



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

May 6, 2022

From: Ken Post, Director of Business Operations

Subject: April 2022 Financial Report

Attached is the April 2022 Financial Report. I have identified a number of line items where I anticipate variances to budget. As a result of the freeze on non-essential spending, I am able to project that our expenditures will not exceed the budget. The most significant changes from last month's report are an increase in heating oil costs due to additional deliveries in April as well as the increased per gallon cost. Increases in special education professional services, and substitutes also contributed. Increased salary savings from leaves and vacancies, reduced estimates of transportation and travel partially offset these changes.

To alleviate any potential deficit, I have allocated \$36,397 in savings from instructional supplies, and \$60,600 in savings from textbooks. With the freeze in place, I estimate that additional savings can be found in professional development (\$50,000) extended duty (\$53,533), instructional supplies (\$60,000), and textbooks (\$50,000).

Areas of concern that continue to require close monitoring are substitutes, outplacement tuition, and professional services.

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

**BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
APRIL 2022**

ACCOUNT DESCRIPTION	ORIGINAL	REVISED	YTD ACTUAL		MTD ACTUAL	ENCUMBRANCE		AVAILABLE		OPERATING		VARIANCES	
	APPROP	BUDGET	BUDGET	BUDGET		/REQ	BUDGET	% USED	VARIANCE	COVID	OPERATIONS		
43150 MEDICAID REIMBURSEMENT	(50,000)	(50,000)	(30,091)	(11,973)	0	(19,909)	60.2%	0	0	0	0	0	0
43300 SPED EXCESS COST GRANT	(587,387)	(587,387)	(431,663)	0	0	(155,724)	73.5%	0	0	0	0	0	0
43301 HEALTH SERVICES GRANT	(8,662)	(8,662)	(4,130)	0	0	(4,532)	47.7%	0	0	0	0	0	0
43302 TEAM MENTOR REIMBURSEMENT	(6,750)	(6,750)	(0)	0	0	(6,750)	0.0%	0	0	0	0	0	0
43303 MAGNET SCHOOL TRANS GRANT	(30,000)	(30,000)	(18,945)	0	0	(11,055)	63.2%	0	0	0	0	0	0
43304 ADULT EDUCATION GRANT	(4,500)	(4,500)	(3,527)	0	0	(973)	78.4%	0	0	0	0	0	0
44310 TUITION FOR INDIVIDUALS - REG. ED.	0	0	(7,104)	0	0	7,104	100.0%	0	7,104	0	7,104	0	7,104
44311 PRE-K TUITION	(56,000)	(56,000)	(60,230)	(6,091)	0	4,230	107.6%	0	4,230	0	4,230	0	4,230
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(10,605)	(120)	0	(9,395)	53.0%	0	(9,395)	0	(9,395)	0	(9,395)
45108 LIBRARY BOOK FEES	0	0	(1,792)	(501)	0	1,792	100.0%	0	1,792	0	1,792	0	1,792
48200 ERATE	(46,706)	(46,706)	(169,258)	0	0	122,552	362.4%	0	122,552	0	122,552	0	122,552
48803 PARKING FEES	(10,000)	(10,000)	(17,606)	0	0	7,606	100.0%	0	7,606	0	7,606	0	7,606
48940 CHROMEBOOK REVENUES	(32,000)	(32,000)	(35,105)	(715)	0	3,105	109.7%	0	3,105	0	3,105	0	3,105
49103 TRANSFER FROM CAFETERIA FUND	(30,000)	(30,000)	(30,000)	(30,000)	0	0	100.0%	0	0	0	0	0	0
TOTAL REVENUES	(882,005)	(882,005)	(820,056)	(49,400)	0	(61,949)	93.0%	0	136,994	0	136,994	0	136,994
51102 ADMINISTRATOR SALARIES	3,098,724	3,098,724	2,637,116	360,087	0	461,608	85.1%	0	2,514	0	2,514	0	2,514
51106 TEAM/CURRICULUM LEADERS	47,392	47,392	46,355	8,954	0	1,037	97.8%	0	0	0	0	0	0
51110 TEACHER SALARIES	19,716,759	19,681,401	14,765,304	2,428,824	0	4,916,097	75.0%	0	335,180	0	335,180	0	335,180
51111 TEACHER TURNOVER SAVINGS	(200,000)	(200,000)	0	0	0	(200,000)	0.0%	0	51,819	0	51,819	0	51,819
51124 PARAPROFESSIONAL SALARIES	1,406,543	1,470,753	1,126,423	173,724	0	344,330	76.6%	0	57,026	0	57,026	0	57,026
51126 TUTORS	0	0	686	686	0	(686)	0.0%	0	(7,406)	0	(7,406)	0	(7,406)
51130 SUBSTITUTES - ST	375,000	391,725	446,810	64,897	31,746	(86,831)	122.2%	0	(63,690)	(13,690)	(50,000)	0	(50,000)
51131 SUBSTITUTES - LT	0	0	108,102	20,928	7,458	(115,560)	0.0%	0	(130,180)	0	(130,180)	0	(130,180)
51140 CLERICAL SALARIES	2,004,704	2,039,554	1,616,655	231,356	11,503	411,396	79.8%	0	0	0	0	0	0
51145 NURSES SALARIES	399,792	434,542	319,049	52,494	0	115,493	73.4%	0	31,255	0	31,255	0	31,255
51150 CUSTODIAN SALARIES	972,144	972,144	766,595	102,140	3,059	202,490	79.2%	0	29,491	0	29,491	0	29,491
51155 MAINTENANCE SALARIES	230,537	230,537	195,559	26,536	0	34,978	84.8%	0	0	0	0	0	0
51160 MONITORS	114,751	114,751	118,838	20,273	0	(4,087)	103.6%	0	(17,908)	(17,908)	0	0	0
51170 COACHES	403,397	403,397	254,383	866	0	149,014	63.1%	0	0	0	0	0	0
51175 CURRIER/MESSANGER SALARIES	12,372	12,372	9,177	0	3,059	136	98.9%	0	0	0	0	0	0
51300 EXTENDED DUTY	234,757	222,491	161,857	21,949	0	60,634	72.7%	0	(11,579)	(11,579)	0	0	0
51350 STUDENT SAFETY SALARIES	48,714	48,714	41,119	5,607	0	7,595	84.4%	0	0	0	0	0	0
51630 OVERTIME	61,000	61,000	60,749	6,177	0	251	99.6%	0	0	0	0	0	0
51900 OCC./PHYSICAL THERAPY SALARIES	301,748	301,748	247,572	39,705	0	54,176	82.0%	0	4,740	0	4,740	0	4,740
TOTAL SALARIES	29,228,334	29,331,245	22,922,349	3,565,203	56,825	6,352,071	78.3%	0	281,262	(43,177)	324,439	0	324,439
52100 GROUP LIFE INSURANCE	70,853	70,853	70,452	6,403	1,564	(1,163)	101.6%	0	(6,500)	0	(6,500)	0	(6,500)
52210 SOCIAL SEC/MEDICARE	738,240	738,240	606,722	91,114	1,250	130,268	82.4%	0	14,452	0	14,452	0	14,452
52300 PENSION CONTRIBUTION	326,400	326,400	328,419	1,375	0	(2,019)	100.6%	0	(2,019)	0	(2,019)	0	(2,019)
52500 TUITION	2,500	2,500	0	0	0	2,500	0.0%	0	2,500	0	2,500	0	2,500
52600 UNEMPLOYMENT	15,000	15,000	5,323	3,030	9,677	0	100.0%	0	5,000	0	5,000	0	5,000
52700 WORKERS' COMPENSATION	185,108	185,108	185,090	0	0	18	100.0%	0	18	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	6,191,622	462,306	717,454		(461,995)	107.2%	(61,000)	0	(61,000)			
52950 DISABILITY INSURANCE	173,240	173,240	175,554	15,898	16,000		(18,314)	110.6%	(18,314)	0	(18,314)			
TOTAL EMPLOYEE BENEFITS	7,935,078	7,958,422	7,563,182	580,126	745,945		(350,705)	104.4%	(65,863)	0	(65,863)			
53020 LEGAL FEES	175,000	175,000	157,966	20,446	28,611		(11,577)	106.6%	0	0	0			
53200 PROFESSIONAL EDUCATIONAL SVS	164,555	164,555	14,231	(2,908)	1,783		148,541	9.7%	95,000	0	95,000			
53300 OTHER PROFESSIONAL SERVICES	765,423	639,168	760,352	51,430	132,495		(253,679)	139.7%	(253,679)	(18,340)	(235,339)			
53400 TECHNICAL SERVICES	41,050	41,050	46,783	5,280	1,800		(7,533)	118.4%	(7,533)	0	(7,533)			
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,146,028	1,019,773	979,332	74,248	164,689		(124,248)	112.2%	(166,212)	(18,340)	(147,872)			
54300 MAINTENANCE & UTILITIES	88,919	88,919	59,464	2,876	10,996		18,459	79.2%	0	0	0			
54301 BLDG & MAINTENANCE	167,700	167,700	157,953	21,496	27,542		(17,795)	110.6%	(17,795)	0	(17,795)			
54402 SERVICES-RENTAL	39,000	39,000	41,908	1,725	2,125		(5,033)	112.9%	(6,770)	(6,770)	0			
54930 SERVICES-COPIERS	146,377	146,377	91,460	23,491	53,540		1,377	99.1%	25,000	0	25,000			
TOTAL PURCHASED PROPERTY SERVICES	441,996	441,996	350,785	49,588	94,203		(2,992)	100.7%	435	(6,770)	7,205			
55100 PUPIL TRANSPORTATION	2,336,028	2,336,028	2,311,592	19,550	153,602		(129,166)	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	538,273	117,045	223,762		(61,071)	108.7%	(61,071)	0	(61,071)			
55150 TRANSPORT-ATHLETICS	138,508	138,508	90,692	7,851	26,817		20,999	84.8%	0	0	0			
55155 TRANSPORTATION-FIELD TRIPS	32,155	32,155	1,400	1,400	0		30,755	4.4%	20,000	0	20,000			
TOTAL TRANSPORTATION	3,296,500	3,296,500	3,024,906	145,846	404,181		(132,587)	104.0%	(57,391)	0	(57,391)			
55200 PROPERTY LIABILITY INSURANCE	243,300	243,300	229,534	3	0		13,766	94.3%	13,766	0	13,766			
55300 TELEPHONE	94,000	94,000	74,860	7,430	18,009		1,131	98.8%	0	0	0			
55301 POSTAGE	21,126	21,126	10,042	2,070	10,613		471	97.8%	6,000	0	6,000			
55325 DATA LINE	64,616	64,616	62,470	7,888	96		2,050	96.8%	2,050	0	2,050			
55500 FORMS & PRINTING	2,050	2,050	1,011	0	0		1,039	49.3%	1,039	0	1,039			
55604 TUITION-VOCATIONAL/AGRI	68,230	68,230	56,411	0	0		11,819	82.7%	11,819	0	11,819			
55610 MAGNET SCHOOL TUITION	86,000	86,000	86,000	86,000	0		0	100.0%	0	0	0			
55630 SPECIAL EDUCATION TUITION	2,237,097	2,237,097	1,843,930	150,245	511,757		(118,590)	105.3%	(118,590)	0	(118,590)			
OTHER PURCHASED SERVICES	2,816,419	2,816,419	2,364,258	253,636	540,475		(88,314)	103.1%	(83,916)	0	(83,916)			
55800 TRAVEL REIMBURSEMENT	16,860	16,860	3,223	118	2,250		11,387	32.5%	10,000	0	10,000			
56100 OFFICE SUPPLIES	22,639	22,639	12,135	844	2,329		8,175	63.9%	5,000	0	5,000			
56110 SUPPLIES-INSTRUCTIONAL	354,480	354,480	232,332	11,549	23,059		99,089	72.0%	36,397	0	36,397			
56112 SUPPLIES-CUSTODIAL	77,500	77,500	60,293	4,550	4,470		12,737	83.6%	0	0	0			
56114 SUPPLIES-MAINTENANCE	19,800	19,800	50,442	5,858	15,869		(46,511)	334.9%	(46,511)	0	(46,511)			
56205 FUEL - TRANSPORTATION	128,500	128,500	80,571	15,961	45,929		2,000	98.4%	7,500	0	7,500			
56220 ELECTRIC	568,000	568,000	450,015	53,455	117,985		0	100.0%	0	0	0			
56240 HEATING OIL	201,250	201,250	299,172	100,442	0		(97,922)	148.7%	(97,922)	0	(97,922)			
56255 PROPANE	6,000	6,000	6,464	153	872		(1,336)	122.3%	(1,336)	0	(1,336)			
56290 SUPPLIES-OTHER	129,678	129,678	92,040	2,157	7,255		30,383	76.6%	20,000	(8,418)	28,418			
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	40,813	4,002	9,300	(14,543)	140.9%	(14,543)	0	(14,543)
56400 BOOKS AND PERIODICALS	22,160	22,160	19,234	0	0	225	86.8%	225	0	225
56410 TEXTBOOKS	273,388	273,388	153,775	0	4,759	114,854	58.0%	60,600	0	60,600
56420 LIBRARY BOOKS	35,614	35,614	32,961	0	1,815	838	97.6%	838	0	838
57330 FURNITURE AND FIXTURES	14,395	14,395	8,174	0	190	6,031	58.1%	6,031	0	6,031
57344 INSTRUCTIONAL EQUIPMENT-NEW	19,245	19,245	10,929	201	6,909	1,407	92.7%	1,407	0	1,407
57345 INSTRUCTIONAL EQUIP-REPL	42,033	42,033	42,492	0	4,188	(4,647)	111.1%	(4,647)	0	(4,647)
57350 TECHNOLOGY SOFTWARE	327,527	327,527	351,227	0	0	(23,700)	107.2%	(23,700)	0	(23,700)
57390 OTHER EQUIPMENT	282,457	282,457	291,908	0	2,700	(12,151)	104.3%	(12,151)	(1,063)	(11,088)
58100 TRAVEL/CONT.ED/DUES	82,988	82,988	71,360	2,667	4,123	7,505	91.0%	7,505	0	7,505
58414 CONTINGENCY	0	0	0	0	0	0	0.0%	0	0	0
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0.0%	0	0	0
TOTAL SUPPLIES AND OTHER	2,748,268	2,748,268	2,397,746	201,957	254,002	93,819	96.5%	(45,309)	(9,481)	(35,828)
TOTAL REVENUES	(882,005)	(882,005)	(820,056)	(49,400)	0	(61,949)	93.0%	136,994	0	136,994
TOTAL EXPENSES	47,612,623	47,612,623	39,602,558	4,870,604	2,260,320	5,747,044	87.9%	(136,994)	(77,768)	(59,226)
NET EXPENSES	46,730,618	46,730,618	38,782,502	4,821,204	2,260,320	5,685,095	87.8%	0	(77,768)	77,768

Note: Variances shown for discussion purposes only.

Brookfield Public Schools
Emerging Issues
April 2022 Financial Report

Special Education

- We are still seeing students with behavioral issues, including aggression toward staff.
- One student will likely be placed in the 18-22 program next year. There is a possibility that this student might be outplaced before the end of June, which would have minimal impact on this year's budget.
- We may have 1 diagnostic placement for approximately 4 weeks.

Freeze on non essential spending

- A freeze on non essential spending was put in place March 8, 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