



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

April 8, 2022

From: Ken Post, Director of Business Operations

Subject: March 2022 Financial Report

Attached is the March 2022 Financial Report. I have identified a number of line items where I anticipate variances to budget. Based on the information currently available, if we had not implemented a freeze on non essential spending, I would be projecting a \$45,290 budget deficit. The most significant changes from last month's report are an increase of estimated heating oil costs based on increased usage this winter, as well as increases in professional services, and substitutes. Increased salary savings from leaves and vacancies, a reduction in planned professional development, and reduced estimates of transportation and travel partially offset these changes.

With the spending freeze in place, I believe that we have enough funds 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
MARCH 2022

ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE		AVAILABLE		% USED	OPERATING		VARIANCES	
	APPROP	BUDGET	BUDGET	BUDGET			/REQ	BUDGET	BUDGET	VAR		COVID	OPERATIONS		
43150 MEDICAID REIMBURSEMENT	(50,000)	(50,000)	(50,000)	(50,000)	(18,118)	0	0	(31,882)	36.2%	0	0	0	0	0	0
43300 SPED EXCESS COST GRANT	(587,387)	(587,387)	(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)	(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)	(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)	(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)	(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	0	0	(7,104)	0	0	7,104	100.0%	0	0	7,104	0	0	7,104
44311 PRE-K TUITION	(56,000)	(56,000)	(56,000)	(56,000)	(54,138)	0	0	(8,535)	96.7%	0	0	0	0	0	0
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(20,000)	(20,000)	(10,485)	0	0	(5,120)	52.4%	0	0	(9,515)	0	0	(9,515)
45108 LIBRARY BOOK FEES	0	0	0	0	(1,017)	0	0	1,017	100.0%	0	0	1,017	0	0	1,017
48200 ERATE	(46,706)	(46,706)	(46,706)	(46,706)	(169,258)	0	0	(9,275)	362.4%	122,552	0	122,552	0	0	122,552
48803 PARKING FEES	(10,000)	(10,000)	(10,000)	(10,000)	(17,606)	0	0	(40)	100.0%	7,606	0	7,606	0	0	7,606
48940 CHROMEBOOK REVENUES	(32,000)	(32,000)	(32,000)	(32,000)	(34,390)	0	0	(695)	107.5%	2,390	0	2,390	0	0	2,390
49103 TRANSFER FROM CAFETERIA FUND	(30,000)	(30,000)	(30,000)	(30,000)	0	0	0	(30,000)	100.0%	0	0	0	0	0	0
TOTAL REVENUES	(882,005)	(882,005)	(882,005)	(882,005)	(770,381)	0	0	(111,624)	87.3%	(30,000)	100.0%	131,154	0	0	131,154
51102 ADMINISTRATOR SALARIES	3,098,724	3,098,724	3,098,724	3,098,724	2,277,028	238,383	0	821,696	73.5%	9,991	0	2,514	0	0	2,514
51106 TEAM/CURRICULUM LEADERS	47,392	47,392	47,392	47,392	37,401	5,400	0	9,991	78.9%	0	0	0	0	0	0
51110 TEACHER SALARIES	19,716,759	19,681,401	19,681,401	19,681,401	12,336,480	1,626,643	0	7,344,921	62.7%	(200,000)	0	323,513	0	0	323,513
51111 TEACHER TURNOVER SAVINGS	(200,000)	(200,000)	(200,000)	(200,000)	0	0	0	(200,000)	0.0%	0	0	51,819	0	0	51,819
51124 PARAPROFESSIONAL SALARIES	1,406,543	1,470,753	1,470,753	1,470,753	952,699	115,816	0	518,054	64.8%	0	0	50,305	0	0	50,305
51126 TUTORS	0	0	0	0	0	0	0	0	0.0%	0	0	(16,128)	0	0	(16,128)
51130 SUBSTITUTES - ST	375,000	391,725	391,725	391,725	381,913	45,268	0	(15,957)	104.1%	0	0	(13,690)	0	0	(13,690)
51131 SUBSTITUTES - LT	0	0	0	0	87,174	9,715	0	(92,068)	0.0%	0	0	(150,180)	0	0	(150,180)
51140 CLERICAL SALARIES	2,004,704	2,039,554	2,039,554	2,039,554	1,385,299	168,607	0	642,752	68.5%	0	0	0	0	0	0
51145 NURSES SALARIES	399,792	434,542	434,542	434,542	266,555	37,803	0	167,987	61.3%	0	0	29,197	0	0	29,197
51150 CUSTODIAN SALARIES	972,144	972,144	972,144	972,144	664,455	69,468	0	304,630	68.7%	0	0	17,458	0	0	17,458
51155 MAINTENANCE SALARIES	230,537	230,537	230,537	230,537	169,024	17,767	0	61,513	73.3%	0	0	0	0	0	0
51160 MONITORS	114,751	114,751	114,751	114,751	98,566	13,121	0	16,185	85.9%	0	0	(14,921)	0	0	(14,921)
51170 COACHES	403,397	403,397	403,397	403,397	253,517	84,748	0	149,880	62.8%	0	0	0	0	0	0
51175 CURRIER/MESSANGER SALARIES	12,372	12,372	12,372	12,372	9,177	3,059	0	136	98.9%	0	0	0	0	0	0
51300 EXTENDED DUTY	234,757	222,491	222,491	222,491	139,908	16,762	0	82,583	62.9%	0	0	(11,413)	0	0	(11,413)
51350 STUDENT SAFETY SALARIES	48,714	48,714	48,714	48,714	35,512	3,738	0	13,202	72.9%	0	0	0	0	0	0
51630 OVERTIME	61,000	61,000	61,000	61,000	54,572	8,563	0	6,428	89.5%	0	0	0	0	0	0
51900 OCC./PHYSICAL THERAPY SALARIES	301,748	301,748	301,748	301,748	207,867	26,610	0	93,881	68.9%	0	0	4,740	0	0	4,740
TOTAL SALARIES	29,228,334	29,331,245	29,331,245	29,331,245	19,357,147	2,490,751	0	9,925,814	66.2%	0	0	273,214	0	0	273,214
52100 GROUP LIFE INSURANCE	70,853	70,853	70,853	70,853	64,048	6,534	0	(1,163)	101.6%	0	0	(6,500)	0	0	(6,500)
52210 SOCIAL SEC/MEDICARE	738,240	738,240	738,240	738,240	515,608	64,359	0	221,382	70.0%	0	0	11,861	0	0	11,861
52300 PENSION CONTRIBUTION	326,400	326,400	326,400	326,400	327,043	924	0	(643)	100.2%	0	0	(643)	0	0	(643)
52500 TUITION	2,500	2,500	2,500	2,500	0	0	0	2,500	0.0%	0	0	2,500	0	0	2,500
52600 UNEMPLOYMENT	15,000	15,000	15,000	15,000	2,293	0	0	0	100.0%	0	0	10,000	0	0	10,000
52700 WORKERS' COMPENSATION	185,108	185,108	185,108	185,108	185,090	0	0	18	100.0%	0	0	18	0	0	18

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	APPROP		BUDGET						/REQ	BUDGET	% USED	VARIANCE	COVID	OPERATIONS		
52800 HEALTH INSURANCE	6,423,737		6,447,081		5,729,316		516,865		524,051	193,714	97.0%	(95,000)	0	(95,000)	0	(95,000)
52950 DISABILITY INSURANCE	173,240		173,240		159,656		15,814		13,584	0	100.0%	(13,000)	0	(13,000)	0	(13,000)
TOTAL EMPLOYEE BENEFITS	7,935,078		7,958,422		6,983,054		604,496		559,560	415,808	94.8%	(90,764)	0	(90,764)	0	(90,764)
53020 LEGAL FEES	175,000		175,000		137,520		7,228		37,071	409	99.8%	0	0	0	0	0
53200 PROFESSIONAL EDUCATIONAL SVS	164,555		164,555		17,139		81		1,731	145,685	11.5%	95,000	0	95,000	0	95,000
53300 OTHER PROFESSIONAL SERVICES	765,423		639,168		708,922		78,640		146,550	(216,304)	133.8%	(216,304)	0	(216,304)	0	(216,304)
53400 TECHNICAL SERVICES	41,050		41,050		41,503		15,407		5,580	(6,033)	114.7%	(6,033)	0	(6,033)	0	(6,033)
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,146,028		1,019,773		905,084		101,356		190,932	(76,243)	107.5%	(127,337)	0	(127,337)	0	(127,337)
54300 MAINTENANCE & UTILITIES	88,919		88,919		56,588		3,330		13,072	19,259	78.3%	0	0	0	0	0
54301 BLDG & MAINTENANCE	167,700		167,700		136,456		28,211		23,308	7,936	95.3%	0	0	0	0	0
54402 SERVICES-RENTAL	39,000		39,000		40,183		3,805		3,200	(4,383)	111.2%	(6,465)	0	(6,465)	0	(6,465)
54930 SERVICES-COPERS	146,377		146,377		67,969		0		77,031	1,377	99.1%	25,000	0	25,000	0	25,000
TOTAL PURCHASED PROPERTY SERVICES	441,996		441,996		301,196		35,346		116,611	24,189	94.5%	18,535	0	18,535	0	18,535
55100 PUPIL TRANSPORTATION	2,336,028		2,336,028		2,292,042		17,744		173,151	(129,165)	105.5%	(22,216)	0	(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	0	5,896
55109 TRANSPORT-SPED OUT TOWN	700,964		700,964		421,228		56,170		339,516	(59,780)	108.5%	(59,780)	0	(59,780)	0	(59,780)
55150 TRANSPORT-ATHLETICS	138,508		138,508		82,841		16,135		29,629	26,038	81.2%	0	0	0	0	0
55155 TRANSPORTATION-FIELD TRIPS	32,155		32,155		0		0		1,400	30,755	4.4%	20,000	0	20,000	0	20,000
TOTAL TRANSPORTATION	3,296,500		3,296,500		2,879,060		90,049		543,696	(126,256)	103.8%	(56,100)	0	(56,100)	0	(56,100)
55200 PROPERTY LIABILITY INSURANCE	243,300		243,300		229,531		0		0	13,769	94.3%	13,769	0	13,769	0	13,769
55300 TELEPHONE	94,000		94,000		67,430		6,918		25,439	1,131	98.8%	0	0	0	0	0
55301 POSTAGE	21,126		21,126		7,971		241		12,657	498	97.6%	6,000	0	6,000	0	6,000
55325 DATA LINE	64,616		64,616		54,582		0		7,984	2,050	96.8%	0	0	0	0	0
55500 FORMS & PRINTING	2,050		2,050		1,011		0		0	1,039	49.3%	0	0	0	0	0
55604 TUITION-VOCATIONAL/AGRI	68,230		68,230		56,411		0		0	11,819	82.7%	11,819	0	11,819	0	11,819
55610 MAGNET SCHOOL TUITION	86,000		86,000		0		0		0	86,000	0.0%	0	0	0	0	0
55630 SPECIAL EDUCATION TUITION	2,237,097		2,237,097		1,693,685		304,712		662,002	(118,590)	105.3%	(118,590)	0	(118,590)	0	(118,590)
OTHER PURCHASED SERVICES	2,816,419		2,816,419		2,110,621		311,871		708,082	(2,284)	100.1%	(87,002)	0	(87,002)	0	(87,002)
55800 TRAVEL REIMBURSEMENT	16,860		16,860		3,105		856		1,441	12,314	27.0%	10,000	0	10,000	0	10,000
56100 OFFICE SUPPLIES	22,639		22,639		11,290		1,249		3,174	8,175	63.9%	0	0	0	0	0
56110 SUPPLIES-INSTRUCTIONAL	354,480		354,480		220,783		13,940		31,208	102,489	71.1%	0	0	0	0	0
56112 SUPPLIES-CUSTODIAL	77,500		77,500		55,743		5,477		9,020	12,737	83.6%	0	0	0	0	0
56114 SUPPLIES-MAINTENANCE	19,800		19,800		44,584		2,748		17,909	(42,693)	315.6%	(42,693)	0	(42,693)	0	(42,693)
56205 FUEL-TRANSPORTATION	128,500		128,500		64,610		7,270		61,890	2,000	98.4%	7,500	0	7,500	0	7,500
56220 ELECTRIC	568,000		568,000		396,560		60,536		171,440	0	100.0%	0	0	0	0	0
56240 HEATING OIL	201,250		201,250		198,731		45,850		2,519	0	100.0%	(25,000)	0	(25,000)	0	(25,000)
56255 PROPANE	6,000		6,000		6,311		2,454		1,025	(1,336)	122.3%	(1,336)	0	(1,336)	0	(1,336)
56290 SUPPLIES-OTHER	129,678		129,678		89,883		0		8,567	31,228	75.9%	(8,418)	0	(8,418)	0	(8,418)
56292 WATER/SEWER	88,184		88,184		88,186		0		0	(2)	100.0%	(2)	0	(2)	0	(2)

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									COVID	OPERATIONS
56294 REFUSE/RECYCLE	35,570	35,570	36,811	3,928	13,302	(14,543)	140.9%	(14,543)	0	(14,543)
56400 BOOKS AND PERIODICALS	22,160	22,160	19,234	176	0	2,926	86.8%	0	0	0
56410 TEXTBOOKS	273,388	273,388	153,775	3,243	0	119,613	56.2%	0	0	0
56420 LIBRARY BOOKS	35,614	35,614	32,961	0	1,805	848	97.6%	0	0	0
57330 FURNITURE AND FIXTURES	14,395	14,395	8,174	0	1,615	4,606	68.0%	0	0	0
57344 INSTRUCTIONAL EQUIPMENT-NEW	19,245	19,245	10,728	1,232	6,955	1,562	91.9%	0	0	0
57345 INSTRUCTIONAL EQUIP-REPL	42,033	42,033	42,492	5,499	4,188	(4,647)	111.1%	(4,647)	0	(4,647)
57350 TECHNOLOGY SOFTWARE	327,527	327,527	351,227	8,840	0	(23,700)	107.2%	(23,700)	0	(23,700)
57390 OTHER EQUIPMENT	282,457	282,457	291,908	10,175	2,700	(12,151)	104.3%	(12,151)	(1,063)	(11,088)
58100 TRAVEL/CONT.ED/DUES	82,988	82,988	68,693	1,985	4,263	10,032	87.9%	8,000	0	8,000
58414 CONTINGENCY	0	0	0	0	0	0	0.0%	0	0	0
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0.0%	45,290	0	45,290
TOTAL SUPPLIES AND OTHER	2,748,268	2,748,268	2,195,789	187,883	343,021	209,458	92.4%	(61,700)	(9,481)	(52,219)
TOTAL REVENUES	(882,005)	(882,005)	(770,381)	(23,693)	0	(111,624)	87.3%	131,154	0	131,154
TOTAL EXPENSES	47,612,623	47,612,623	34,731,951	3,821,752	2,510,186	10,370,486	78.2%	(131,154)	(71,482)	(59,672)
NET EXPENSES	46,730,618	46,730,618	33,961,570	3,798,059	2,510,186	10,258,862	78.0%	0	(71,482)	71,482

Note: Variances shown for discussion purposes only.

Brookfield Public Schools
Emerging Issues
March 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 are aware of one potential evaluation.
- A process has been put in place to ensure that funds are encumbered at the same time a referral for evaluation is made.

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

FEMA Reimbursement

- We are working with the Town to potentially get reimbursed for COVID costs incurred from March 2020 through December 31, 2021.
- We have provided the Town with all of the documentation they have requested.
- Year to date, we have incurred \$71,482 in COVID costs.
- It has yet to be determined what, if any impact the potential reimbursement will have on this year's results.