



Brookfield Public Schools  
BUSINESS OFFICE



To: Board of Education Finance Committee

November 11, 2019

From: Ken Post, Director of Business Operations

Subject: October 2019 Financial Report

Attached is the October 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. Last month we referenced Special Education Outplacement Tuition as an area to monitor closely. Now that we have finalized placements and contracts, we are able to identify that we will have a shortfall in that account.

The following are the most significant shortfalls:

Medicaid Reimb.	(\$25,000)	Difficulty in obtaining parental consent.
SPED Prof. Svcs.	(\$92,558)	
SPED Trans.	(\$51,682)	Increase in ESY transportation.
SPED Tuition	(\$404,263)	Increase in the number of students outplaced.

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

ChromeBook Rev.	\$14,374	Parents have the option to purchase the device upfront rather than pay annually.
Salaries	\$118,818	Savings from leaves and vacancies
Worker's Comp.	\$10,834	Premium lower than budgeted.
Transportation	\$21,024	1% prepayment discount.

This still leaves an identified shortfall of \$407,114.

In addition to the shortfalls identified in Special Education, presently we have another seven 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 \$326,000 to \$432,000.

We are in the process of identifying possible solutions to this problem. These include a spending freeze (I believe we can save up to \$200,000) and use of a non-lapsing fund from the balance the Board returned to the Town in 2018-2019 (\$181,272). We are also working with the Town Controller to identify any other possible solutions.

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

**BROOKFIELD PUBLIC SCHOOLS**  
**YTD BUDGET REPORT**  
**OCTOBER 2019**

ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE /REQ	AVAILABLE		% USED	PROJECTED VARIANCE
	APPROP	BUDGET	BUDGET	BUDGET				BUDGET	% USED		
43150 MEDICAID REIMBURSEMENT	(75,000)	(75,000)	(75,000)	(75,000)	(6,285)	(2,686)	0	(68,715)	8.4%	(25,000)	
43300 SPED EXCESS COST GRANT	(740,000)	(740,000)	(740,000)	(740,000)	0	0	0	(740,000)	0.0%	0	
43301 HEALTH SERVICES GRANT	(9,500)	(9,500)	(9,500)	(9,500)	0	0	0	(9,500)	0.0%	0	
43302 TEAM MENTOR REIMBURSEMENT	(16,000)	(16,000)	(16,000)	(16,000)	0	0	0	(16,000)	0.0%	0	
43303 MAGNET SCHOOL TRANS GRANT	(29,000)	(29,000)	(29,000)	(29,000)	(15,998)	(15,998)	0	(13,002)	55.2%	0	
43304 ADULT EDUCATION GRANT	(3,600)	(3,600)	(3,600)	(3,600)	(3,026)	0	0	(574)	84.1%	0	
44311 PRE-K TUITION	(46,000)	(46,000)	(46,000)	(46,000)	(19,262)	(10,026)	0	(26,738)	41.9%	0	
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(20,000)	(20,000)	(4,537)	0	0	(15,463)	22.7%	0	
48200 ERATE	(65,128)	(65,128)	(65,128)	(65,128)	0	(310)	0	(65,128)	0.0%	0	
48940 CHROMEBOOK REVENUES	(25,000)	(25,000)	(25,000)	(25,000)	(39,614)	(310)	0	14,614	158.5%	14,614	
48980 NON LAPSING FUND	(65,000)	(65,000)	(65,000)	(65,000)	0	0	0	(65,000)	0.0%	0	
<b>TOTAL REVENUES</b>	<b>(1,094,228)</b>	<b>(1,094,228)</b>	<b>(1,094,228)</b>	<b>(1,094,228)</b>	<b>(88,722)</b>	<b>(29,020)</b>	<b>0</b>	<b>(1,005,506)</b>	<b>8.1%</b>	<b>(10,386)</b>	
51102 ADMINISTRATOR SALARIES	2,956,557	2,956,557	2,956,557	2,956,557	899,904	226,824	0	2,056,653	30.4%	0	
51106 TEAM/CURRICULUM LEADERS	42,807	42,807	42,807	42,807	9,589	4,045	0	33,218	22.4%	0	
51110 TEACHER SALARIES	18,654,141	18,654,141	18,654,141	18,654,141	3,230,325	1,564,963	0	15,423,816	17.3%	89,892	
51111 TEACHER TURNOVER SAVINGS	(120,000)	(120,000)	(120,000)	(120,000)	0	0	0	(120,000)	0.0%	0	
51124 PARAPROFESSIONAL SALARIES	1,214,098	1,214,098	1,214,098	1,214,098	290,037	121,704	0	924,061	23.9%	0	
51126 TUTORS	35,532	61,022	61,022	61,022	13,063	6,944	0	47,959	21.4%	0	
51130 SUBSTITUTES	350,000	350,000	350,000	350,000	64,948	42,679	0	285,052	18.6%	0	
51140 CLERICAL SALARIES	1,907,252	1,918,252	1,918,252	1,918,252	521,437	150,473	36,080	1,360,735	29.1%	0	
51145 NURSES SALARIES	357,204	403,887	403,887	403,887	74,409	32,952	0	329,478	18.4%	0	
51150 CUSTODIAN SALARIES	944,005	944,005	944,005	944,005	269,910	68,135	20,144	653,951	30.7%	28,926	
51155 MAINTENANCE SALARIES	224,929	224,929	224,929	224,929	69,714	13,228	6,769	148,446	34.0%	0	
51160 MONITORS	106,094	106,094	106,094	106,094	16,394	10,372	0	89,700	15.5%	0	
51170 COACHES	372,526	372,526	372,526	372,526	902	398	0	371,624	0.2%	0	
51175 CURRIER/MESSANGER SALARIES	11,585	11,585	11,585	11,585	2,919	0	8,756	(90)	100.8%	0	
51300 EXTENDED DUTY	240,155	229,155	229,155	229,155	64,331	13,783	0	164,824	28.1%	0	
51350 STUDENT SAFETY SALARIES	43,709	43,709	43,709	43,709	14,301	3,575	0	29,408	32.7%	0	
51630 OVERTIME	61,000	61,000	61,000	61,000	7,039	2,559	0	53,961	11.5%	0	
51900 OCC./PHYSICAL THERAPY SALARIES	284,699	284,699	284,699	284,699	62,626	26,503	0	222,073	22.0%	0	
<b>TOTAL SALARIES</b>	<b>27,686,293</b>	<b>27,758,466</b>	<b>27,758,466</b>	<b>27,758,466</b>	<b>5,611,848</b>	<b>2,289,137</b>	<b>71,749</b>	<b>22,074,869</b>	<b>20.5%</b>	<b>118,818</b>	
52100 GROUP LIFE INSURANCE	72,000	72,000	72,000	72,000	23,798	5,938	49,336	(1,134)	101.6%	0	
52210 SOCIAL SEC/MEDICARE	703,591	703,591	703,591	703,591	164,383	58,857	3,919	535,289	23.9%	0	

**BROOKFIELD PUBLIC SCHOOLS**  
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**OCTOBER 2019**

ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL		MTD ACTUAL		ENCUMBRANCE		AVAILABLE		PROJECTED	
	APPROP		BUDGET						REQ	BUDGET	% USED	VARIANCE		
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	0	0	0.0%	0		
52600 UNEMPLOYMENT	15,000		15,000		4,463	3,518	0	10,537	0	0	100.0%	0		
52700 WORKERS' COMPENSATION	227,456		227,456		216,622	0	0	0	0	10,834	95.2%	10,834		
52800 HEALTH INSURANCE	5,737,073		5,754,073		2,696,738	1,061,259	1,042,613	2,014,722	0	0	65.0%	0		
52950 DISABILITY INSURANCE	160,000		160,000		60,741	15,215	99,259	0	0	0	100.0%	0		
TOTAL EMPLOYEE BENEFITS	7,331,254		7,348,254		3,578,879	1,144,787	1,205,664	2,563,711	0	0	65.1%	10,834		
53020 LEGAL FEES	145,000		145,000		79,122	35,153	67,869	(1,991)	101.4%	0		0		
53200 PROFESSIONAL EDUCATIONAL SVS	191,321		191,321		35,841	23,400	108,511	46,969	75.5%	0		0		
53300 OTHER PROFESSIONAL SERVICES	942,813		938,130		270,327	163,884	760,361	(92,558)	109.9%	(92,558)		(92,558)		
53400 TECHNICAL SERVICES	39,000		39,000		7,437	3,660	12,404	19,159	50.9%	0		0		
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,318,134		1,313,451		392,727	226,097	949,145	(28,421)	102.2%	(92,558)		(92,558)		
54300 MAINTENANCE & UTILITIES	94,734		94,734		16,789	8,720	17,148	60,797	35.8%	0		0		
54301 BLDG & MAINTENANCE	195,000		195,000		37,788	12,920	32,724	124,488	36.2%	0		0		
54402 SERVICES-RENTAL	41,219		41,219		28,419	1,347	6,134	6,666	83.8%	0		0		
54930 SERVICES-COPIERS	144,200		144,200		25,947	12,825	114,053	4,200	97.1%	0		0		
TOTAL PURCHASED PROPERTY SERVICES	475,153		475,153		108,943	35,812	170,059	196,151	58.7%	0		0		
55100 PUPIL TRANSPORTATION	2,229,422		2,229,422		1,057,536	16,813	1,146,076	25,810	98.8%	21,024		21,024		
55108 TRANSPORTATION-SPED IN TOWN	64,862		64,862		83,724	1,420	32,820	(51,682)	179.7%	(51,682)		(51,682)		
55109 TRANSPORT-SPED OUT TOWN	797,742		797,742		39,702	10,322	716,850	41,190	94.8%	0		0		
55150 TRANSPORT-ATHLETICS	125,899		125,899		23,146	22,811	22,189	80,564	36.0%	0		0		
55155 TRANSPORTATION-FIELD TRIPS	27,300		27,300		1,790	1,790	10,480	15,030	44.9%	0		0		
TOTAL TRANSPORTATION	3,245,225		3,245,225		1,205,898	53,156	1,928,415	110,912	96.6%	(30,658)		(30,658)		
55200 PROPERTY LIABILITY INSURANCE	223,500		223,500		222,401	0	0	1,099	99.5%	1,099		1,099		
55300 TELEPHONE	94,000		94,000		25,643	6,801	55,317	13,040	86.1%	0		0		
55301 POSTAGE	35,800		35,800		2,455	521	18,125	15,220	57.5%	0		0		
55325 DATA LINE	67,000		67,000		9,465	84	28,535	29,000	56.7%	0		0		
55500 FORMS & PRINTING	5,100		5,100		879	329	0	4,221	17.2%	0		0		
55604 TUITION-VOCATIONAL/AGRI	65,000		65,000		30,703	30,703	30,703	3,594	94.5%	0		0		
55610 MAGNET SCHOOL TUITION	86,000		86,000		0	0	90,300	(4,300)	105.0%	0		0		
55630 SPECIAL EDUCATION TUITION	1,705,500		1,705,500		455,672	22,750	1,654,091	(404,263)	123.7%	(404,263)		(404,263)		
OTHER PURCHASED SERVICES	2,281,900		2,281,900		747,218	61,188	1,877,071	(342,389)	115.0%	(403,164)		(403,164)		

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	APPROP	BUDGET			/REQ	BUDGET		VARIANCE
55800 TRAVEL REIMBURSEMENT	19,973	19,973	4,004	1,188	4,918	11,051	44.7%	0
56100 OFFICE SUPPLIES	25,427	25,427	6,061	1,221	5,547	13,819	45.7%	0
56110 SUPPLIES-INSTRUCTIONAL	511,035	511,035	207,484	44,094	75,664	227,887	55.4%	0
56112 SUPPLIES-CUSTODIAL	77,500	77,500	32,111	10,633	36,549	8,840	88.6%	0
56114 SUPPLIES-MAINTENANCE	20,000	20,000	10,882	2,391	11,115	(1,997)	110.0%	0
56205 FUEL-TRANSPORTATION	163,250	163,250	19,673	9,312	145,577	(2,000)	101.2%	0
56220 ELECTRIC	575,000	575,000	128,084	41,631	446,872	44	100.0%	0
56240 HEATING OIL	256,250	256,250	12,272	0	243,978	0	100.0%	0
56255 PROPANE	6,000	6,000	809	376	4,891	300	95.0%	0
56290 SUPPLIES-OTHER	151,107	151,107	48,876	17,794	18,520	83,711	44.6%	0
56292 WATER/SEWER	79,000	79,000	37,523	0	37,523	3,954	95.0%	0
56294 REFUSE/RECYCLE	36,000	36,000	11,867	2,996	24,133	0	100.0%	0
56400 BOOKS AND PERIODICALS	19,623	19,623	10,126	702	1,798	7,699	60.8%	0
56410 TEXTBOOKS	182,254	182,254	97,232	10,091	16,876	68,146	62.6%	0
56420 LIBRARY BOOKS	47,131	47,131	21,813	5,477	19,948	5,370	88.6%	0
57330 FURNITURE AND FIXTURES	18,985	18,985	8,056	428	1,041	9,888	47.9%	0
57344 INSTRUCTIONAL EQUIPMENT-NEW	38,200	38,200	29,094	19,629	1,407	7,699	79.8%	0
57345 INSTRUCTIONAL EQUIP-REPL	39,549	39,549	6,532	888	12,669	20,348	48.5%	0
57390 OTHER EQUIPMENT	408,229	408,229	329,224	51,086	37,139	41,866	89.7%	0
58100 TRAVEL/CONT.ED/DUES	88,448	88,448	53,185	5,151	9,326	25,937	70.7%	0
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0.0%	0
TOTAL SUPPLIES AND OTHER	2,762,961	2,762,961	1,074,908	225,088	1,155,491	532,562	80.7%	0
TOTAL REVENUES	(1,094,228)	(1,094,228)	(86,722)	(29,020)	0	(1,005,506)	8.1%	(10,386)
TOTAL EXPENSES	45,100,920	45,185,410	12,720,421	4,035,265	7,357,594	25,107,395	44.4%	(396,728)
NET EXPENSES	44,006,692	44,091,182	12,631,699	4,006,245	7,357,594	24,101,889	45.3%	(407,114)

Note: Variances shown for discussion purposes only.