



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

December 13, 2019

From: Ken Post, Director of Business Operations

Subject: November 2019 Financial Report

Attached is the November 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. Last month we had an extensive discussion on overruns in the Special Education accounts. Now that we have finalized placements and contracts, we are able to identify that we will have a shortfall in that account.

The following are the most significant shortfalls:

Medicaid Reimb.	(\$25,000)	Difficulty in obtaining parental consent.
Legal Fees	(\$31,698)	Increase in legal consultations
SPED Prof. Svcs.	(\$153,393)	
SPED Trans.	(\$62,741)	Increase in ESY transportation.
SPED Tuition	(\$404,263)	Increase in the number of students outplaced.

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

ChromeBook Rev.	\$14,374	Parents have the option to purchase the device upfront rather than pay annually.
Salaries	\$170,261	Savings from leaves and vacancies
Worker's Comp.	\$10,834	Premium lower than budgeted.
Transportation	\$21,024	1% prepayment discount.

This still leaves an identified shortfall of \$427,194.

In addition to the shortfalls identified in Special Education, presently we have another seven students who are undergoing evaluations that could lead to outplacement. Depending on how many of these students need to be outplaced, our potential additional financial exposure is \$326,000 to \$432,000.

We are still in the process of identifying possible solutions to this problem. A spending freeze has been implemented, which is expected to produce up to \$200,000 in savings in the Extended Duty, Supplies, and Textbook accounts.

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

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
NOVEMBER 2019

ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE /REQ	AVAILABLE		% USED	PROJECTED VARIANCE
	APPROP	BUDGET	BUDGET	BUDGET				BUDGET	BUDGET		
43150 MEDICAID REIMBURSEMENT	(75,000)	(75,000)	(75,000)	(75,000)	(6,285)	0	0	(68,715)	8.4%	(25,000)	
43300 SPED EXCESS COST GRANT	(740,000)	(740,000)	(740,000)	(740,000)	0	0	0	(740,000)	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	(16,000)	(16,000)	(16,000)	(16,000)	0	0	0	(16,000)	0.0%	0	
43303 MAGNET SCHOOL TRANS GRANT	(29,000)	(29,000)	(29,000)	(29,000)	(15,998)	0	0	(13,002)	55.2%	0	
43304 ADULT EDUCATION GRANT	(3,600)	(3,600)	(3,600)	(3,600)	(3,026)	0	0	(574)	84.1%	0	
44311 PRE-K TUITION	(46,000)	(46,000)	(46,000)	(46,000)	(27,151)	0	0	(18,849)	59.0%	0	
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(20,000)	(20,000)	(6,220)	0	0	(13,780)	31.1%	0	
48200 ERATE	(65,128)	(65,128)	(65,128)	(65,128)	0	0	0	(65,128)	0.0%	0	
48940 CHROMEBOOK REVENUES	(25,000)	(25,000)	(25,000)	(25,000)	(39,714)	0	0	14,714	158.9%	14,714	
48980 NON LAPSING FUND	(65,000)	(65,000)	(65,000)	(65,000)	0	0	0	(65,000)	0.0%	0	
TOTAL REVENUES	(1,094,228)	(1,094,228)	(1,094,228)	(1,094,228)	(98,394)	(9,672)	0	(995,834)	9.0%	(10,286)	
51102 ADMINISTRATOR SALARIES	2,956,557	2,956,557	2,956,557	2,956,557	1,126,417	226,513	0	1,830,140	38.1%	0	
51106 TEAM/CURRICULUM LEADERS	42,807	42,807	42,807	42,807	13,824	4,235	0	28,983	32.3%	0	
51110 TEACHER SALARIES	18,654,141	18,654,141	18,654,141	18,654,141	4,793,853	1,563,528	0	13,860,288	25.7%	104,189	
51111 TEACHER TURNOVER SAVINGS	(120,000)	(120,000)	(120,000)	(120,000)	0	0	0	(120,000)	0.0%	0	
51124 PARAPROFESSIONAL SALARIES	1,214,098	1,214,098	1,214,098	1,214,098	411,169	121,132	0	802,929	33.9%	0	
51126 TUTORS	35,532	61,022	61,022	61,022	20,903	7,840	0	40,119	34.3%	0	
51130 SUBSTITUTES	350,000	350,000	350,000	350,000	120,349	55,402	0	229,651	34.4%	0	
51140 CLERICAL SALARIES	1,907,252	1,918,252	1,918,252	1,918,252	672,266	150,829	36,080	1,209,906	36.9%	0	
51145 NURSES SALARIES	357,204	403,887	403,887	403,887	106,004	31,595	0	297,883	26.2%	23,501	
51150 CUSTODIAN SALARIES	944,005	944,005	944,005	944,005	333,742	63,831	20,144	590,119	37.5%	42,571	
51155 MAINTENANCE SALARIES	224,929	224,929	224,929	224,929	93,643	23,929	0	131,286	41.6%	0	
51160 MONITORS	106,094	106,094	106,094	106,094	27,105	10,711	0	78,989	25.5%	0	
51170 COACHES	372,526	372,526	372,526	372,526	3,178	2,276	0	369,348	0.9%	0	
51175 CURRIER/MESSANGER SALARIES	11,585	11,585	11,585	11,585	2,919	0	8,756	(90)	100.8%	0	
51300 EXTENDED DUTY	240,155	229,155	229,155	229,155	77,555	13,224	0	151,600	33.8%	0	
51350 STUDENT SAFETY SALARIES	43,709	43,709	43,709	43,709	17,876	3,575	0	25,833	40.9%	0	
51630 OVERTIME	61,000	61,000	61,000	61,000	11,230	4,192	0	49,770	18.4%	0	
51900 OCC./PHYSICAL THERAPY SALARIES	284,699	284,699	284,699	284,699	89,820	27,193	0	194,879	31.5%	0	
TOTAL SALARIES	27,686,293	27,758,466	27,758,466	27,758,466	7,921,853	2,310,005	64,980	19,771,633	28.8%	170,261	
52100 GROUP LIFE INSURANCE	72,000	72,000	72,000	72,000	35,326	11,528	37,808	(1,134)	101.6%	0	
52210 SOCIAL SEC/MEDICARE	703,591	703,591	703,591	703,591	222,674	58,291	3,919	476,998	32.2%	0	

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ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE		AVAILABLE		% USED	PROJECTED VARIANCE
	APPROP	BUDGET	BUDGET	BUDGET			/REQ	BUDGET	BUDGET	BUDGET		
52300 PENSION CONTRIBUTION	412,134	412,134	412,134	412,134	412,134	0	0	0	0	100.0%	0	
52500 TUITION	4,000	4,000	4,000	0	0	0	0	4,000	4,000	0.0%	0	
52600 UNEMPLOYMENT	15,000	15,000	15,000	18,138	18,138	13,675	6,862	(10,000)	(10,000)	166.7%	(10,000)	
52700 WORKERS' COMPENSATION	227,456	227,456	227,456	216,622	216,622	0	0	10,834	10,834	95.2%	10,834	
52800 HEALTH INSURANCE	5,737,073	5,754,073	5,754,073	3,229,390	3,229,390	532,652	351,371	2,173,312	2,173,312	62.2%	0	
52950 DISABILITY INSURANCE	160,000	160,000	160,000	89,438	89,438	28,697	70,562	0	0	100.0%	0	
TOTAL EMPLOYEE BENEFITS	7,331,254	7,348,254	7,348,254	4,223,722	4,223,722	644,843	470,522	2,654,010	2,654,010	63.9%	834	
53020 LEGAL FEES	145,000	145,000	145,000	108,829	108,829	29,708	67,869	(31,698)	(31,698)	121.9%	(31,698)	
53200 PROFESSIONAL EDUCATIONAL SVS	191,321	191,321	191,321	38,260	38,260	2,419	110,354	42,707	42,707	77.7%	0	
53300 OTHER PROFESSIONAL SERVICES	942,813	938,130	938,130	449,085	449,085	178,758	642,438	(153,393)	(153,393)	116.4%	(153,393)	
53400 TECHNICAL SERVICES	39,000	39,000	39,000	8,750	8,750	1,313	12,404	17,846	17,846	54.2%	0	
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,318,134	1,313,451	1,313,451	604,924	604,924	212,198	833,065	(124,538)	(124,538)	109.5%	(185,091)	
54300 MAINTENANCE & UTILITIES	94,734	94,734	94,734	18,462	18,462	1,673	17,765	58,507	58,507	38.2%	0	
54301 BLDG & MAINTENANCE	195,000	195,000	195,000	41,416	41,416	3,629	30,767	122,817	122,817	37.0%	0	
54402 SERVICES-RENTAL	41,219	41,219	41,219	29,416	29,416	997	5,137	6,666	6,666	83.8%	0	
54930 SERVICES-COPIERS	144,200	144,200	144,200	39,095	39,095	13,148	100,905	4,200	4,200	97.1%	0	
TOTAL PURCHASED PROPERTY SERVICES	475,153	475,153	475,153	128,389	128,389	19,447	154,574	192,190	192,190	59.6%	0	
55100 PUPIL TRANSPORTATION	2,229,422	2,229,422	2,229,422	1,079,569	1,079,569	22,032	1,124,043	25,810	25,810	98.8%	21,024	
55108 TRANSPORTATION-SPEED IN TOWN	64,862	64,862	64,862	98,600	98,600	14,877	29,003	(62,741)	(62,741)	196.7%	(62,741)	
55109 TRANSPORT-SPEED OUT TOWN	797,742	797,742	797,742	237,488	237,488	197,786	524,706	35,548	35,548	95.5%	0	
55150 TRANSPORT-ATHLETICS	125,899	125,899	125,899	33,461	33,461	10,315	11,539	80,899	80,899	35.7%	0	
55155 TRANSPORTATION-FIELD TRIPS	27,300	27,300	27,300	3,630	3,630	1,840	8,640	15,030	15,030	44.9%	0	
TOTAL TRANSPORTATION	3,245,225	3,245,225	3,245,225	1,452,748	1,452,748	246,850	1,697,931	94,546	94,546	97.1%	(41,717)	
55200 PROPERTY LIABILITY INSURANCE	223,500	223,500	223,500	222,401	222,401	0	0	1,099	1,099	99.5%	1,099	
55300 TELEPHONE	94,000	94,000	94,000	43,827	43,827	18,184	48,135	2,038	2,038	97.8%	0	
55301 POSTAGE	35,800	35,800	35,800	3,042	3,042	587	17,564	15,194	15,194	57.6%	0	
55325 DATA LINE	67,000	67,000	67,000	18,846	18,846	9,381	19,154	29,000	29,000	56.7%	0	
55500 FORMS & PRINTING	5,100	5,100	5,100	879	879	0	0	4,221	4,221	17.2%	0	
55604 TUITION-VOCATIONAL/AGRI	65,000	65,000	65,000	51,172	51,172	20,469	25,590	(11,762)	(11,762)	118.1%	(11,762)	
55610 MAGNET SCHOOL TUITION	86,000	86,000	86,000	86,000	86,000	86,000	0	0	0	100.0%	0	
55630 SPECIAL EDUCATION TUITION	1,705,500	1,705,500	1,705,500	723,373	723,373	267,702	1,332,659	(350,532)	(350,532)	120.6%	(350,532)	
OTHER PURCHASED SERVICES	2,281,900	2,281,900	2,281,900	1,149,540	1,149,540	402,323	1,443,102	(310,742)	(310,742)	113.6%	(361,195)	

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<u>ACCOUNT DESCRIPTION</u>	<u>ORIGINAL APPROP</u>	<u>REVISED BUDGET</u>	<u>YTD ACTUAL</u>	<u>MTD ACTUAL</u>	<u>ENCUMBRANCE /REQ</u>	<u>AVAILABLE BUDGET</u>	<u>% USED</u>	<u>PROJECTED VARIANCE</u>
55800 TRAVEL REIMBURSEMENT	19,973	19,973	5,430	1,426	6,871	7,672	61.6%	0
56100 OFFICE SUPPLIES	25,427	25,427	6,844	783	5,384	13,199	48.1%	0
56110 SUPPLIES-INSTRUCTIONAL	511,035	511,035	247,464	39,980	108,437	155,134	69.6%	0
56112 SUPPLIES-CUSTODIAL	77,500	77,500	35,927	3,816	32,758	8,815	88.6%	0
56114 SUPPLIES-MAINTENANCE	20,000	20,000	15,842	4,960	8,155	(3,997)	120.0%	0
56205 FUEL - TRANSPORTATION	163,250	163,250	46,377	26,704	118,873	(2,000)	101.2%	0
56220 ELECTRIC	575,000	575,000	170,136	42,052	406,250	(1,386)	100.2%	0
56240 HEATING OIL	256,250	256,250	12,272	0	243,978	0	100.0%	0
56255 PROPANE	6,000	6,000	1,734	926	3,966	300	95.0%	0
56290 SUPPLIES-OTHER	151,107	151,107	55,428	6,552	17,541	78,138	48.3%	0
56292 WATER/SEWER	79,000	79,000	37,523	0	37,523	3,954	95.0%	0
56294 REFUSE/RECYCLE	36,000	36,000	11,867	0	24,133	0	100.0%	0
56400 BOOKS AND PERIODICALS	19,623	19,623	14,876	4,750	1,798	2,949	85.0%	0
56410 TEXTBOOKS	182,254	182,254	102,939	5,707	12,334	66,981	63.2%	0
56420 LIBRARY BOOKS	47,131	47,131	34,418	12,605	7,319	5,394	88.6%	0
57330 FURNITURE AND FIXTURES	18,985	18,985	9,479	1,423	11	9,495	50.0%	0
57344 INSTRUCTIONAL EQUIPMENT-NEW	38,200	38,200	31,533	2,439	1,057	5,610	85.3%	0
57345 INSTRUCTIONAL EQUIP-REPL	39,549	39,549	17,740	11,209	4,497	17,312	56.2%	0
57390 OTHER EQUIPMENT	408,229	408,229	337,279	8,055	35,355	35,595	91.3%	0
58100 TRAVEL/CONT.ED/DUES	88,448	88,448	55,393	2,236	8,319	24,736	72.0%	0
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0.0%	0
TOTAL SUPPLIES AND OTHER	2,762,961	2,762,961	1,250,501	175,623	1,084,559	427,901	84.5%	0
TOTAL REVENUES	(1,094,228)	(1,094,228)	(98,394)	(9,672)	0	(995,834)	9.0%	(10,286)
TOTAL EXPENSES	45,100,920	45,185,410	16,731,677	4,011,289	5,748,733	22,705,000	49.8%	(416,908)
NET EXPENSES	44,006,692	44,091,182	16,633,283	4,001,617	5,748,733	21,709,166	50.8%	(427,194)

Note: Variances shown for discussion purposes only.