	3,015,386	3,015,386	3,015,386	3,015,386	2,265,751	35,435,000	36,184,635	749,635
207 Social Security	3,375,000	83,277	89,461	599	634,500	375,500	275,000	296,005	281,250	263,005	285,400	408,000	383,003	3,375,000	3,375,000	(0)
208 Unemployment Comp	175,000	600	0	600	14,583	14,583	4,583	4,583	14,583	4,583	7,583	4,583	9,583	80,450	175,000	94,550
215 Tuition Reimbursement	166,000	(36,655)	0	22,675	13,833	17,333	13,833	17,333	13,833	17,333	13,833	13,833	58,813	166,000	166,000	0
216 Childcare Reimbursement Tchr	30,000	(9,462)	0	0	2,500	14,500	2,500	2,500	2,500	2,500	2,500	2,500	7,462	30,000	30,000	(0)
230 Pension -Ed Assistants	2,604,800	2,510,000	226	7,512	15,600	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	2,595,738	2,604,800	9,062
231 OPEB	1,690,421	0	2,314,800	0	0	(459,170)	0	0	0	0	0	0	0	1,855,630	1,690,421	(165,209)
260 Workman's Comp	1,807,368	0	0	0	602,456	150,614	150,614	150,614	150,614	150,614	150,614	150,614	150,614	1,807,368	1,807,368	0
200 Employee Benefits	46,208,224	5,569,522	5,426,033	3,052,932	4,304,979	3,142,667	3,475,837	3,500,342	3,492,087	3,467,342	3,489,237	3,701,337	2,897,610	45,519,924	46,208,224	688,300
														0		
321 Instructional Service	3,838,008	98,618	203,817	109,417	319,834	319,834	319,834	354,834	319,834	319,834	458,834	364,834	464,834	3,654,357	3,838,008	183,651
322 Instr Prog Improv Svs	371,478	40,738	2,459	17,769	30,957	30,957	26,457	30,957	30,957	26,457	30,957	55,957	26,457	351,074	371,478	20,404
323 Pupil Svcs	3,925,572	5,855	114,600	595,096	413,622	398,500	398,500	598,500	498,500	348,500	578,500	323,500	587,229	4,860,901	3,925,572	(935,329)
324 Legal Services	550,000	(38,921)	30,257	109,054	45,833	50,333	45,833	75,233	70,333	45,833	45,833	60,833	233,833	774,291	550,000	(224,291)
330 Other Prof & Tech Svs	167,500	156	6,756	2,319	13,958	13,958	13,958	29,958	13,958	13,958	13,958	28,958	13,958	165,856	167,500	1,644
300 Professional/Technical	8,852,558	106,446	357,889	833,655	824,204	813,582	804,582	1,089,482	933,582	754,582	1,128,082	834,082	1,326,311	9,806,480	8,852,558	(953,922)

	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	VarBudAct
411 Electricity Non-Heat	3,456,820	(201,987)	287,682	329,133	288,068	275,000	189,000	378,000	275,000	258,000	400,560	438,068	537,050	3,453,575	3,456,820	3,245
412 Gas Non-Heat	102,450	(8,397)	7,288	6,554	8,538	8,538	8,538	8,538	8,538	8,538	8,538	8,538	50,038	123,783	102,450	(21,333)
413 Water	322,750	295	11,769	11,094	81,096	17,500	17,500	17,500	15,000	15,000	15,700	15,000	105,296	322,750	322,750	0
420 Repair Maint & Cleaning	1,184,690	66,181	125,403	87,434	98,724	98,724	73,724	98,724	83,724	98,724	89,624	77,724	185,924	1,184,636	1,184,690	54
440 Rentals	303,004	49,653	0	8,737	25,250	25,250	25,250	46,250	25,250	25,250	25,250	25,250	20,250	301,642	303,004	1,362
450 Construction Svc.	175,000	502	2,351	0	11,500	11,500	11,500	11,500	5,005	10,505	17,500	21,500	18,750	122,113	175,000	52,887
452 Grounds Maintenance	65,000	4,033	3,456	494	5,417	5,417	5,417	5,417	13,684	5,417	5,417	5,417	5,417	65,000	65,000	(0)
400 Property Services	5,609,714	(89,721)	437,949	443,447	518,593	441,929	330,929	565,929	426,201	421,434	562,589	591,497	922,725	5,573,499	5,609,714	36,215
510 Pupil Trans. Regular	15,278,429	0	140,015	(267)	2,427,400	1,950,400	1,450,050	1,580,220	1,450,005	1,350,200	1,905,400	1,812,505	1,157,020	15,222,948	15,278,429	55,481
511 Pupil Trans- Field Trip	130,680	(21,263)	0	(712)	10,890	10,890	6,390	10,890	10,890	13,390	18,390	13,390	25,890	99,035	130,680	31,645
520 Insurance - Risk Mgmt Fund	1,093,530	0	0	0	364,511	91,128	91,128	91,128	91,128	91,128	91,128	91,128	91,128	1,093,531	1,093,530	(1)
530 Telephone	400,000	2,323	172	10,757	107,768	33,333	33,333	30,833	33,333	33,333	30,833	33,333	30,833	380,187	400,000	19,813
531 Postage	184,352	27,129	35,454	2,020	15,363	3,363	15,363	10,363	3,363	15,363	10,363	3,363	15,363	156,867	184,352	27,485
540 Advertising	42,500	7,303	1,873	2,934	1,542	542	542	1,542	542	1,542	542	542	1,542	20,985	42,500	21,515
541 Recruitment/Retention	22,600	61	0	4,224	1,883	1,883	1,883	0	1,883	0	1,883	1,383	1,883	16,969	22,600	5,631
550 Printing Expense	633,607	54,697	112,596	8,216	57,458	19,958	73,258	64,958	12,458	57,458	35,458	79,458	82,634	658,607	633,607	(25,000)
560 Tuition	10,403,440	(91,039)	1,180,468	1,845,356	143,243	566,953	566,953	1,061,953	1,041,953	718,199	1,044,953	1,048,053	2,155,446	11,282,493	10,403,440	(879,053)
580 Professional Development	184,567	(3,683)	3,171	1,899	15,381	15,381	15,381	15,381	15,381	15,381	15,381	17,881	157,812	184,567	184,567	26,755
581 Indistrict Travel	15,914	359	534	609	1,326	1,326	1,326	1,326	1,326	1,326	2,826	1,326	1,326	14,938	15,914	976
590 Other Purchased Svc	490,000	96,363	3,245	0	88,833	40,833	28,700	40,833	19,800	17,500	15,000	15,500	123,392	490,000	490,000	0
500 Other Services	28,879,619	72,249	1,477,528	1,874,838	3,235,597	2,735,990	2,284,307	2,909,427	2,682,062	2,314,819	3,172,157	3,117,862	3,717,538	29,594,371	28,879,619	(714,752)
611 Instructional Supplies	1,392,101	23,462	94,163	156,218	116,008	116,008	116,008	116,008	91,008	116,008	104,008	116,008	108,508	1,273,418	1,392,101	118,683
613 Maintenance Supplies	348,237	0	117,550	118,861	17,900	19,500	19,900	5,000	15,005	7,500	5,000	17,050	2,500	345,766	348,237	2,471
621 Gas Heat	1,199,200	(52,769)	49,693	53,576	99,933	144,933	181,933	194,034	131,933	106,933	95,433	119,433	239,933	1,365,001	1,199,200	(165,801)
624 Oil Heat	65,000	194	0	0	0	0	5,417	0	4,570	0	0	0	5,417	15,597	65,000	49,403
626 Gasoline	61,000	2,817	3,533	2,621	5,083	6,700	5,800	6,500	5,083	6,500	5,705	2,500	6,450	59,292	61,000	1,708
629 Bus Fuel	1,005,000	(8,166)	0	79,626	98,500	108,500	109,500	107,504	109,500	125,405	105,700	107,900	95,700	1,039,669	1,005,000	(34,669)
641 Textbooks/Workbooks	359,578	6,357	22,370	41,491	29,965	29,965	24,225	29,965	29,965	22,800	29,965	35,000	29,965	332,032	359,578	27,546
642 Library Book/Periodical	45,584	1,506	10,754	2,250	3,799	3,799	1,799	3,799	3,799	1,799	3,799	3,799	6,504	47,404	45,584	(1,820)
643 Film and AV Materials	652,715	313,455	14,842	47,613	19,393	9,640	5,504	15,000	10,800	12,500	61,500	10,905	80,400	601,553	652,715	51,162
690 Office Supplies	105,223	1,721	7,757	10,633	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	99,028	105,223	6,195
691 Other Supplies	46,800	0	996	386	3,900	3,900	3,900	3,900	8,400	3,900	4,404	3,900	7,500	45,087	46,800	1,713
600 Supplies	5,280,438	288,578	321,658	513,275	403,250	451,714	482,755	490,479	418,832	412,114	424,283	425,264	591,646	5,223,847	5,280,438	56,591
730 Equipment Instruction	196,568	(15,226)	43,317	11,772	16,381	16,381	16,381	18,881	16,381	16,381	16,381	20,968	21,381	199,376	196,568	(2,808)
739 Equipment Non-Instructional	107,800	1,174	7,352	4,438	8,983	11,333	8,983	11,483	8,983	11,483	8,983	8,983	8,983	101,163	107,800	6,637
700 Equipment	304,368	(14,053)	50,668	16,210	25,364	27,714	25,364	30,364	25,364	27,864	25,364	29,951	30,364	300,539	304,368	3,829
890 Dues and Fees	148,908	10,294	52,680	14,166	12,409	4,609	12,409	7,909	4,909	3,909	4,909	4,909	15,809	148,920	148,908	(12)
800 Dues and Fees	148,908	10,294	52,680	14,166	12,409	4,609	12,409	7,909	4,909	3,909	4,909	4,909	15,809	148,920	148,908	(12)
0001 General Fund	255,113,422	8,471,898	10,948,450	19,337,801	28,237,726	20,752,717	20,561,083	21,646,445	20,933,262	20,272,256	27,412,988	22,076,884	35,452,857	256,104,365	255,113,422	(990,943)

(990,943)

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## 2015-2016 323 SPED Account Budget

	<u>2015/16 (Est.)</u>	<u>2014/15 (Act.)</u>	<u>2013/14 (Act.)</u>
Year to Date Oct. 5 Expenses	3,680,804	2,740,168	2,782,619
Year to Date Oct. 5 P.O.'s	119	96	93
Expenses Oct. 5 thru end of SY	1,872,525	1,872,525	1,177,966
Actual Full Year School Year Expenses		4,612,693	3,960,585
Projected Full Year Expense			
Max.	5,750,000		
Min	4,858,770		
Expected	5,553,329		
% Increase	20%	16%	
Total Budget (Incl. Medicaid)	4,118,000		
<b>Expected Budget Deficit</b>	<b>\$ 1,435,329</b>		
Oct.1 SEDAC G # Sped students	2,000	1,847	1,770
323 Expense per student	2,777	2,497	2,238
% Increase	11%	12%	

Projection 5,553  
 grant offset -1,000  


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 Operating Budget 4,553

## 2015-2016 OOD Tuition 6130 SPED Account

		<u>2015/16 (Est.)</u>	<u>2014/15 (Act.)</u>	<u>2013/14 (Act.)</u>	<u>2012/13 (Act.)</u>
Estimated Expenses as of Oct. 9 Enrollment		14,338,156	14,985,000	12,681,000	11,155,000
Year to Date # Placements (Total)		207			
# Placements December of School Year			220	182	170
# Placements June of School Year			240	215	191
Additional Placements for 1/2 year		25	20	33	21
		<u>232</u>			
Average Tuition (Estimate)		\$ 61,891	\$ 62,438	\$ 58,981	\$ 58,403
Projected Additional Placements	Max.	45	252		
5 in queue as of 10/6/15	Min	25	232		
	Expected	35	242		
Projected Full Year Expense	Max.	\$ 16,009,222			
	Min	\$ 15,254,148			
	Expected	\$ 15,854,493			
Total Budget (Incl. Medicaid)		\$ 14,493,000			
<b>Expected Budget Deficit</b>		<b>\$1,361,493</b>			

Projection 15,854  
 grant offset -4,572  
 Operating Budget 11,282

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