



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

February 7, 2020

From: Ken Post, Director of Business Operations

Subject: January 2020 Financial Report

Attached is the January 2020 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 Legal fees, 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	(\$69,258)	Increase in legal consultations.
Prof. Svcs.	(\$306,480)	Special Education services and non-public nurse
SPED Trans.	(\$59,222)	Increase in ESY transportation.
SPED Tuition	(\$430,037)	Increase in the number of students outplaced.

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

Non-Lapsing fund	\$177,389	From 2018-2019 (Not yet included in attached report)
ChromeBook Rev.	\$15,139	Parents have the option to purchase the device upfront rather than pay annually.
Salaries	\$222,121	Savings from leaves, and vacancies.
Salaries	\$42,000	Extended Duty savings from spending freeze.
Various supply and other accounts	\$158,000	Additional savings from spending freeze.
Transportation	\$21,024	1% prepayment discount.

This still leaves an identified shortfall of \$290,656 (\$468,045 - \$177,389). The Board of Selectmen has approved an appropriation of \$208,081 which is currently under review by the Board of Finance.

In addition to the shortfalls identified in Special Education, presently we have another four 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 \$212,000.

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

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.

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BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
JANUARY 2020

ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE /REQ	AVAILABLE BUDGET	% USED	PROJECTED VARIANCE
43150 MEDICAID REIMBURSEMENT	(75,000)	(75,000)	(13,083)	(2,396)	0	(61,917)	17.4%	(25,000)
43300 SPED EXCESS COST GRANT	(740,000)	(740,000)	0	0	0	(740,000)	0.0%	0
43301 HEALTH SERVICES GRANT	(9,500)	(9,500)	(9,693)	(9,693)	0	193	102.0%	193
43302 TEAM MENTOR REIMBURSEMENT	(16,000)	(16,000)	0	0	0	(16,000)	0.0%	0
43303 MAGNET SCHOOL TRANS GRANT	(29,000)	(29,000)	(15,998)	0	0	(13,002)	55.2%	0
43304 ADULT EDUCATION GRANT	(3,600)	(3,600)	(3,026)	0	0	(574)	84.1%	0
44311 PRE-K TUITION	(46,000)	(46,000)	(41,169)	(5,254)	0	(4,831)	89.5%	0
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(7,398)	(1,006)	0	(12,602)	37.0%	0
48200 ERATE	(65,128)	(65,128)	(45,914)	0	0	(19,214)	70.5%	0
48940 CHROMEBOOK REVENUES	(25,000)	(25,000)	(40,139)	(150)	0	15,139	160.6%	15,139
48980 NON LAPSING FUND	<u>(65,000)</u>	<u>(65,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(65,000)</u>	<u>0.0%</u>	<u>0</u>
TOTAL REVENUES	(1,094,228)	(1,094,228)	(176,420)	(18,499)	0	(917,808)	16.1%	(9,668)
51102 ADMINISTRATOR SALARIES	2,956,557	2,956,557	1,695,996	227,831	0	1,260,561	57.4%	0
51106 TEAM/CURRICULUM LEADERS	42,807	46,795	27,829	4,424	0	18,966	59.5%	0
51110 TEACHER SALARIES	18,654,141	18,654,141	8,667,651	1,548,323	0	9,986,490	46.5%	112,435
51111 TEACHER TURNOVER SAVINGS	(120,000)	(120,000)	0	0	0	(120,000)	0.0%	0
51124 PARAPROFESSIONAL SALARIES	1,214,098	1,214,098	667,496	83,902	0	546,602	55.0%	0
51126 TUTORS	35,532	61,022	37,185	4,802	0	23,837	60.9%	0
51130 SUBSTITUTES	350,000	350,000	213,727	26,954	0	136,273	61.1%	0
51140 CLERICAL SALARIES	1,907,252	1,918,252	1,065,006	154,938	24,053	829,193	56.8%	0
51145 NURSES SALARIES	357,204	403,887	174,269	22,406	0	229,618	43.1%	51,523
51150 CUSTODIAN SALARIES	944,005	944,005	493,218	61,533	17,225	433,562	54.1%	58,163
51155 MAINTENANCE SALARIES	224,929	224,929	129,226	17,004	0	95,703	57.5%	0
51160 MONITORS	106,094	106,094	47,596	6,661	0	58,498	44.9%	0
51170 COACHES	372,526	372,526	163,321	427	0	209,205	43.8%	0
51175 CURRIER/MESSANGER SALARIES	11,585	11,585	5,837	0	5,837	(89)	100.8%	0
51300 EXTENDED DUTY	240,155	225,167	118,848	12,484	0	106,319	52.8%	42,000
51350 STUDENT SAFETY SALARIES	43,709	43,709	26,814	3,575	0	16,895	61.3%	0
51630 OVERTIME	61,000	61,000	23,093	4,276	0	37,907	37.9%	0
51900 OCC./PHYSICAL THERAPY SALARIES	<u>284,699</u>	<u>284,699</u>	<u>155,271</u>	<u>25,367</u>	<u>0</u>	<u>129,428</u>	<u>54.5%</u>	<u>0</u>
TOTAL SALARIES	27,686,293	27,758,466	13,712,383	2,204,907	47,115	13,998,968	49.6%	264,121
52100 GROUP LIFE INSURANCE	72,000	72,000	41,814	6,204	31,321	(1,135)	101.6%	0
52210 SOCIAL SEC/MEDICARE	703,591	703,591	364,822	53,302	2,613	336,156	52.2%	0

BROOKFIELD PUBLIC SCHOOLS

YTD BUDGET REPORT

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52300 PENSION CONTRIBUTION	412,134	412,134	412,134	0	0	0	100.0%	0
52500 TUITION	4,000	4,000	0	0	0	4,000	0.0%	0
52600 UNEMPLOYMENT	15,000	15,000	27,043	8,905	17,957	(30,000)	300.0%	(30,000)
52700 WORKERS' COMPENSATION	227,456	227,456	216,622	0	0	10,834	95.2%	10,834
52800 HEALTH INSURANCE	5,737,073	5,754,073	4,122,440	492,732	559,581	1,072,052	81.4%	0
52950 DISABILITY INSURANCE	160,000	160,000	103,994	14,556	56,006	0	100.0%	0
TOTAL EMPLOYEE BENEFITS	7,331,254	7,348,254	5,288,869	575,699	667,478	1,391,907	81.1%	(19,166)
53020 LEGAL FEES	145,000	145,000	133,054	4,689	21,204	(9,258)	106.4%	(69,258)
53200 PROFESSIONAL EDUCATIONAL SVS	191,321	191,321	74,240	15,117	77,495	39,586	79.3%	11,550
53300 OTHER PROFESSIONAL SERVICES	942,813	938,130	633,057	138,779	631,553	(326,480)	134.8%	(306,480)
53400 TECHNICAL SERVICES	39,000	39,000	24,230	9,720	10,244	4,526	88.4%	0
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,318,134	1,313,451	864,581	168,305	740,496	(291,626)	122.2%	(364,188)
54300 MAINTENANCE & UTILITIES	94,734	94,734	28,103	7,931	8,732	57,899	38.9%	1,000
54301 BLDG & MAINTENANCE	195,000	195,000	64,538	8,401	23,023	107,439	44.9%	0
54402 SERVICES-RENTAL	41,219	41,219	30,660	622	3,893	6,666	83.8%	0
54930 SERVICES-COPIERS	144,200	144,200	68,521	6,561	71,479	4,200	97.1%	0
TOTAL PURCHASED PROPERTY SERVICES	475,153	475,153	191,822	23,515	107,127	176,204	62.9%	1,000
55100 PUPIL TRANSPORTATION	2,229,422	2,229,422	2,132,056	4,462	71,556	25,810	98.8%	21,024
55108 TRANSPORTATION-SPED IN TOWN	64,862	64,862	107,866	9,266	20,218	(63,222)	197.5%	(59,222)
55109 TRANSPORT-SPED OUT TOWN	797,742	797,742	340,136	96,399	437,053	20,553	97.4%	0
55150 TRANSPORT-ATHLETICS	125,899	125,899	46,537	8,206	43,463	35,899	71.5%	0
55155 TRANSPORTATION-FIELD TRIPS	27,300	27,300	8,572	2,858	8,970	9,758	64.3%	4,275
TOTAL TRANSPORTATION	3,245,225	3,245,225	2,635,167	121,191	581,260	28,798	99.1%	(33,923)
55200 PROPERTY LIABILITY INSURANCE	223,500	223,500	223,401	0	0	99	100.0%	99
55300 TELEPHONE	94,000	94,000	57,400	7,048	34,561	2,039	97.8%	0
55301 POSTAGE	35,800	35,800	6,643	2,523	15,998	13,159	63.2%	0
55325 DATA LINE	67,000	67,000	52,793	9,297	9,773	4,434	93.4%	0
55500 FORMS & PRINTING	5,100	5,100	879	0	0	4,221	17.2%	1,000
55604 TUITION-VOCATIONAL/AGRI	65,000	65,000	51,172	0	30,703	(16,875)	126.0%	(16,875)
55610 MAGNET SCHOOL TUITION	86,000	86,000	86,000	0	0	0	100.0%	0
55630 SPECIAL EDUCATION TUITION	1,705,500	1,705,500	1,234,411	254,236	901,126	(430,037)	125.2%	(430,037)
OTHER PURCHASED SERVICES	2,281,900	2,281,900	1,712,699	273,104	992,161	(422,960)	118.5%	(445,813)

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5580 TRAVEL REIMBURSEMENT	19,973	19,973	12,237	3,316	2,620	5,116	74.4%	0
56100 OFFICE SUPPLIES	25,427	25,427	8,264	1,108	5,330	11,833	53.5%	2,000
56110 SUPPLIES-INSTRUCTIONAL	511,035	511,035	297,343	17,458	78,686	135,006	73.6%	41,785
56112 SUPPLIES-CUSTODIAL	77,500	77,500	47,937	9,500	20,609	8,954	88.4%	0
56114 SUPPLIES-MAINTENANCE	20,000	20,000	19,381	446	5,156	(4,537)	122.7%	(4,537)
56205 FUEL -TRANSPORTATION	163,250	163,250	65,369	9,629	99,881	(2,000)	101.2%	0
56220 ELECTRIC	575,000	575,000	285,134	59,355	291,252	(1,386)	100.2%	0
56240 HEATING OIL	256,250	256,250	109,428	66,476	146,822	0	100.0%	0
56255 PROPANE	6,000	6,000	2,622	888	3,078	300	95.0%	0
56290 SUPPLIES-OTHER	151,107	151,107	60,192	5,882	9,726	81,189	46.3%	30,200
56292 WATER/SEWER	79,000	79,000	75,046	0	0	3,954	95.0%	3,954
56294 REFUSE/RECYCLE	36,000	36,000	20,854	5,584	15,146	0	100.0%	0
56400 BOOKS AND PERIODICALS	19,623	19,623	16,824	150	39	2,760	85.9%	0
56410 TEXTBOOKS	182,254	182,254	117,166	1,699	13	65,075	64.3%	30,050
56420 LIBRARY BOOKS	47,131	47,131	39,585	2,037	2,349	5,197	89.0%	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	32,586	1,053	1,776	3,838	90.0%	3,000
57345 INSTRUCTIONAL EQUIP-REPL	39,549	39,549	21,956	2,758	0	17,593	55.5%	12,000
57390 OTHER EQUIPMENT	408,229	408,229	375,360	2,680	19,767	13,102	96.8%	9,060
58100 TRAVEL/CONT.ED/DUES	88,448	88,448	61,118	3,085	5,894	21,436	75.8%	4,295
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0.0%	0
TOTAL SUPPLIES AND OTHER	2,762,961	2,762,961	1,677,881	193,104	708,155	376,925	86.4%	139,592
TOTAL REVENUES	(1,094,228)	(1,094,228)	(176,420)	(18,499)	0	(917,808)	16.1%	(9,668)
TOTAL EXPENSES	45,100,920	45,185,410	26,083,402	3,559,825	3,843,792	15,258,216	66.2%	(458,377)
NET EXPENSES	44,006,692	44,091,182	25,906,982	3,541,326	3,843,792	14,340,408	67.5%	(468,045)

Note: Variances shown for discussion purposes only.

Shaded variance amounts are those generated by the spending freeze.