



P.O. Box 9310, Stamford, CT 06904

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www.stamfordpublicschools.org

Dr. Tamu Lucero, Superintendent of Schools

To: Tamu Lucero, Superintendent of Schools

From: Ryan Fealey, CFO

Re: BOE Financial Update FY24

Date: December 13, 2023

Cc: Vivens Joachim

FY25 Budget Update

We have received preliminary guidance that premiums in the Connecticut State Partnership Plan will increase between 4-7% for FY25. All else being equal, this represents an increase to the Board of Education budget of \$1.4-\$2.5m.

The in-district bus contract extension with First Student was recently approved and executed. The increase of 9.75% for FY25 represents about \$1.9m.

FY24 End of Year Projection

As of October 31, 2023, we are continuing to project no overall variance to budget for FY24. A summary of expenses to date and year-end projections by Object is included as *Attachment 1*.

Some notes:

-Modest projected surpluses in **510101 Teacher Salary** and **510115 Paraeducator Salary** are balanced by a projected deficit in **510121 Custodial/Mech OT**, leading to an essentially flat projection compared to budget in wage lines

-Projected savings in **550510-Pupil Transportation Regular**, which are a result of running fewer buses than budgeted due to the shortage of drivers, are modeled to be offset by a negative variance in **540420-Repair Maintenance & Cleaning**

-The ESSER III (ARP) funds expire shortly after the end of FY24. If any planned programs or projects do not use all allocated funds in time, there could be a material effect on the final operating budget results.

-Certain grant allocations, like the Interdistrict Magnet Grant, may be lower than expected due to enrollment variances. This could create additional costs to be borne by the operating budget.

Staffing and Headcount (Attachment 2)

Currently, BOE staffing has 37.2 vacant FTE in the operating budget. The largest variance is in the 510101 Teacher account (20.7), followed by the 510112 Administrative (Non-Certified Discretionary) account (7.0).

As mentioned in last month's report: 1) we are continuing to hire; 2) new teachers awaiting certification may be entitled to retroactive wages once their certifications are issued; and 3) many classes with vacant positions are being covered by "class coverage" vouchers, meaning it is uncertain to what degree a given vacancy will translate to cost savings.

Several Special Education teacher and Paraeducator positions are being covered by contracts until the positions can be filled, and necessary work in the Public Affairs department is being covered by consultants.

Special Education Projections (Attachment 3)

Details on Special Education tuition and programs for 2023-24 can be found in *Attachment 3*. Overages in this account would be covered by Excess Cost Grant Carryover funds.

District Reference Groups (Attachment 4)

The District Reference Groups (DRGs) are a classification system that groups local and regional public school districts together based on the similar socioeconomic status of their students. Developed by the Connecticut State Department of Education (CSDE), the DRGs have not been officially updated since they were first released in 2006.

Using the same methodology and variables used by the CSDE in the original creation of the DRGs, the School and State Finance Project has updated the DRGs for 2023 using the most recent data. Per the School and State Finance Project, **these 2023 DRGs are not official and meant only for research and reference use.**

The DRGs were originally created to make comparisons among districts and to provide both district leaders and policymakers with helpful context when making resource decisions. **The DRGs were not, however, created to rank districts and schools, or provide an indicator of school quality.**

A summary of the DRGs is attached. Stamford is classified in DRG "H" along with Norwalk, Danbury, West Haven, Meriden, East Hartford & Norwich. DRG H has the 2nd highest percentage of BIPOC (Black, Indigenous, People of Color) Students (77%), Free or Reduced Price Lunch Students (57%), and Multilingual Learners (21%).

Questions can be sent to me at rfealey@stamfordtct.gov

	Budget	July	August	September	October	November	December	January	February	March	April	May	June	Total	\$Var
Wk/Freq	52	4	5	4	4	5	4	4	5	4	4	5	4	52	
BiWk/Freq	21/26	2	2	2	2	2	3	2	2	2	2	3	2	26	
Accounts	Budget	Actual	Actual	Actual	Actual/Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj
550581-In-OutDistrict Travel	12,000	(5,049)	754	919	745	304	1,950	1,750	1,650	1,750	1,750	2,750	2,727	12,000	(0)
550590-Other Purchased Svc	602,705	114,581	848	10,300	124,153	45,000	39,000	45,000	45,000	39,000	45,000	42,500	52,323	602,705	0
550500 - Other Purchased Services	45,782,098	46,235	1,842,103	2,220,143	3,032,386	3,123,240	7,148,519	4,739,084	3,873,289	5,996,604	4,758,869	3,639,064	4,564,248	44,983,786	798,312
560611-Instructional Supplies	2,207,486	19,456	84,350	515,751	175,500	175,000	215,000	175,000	125,000	145,000	175,000	205,000	197,430	2,207,486	(0)
560613-Maintenance Supplies	445,540	85,305	7,057	37,393	29,500	29,550	39,500	35,400	29,500	31,500	37,500	44,500	38,834	445,540	(0)
560621-Gas Heat	2,235,603	(63,198)	54,480	51,602	127,500	154,540	175,000	245,000	245,222	254,000	375,500	340,000	275,956	2,235,603	0
560624-Oil Heat	7,400	0	0	0	1,250	1,250	1,500	500	750	750	750	340	310	7,400	0
560626-Gasoline - BOE	45,583	2,775	2,473	474	3,350	3,350	3,350	4,450	4,450	4,450	4,450	4,450	7,561	45,583	(0)
560629-Bus Fuel - Diesel - BOE	1,207,500	0	0	134,090	135,000	135,000	125,000	125,000	125,000	125,000	118,550	117,500	67,360	1,207,500	0
560641-Textbooks/Workbooks	922,180	(265)	0	523,419	45,000	57,500	37,500	48,500	37,500	39,500	45,250	45,700	42,576	922,180	(0)
560642-Library Book/Periodical	56,865	3,102	171	598	5,750	5,250	5,850	5,950	5,350	5,450	5,150	6,505	7,738	56,865	0
560643-Computer and AV Materials	2,300,175	480,351	138,746	804,838	129,500	145,500	243,500	75,000	79,500	58,000	49,500	49,800	45,940	2,300,175	0
560690-Office Supplies - BOE	148,499	3,225	9,718	10,015	12,500	12,500	15,200	12,500	12,500	12,500	12,500	12,500	22,842	148,499	0
560691-Other Supplies	257,535	(4,781)	6,166	18,584	25,000	25,000	35,000	25,000	25,000	35,000	25,000	25,000	17,567	257,535	(0)
560600 - Supplies	9,834,366	525,971	303,161	2,096,764	689,850	744,440	896,400	752,300	689,772	711,150	849,150	851,295	724,114	9,834,366	(0)
570730-Equipment Instruction	402,940	(4,081)	68,150	45,387	35,000	35,000	25,000	35,000	35,000	25,000	35,000	35,000	33,483	402,940	0
570739-Equipment Non-Instruct	666,740	(11,951)	20,177	115,271	85,000	55,000	85,000	55,000	45,000	65,000	45,000	65,000	43,243	666,740	0
570700 - Equipment	1,069,680	(16,032)	88,327	160,658	120,000	90,000	110,000	90,000	80,000	90,000	80,000	100,000	76,726	1,069,680	0
580890-Dues & Fees - BOE	217,265	30,128	7,457	65,048	9,500	9,500	12,500	14,500	15,000	14,000	14,000	12,500	13,131	217,265	0
580800 - Dues/Miscellaneous	217,265	30,128	7,457	65,048	9,500	9,500	12,500	14,500	15,000	14,000	14,000	12,500	13,131	217,265	0
1000-BOE Operating Fund	313,562,896	10,424,039	10,714,727	25,335,337	24,410,353	25,193,534	35,646,137	26,836,175	26,181,461	27,810,224	27,195,488	32,858,206	40,956,465	313,562,147	749

**2023 - 2024 Stamford Public Schools Headcount
December 1, 2023**

Attachment 2

Object	2023-24 Budget	2023-24 Adj Budget	2023-24 Actual	Variance +/-	Comments		
Operating	101 Teachers	1,263.0	1,262.4	1,241.7	(20.7)	1 Admin Intern, .1 Art, 1 Bilingual & EL Teachers, .5 Business, 2.9 English/Language Arts, 1.9 Math, .1 PE, 2.2 Science, 1 Social Studies, 6.4 Special Education, 3.6 Contingency (1.9 Bilingual, 1.6 SPED, .1 General) 1 Assistant Director Special Education. .5 Social Workers (Rippowam)	
	102 Administrative	71.7	72.4	71.4	(1.0)		
	103 Teacher Support	115.0	115.0	114.5	(0.5)		
	Total Certified	1,449.7	1,449.8	1,427.6	(22.2)		
	112 Administrative - Non Certified Discretionary	20.0	20.0	13.0	(7.0)		2 Board Certified Behavior Analysts, 2 Public Affairs Officers, 1 Teacher Resident, 1 Facilities Manager, 1 Special Assistant to Superintendent 1 HR Generalist 1 Office Support Specialists (TOR), 1 Transportation Coordinator 3 SPED Paras
	113 Administrative - Non Certified	7.0	8.0	7.0	(1.0)		
	114 Clerical	82.7	81.7	79.7	(2.0)		
	115 Paraeducators	332.0	332.0	329.0	(3.0)		
	116 Custodial/Mechanics	151.0	151.0	149.0	(2.0)		
	117 Other	26.0	26.0	26.0	-		
118 Parent Facilitator	-	-	-	-			
Total Non-Certified	618.7	618.7	603.7	(15.0)			
Total Operating Budget	2,068.4	2,068.5	2,031.3	(37.2)			
Grant	101 Teachers	219.0	219.6	217.5	(2.1)	1 TLSS - Davenport, 1 TISS - Hart, .1 Art Teacher WHS .5 Social Worker - Davenport 1 Special Education Secretary 6 Literacy Support	
	102 Administrative	15.3	15.4	15.4	-		
	103 Teacher Support	13.0	13.0	12.5	(0.5)		
	Total Certified	247.3	248.0	245.4	(2.6)		
	112 Administrative - Non Certified Discretionary	4.0	4.0	4.0	-		
	113 Administrative - Non Certified	-	-	-	-		
	114 Clerical	4.4	4.4	3.4	(1.0)		
	115 Paraeducators	91.0	91.0	85.0	(6.0)		
	116 Custodial/Mechanics	-	-	-	-		
	117 Other	29.0	29.0	29.0	-		
118 Parent Facilitator	23.0	23.0	23.0	-			
Total Non-Certified	151.4	151.4	144.4	(7.0)			
Total Grants Budget	398.7	399.4	389.8	(9.6)			
Total	101 Teachers	1,482.0	1,482.0	1,459.2	(22.8)		
	102 Administrative	87.0	87.8	86.8	(1.0)		
	103 Teacher Support	128.0	128.0	127.0	(1.0)		
	Total Certified	1,697.0	1,697.8	1,673.0	(24.8)		
	112 Administrative - Non Certified Discretionary	24.0	24.0	17.0	(7.0)		
	113 Administrative - Non Certified	7.0	8.0	7.0	(1.0)		
	114 Clerical	87.1	86.1	83.1	(3.0)		
	115 Paraeducators	423.0	423.0	414.0	(9.0)		
	116 Custodial/Mechanics	151.0	151.0	149.0	(2.0)		
	117 Other	55.0	55.0	55.0	-		
118 Parent Facilitators	23.0	23.0	23.0	-			
Total Non-Certified	770.1	770.1	748.1	(22.0)			
Total System Budget	2,467.1	2,467.9	2,421.1	(46.8)			

* Headcount includes 13.3 Teachers awaiting certification

Special Ed Contracted Services 2023-24

1000-9690-530323-1200-022-0000-0-0

November 30, 2023

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2023-24	Comments
	Actual	Actual	Actual	Actual	Actual	Actual	Approved Budget	Revised Budget	Encumbered	Projected	
Assistive Technology	83,706	98,091	91,149	100,360	105,595	100,744	92,000	92,000	92,000	101,200	Expanding Caseload
ASD Classroom	0	0	0	0	0	0	0	850,000	859,000	859,000	Contracting with Hubbard Day to fill Vacancies in ASD programs
Audiology	4,690	61,740	41,500	64,970	56,935	84,000	87,360	87,360	87,360	87,360	
BCBA/ABA	1,233,308	1,288,932	736,664	876,802	1,018,102	1,057,181	551,460	551,460	551,460	551,460	
Consulting	65,029	99,800	99,600	128,850	5,184	870	24,000	24,000	48,000	48,000	Frankie Jones
Educational Consulting	476,196	176,576	46,075	30,250	22,728	81,080	24,650	24,650	20,400	48,960	
IEE	189,602	184,960	75,270	76,520	122,290	70,360	134,400	134,400	78,550	188,520	Monthly trend based on current usage
Miscellaneous	18,332	54,524	16,020	9,790	18,087	6,147	29,975	29,975	0	2,000	
Music/Art Therapy	26,446	88,294	67,193	112,752	111,206	130,312	163,800	163,800	163,800	163,800	
Nursing	272,931	216,714	154,989	119,580	115,382	235,646	558,365	558,365	403,857	444,243	
OT/PT	1,343,617	1,560,433	1,623,057	1,684,476	1,985,346	2,334,400	2,154,959	2,154,959	2,161,259	2,161,259	
Professional Development	2,000	0	0	0	0	0	0	0	0	0	
Psychiatric	0	88,125	33,500	3,400	25,190	65,293	120,000	120,000	16,280	91,072	
Psychology	99,150	41,875	11,125	3,400	74,986	39,713	40,000	40,000	15,000	30,000	
RBT	0	0	0	0	0	0	0	0	866,834	866,834	RBT support to fill vacancies 12 FTE
Reading	20,060	30,013	0	21,902	0	3,900	0	0	0	0	
Sign Language	60,771	59,586	19,113	46,212	102,834	90,735	115,920	115,920	93,310	93,310	
Social Work	4,710	0	0	0	0	41,760	0	0	0	0	
Software/Program Support	142,498	117,990	98,083	121,230	0	0	0	0	0	0	
Speech & Language	509,340	807,605	452,121	284,822	358,948	374,784	230,025	230,025	286,837	286,837	Missed invoice from 2022-23 (\$54K)
TDP Classroom	0	684,394	1,254,038	1,513,408	1,573,644	2,094,740	2,189,489	2,189,489	2,354,000	2,354,000	Switched vendor to Aspire
Transition	89,902	92,325	38,625	0	3,231	0	0	0	0	0	
Tutoring	9,050	50,186	109,355	48,813	89,803	213,169	75,000	75,000	65,025	100,000	
	4,651,338	5,802,163	4,967,477	5,247,537	5,789,491	7,024,834	6,591,403	7,441,403	8,162,972	8,477,855	

Contract Allocation	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Actual	Actual	Budget
Operating Budget	3,484,029	4,100,131	5,102,163	4,801,205	5,789,491	6,576,856	7,441,403
Medicaid	429,130	295,661	500,000	-	-	447,977	386,452
IDEA sec 611	209,190	255,546	200,000	-	-	-	650,000
Total	4,122,349	4,651,338	5,802,163	4,801,205	5,789,491	7,024,834	8,477,855

***2017-18 Operating budget total includes a credit of \$566,000 for a favorable settlement, and an accrual for \$37,012.*

***Operating Budget Total includes a credit of \$446,332 originally accrued for legal expenses related to Stamford Academy & Trailblazers*

Tuition Projection

November 30, 2023

2022-23 Tuition Revised Budget

Operating Budget	17,377,386
Excess Cost Grant (Estimate)	6,292,024
Total	\$23,669,410

	2023-24 Approved Budget	2023-24 Revised Budget	2023-24 Current	2023-24 Pending	2023-24 Projected	
Tuition Costs						
District Placements	20,059,206	19,673,960	20,576,111	235,000	20,446,623	103.93%
Agency Placements	733,987	733,987	476,616	45,000	521,616	71.07%
Settlements	2,757,850	2,757,850	1,877,826	657,287	2,535,114	91.92%
Other Tuition Expenses	503,613	503,613	221,879	281,733	503,612	100.00%
Total	\$24,054,656	\$23,669,410	\$23,152,433	\$1,219,020	\$24,006,965	101.43%
Projected Surplus/Deficit	(\$337,555)					

	2023-24 Budget	2023-24 Opening	2023-24 Current	2023-24 Pending	2023-24 Projected
Placements					
District Placements	181	164	172	5	177
Agency Placements	9	5	5	1	6
Settlements	63	29	39	2	52
Total	253	198	216	8	235

	2023-24 Current	2023-24 Projected
Average District Placement	119,629	115,518
Average Agency Placement	95,323	86,936
Average Settlement	48,149	48,752
Average OOD Placement (weighted)	106,160	100,014

Anticipated Costs

Hospitalizations/Incarcerations	122,347
Misc tuition costs	159,386
Pending Placements (5)	235,000
New Placements thru 6/30 (0)	0
Pending Agency Placements (1)	45,000
New Agency Placements thru 6/30 (0)	0
Pending Settlements (2)	127,644
New Settlements thru 6/30 (11)	529,643
	1,219,020

Anticipated Benefits

Potential Transition back to District	64,488
CES Estimate Adjustment	100,000
Tuition Refunds	0
Year End PO Cancellations	200,000
	364,488

District Reference Groups (DRGs)

Key Findings

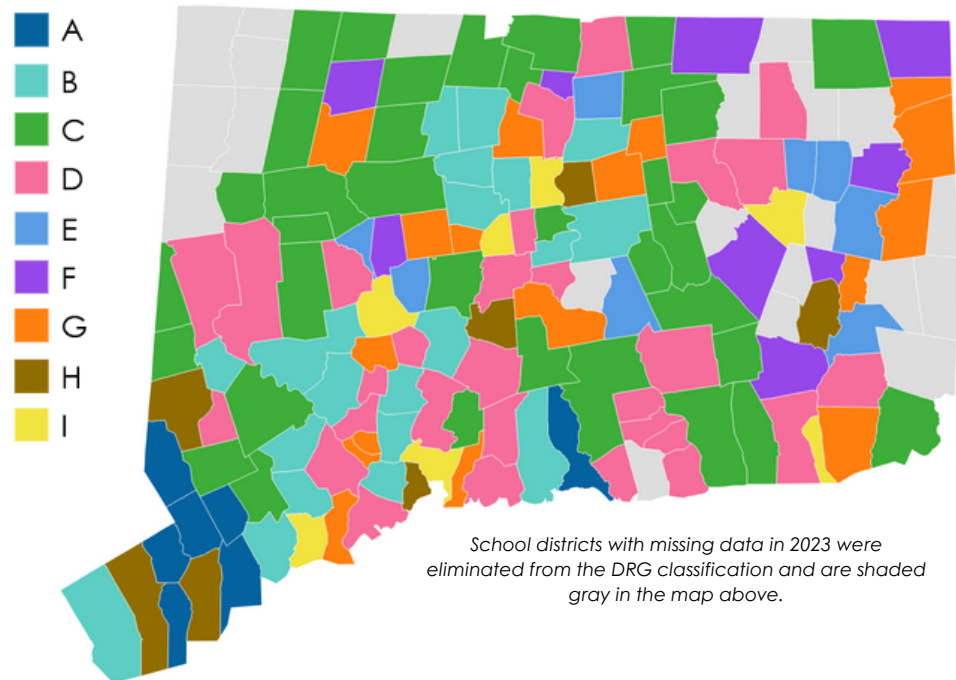
- Mismatch between student needs and funding:** Districts serving students with greater learning needs tend to spend less per student, resulting in inadequate resources to meet student needs.
- Student Performance:** The mismatch between student needs and funding negatively impacts student performance.
- Segregation:** Despite an almost equal number of white and BIPOC (Black, Indigenous, People of Color) students throughout the state, school districts do not reflect this diversity, and students of color are disproportionately higher-need and lower-resourced.

District Reference Groups (DRGs) are a classification system that groups local and regional public school districts together based on the similar socioeconomic characteristics and status of their students.

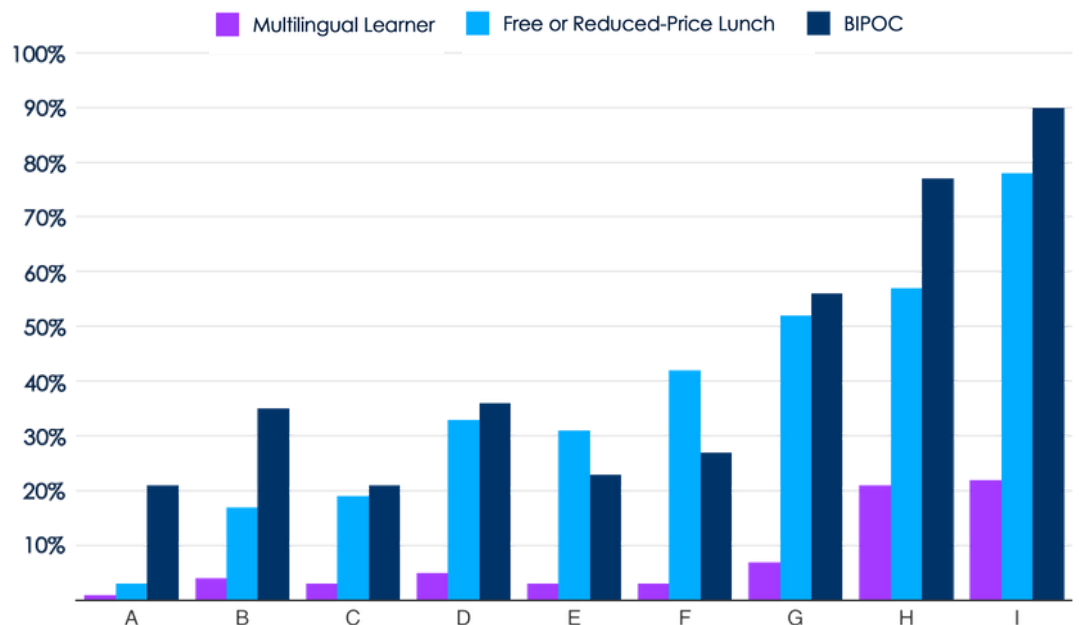
While useful for comparing districts and providing helpful context for district leaders and policymakers when they're making resource decisions, **the DRGs are not intended for ranking, evaluating, or indicating school quality.**

Developed by the Connecticut State Department of Education, the DRGs have not been officially updated since they were first released in 2006. **Although not for official use, the School and State Finance Project has replicated the DRGs using updated data and the same methodology and variables as the original DRGs.**

2023 Connecticut Districts by DRG



Student Demographics by DRG



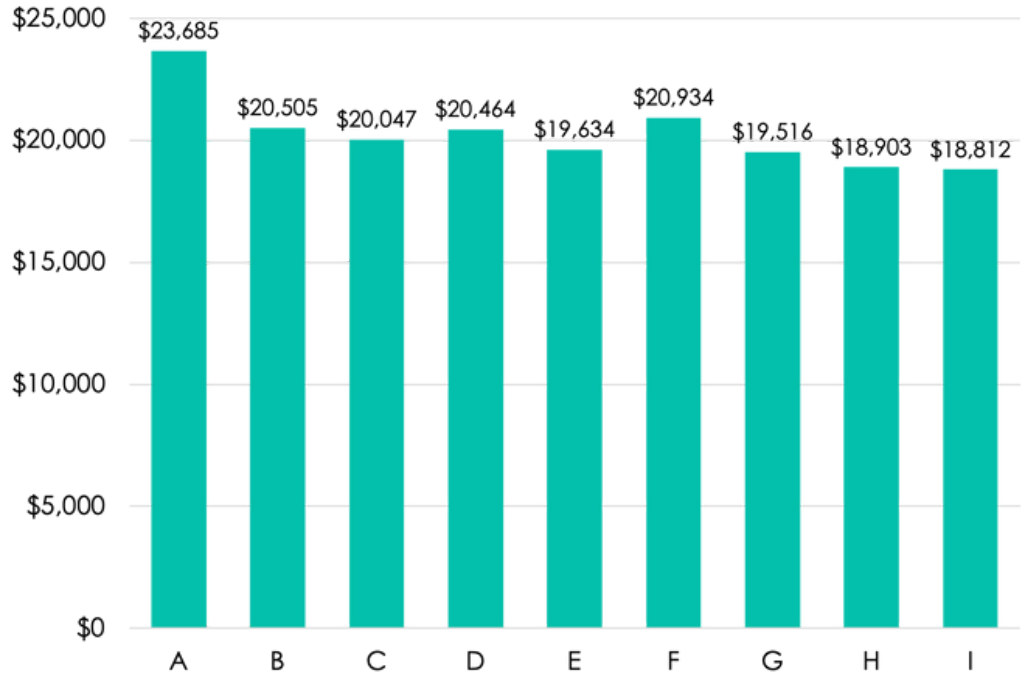
DRG "I" has the highest percentages of students who need greater resources, but spends the least per student.

The mismatch between district spending and student needs directly impacts student performance.

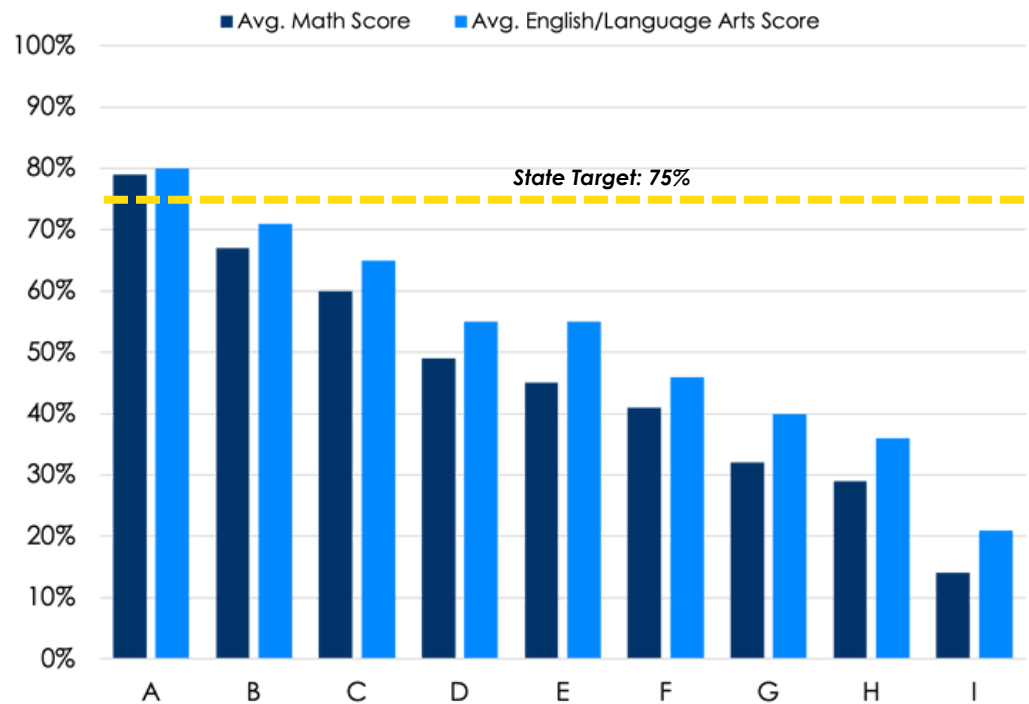
Variables Used to Determine the DRGs:

- Income
- Education
- Occupation
- Family Structure
- Poverty
- Home Language
- District Enrollment

Per-Student Spending by DRG



Avg. Student Performance by DRG



Based on performance on standardized tests including the SBAC, CT Alternate Assessment, and SAT.

It's important to note, DRGs are only part of the picture in understanding education in Connecticut and must be complemented with an understanding of property taxes, segregation, resources, staffing, and outcomes.

To learn more about the DRGs, visit our website or scan the QR code on this page.



SCAN or CLICK