

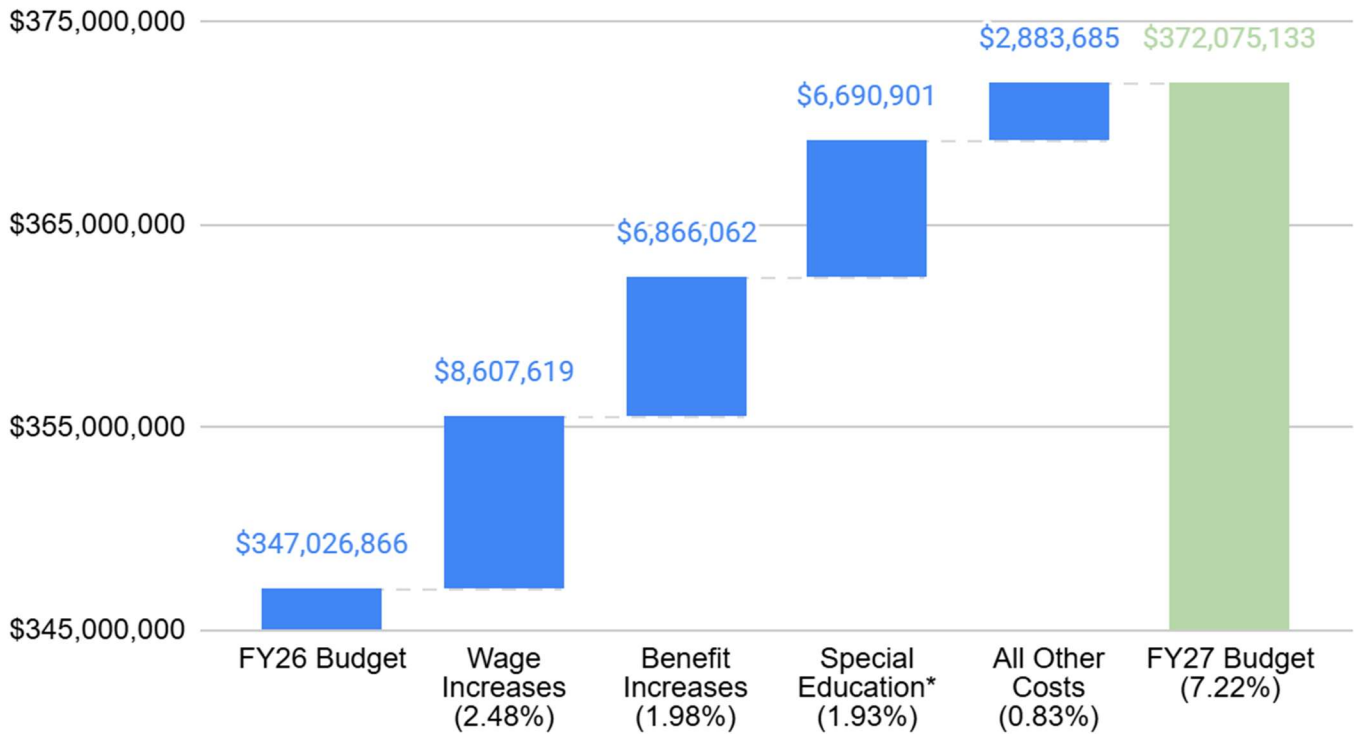


2026-27 BOARD OF EDUCATION
 BUDGET EXECUTIVE SUMMARY
 MARCH 1, 2026

Item	Amount \$	Increase \$	Increase %
Board of Education Budget	\$372,075,133	\$25,048,267	7.22%
Adjustment to utility costs per CES (electricity)	\$55,000	\$25,103,267	0.02%
Adjustment to OPEB, Pension, other city cross-charges^	(\$106,631)	\$24,996,636	(0.03%)
Net Request	\$372,023,502	\$24,996,636	7.20%

^Legal, Risk, IT, Finance, School Construction, Healthcare

FY26 to FY27 (Not Including Adjustments Noted Above)



*Out of District Tuition, Pupil Services, Transportation, Specialized Classroom Supplies

SUMMARY BY OBJECT

Object Number & Description	2025-26	2026-27	Variance	Variance %	FY 27 Budget Impact	Notes
100 Salaries and Wages	\$201,492,139	\$210,099,758	\$8,607,619	4.27%	2.48%	Collectively bargained wage increases
200 Employee Benefits	\$55,652,762	\$62,518,824	\$6,866,062	12.34%	1.98%	Premium increase of 16% offset by use of \$1m from reserve, increased grant contributions
300 Educational, Rehabilitative, and Legal Services	\$13,622,999	\$14,448,429	\$825,430	6.06%	0.24%	
400 Building Upkeep and Repair	\$10,611,299	\$9,919,623	(\$691,676)	(6.52%)	(0.20%)	Reduction in Electricity delivery costs; \$300k building repair/maintenance budgeted to Building Use Fund
500 Transportation, Out-District Tuition, & Other Svcs	\$55,501,877	\$62,366,130	\$6,864,253	12.37%	1.98%	\$6.5m increase in Special Education tuition, transportation; \$1m free breakfast/lunch added back by BOE
600 Supplies, Materials, and Heating Fuels	\$9,029,949	\$11,489,845	\$2,459,896	27.24%	0.71%	\$585k curriculum supplies previously grant funded; \$500k SPED supplies incl. for new specialized classrooms; \$233k gas heat
700 Equipment	\$928,818	\$1,020,875	\$92,057	9.91%	0.03%	
800 Dues and Fees	\$187,023	\$211,649	\$24,626	13.17%	0.01%	
Sum	\$347,026,866	\$372,075,133	\$25,048,267	7.22%	7.22%	

FTE ADJUSTMENTS

Object	Description	Change in FTE (Operating)	Change in FTE (Grants)	Change in FTE (Net)	Summary*
510101	Educators (Certified)	(2.2)	(6.6)	(8.8)	30.0 HS Teachers (Schedule); (18.3) ES Teachers (Enrollment); (19.0) HS Teachers (Enrollment); (8.5) ML/New Arrivals (Enrollment); (1.0) Adult Ed Counselor; +4.6 Special Education; +3.4 Net Contingencies
510103	Teacher Support	1.0	1.0	2.0	+1.0 Speech, +1.0 TOSA SEL
510114	Clerical/Technical	1.0	0.0	1.0	+1.0 Welcome Center Enrollment Specialist
510115	Paraeducators	6.0	(2.0)	4.0	+10.0 Special Education; +4.0 Kindergarten; (10.0) New Arrivals
Sum		5.8	(7.6)	(1.8)	

*For a comprehensive list, please see Section 5 of the Budget Book.

Historical Special Education Trends

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26P	5 Year Trend
Total Budget Expenditures (ED001/EF5)	\$ 275,438,635	\$ 283,194,188	\$ 291,300,494	\$ 302,248,240	\$ 303,438,183	\$ 311,980,127	\$ 313,450,594	\$ 321,077,352	\$ 346,923,836	\$ 362,600,916	\$ 381,236,339	\$ 393,539,082	\$ 409,919,801	4.2%
		2.8%	2.9%	3.8%	0.4%	2.8%	0.5%	2.4%	8.0%	4.5%	5.1%	3.2%		
All Other District Expenditures (ED001/EF5)	\$ 215,829,715	\$ 219,185,260	\$ 224,390,326	\$ 232,421,665	\$ 228,969,032	\$ 235,253,646	\$ 235,345,754	\$ 239,447,532	\$ 259,673,736	\$ 265,764,010	\$ 273,162,314	\$ 274,514,625	\$ 278,698,992	
Total Special Ed Expenditures (ED001/EF5)	\$ 59,608,920	\$ 64,008,928	\$ 66,910,168	\$ 69,826,575	\$ 74,469,151	\$ 76,726,481	\$ 78,104,840	\$ 81,629,820	\$ 87,250,100	\$ 96,836,906	\$ 108,074,025	\$ 119,024,457	\$ 131,220,809	
SpEd as a % of Total Budget	21.6%	22.6%	23.0%	23.1%	24.5%	24.6%	24.9%	25.4%	25.1%	26.7%	28.3%	30.2%		
SpEd YoY Change		7.4%	4.5%	4.4%	6.6%	3.0%	1.8%	4.5%	6.9%	11.0%	11.6%	10.1%		10.2%
Total District Enrollment (Oct. 1)	16,069	16,085	15,946	16,100	15,931	16,053	16,600	16,273	16,079	16,158	16,339	16,239	15,345	
District Enrollment Growth Rate YoY		0.1%	-0.9%	1.0%	-1.0%	0.8%	3.4%	-2.0%	-1.2%	0.5%	1.1%	-0.6%	-5.5%	-2.9%
General Education Enrollment (Oct. 1)	14,291	14,241	13,993	13,986	13,770	13,754	14,135	13,826	13,530	13,537	13,591	13,412		
Special Education Enrollment (Oct. 1)	1,778	1,844	1,953	2,114	2,161	2,299	2,465	2,447	2,549	2,621	2,748	2,827	2,825	
SpEd Enrollment Growth Rate YoY		3.7%	5.9%	8.2%	2.2%	6.4%	7.2%	-0.7%	4.2%	2.8%	4.8%	2.9%	-0.1%	1.6%
Stamford Public Schools ID Rate (Pre K - 12)	11.1%	11.5%	12.2%	13.1%	13.6%	14.3%	14.8%	15.0%	15.9%	16.2%	16.8%	17.4%	18.4%	
Stamford Public Schools ID Rate (Pre K - 12 from EdSight.gov)	10.6%	10.9%	11.7%	12.6%	13.0%	13.8%	14.5%	14.9%	15.6%	16.0%	16.8%	17.5%	18.4%	
State of CT ID Rate (Pre K - 12 from EdSight.gov)	12.8%	13.3%	13.8%	14.3%	14.8%	15.4%	16.0%	16.3%	16.7%	17.2%	17.9%	18.5%	19.1%	
OOD Gross Tuition Cost	\$ 12,351,201	\$ 14,825,874	\$ 15,223,458	\$ 16,814,907	\$ 17,608,546	\$ 18,002,039	\$ 19,566,494	\$ 19,175,011	\$ 18,701,990	\$ 20,973,945	\$ 23,460,298	\$ 27,335,002	\$ 29,241,767	
OOD Tuition Cost (ED001/EF5)	12,260,569	14,735,654	15,092,740	16,624,232	17,549,598	18,002,039	19,535,867	19,164,334	18,648,642	21,587,158	23,196,844	27,185,887	29,241,767	
OOD Tuition as a % of Total Special Ed Cost	20.6%	23.0%	22.6%	23.8%	23.6%	23.5%	25.0%	23.5%	21.4%	21.7%	21.5%	22.8%	22.3%	
OOD Tuition Growth Rate YoY		20.0%	2.7%	10.5%	4.7%	2.2%	8.7%	-2.0%	-2.5%	12.1%	11.9%	16.5%	7.0%	12.8%
Total OOD Placements	203	214	214	235	223	236	250	239	239	237	234	248	255	
OOD Growth Rate YoY		5.4%	0.0%	9.8%	-5.1%	5.8%	5.8%	-4.2%	0.0%	-0.8%	-1.3%	6.0%	2.3%	
OOD Placement Per Pupil Cost (unweighted)	60,843	69,280	71,138	71,553	78,962	76,280	78,398	80,230	78,251	88,498	100,258	110,222	114,674	
# OOD Placements If No In District Programs	203	211	223	241	247	262	281	279	291	299	314	323		
OOD as a % of Total SpEd Enrollment	11.4%	11.6%	11.0%	11.1%	10.3%	10.3%	10.1%	9.8%	9.4%	9.0%	8.5%	8.8%	9.0%	8.8%
Distict Placements	125	132	136	155	145	150	160	156	165	171	171	185	192	
Agency Placements	27	21	16	15	11	9	11	9	9	6	6	9	8	
Settlements	51	61	62	65	67	77	79	74	65	60	57	54	56	
<i>*This is an average based on weekly count data</i>														
Average Costs:														
Distict Placement						85,982	94,260	93,763	92,778	104,060	115,415	124,875	130,646	
Agency Placement						91,683	85,961	76,710	94,927	74,477	70,190	162,026	164,513	
Settlement						51,029	42,037	48,336	41,694	40,524	52,282	41,498	48,268	
Out of District Placement (weighted)						74,794	77,348	79,056	78,920	86,976	99,561	108,069	116,875	
Net Placements between 12/1 and End of year:														
Distict Placements					9	4	9	3	3	(6)	3	1	1	
Agency Placements					-	(1)	-	-	(1)	(2)	(1)	3	(0)	
Settlements					10	14	10	15	12	12	13	23	15	
Total					19	17	19	18	14	4	15	27	16	
Tuition Allocation:														
Operating Budget	\$ 7,905,544	\$ 10,201,391	\$ 10,110,073	\$ 12,230,243	\$ 12,861,994	\$ 13,498,414	\$ 15,080,758	\$ 13,696,558	\$ 15,645,678	\$ 16,026,217	\$ 17,030,930	\$ 19,737,671	\$ 19,766,868	
Excess Cost Grant	\$ 4,445,657	\$ 4,350,752	\$ 4,767,064	\$ 4,285,984	\$ 4,422,563	\$ 4,328,446	\$ 4,485,736	\$ 5,478,453	\$ 4,386,312	\$ 4,813,462	\$ 5,520,144	\$ 7,739,325	\$ 7,431,168	
Excess Cost Grant as a % of Gross Tuition	36.0%	29.3%	31.3%	25.5%	25.1%	24.0%	22.9%	28.6%	23.5%	22.9%	23.5%	28.3%	25.4%	26.1%
IDEA sec 611	0	273,731	346,321	201,270	323,989	175,179	0	0	0	0	140,320	100,000	0	
Medicaid	0	0	0	97,410	0	0	0	0	0	0	0	0	0	
Tuition Reserve Used										\$134,266	\$768,904	-\$241,994	\$2,043,731	
Tuition Reserve (Ending Balance as of 6/30)								\$2,022,898	\$3,352,898	\$3,218,632	\$2,449,728	\$2,691,722	\$647,991	
Cost per InDistrict Sped Student	30,005	30,174	29,722	28,213	29,340	28,466	26,423	28,286	29,675	31,822	33,657	35,552	39,681	
Cost per Special Education Student	33,526	34,712	34,260	33,031	34,461	33,374	31,686	33,359	34,229	36,947	39,328	42,103	46,450	
Cost per General Education Student	15,102	15,391	16,036	16,618	16,628	17,104	16,650	17,319	19,192	19,632	20,099	20,468	22,260	
Contracted Services (Gross)	\$ 4,028,683	\$ 4,505,878	\$ 4,991,830	\$ 4,411,569	\$ 4,688,349	\$ 5,788,261	\$ 4,967,477	\$ 5,247,537	\$ 5,789,491	\$ 7,058,965	\$ 7,879,134	\$ 8,510,169	\$ 7,606,925	
% Increase		11.8%	10.8%	-11.6%	6.3%	21.4%	-14.2%	5.6%	10.3%	21.9%	11.6%	8.0%	-10.6%	10.0%
Contracted Services Per Pupil Cost	\$ 2,266	\$ 2,444	\$ 2,556	\$ 2,087	\$ 2,170	\$ 2,518	\$ 2,015	\$ 2,144	\$ 2,271	\$ 2,693	\$ 2,867	\$ 3,010	\$ 2,693	\$ 2,864
Operating Budget										6,633,669	7,185,481	7,948,837	7,180,890	
IDEA sec 611										241,868	693,653	0	0	
Medicaid										183,428	0	198,873	368,015	

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26P	5 Year Trend
APPLES												362,460	58,020	
Gen Ed Student	15,102	15,391	16,036	16,618	16,628	17,104	16,650	17,319	19,192	19,632	20,099	20,468	22,260	
Special Ed In District Student	30,005	30,174	29,722	28,213	29,340	28,466	26,423	28,286	29,675	31,822	33,657	35,552	39,681	
Special Ed Out of District Student (unweighted)	60,843	69,280	71,138	71,553	78,962	76,280	78,398	80,230	78,251	88,498	100,258	110,222	114,674	
SPS per Pupil Cost (Net Current Expenditures per Pupil)	\$ 16,740	\$ 17,139	\$ 17,424	\$ 18,591	\$ 18,934	\$ 19,271	\$ 18,897	19,641	20,679	21,023	21,788	23,641		
<i>Cost Factor</i>														
Gen Ed Student	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Special Ed In District Student	2.0	2.0	1.9	1.7	1.8	1.7	1.6	1.6	1.5	1.6	1.7	1.7	1.8	
Special Ed Out of District Student	4.0	4.5	4.4	4.3	4.7	4.5	4.7	4.6	4.1	4.5	5.0	5.4	5.2	

**Includes Operating Budget, Grants, and In-kind Services from the city as reported on the ED001/EFS report.