



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

February 10, 2023

From: Ken Post, Director of Business Operations

Subject: January 2022 Financial Report

Attached is the January 2023 Financial Report. I have identified several line items where I anticipate variances to budget. Based on the information currently available, I am projecting a \$717,994 budget shortfall. The most significant changes from last month's report is a negative change in the forecast for teacher replacement savings (\$38,847) and a positive change in the forecast for Health Benefits (\$77,810) to reflect the amounts that will be charged to the ARP ESSER grant and the APRA grant for the recently hired Security Monitors. During our budget review process we discovered that a teacher in the 2022-23 budget was replaced last spring by a more veteran teacher and was not included in my prior calculations.

As we have been discussing for several months, the majority of the shortfall is due to Special Education Tuition (\$264,940) and Transportation (\$92,123), as well as Teacher Turnover Savings (\$130,860), Substitutes (128,729), and Health Benefits (\$108,502). With the Town, we have locked in pricing for Heating Oil and Diesel Fuel and now project overages of \$227,550 and \$103,000. Special Education and nursing Professional Services are also projected to be over budget by \$192,757. Substitute costs continue to be a concern and are being monitored closely.

These shortfalls are partially offset by positive variances in Administrator Salaries (\$210,589), Bilingual Teacher (\$68,044), and Leaves and Vacancies (\$240,309).

As always, we will continue to monitor all of these areas of exposure and report any changes.

The sole reason for the existence of our profession is the student

**BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
JANUARY 2023**

ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE /REQ	AVAILABLE BUDGET	% USED	OPERATING VARIANCE
43150 MEDICAID REIMBURSEMENT	(50,000)	(50,000)	(27,148)	(4,108)	0	(22,852)	54.3%	0
43300 SPED EXCESS COST GRANT	(660,981)	(660,981)	0	0	0	(660,981)	0.0%	0
43301 HEALTH SERVICES GRANT	(9,500)	(9,500)	(12,698)	(12,698)	0	3,198	133.7%	3,198
43302 TEAM MENTOR REIMBURSEMENT	(6,750)	(6,750)	0	0	0	(6,750)	0.0%	0
43303 MAGNET SCHOOL TRANS GRANT	(33,500)	(33,500)	(18,180)	0	0	(15,320)	54.3%	0
43304 ADULT EDUCATION GRANT	(5,300)	(5,300)	(3,653)	0	0	(1,647)	68.9%	0
44105 FOI FEES	0	0	(71)	0	0	71	100.0%	71
44310 TUITION FOR INDIVIDUALS - REG. ED.	0	0	0	0	0	0	0.0%	0
44311 PRE-K TUITION	(58,000)	(58,000)	(38,909)	(7,705)	0	(19,091)	67.1%	0
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(7,716)	(1,734)	0	(12,284)	38.6%	0
45108 LIBRARY BOOK FEES	0	0	(780)	(43)	0	780	100.0%	780
48000 OTHER REVENUES	0	0	(17,660)	(2,802)	0	17,660	100.0%	17,660
48200 ERATE	(49,542)	(49,542)	0	0	0	(49,542)	0.0%	0
48803 PARKING FEES	(20,000)	(20,000)	(16,288)	(60)	0	(3,712)	81.4%	0
48940 CHROMEBOOK REVENUES	(32,000)	(32,000)	(24,842)	(275)	0	(7,158)	77.6%	0
49103 TRANSFER FROM CAFETERIA FUND	(40,000)	(40,000)	(40,000)	0	0	0	100.0%	0
TOTAL REVENUES	(985,573)	(985,573)	(207,945)	(29,425)	0	(777,628)	21.1%	21,709
51102 ADMINISTRATOR SALARIES	3,194,322	3,194,322	1,720,856	229,133	0	1,473,466	53.9%	210,589
51106 TEAM/CURRICULUM LEADERS	47,867	47,867	30,308	5,155	0	17,559	63.3%	0
51110 TEACHER SALARIES	20,479,043	20,479,043	9,436,793	1,703,143	0	11,042,250	46.1%	246,786
51111 TEACHER TURNOVER SAVINGS	(200,000)	(200,000)	0	0	0	(200,000)	0.0%	(130,860)
51124 PARAPROFESSIONAL SALARIES	1,575,575	1,575,575	702,465	81,853	0	873,110	44.6%	34,035
51126 TUTORS	0	0	0	0	0	0	0.0%	0
51130 SUBSTITUTES - ST	375,000	375,000	262,639	51,342	97,612	14,749	96.1%	(35,000)
51131 SUBSTITUTES - LT	0	0	60,648	10,388	0	(60,648)	0.0%	(93,729)
51140 CLERICAL SALARIES	2,117,743	2,117,743	1,133,262	161,871	23,524	960,957	54.6%	31,837
51145 NURSES SALARIES	457,970	457,970	217,815	29,070	0	240,155	47.6%	19,933
51150 CUSTODIAN SALARIES	994,674	994,674	506,234	68,305	0	488,440	50.9%	12,354
51155 MAINTENANCE SALARIES	235,724	235,724	136,172	18,310	0	99,552	57.8%	0
51160 MONITORS	122,235	122,235	58,429	8,050	0	63,806	47.8%	0
51170 COACHES	413,182	413,182	178,796	522	0	234,386	43.3%	0
51175 CURRIER/MESSANGER SALARIES	12,681	12,681	6,280	0	6,280	121	99.0%	0
51300 EXTENDED DUTY	191,961	191,961	143,876	11,252	0	48,085	75.0%	0
51350 STUDENT SAFETY SALARIES	49,810	49,810	28,737	4,696	0	21,073	57.7%	0
51630 OVERTIME	61,000	61,000	41,305	6,657	0	19,695	67.7%	0

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51900 OCC./PHYSICAL THERAPY SALARIES	269,284	269,284	151,221	25,228	0	118,063	56.2%	9,084
TOTAL SALARIES	30,398,071	30,398,071	14,815,836	2,414,975	127,416	15,454,819	49.2%	305,029
52100 GROUP LIFE INSURANCE	75,852	75,852	51,724	13,352	25,039	(911)	101.2%	0
52210 SOCIAL SEC/MEDICARE	778,519	778,519	402,525	58,027	2,117	373,877	52.0%	0
52300 PENSION CONTRIBUTION	347,318	347,318	347,208	955	0	110	100.0%	(4,000)
52500 TUITION	2,500	2,500	0	0	0	2,500	0.0%	0
52600 UNEMPLOYMENT	15,000	15,000	734	0	11,012	3,254	78.3%	0
52700 WORKERS' COMPENSATION	196,214	196,214	179,527	0	0	16,687	91.5%	16,687
52800 HEALTH INSURANCE	6,980,341	6,980,341	5,118,747	589,337	1,168,772	692,822	90.1%	(108,502)
52950 DISABILITY INSURANCE	185,736	185,736	127,901	32,157	52,099	5,736	96.9%	0
TOTAL EMPLOYEE BENEFITS	8,581,480	8,581,480	6,228,366	693,828	1,259,039	1,094,075	87.3%	(95,815)
53020 LEGAL FEES	175,000	175,000	103,411	24,348	65,026	6,563	96.2%	0
53200 PROFESSIONAL EDUCATIONAL SVS	113,036	113,036	44,029	6,330	3,480	65,527	42.0%	0
53300 OTHER PROFESSIONAL SERVICES	670,320	670,320	560,191	57,256	302,886	(192,757)	128.8%	(192,757)
53400 TECHNICAL SERVICES	42,050	42,050	11,854	900	10,370	19,826	52.9%	0
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,000,406	1,000,406	719,485	88,834	381,762	(100,841)	110.1%	(192,757)
54300 MAINTENANCE & UTILITIES	80,719	80,719	27,405	840	8,968	44,346	45.1%	0
54301 BLDG & MAINTENANCE	153,400	153,400	110,033	46,167	48,752	(5,385)	103.5%	(5,385)
54402 SERVICES-RENTAL	40,400	40,400	34,674	15,015	4,199	1,527	96.2%	0
54930 SERVICES-COPIERS	112,377	112,377	64,931	27,625	47,446	0	100.0%	0
TOTAL PURCHASED PROPERTY SERVICES	386,896	386,896	237,043	89,647	109,365	40,488	89.5%	(5,385)
55100 PUPIL TRANSPORTATION	2,496,639	2,496,639	1,186,072	4,899	1,310,566	1	100.0%	0
55108 TRANSPORTATION-SPED IN TOWN	88,845	88,845	88,818	0	294	(267)	100.3%	(267)
55109 TRANSPORT-SPED OUT TOWN	746,890	746,890	372,201	37,525	466,812	(92,123)	112.3%	(92,123)
55150 TRANSPORT-ATHLETICS	145,708	145,708	67,383	5,511	15,320	63,005	56.8%	0
55155 TRANSPORTATION-FIELD TRIPS	29,300	29,300	1,636	1,411	2,290	25,374	13.4%	0
TOTAL TRANSPORTATION	3,507,382	3,507,382	1,716,110	49,346	1,795,282	(4,010)	100.1%	(92,390)
55200 PROPERTY LIABILITY INSURANCE	233,128	233,128	244,873	0	0	(11,745)	105.0%	(11,745)
55300 TELEPHONE	95,879	95,879	58,181	7,254	32,487	5,211	94.6%	0
55301 POSTAGE	15,926	15,926	6,646	1,349	7,077	2,203	86.2%	0
55325 DATA LINE	64,616	64,616	23,807	7,792	8,051	32,758	49.3%	0
55500 FORMS & PRINTING	1,830	1,830	606	0	0	1,224	33.1%	0

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55604 TUITION-VOCATIONAL/AGRI	72,860	72,860	75,053	0	0	(2,193)	103.0%	(2,193)
55610 MAGNET SCHOOL TUITION	86,000	86,000	86,000	0	0	0	100.0%	(6,068)
55630 SPECIAL EDUCATION TUITION	<u>2,370,069</u>	<u>2,370,069</u>	<u>2,031,111</u>	<u>338,409</u>	<u>578,898</u>	<u>(239,940)</u>	<u>110.1%</u>	<u>(264,940)</u>
OTHER PURCHASED SERVICES	2,940,308	2,940,308	2,526,277	354,804	626,513	(212,482)	107.2%	(284,946)
55800 TRAVEL REIMBURSEMENT	16,004	16,004	7,005	1,159	901	8,098	49.4%	0
56100 OFFICE SUPPLIES	22,639	22,639	12,396	431	2,932	7,311	67.7%	0
56110 SUPPLIES-INSTRUCTIONAL	367,151	367,151	224,840	15,510	37,381	104,930	71.4%	0
56112 SUPPLIES-CUSTODIAL	77,500	77,500	57,776	4,935	9,460	10,264	86.8%	0
56114 SUPPLIES-MAINTENANCE	45,750	45,750	26,885	2,615	4,605	14,260	68.8%	0
56205 FUEL -TRANSPORTATION	187,500	187,500	104,916	23,170	87,584	(5,000)	102.7%	(103,000)
56220 ELECTRIC	548,500	548,500	273,593	61,011	274,907	0	100.0%	0
56240 HEATING OIL	298,750	298,750	191,847	65,197	106,903	0	100.0%	(227,500)
56255 PROPANE	6,000	6,000	2,284	1,083	3,716	0	100.0%	0
56290 SUPPLIES-OTHER	136,196	136,196	48,813	4,523	15,740	71,643	47.4%	0
56292 WATER/SEWER	91,830	91,830	91,860	0	0	(30)	100.0%	(30)
56294 REFUSE/RECYCLE	42,783	42,783	33,698	4,518	12,585	(3,500)	108.2%	(3,500)
56400 BOOKS AND PERIODICALS	25,144	25,144	14,623	840	526	9,995	60.2%	0
56410 TEXTBOOKS	224,149	224,149	140,035	3,539	13,223	70,891	68.4%	0
56420 LIBRARY BOOKS	36,269	36,269	32,876	6,273	1,442	1,951	94.6%	0
57330 FURNITURE AND FIXTURES	29,632	29,632	5,223	0	18,220	6,189	79.1%	0
57344 INSTRUCTIONAL EQUIPMENT-NEW	39,460	39,460	19,858	434	14,961	4,641	88.2%	0
57345 INSTRUCTIONAL EQUIP-REPL	23,729	23,729	3,532	1,096	5,319	14,878	37.3%	0
57350 TECHNOLOGY SOFTWARE	356,639	356,639	334,932	(999)	35,912	(14,205)	104.0%	(29,043)
57390 OTHER EQUIPMENT	175,704	175,704	158,509	9,624	27,561	(10,366)	105.9%	(10,366)
58100 TRAVEL/CONT.ED/DUES	85,849	85,849	75,252	3,587	6,490	4,107	95.2%	0
58414 CONTINGENCY	0	0	0	0	0	0	0.0%	0
REQUIRED ACTIONS TBD	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>
TOTAL SUPPLIES AND OTHER	2,837,178	2,837,178	1,860,753	208,546	680,368	296,057	89.6%	(373,439)
TOTAL REVENUES	(985,573)	(985,573)	(207,945)	(29,425)	0	(777,628)	21.1%	21,709
TOTAL EXPENSES	<u>49,651,721</u>	<u>49,651,721</u>	<u>28,103,870</u>	<u>3,899,980</u>	<u>4,979,745</u>	<u>16,568,106</u>	<u>66.6%</u>	<u>(739,703)</u>
NET EXPENSES	48,666,148	48,666,148	27,895,925	3,870,555	4,979,745	15,790,478	67.6%	(717,994)

Note: Variances shown for discussion purposes only.

**Brookfield Board of Education
Budget Variances - vs 2022 Budget
Forecast Trend**

	FORECAST MONTH			MONTH TO MONTH CHANGE		
	OCT	NOV	DEC	JAN	FEB	FEB
Special Ed Tuition	(289,446)	(289,446)	(269,446)	(287,020)	(264,940)	22,080
Special Ed Transportation	(116,578)	(116,578)	(114,365)	(106,281)	(92,123)	14,158
Special Ed Professional Services	(118,535)	(146,685)	(174,055)	(187,898)	(192,757)	(4,859)
Subtotal - Special Education	(524,559)	(552,709)	(557,866)	(581,199)	(549,820)	31,379
Heating Oil	(176,000)	(227,550)	(227,550)	(227,550)	(227,550)	-
Diesel Fuel	(100,000)	(103,000)	(103,000)	(103,000)	(103,000)	-
Subtotal Fuel Costs	(276,000)	(330,550)	(330,550)	(330,550)	(330,550)	-
Health Benefits	(186,312)	(186,312)	(186,312)	(186,312)	(108,502)	77,810
Teacher Turnover Savings	(92,013)	(92,013)	(92,013)	(92,013)	(130,860)	(38,847)
Administrator Salaries	210,589	210,589	210,589	210,589	210,589	-
Bilingual Teacher (unfilled)	68,044	68,044	68,044	68,044	68,044	-
Leaves/Vacancies	108,717	152,922	182,178	208,534	240,309	31,775
Substitutes	-	(27,695)	(66,408)	(90,259)	(128,729)	(38,470)
All other Salary	45,677	45,677	45,676	45,677	45,676	(1)
Subtotal Salaries	341,014	357,524	348,066	350,572	305,029	(45,543)
All Other	9,174	(31,505)	(14,075)	(14,375)	(34,151)	(19,776)
Required Actions TBD	-	-	-	-	-	-
Total Forecast	(636,683)	(743,552)	(740,737)	(761,864)	(717,994)	43,870

Emerging Issues Finance Committee meeting 2/13/23

Special Education

- One student is going to be outplaced. Parent and staff are looking at schools to find an appropriate placement.
- A placeholder has been put into the forecast for this student.
- The District is engaging an outside firm to conduct a review of our Special Education program. The District will be able to use ARP IDEA grant funds for the study.

Substitutes

- Substitute costs continue to rise. Fortunately they are largely offset by salary savings from unpaid leaves and vacancies.