

Fairfield Public Schools  
Board of Education  
2013-2014 Budget Transfers and Updated Balances as of July 31, 2014

ACCOUNT DESCRIPTION	PROJECTED	PROJECTED	TRANSFER	FINAL	DIFFERENCE	EXPLANATION OF VARIANCES
	END OF YEAR	BALANCES	APPROVED BY BOE	ACTUAL BALANCE	PROJ BAL	
	BALANCES	@ 06/24/14	6/24/2014	7/31/2014	VS	
	Col (1)		Col (2)	Col (3)	Col (3) - Col (1)	
<b>Personnel Services</b>						
Certified Salaries	\$ 362,271			\$ 277,099	\$ (85,172)	Teachers returned from LOA and cost of extended absences
Additional Retirees	\$ 343,892			\$ 343,892	\$ -	
Savings from Hiring Freeze	\$ 279,389			\$ 279,389	\$ -	
Substitutes	\$ (417,237)			\$ (305,513)	\$ 111,724	Net difference of regular and Special Ed substitutes = \$87,562 Certified Salary overage is offset by sub balance for net difference \$2,400
SE Substitutes	\$ (152,229)			\$ (176,391)	\$ (24,162)	
Degree Changes	\$ 34,444			\$ 34,444	\$ -	
Non-Certified Salaries	\$ 31,080			\$ 31,358	\$ 278	
Custodial OT	\$ 52,449			\$ 61,434	\$ 8,985	
Custodial/Tch Supt-Food Svc	\$ (110,000)			\$ (110,000)	\$ -	
Tech Support-Food Svc	\$ (28,800)			\$ (28,800)	\$ -	
Interns/Tchr Mentor Stipends	\$ 156,515			\$ 156,515	\$ -	
SE Bus Aides	\$ 53,406			\$ 58,233	\$ 4,827	
SE Summer School Salaries	\$ (30,622)			\$ (30,622)	\$ -	
Extra Curricular Salaries	\$ 32,000			\$ 35,418	\$ 3,418	
School Givebacks	\$ -			\$ 24,496	\$ 24,496	Unused balance of hourly salary accounts
Wage & Benefit	\$ 118,831			\$ 68,831	\$ (50,000)	Transfer to Medical Retention
<b>Total Personnel Services</b>		<b>\$ 725,389</b>	<b>\$ (725,000)</b>	<b>\$ 719,783</b>	<b>\$ (5,606)</b>	
<b>Fixed Charges</b>						
Health Insurance-Tech Supt Food Svc	\$ (9,881)			\$ (106,881)	\$ (97,000)	Additional Funds Moved to Medical Retention 7/31/2014
Life Insurance/Disability	\$ 11,181			\$ 11,193	\$ 12	
FICA/Medicare	\$ -			\$ (6,463)	\$ (6,463)	
Pension	\$ (128,229)			\$ (128,229)	\$ -	
<b>Total Fixed Charges</b>		<b>\$ (126,929)</b>	<b>\$ 127,000</b>	<b>\$ (230,380)</b>	<b>\$ (103,451)</b>	
<b>Pupil Personnel Expenses</b>						
<b>Total Pupil Personnel Expenses</b>	<b>\$ (1,207,114)</b>	<b>\$ (1,207,114)</b>	<b>\$ 1,207,000</b>	<b>\$ (1,108,748)</b>	<b>\$ 98,366</b>	Tuition expenses were less than projected
<b>School Expenses</b>						
School Givebacks	\$ 321,450			\$ 391,415	\$ 69,965	Residual balances from closed purchase orders and decrease in projected expenditures
Copying/Printing	\$ 44,856			\$ 55,290	\$ 10,434	Less printing
<b>Total School Expenses</b>		<b>\$ 366,306</b>	<b>\$ (366,000)</b>	<b>\$ 446,705</b>	<b>\$ 80,399</b>	
<b>Support Expenses</b>						
Security	\$ 56,526			\$ 66,844	\$ 10,318	E-rate credit on security cell phones
Records Retention / CO Supplies	\$ 28,392			\$ 18,860	\$ (9,532)	10 year enrollment projection
Legal Services	\$ (340,084)			\$ (313,110)	\$ 26,974	Expenses were less than projected
Professional Growth Tuition	\$ 53,288			\$ 53,052	\$ (236)	
Recruitment Expense	\$ 16,418			\$ 16,418	\$ -	
Technology	\$ 61,460			\$ (2,945)	\$ (64,405)	Released funds to purchase technology supplies on hold during budget freeze
Regular Tuition	\$ 60,034			\$ 60,034	\$ -	
Copying/Printing/ Postage Costs	\$ 35,589			\$ 36,724	\$ 1,135	
Instructional Services/Supplies	\$ 295,675			\$ 202,535	\$ (93,140)	Released funds to purchase materials on hold during budget freeze
<b>Total Support Expenses</b>		<b>\$ 267,298</b>	<b>\$ (267,000)</b>	<b>\$ 138,412</b>	<b>\$ (128,886)</b>	
<b>Maint/Oper/Transp.</b>						
Maintenance Projects	\$ (11,406)			\$ (11,931)	\$ (525)	
Other Maintenance Accounts	\$ 81,570			\$ 85,439	\$ 3,869	
Telephone	\$ 68,869			\$ 69,369	\$ 500	
Repairs	\$ 3,227			\$ 7,475	\$ 4,248	
Technology	\$ 116,171			\$ 132,260	\$ 16,089	Credit from delayed implementation of Munis SaaS
Transportation	\$ (101,829)			\$ (2,658)	\$ 99,171	First Student fuel credits for private school use, First Student penalties and out of district transportation was less than projected
Utilities - Food Svc	\$ (51,436)			\$ (51,436)	\$ -	
Natural Gas (Heat/AC)	\$ (50,367)			\$ (53,360)	\$ (2,993)	
Water	\$ (16,558)			\$ (16,392)	\$ 166	
Electric	\$ (174,756)			\$ (174,536)	\$ 220	
<b>Total Maint/Oper/Transp.</b>		<b>\$ (136,515)</b>	<b>\$ 137,000</b>	<b>\$ (15,770)</b>	<b>\$ 120,745</b>	
<b>Capital Outlay</b>						
Special Ed	\$ 11,982			\$ 13,492	\$ 1,510	
Technology	\$ 70,734			\$ (35,224)	\$ (105,958)	Released funds to purchase items on hold during budget freeze
School Equipment	\$ 65,741			\$ 72,024	\$ 6,283	
<b>Total Capital Outlay</b>		<b>\$ 148,457</b>	<b>\$ (113,000)</b>	<b>\$ 50,292</b>	<b>\$ (98,165)</b>	
<b>GRAND TOTAL</b>	<b>\$ 36,892</b>	<b>\$ 36,892</b>	<b>\$ (1,471,000)</b>	<b>\$ 1,471,000</b>	<b>\$ 294</b>	<b>\$ (36,598)</b>