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Dr. Tamu Lucero, Superintendent of Schools

To: Tamu Lucero, Superintendent of Schools

From: Ryan Fealey, CFO

Re: BOE Financial Update FY24

Date: February 6, 2024

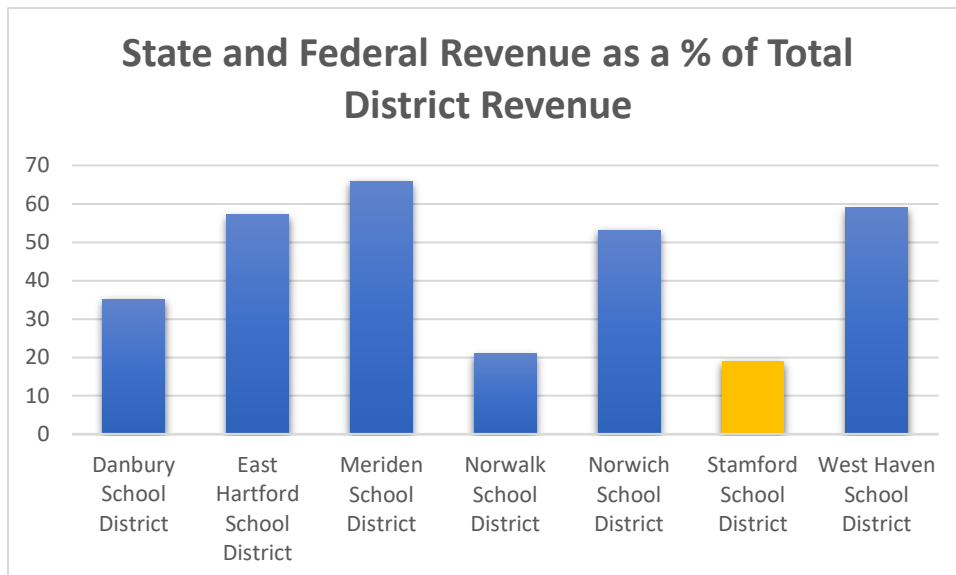
Cc: Vivens Joachim

FY25 Budget Update

The Superintendent’s Operating Budget Request for FY25 was presented to the Board on January 16, 2024, and departmental presentations were given on January 24. The requested Operating Budget increase of 6.43% includes funding for most of the positions recently funded by “ESSER” grants and reflects significant increases in several areas driven by inflation or other market factors (health insurance, transportation, general liability/property insurance, and special education tuition/contracted services). The Board of Education will vote on the budget, including any proposed amendments, on Thursday, February 22.

[It has been reported](#) that Governor Lamont’s FY25 budget proposal will reduce funds previously allocated to K-12 education. We will provide an update on how the state budget discussions affect Stamford as soon as that information is available.

Stamford already lags behind all other districts in our DRG (District Reference Group) in terms of non-local support (source [CT.Gov EdSight 2021-22](#)):



FY24 End of Year Projection

As of January 31, 2024, 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:

-Overall wage lines are projected to run a deficit of about \$497,000. Teacher salaries (**510101**, **510103**, **510106**, and **510111**) are projected to come in approximately \$900,000 over budget. One factor appears to be less than expected “turnover” or “vacancy” savings (the savings that occurs when a higher salaried staff member retires or resigns, and is replaced by a lower salaried staff member). This deficit is somewhat balanced by projected surpluses in several other wage lines (**510112 Admin Non-Certified Discretionary**, **510114 Clerical/Technical Salary**, **510115 Paraeducator Salary**, and **510116 Custodial/Mechanical Salary**), generally due to savings while open positions are filled. The **510116 Custodial/Mechanical Salary** line includes \$600,000 of costs being borne by the Food Service Fund, as budgeted.

-**520230 Pension** costs are projected to run about \$225k over budget due to larger than expected employer contributions to the Paraeducator, Security, and Parent Facilitator 401(a) plans.

-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 somewhat 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 38.3 vacant FTE in the operating budget. The largest variance is in the **510101 Teacher** account (20.3), followed by the **510112 Administrative (Non-Certified Discretionary)** account (8.5).

As mentioned previously: 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.

Suppliers > \$100,000 (Attachment 4)

Attachment 4 lists all suppliers with FY24 expenditures exceeding \$100,000, by funding source.

For questions, please reach to me at rfealey@stamfordct.gov

	Budget	July	August	September	October	November	December	January	February	March	April	May	June	Total	SVar
Wk/Freq	52	4	5	4	4	5	4	4	5	4	4	5	4	52	
BIWk/Freq	21/26	3	2	2	2	3	2	2	2	2	2	2	2	26	
Accounts	Budget	Actual	Actual	Actual	Actual*	Actual*	Actual*	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj
550581-In-OutDistrict Travel	12,000	(5,049)	754	919	785	736	514	1,750	1,650	1,750	1,750	2,750	2,727	11,037	963
550590-Other Purchased Svc	617,705	114,581	848	10,300	124,153	386	14,992	45,000	45,000	39,000	45,000	42,500	135,823	617,583	122
550500 - Other Purchased Services	45,405,043	4,988	1,085,266	1,473,812	1,280,066	6,227,752	2,242,586	4,149,797	5,892,819	7,496,604	4,748,769	4,188,664	5,963,727	44,754,850	650,193
560611-Instructional Supplies	2,192,063	18,518	87,766	529,857	369,519	245,080	110,387	85,350	125,000	145,000	105,000	165,750	177,430	2,164,657	27,406
560613-Maintenance Supplies	445,540	85,305	7,057	37,393	20,042	26,063	2,834	35,400	29,500	31,500	37,500	44,500	68,834	425,930	19,610
560621-Gas Heat	2,235,603	(63,198)	54,480	51,602	52,116	56,115	88,716	195,000	245,222	254,000	375,500	340,000	500,956	2,150,510	85,093
560624-Oil Heat	7,400	0	0	0	57	190	452	950	750	1,150	750	740	1,950	6,990	410
560626-Gasoline - BOE	45,583	2,775	2,473	474	401	186	73	3,450	7,450	4,450	4,450	4,450	7,561	38,194	7,389
560629-Bus Fuel - Diesel - BOE	1,207,500	0	0	134,090	92,235	86,168	91,945	125,000	125,000	125,000	118,550	117,500	191,512	1,207,000	500
560641-Textbooks/Workbooks	921,367	(265)	0	523,443	111,512	23,556	23,790	48,500	37,500	39,500	45,250	40,700	26,031	919,518	1,849
560642-Library Book/Periodical	56,813	3,102	171	598	6,831	1,457	381	5,950	5,350	5,450	5,150	6,505	7,738	48,684	8,129
560643-Computer and AV Materials	2,332,821	480,388	138,842	805,009	165,648	66,224	18,726	75,000	79,500	158,000	49,500	149,800	142,940	2,329,576	3,245
560690-Office Supplies - BOE	155,652	3,225	11,681	12,584	20,934	16,849	6,201	12,500	12,500	12,500	12,500	12,500	17,852	151,826	3,826
560691-Other Supplies	262,935	(4,781)	6,166	13,191	77,389	44,532	7,635	7,500	25,000	15,000	25,000	22,350	17,567	256,549	6,386
560600 - Supplies	9,863,277	525,070	308,636	2,108,242	916,684	566,420	351,142	594,600	692,772	791,550	779,150	904,795	1,160,371	9,699,432	163,845
570730-Equipment Instruction	396,440	(4,369)	68,150	45,387	48,668	66,779	55,040	25,000	27,500	45,000	27,230	33,442	33,483	471,311	(74,871)
570739-Equipment Non-Instruct	636,060	(11,951)	20,177	115,271	75,223	24,255	54,813	37,750	45,000	55,000	45,000	55,000	43,243	558,781	77,279
570700 - Equipment	1,032,500	(16,320)	88,327	160,658	123,891	91,034	109,854	62,750	72,500	100,000	72,230	88,442	76,726	1,030,093	2,407
580890-Dues & Fees - BOE	228,065	30,128	7,457	65,048	18,450	4,523	5,301	14,500	15,000	14,000	14,000	12,500	18,231	219,139	8,926
580800 - Dues/Miscellaneous	228,065	30,128	7,457	65,048	18,450	4,523	5,301	14,500	15,000	14,000	14,000	12,500	18,231	219,139	8,926
1000-BOE Operating Fund	313,562,896	10,084,243	10,321,166	23,959,663	22,974,775	35,643,235	23,827,031	26,055,737	28,376,586	29,394,446	27,114,485	26,711,429	49,093,048	313,555,845	7,051

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

Attachment 2

Object	2023-24 Budget	2023-24 Adj Budget	2023-24 Jan Actual	Variance +/-	Comments			
Operating	101 Teachers	1,263.0	1,263.0	1,242.7	(20.3)	.1 Art, .1 Bilingual & EL Teachers, 1.5 Business, .9 English/Language Arts, .9 Math, 2 Music .1 PE, 2 Science, 9.1 Special Education, 1 World Language 1.7 Contingency (.7 Bilingual, .9, Reg .1 SPED) 1.5 Social Workers (1 Northeast & .5 Roxbury)		
	102 Administrative	71.7	73.4	73.4	-			
	103 Teacher Support	115.0	115.0	113.5	(1.5)			
	Total Certified	1,449.7	1,451.4	1,429.6	(21.8)			
Grant	112 Administrative - Non Certified Discretionary	20.0	21.0	12.5	(8.5)	1.5 Board Certified Behavior Analysts, 2 Athletic Trainers, 2 Public Affair Officers, 1 Teacher Resident, 1 Facilities Manager, 1 Special Assistant to Superintendent 1 Assistant Transportation Manager 1 Office Support Specialist (TOR) 1 New Arrivals, 5 SPED		
	113 Administrative - Non Certified	7.0	9.0	8.0	(1.0)			
	114 Clerical	82.7	80.7	79.7	(1.0)			
	115 Paraeducators	332.0	332.0	326.0	(6.0)			
	116 Custodial/Mechanics	151.0	151.0	151.0	-			
	117 Security Guards	26.0	26.0	26.0	-			
	118 Parent Facilitators	-	-	-	-			
	Total Non-Certified	618.7	619.7	603.2	(16.5)			
	Total Operating Budget	2,068.4	2,071.1	2,032.8	(38.3)			
	Total	101 Teachers	219.0	218.6	217.5		(1.1)	1 TISS - Hart, .1 Art Teacher WHS 6 Early Childhood Educator - Pre School 1 Special Education Secretary 6 Literacy Support , 1 SPED, 1 Instructional - AITE
		102 Administrative	15.3	16.4	16.4		-	
103 Teacher Support		13.0	13.0	13.0	-			
Total Certified		247.3	248.0	246.9	(1.1)			
112 Administrative - Non Certified Discretionary		4.0	12.0	6.0	(6.0)			
113 Administrative - Non Certified		-	-	-	-			
114 Clerical		4.4	4.4	3.4	(1.0)			
115 Paraeducators		91.0	91.0	83.0	(8.0)			
116 Custodial/Mechanics		-	-	-	-			
117 Security Guards		29.0	29.0	29.0	-			
118 Parent Facilitators		23.0	23.0	23.0	-			
Total Non-Certified	151.4	159.4	144.4	(15.0)				
Total Grants Budget	398.7	407.4	391.3	(16.1)				
Total	101 Teachers	1,482.0	1,481.6	1,460.2	(21.4)			
	102 Administrative	87.0	89.8	89.8	-			
	103 Teacher Support	128.0	128.0	126.5	(1.5)			
	Total Certified	1,697.0	1,699.4	1,676.5	(22.9)			
	112 Administrative - Non Certified Discretionary	24.0	33.0	18.5	(14.5)			
	113 Administrative - Non Certified	7.0	9.0	8.0	(1.0)			
	114 Clerical	87.1	85.1	83.1	(2.0)			
	115 Paraeducators	423.0	423.0	409.0	(14.0)			
	116 Custodial/Mechanics	151.0	151.0	151.0	-			
	117 Security Guards	55.0	55.0	55.0	-			
	118 Parent Facilitators	23.0	23.0	23.0	-			
Total Non-Certified	770.1	779.1	747.6	(31.5)				
Total System Budget	2,467.1	2,478.5	2,424.1	(54.4)				

* Headcount includes 3 Teachers awaiting certification

Special Ed Contracted Services 2023-24											
1000-9690-530323-1200-022-0000-0-0											
January 31, 2024											
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2023-24	
	Actual	Actual	Actual	Actual	Actual	Actual	Approved Budget	Revised Budget	Encumbered	Projected	Comments
Assistive Technology	83,706	98,091	91,149	100,360	105,595	100,744	92,000	92,000	106,500	115,700	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	572,863	572,863	
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	45,775	78,471	
IEE	189,602	184,960	75,270	76,520	122,290	70,360	134,400	134,400	112,126	192,215	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	33,480	89,894	
Psychology	99,150	41,875	11,125	3,400	74,986	39,713	40,000	40,000	47,050	47,050	
RBT	0	0	0	0	0	0	0	0	928,158	928,158	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	301,357	251,357	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	2,302,088	1,992,578	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	76,175	120,000	
	4,651,338	5,802,163	4,967,477	5,247,537	5,789,491	7,024,834	6,591,403	7,441,403	8,342,158	8,247,259	

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	155,856
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	8,247,259

***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

January 31, 2024

2023-24 Tuition Revised Budget	
Operating Budget	17,327,386
Excess Cost Grant (Estimate)	5,292,024
Total	\$22,619,410
Tuition Reserve as of 7/1/23	\$2,930,451
2023-24 Tuition Surplus/Deficit (Projected)	(\$1,417,583)
Tuition Reserve Balance (Projected) as of 6/30/24	\$1,512,868

	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	20,197,610	225,000	20,193,944	102.64%
Agency Placements	733,987	733,987	571,553	0	571,553	77.87%
Settlements	2,757,850	2,757,850	2,223,139	544,745	2,767,884	100.36%
Other Tuition Expenses	503,613	503,613	392,126	111,486	503,612	100.00%
Total	\$24,054,656	\$23,669,410	\$23,384,429	\$881,231	\$24,036,993	101.55%

	2023-24 Budget	2023-24 Opening	2023-24 Current	2023-24 Pending	2023-24 Projected
Placements					
District Placements	181	164	168	6	174
Agency Placements	9	5	7	0	7
Settlements	63	29	44	2	54
Total	253	198	219	8	235

	2023-24 Current	2023-24 Projected
Average District Placement	120,224	116,057
Average Agency Placement	81,650	81,650
Average OOD Placement (weighted)	104,988	100,142

Anticipated Costs

Hospitalizations/Incarcerations	64,237
Misc tuition costs	47,249
Pending Placements (6)	225,000
New Placements thru 6/30 (0)	0
Pending Agency Placements (0)	0
New Agency Placements thru 6/30 (0)	0
Pending Settlements (2)	140,538
New Settlements thru 6/30 (8)	404,207
	881,231

Anticipated Benefits

Potential Transition back to District	28,666
Tuition Refunds	0
Year End PO Cancellations	200,000
	228,666

Supplier	Category	Fund				Grand Total
		BOE - Food Service Program	Continuing Education Fund	Educational Grants Funds	General Fund	
First Student Inc	Transportation			\$619,270	\$6,964,228	\$7,583,498
Ces Inc	Special Education			\$1,255,868	\$2,822,471	\$4,078,339
Chartwells Food Service	Food Service	\$4,018,337			\$0	\$4,018,337
Greenwich Education Group, LLC	Special Education			\$2,025	\$2,006,403	\$2,008,428
Aspire Living & Learning	Special Education				\$1,851,540	\$1,851,540
Hubbard Day	Special Education			\$24,750	\$1,699,774	\$1,724,524
Constellation School Based Therapy	Educational Services			\$35,727	\$1,201,971	\$1,237,699
McGraw Hill LLC	Educational Services		\$1,022	\$4,059	\$902,482	\$907,563
Ecs Transportation	Transportation				\$894,413	\$894,413
Vista Higher Learning, Inc.	Special Education				\$764,662	\$764,662
United Services of America, Inc.	Facilities		\$875	\$520,000	\$220,000	\$740,875
Amplify Education, Inc.	Educational Services			\$487,192	\$104,696	\$591,888
Global Montello Group Corp.	Transportation				\$577,389	\$577,389
Cerebral Palsy of Westchester Inc	Special Education			\$15,790	\$494,881	\$510,671
Specialized Education of Conn	Special Education				\$500,673	\$500,673
Wb Mason Co. Inc.	Operations		\$98	\$38,062	\$458,205	\$496,365
Milestones Behavioral Services, Inc	Special Education				\$468,000	\$468,000
B & G Piping Company, Inc.	Facilities			\$340,770	\$124,581	\$465,351
Disability Resource Network, Inc.	Special Education				\$410,400	\$410,400
Hope Academy	Special Education				\$376,396	\$376,396
Adelbrook Inc.	Special Education				\$365,022	\$365,022
Trane U.S., Inc.	Facilities				\$355,484	\$355,484
The Westport Day School	Special Education				\$328,900	\$328,900
Villa Maria Education Center	Special Education			\$50,166	\$276,823	\$326,989
Foundation School	Special Education				\$294,030	\$294,030
Devereux Glenholme	Special Education				\$275,671	\$275,671
Advanced Corporate Networking	Facilities				\$274,293	\$274,293
The New England Center For Children	Special Education				\$270,623	\$270,623
Anderson Center For Autism	Special Education				\$268,640	\$268,640
Curriculum Associates Inc	Educational Services			\$255,112	\$12,895	\$268,007
Area Cooperative Ed Svcs (Acespsdi)	Special Education			\$4,438	\$251,977	\$256,415
Imperial Bag & Paper Co, LLC	Facilities				\$248,345	\$248,345
The Stepping Stones Group LLC	Special Education			\$9,376	\$237,651	\$247,027
Music & Arts	Educational Services			\$36,000	\$208,722	\$244,722
Ahc Electronic Systems	Facilities				\$236,645	\$236,645
Johnson Controls	Facilities				\$221,592	\$221,592
Applied Behavioral Strategies	Special Education			\$103,856	\$105,956	\$209,812
All State Construction	Facilities			\$208,000		\$208,000
Stamford Charter School For Excellence	Special Education				\$199,320	\$199,320
Westchester School-Special Children	Special Education				\$189,801	\$189,801
City of Stamford	Various		\$120,000	\$50,460	\$17,850	\$188,310
Stamford Public Education Foundation (SPEF)	Educational Services			\$182,616	\$5,138	\$187,754
Mckenney Mechanical Services	Facilities				\$181,504	\$181,504
Canon Financial Services, Inc.	Technology				\$175,127	\$175,127
CDW-G	Technology			\$60,983	\$102,201	\$163,185
St Vincents Spec Need Ctr	Special Education				\$160,411	\$160,411
Therapytravelers LLC	Special Education				\$159,326	\$159,326
Innovative Engineering Services LLC	Facilities			\$152,510		\$152,510
Consulting Engineering Services Inc	Facilities			\$147,550		\$147,550
Attainment Co	Educational Services				\$141,067	\$141,067
Mack Fire Protection, LLC	Facilities				\$140,014	\$140,014
Environmental Systems Corporation	Facilities			\$52,630	\$84,710	\$137,340
Robert Half Mgmt Resources	Human Resources				\$129,422	\$129,422
St Catherine Cent For Special Needs	Special Education				\$123,872	\$123,872
Branching Minds, Inc.	Educational Services			\$117,348		\$117,348
Canon Solutions America, Inc.	Operations				\$116,241	\$116,241
Waterford Country School	Special Education				\$109,893	\$109,893
Lab-Aids	Educational Services				\$103,368	\$103,368
M Gottfried Inc	Facilities				\$102,650	\$102,650
Amazon.Com Sales, Inc.	Operations			\$19,904	\$82,217	\$102,121
Edadvance	Special Education				\$101,946	\$101,946