

Excess Cost:

FY24 Budget:

There are 59 budgeted claims in excess of \$107,961

Threshold Cost: \$6,369,699 (\$107,961 x 59)

Claim Cost (Total above \$107,961): \$3,651,996

Total Cost: \$10,021,695

\$3,651,996 x 70% reimbursement rate=\$2,556,397

How the Threshold Was Budgeted:

Darien Board of Education NCE Calculation (Worksheet)		EFS 6/30/2023	EFS 6/30/2022
Net Current Expenditures per Pupil			
1 Determination of Total Education Expenses:			
	Total Expenditures from Appropriated Budget-EFS, Line LA904	110,005,600	105,929,758
	Subtractions: Food Service, Adult Ed, Tuition Summer School, Unliq from Prior Yea	(555,690)	(530,043)
	Additions: In Kind, Food Service, Tuition	1,563,412	1,630,886
	Additions: Remove Minor School Construction-incl in In Kinds-excl automatically for	-	-
	Additions: Excess Cost	2,416,960	2,790,745
a.	Expenditures from Local Appropriation (EFS, Line LA904)	113,430,282	109,821,346
b.	Expenditures from Federal Funds not in Local Appropriation (EFS, Line FF904)	1,720,583	2,054,416
c.	Expenditures from State Funds not in Local Appropriation (EFS, Line SF904)	7,064	7,064
d.	Expenditures from Private/Miscellaneous Funds not in Local Approp (EFS, Line PF9	414,296	332,485
e.	Total Current Educational Expenses (Sum of Lines 1a thru 1d)	115,572,225	112,215,312
2 Transportation of Deduction			
a.	Total Transportation Expenditures (EFS, Line TR902)	4,568,016	4,339,909
b.	Special Education Pupils on Special Education Vehicles (EFS, Line TR302)	1,619,020	1,566,233
c.	Total Transportation Deduction (Line 2a - 2b)	2,948,996	2,773,676
	(Line 2a + Line 2b)		
3 a.	Tuition from Individuals for Regular Education by BOE or Town (EFS TB199, TT199	320,140	299,918
b.	Tuition for Special Education by BOE or Town (EFS TB399 and TT399)		
c.	Total Tuition Revenue Deduction (Sum of Lines 3a thru 3b)	320,140	299,918
4	Net Current Expenditures (NCE) (Line 1e - (line 2c+line 3c))	112,303,089	109,141,718
	ADM (Average Daily Membership)-Students you're responsible for	4,681.0	4,708.4
	Net Current Expenditures (NCE) per Pupil	23,991	23,180
	Multiplier - 4.5 X NCEP	4.5	4.5
		107,961	104,312

What can change budgeted claims vs. actual claims:

Claims submitted to the State of Connecticut are based on actuals expenses paid for students receiving special education services who meet the requirements set out for reimbursement. Potential items that can differ from budget/forecast include:

- Provider Rates
- Salaries for Teachers/Turnover
- New Services Provided
- Services Changed
- Services Missed
- Placement Changes
- New Students attending the district
- Students leaving the district
- Threshold set by the State of Connecticut