

New Fairfield Board of Education  
Summary of Budget vs. Actual for Payroll & Non-Payroll Accounts  
Fiscal 2023-2024 as of March 31, 2024

|   | Approved<br>Budget | 2023-2024<br>Adjusted<br>Budget | Year-to-Date<br>Expenditure | Percent<br>Expended | Current<br>Encumbrances | Percent<br>Encumbered | 2023-2024<br>Remaining<br>Unexpended | Percent<br>Committed | 2023-2024<br>Projected<br>Unexpended | Projected<br>Committed | Primary Reason for<br>Surplus or Deficit  |
|---|--------------------|---------------------------------|-----------------------------|---------------------|-------------------------|-----------------------|--------------------------------------|----------------------|--------------------------------------|------------------------|---|
| <b>Regular Education - Non-Payroll</b>  |                    |                                 |                             |                     |                         |                       |                                      |                      |                                      |                        |   |
| 2000 Consolidated   | 67,102             | 67,102                          | 59,194                      | 88.2%               | 3,667                   | 5.5%                  | 4,241                                | 93.7%                | 3,000                                | 95.5%                  |   |
| 3000 Meeting House Hill   | 76,863             | 76,863                          | 59,784                      | 77.8%               | 7,884                   | 10.3%                 | 9,195                                | 88.0%                | 4,000                                | 94.8%                  |   |
| 4000 Middle School  | 61,657             | 61,657                          | 38,757                      | 62.9%               | 3,800                   | 6.2%                  | 19,100                               | 69.0%                | 8,000                                | 87.0%                  |   |
| 5000 High School  | 232,317            | 232,317                         | 125,079                     | 53.8%               | 42,433                  | 18.3%                 | 64,805                               | 72.1%                | 30,000                               | 87.1%                  |   |
| 5500 Athletics  | 177,250            | 177,250                         | 206,652                     | 116.6%              | 65,512                  | 37.0%                 | (94,914)                             | 153.5%               | -                                    | 100.0%                 | Offset by participation dues and gate receipts  |
| 6000 Districtwide   | 1,978,520          | 1,978,520                       | 1,640,967                   | 82.9%               | 7,424                   | 0.4%                  | 330,129                              | 83.3%                | 40,000                               | 98.0%                  | Unemployment surplus-VOAG (2)   |
| 6100 Board of Education   | 30,850             | 30,850                          | 28,596                      | 92.7%               | 1,101                   | 3.6%                  | 1,153                                | 96.3%                | 1,000                                | 96.8%                  |   |
| 6200 Central Office   | 126,487            | 126,487                         | 120,071                     | 94.9%               | 5,418                   | 4.3%                  | 998                                  | 99.2%                | (40,000)                             | 131.6%                 | Legal Fees  |
| 6300 Fiscal Services  | 371,357            | 371,357                         | 199,033                     | 53.6%               | 0                       | 0.0%                  | 172,324                              | 53.6%                | -                                    | 100.0%                 |   |
| 6400 Human Resources  | 58,100             | 58,100                          | 45,457                      | 78.2%               | 3,493                   | 6.0%                  | 9,150                                | 84.3%                | -                                    | 100.0%                 |   |
| 6500 Technology   | 726,899            | 711,899                         | 539,868                     | 75.8%               | 24,593                  | 3.5%                  | 147,439                              | 79.3%                | 20,000                               | 97.2%                  | Fiber Lease   |
| 6600 Pupil Transportation   | 1,506,038          | 1,506,038                       | 1,341,003                   | 89.0%               | 188,536                 | 12.5%                 | (23,501)                             | 101.6%               | -                                    | 100.0%                 | To be offset by Magnet Grant and transfer of bus monitors to SPED                                       |
| 6700 Business Machines  | 133,598            | 133,598                         | 133,915                     | 100.2%              | 61,090                  | 45.7%                 | (61,407)                             | 146.0%               | (40,000)                             | 129.9%                 | Postage Machines - Copier Lease   |
| 6800 Utilities  | 1,118,120          | 1,118,120                       | 898,582                     | 80.4%               | 117,914                 | 10.5%                 | 101,624                              | 90.9%                | (20,000)                             | 101.8%                 | Oil Cost associated with old HS   |
| 7000 Curriculum   | 121,023            | 121,023                         | 90,912                      | 75.1%               | 29,821                  | 24.6%                 | 291                                  | 99.8%                | -                                    | 100.0%                 | Offset by ARP ESSER   |
| 7001 Enrichment Services  | 7,988              | 7,988                           | 3,571                       | 44.7%               | 0                       | 0.0%                  | 4,417                                | 44.7%                | -                                    | 100.0%                 |   |
| 9000 Buildings & Grounds  | 674,025            | 689,025                         | 462,525                     | 67.1%               | 197,441                 | 28.7%                 | 29,059                               | 95.8%                | -                                    | 100.0%                 |   |
| Subtotal - Reg Ed - Non-P/R   | 7,468,194          | 7,468,194                       | 5,993,964                   | 80.3%               | 760,127                 | 10.2%                 | 714,103                              | 90.4%                | 6,000                                | 99.9%                  |   |
| <b>Special Education - Non-Payroll</b>  |                    |                                 |                             |                     |                         |                       |                                      |                      |                                      |                        |   |
| 8001 SPED - Admin/Central   | 146,191            | 146,191                         | 34,202                      | 23.4%               | 8,776                   | 6.0%                  | 103,213                              | 29.4%                | 100,000                              | 31.6%                  | SPED Contingency  |
| 8002 SPED - Contracted Svcs   | 261,198            | 261,198                         | 633,949                     | 242.7%              | 135,051                 | 51.7%                 | (507,802)                            | 294.4%               | (595,000)                            | 327.8%                 | Specialized Evaluations/ Unanticipated shortages/additional Support                                     |
| 8003 SPED - Out of District   | 2,584,349          | 2,584,349                       | 1,369,607                   | 53.0%               | 486,742                 | 18.8%                 | 727,999                              | 71.8%                | 330,000                              | 87.2%                  |   |
| 8004 SPED - Transportation  | 1,624,903          | 1,624,903                       | 1,088,874                   | 67.0%               | 336,129                 | 20.7%                 | 199,900                              | 87.7%                | 185,000                              | 88.6%                  |   |
| 8005 SPED - Program Costs   | 69,939             | 69,939                          | 46,730                      | 66.8%               | 3,608                   | 5.2%                  | 19,601                               | 72.0%                | 15,000                               | 78.6%                  |   |
| 8006 PPS - Other Programs   | 24,075             | 24,075                          | 6,384                       | 26.5%               | 13,641                  | 56.7%                 | 4,050                                | 83.2%                | 3,000                                | 87.5%                  |   |
| Subtotal - Special Ed - Non-P/R   | 4,710,655          | 4,710,655                       | 3,179,746                   | 67.5%               | 983,948                 | 20.9%                 | 546,962                              | 88.4%                | 35,000                               | 99.3%                  |   |
| TOTAL NON-PAYROLL   | 12,178,849         | 12,178,849                      | 9,173,709                   | 75.3%               | 1,744,075               | 14.3%                 | 1,261,065                            | 89.6%                | 41,000                               | 99.7%                  |   |
| TOTAL PAYROLL   | 27,981,554         | 27,981,554                      | 18,378,664                  | 65.7%               | 7,264,303               | 26.0%                 | 2,338,587                            | 91.6%                | (100,000)                            | 100.4%                 | Increased need for paraprofessionals as per IEP requirements, additional need for RBT Paraprofessionals |
| TOTAL OPERATING BUDGET  | 40,160,403         | 40,160,403                      | 27,552,373                  | 68.6%               | 9,008,378               | 22.4%                 | 3,599,652                            | 91.0%                | (59,000)                             | 100.0%                 |   |
| Pending Adjustments to Operating Budget   |                    |                                 |                             |                     |                         |                       |                                      |                      |                                      |                        |   |
| Excess Cost Grant for High Cost Special Education Students Above Estimate per CGS 10-76g(b) |                    |                                 |                             |                     |                         |                       |                                      |                      | 107,514                              |                        |   |
| Subtotal - Adjustments  |                    |                                 |                             |                     |                         |                       |                                      |                      | 107,514                              |                        |   |
| NET OPERATING BUDGET  | 40,160,403         | 40,160,403                      | 27,552,373                  | 68.6%               | 9,008,378               | 22.4%                 | 3,599,652                            | 91.0%                | 48,514                               | 99.9%                  |   |

Note: Based on the March Excess Cost filing, town will receive approximately \$107,514 in special education revenue above budget