



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

June 7, 2019

From: Ken Post, Director of Business Operations

Subject: May 2019 Financial Report

Attached is the May 2019 Financial Report. As we have discussed at previous committee meetings, I have identified budget line items where revenues will fall short and/or expenditures will exceed budget. Upon implementing a freeze on all non-essential spending, I have also identified line items where expenditures will be under budget to offset the budget shortfalls. The following are the most significant shortfalls:

Revenues	(\$116,851)	Primarily Excess Cost and Medicaid, offset by non-lapsing fund revenue.
Substitutes	(\$325,000)	Increase due to leaves of absence and the cost of long term substitutes.
Health Benefits	(\$115,000)	Change in demographics (less individual and more family coverage).
Legal Fees	(\$34,046)	Negotiations and employee matters
SPED Trans.	(\$189,275)	
SPED Tuition	(\$54,113)	
Heating Oil	(\$73,499)	Increased pricing and volume.

The following line items have been identified to offset the shortfalls:

Salaries	\$668,323	Retirements, leaves, vacancies, and spending freeze.
Transportation	\$77,000	Vo-ag rideshare, fewer inter-district runs.
Copiers	\$54,000	New contract.
Supplies	\$120,000	Spending freeze.
Textbooks	\$37,000	Spending freeze.
Travel	\$20,000	Spending freeze.

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

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
MAY 2019

ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL		MTD ACTUAL		ENCUMBRANCE		AVAILABLE		PROJECTED	
	APPROP		BUDGET						/REQ	BUDGET	% USED	VARIANCE		
43150 MEDICAID REIMBURSEMENT	(100,000)		(100,000)		(22,679)		0		0	(77,321)	22.7%	(70,000)		
43300 SPED EXCESS COST GRANT	(779,028)		(779,028)		(646,811)		(113,213)		0	(132,217)	83.0%	(132,217)		
43300 ADULT EDUCATION GRANT	(3,600)		(3,600)		(4,499)		(1,529)		0	899	125.0%	(630)		
43300 MAGNET SCHOOL TRANS GRANT	(29,000)		(29,000)		(31,140)		(15,604)		0	2,140	107.4%	2,140		
43300 HEALTH SERVICES GRANT	(9,500)		(9,500)		(10,367)		0		0	867	109.1%	867		
44311 PRE-K TUITION	(46,000)		(46,000)		(39,962)		(3,366)		0	(6,038)	86.9%	(5,000)		
44705 BUILDING USE REVENUES	0		(20,000)		(25,633)		(3,236)		0	5,633	128.2%	5,633		
48200 ERATE	(73,326)		(73,326)		(62,070)		0		0	(11,256)	84.6%	(11,256)		
48940 CHROMEBOOK REVENUES	0		(40,000)		(54,429)		(249)		0	14,429	100.0%	14,429		
48980 NON LAPSING FUND	0		0		(79,184)		0		0	79,184	100.0%	79,184		
TOTAL REVENUES	<u>(1,040,454)</u>		<u>(1,100,454)</u>		<u>(976,773)</u>		<u>(137,197)</u>		<u>0</u>	<u>(123,681)</u>	<u>88.8%</u>	<u>(116,851)</u>		
51102 ADMINISTRATOR SALARIES	2,612,156		2,879,130		2,664,674		334,285		0	214,456	92.6%	(6,000)		
51106 TEAM/CURRICULUM LEADERS	58,729		42,807		43,344		6,753		0	(537)	101.3%	(537)		
51110 TEACHER SALARIES	18,085,982		17,754,930		14,730,082		2,185,577		0	3,024,848	83.0%	470,000		
51111 TEACHER TURNOVER SAVINGS	(80,000)		0		0		0		0	0	0.0%	0		
51124 PARAPROFESSIONAL SALARIES	1,120,978		1,120,978		1,043,892		137,493		0	77,086	93.1%	(15,000)		
51126 TUTORS	34,032		34,032		48,370		9,051		0	(14,338)	142.1%	(20,000)		
51130 SUBSTITUTES	350,000		350,000		594,688		93,186		0	(244,688)	169.9%	(325,000)		
51140 CLERICAL SALARIES	1,860,193		1,860,193		1,723,027		229,189		0	137,166	92.6%	(25,000)		
51145 NURSES SALARIES	360,030		360,030		302,936		45,258		0	57,094	84.1%	20,000		
51150 CUSTODIAN SALARIES	927,854		927,854		787,864		94,832		0	139,990	84.9%	60,000		
51155 MAINTENANCE SALARIES	276,308		276,308		167,527		25,005		0	108,781	60.6%	92,000		
51160 MONITORS	114,279		114,279		82,808		12,078		0	31,471	72.5%	20,000		
51170 COACHES	372,654		372,654		247,331		1,034		0	125,323	66.4%	0		
51175 CURRIER/MESSANGER SALARIES	11,248		11,248		11,388		2,847		0	(140)	101.2%	(140)		
51300 EXTENDED DUTY	249,106		249,106		172,037		18,603		0	77,069	69.1%	60,000		
51350 STUDENT SAFETY SALARIES	42,643		42,643		42,062		5,258		0	581	98.6%	0		
51630 OVERTIME	40,000		60,000		51,757		2,508		0	8,243	86.3%	5,000		
51900 OCC./PHYSICAL THERAPY SALARIES	<u>278,134</u>		<u>278,134</u>		<u>255,937</u>		<u>38,846</u>		<u>0</u>	<u>22,197</u>	<u>92.0%</u>	<u>8,000</u>		
TOTAL SALARIES	<u>26,714,326</u>		<u>26,734,326</u>		<u>22,969,725</u>		<u>3,241,802</u>		<u>0</u>	<u>3,764,601</u>	<u>85.9%</u>	<u>343,323</u>		
52100 GROUP LIFE INSURANCE	72,000		72,000		58,330		4,217		6,000	7,670	89.3%	8,000		
52210 SOCIAL SEC/MEDICARE	693,638		693,638		600,556		82,716		0	93,082	86.6%	40,000		
52300 PENSION CONTRIBUTION	400,948		400,948		400,948		0		0	0	100.0%	0		

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	APPROP		BUDGET						/REQ	BUDGET	% USED	VARIANCE		
52500 TUITION	4,000		4,000		0		0		0	4,000	0.0%	4,000		
52600 UNEMPLOYMENT	15,000		15,000		24,478		0		5,000	(14,478)	196.5%	(14,478)		
52700 WORKERS' COMPENSATION	216,000		216,000		214,008		0		0	1,992	99.1%	1,992		
52800 HEALTH INSURANCE	5,246,580		5,246,580		5,419,249		851,101		5,361	(178,030)	103.4%	(115,000)		
52950 DISABILITY INSURANCE	<u>160,000</u>		<u>160,000</u>		<u>142,603</u>		<u>8,791</u>		<u>8,397</u>	<u>9,000</u>	<u>94.4%</u>	<u>9,000</u>		
TOTAL EMPLOYEE BENEFITS	6,808,166		6,808,166		6,860,172		946,825		24,758	(76,764)	101.1%	(66,486)		
53020 LEGAL FEES	145,000		145,000		158,930		21,955		30,117	(44,046)	130.4%	(34,046)		
53200 PROFESSIONAL EDUCATIONAL SVS	267,621		207,950		169,459		36,929		18,769	19,722	90.5%	18,000		
53300 OTHER PROFESSIONAL SERVICES	1,191,581		1,191,581		853,059		130,885		373,054	(34,532)	102.9%	468		
53400 TECHNICAL SERVICES	<u>34,000</u>		<u>34,000</u>		<u>30,357</u>		<u>4,669</u>		<u>0</u>	<u>3,643</u>	<u>89.3%</u>	<u>0</u>		
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,638,202		1,578,531		1,211,805		194,438		421,939	(55,213)	103.5%	(15,578)		
54300 MAINTENANCE & UTILITIES	95,039		95,039		74,221		1,168		6,149	14,668	84.6%	0		
54301 BLDG & MAINTENANCE	195,000		195,000		144,869		9,609		27,328	22,803	88.3%	0		
54402 SERVICES-RENTAL	41,116		41,116		32,424		916		4,713	3,980	90.3%	0		
54930 SERVICES-COPIERS	<u>198,598</u>		<u>198,598</u>		<u>131,155</u>		<u>6,561</u>		<u>9,021</u>	<u>58,422</u>	<u>70.6%</u>	<u>54,000</u>		
TOTAL PURCHASED PROPERTY SERVICES	529,753		529,753		382,669		18,254		47,211	99,874	81.1%	54,000		
55100 PUPIL TRANSPORTATION	2,186,954		2,186,954		2,079,870		2,593		17,588	89,496	95.9%	77,000		
55108 TRANSPORTATION-SPED IN TOWN	15,300		15,300		94,685		10,046		18,591	(97,976)	740.4%	(97,976)		
55109 TRANSPORT-SPED OUT TOWN	648,938		648,938		579,426		107,930		160,812	(91,299)	114.1%	(91,299)		
55150 TRANSPORT-ATHLETICS	123,430		123,430		114,293		28,874		8,523	614	99.5%	0		
55155 TRANSPORTATION-FIELD TRIPS	<u>26,186</u>		<u>26,186</u>		<u>19,508</u>		<u>12,673</u>		<u>1,478</u>	<u>5,200</u>	<u>80.1%</u>	<u>5,000</u>		
TOTAL TRANSPORTATION	3,000,808		3,000,808		2,887,781		162,117		206,992	(93,965)	103.1%	(107,275)		
55200 PROPERTY LIABILITY INSURANCE	223,500		223,500		212,463		0		0	11,037	95.1%	11,037		
55300 TELEPHONE	80,500		80,500		83,597		6,685		7,675	(10,773)	113.4%	(15,000)		
55301 POSTAGE	36,755		36,755		19,167		4,831		7,541	10,047	72.7%	10,047		
55325 DATA LINE	67,000		67,000		62,332		84		245	4,423	93.4%	4,423		
55500 FORMS & PRINTING	8,700		8,700		3,647		372		0	5,053	41.9%	4,000		
55604 TUITION-VOCATIONAL/AGRI	65,000		65,000		61,405		0		0	3,595	94.5%	3,595		
55610 MAGNET SCHOOL TUITION	76,712		76,712		86,000		0		0	(9,288)	112.1%	(9,288)		
55630 SPECIAL EDUCATION TUITION	<u>1,936,262</u>		<u>1,936,262</u>		<u>1,710,642</u>		<u>257,135</u>		<u>279,732</u>	<u>(54,113)</u>	<u>102.8%</u>	<u>(54,113)</u>		
OTHER PURCHASED SERVICES	2,494,429		2,494,429		2,239,254		269,107		295,194	(40,019)	101.6%	(45,299)		

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	APPROP	BUDGET			/REQ	BUDGET		VARIANCE
55800 TRAVEL REIMBURSEMENT	33,038	33,038	13,207	1,646	996	18,836	43.0%	15,000
56100 OFFICE SUPPLIES	28,497	28,497	15,412	397	1,839	11,246	60.5%	10,000
56110 SUPPLIES-INSTRUCTIONAL	307,985	367,656	252,692	10,244	36,312	78,652	78.6%	60,000
56112 SUPPLIES-CUSTODIAL	77,500	77,500	67,334	7,100	2,071	8,096	89.6%	0
56114 SUPPLIES-MAINTENANCE	20,000	20,000	18,566	504	5,022	(3,588)	117.9%	(3,588)
56205 FUEL -TRANSPORTATION	170,250	170,250	160,377	24,199	10,873	(1,000)	100.6%	(25,000)
56220 ELECTRIC	575,000	575,000	518,720	51,967	56,280	0	100.0%	(20,000)
56240 HEATING OIL	262,500	262,500	322,999	12,410	0	(60,499)	123.0%	(73,499)
56255 PROPANE	5,000	5,000	5,738	557	262	(1,000)	120.0%	(1,000)
56290 SUPPLIES-OTHER	169,080	182,380	111,395	7,960	11,580	59,405	67.4%	50,000
56292 WATER/SEWER	76,699	76,699	76,699	0	0	(0)	100.0%	0
56294 REFUSE/RECYCLE	36,000	36,000	31,116	2,996	4,884	0	100.0%	1,500
56400 BOOKS AND PERIODICALS	18,383	18,383	16,075	0	756	1,552	91.6%	0
56410 TEXTBOOKS	174,367	174,367	132,940	4,134	2,859	38,568	77.9%	37,000
56420 LIBRARY BOOKS	38,251	38,251	37,529	61	700	22	99.9%	0
57330 FURNITURE AND FIXTURES	27,276	27,276	24,205	0	0	3,071	88.7%	3,071
57344 INSTRUCTIONAL EQUIPMENT-NEW	23,700	23,700	14,881	0	21,104	(12,285)	151.8%	(12,285)
57345 INSTRUCTIONAL EQUIP-REPL	35,100	35,100	31,896	29	0	3,204	90.9%	3,204
57390 OTHER EQUIPMENT	385,552	412,252	443,490	873	11,324	(42,562)	110.3%	(42,562)
58100 TRAVEL/CONT.ED/DUES	93,095	93,095	67,955	1,666	3,098	22,042	76.3%	20,000
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0.0%	0
TOTAL SUPPLIES AND OTHER	2,557,273	2,656,944	2,363,226	126,743	169,958	123,760	95.3%	21,842
TOTAL REVENUES	(1,040,454)	(1,100,454)	(976,773)	(137,197)	0	(123,681)	88.8%	(116,851)
TOTAL EXPENSES	43,742,957	43,802,957	38,914,631	4,959,286	1,166,052	3,722,274	91.5%	184,527
NET EXPENSES	42,702,503	42,702,503	37,937,857	4,822,089	1,166,052	3,598,594	91.6%	67,676

Note: Variances shown for discussion purposes only.