



Brookfield Public Schools  
BUSINESS OFFICE



To: Board of Education Finance Committee

October 16, 2023

From: Kasey Diotte, Director of Business Operations

Subject: September 2023 Financial Report

Attached is the September 2023 Financial Report. Several line items have been identified as anticipated variances to budget. Based on the information currently available, I am projecting a \$411,161 budget shortfall.

As we discussed last month, the majority of the shortfall is due to Special Education Transportation (\$278,168) and Tuition (\$73,661). I am also forecasting shortfalls in Teacher Turnover Savings (\$185,000), Athletic Transportation (\$25,000), and VoAg Tuition (\$13,646).

These shortfalls are partially offset by positive variances in Leaves and Vacancies (\$109,658) and an anticipated increase in Excess Cost Grant (\$67,396).

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**  
**September 2023**

<u>ACCOUNT DESCRIPTION</u>	<u>ORIGINAL</u> <u>APPROP</u>	<u>REVISED</u> <u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>MTD ACTUAL</u>	<u>ENCUMBRANCE</u> <u>/REQ</u>	<u>AVAILABLE</u> <u>BUDGET</u>	<u>% USED</u>	<u>OPERATING</u> <u>VARIANCE</u>
43150 MEDICAID REIMBURSEMENT	-50,000	-50,000	-14,362	-1,705	0	-35,638	28.72%	0
43300 SPED EXCESS COST GRANT	-701,696	-701,696	0	0	0	-701,696	0.00%	67,396
43301 HEALTH SERVICES GRANT	-9,500	-9,500	0	0	0	-9,500	0.00%	0
43302 TEAM MENTOR REIMBURSEMENT	-3,000	-3,000	0	0	0	-3,000	0.00%	0
43303 MAGNET SCHOOL TRANS GRANT	-38,220	-38,220	0	0	0	-38,220	0.00%	0
43304 ADULT EDUCATION GRANT	-5,400	-5,400	-3,836	0	0	-1,564	71.04%	0
44310 TUITION FOR INDIVIDUALS - REG. ED.	0	0	0	0	0	0	100.00%	0
44311 PRE-K TUITION	-74,999	-74,999	-10,812	-10,812	0	-64,187	14.42%	0
44705 BUILDING USE REVENUES	-15,000	-15,000	0	0	0	-15,000	0.00%	0
45108 LIBRARY BOOK FEES	0	0	0	0	0	0	100.00%	0
48000 OTHER REVENUES	0	0	-350	-57	0	350	100.00%	0
48200 ERATE	-50,535	-50,535	0	0	0	-50,535	0.00%	0
48803 PARKING FEES	-20,000	-20,000	-15,200	-15,200	0	-4,800	76.00%	0
48940 CHROMEBOOK REVENUES	-32,000	-32,000	-21,520	-13,590	0	-10,480	67.25%	0
49103 TRANSFER FROM CAFETERIA FUND	-60,000	-60,000	-60,000	0	0	0	100.00%	0
<b>TOTAL REVENUES</b>	<b>-1,060,350</b>	<b>-1,060,350</b>	<b>-126,080</b>	<b>-41,364</b>	<b>0</b>	<b>-934,270</b>	<b>11.89%</b>	<b>67,396</b>
51102 ADMINISTRATOR SALARIES	3,075,074	3,075,074	838,217	364,905	0	2,236,857	27.26%	0
51106 TEAM/CURRICULUM LEADERS	49,987	49,987	7,830	7,830	0	42,157	15.66%	0
51110 TEACHER SALARIES	21,513,765	21,513,765	2,782,537	2,711,352	0	18,731,228	12.93%	86,930
51111 TEACHER TURNOVER SAVINGS	-200,000	-200,000	0	0	0	-200,000	0.00%	-185,000
51124 PARAPROFESSIONAL SALARIES	1,502,547	1,502,547	212,262	122,680	0	1,290,285	14.13%	0
51126 TUTORS	0	0	0	0	0	0	100.00%	0
51130 SUBSTITUTES - ST	375,000	375,000	27,349	24,834	233,728	113,923	69.62%	0
51131 SUBSTITUTES - LT	0	0	6,288	6,288	43,712	-50,000	100.00%	-12,740
51140 CLERICAL SALARIES	2,162,163	2,162,163	474,494	253,058	36,080	1,651,589	23.61%	0
51145 NURSES SALARIES	472,957	472,957	64,290	49,815	0	408,667	13.59%	5,531
51150 CUSTODIAN SALARIES	1,010,933	1,010,933	216,900	110,007	0	794,033	21.46%	17,197
51155 MAINTENANCE SALARIES	242,796	242,796	66,830	29,476	0	175,966	27.53%	0

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<u>ACCOUNT DESCRIPTION</u>	<u>ORIGINAL</u>	<u>REVISED</u>			<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>		
	<u>APPROP</u>	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>MTD ACTUAL</u>	<u>/REQ</u>	<u>BUDGET</u>	<u>% USED</u>	<u>OPERATING</u>
								<u>VARIANCE</u>
51160 MONITORS	132,405	132,405	7,489	7,489	0	124,916	5.66%	0
51170 COACHES	419,553	419,553	0	0	0	419,553	0.00%	0
51175 CURRIER/MESSANGER SALARIES	12,841	12,841	3,210	3,210	9,729	-99	100.77%	0
51300 EXTENDED DUTY	175,403	175,403	49,322	35,298	0	126,081	28.12%	0
51350 STUDENT SAFETY SALARIES	190,975	190,975	32,075	19,760	0	158,900	16.80%	0
51630 OVERTIME	61,000	61,000	10,347	7,825	0	50,653	16.96%	0
51900 OCC./PHYSICAL THERAPY SALARIES	257,370	257,370	54,147	38,626	0	203,223	21.04%	0
<b>TOTAL SALARIES</b>	<b>31,454,769</b>	<b>31,454,769</b>	<b>4,853,586</b>	<b>3,792,452</b>	<b>323,249</b>	<b>26,277,934</b>	<b>16.46%</b>	<b>-88,082</b>
52100 GROUP LIFE INSURANCE	78,852	78,852	25,909	6,918	52,854	88	99.89%	0
52210 SOCIAL SEC/MEDICARE	819,025	819,025	155,100	94,959	3,232	660,693	19.33%	0
52300 PENSION CONTRIBUTION	347,318	347,318	353,660	1,580	0	-6,342	101.83%	0
52500 TUITION	2,500	2,500	0	0	0	2,500	0.00%	0
52600 UNEMPLOYMENT	15,000	15,000	0	0	4,500	10,500	30.00%	0
52700 WORKERS' COMPENSATION	179,527	179,527	175,574	0	0	3,953	97.80%	0
52800 HEALTH INSURANCE	7,658,093	7,658,093	2,943,619	552,250	2,295,099	2,419,375	68.41%	0
52950 DISABILITY INSURANCE	196,831	196,831	64,078	16,244	131,922	831	99.58%	0
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>9,297,146</b>	<b>9,297,146</b>	<b>3,717,939</b>	<b>671,951</b>	<b>2,487,608</b>	<b>3,091,599</b>	<b>66.75%</b>	<b>0</b>
53020 LEGAL FEES	170,000	170,000	22,855	8,951	138,790	8,355	95.09%	0
53200 PROFESSIONAL EDUCATIONAL SVS	67,738	67,738	10,226	10,226	5,692	51,820	23.50%	0
53300 OTHER PROFESSIONAL SERVICES	530,604	530,604	167,666	93,927	204,439	158,500	70.13%	0
53400 TECHNICAL SERVICES	41,050	41,050	7,142	4,188	15,998	17,910	56.37%	0
<b>TOTAL PROFESSIONAL/TECHNICAL SERVICES</b>	<b>809,392</b>	<b>809,392</b>	<b>207,889</b>	<b>117,293</b>	<b>364,918</b>	<b>236,585</b>	<b>70.77%</b>	<b>0</b>
54300 MAINTENANCE & UTILITIES	92,573	92,573	7,007	1,791	7,349	78,217	15.51%	0
54301 BLDG & MAINTENANCE	148,700	148,700	43,427	13,894	64,198	41,075	72.38%	0
54402 SERVICES-RENTAL	37,400	37,400	16,263	15,625	16,957	4,180	88.82%	0
54930 SERVICES-COPIERS	116,912	116,912	21,386	10,126	102,090	-6,564	105.61%	0
<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>395,585</b>	<b>395,585</b>	<b>88,083</b>	<b>41,436</b>	<b>190,594</b>	<b>116,908</b>	<b>70.45%</b>	<b>0</b>

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<b>55100 PUPIL TRANSPORTATION</b>	2,776,322	2,776,322	1,343,054	1,343,054	1,343,054	90,214	96.75%	0
<b>55108 TRANSPORTATION-SPED IN TOWN</b>	79,380	79,380	54,855	54,855	33,600	-9,075	111.43%	-9,075
<b>55109 TRANSPORT-SPED OUT TOWN</b>	675,005	675,005	80,327	80,327	863,771	-269,093	139.87%	-269,093
<b>55150 TRANSPORT-ATHLETICS</b>	144,507	144,507	7,290	6,465	67,662	69,555	51.87%	-25,000
<b>55155 TRANSPORTATION-FIELD TRIPS</b>	30,500	30,500	0	0	6,460	24,040	21.18%	0
<b>TOTAL TRANSPORTATION</b>	<b>3,705,714</b>	<b>3,705,714</b>	<b>1,485,525</b>	<b>1,484,700</b>	<b>2,314,547</b>	<b>-94,358</b>	<b>102.55%</b>	<b>-303,168</b>
<b>55200 PROPERTY LIABILITY INSURANCE</b>	247,763	247,763	213,203	0	2,800	31,760	87.18%	0
<b>55300 TELEPHONE</b>	94,000	94,000	18,917	5,363	13,247	61,836	34.22%	0
<b>55301 POSTAGE</b>	15,620	15,620	4,397	1,135	5,570	5,654	63.80%	0
<b>55325 DATA LINE</b>	50,720	50,720	9,244	223	22,614	18,862	62.81%	0
<b>55500 FORMS &amp; PRINTING</b>	1,375	1,375	135	0	0	1,240	9.84%	0
<b>55604 TUITION-VOCATIONAL/AGRI</b>	75,053	75,053	0	0	88,699	-13,646	118.18%	-13,646
<b>55610 MAGNET SCHOOL TUITION</b>	86,000	86,000	0	0	0	86,000	0.00%	0
<b>55630 SPECIAL EDUCATION TUITION</b>	2,529,534	2,529,534	606,609	423,716	1,930,722	-7,796	100.31%	-73,661
<b>OTHER PURCHASED SERVICES</b>	<b>3,100,065</b>	<b>3,100,065</b>	<b>852,504</b>	<b>430,437</b>	<b>2,063,651</b>	<b>183,909</b>	<b>94.07%</b>	<b>-87,307</b>
<b>55800 TRAVEL REIMBURSEMENT</b>	15,715	15,715	369	265	1,531	13,815	12.09%	0
<b>56100 OFFICE SUPPLIES</b>	28,362	28,362	4,929	3,148	1,712	21,721	23.42%	0
<b>56110 SUPPLIES-INSTRUCTIONAL</b>	355,058	355,058	89,619	57,481	62,023	203,416	42.71%	0
<b>56112 SUPPLIES-CUSTODIAL</b>	77,500	77,500	29,134	13,538	43,296	5,070	93.46%	0
<b>56114 SUPPLIES-MAINTENANCE</b>	31,250	31,250	3,420	675	28,928	-1,098	103.51%	0
<b>56205 FUEL -TRANSPORTATION</b>	137,182	137,182	362	0	5,000	131,820	3.91%	0
<b>56210 NATURAL GAS</b>	30,000	30,000	0	0	30,000	0	100.00%	0
<b>56220 ELECTRIC</b>	480,000	480,000	71,907	31,473	408,093	0	100.00%	0
<b>56240 HEATING OIL</b>	292,240	292,240	0	0	292,240	0	100.00%	0
<b>56255 PROPANE</b>	6,000	6,000	648	648	2,852	2,500	58.33%	0
<b>56290 SUPPLIES-OTHER</b>	132,104	132,104	33,677	20,128	6,761	91,666	30.61%	0
<b>56292 WATER/SEWER</b>	84,220	84,220	48,259	0	0	35,961	57.30%	0

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56294 REFUSE/RECYCLE	37,203	37,203	12,007	9,392	21,493	3,703	90.05%	0
56400 BOOKS AND PERIODICALS	24,691	24,691	13,600	0	414	10,676	56.76%	0
56410 TEXTBOOKS	208,928	208,928	93,333	84,353	29,096	86,499	58.60%	0
56420 LIBRARY BOOKS	38,017	38,017	7,725	4,313	10,113	20,180	46.92%	0
57330 FURNITURE AND FIXTURES	15,885	15,885	5,475	5,192	617	9,792	38.35%	0
57344 INSTRUCTIONAL EQUIPMENT-NEW	35,586	35,586	3,885	3,885	14,434	17,267	51.48%	0
57345 INSTRUCTIONAL EQUIP-REPL	19,005	19,005	130	130	3,340	15,535	18.26%	0
57350 TECHNOLOGY SOFTWARE	384,388	384,388	211,076	99,770	63,751	109,561	71.50%	0
57390 OTHER EQUIPMENT	158,026	158,026	63,321	3,696	47,902	46,803	70.38%	0
58100 TRAVEL/CONT.ED/DUES	90,606	90,606	50,016	3,390	8,507	32,083	64.59%	0
58414 CONTINGENCY	0	0	0	0	0	0	100.00%	0
REQUIRED ACTIONS TBD	0	0	0	0	0	0	100.00%	0
<b>TOTAL SUPPLIES AND OTHER</b>	<b>2,681,966</b>	<b>2,681,966</b>	<b>742,893</b>	<b>341,478</b>	<b>1,082,103</b>	<b>856,970</b>	<b>68.05%</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>-1,060,350</b>	<b>-1,060,350</b>	<b>-126,080</b>	<b>-41,364</b>	<b>0</b>	<b>-934,270</b>	<b>11.89%</b>	<b>67,396</b>
<b>TOTAL EXPENSES</b>	<b>51,444,637</b>	<b>51,444,637</b>	<b>11,948,421</b>	<b>6,879,746</b>	<b>8,826,670</b>	<b>30,669,546</b>	<b>40.38%</b>	<b>-478,557</b>
<b>NET EXPENSES</b>	<b>50,384,287</b>	<b>50,384,287</b>	<b>11,822,340</b>	<b>6,838,382</b>	<b>8,826,670</b>	<b>29,735,276</b>	<b>40.98%</b>	<b>-411,161</b>

Note: Variances shown for discussion purposes only.