



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

September 8, 2023

From: Ken Post, Director of Business Operations

Subject: June 2023 Financial Report

Attached is the June 2023 Financial Report. After recoding the supplemental appropriation of \$397,579, the Board of Education ended the fiscal year with a surplus of \$7,033. The surplus funds remain in the Town's General Fund. The supplemental appropriation was used to offset shortfalls in the Special Education Tuition and Transportation accounts, as well as Teacher Turnover Savings, Substitutes, Health Benefits, Diesel Fuel, and Heating Oil. These shortfalls were partially offset by positive variances in Supply, Books, Salary, and Excess Cost Grant Revenue accounts.

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

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
JUNE 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)	(52,222)	(8,569)	0	2,222	104.4%	2,222
43300 SPED EXCESS COST GRANT	(660,981)	(787,776)	(787,776)	0	0	0	100.0%	0
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)	(33,217)	0	0	(283)	99.2%	(283)
43304 ADULT EDUCATION GRANT	(5,300)	(5,300)	(5,538)	0	0	238	104.5%	238
44105 FOI FEES	0	0	(71)	0	0	71	100.0%	71
44311 PRE-K TUITION	(58,000)	(58,000)	(73,269)	(8,828)	0	15,269	126.3%	15,269
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(23,713)	(4,420)	0	3,713	118.6%	3,713
45108 LIBRARY BOOK FEES	0	0	(2,244)	(1,061)	0	2,244	100.0%	2,244
48000 OTHER REVENUES	0	0	(25,635)	(6,873)	0	25,635	100.0%	25,635
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)	0	0	(3,172)	84.1%	(3,172)
48940 CHROMEBOOK REVENUES	(32,000)	(32,000)	(26,642)	(560)	0	(5,358)	83.3%	(5,358)
49103 TRANSFER FROM CAFETERIA FUND	(40,000)	(40,000)	(40,000)	0	0	0	100.0%	0
TOTAL REVENUES	(985,573)	(1,112,368)	(1,152,507)	(30,310)	0	40,139	103.6%	40,139
51102 ADMINISTRATOR SALARIES	3,194,322	2,957,322	2,957,346	225,882	0	(24)	100.0%	(24)
51106 TEAM/CURRICULUM LEADERS	47,867	47,867	58,137	4,632	0	(10,270)	121.5%	(10,270)
51110 TEACHER SALARIES	20,479,043	20,115,625	20,128,976	3,001,876	0	(13,351)	100.1%	(13,351)
51111 TEACHER TURNOVER SAVINGS	(200,000)	(69,140)	0	0	0	(69,140)	0.0%	(69,140)
51124 PARAPROFESSIONAL SALARIES	1,575,575	1,415,575	1,412,861	171,449	0	2,714	99.8%	2,714
51126 TUTORS	0	0	0	0	0	0	0.0%	0
51130 SUBSTITUTES - ST	375,000	529,400	529,425	69,960	0	(25)	100.0%	(25)
51131 SUBSTITUTES - LT	0	179,500	179,728	23,981	0	(228)	0.0%	(228)
51140 CLERICAL SALARIES	2,117,743	2,117,743	2,112,906	238,859	0	4,837	99.8%	4,837
51145 NURSES SALARIES	457,970	443,177	440,192	43,865	0	2,985	99.3%	2,985
51150 CUSTODIAN SALARIES	994,674	944,674	939,267	106,851	0	5,407	99.4%	5,407
51155 MAINTENANCE SALARIES	235,724	235,724	235,931	18,102	0	(207)	100.1%	(207)
51160 MONITORS	122,235	122,235	117,449	9,680	0	4,787	96.1%	4,787
51170 COACHES	413,182	413,182	410,661	141,110	0	2,521	99.4%	2,521
51175 CURRIER/MESSANGER SALARIES	12,681	12,681	12,559	3,140	0	122	99.0%	122
51300 EXTENDED DUTY	191,961	291,831	293,984	51,387	0	(2,153)	100.7%	(2,153)
51350 STUDENT SAFETY SALARIES	49,810	49,810	50,225	(26,006)	0	(415)	100.8%	(415)
51630 OVERTIME	61,000	61,000	80,280	8,964	0	(19,280)	131.6%	(19,280)
51900 OCC./PHYSICAL THERAPY SALARIES	269,284	269,284	293,196	19,227	0	(23,912)	108.9%	(23,912)

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TOTAL SALARIES	30,398,071	30,137,490	30,253,122	4,112,955	0	(115,632)	100.4%	(115,632)
52100 GROUP LIFE INSURANCE	75,852	75,852	77,571	97	0	(1,719)	102.3%	(1,719)
52210 SOCIAL SEC/MEDICARE	778,519	778,519	785,536	94,190	0	(7,017)	100.9%	(7,017)
52300 PENSION CONTRIBUTION	347,318	347,318	362,380	937	0	(15,062)	104.3%	(15,062)
52500 TUITION	2,500	2,500	0	0	0	2,500	0.0%	2,500
52600 UNEMPLOYMENT	15,000	15,000	4,779	568	0	10,221	31.9%	10,221
52700 WORKERS' COMPENSATION	196,214	196,214	178,836	(258)	0	17,378	91.1%	17,378
52800 HEALTH INSURANCE	6,980,341	7,107,191	7,140,284	(188,172)	0	(33,093)	100.5%	(33,093)
52950 DISABILITY INSURANCE	185,736	185,736	191,948	(415)	0	(6,212)	103.3%	(6,212)
TOTAL EMPLOYEE BENEFITS	8,581,480	8,708,330	8,741,333	(93,052)	0	(33,003)	100.4%	(33,003)
53020 LEGAL FEES	175,000	175,000	217,580	52,255	0	(42,580)	124.3%	(42,580)
53200 PROFESSIONAL EDUCATIONAL SVS	113,036	113,036	49,713	291	0	63,323	44.0%	63,323
53300 OTHER PROFESSIONAL SERVICES	670,320	815,574	821,611	76,739	0	(6,037)	100.7%	(6,037)
53400 TECHNICAL SERVICES	42,050	42,050	32,243	858	0	9,807	76.7%	9,807
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,000,406	1,145,660	1,121,148	130,143	0	24,512	97.9%	24,512
54300 MAINTENANCE & UTILITIES	80,719	80,719	43,397	8,260	0	37,322	53.8%	37,322
54301 BLDG & MAINTENANCE	153,400	153,400	164,249	13,933	0	(10,849)	107.1%	(10,849)
54402 SERVICES-RENTAL	40,400	40,400	42,590	1,468	0	(2,190)	105.4%	(2,190)
54930 SERVICES-COPIERS	112,377	112,377	122,073	18,659	0	(9,696)	108.6%	(9,696)
TOTAL PURCHASED PROPERTY SERVICES	386,896	386,896	372,310	42,320	0	14,586	96.2%	14,586
55100 PUPIL TRANSPORTATION	2,496,639	2,450,976	2,365,298	486	0	85,678	96.5%	85,678
55108 TRANSPORTATION-SPED IN TOWN	88,845	88,845	94,218	3,780	0	(5,373)	106.0%	(5,373)
55109 TRANSPORT-SPED OUT TOWN	746,890	889,332	896,942	160,691	0	(7,610)	100.9%	(7,610)
55150 TRANSPORT-ATHLETICS	145,708	145,708	174,774	30,943	0	(29,066)	119.9%	(29,066)
55155 TRANSPORTATION-FIELD TRIPS	29,300	29,300	20,572	7,518	0	8,728	70.2%	8,728
TOTAL TRANSPORTATION	3,507,382	3,604,161	3,551,805	203,419	0	52,356	98.5%	52,356
55200 PROPERTY LIABILITY INSURANCE	233,128	233,128	245,223	200	0	(12,095)	105.2%	(12,095)
55300 TELEPHONE	95,879	95,879	96,730	8,895	0	(851)	100.9%	(851)
55301 POSTAGE	15,926	15,926	11,247	2,637	0	4,679	70.6%	4,679
55325 DATA LINE	64,616	64,616	62,767	230	0	1,849	97.1%	1,849
55500 FORMS & PRINTING	1,830	1,830	606	0	0	1,225	33.1%	1,225
55604 TUITION-VOCATIONAL/AGRI	72,860	72,860	75,053	0	0	(2,193)	103.0%	(2,193)

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55610 MAGNET SCHOOL TUITION	86,000	86,000	92,068	0	0	(6,068)	107.1%	(6,068)
55630 SPECIAL EDUCATION TUITION	<u>2,370,069</u>	<u>2,610,009</u>	<u>2,586,554</u>	<u>176,086</u>	<u>0</u>	<u>23,455</u>	<u>99.1%</u>	<u>23,455</u>
OTHER PURCHASED SERVICES	2,940,308	3,180,248	3,170,247	188,048	0	10,001	99.7%	10,001
55800 TRAVEL REIMBURSEMENT	16,004	16,004	14,201	1,015	0	1,803	88.7%	1,803
56100 OFFICE SUPPLIES	22,639	22,639	14,381	95	0	8,258	63.5%	8,258
56110 SUPPLIES-INSTRUCTIONAL	367,151	296,651	285,576	6,861	0	11,075	96.3%	11,075
56112 SUPPLIES-CUSTODIAL	77,500	77,500	87,056	5,638	0	(9,556)	112.3%	(9,556)
56114 SUPPLIES-MAINTENANCE	45,750	45,750	33,591	1,740	0	12,159	73.4%	12,159
56205 FUEL -TRANSPORTATION	187,500	255,500	261,380	44,994	0	(5,880)	102.3%	(5,880)
56220 ELECTRIC	548,500	548,500	564,120	78,057	0	(15,620)	102.8%	(15,620)
56240 HEATING OIL	298,750	557,250	557,109	0	0	141	100.0%	141
56255 PROPANE	6,000	6,000	5,269	(185)	0	731	87.8%	731
56290 SUPPLIES-OTHER	136,196	102,928	98,497	9,483	0	4,431	95.7%	4,431
56292 WATER/SEWER	91,830	91,830	91,860	0	0	(30)	100.0%	(30)
56294 REFUSE/RECYCLE	42,783	42,783	57,076	5,308	0	(14,293)	133.4%	(14,293)
56400 BOOKS AND PERIODICALS	25,144	25,144	15,590	0	0	9,554	62.0%	9,554
56410 TEXTBOOKS	224,149	177,549	159,742	2,306	0	17,807	90.0%	17,807
56420 LIBRARY BOOKS	36,269	36,269	33,982	214	0	2,287	93.7%	2,287
57330 FURNITURE AND FIXTURES	29,632	29,632	23,266	19	0	6,366	78.5%	6,366
57344 INSTRUCTIONAL EQUIPMENT-NEW	39,460	39,460	38,865	2,123	0	595	98.5%	595
57345 INSTRUCTIONAL EQUIP-REPL	23,729	23,729	14,273	4,262	0	9,456	60.2%	9,456
57350 TECHNOLOGY SOFTWARE	356,639	356,639	358,134	2,897	0	(1,495)	100.4%	(1,495)
57390 OTHER EQUIPMENT	175,704	175,704	198,708	2,108	0	(23,004)	113.1%	(23,004)
58100 TRAVEL/CONT.ED/DUES	85,849	85,849	86,560	3,650	0	(711)	100.8%	(711)
58414 CONTINGENCY	0	0	0	0	0	0	0.0%	0
REQUIRED ACTIONS TBD	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>
TOTAL SUPPLIES AND OTHER	2,837,178	3,013,310	2,999,237	170,586	0	14,073	99.5%	14,073
TOTAL REVENUES	(985,573)	(1,112,368)	(1,152,507)	(30,310)	0	40,139	103.6%	40,139
TOTAL EXPENSES	<u>49,651,721</u>	<u>50,176,095</u>	<u>50,209,201</u>	<u>4,754,418</u>	<u>0</u>	<u>(33,106)</u>	<u>100.1%</u>	<u>(33,106)</u>
NET EXPENSES	48,666,148	49,063,727	49,056,694	4,724,108	0	7,033	100.0%	7,033

Note: Variances shown for discussion purposes only.