



Brookfield Public Schools  
BUSINESS OFFICE



To: Board of Education Finance Committee

March 11, 2022

From: Ken Post, Director of Business Operations

Subject: February 2022 Financial Report

Attached is the February 2022 Financial Report. I have identified several line items where I anticipate variances to budget. Based on the information currently available, I am projecting a \$5,232 budget deficit. The most significant changes from last month's report are increases in Professional Services, Substitutes, and an increase of estimated Health Benefit costs due to additional employees on the plan and demographic changes. Increased salary savings from leaves and vacancies and a reduction in planned professional development partially offset these changes.

Based on this information, I have implemented a freeze on all non essential spending until further notice. I believe that we have enough remaining in our budgets for books, supplies, Extended Duty, and professional development to prevent us from ending the year over budget.

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

BROOKFIELD PUBLIC SCHOOLS  
YTD BUDGET REPORT  
FEBRUARY 2022

ACCOUNT DESCRIPTION	ORIGINAL	REVISED	ENCUMBRANCE		AVAILABLE	OPERATING		VARIANCES		
	APPROP	BUDGET	YTD ACTUAL	MTD ACTUAL	/REQ	BUDGET	% USED	VARIANCE	COVID	OPERATIONS
43150 MEDICAID REIMBURSEMENT	(50,000)	(50,000)	(18,118)	0	(31,882)	36.2%	0	0	0	0
43300 SPED EXCESS COST GRANT	(587,387)	(587,387)	(431,663)	(431,663)	0	(155,724)	73.5%	0	0	0
43301 HEALTH SERVICES GRANT	(8,662)	(8,662)	(4,130)	0	(4,532)	47.7%	0	0	0	0
43302 TEAM MENTOR REIMBURSEMENT	(6,750)	(6,750)	0	0	(6,750)	0.0%	0	0	0	0
43303 MAGNET SCHOOL TRANS GRANT	(30,000)	(30,000)	(18,945)	0	(11,055)	63.2%	0	0	0	0
43304 ADULT EDUCATION GRANT	(4,500)	(4,500)	(3,527)	0	(973)	78.4%	0	0	0	0
44310 TUITION FOR INDIVIDUALS - REG. ED.	0	0	(7,104)	0	7,104	100.0%	7,104	0	0	7,104
44311 PRE-K TUITION	(56,000)	(56,000)	(45,603)	(7,681)	(10,397)	81.4%	0	(10,000)	0	(10,000)
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(5,366)	(2,408)	(14,634)	100.0%	1,263	122,075	0	1,263
45108 LIBRARY BOOK FEES	0	0	(1,263)	(472)	0	113,277	342.5%	122,075	0	122,075
48200 ERATE	(46,706)	(46,706)	(159,983)	0	7,565	100.0%	7,565	0	0	7,565
48803 PARKING FEES	(10,000)	(10,000)	(17,565)	0	1,695	105.3%	1,695	0	0	1,695
48940 CHROMEBOOK REVENUES	(32,000)	(32,000)	(33,695)	(775)	0	(30,000)	100.0%	0	0	0
49103 TRANSFER FROM CAFETERIA FUND	(30,000)	(30,000)	0	0	0	(135,043)	84.7%	129,702	0	129,702
TOTAL REVENUES	<b>(882,005)</b>	<b>(882,005)</b>	<b>(746,962)</b>	<b>(442,999)</b>	<b>0</b>	<b>(135,043)</b>	<b>84.7%</b>	<b>129,702</b>	<b>0</b>	<b>129,702</b>
51102 ADMINISTRATOR SALARIES	3,098,724	3,098,724	2,038,646	245,162	0	1,060,078	65.8%	2,514	0	2,514
51106 TEAM/CURRICULUM LEADERS	47,392	47,392	32,000	4,831	0	15,392	67.5%	0	0	0
51110 TEACHER SALARIES	19,716,759	19,681,401	10,709,836	1,618,966	0	8,971,565	54.4%	296,361	0	296,361
51111 TEACHER TURNOVER SAVINGS	(200,000)	(200,000)	0	0	(200,000)	0.0%	0	51,819	0	51,819
51124 PARAPROFESSIONAL SALARIES	1,406,543	1,470,753	836,882	123,087	0	633,871	56.9%	34,437	0	34,437
51126 TUTORS	0	0	0	0	0	0	0.0%	(16,128)	0	(16,128)
51130 SUBSTITUTES - ST	375,000	391,725	336,645	59,252	11,949	43,131	89.0%	(13,690)	(13,690)	0
51131 SUBSTITUTES - LT	0	0	77,458	14,309	52,180	(129,638)	0.0%	(120,180)	0	(120,180)
51140 CLERICAL SALARIES	2,004,704	2,039,554	1,216,692	152,667	23,006	799,856	60.8%	0	0	0
51145 NURSES SALARIES	399,792	434,542	229,472	37,854	0	205,070	52.8%	26,041	0	26,041
51150 CUSTODIAN SALARIES	972,144	972,144	594,987	67,790	6,118	371,039	61.8%	10,253	0	10,253
51155 MAINTENANCE SALARIES	230,537	230,537	151,256	17,921	0	79,281	65.6%	0	0	0
51160 MONITORS	114,751	114,751	85,445	13,733	0	29,306	74.5%	(12,548)	(12,548)	0
51170 COACHES	403,397	403,397	168,769	461	0	234,628	41.8%	0	0	0
51175 CURRIER/MESSANGER SALARIES	12,372	12,372	6,118	0	6,118	136	98.9%	0	0	0
51300 EXTENDED DUTY	234,757	222,491	123,146	17,616	0	99,345	55.3%	(11,083)	(11,083)	0
51350 STUDENT SAFETY SALARIES	48,714	48,714	31,774	3,738	0	16,940	65.2%	0	0	0
51630 OVERTIME	61,000	61,000	46,008	10,558	0	14,992	75.4%	0	0	0
51900 OCC./PHYSICAL THERAPY SALARIES	301,748	301,748	181,257	26,600	0	120,491	60.1%	4,740	0	4,740
TOTAL SALARIES	<b>29,228,334</b>	<b>29,331,245</b>	<b>16,866,391</b>	<b>2,414,545</b>	<b>99,371</b>	<b>12,365,483</b>	<b>57.8%</b>	<b>252,536</b>	<b>(37,321)</b>	<b>289,857</b>
52100 GROUP LIFE INSURANCE	70,853	70,853	57,513	6,588	14,502	(1,162)	101.6%	0	0	0
52210 SOCIAL SEC/MEDICARE	738,240	738,240	451,249	62,985	2,500	284,491	61.5%	0	0	0
52300 PENSION CONTRIBUTION	326,400	326,400	326,120	937	0	280	99.9%	0	0	0
52500 TUITION	2,500	2,500	0	0	0	2,500	0.0%	0	0	0
52600 UNEMPLOYMENT	15,000	15,000	2,293	0	12,707	0	100.0%	10,000	0	10,000
52700 WORKERS' COMPENSATION	185,108	185,108	185,090	0	0	18	100.0%	18	0	18

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	APPROP	BUDGET	BUDGET	BUDGET		/REQ	BUDGET	BUDGET		VARIANCE	COVID	OPERATIONS	
52800 HEALTH INSURANCE	6,423,737	6,447,081	5,212,451	525,361	1,214,919	19,711	99.7%	(95,000)	0	(95,000)			
52950 DISABILITY INSURANCE	173,240	173,240	143,842	16,123	29,398	0	100.0%	0	0	0			
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>7,935,078</b>	<b>7,958,422</b>	<b>6,378,558</b>	<b>611,994</b>	<b>1,274,026</b>	<b>305,838</b>	<b>96.2%</b>	<b>(84,982)</b>	<b>0</b>	<b>(84,982)</b>	<b>0</b>	<b>(84,982)</b>	
53020 LEGAL FEES	175,000	175,000	130,292	20,280	54,299	(9,591)	105.5%	0	0	0			
53200 PROFESSIONAL EDUCATIONAL SVS	164,555	164,555	17,058	7,060	181	147,316	10.5%	85,000	0	85,000			
53300 OTHER PROFESSIONAL SERVICES	765,423	639,168	630,282	82,486	171,633	(162,747)	125.5%	(162,747)	(16,203)	(146,544)			
53400 TECHNICAL SERVICES	41,050	41,050	26,097	6,684	11,479	3,474	91.5%	0	0	0			
<b>TOTAL PROFESSIONAL/TECHNICAL SERVICES</b>	<b>1,146,028</b>	<b>1,019,773</b>	<b>803,729</b>	<b>116,510</b>	<b>237,592</b>	<b>(21,548)</b>	<b>102.1%</b>	<b>(77,747)</b>	<b>(16,203)</b>	<b>(61,544)</b>	<b>0</b>	<b>(61,544)</b>	
54300 MAINTENANCE & UTILITIES	88,919	88,919	53,258	3,741	12,278	23,383	73.7%	0	0	0			
54301 BLDG & MAINTENANCE	167,700	167,700	108,246	16,701	37,544	21,910	86.9%	0	0	0			
54402 SERVICES-RENTAL	39,000	39,000	36,377	1,775	3,953	(1,330)	103.4%	(5,720)	(5,720)	0			
54930 SERVICES-COPIERS	146,377	146,377	67,969	6,561	77,031	1,377	99.1%	25,000	0	25,000			
<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>441,996</b>	<b>441,996</b>	<b>265,850</b>	<b>28,778</b>	<b>130,806</b>	<b>45,340</b>	<b>89.7%</b>	<b>19,280</b>	<b>(5,720)</b>	<b>25,000</b>	<b>0</b>	<b>(5,720)</b>	
55100 PUPIL TRANSPORTATION	2,336,028	2,336,028	2,274,298	2,959	190,895	(129,165)	105.5%	(22,216)	0	(22,216)			
55108 TRANSPORTATION-SPED IN TOWN	88,845	88,845	82,949	0	0	5,896	93.4%	5,896	0	5,896			
55109 TRANSPORT-SPED OUT TOWN	700,964	700,964	365,058	62,502	395,686	(59,780)	108.5%	(59,780)	0	(59,780)			
55150 TRANSPORT-ATHLETICS	138,508	138,508	66,706	10,406	45,102	26,700	80.7%	0	0	0			
55155 TRANSPORTATION-FIELD TRIPS	32,155	32,155	0	0	0	32,155	0.0%	0	0	0			
<b>TOTAL TRANSPORTATION</b>	<b>3,296,500</b>	<b>3,296,500</b>	<b>2,789,011</b>	<b>75,867</b>	<b>631,683</b>	<b>(124,194)</b>	<b>103.8%</b>	<b>(76,100)</b>	<b>0</b>	<b>(76,100)</b>	<b>0</b>	<b>(76,100)</b>	
55200 PROPERTY LIABILITY INSURANCE	243,300	243,300	229,531	3,194	0	13,769	94.3%	13,769	0	13,769			
55300 TELEPHONE	94,000	94,000	60,511	7,025	32,357	1,132	98.8%	0	0	0			
55301 POSTAGE	21,126	21,126	7,730	2,027	12,899	497	97.6%	6,000	0	6,000			
55325 DATA LINE	64,616	64,616	54,582	211	7,984	2,050	96.8%	0	0	0			
55500 FORMS & PRINTING	2,050	2,050	1,011	0	0	1,039	49.3%	0	0	0			
55604 TUITION-VOCATIONAL/AGRI	68,230	68,230	56,411	(4,996)	0	11,819	82.7%	11,819	0	11,819			
55610 MAGNET SCHOOL TUITION	86,000	86,000	0	0	0	86,000	0.0%	0	0	0			
55630 SPECIAL EDUCATION TUITION	2,237,097	2,237,097	1,388,973	194,136	966,714	(118,590)	105.3%	(118,590)	0	(118,590)			
<b>OTHER PURCHASED SERVICES</b>	<b>2,816,419</b>	<b>2,816,419</b>	<b>1,798,749</b>	<b>201,597</b>	<b>1,019,954</b>	<b>(2,284)</b>	<b>100.1%</b>	<b>(87,002)</b>	<b>0</b>	<b>(87,002)</b>	<b>0</b>	<b>(87,002)</b>	
55800 TRAVEL REIMBURSEMENT	16,860	16,860	2,249	1,244	2,216	12,395	26.5%	0	0	0			
56100 OFFICE SUPPLIES	22,639	22,639	10,041	1,252	3,997	8,601	62.0%	0	0	0			
56110 SUPPLIES-INSTRUCTIONAL	354,480	354,480	206,843	16,895	43,538	104,099	70.6%	0	0	0			
56112 SUPPLIES-CUSTODIAL	77,500	77,500	50,266	5,344	9,406	17,828	77.0%	0	0	0			
56114 SUPPLIES-MAINTENANCE	19,800	19,800	41,836	7,317	14,681	(36,717)	285.4%	(36,717)	0	(36,717)			
56205 FUEL -TRANSPORTATION	128,500	128,500	57,341	13,788	69,159	2,000	98.4%	0	0	0			
56220 ELECTRIC	568,000	568,000	336,023	63,244	231,977	0	100.0%	0	0	0			
56240 HEATING OIL	201,250	201,250	152,881	59,511	48,369	0	100.0%	0	0	0			
56255 PROPANE	6,000	6,000	3,856	1,674	2,144	0	100.0%	0	0	0			
56290 SUPPLIES-OTHER	129,678	129,678	77,458	8,609	15,618	36,602	71.8%	(8,418)	0	(8,418)			
56292 WATER/SEWER	88,184	88,184	88,186	0	0	(2)	100.0%	(2)	0	(2)			

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									COVID	OPERATIONS
56294 REFUSE/RECYCLE	35,570	35,570	32,882	3,928	19,731	(17,043)	147.9%	(17,043)	0	(17,043)
56400 BOOKS AND PERIODICALS	22,160	22,160	19,058	1,538	140	2,962	86.6%	0	0	0
56410 TEXTBOOKS	273,388	273,388	150,532	3,941	2,135	120,721	55.8%	0	0	0
56420 LIBRARY BOOKS	35,614	35,614	32,961	4,306	1,805	848	97.6%	0	0	0
57330 FURNITURE AND FIXTURES	14,395	14,395	8,174	4,762	1,615	4,606	68.0%	0	0	0
57344 INSTRUCTIONAL EQUIPMENT-NEW	19,245	19,245	9,496	630	4,549	5,200	73.0%	0	0	0
57345 INSTRUCTIONAL EQUIP-REPL	42,033	42,033	36,993	4,405	5,203	(163)	100.4%	(163)	0	(163)
57350 TECHNOLOGY SOFTWARE	327,527	327,527	342,387	14,034	840	(15,700)	104.8%	(15,700)	0	(15,700)
57390 OTHER EQUIPMENT	282,457	282,457	281,733	900	3,600	(2,876)	101.0%	(2,876)	(1,063)	(1,813)
58100 TRAVEL/CONT.ED/DUES	82,988	82,988	66,708	426	4,553	11,727	85.9%	0	0	0
58414 CONTINGENCY	0	0	0	0	0	0	0.0%	0	0	0
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0.0%	5,232	0	5,232
TOTAL SUPPLIES AND OTHER	2,748,268	2,748,268	2,007,904	217,748	485,276	255,088	90.7%	(75,687)	(9,481)	(66,206)
TOTAL REVENUES	(882,005)	(882,005)	(746,962)	(442,999)	0	(135,043)	84.7%	129,702	0	129,702
TOTAL EXPENSES	47,612,623	47,612,623	30,910,192	3,667,039	3,878,708	12,823,723	73.1%	(129,702)	(68,725)	(60,977)
NET EXPENSES	46,730,618	46,730,618	30,163,230	3,224,040	3,878,708	12,688,680	72.8%	0	(68,725)	68,725

Note: Variances shown for discussion purposes only.

Brookfield Public Schools  
Emerging Issues  
February 2022 Financial Report

Special Education

- With several students we are seeing increasing behavioral issues, including aggression toward staff. There is concern that some may need increasing support and could lead to future outplacements.

Revenue

- Excess cost grant initial filing was December 1st and costs were updated on March 1st. We received our first payment from the state, and the reimbursement rate was 82%. 82% reimbursement would leave a shortfall of about \$9,000. However, our March 1st filing was about \$90,000 higher than December 1st, so we are hopeful that there will not be a shortfall.

Freeze on non essential spending

- A freeze on non essential spending was put in place March 9, 2022.
- This was necessitated by continually increasing substitute costs, professional services, and a revised estimate of health insurance costs.

Areas of expected savings due to the spending freeze

- Professional Development
- Instructional Supplies
- Textbooks
- Extended Duty

FEMA reimbursement

- We are working with the Town to potentially get reimbursed for COVID costs incurred in the current fiscal year.
- Year to date, we have incurred \$55,035 in COVID costs.
- It is yet to be determined what, if any impact the potential reimbursement will have on this year's results.