



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

January 10, 2020

From: Ken Post, Director of Business Operations

Subject: December 2019 Financial Report

Attached is the December 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. As has been the trend recently, our budget shortfall has increased primarily due to increasing Special Education costs. Most notable are Special Education Outplacement Tuition, Professional Services, and Transportation.

The following are the most significant shortfalls:

Medicaid Reimb.	(\$25,000)	Difficulty in obtaining parental consent.
Legal Fees	(\$38,833)	Increase in legal consultations.
Prof. Svcs.	(\$153,393)	Special Education services.
SPED Trans.	(\$58,741)	Increase in ESY transportation.
SPED Tuition	(\$414,378)	Increase in the number of students outplaced.

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

Non-Lapsing fund	\$181,272	From 2018-2019
ChromeBook Rev.	\$14,374	Parents have the option to purchase the device upfront rather than pay annually.
Salaries	\$189,157	Savings from leaves, and vacancies.
Salaries	\$41,680	Extended Duty savings from spending freeze.
Various supply and other accounts	\$158,320	Additional savings from spending freeze.
Transportation	\$21,024	1% prepayment discount.

This still leaves an identified shortfall of \$204,198.

In addition to the shortfalls identified in Special Education, presently we have another five 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 up to \$265,000.

We are still in the process of identifying possible solutions to this problem. A spending freeze has been implemented, which has resulted in \$200,000 in identified savings as shown on the Financial Report.

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

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
DECEMBER 2019

ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL		MTD ACTUAL		ENCUMBRANCE		AVAILABLE		PROJECTED	
	APPROP	BUDGET	BUDGET	BUDGET	YTD ACTUAL	MTD ACTUAL	YTD ACTUAL	MTD ACTUAL	/REQ	BUDGET	% USED	BUDGET	VARIANCE	VARIANCE
43150 MEDICAID REIMBURSEMENT	(75,000)	(75,000)	(75,000)	(75,000)	(10,687)	(4,402)	0	(64,313)	0	(64,313)	14.2%	(64,313)	(25,000)	0
43300 SPED EXCESS COST GRANT	(740,000)	(740,000)	(740,000)	(740,000)	0	0	0	(740,000)	0	(740,000)	0.0%	(740,000)	0	0
43301 HEALTH SERVICES GRANT	(9,500)	(9,500)	(9,500)	(9,500)	0	0	0	(9,500)	0	(9,500)	0.0%	(9,500)	0	0
43302 TEAM MENTOR REIMBURSEMENT	(16,000)	(16,000)	(16,000)	(16,000)	0	0	0	(16,000)	0	(16,000)	0.0%	(16,000)	0	0
43303 MAGNET SCHOOL TRANS GRANT	(29,000)	(29,000)	(29,000)	(29,000)	(15,998)	0	0	(13,002)	0	(13,002)	55.2%	(13,002)	0	0
43304 ADULT EDUCATION GRANT	(3,600)	(3,600)	(3,600)	(3,600)	(3,026)	0	0	(574)	0	(10,085)	84.1%	(574)	0	0
44311 PRE-K TUITION	(46,000)	(46,000)	(46,000)	(46,000)	(35,915)	(8,764)	0	(13,608)	0	(13,608)	78.1%	(13,608)	0	0
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(20,000)	(20,000)	(6,392)	(172)	0	(19,214)	0	(19,214)	32.0%	(19,214)	0	0
48200 ERATE	(65,128)	(65,128)	(65,128)	(65,128)	(45,914)	(45,914)	0	14,989	0	14,989	70.5%	14,989	0	0
48940 CHROMEBOOK REVENUES	(25,000)	(25,000)	(25,000)	(25,000)	(39,989)	(275)	0	(65,000)	0	(65,000)	160.0%	(65,000)	14,989	0
48980 NON LAPSING FUND	(65,000)	(65,000)	(65,000)	(65,000)	0	0	0	(65,000)	0	(65,000)	0.0%	(65,000)	181,272	0
TOTAL REVENUES	(1,094,228)	(1,094,228)	(1,094,228)	(1,094,228)	(157,921)	(59,527)	0	(936,307)	0	(936,307)	14.4%	(936,307)	171,261	0
51102 ADMINISTRATOR SALARIES	2,956,557	2,956,557	2,956,557	2,956,557	1,354,249	227,831	0	1,602,308	0	1,602,308	45.8%	1,602,308	0	0
51106 TEAM/CURRICULUM LEADERS	42,807	46,795	46,795	46,795	20,243	6,419	0	26,552	0	26,552	43.3%	26,552	0	0
51110 TEACHER SALARIES	18,654,141	18,654,141	18,654,141	18,654,141	6,339,189	1,545,336	0	12,314,952	0	12,314,952	34.0%	12,314,952	108,529	0
51111 TEACHER TURNOVER SAVINGS	(120,000)	(120,000)	(120,000)	(120,000)	0	0	0	(120,000)	0	(120,000)	0.0%	(120,000)	0	0
51124 PARAPROFESSIONAL SALARIES	1,214,098	1,214,098	1,214,098	1,214,098	519,571	108,402	0	694,527	0	694,527	42.8%	694,527	0	0
51126 TUTORS	35,532	61,022	61,022	61,022	27,553	6,650	0	33,469	0	33,469	45.2%	33,469	0	0
51130 SUBSTITUTES	350,000	350,000	350,000	350,000	165,887	45,537	0	184,113	0	184,113	47.4%	184,113	0	0
51140 CLERICAL SALARIES	1,907,252	1,918,252	1,918,252	1,918,252	834,887	162,621	24,053	1,059,312	0	1,059,312	44.8%	1,059,312	0	0
51145 NURSES SALARIES	357,204	403,887	403,887	403,887	135,112	29,108	0	268,775	0	268,775	33.5%	268,775	28,596	0
51150 CUSTODIAN SALARIES	944,005	944,005	944,005	944,005	400,201	66,460	0	526,579	17,225	526,579	44.2%	526,579	52,032	0
51155 MAINTENANCE SALARIES	224,929	224,929	224,929	224,929	103,721	10,079	0	121,208	0	121,208	46.1%	121,208	0	0
51160 MONITORS	106,094	106,094	106,094	106,094	35,685	8,580	0	70,409	0	70,409	33.6%	70,409	0	0
51170 COACHES	372,526	372,526	372,526	372,526	6,203	3,025	0	366,323	0	366,323	1.7%	366,323	0	0
51175 CURRIER/MESSANGER SALARIES	11,585	11,585	11,585	11,585	5,837	2,919	5,837	(89)	0	(89)	100.8%	(89)	0	0
51300 EXTENDED DUTY	240,155	225,167	225,167	225,167	88,521	10,967	0	136,646	0	136,646	39.3%	136,646	41,680	0
51350 STUDENT SAFETY SALARIES	43,709	43,709	43,709	43,709	21,451	3,575	0	22,258	0	22,258	49.1%	22,258	0	0
51630 OVERTIME	61,000	61,000	61,000	61,000	17,030	5,799	0	43,970	0	43,970	27.9%	43,970	0	0
51900 OCC./PHYSICAL THERAPY SALARIES	<u>284,699</u>	<u>284,699</u>	<u>284,699</u>	<u>284,699</u>	<u>116,183</u>	<u>26,363</u>	<u>0</u>	<u>168,516</u>	<u>0</u>	<u>168,516</u>	<u>40.8%</u>	<u>168,516</u>	<u>0</u>	<u>0</u>
TOTAL SALARIES	27,686,293	27,758,466	27,758,466	27,758,466	10,191,523	2,269,671	47,115	17,519,828	17,519,828	17,519,828	36.9%	17,519,828	230,837	0
52100 GROUP LIFE INSURANCE	72,000	72,000	72,000	72,000	35,610	284	37,525	(1,135)	0	(1,135)	101.6%	(1,135)	0	0
52210 SOCIAL SEC/MEDICARE	703,591	703,591	703,591	703,591	279,704	57,030	2,613	421,274	0	421,274	40.1%	421,274	0	0

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ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL		MTD ACTUAL		ENCUMBRANCE		AVAILABLE		% USED	PROJECTED VARIANCE
	APPROP		BUDGET						/REQ	BUDGET				
52300 PENSION CONTRIBUTION	412,134		412,134		412,134		0	0	0	0	0	100.0%	0	
52500 TUITION	4,000		4,000		0		0	0	0	4,000	0	0.0%	0	
52600 UNEMPLOYMENT	15,000		15,000		18,138		0	6,862	6,862	(10,000)	166.7%	166.7%	(10,000)	
52700 WORKERS' COMPENSATION	227,456		227,456		216,622		0	0	0	10,834	95.2%	95.2%	10,834	
52800 HEALTH INSURANCE	5,737,073		5,754,073		3,703,381		473,991	1,217,119	1,217,119	833,573	85.5%	85.5%	0	
52950 DISABILITY INSURANCE	160,000		160,000		89,438		0	70,562	70,562	0	100.0%	100.0%	0	
TOTAL EMPLOYEE BENEFITS	7,331,254		7,348,254		4,755,027		531,305	1,334,681	1,334,681	1,258,546	82.9%	82.9%	834	
53020 LEGAL FEES	145,000		145,000		128,365		19,536	25,468	25,468	(8,833)	106.1%	106.1%	(38,833)	
53200 PROFESSIONAL EDUCATIONAL SVS	191,321		191,321		59,123		20,863	92,584	92,584	39,614	79.3%	79.3%	11,550	
53300 OTHER PROFESSIONAL SERVICES	942,813		938,130		494,278		67,775	721,265	721,265	(277,413)	129.6%	129.6%	(257,413)	
53400 TECHNICAL SERVICES	39,000		39,000		14,510		5,760	15,303	15,303	9,187	76.4%	76.4%	0	
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,318,134		1,313,451		696,276		113,934	854,620	854,620	(237,445)	118.1%	118.1%	(284,696)	
54300 MAINTENANCE & UTILITIES	94,734		94,734		20,172		1,710	16,340	16,340	58,222	38.5%	38.5%	1,000	
54301 BLDG & MAINTENANCE	195,000		195,000		56,136		14,720	25,200	25,200	113,664	41.7%	41.7%	0	
54402 SERVICES-RENTAL	41,219		41,219		30,038		622	4,515	4,515	6,666	83.8%	83.8%	0	
54930 SERVICES-COPIERS	144,200		144,200		61,960		22,865	78,040	78,040	4,200	97.1%	97.1%	0	
TOTAL PURCHASED PROPERTY SERVICES	475,153		475,153		168,306		39,917	124,095	124,095	182,752	61.5%	61.5%	1,000	
55100 PUPIL TRANSPORTATION	2,229,422		2,229,422		2,127,594		1,048,025	76,018	76,018	25,810	98.8%	98.8%	21,024	
55108 TRANSPORTATION-SPEED IN TOWN	64,862		64,862		98,600		0	29,003	29,003	(62,741)	196.7%	196.7%	(58,741)	
55109 TRANSPORT-SPEED OUT TOWN	797,742		797,742		243,738		6,250	528,426	528,426	25,578	96.8%	96.8%	0	
55150 TRANSPORT-ATHLETICS	125,899		125,899		38,332		4,870	6,668	6,668	80,899	35.7%	35.7%	0	
55155 TRANSPORTATION-FIELD TRIPS	27,300		27,300		5,714		2,084	9,840	9,840	11,746	57.0%	57.0%	4,275	
TOTAL TRANSPORTATION	3,245,225		3,245,225		2,513,978		1,061,229	649,955	649,955	81,292	97.5%	97.5%	(33,442)	
55200 PROPERTY LIABILITY INSURANCE	223,500		223,500		223,401		1,000	0	0	99	100.0%	100.0%	99	
55300 TELEPHONE	94,000		94,000		50,352		6,525	41,610	41,610	2,038	97.8%	97.8%	0	
55301 POSTAGE	35,800		35,800		4,120		1,078	18,485	18,485	13,195	63.1%	63.1%	0	
55325 DATA LINE	67,000		67,000		43,496		24,651	19,070	19,070	4,434	93.4%	93.4%	0	
55500 FORMS & PRINTING	5,100		5,100		879		0	0	0	4,221	17.2%	17.2%	1,000	
55604 TUITION-VOCATIONAL/AGRI	65,000		65,000		51,172		0	30,703	30,703	(16,875)	126.0%	126.0%	(16,875)	
55610 MAGNET SCHOOL TUITION	86,000		86,000		86,000		0	0	0	0	100.0%	100.0%	0	
55630 SPECIAL EDUCATION TUITION	1,705,500		1,705,500		980,175		234,220	1,085,399	1,085,399	(360,074)	121.1%	121.1%	(414,378)	
OTHER PURCHASED SERVICES	2,281,900		2,281,900		1,439,595		267,474	1,195,267	1,195,267	(352,962)	115.5%	115.5%	(430,154)	

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ACCOUNT DESCRIPTION	ORIGINAL	REVISED	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE	AVAILABLE	% USED	PROJECTED
	APPROP	BUDGET			/REQ	BUDGET		VARIANCE
55800 TRAVEL REIMBURSEMENT	19,973	19,973	8,921	3,491	4,959	6,093	69.5%	0
56100 OFFICE SUPPLIES	25,427	25,427	7,156	312	5,327	12,944	49.1%	2,000
56110 SUPPLIES-INSTRUCTIONAL	511,035	511,035	279,885	32,422	82,398	148,752	70.9%	41,785
56112 SUPPLIES-CUSTODIAL	77,500	77,500	38,437	2,510	30,000	9,063	88.3%	0
56114 SUPPLIES-MAINTENANCE	20,000	20,000	18,935	3,094	5,352	(4,287)	121.4%	(4,287)
56205 FUEL -TRANSPORTATION	163,250	163,250	55,740	9,363	109,510	(2,000)	101.2%	0
56220 ELECTRIC	575,000	575,000	225,779	55,643	350,607	(1,386)	100.2%	0
56240 HEATING OIL	256,250	256,250	42,951	30,679	213,299	0	100.0%	0
56255 PROPANE	6,000	6,000	1,734	0	3,966	300	95.0%	0
56290 SUPPLIES-OTHER	151,107	151,107	54,310	(1,118)	11,074	85,723	43.3%	30,200
56292 WATER/SEWER	79,000	79,000	75,046	37,523	0	3,954	95.0%	3,954
56294 REFUSE/RECYCLE	36,000	36,000	15,270	3,403	20,730	0	100.0%	0
56400 BOOKS AND PERIODICALS	19,623	19,623	16,673	1,798	0	2,950	85.0%	0
56410 TEXTBOOKS	182,254	182,254	115,467	12,529	1,612	65,175	64.2%	30,050
56420 LIBRARY BOOKS	47,131	47,131	37,548	3,130	4,098	5,485	88.4%	2,785
57330 FURNITURE AND FIXTURES	18,985	18,985	9,479	0	11	9,495	50.0%	5,000
57344 INSTRUCTIONAL EQUIPMENT-NEW	38,200	38,200	31,533	0	1,057	5,610	85.3%	3,000
57345 INSTRUCTIONAL EQUIP-REPL	39,549	39,549	19,198	1,458	2,991	17,360	56.1%	12,000
57390 OTHER EQUIPMENT	408,229	408,229	372,680	35,400	22,447	13,102	96.8%	9,060
58100 TRAVEL/CONT.ED/DUES	88,448	88,448	58,033	2,639	7,068	23,347	73.6%	4,615
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0.0%	0
TOTAL SUPPLIES AND OTHER	2,762,961	2,762,961	1,484,775	234,276	876,506	401,680	85.5%	140,162
TOTAL REVENUES	(1,094,228)	(1,094,228)	(157,921)	(59,527)	0	(936,307)	14.4%	171,261
TOTAL EXPENSES	45,100,920	45,185,410	21,249,480	4,517,806	5,082,239	18,853,691	58.3%	(375,459)
NET EXPENSES	44,006,692	44,091,182	21,091,559	4,458,279	5,082,239	17,917,384	59.4%	(204,198)

Note: Variances shown for discussion purposes only.
 Shaded variance amounts are those generated by the spending freeze.