



Brookfield Public Schools  
BUSINESS OFFICE



To: Board of Education Finance Committee

May 8, 2023

From: Ken Post, Director of Business Operations

Subject: April 2023 Financial Report

Attached is the April 2023 Financial Report. I have identified several line items where I anticipate variances to budget. Based on the information currently available, I am projecting a \$596,076 budget shortfall. The most significant changes from last month's report are a decrease in the estimated Excess Cost grant (\$20,116), increasing Substitute costs (\$21,444), and an increase in estimated legal fees (\$15,000). These costs are partially offset by additional salary savings from leaves and vacancies (\$32,291).

As we have been discussing for several months, the majority of the shortfall is due to Special Education Tuition (\$239,940) and Transportation (\$147,522), as well as Teacher Turnover Savings (\$130,860), Substitutes (\$216,897), and Health Benefits (\$108,502). Based on year to date usage, my forecast for Heating Oil and Diesel Fuel remains at overages of \$258,500 and \$68,000. Special Education and nursing Professional Services are also projected to be over budget by \$225,777. 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 (\$373,205), and Excess Cost Grant Revenue (\$126,659).

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  
APRIL 2023**

ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE /REQ	AVAILABLE BUDGET	% USED	OPERATING VARIANCE
43150 MEDICAID REIMBURSEMENT	(50,000)	(50,000)	(37,108)	(2,539)	0	(12,892)	74.2%	0
43300 SPED EXCESS COST GRANT	(660,981)	(660,981)	(604,325)	0	0	(56,656)	91.4%	126,659
43301 HEALTH SERVICES GRANT	(9,500)	(9,500)	(12,698)	0	0	3,198	133.7%	3,198
43302 TEAM MENTOR REIMBURSEMENT	(6,750)	(6,750)	(1,862)	0	0	(4,888)	27.6%	(4,888)
43303 MAGNET SCHOOL TRANS GRANT	(33,500)	(33,500)	(18,180)	0	0	(15,320)	54.3%	2,860
43304 ADULT EDUCATION GRANT	(5,300)	(5,300)	(3,653)	0	0	(1,647)	68.9%	(1,647)
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)	(57,109)	(4,234)	0	(891)	98.5%	0
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(17,679)	(2,029)	0	(2,321)	88.4%	0
45108 LIBRARY BOOK FEES	0	0	(1,173)	(241)	0	1,173	100.0%	1,173
48000 OTHER REVENUES	0	0	(18,492)	(247)	0	18,492	100.0%	18,492
48200 ERATE	(49,542)	(49,542)	(50,793)	0	0	1,251	102.5%	1,251
48803 PARKING FEES	(20,000)	(20,000)	(16,828)	(500)	0	(3,172)	84.1%	(3,000)
48940 CHROMEBOOK REVENUES	(32,000)	(32,000)	(25,847)	(320)	0	(6,153)	80.8%	(3,500)
49103 TRANSFER FROM CAFETERIA FUND	(40,000)	(40,000)	(40,000)	0	0	0	100.0%	0
<b>TOTAL REVENUES</b>	<b>(985,573)</b>	<b>(985,573)</b>	<b>(905,818)</b>	<b>(10,110)</b>	<b>0</b>	<b>(79,755)</b>	<b>91.9%</b>	<b>140,669</b>
51102 ADMINISTRATOR SALARIES	3,194,322	3,194,322	2,513,714	220,026	0	680,608	78.7%	224,818
51106 TEAM/CURRICULUM LEADERS	47,867	47,867	48,350	5,155	0	(483)	101.0%	(483)
51110 TEACHER SALARIES	20,479,043	20,552,625	15,410,563	1,703,092	0	5,142,062	75.0%	329,687
51111 TEACHER TURNOVER SAVINGS	(200,000)	(200,000)	0	0	0	(200,000)	0.0%	(130,860)
51124 PARAPROFESSIONAL SALARIES	1,575,575	1,575,575	1,106,576	95,478	0	468,999	70.2%	57,028
51126 TUTORS	0	0	0	0	0	0	0.0%	0
51130 SUBSTITUTES - ST	375,000	375,000	394,522	14,155	42,465	(61,987)	116.5%	(71,132)
51131 SUBSTITUTES - LT	0	0	135,023	36,796	5,742	(140,765)	0.0%	(145,765)
51140 CLERICAL SALARIES	2,117,743	2,117,743	1,710,982	158,454	11,761	395,000	81.3%	34,508
51145 NURSES SALARIES	457,970	457,970	352,653	32,412	0	105,317	77.0%	26,947
51150 CUSTODIAN SALARIES	994,674	994,674	759,001	76,068	0	235,673	76.3%	15,443
51155 MAINTENANCE SALARIES	235,724	235,724	199,697	18,133	0	36,027	84.7%	0
51160 MONITORS	122,235	122,235	95,396	8,670	0	26,839	78.0%	0
51170 COACHES	413,182	413,182	267,272	481	0	145,910	64.7%	0
51175 CURRIER/MESSANGER SALARIES	12,681	12,681	9,419	0	3,140	122	99.0%	0
51300 EXTENDED DUTY	191,961	191,961	180,007	18,303	0	11,954	93.8%	0
51350 STUDENT SAFETY SALARIES	49,810	49,810	42,147	3,832	0	7,663	84.6%	0
51630 OVERTIME	61,000	61,000	67,135	3,574	0	(6,135)	110.1%	(6,135)

**BROOKFIELD PUBLIC SCHOOLS**  
**YTD BUDGET REPORT**  
**APRIL 2023**

<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>OPERATING VARIANCE</u>
51900 OCC./PHYSICAL THERAPY SALARIES	269,284	269,284	241,221	25,186	0	28,063	89.6%	9,084
<b>TOTAL SALARIES</b>	<b>30,398,071</b>	<b>30,471,653</b>	<b>23,533,678</b>	<b>2,419,815</b>	<b>63,108</b>	<b>6,874,867</b>	<b>77.4%</b>	<b>343,140</b>
52100 GROUP LIFE INSURANCE	75,852	75,852	71,372	6,495	5,342	(862)	101.1%	(862)
52210 SOCIAL SEC/MEDICARE	778,519	778,519	627,422	60,959	1,059	150,038	80.7%	0
52300 PENSION CONTRIBUTION	347,318	347,318	350,503	940	0	(3,185)	100.9%	(4,000)
52500 TUITION	2,500	2,500	0	0	0	2,500	0.0%	2,500
52600 UNEMPLOYMENT	15,000	15,000	4,211	1,491	10,789	0	100.0%	5,000
52700 WORKERS' COMPENSATION	196,214	196,214	179,373	0	0	16,841	91.4%	16,841
52800 HEALTH INSURANCE	6,980,341	6,998,689	6,758,375	591,166	927,235	(686,921)	109.8%	(108,502)
52950 DISABILITY INSURANCE	185,736	185,736	176,900	16,390	2,888	5,948	96.8%	(7,564)
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>8,581,480</b>	<b>8,599,828</b>	<b>8,168,156</b>	<b>677,441</b>	<b>947,313</b>	<b>(515,641)</b>	<b>106.0%</b>	<b>(96,587)</b>
53020 LEGAL FEES	175,000	175,000	151,734	15,957	18,208	5,058	97.1%	(15,000)
53200 PROFESSIONAL EDUCATIONAL SVS	113,036	113,036	48,432	891	914	63,690	43.7%	0
53300 OTHER PROFESSIONAL SERVICES	670,320	578,390	702,263	42,694	101,904	(225,777)	139.0%	(225,777)
53400 TECHNICAL SERVICES	42,050	42,050	25,805	(499)	6,046	10,199	75.7%	0
<b>TOTAL PROFESSIONAL/TECHNICAL SERVICES</b>	<b>1,000,406</b>	<b>908,476</b>	<b>928,234</b>	<b>59,043</b>	<b>127,072</b>	<b>(146,830)</b>	<b>116.2%</b>	<b>(240,777)</b>
54300 MAINTENANCE & UTILITIES	80,719	80,719	33,470	637	11,186	36,063	55.3%	0
54301 BLDG & MAINTENANCE	153,400	153,400	148,041	7,226	47,846	(42,487)	127.7%	(23,930)
54402 SERVICES-RENTAL	40,400	40,400	38,107	584	3,582	(1,289)	103.2%	(1,289)
54930 SERVICES-COPIERS	112,377	112,377	96,852	6,561	15,525	0	100.0%	0
<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>386,896</b>	<b>386,896</b>	<b>316,470</b>	<b>15,008</b>	<b>78,139</b>	<b>(7,713)</b>	<b>102.0%</b>	<b>(25,219)</b>
55100 PUPIL TRANSPORTATION	2,496,639	2,496,639	2,361,887	13,362	134,752	0	100.0%	74,862
55108 TRANSPORTATION-SPED IN TOWN	88,845	88,845	88,818	0	6,414	(6,387)	107.2%	(6,387)
55109 TRANSPORT-SPED OUT TOWN	746,890	746,890	624,357	57,120	290,055	(167,522)	122.4%	(147,522)
55150 TRANSPORT-ATHLETICS	145,708	145,708	125,028	19,058	19,269	1,411	99.0%	0
55155 TRANSPORTATION-FIELD TRIPS	29,300	29,300	4,419	494	1,745	23,136	21.0%	0
<b>TOTAL TRANSPORTATION</b>	<b>3,507,382</b>	<b>3,507,382</b>	<b>3,204,509</b>	<b>90,034</b>	<b>452,235</b>	<b>(149,362)</b>	<b>104.3%</b>	<b>(79,047)</b>
55200 PROPERTY LIABILITY INSURANCE	233,128	233,128	245,023	0	0	(11,895)	105.1%	(11,895)
55300 TELEPHONE	95,879	95,879	80,190	1,845	10,828	4,861	94.9%	0
55301 POSTAGE	15,926	15,926	8,124	0	4,735	3,067	80.7%	0
55325 DATA LINE	64,616	64,616	62,422	7,677	144	2,050	96.8%	0
55500 FORMS & PRINTING	1,830	1,830	606	0	0	1,224	33.1%	0

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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	92,068	0	0	(6,068)	107.1%	(6,068)
55630 SPECIAL EDUCATION TUITION	2,370,069	2,370,069	2,331,584	108,490	278,425	(239,940)	110.1%	(239,940)
OTHER PURCHASED SERVICES	2,940,308	2,940,308	2,895,070	118,012	294,132	(248,894)	108.5%	(260,096)
55800 TRAVEL REIMBURSEMENT	16,004	16,004	10,257	1,698	929	4,818	69.9%	0
56100 OFFICE SUPPLIES	22,639	22,639	13,351	164	2,173	7,115	68.6%	0
56110 SUPPLIES-INSTRUCTIONAL	367,151	367,151	269,012	5,997	20,542	77,597	78.9%	0
56112 SUPPLIES-CUSTODIAL	77,500	77,500	78,419	5,298	8,657	(9,576)	112.4%	(9,576)
56114 SUPPLIES-MAINTENANCE	45,750	45,750	31,366	1,222	6,250	8,134	82.2%	0
56205 FUEL -TRANSPORTATION	187,500	187,500	195,382	18,820	67,264	(75,146)	140.1%	(68,000)
56220 ELECTRIC	548,500	548,500	440,373	54,705	108,127	0	100.0%	0
56240 HEATING OIL	298,750	298,750	557,109	58,069	141	(258,500)	186.5%	(258,500)
56255 PROPANE	6,000	6,000	4,993	778	2,757	(1,750)	129.2%	(1,750)
56290 SUPPLIES-OTHER	136,196	136,196	75,151	12,272	10,809	50,236	63.1%	0
56292 WATER/SEWER	91,830	91,830	91,860	0	0	(30)	100.0%	(30)
56294 REFUSE/RECYCLE	42,783	42,783	47,251	4,518	10,535	(15,003)	135.1%	(15,003)
56400 BOOKS AND PERIODICALS	25,144	25,144	15,262	12	197	9,685	61.5%	0
56410 TEXTBOOKS	224,149	224,149	156,250	2,941	2,801	65,098	71.0%	0
56420 LIBRARY BOOKS	36,269	36,269	33,722	123	245	2,302	93.7%	0
57330 FURNITURE AND FIXTURES	29,632	29,632	23,464	0	0	6,168	79.2%	0
57344 INSTRUCTIONAL EQUIPMENT-NEW	39,460	39,460	36,742	8,690	0	2,718	93.1%	0
57345 INSTRUCTIONAL EQUIP-REPL	23,729	23,729	9,795	0	0	13,934	41.3%	0
57350 TECHNOLOGY SOFTWARE	356,639	356,639	354,580	578	5,287	(3,228)	100.9%	(3,228)
57390 OTHER EQUIPMENT	175,704	175,704	194,488	6,901	3,288	(22,072)	112.6%	(22,072)
58100 TRAVEL/CONT.ED/DUES	85,849	85,849	80,397	1,265	3,388	2,064	97.6%	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	2,719,224	184,051	253,390	(135,436)	104.8%	(378,159)
TOTAL REVENUES	(985,573)	(985,573)	(905,818)	(10,110)	0	(79,755)	91.9%	140,669
TOTAL EXPENSES	49,651,721	49,651,721	41,765,341	3,563,404	2,215,389	5,670,991	88.6%	(736,745)
NET EXPENSES	48,666,148	48,666,148	40,859,523	3,553,294	2,215,389	5,591,236	88.5%	(596,076)

Note: Variances shown for discussion purposes only.

**Brookfield Board of Education  
Budget Variances - vs 2023 Budget  
Forecast Trend**

	FORECAST MONTH					MONTH TO MONTH CHANGE									
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Nov	Dec	Jan	Feb	Mar	Apr	May
Special Ed Tuition	(289,446)	(289,446)	(269,446)	(287,020)	(264,940)	(239,940)	(239,940)	(239,940)	-	20,000	(17,574)	22,080	25,000	-	-
Special Ed Transportation	(116,578)	(116,578)	(114,365)	(106,281)	(92,123)	(139,148)	(142,050)	(147,522)	-	2,213	8,084	14,158	(47,025)	(2,902)	(5,472)
Excess Cost Grant Revenue	-	-	-	-	-	136,223	146,775	126,659	-	-	-	-	136,223	10,552	(20,116)
Special Ed Professional Services	(118,535)	(146,685)	(174,055)	(187,898)	(192,757)	(192,509)	(217,552)	(225,777)	(28,150)	(27,370)	(13,843)	(4,859)	248	(25,043)	(8,225)
<b>Subtotal - Special Education</b>	<b>(524,559)</b>	<b>(552,709)</b>	<b>(557,866)</b>	<b>(581,199)</b>	<b>(549,820)</b>	<b>(435,374)</b>	<b>(452,767)</b>	<b>(486,580)</b>	<b>(28,150)</b>	<b>(5,157)</b>	<b>(23,333)</b>	<b>31,379</b>	<b>114,446</b>	<b>(17,393)</b>	<b>(33,813)</b>
Heating Oil	(176,000)	(227,550)	(227,550)	(227,550)	(227,550)	(227,550)	(258,500)	(258,500)	(51,550)	-	-	-	-	(30,950)	-
Diesel Fuel	(100,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(68,000)	(68,000)	(3,000)	-	-	-	-	35,000	-
<b>Subtotal Fuel Costs</b>	<b>(276,000)</b>	<b>(330,550)</b>	<b>(330,550)</b>	<b>(330,550)</b>	<b>(330,550)</b>	<b>(330,550)</b>	<b>(326,500)</b>	<b>(326,500)</b>	<b>(54,550)</b>	-	-	-	-	<b>4,050</b>	-
<b>Health Benefits</b>	<b>(186,312)</b>	<b>(186,312)</b>	<b>(186,312)</b>	<b>(186,312)</b>	<b>(108,502)</b>	<b>(108,502)</b>	<b>(108,502)</b>	<b>(108,502)</b>	-	-	-	<b>77,810</b>	-	-	-
Teacher Turnover Savings	(92,013)	(92,013)	(92,013)	(92,013)	(130,860)	(130,860)	(130,860)	(130,860)	-	-	-	(38,847)	-	-	-
Administrator Salaries	210,589	210,589	210,589	210,589	210,589	210,589	210,589	210,589	-	-	-	-	-	-	-
Bilingual Teacher (unfilled)	68,044	68,044	68,044	68,044	68,044	68,044	68,044	68,044	-	-	-	-	-	-	-
Leaves/Vacancies	108,717	152,922	182,178	208,534	240,309	262,252	340,914	373,205	44,205	29,256	26,356	31,775	21,943	78,662	32,291
Substitutes	-	(27,695)	(66,408)	(90,259)	(128,729)	(154,929)	(195,453)	(216,897)	(27,695)	(38,713)	(23,851)	(38,470)	(26,200)	(40,524)	(21,444)
All other Salary	45,677	45,677	45,676	45,677	45,676	45,677	43,115	39,059	-	(1)	1	(1)	1	(2,562)	(4,056)
<b>Subtotal Salaries</b>	<b>341,014</b>	<b>357,524</b>	<b>348,066</b>	<b>350,572</b>	<b>305,029</b>	<b>300,773</b>	<b>336,349</b>	<b>343,140</b>	<b>16,510</b>	<b>(9,458)</b>	<b>2,506</b>	<b>(45,543)</b>	<b>(4,256)</b>	<b>35,576</b>	<b>6,791</b>
All Other	9,174	(31,505)	(14,075)	(14,375)	(34,151)	(4,643)	(21,804)	(17,634)	(40,679)	17,430	(300)	(19,776)	29,508	(17,161)	4,170
Required Actions TBD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Forecast</b>	<b>(636,683)</b>	<b>(743,552)</b>	<b>(740,737)</b>	<b>(761,864)</b>	<b>(717,994)</b>	<b>(578,296)</b>	<b>(573,224)</b>	<b>(596,076)</b>	<b>(106,869)</b>	<b>2,815</b>	<b>(21,127)</b>	<b>43,870</b>	<b>139,698</b>	<b>5,072</b>	<b>(22,852)</b>

Emerging Issues Finance Committee meeting 5/8/23

- Substitute costs continue to rise. Fortunately, they are largely offset by salary savings from unpaid leaves and vacancies.
  - We still have approximately \$145,000 in unspent funds in our books and supplies accounts if needed to cover any other overages.
  - Additional savings are being realized due to a recent administrative vacancy.
- Special Education**
- One student in transition program moving. (In 23-24 budget)
  - Three students being evaluated for possible ouplacement next year. (Not in 23-24 budget)
  - One student in 23-24 budget might not be outplaced.