



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

October 11, 2022

From: Ken Post, Director of Business Operations

Subject: September 2022 Financial Report

Attached is the September 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 \$636,683 budget shortfall.

As we discussed last month, the majority of the shortfall is due to Special Education Tuition (\$289,446) and Transportation (\$116,578), as well as Heating Oil (\$176,000), Diesel Fuel (\$100,000), Teacher Turnover Savings (\$92,013), and Health Benefits (\$186,312). Special Education Professional Services are also projected to be over budget by \$118,535.

These shortfalls are partially offset by positive variances in Administrator Salaries (\$210,589), Bilingual Teacher (\$68,044), and Leaves and Vacancies (\$108,717).

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 2022

ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE /REQ	AVAILABLE BUDGET	% USED	OPERATING VARIANCE
	APPROP	BUDGET	BUDGET	BUDGET						
43150 MEDICAID REIMBURSEMENT	(50,000)	(50,000)	(50,000)	(50,000)	(17,752)	(7,100)	0	(32,248)	35.5%	0
43300 SPED EXCESS COST GRANT	(660,981)	(660,981)	(660,981)	(660,981)	0	0	0	(660,981)	0.0%	0
43301 HEALTH SERVICES GRANT	(9,500)	(9,500)	(9,500)	(9,500)	0	0	0	(9,500)	0.0%	0
43302 TEAM MENTOR REIMBURSEMENT	(6,750)	(6,750)	(6,750)	(6,750)	0	0	0	(6,750)	0.0%	0
43303 MAGNET SCHOOL TRANS GRANT	(33,500)	(33,500)	(33,500)	(33,500)	0	0	0	(33,500)	0.0%	0
43304 ADULT EDUCATION GRANT	(5,300)	(5,300)	(5,300)	(5,300)	(3,653)	0	0	(1,647)	68.9%	0
44310 TUITION FOR INDIVIDUALS - REG. ED.	0	0	0	0	0	0	0	0	100.0%	0
44311 PRE-K TUITION	(58,000)	(58,000)	(58,000)	(58,000)	(11,859)	(10,795)	0	(46,141)	20.4%	0
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(20,000)	(20,000)	(576)	0	0	(19,424)	2.9%	0
45108 LIBRARY BOOK FEES	0	0	0	0	(651)	(27)	0	651	100.0%	651
48000 OTHER REVENUES	0	0	0	0	(14,246)	(251)	0	14,246	200.0%	14,246
48200 ERATE	(49,542)	(49,542)	(49,542)	(49,542)	0	0	0	(49,542)	300.0%	0
48803 PARKING FEES	(20,000)	(20,000)	(20,000)	(20,000)	(14,488)	(1,600)	0	(5,512)	100.0%	0
48940 CHROMEBOOK REVENUES	(32,000)	(32,000)	(32,000)	(32,000)	(23,117)	(11,332)	0	(8,883)	72.2%	0
49103 TRANSFER FROM CAFETERIA FUND	(40,000)	(40,000)	(40,000)	(40,000)	0	0	0	(40,000)	100.0%	0
TOTAL REVENUES	(985,573)	(985,573)	(985,573)	(985,573)	(86,342)	(31,105)	0	(899,231)	8.8%	14,897
51102 ADMINISTRATOR SALARIES	3,194,322	3,194,322	3,194,322	3,194,322	799,123	334,925	0	2,395,199	25.0%	210,589
51106 TEAM/CURRICULUM LEADERS	47,867	47,867	47,867	47,867	7,439	7,439	0	40,428	15.5%	0
51110 TEACHER SALARIES	20,479,043	20,479,043	20,479,043	20,479,043	2,648,316	2,557,556	0	17,830,727	12.9%	142,796
51111 TEACHER TURNOVER SAVINGS	(200,000)	(200,000)	(200,000)	(200,000)	0	0	0	(200,000)	0.0%	(92,013)
51124 PARAPROFESSIONAL SALARIES	1,575,575	1,575,575	1,575,575	1,575,575	252,065	147,555	0	1,323,510	16.0%	34,035
51126 TUTORS	0	0	0	0	0	0	0	0	0.0%	0
51130 SUBSTITUTES - ST	375,000	375,000	375,000	375,000	34,749	33,983	0	177,641	52.6%	0
51131 SUBSTITUTES - LT	0	0	0	0	13,376	13,376	0	(13,376)	0.0%	0
51140 CLERICAL SALARIES	2,117,743	2,117,743	2,117,743	2,117,743	470,063	251,158	35,286	1,612,394	23.9%	24,132
51145 NURSES SALARIES	457,970	457,970	457,970	457,970	67,801	56,549	0	390,169	14.8%	12,391
51150 CUSTODIAN SALARIES	994,674	994,674	994,674	994,674	221,809	115,231	0	772,865	22.3%	0
51155 MAINTENANCE SALARIES	235,724	235,724	235,724	235,724	63,464	27,199	0	172,260	26.9%	0
51160 MONITORS	122,235	122,235	122,235	122,235	14,430	14,430	0	107,805	11.8%	0
51170 COACHES	413,182	413,182	413,182	413,182	2,521	2,521	0	410,661	0.6%	0
51175 CURRIER/MESSANGER SALARIES	12,681	12,681	12,681	12,681	3,140	3,140	9,419	122	99.0%	0
51300 EXTENDED DUTY	191,961	191,961	191,961	191,961	53,113	35,104	0	138,848	27.7%	0
51350 STUDENT SAFETY SALARIES	49,810	49,810	49,810	49,810	13,411	5,747	0	36,399	26.9%	0
51630 OVERTIME	61,000	61,000	61,000	61,000	11,825	9,112	0	49,175	19.4%	0
51900 OCC./PHYSICAL THERAPY SALARIES	269,284	269,284	269,284	269,284	47,115	38,402	0	222,169	17.5%	9,084
TOTAL SALARIES	30,398,071	30,398,071	30,398,071	30,398,071	4,723,760	3,653,427	207,315	25,466,996	16.2%	341,014

BROOKFIELD PUBLIC SCHOOLS
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SEPTEMBER 2022

ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE		AVAILABLE		% USED	OPERATING VARIANCE
	APPROP	BUDGET	BUDGET	BUDGET			/REQ	BUDGET	BUDGET			
52100 GROUP LIFE INSURANCE	75,852	75,852	25,589	13,025	51,175	(912)	101.2%	0				
52210 SOCIAL SEC/MEDICARE	778,519	778,519	152,096	92,707	3,176	623,247	19.9%	0				
52300 PENSION CONTRIBUTION	347,318	347,318	343,433	1,410	0	3,885	98.9%	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%	0				
52800 HEALTH INSURANCE	6,980,341	6,980,341	2,797,289	1,299,879	477,053	3,705,999	46.9%	(186,312)				
52950 DISABILITY INSURANCE	185,736	185,736	64,136	32,252	115,864	5,736	96.9%	0				
TOTAL EMPLOYEE BENEFITS	8,581,480	8,581,480	3,562,070	1,439,273	662,268	4,357,142	49.2%	(186,312)				
53020 LEGAL FEES	175,000	175,000	9,633	962	155,367	10,000	94.3%	0				
53200 PROFESSIONAL EDUCATIONAL SVS	113,036	113,036	6,614	5,614	22,800	83,622	26.0%	0				
53300 OTHER PROFESSIONAL SERVICES	670,320	670,320	209,990	105,911	578,865	(118,535)	117.7%	(118,535)				
53400 TECHNICAL SERVICES	42,050	42,050	5,693	3,449	14,160	22,197	47.2%	0				
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,000,406	1,000,406	231,930	115,936	771,192	(2,716)	100.3%	(118,535)				
54300 MAINTENANCE & UTILITIES	80,719	80,719	18,228	9,603	9,963	52,528	34.9%	0				
54301 BLDG & MAINTENANCE	153,400	153,400	37,017	23,646	75,676	40,707	73.5%	0				
54402 SERVICES-RENTAL	40,400	40,400	16,735	13,505	18,505	5,160	87.2%	0				
54930 SERVICES-COPIERS	112,377	112,377	24,183	17,622	88,194	0	100.0%	0				
TOTAL PURCHASED PROPERTY SERVICES	386,896	386,896	96,163	64,376	192,338	98,395	74.6%	0				
55100 PUPIL TRANSPORTATION	2,496,639	2,496,639	1,147,246	960	1,349,393	0	100.0%	0				
55108 TRANSPORTATION-SPED IN TOWN	88,845	88,845	87,330	33,600	0	1,515	98.3%	0				
55109 TRANSPORT-SPED OUT TOWN	746,890	746,890	73,968	71,433	789,500	(116,578)	115.6%	(116,578)				
55150 TRANSPORT-ATHLETICS	145,708	145,708	2,090	2,090	77,910	65,708	54.9%	0				
55155 TRANSPORTATION-FIELD TRIPS	29,300	29,300	224	0	0	29,076	0.8%	0				
TOTAL TRANSPORTATION	3,507,382	3,507,382	1,310,858	108,083	2,216,803	(20,279)	100.6%	(116,578)				
55200 PROPERTY LIABILITY INSURANCE	233,128	233,128	220,823	0	0	12,305	94.7%	0				
55300 TELEPHONE	95,879	95,879	20,268	7,209	70,438	5,173	94.6%	0				
55301 POSTAGE	15,926	15,926	3,144	428	8,810	3,972	75.1%	0				
55325 DATA LINE	64,616	64,616	7,993	105	23,865	32,758	49.3%	0				
55500 FORMS & PRINTING	1,830	1,830	262	262	0	1,568	14.3%	0				
55604 TUITION-VOCATIONAL/AGRI	72,860	72,860	75,053	75,053	0	(2,193)	103.0%	(2,193)				
55610 MAGNET SCHOOL TUITION	86,000	86,000	0	0	0	86,000	0.0%	0				
55630 SPECIAL EDUCATION TUITION	2,370,069	2,370,069	770,639	304,365	1,828,430	(229,000)	109.7%	(289,446)				

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	APPROP	BUDGET	BUDGET	BUDGET						
OTHER PURCHASED SERVICES	2,940,308	2,940,308	2,940,308	2,940,308	1,098,182	387,422	1,931,543	(89,417)	103.0%	(291,639)
55800 TRAVEL REIMBURSEMENT	16,004	16,004	16,004	16,004	1,889	1,536	1,318	12,797	20.0%	0
56100 OFFICE SUPPLIES	22,639	22,639	22,639	22,639	3,525	1,601	6,935	12,179	46.2%	0
56110 SUPPLIES-INSTRUCTIONAL	367,151	367,151	367,151	367,151	79,364	58,258	92,737	195,050	46.9%	0
56112 SUPPLIES-CUSTODIAL	77,500	77,500	77,500	77,500	34,824	7,555	30,163	12,513	83.9%	0
56114 SUPPLIES-MAINTENANCE	45,750	45,750	45,750	45,750	17,691	6,513	4,088	23,971	47.6%	0
56205 FUEL -TRANSPORTATION	187,500	187,500	187,500	187,500	17,517	17,517	174,983	(5,000)	102.7%	(100,000)
56220 ELECTRIC	548,500	548,500	548,500	548,500	82,977	43,861	465,523	0	100.0%	0
56240 HEATING OIL	298,750	298,750	298,750	298,750	0	0	298,750	0	100.0%	(176,000)
56255 PROPANE	6,000	6,000	6,000	6,000	0	0	6,000	0	100.0%	0
56290 SUPPLIES-OTHER	136,196	136,196	136,196	136,196	28,258	11,734	12,013	95,925	29.6%	0
56292 WATER/SEWER	91,830	91,830	91,830	91,830	45,930	0	45,930	(30)	100.0%	(30)
56294 REFUSE/RECYCLE	42,783	42,783	42,783	42,783	14,473	5,258	31,810	(3,500)	108.2%	(3,500)
56400 BOOKS AND PERIODICALS	25,144	25,144	25,144	25,144	11,136	129	389	13,619	45.8%	0
56410 TEXTBOOKS	224,149	224,149	224,149	224,149	98,869	52,890	27,616	97,664	56.4%	0
56420 LIBRARY BOOKS	36,269	36,269	36,269	36,269	6,775	5,142	20,206	9,288	74.4%	0
57330 FURNITURE AND FIXTURES	29,632	29,632	29,632	29,632	4,168	4,168	18,007	7,457	74.8%	0
57344 INSTRUCTIONAL EQUIPMENT-NEW	39,460	39,460	39,460	39,460	6,059	1,285	16,297	17,104	56.7%	0
57345 INSTRUCTIONAL EQUIP-REPL	23,729	23,729	23,729	23,729	549	549	5,308	17,872	24.7%	0
57350 TECHNOLOGY SOFTWARE	356,639	356,639	356,639	356,639	226,623	37,267	74,466	55,550	84.4%	0
57390 OTHER EQUIPMENT	175,704	175,704	175,704	175,704	18,117	11,514	69,414	88,173	49.8%	0
58100 TRAVEL/CONT.ED/DUES	85,849	85,849	85,849	85,849	59,351	12,360	2,304	24,194	71.8%	0
58414 CONTINGENCY	0	0	0	0	0	0	0	0	0.0%	0
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0	0	0.0%	0
TOTAL SUPPLIES AND OTHER	2,837,178	2,837,178	2,837,178	2,837,178	758,095	279,137	1,404,257	674,826	76.2%	(279,530)
TOTAL REVENUES	(985,573)	(985,573)	(985,573)	(985,573)	(86,342)	(31,105)	0	(899,231)	8.8%	14,897
TOTAL EXPENSES	49,651,721	49,651,721	49,651,721	49,651,721	11,781,058	6,047,654	7,385,716	30,484,947	38.6%	(651,580)
NET EXPENSES	48,666,148	48,666,148	48,666,148	48,666,148	11,694,716	6,016,549	7,385,716	29,585,716	39.2%	(636,683)

Note: Variances shown for discussion purposes only.