



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

March 6, 2020

From: Ken Post, Director of Business Operations

Subject: February 2020 Financial Report

Attached is the February 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.	(\$35,000)	Difficulty in obtaining parental consent.
Legal Fees	(\$69,258)	Increase in legal consultations.
Prof. Svcs.	(\$307,966)	Special Education services and non-public nurse
SPED Trans.	(\$69,582)	Increase in ESY & in district SPED transportation.
SPED Tuition	(\$505,574)	Increase in the number of students outplaced.
Substitutes	(\$49,582)	Increase in LT substitutes for leaves and vacancies.

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.	\$15,818	Parents have the option to purchase the device upfront rather than pay annually.
Pre-K Tuition	\$17,673	More students than expected attending full year.
Salaries	\$265,588	Savings from leaves, vacancies, and turnover.
Salaries	\$42,000	Extended Duty savings from spending freeze.
Various supply and other accounts	\$226,261	Additional savings from spending freeze.
Transportation	\$39,024	1% prepayment discount & rideshare with Bethel

This still leaves an identified shortfall of \$308,035 (\$485,424 - \$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 two students who are undergoing evaluations that could lead to outplacement. Depending on how

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

many of these students need to be outplaced, our potential additional financial exposure is up to \$40,000

We are still in the process of identifying possible solutions to this problem. A spending freeze has been implemented, which has resulted in \$268,261 in identified savings as shown on the Financial Report.

Additionally, we have identified \$52,809 in funds in the Student Activity Account (BHS Parking fees, Drivers Ed, Library fees, etc.) that can be used to offset the deficit.

After considering all of these factors, the projected shortfall in the Board of Education budget is \$87,145.

Projected Deficit per Financial Report	(\$485,424)
Add: Non-Lapsing Fund	\$177,389
Pending appropriation	\$208,081
Student Activity Account Funds	\$52,809
Less: Potential additional Special Education	<u>(\$40,000)</u>
Net Projected Budget Shortfall	(\$87,145)

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

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
FEBRUARY 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)	(16,937)	(3,854)	0	(58,063)	22.6%	(35,000)
43300 SPED EXCESS COST GRANT	(740,000)	(740,000)	(447,284)	(447,284)	0	(292,716)	60.4%	(11,256)
43301 HEALTH SERVICES GRANT	(9,500)	(9,500)	(9,693)	0	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)	(46,173)	(5,004)	0	173	100.4%	17,673
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(11,586)	(4,188)	0	(8,414)	57.9%	0
48200 ERATE	(65,128)	(65,128)	(45,914)	0	0	(19,214)	70.5%	(19,214)
48940 CHROMEBOOK REVENUES	(25,000)	(25,000)	(40,818)	(679)	0	15,818	163.3%	15,818
48980 NON LAPSING FUND	(65,000)	(65,000)	0	0	0	(65,000)	0.0%	0
TOTAL REVENUES	(1,094,228)	(1,094,228)	(637,430)	(461,009)	0	(456,798)	58.3%	(31,786)
51102 ADMINISTRATOR SALARIES	2,956,557	2,956,557	1,923,827	227,831	0	1,032,730	65.1%	0
51106 TEAM/CURRICULUM LEADERS	42,807	46,795	32,253	4,425	0	14,542	68.9%	0
51110 TEACHER SALARIES	18,654,141	18,654,141	10,253,285	1,585,634	0	8,400,856	55.0%	160,697
51111 TEACHER TURNOVER SAVINGS	(120,000)	(120,000)	0	0	0	(120,000)	0.0%	3,817
51124 PARAPROFESSIONAL SALARIES	1,214,098	1,214,098	792,691	125,195	0	421,408	65.3%	0
51126 TUTORS	35,532	61,022	44,508	7,323	0	16,514	72.9%	0
51130 SUBSTITUTES	350,000	350,000	263,282	49,555	80,000	6,718	98.1%	(49,582)
51140 CLERICAL SALARIES	1,907,252	1,918,252	1,225,277	160,271	24,053	668,921	65.1%	0
51145 NURSES SALARIES	357,204	403,887	208,329	34,060	0	195,558	51.6%	35,983
51150 CUSTODIAN SALARIES	944,005	944,005	557,159	63,941	17,225	369,621	60.8%	65,091
51155 MAINTENANCE SALARIES	224,929	224,929	149,308	20,081	0	75,621	66.4%	0
51160 MONITORS	106,094	106,094	58,387	10,790	0	47,707	55.0%	0
51170 COACHES	372,526	372,526	164,005	684	0	208,521	44.0%	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	131,123	12,275	0	94,044	58.2%	42,000
51350 STUDENT SAFETY SALARIES	43,709	43,709	30,390	3,575	0	13,319	69.5%	0
51630 OVERTIME	61,000	61,000	31,316	8,223	0	29,685	51.3%	0
51900 OCC./PHYSICAL THERAPY SALARIES	284,699	284,699	182,095	26,823	0	102,604	64.0%	0
TOTAL SALARIES	27,686,293	27,758,466	16,053,070	2,340,686	127,115	11,578,281	58.3%	258,006
52100 GROUP LIFE INSURANCE	72,000	72,000	47,559	5,745	25,576	(1,135)	101.6%	0
52210 SOCIAL SEC/MEDICARE	703,591	703,591	425,129	60,307	2,613	275,849	60.8%	0

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
FEBRUARY 2020

ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE /REQ	AVAILABLE BUDGET	% USED	PROJECTED VARIANCE
52300 PENSION CONTRIBUTION	412,134	412,134	412,584	450	0	(450)	100.1%	(1,774)
52500 TUITION	4,000	4,000	0	0	0	4,000	0.0%	0
52600 UNEMPLOYMENT	15,000	15,000	27,043	0	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	4,611,078	488,638	1,116,758	26,237	99.5%	0
52950 DISABILITY INSURANCE	160,000	160,000	118,248	14,254	41,752	0	100.0%	0
TOTAL EMPLOYEE BENEFITS	7,331,254	7,348,254	5,858,263	569,394	1,204,655	285,336	96.1%	(20,940)
53020 LEGAL FEES	145,000	145,000	149,545	16,491	54,713	(59,258)	140.9%	(69,258)
53200 PROFESSIONAL EDUCATIONAL SVS	191,321	191,321	104,177	29,937	47,558	39,585	79.3%	22,427
53300 OTHER PROFESSIONAL SERVICES	942,813	938,130	744,880	111,823	524,893	(331,643)	135.4%	(307,966)
53400 TECHNICAL SERVICES	39,000	39,000	24,230	0	10,244	4,526	88.4%	0
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,318,134	1,313,451	1,022,833	158,251	637,408	(346,789)	126.4%	(354,797)
54300 MAINTENANCE & UTILITIES	94,734	94,734	28,296	194	8,539	57,899	38.9%	2,500
54301 BLDG & MAINTENANCE	195,000	195,000	68,541	4,003	23,481	102,978	47.2%	30,000
54402 SERVICES-RENTAL	41,219	41,219	31,282	622	3,271	6,666	83.8%	0
54930 SERVICES-COPIERS	144,200	144,200	75,083	6,561	64,918	4,200	97.1%	0
TOTAL PURCHASED PROPERTY SERVICES	475,153	475,153	203,202	11,380	100,208	171,743	63.9%	32,500
55100 PUPIL TRANSPORTATION	2,229,422	2,229,422	2,134,538	2,482	60,074	34,809	98.4%	39,024
55108 TRANSPORTATION-SPED IN TOWN	64,862	64,862	109,856	1,990	28,588	(73,582)	213.4%	(69,582)
55109 TRANSPORT-SPED OUT TOWN	797,742	797,742	354,884	14,748	422,305	20,553	97.4%	0
55150 TRANSPORT-ATHLETICS	125,899	125,899	61,847	15,310	28,153	35,899	71.5%	0
55155 TRANSPORTATION-FIELD TRIPS	27,300	27,300	10,032	1,460	7,880	9,388	65.6%	4,275
TOTAL TRANSPORTATION	3,245,225	3,245,225	2,671,158	35,990	546,999	27,067	99.2%	(26,283)
55200 PROPERTY LIABILITY INSURANCE	223,500	223,500	223,401	0	0	99	100.0%	99
55300 TELEPHONE	94,000	94,000	64,193	6,793	27,723	2,084	97.8%	0
55301 POSTAGE	35,800	35,800	8,344	1,701	13,576	13,880	61.2%	13,880
55325 DATA LINE	67,000	67,000	52,877	84	9,689	4,434	93.4%	0
55500 FORMS & PRINTING	5,100	5,100	879	0	0	4,221	17.2%	1,600
55604 TUITION-VOCATIONAL/AGRI	65,000	65,000	81,874	30,703	0	(16,874)	126.0%	(16,874)
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	1,363,709	129,298	805,365	(463,574)	127.2%	(505,574)
OTHER PURCHASED SERVICES	2,281,900	2,281,900	1,881,277	168,578	856,353	(455,730)	120.0%	(506,869)

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
FEBRUARY 2020

<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>PROJECTED VARIANCE</u>
55800 TRAVEL REIMBURSEMENT	19,973	19,973	12,668	431	4,213	3,092	84.5%	0
56100 OFFICE SUPPLIES	25,427	25,427	9,344	1,080	4,377	11,706	54.0%	2,000
56110 SUPPLIES-INSTRUCTIONAL	511,035	511,035	309,617	12,273	73,476	127,942	75.0%	56,924
56112 SUPPLIES-CUSTODIAL	77,500	77,500	51,111	3,174	17,436	8,953	88.4%	0
56114 SUPPLIES-MAINTENANCE	20,000	20,000	19,883	502	4,786	(4,669)	123.3%	(4,669)
56205 FUEL -TRANSPORTATION	163,250	163,250	93,359	27,989	69,891	0	100.0%	0
56220 ELECTRIC	575,000	575,000	334,706	49,573	241,679	(1,385)	100.2%	0
56240 HEATING OIL	256,250	256,250	183,133	73,705	73,117	0	100.0%	0
56255 PROPANE	6,000	6,000	3,539	917	2,161	300	95.0%	0
56290 SUPPLIES-OTHER	151,107	151,107	67,680	7,488	6,119	77,309	48.8%	31,200
56292 WATER/SEWER	79,000	79,000	75,046	0	0	3,954	95.0%	3,954
56294 REFUSE/RECYCLE	36,000	36,000	23,850	2,996	12,150	0	100.0%	0
56400 BOOKS AND PERIODICALS	19,623	19,623	16,856	32	39	2,728	86.1%	0
56410 TEXTBOOKS	182,254	182,254	117,166	0	63	65,025	64.3%	38,050
56420 LIBRARY BOOKS	47,131	47,131	40,605	1,020	1,237	5,289	88.8%	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	33,411	825	3,716	1,073	97.2%	1,000
57345 INSTRUCTIONAL EQUIP-REPL	39,549	39,549	21,956	0	1,211	16,382	58.6%	14,000
57390 OTHER EQUIPMENT	408,229	408,229	376,260	900	18,867	13,102	96.8%	9,060
58100 TRAVEL/CONT.ED/DUES	88,448	88,448	62,915	1,796	4,689	20,845	76.4%	5,440
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0.0%	0
TOTAL SUPPLIES AND OTHER	2,762,961	2,762,961	1,862,582	184,700	539,239	361,140	86.9%	164,744
TOTAL REVENUES	(1,094,228)	(1,094,228)	(637,430)	(461,009)	0	(456,798)	58.3%	(31,786)
TOTAL EXPENSES	45,100,920	45,185,410	29,552,386	3,468,980	4,011,977	11,621,047	74.3%	(453,638)
NET EXPENSES	44,006,692	44,091,182	28,914,956	3,007,971	4,011,977	11,164,249	74.7%	(485,424)

Note: Variances shown for discussion purposes only.

Shaded variance amounts are those generated by the spending freeze.