



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

October 12, 2020

From: Ken Post, Director of Business Operations

Subject: September 2020 Financial Report

Attached is the September 2020 Financial Report. I have identified budget line items where revenues will fall short and/or expenditures will exceed the budget due to operational issues and Covid related costs which we have discussed at previous meetings. For the fiscal year, I am projecting an \$88,535 budget deficit.

Most of the budget variances are included in the accompanying report on savings and Covid related expenses. The most significant expenses were for furniture, \$245,640 (shields, partitions, desks, etc.). The most significant savings are from vacancies (\$143,162) and leaves of absence (\$41,496).

Note: Not all costs identified on the Covid report are noted as variances on the Financial Report. Some costs were financed by grants and some were accounted for with budget transfers.

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

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
SEPTEMBER 2020

ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE /REQ	AVAILABLE BUDGET	% USED	PROJECTED OPERATING VARIANCE
43150 MEDICAID REIMBURSEMENT	(50,000)	(50,000)	(6,243)	(819)	0	(43,757)	12.5%	0
43300 SPED EXCESS COST GRANT	(758,803)	(758,803)	0	0	0	(758,803)	0.0%	0
43301 HEALTH SERVICES GRANT	(13,887)	(13,887)	0	0	0	(13,887)	0.0%	0
43302 TEAM MENTOR REIMBURSEMENT	(6,750)	(6,750)	0	0	0	(6,750)	0.0%	0
43303 MAGNET SCHOOL TRANS GRANT	(30,000)	(30,000)	0	0	0	(30,000)	0.0%	0
43304 ADULT EDUCATION GRANT	(4,500)	(4,500)	(3,363)	0	0	(1,137)	74.7%	0
44311 PRE-K TUITION	(56,000)	(56,000)	(3,581)	(3,581)	0	(52,419)	6.4%	(9,527)
44705 BUILDING USE REVENUES	(20,000)	(20,000)	0	0	0	(20,000)	0.0%	0
48200 ERATE	(59,826)	(59,826)	0	0	0	(59,826)	0.0%	0
48803 PARKING FEES	0	0	(10,200)	(3,675)	0	10,200	100.0%	10,200
48940 CHROMEBOOK REVENUES	(32,000)	(32,000)	(14,325)	(11,075)	0	(17,675)	44.8%	0
49103 TRANSFER FROM CAFETERIA FUND	(30,000)	(30,000)	0	0	0	(30,000)	100.0%	0
TOTAL REVENUES	(1,061,766)	(1,061,766)	(37,712)	(19,150)	0	(1,024,054)	100.0%	673
51102 ADMINISTRATOR SALARIES	3,039,161	3,039,161	697,795	232,737	0	2,341,366	23.0%	0
51106 TEAM/CURRICULUM LEADERS	46,924	46,924	0	0	0	46,924	0.0%	0
51110 TEACHER SALARIES	19,134,608	19,134,608	1,696,309	1,574,780	0	17,438,299	8.9%	145,373
51111 TEACHER TURNOVER SAVINGS	(200,000)	(200,000)	0	0	0	(200,000)	0.0%	9,696
51124 PARAPROFESSIONAL SALARIES	1,254,631	1,359,631	148,345	67,589	0	1,211,286	10.9%	0
51126 TUTORS	36,993	36,993	224	224	0	36,769	0.6%	0
51130 SUBSTITUTES	375,000	375,000	17,398	17,044	357,602	0	100.0%	(17,302)
51140 CLERICAL SALARIES	1,947,509	1,947,509	352,534	150,528	0	1,594,975	18.1%	3,109
51145 NURSES SALARIES	391,694	380,027	27,853	18,221	0	352,174	7.3%	0
51150 CUSTODIAN SALARIES	960,461	960,461	178,464	64,115	11,965	770,032	19.8%	20,636
51155 MAINTENANCE SALARIES	227,166	227,166	41,797	15,609	0	185,369	18.4%	11,366
51160 MONITORS	102,995	102,995	2,203	2,203	0	100,792	2.1%	(1,104)
51170 COACHES	381,992	381,992	0	0	0	381,992	0.0%	0
51175 CARRIER/MESSANGER SALARIES	12,024	12,024	0	0	11,965	59	99.5%	0
51300 EXTENDED DUTY	228,336	228,336	79,576	64,138	0	148,760	34.9%	0
51350 STUDENT SAFETY SALARIES	47,408	47,408	10,968	3,674	0	36,440	23.1%	0
51630 OVERTIME	61,000	61,000	13,925	12,994	0	47,075	22.8%	0
51900 OCC./PHYSICAL THERAPY SALARIES	<u>292,014</u>	<u>284,077</u>	<u>28,758</u>	<u>26,654</u>	<u>0</u>	<u>255,319</u>	<u>10.1%</u>	<u>0</u>
TOTAL SALARIES	28,339,916	28,425,312	3,296,149	2,250,510	381,532	24,747,631	12.9%	171,774
52100 GROUP LIFE INSURANCE	72,000	72,000	16,931	5,643	55,023	46	99.9%	0
52210 SOCIAL SEC/MEDICARE	727,027	727,027	101,467	56,514	5,327	620,233	14.7%	0
52300 PENSION CONTRIBUTION	445,297	445,297	443,162	746	0	2,135	99.5%	0

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ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL		MTD ACTUAL		ENCUMBRANCE		AVAILABLE		PROJECTED	
	APPROP		BUDGET				REQ		BUDGET	% USED	VARIANCE			
52500 TUITION	2,500		2,500		0	0	0	0	2,500	0.0%	0		0	
52600 UNEMPLOYMENT	15,000		15,000		0	0	15,000	0	0	100.0%	0		0	
52700 WORKERS' COMPENSATION	216,622		216,622		216,602	0	0	20	20	100.0%	20		20	
52800 HEALTH INSURANCE	6,117,473		6,163,373		1,774,792	(86,916)	491,568	3,897,013	36.8%	(20,116)			(20,116)	
52950 DISABILITY INSURANCE	163,000		163,000		41,670	13,890	121,330	0	0	100.0%	0		0	
TOTAL EMPLOYEE BENEFITS	7,758,919		7,804,819		2,594,624	(10,123)	688,248	4,521,947	42.1%	(20,096)			(20,096)	
53020 LEGAL FEES	175,000		175,000		25,050	14,325	54,950	95,000	45.7%	0			0	
53200 PROFESSIONAL EDUCATIONAL SVS	102,617		72,617		154	0	0	72,463	0.2%	30,000			30,000	
53300 OTHER PROFESSIONAL SERVICES	876,495		654,374		90,382	63,335	339,465	224,527	65.7%	(36,561)			(36,561)	
53400 TECHNICAL SERVICES	33,000		33,000		10,772	8,454	1,317	20,911	36.6%	0			0	
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,187,112		934,991		126,358	86,114	395,732	412,901	55.8%	(6,561)			(6,561)	
54300 MAINTENANCE & UTILITIES	83,850		83,850		14,362	7,866	22,693	46,795	44.2%	0			0	
54301 BLDG & MAINTENANCE	170,000		170,000		96,341	54,974	46,840	26,819	84.2%	(28,371)			(28,371)	
54402 SERVICES-RENTAL	38,800		38,800		4,447	3,276	6,283	28,070	27.7%	0			0	
54930 SERVICES-COPIERS	145,000		145,000		21,105	14,543	123,895	0	0	100.0%	0		0	
TOTAL PURCHASED PROPERTY SERVICES	437,650		437,650		136,255	80,659	199,711	101,684	76.8%	(28,371)			(28,371)	
55100 PUPIL TRANSPORTATION	2,265,709		2,242,915		0	0	2,176,447	66,468	97.0%	46,944			46,944	
55108 TRANSPORTATION-SPEED IN TOWN	106,860		53,500		0	0	0	53,500	0.0%	0			0	
55109 TRANSPORT-SPEED OUT TOWN	986,742		986,742		6,375	1,625	102,325	878,042	11.0%	0			0	
55150 TRANSPORT-ATHLETICS	128,417		128,417		0	0	0	128,417	0.0%	0			0	
55155 TRANSPORTATION-FIELD TRIPS	27,300		27,300		0	0	0	27,300	0.0%	0			0	
TOTAL TRANSPORTATION	3,515,028		3,438,874		6,375	1,625	2,278,772	1,153,727	66.5%	46,944			46,944	
55200 PROPERTY LIABILITY INSURANCE	223,500		223,500		216,641	0	2,194	4,665	97.9%	4,665			4,665	
55300 TELEPHONE	94,000		94,000		29,115	18,187	53,385	11,500	87.8%	0			0	
55301 POSTAGE	23,826		23,826		3,145	210	15,965	4,716	80.2%	0			0	
55325 DATA LINE	65,416		65,416		273	273	877	64,266	1.8%	0			0	
55500 FORMS & PRINTING	3,200		3,200		849	849	0	2,351	26.5%	0			0	
55604 TUITION-VOCATIONAL/AGRI	68,230		68,230		0	0	0	68,230	0.0%	0			0	
55610 MAGNET SCHOOL TUITION	91,400		91,400		0	0	96,800	(5,400)	105.9%	(5,400)			(5,400)	
55630 SPECIAL EDUCATION TUITION	2,109,947		2,109,947		196,300	175,300	1,501,692	411,955	80.5%	(5,646)			(5,646)	
OTHER PURCHASED SERVICES	2,679,519		2,679,519		446,323	194,819	1,670,913	562,283	79.0%	(6,381)			(6,381)	
55800 TRAVEL REIMBURSEMENT	14,529		14,529		1,092	0	75	13,362	8.0%	0			0	
56100 OFFICE SUPPLIES	20,032		20,032		4,379	3,683	2,846	12,807	36.1%	0			0	

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56110 SUPPLIES-INSTRUCTIONAL	381,308	445,208	25,681	16,766	102,527	317,000	28.8%	(8,965)
56112 SUPPLIES-CUSTODIAL	77,500	94,979	37,882	34,861	56,524	573	99.4%	0
56114 SUPPLIES-MAINTENANCE	20,000	20,000	8,401	6,815	15,472	(3,873)	119.4%	0
56205 FUEL -TRANSPORTATION	158,750	158,750	4,124	4,124	152,226	2,400	98.5%	0
56220 ELECTRIC	590,000	590,000	77,378	33,255	497,622	15,000	97.5%	0
56240 HEATING OIL	250,000	250,000	0	0	250,000	0	100.0%	0
56255 PROPANE	6,000	6,000	387	0	5,113	500	91.7%	0
56290 SUPPLIES-OTHER	137,457	137,457	18,059	14,048	37,696	81,702	40.6%	(10,637)
56292 WATER/SEWER	83,409	83,409	41,705	0	41,704	0	100.0%	0
56294 REFUSE/RECYCLE	36,000	36,000	6,721	5,501	29,279	0	100.0%	0
56400 BOOKS AND PERIODICALS	18,945	18,945	9,132	197	409	9,404	50.4%	0
56410 TEXTBOOKS	205,073	205,073	51,167	1,736	67,574	86,332	57.9%	0
56420 LIBRARY BOOKS	28,115	28,115	9,012	4,929	7,691	11,412	59.4%	0
57330 FURNITURE AND FIXTURES	18,027	18,027	150,986	107,795	112,681	(245,640)	1462.6%	(245,640)
57344 INSTRUCTIONAL EQUIPMENT-NEW	38,300	38,300	93	93	11,155	27,052	29.4%	0
57345 INSTRUCTIONAL EQUIP-REPL	27,026	27,026	4,256	4,256	3,383	19,387	28.3%	0
57390 OTHER EQUIPMENT	348,010	393,010	197,182	124,024	164,837	30,991	92.1%	18,725
58100 TRAVEL/CONT.ED/DUES	79,587	79,587	45,278	5,321	6,400	27,909	64.9%	0
58414 CONTINGENCY	43,014	113,614	0	0	0	113,614	0.0%	0
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0.0%	0
TOTAL SUPPLIES AND OTHER	2,581,082	2,778,061	692,915	367,404	1,565,214	519,932	81.3%	(246,517)
TOTAL REVENUES	(1,061,766)	(1,061,766)	(37,712)	(19,150)	0	(1,024,054)	3.6%	673
TOTAL EXPENSES	46,499,226	46,499,226	7,298,999	2,971,008	7,180,122	32,020,105	31.1%	(89,208)
NET EXPENSES	45,437,460	45,437,460	7,261,287	2,951,858	7,180,122	30,996,051	31.8%	(88,535)