



Brookfield Public Schools  
BUSINESS OFFICE



To: Board of Education Finance Committee

December 9, 2022

From: Ken Post, Director of Business Operations

Subject: November 2022 Financial Report

Attached is the November 2022 Financial Report. I have identified several line items where I anticipate variances to budget. Based on the information currently available, I am projecting a \$740,737 budget shortfall, which is little changed from my previous report.

As we discussed last month, the majority of the shortfall is due to Special Education Tuition (\$269,446) and Transportation (\$114,365), as well as Teacher Turnover Savings (\$92,013), and Health Benefits (\$186,312). 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 \$174,055. 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 (\$182,178).

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**  
**NOVEMBER 2022**

ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE /REQ	AVAILABLE BUDGET	% USED	OPERATING VARIANCE
43150 MEDICAID REIMBURSEMENT	(50,000)	(50,000)	(20,822)	(3,070)	0	(29,178)	41.6%	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)	0	0	0	(9,500)	0.0%	0
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)	(24,032)	(5,124)	0	(33,968)	41.4%	0
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(4,882)	(3,744)	0	(15,118)	24.4%	0
45108 LIBRARY BOOK FEES	0	0	(689)	(38)	0	689	100.0%	689
48000 OTHER REVENUES	0	0	(14,606)	(372)	0	14,606	100.0%	14,606
48200 ERATE	(49,542)	(49,542)	0	0	0	(49,542)	0.0%	0
48803 PARKING FEES	(20,000)	(20,000)	(16,228)	(860)	0	(3,772)	81.1%	0
48940 CHROMEBOOK REVENUES	(32,000)	(32,000)	(24,157)	(460)	0	(7,843)	75.5%	0
49103 TRANSFER FROM CAFETERIA FUND	(40,000)	(40,000)	0	0	0	(40,000)	100.0%	0
<b>TOTAL REVENUES</b>	<b>(985,573)</b>	<b>(985,573)</b>	<b>(127,320)</b>	<b>(13,668)</b>	<b>0</b>	<b>(858,253)</b>	<b>12.9%</b>	<b>15,366</b>
51102 ADMINISTRATOR SALARIES	3,194,322	3,194,322	1,262,590	229,133	0	1,931,732	39.5%	210,589
51106 TEAM/CURRICULUM LEADERS	47,867	47,867	17,944	5,546	0	29,923	37.5%	0
51110 TEACHER SALARIES	20,479,043	20,479,043	6,027,305	1,692,468	0	14,451,738	29.4%	203,655
51111 TEACHER TURNOVER SAVINGS	(200,000)	(200,000)	0	0	0	(200,000)	0.0%	(92,013)
51124 PARAPROFESSIONAL SALARIES	1,575,575	1,575,575	499,679	127,727	0	1,075,896	31.7%	34,035
51126 TUTORS	0	0	0	0	0	0	0.0%	0
51130 SUBSTITUTES - ST	375,000	375,000	140,703	52,485	84,054	150,243	59.9%	(25,000)
51131 SUBSTITUTES - LT	0	0	36,408	13,713	0	(36,408)	0.0%	(41,408)
51140 CLERICAL SALARIES	2,117,743	2,117,743	790,990	159,974	35,286	1,291,467	39.0%	31,837
51145 NURSES SALARIES	457,970	457,970	149,049	42,511	0	308,921	32.5%	17,287
51150 CUSTODIAN SALARIES	994,674	994,674	369,832	71,696	0	624,842	37.2%	0
51155 MAINTENANCE SALARIES	235,724	235,724	99,729	18,133	0	135,995	42.3%	0
51160 MONITORS	122,235	122,235	43,246	14,170	0	78,989	35.4%	0
51170 COACHES	413,182	413,182	177,447	172,170	0	235,735	42.9%	0
51175 CURRIER/MESSANGER SALARIES	12,681	12,681	3,140	0	9,419	122	99.0%	0
51300 EXTENDED DUTY	191,961	191,961	109,831	32,995	0	82,130	57.2%	0
51350 STUDENT SAFETY SALARIES	49,810	49,810	37,976	13,840	0	11,834	76.2%	0
51630 OVERTIME	61,000	61,000	26,635	7,095	0	34,365	43.7%	0
51900 OCC./PHYSICAL THERAPY SALARIES	269,284	269,284	99,991	26,244	0	169,293	37.1%	9,084

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TOTAL SALARIES	30,398,071	30,398,071	9,892,495	2,679,900	128,759	20,376,817	33.0%	348,066
52100 GROUP LIFE INSURANCE	75,852	75,852	31,898	6,309	44,866	(912)	101.2%	0
52210 SOCIAL SEC/MEDICARE	778,519	778,519	281,503	66,427	3,176	493,840	36.6%	0
52300 PENSION CONTRIBUTION	347,318	347,318	345,312	940	0	2,006	99.4%	0
52500 TUITION	2,500	2,500	0	0	0	2,500	0.0%	0
52600 UNEMPLOYMENT	15,000	15,000	0	0	15,000	0	100.0%	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	3,159,711	556,193	3,526,345	294,285	95.8%	(186,312)
52950 DISABILITY INSURANCE	185,736	185,736	79,624	15,488	100,376	5,736	96.9%	0
TOTAL EMPLOYEE BENEFITS	8,581,480	8,581,480	4,077,575	645,357	3,689,763	814,142	90.5%	(169,625)
53020 LEGAL FEES	175,000	175,000	61,942	49,340	106,027	7,031	96.0%	0
53200 PROFESSIONAL EDUCATIONAL SVS	113,036	113,036	30,088	825	3,100	79,848	29.4%	0
53300 OTHER PROFESSIONAL SERVICES	670,320	670,320	431,247	109,000	413,128	(174,055)	126.0%	(174,055)
53400 TECHNICAL SERVICES	42,050	42,050	10,954	3,762	9,870	21,226	49.5%	0
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,000,406	1,000,406	534,231	162,927	532,125	(65,950)	106.6%	(174,055)
54300 MAINTENANCE & UTILITIES	80,719	80,719	25,226	1,021	10,932	44,561	44.8%	0
54301 BLDG & MAINTENANCE	153,400	153,400	59,021	19,470	83,574	10,805	93.0%	0
54402 SERVICES-RENTAL	40,400	40,400	18,623	1,738	17,430	4,347	89.2%	0
54930 SERVICES-COPIERS	112,377	112,377	30,744	0	81,633	0	100.0%	0
TOTAL PURCHASED PROPERTY SERVICES	386,896	386,896	133,614	22,229	193,569	59,713	84.6%	0
55100 PUPIL TRANSPORTATION	2,496,639	2,496,639	1,179,783	12,401	1,316,856	0	100.0%	0
55108 TRANSPORTATION-SPED IN TOWN	88,845	88,845	88,512	0	0	333	99.6%	333
55109 TRANSPORT-SPED OUT TOWN	746,890	746,890	211,397	84,262	649,858	(114,365)	115.3%	(114,365)
55150 TRANSPORT-ATHLETICS	145,708	145,708	32,676	3,321	49,627	63,405	56.5%	0
55155 TRANSPORTATION-FIELD TRIPS	29,300	29,300	224	0	2,776	26,300	10.2%	0
TOTAL TRANSPORTATION	3,507,382	3,507,382	1,512,592	99,984	2,019,117	(24,327)	100.7%	(114,032)
55200 PROPERTY LIABILITY INSURANCE	233,128	233,128	220,823	0	24,050	(11,745)	105.0%	(11,745)
55300 TELEPHONE	95,879	95,879	41,909	5,547	48,758	5,212	94.6%	0
55301 POSTAGE	15,926	15,926	5,082	939	8,287	2,557	83.9%	0
55325 DATA LINE	64,616	64,616	15,785	0	16,073	32,758	49.3%	0
55500 FORMS & PRINTING	1,830	1,830	262	0	343	1,225	33.1%	0
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%	0

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55630 SPECIAL EDUCATION TUITION	2,370,069	2,370,069	1,336,513	361,844	1,317,001	(283,445)	112.0%	(269,446)
OTHER PURCHASED SERVICES	2,940,308	2,940,308	1,781,427	368,330	1,414,512	(255,631)	108.7%	(283,384)
55800 TRAVEL REIMBURSEMENT	16,004	16,004	3,066	359	2,627	10,311	35.6%	0
56100 OFFICE SUPPLIES	22,639	22,639	11,614	3,045	3,400	7,625	66.3%	0
56110 SUPPLIES-INSTRUCTIONAL	367,151	367,151	186,292	38,009	48,761	132,098	64.0%	0
56112 SUPPLIES-CUSTODIAL	77,500	77,500	42,509	4,920	21,314	13,677	82.4%	0
56114 SUPPLIES-MAINTENANCE	45,750	45,750	21,888	1,767	7,417	16,445	64.1%	0
56205 FUEL -TRANSPORTATION	187,500	187,500	57,990	21,008	134,510	(5,000)	102.7%	(103,000)
56220 ELECTRIC	548,500	548,500	166,311	39,998	382,189	0	100.0%	0
56240 HEATING OIL	298,750	298,750	0	0	298,750	0	100.0%	(227,500)
56255 PROPANE	6,000	6,000	612	445	7,138	(1,750)	129.2%	0
56290 SUPPLIES-OTHER	136,196	136,196	39,373	3,591	14,336	82,487	39.4%	0
56292 WATER/SEWER	91,830	91,830	45,930	0	45,930	(30)	100.0%	(30)
56294 REFUSE/RECYCLE	42,783	42,783	23,508	4,518	22,775	(3,500)	108.2%	(3,500)
56400 BOOKS AND PERIODICALS	25,144	25,144	12,027	779	1,521	11,596	53.9%	0
56410 TEXTBOOKS	224,149	224,149	127,656	15,767	15,420	81,073	63.8%	0
56420 LIBRARY BOOKS	36,269	36,269	21,185	2,435	11,175	3,909	89.2%	0
57330 FURNITURE AND FIXTURES	29,632	29,632	4,334	166	18,925	6,373	78.5%	0
57344 INSTRUCTIONAL EQUIPMENT-NEW	39,460	39,460	18,394	44	4,074	16,992	56.9%	0
57345 INSTRUCTIONAL EQUIP-REPL	23,729	23,729	2,106	1,082	4,992	16,631	29.9%	0
57350 TECHNOLOGY SOFTWARE	356,639	356,639	299,304	0	52,402	4,933	98.6%	(29,043)
57390 OTHER EQUIPMENT	175,704	175,704	90,425	12,564	77,028	8,251	95.3%	0
58100 TRAVEL/CONT.ED/DUES	85,849	85,849	66,614	4,626	7,042	12,193	85.8%	0
58414 CONTINGENCY	0	0	0	0	0	0	0.0%	0
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0.0%	0
TOTAL SUPPLIES AND OTHER	2,837,178	2,837,178	1,241,138	155,123	1,181,726	414,314	85.4%	(363,073)
TOTAL REVENUES	(985,573)	(985,573)	(127,320)	(13,668)	0	(858,253)	12.9%	15,366
TOTAL EXPENSES	49,651,721	49,651,721	19,173,072	4,133,850	9,159,571	21,319,078	57.1%	(756,103)
NET EXPENSES	48,666,148	48,666,148	19,045,752	4,120,182	9,159,571	20,460,825	58.0%	(740,737)

Note: Variances shown for discussion purposes only.

## Emerging Issues Finance Committee meeting 12/12/22

### Special Education

- One student will is being evaluated and will likely be outplaced

### Substitutes

- Given the number of leaves of absence that we are anticipating, we will need to continue to watch substitute costs very closely. If the leaves are unpaid, the salary savings generally offset the substitute costs.