



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

January 6, 2023

From: Ken Post, Director of Business Operations

Subject: December 2022 Financial Report

Attached is the December 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 \$761,864 budget shortfall. The only significant change from last month's report is a change in the forecast for outplacement tuition that was discussed at last month's Finance Committee meeting.

As we have been discussing for several months, the majority of the shortfall is due to Special Education Tuition (\$287,020) and Transportation (\$106,281), as well as Teacher Turnover Savings (\$92,013), and Health Benefits (\$186,312). With the Town, we have locked in pricing for Heating Oil and Diesel Fuel and now project overages of \$227,550 and \$103,000. Special Education and nursing Professional Services are also projected to be over budget by \$187,898. 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 (\$208,534).

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
DECEMBER 2022

ACCOUNT DESCRIPTION	ORIGINAL	REVISED	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE	AVAILABLE	% USED	OPERATING
	APPROP	BUDGET			/REQ	BUDGET		VARIANCE
43150 MEDICAID REIMBURSEMENT	(50,000)	(50,000)	(23,040)	(2,219)	0	(26,960)	46.1%	0
43300 SPED EXCESS COST GRANT	(660,981)	(660,981)	0	0	0	(660,981)	0.0%	0
43301 HEALTH SERVICES GRANT	(9,500)	(9,500)	0	0	0	(9,500)	0.0%	0
43302 TEAM MENTOR REIMBURSEMENT	(6,750)	(6,750)	0	0	0	(6,750)	0.0%	0
43303 MAGNET SCHOOL TRANS GRANT	(33,500)	(33,500)	(18,180)	0	0	(15,320)	54.3%	0
43304 ADULT EDUCATION GRANT	(5,300)	(5,300)	(3,653)	0	0	(1,647)	68.9%	0
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)	(30,354)	(5,685)	0	(27,646)	52.3%	0
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(5,982)	(1,100)	0	(14,018)	29.9%	0
45108 LIBRARY BOOK FEES	0	0	(737)	(48)	0	737	100.0%	737
48000 OTHER REVENUES	0	0	(14,858)	(252)	0	14,858	100.0%	14,858
48200 ERATE	(49,542)	(49,542)	0	0	0	(49,542)	0.0%	0
48803 PARKING FEES	(20,000)	(20,000)	(16,228)	0	0	(3,772)	81.1%	0
48940 CHROMEBOOK REVENUES	(32,000)	(32,000)	(24,567)	(310)	0	(7,433)	76.8%	0
49103 TRANSFER FROM CAFETERIA FUND	(40,000)	(40,000)	(40,000)	(40,000)	0	0	100.0%	0
TOTAL REVENUES	(985,573)	(985,573)	(177,670)	(49,614)	0	(807,903)	18.0%	15,666
51102 ADMINISTRATOR SALARIES	3,194,322	3,194,322	1,491,723	229,133	0	1,702,599	46.7%	210,589
51106 TEAM/CURRICULUM LEADERS	47,867	47,867	25,153	7,209	0	22,714	52.5%	0
51110 TEACHER SALARIES	20,479,043	20,479,043	7,733,650	1,706,345	0	12,745,393	37.8%	218,645
51111 TEACHER TURNOVER SAVINGS	(200,000)	(200,000)	0	0	0	(200,000)	0.0%	(92,013)
51124 PARAPROFESSIONAL SALARIES	1,575,575	1,575,575	620,612	120,933	0	954,963	39.4%	34,035
51126 TUTORS	0	0	0	0	0	0	0.0%	0
51130 SUBSTITUTES - ST	375,000	375,000	211,297	70,594	141,302	22,401	94.0%	(35,000)
51131 SUBSTITUTES - LT	0	0	50,259	13,851	0	(50,259)	0.0%	(55,259)
51140 CLERICAL SALARIES	2,117,743	2,117,743	971,391	180,401	23,524	1,122,828	47.0%	31,837
51145 NURSES SALARIES	457,970	457,970	188,746	39,697	0	269,224	41.2%	19,933
51150 CUSTODIAN SALARIES	994,674	994,674	437,930	68,097	0	556,744	44.0%	8,721
51155 MAINTENANCE SALARIES	235,724	235,724	117,862	18,133	0	117,862	50.0%	0
51160 MONITORS	122,235	122,235	50,379	7,133	0	71,856	41.2%	0
51170 COACHES	413,182	413,182	178,274	827	0	234,908	43.1%	0
51175 CURRIER/MESSANGER SALARIES	12,681	12,681	6,280	3,140	6,280	121	99.0%	0
51300 EXTENDED DUTY	191,961	191,961	132,625	22,794	0	59,336	69.1%	0
51350 STUDENT SAFETY SALARIES	49,810	49,810	52,613	14,638	0	(2,803)	105.6%	0

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ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE		AVAILABLE		% USED	OPERATING VARIANCE
	APPROP	BUDGET	BUDGET	BUDGET			/REQ	BUDGET				
51630 OVERTIME	61,000	61,000	61,000	61,000	34,648	8,013	0	0	26,352	56.8%	0	
51900 OCC./PHYSICAL THERAPY SALARIES	269,284	269,284	269,284	269,284	125,994	26,003	0	0	143,290	46.8%	9,084	
TOTAL SALARIES	30,398,071	30,398,071	30,398,071	30,398,071	12,429,436	2,536,941	171,106	17,797,529	1,857,725	41.5%	350,572	
52100 GROUP LIFE INSURANCE	75,852	75,852	75,852	75,852	38,372	6,474	38,392	(912)	101.2%	0		
52210 SOCIAL SEC/MEDICARE	778,519	778,519	778,519	778,519	344,497	62,995	2,117	431,905	44.5%	0		
52300 PENSION CONTRIBUTION	347,318	347,318	347,318	347,318	346,253	940	0	1,065	99.7%	0		
52500 TUITION	2,500	2,500	2,500	2,500	0	0	0	2,500	0.0%	0		
52600 UNEMPLOYMENT	15,000	15,000	15,000	15,000	734	734	11,012	3,254	78.3%	0		
52700 WORKERS' COMPENSATION	196,214	196,214	196,214	196,214	179,527	0	0	16,687	91.5%	16,687		
52800 HEALTH INSURANCE	6,980,341	6,980,341	6,980,341	6,980,341	4,529,411	1,369,699	1,947,577	503,353	92.8%	(186,312)		
52950 DISABILITY INSURANCE	185,736	185,736	185,736	185,736	95,743	16,119	84,257	5,736	96.9%	0		
TOTAL EMPLOYEE BENEFITS	8,581,480	8,581,480	8,581,480	8,581,480	5,534,537	1,456,961	2,083,355	963,588	88.8%	(169,625)		
53020 LEGAL FEES	175,000	175,000	175,000	175,000	79,063	17,121	88,906	7,031	96.0%	0		
53200 PROFESSIONAL EDUCATIONAL SVS	113,036	113,036	113,036	113,036	37,699	7,611	2,080	73,257	35.2%	0		
53300 OTHER PROFESSIONAL SERVICES	670,320	670,320	670,320	670,320	502,935	71,688	355,283	(187,898)	128.0%	(187,898)		
53400 TECHNICAL SERVICES	42,050	42,050	42,050	42,050	10,954	0	9,870	21,226	49.5%	0		
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,000,406	1,000,406	1,000,406	1,000,406	630,651	96,420	456,139	(86,384)	108.6%	(187,898)		
54300 MAINTENANCE & UTILITIES	80,719	80,719	80,719	80,719	26,564	1,339	9,641	44,514	44.9%	0		
54301 BLDG & MAINTENANCE	153,400	153,400	153,400	153,400	63,866	4,845	87,972	1,562	99.0%	0		
54402 SERVICES-RENTAL	40,400	40,400	40,400	40,400	19,659	1,036	17,314	3,427	91.5%	0		
54930 SERVICES-COPIERS	112,377	112,377	112,377	112,377	37,306	6,561	75,071	0	100.0%	0		
TOTAL PURCHASED PROPERTY SERVICES	386,896	386,896	386,896	386,896	147,395	13,781	189,998	49,503	87.2%	0		
55100 PUPIL TRANSPORTATION	2,496,639	2,496,639	2,496,639	2,496,639	1,181,174	1,391	1,315,465	0	100.0%	0		
55108 TRANSPORTATION-SPED IN TOWN	88,845	88,845	88,845	88,845	88,818	306	294	(267)	100.3%	(267)		
55109 TRANSPORT-SPED OUT TOWN	746,890	746,890	746,890	746,890	334,676	123,279	518,495	(106,281)	114.2%	(106,281)		
55150 TRANSPORT-ATHLETICS	145,708	145,708	145,708	145,708	61,872	29,196	20,695	63,141	56.7%	0		
55155 TRANSPORTATION-FIELD TRIPS	29,300	29,300	29,300	29,300	224	0	2,776	26,300	10.2%	0		
TOTAL TRANSPORTATION	3,507,382	3,507,382	3,507,382	3,507,382	1,666,764	154,172	1,857,725	(17,107)	100.5%	(106,548)		
55200 PROPERTY LIABILITY INSURANCE	233,128	233,128	233,128	233,128	244,873	24,050	0	(11,745)	105.0%	(11,745)		
55300 TELEPHONE	95,879	95,879	95,879	95,879	50,927	9,017	39,741	5,211	94.6%	0		
55301 POSTAGE	15,926	15,926	15,926	15,926	5,297	215	8,077	2,552	84.0%	0		

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	APPROP	BUDGET	BUDGET	BUDGET	YTD ACTUAL	MTD ACTUAL	REQ	BUDGET	% USED	VAR	VAR	VAR	VAR	
55325 DATA LINE	64,616	64,616	64,616	64,616	16,015	230	15,843	32,758	49.3%	0	0	0	0	
55500 FORMS & PRINTING	1,830	1,830	1,830	1,830	606	343	0	1,224	33.1%	0	0	0	0	
55604 TUITION-VOCATIONAL/AGRI	72,860	72,860	72,860	72,860	75,053	0	0	(2,193)	103.0%	(2,193)	(2,193)	0	(2,193)	
55610 MAGNET SCHOOL TUITION	86,000	86,000	86,000	86,000	86,000	0	0	0	100.0%	0	0	0	0	
55630 SPECIAL EDUCATION TUITION	<u>2,370,069</u>	<u>2,370,069</u>	<u>2,370,069</u>	<u>2,370,069</u>	<u>1,692,702</u>	<u>356,188</u>	<u>939,387</u>	<u>(262,020)</u>	<u>111.1%</u>	<u>(287,020)</u>	<u>(287,020)</u>	<u>0</u>	<u>(287,020)</u>	
OTHER PURCHASED SERVICES	2,940,308	2,940,308	2,940,308	2,940,308	2,171,473	390,043	1,003,048	(234,213)	108.0%	(300,958)	(300,958)	0	(300,958)	
55800 TRAVEL REIMBURSEMENT	16,004	16,004	16,004	16,004	5,846	2,780	1,126	9,032	43.6%	0	0	0	0	
56100 OFFICE SUPPLIES	22,639	22,639	22,639	22,639	11,965	351	3,060	7,614	66.4%	0	0	0	0	
56110 SUPPLIES-INSTRUCTIONAL	367,151	367,151	367,151	367,151	209,331	23,038	39,775	118,045	67.8%	0	0	0	0	
56112 SUPPLIES-CUSTODIAL	77,500	77,500	77,500	77,500	52,840	10,332	11,748	12,912	83.3%	0	0	0	0	
56114 SUPPLIES-MAINTENANCE	45,750	45,750	45,750	45,750	24,271	2,383	5,034	16,445	64.1%	0	0	0	0	
56205 FUEL -TRANSPORTATION	187,500	187,500	187,500	187,500	81,745	23,755	110,755	(5,000)	102.7%	(103,000)	(103,000)	0	(103,000)	
56220 ELECTRIC	548,500	548,500	548,500	548,500	212,583	46,272	335,917	0	100.0%	0	0	0	0	
56240 HEATING OIL	298,750	298,750	298,750	298,750	126,650	126,650	172,100	0	100.0%	(227,500)	(227,500)	0	(227,500)	
56255 PROPANE	6,000	6,000	6,000	6,000	1,201	589	6,550	(1,751)	129.2%	0	0	0	0	
56290 SUPPLIES-OTHER	136,196	136,196	136,196	136,196	44,291	4,918	12,362	79,543	41.6%	0	0	0	0	
56294 WATER/SEWER	91,830	91,830	91,830	91,830	91,860	45,930	0	(30)	100.0%	(30)	(30)	0	(30)	
56294 REFUSE/RECYCLE	42,783	42,783	42,783	42,783	29,180	5,673	17,103	(3,500)	108.2%	(3,500)	(3,500)	0	(3,500)	
56400 BOOKS AND PERIODICALS	25,144	25,144	25,144	25,144	13,783	1,756	695	10,666	57.6%	0	0	0	0	
56410 TEXTBOOKS	224,149	224,149	224,149	224,149	136,496	8,840	6,807	80,846	63.9%	0	0	0	0	
56420 LIBRARY BOOKS	36,269	36,269	36,269	36,269	26,603	5,418	7,955	1,711	95.3%	0	0	0	0	
57330 FURNITURE AND FIXTURES	29,632	29,632	29,632	29,632	5,223	889	18,085	6,324	78.7%	0	0	0	0	
57344 INSTRUNCTIONAL EQUIPMENT-NEW	39,460	39,460	39,460	39,460	19,424	1,030	3,289	16,747	57.6%	0	0	0	0	
57345 INSTRUNCTIONAL EQUIP-REPL	23,729	23,729	23,729	23,729	2,436	330	5,661	15,632	34.1%	0	0	0	0	
57350 TECHNOLOGY SOFTWARE	356,639	356,639	356,639	356,639	335,931	36,628	21,773	(1,065)	100.3%	(29,043)	(29,043)	0	(29,043)	
57390 OTHER EQUIPMENT	175,704	175,704	175,704	175,704	148,885	58,460	19,507	7,312	95.8%	0	0	0	0	
58100 TRAVEL/CONT.ED/DUES	85,849	85,849	85,849	85,849	71,665	5,051	7,205	6,979	91.9%	0	0	0	0	
58414 CONTINGENCY	0	0	0	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	0	0	0	
TOTAL SUPPLIES AND OTHER	2,837,178	2,837,178	2,837,178	2,837,178	1,652,209	411,073	806,507	378,462	86.7%	(363,073)	(363,073)	0	(363,073)	
TOTAL REVENUES	(985,573)	(985,573)	(985,573)	(985,573)	(177,670)	(49,614)	0	(807,903)	18.0%	15,666	15,666	0	15,666	
TOTAL EXPENSES	<u>49,651,721</u>	<u>49,651,721</u>	<u>49,651,721</u>	<u>49,651,721</u>	<u>24,232,465</u>	<u>5,059,391</u>	<u>6,567,878</u>	<u>18,851,378</u>	<u>62.0%</u>	<u>(777,530)</u>	<u>(777,530)</u>	<u>0</u>	<u>(777,530)</u>	
NET EXPENSES	48,666,148	48,666,148	48,666,148	48,666,148	24,054,795	5,009,777	6,567,878	18,043,475	62.9%	(761,864)	(761,864)	0	(761,864)	

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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>OPERATING VARIANCE</u>
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Note: Variances shown for discussion purposes only.

Emerging Issues Finance Committee meeting 1/9/23

Special Education

- One student is being evaluated and will likely be outplaced.
- A placeholder has been put into the forecast for this student.
- At the Board's January 4th meeting, they approved hiring two Board Certified Behavioral Analysts (BCBA's) to provide services to students. Those services are currently being provided by an outside agency at considerable cost. The Board also approved a budget transfer to allow for this change. Depending on the timing of the hiring, there is potential to save over \$30,000 this fiscal year. The budget transfer and potential savings will be reflected in the January Financial Report.
- The District is considering engaging an outside firm to conduct a review of our Special Education program. Dr. Barile is obtaining quotes from experienced firms to provide options of both limited scope and full program reviews. The District is also investigating the possibility of using grant funds for the study.

Substitutes

- Substitute costs continue to rise. Fortunately they are largely offset by salary savings from unpaid leaves and vacancies.