



Brookfield Public Schools  
BUSINESS OFFICE



To: Board of Education Finance Committee

May 7, 2021

From: Ken Post, Director of Business Operations

Subject: April 2021 Financial Report

Attached is the April 2021 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 a \$67,378 budget deficit. That is a \$48,534 decrease from the prior month's projected deficit of \$115,912. Additional savings were identified in salaries from leaves and vacancies, extended duty, and instructional supplies. These positive variances are offset by an additional costs for health benefits, and heating oil.

Additionally, we were just notified that Brookfield's Education Cost Sharing Grant was reduced by \$97,806 due to reduced costs reported for 2019-2020 Excess Cost. This loss of revenue will be offset by the \$113,614 Contingency in the budget.

The most significant negative variances continue to be for furniture, \$226,724 (shields, partitions, desks, etc.) Excess Cost Grant Revenue shortfall \$318,114 and Professional Services \$405,215 (Special Education and Covid). The most significant savings are from Special Education Transportation \$302,423 vacancies \$219,397 and leaves of absence \$98,747.

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

BROOKFIELD PUBLIC SCHOOLS  
YTD BUDGET REPORT  
APRIL 2021

ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE		AVAILABLE		% USED	PROJECTED		VARIANCES	
	APPROP		BUDGET				/REQ	BUDGET		OPERATING		COVID	OPERATIONS		
43150 MEDICAID REIMBURSEMENT	(50,000)		(50,000)		(21,676)	0	0	(28,324)	43.4%	(10,000)	0	(10,000)			
43300 SPED EXCESS COST GRANT	(758,803)		(758,803)		(462,902)	0	0	(295,901)	61.0%	(318,114)	(97,806)	(220,308)			
43301 HEALTH SERVICES GRANT	(13,887)		(13,887)		(14,666)	0	0	779	105.6%	0	779	0			
43302 TEAM MENTOR REIMBURSEMENT	(6,750)		(6,750)		(3,441)	0	0	(3,309)	51.0%	(3,309)	0	(3,309)			
43303 MAGNET SCHOOL TRANS GRANT	(30,000)		(30,000)		(983)	0	0	(29,017)	3.3%	0	0	0			
43304 ADULT EDUCATION GRANT	(4,500)		(4,500)		(3,366)	0	0	(1,137)	74.7%	0	0	0			
44311 PRE-K TUITION	(56,000)		(56,000)		(39,641)	0	0	(16,359)	70.8%	(9,527)	(9,527)	0			
44705 BUILDING USE REVENUES	(20,000)		(20,000)		0	0	0	(20,000)	0.0%	(20,000)	(20,000)	0			
45108 LIBRARY BOOK FEES	0		0		(142)	0	0	142	100.0%	0	142	0			
48200 ERATE	(59,826)		(59,826)		(80,120)	0	0	20,294	133.9%	20,294	0	20,294			
48803 PARKING FEES	0		0		(14,775)	0	0	14,775	100.0%	0	14,775	0			
48940 CHROMEBOOK REVENUES	(32,000)		(32,000)		(26,900)	0	0	(5,100)	84.1%	0	0	0			
49103 TRANSFER FROM CAFETERIA FUND	(30,000)		(30,000)		0	0	0	(30,000)	100.0%	0	0	0			
TOTAL REVENUES	(1,061,766)		(1,061,766)		(668,609)	0	0	(393,157)	63.0%	(324,960)	(127,333)	(197,627)			
51102 ADMINISTRATOR SALARIES	3,039,161		3,039,161		2,559,850	349,070	0	479,311	84.2%	0	0	0			
51106 TEAM/CURRICULUM LEADERS	46,924		46,924		42,410	6,821	0	4,514	90.4%	0	0	0			
51110 TEACHER SALARIES	19,134,608		19,134,608		14,386,653	2,374,763	0	4,747,955	75.2%	202,623	20,583	182,040			
51111 TEACHER TURNOVER SAVINGS	(200,000)		(200,000)		0	0	0	(200,000)	0.0%	9,696	0	9,696			
51124 PARAPROFESSIONAL SALARIES	1,254,631		1,359,631		1,125,346	170,981	0	234,285	82.8%	2,078	2,078	0			
51126 TUTORS	36,993		36,993		23,611	5,054	0	13,382	63.8%	0	0	0			
51130 SUBSTITUTES - ST	375,000		375,000		241,977	54,489	0	92,688	75.3%	(25,000)	0	(25,000)			
51131 SUBSTITUTES - LT	0		0		70,771	15,641	0	(94,215)	0.0%	3,109	0	3,109			
51140 CLERICAL SALARIES	1,947,509		1,947,509		1,605,432	227,987	10,410	67,718	83.0%	2,096	2,096	0			
51150 NURSES SALARIES	391,694		380,027		312,309	52,171	0	67,718	82.2%	0	0	0			
51155 CUSTODIAN SALARIES	960,461		960,461		696,216	107,316	2,991	261,254	72.8%	96,871	0	96,871			
51155 MAINTENANCE SALARIES	227,166		227,166		186,102	27,211	0	41,064	81.9%	11,366	0	11,366			
51160 MONITORS	102,995		102,995		84,395	17,633	0	18,600	81.9%	(6,086)	(26,077)	19,991			
51170 COACHES	381,992		381,992		226,422	76,772	0	155,570	59.3%	0	0	0			
51175 CURRIER/MESSANGER SALARIES	12,024		12,024		8,974	0	2,991	59	99.5%	0	0	0			
51300 EXTENDED DUTY	228,336		228,336		174,096	15,756	0	54,240	76.2%	30,000	0	30,000			
51350 STUDENT SAFETY SALARIES	47,408		47,408		40,215	5,484	0	7,193	84.8%	0	0	0			
51630 OVERTIME	61,000		61,000		29,229	4,093	0	31,771	47.9%	25,000	15,000	10,000			
51900 OCC./PHYSICAL THERAPY SALARIES	292,014		284,077		243,693	39,309	0	40,384	85.8%	0	0	0			
TOTAL SALARIES	28,339,916		28,425,312		22,057,701	3,550,551	80,171	6,287,440	77.9%	351,753	13,680	338,073			
52100 GROUP LIFE INSURANCE	72,000		72,000		60,685	5,996	11,204	111	99.8%	1,500	0	1,500			
52210 SOCIAL SEC/MEDICARE	727,027		727,027		572,168	88,030	1,173	153,686	78.9%	0	0	0			
52300 PENSION CONTRIBUTION	445,297		445,297		447,697	869	0	(2,400)	100.5%	(3,156)	0	(3,156)			
52500 TUITION	2,500		2,500		0	0	0	2,500	0.0%	0	0	0			
52600 UNEMPLOYMENT	15,000		15,000		9,181	740	5,819	0	100.0%	0	0	0			
52700 WORKERS' COMPENSATION	216,622		216,622		216,602	0	0	20	100.0%	20	0	20			
52800 HEALTH INSURANCE	6,117,473		6,163,373		5,793,903	369,267	448,521	(79,051)	101.3%	(121,116)	0	(121,116)			

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APRIL 2021

ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL		MTD ACTUAL		ENCUMBRANCE		AVAILABLE		PROJECTED		VARIANCES	
	APPROP	BUDGET	BUDGET	BUDGET	YTD ACTUAL	MTD ACTUAL	REQ	BUDGET	% USED	VARIANCE	COVID	OPERATIONS	OPERATING	OPERATIONS		
52950 DISABILITY INSURANCE	163,000	163,000	163,000	163,000	145,109	14,685	17,891	0	100.0%	(10,250)	0	(10,250)	0	(10,250)		
TOTAL EMPLOYEE BENEFITS	7,758,919	7,804,819	7,804,819	7,804,819	7,245,345	479,587	484,608	74,866	99.0%	(133,002)	0	(133,002)	0	(133,002)		
53020 LEGAL FEES	175,000	175,000	175,000	175,000	86,815	7,940	21,158	67,027	61.7%	50,000	0	50,000	0	50,000		
53200 PROFESSIONAL EDUCATIONAL SVS	102,617	72,617	102,617	72,617	14,504	5,563	7,155	50,958	29.8%	37,200	0	37,200	0	37,200		
53300 OTHER PROFESSIONAL SERVICES	876,495	654,374	876,495	654,374	791,470	92,434	267,919	(405,015)	161.9%	(405,015)	(196,614)	(208,401)	(405,015)	(208,401)		
53400 TECHNICAL SERVICES	33,000	33,000	33,000	33,000	31,852	1,800	3,900	(2,752)	108.3%	(2,752)	0	(2,752)	0	(2,752)		
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,187,112	934,991	1,187,112	934,991	924,641	107,737	300,132	(289,782)	131.0%	(320,567)	(159,414)	(161,153)	(320,567)	(161,153)		
54300 MAINTENANCE & UTILITIES	83,850	83,850	83,850	83,850	51,364	73	9,379	23,107	72.4%	0	0	0	0	0		
54301 BLDG & MAINTENANCE	170,000	170,000	170,000	170,000	137,117	12,614	40,531	(7,648)	104.5%	(28,371)	(28,371)	0	(28,371)	0		
54402 SERVICES-RENTAL	38,800	38,800	38,800	38,800	42,780	2,373	5,420	(9,400)	124.2%	(9,400)	(6,198)	(3,202)	(9,400)	(3,202)		
54930 SERVICES-COPIERS	145,000	145,000	145,000	145,000	76,523	6,561	68,477	0	100.0%	45,000	0	45,000	0	45,000		
TOTAL PURCHASED PROPERTY SERVICES	437,650	437,650	437,650	437,650	307,784	21,621	123,807	6,059	98.6%	7,229	(34,569)	41,798	7,229	41,798		
55100 PUPIL TRANSPORTATION	2,265,709	2,242,915	2,242,915	2,242,915	1,697,204	220,804	460,047	85,664	96.2%	110,702	75,702	35,000	110,702	35,000		
55108 TRANSPORTATION-SPED IN TOWN	106,860	53,500	106,860	53,500	33,600	0	0	19,900	62.8%	19,900	0	19,900	0	19,900		
55109 TRANSPORT-SPED OUT TOWN	986,742	986,742	986,742	986,742	398,223	103,124	286,096	302,423	69.4%	302,423	17,813	284,610	302,423	284,610		
55150 TRANSPORT-ATHLETICS	128,417	128,417	128,417	128,417	22,713	4,315	27,287	78,417	38.9%	25,000	0	25,000	25,000	25,000		
55155 TRANSPORTATION-FIELD TRIPS	27,300	27,300	27,300	27,300	0	0	0	27,300	0.0%	23,800	23,800	0	23,800	0		
TOTAL TRANSPORTATION	3,515,028	3,438,874	3,438,874	3,438,874	2,151,740	328,243	773,430	513,704	85.1%	481,825	117,315	364,510	481,825	364,510		
55200 PROPERTY LIABILITY INSURANCE	223,500	223,500	223,500	223,500	219,157	28	0	4,343	98.1%	4,343	0	4,343	0	4,343		
55300 TELEPHONE	94,000	94,000	94,000	94,000	80,398	7,384	12,996	606	99.4%	0	0	0	0	0		
55301 POSTAGE	23,826	23,826	23,826	23,826	11,085	3,062	9,401	3,340	86.0%	8,000	0	8,000	0	8,000		
55325 DATA LINE	65,416	65,416	65,416	65,416	62,430	7,782	136	2,850	95.6%	0	0	0	0	0		
55500 FORMS & PRINTING	3,200	3,200	3,200	3,200	849	0	0	2,351	26.5%	0	0	0	0	0		
55604 TUITION-VOCATIONAL/AGRI	68,230	68,230	68,230	68,230	64,817	0	0	3,413	95.0%	3,413	0	3,413	0	3,413		
55610 MAGNET SCHOOL TUITION	91,400	91,400	91,400	91,400	88,700	0	0	2,700	97.0%	2,700	0	2,700	0	2,700		
55630 SPECIAL EDUCATION TUITION	2,109,947	2,109,947	2,109,947	2,109,947	1,490,318	104,865	592,839	26,790	98.7%	26,790	0	26,790	0	26,790		
OTHER PURCHASED SERVICES	2,679,519	2,679,519	2,679,519	2,679,519	2,017,754	123,121	615,372	46,393	98.3%	45,246	0	45,246	0	45,246		
55800 TRAVEL REIMBURSEMENT	14,529	14,529	14,529	14,529	5,382	142	1,249	7,898	45.6%	4,000	0	4,000	0	4,000		
56100 OFFICE SUPPLIES	20,032	20,032	20,032	20,032	12,127	2,083	3,090	4,815	76.0%	0	0	0	0	0		
56110 SUPPLIES-INSTRUCTIONAL	381,308	381,308	381,308	381,308	253,626	12,643	38,558	89,124	76.6%	21,035	(8,965)	30,000	21,035	30,000		
56112 SUPPLIES-CUSTODIAL	77,500	94,979	77,500	94,979	67,633	9,798	24,163	3,183	96.6%	0	0	0	0	0		
56114 SUPPLIES-MAINTENANCE	20,000	20,000	20,000	20,000	47,811	3,374	11,664	(39,475)	297.4%	(39,475)	(8,218)	(31,257)	(39,475)	(31,257)		
56205 FUEL -TRANSPORTATION	158,750	158,750	158,750	158,750	62,461	22,054	93,889	2,400	98.5%	45,225	36,180	9,045	45,225	9,045		
56220 ELECTRIC	590,000	590,000	590,000	590,000	447,837	55,940	127,163	15,000	97.5%	11,000	0	11,000	11,000	11,000		
56240 HEATING OIL	250,000	250,000	250,000	250,000	286,220	46,357	8,780	(45,000)	118.0%	(45,000)	0	(45,000)	0	(45,000)		
56255 PROPANE	6,000	6,000	6,000	6,000	4,739	637	1,261	0	100.0%	0	0	0	0	0		
56290 SUPPLIES-OTHER	137,457	137,457	137,457	137,457	87,164	8,863	10,601	39,692	71.1%	(10,637)	(10,637)	0	(10,637)	0		
56292 WATER/SEWER	83,409	83,409	83,409	83,409	83,409	0	0	0	100.0%	0	0	0	0	0		
56294 REFUSE/RECYCLE	36,000	36,000	36,000	36,000	27,677	1,070	9,818	(1,495)	104.2%	(1,495)	0	(1,495)	0	(1,495)		

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								OPERATING VARIANCE	COVID OPERATIONS VARIANCES
56400 BOOKS AND PERIODICALS	18,945	18,945	13,182	0	168	5,595	70.5%	3,500	3,500
56410 TEXTBOOKS	205,073	205,073	151,066	2,762	37,086	16,921	91.7%	5,500	5,500
56420 LIBRARY BOOKS	28,115	28,115	23,350	1,070	3,387	1,378	95.1%	0	0
57330 FURNITURE AND FIXTURES	18,027	18,027	233,401	310	3,076	(218,450)	1311.8%	(226,724)	0
57344 INSTRUCTIONAL EQUIPMENT-NEW	38,300	38,300	33,260	3,458	0	5,040	86.8%	0	0
57345 INSTRUCTIONAL EQUIP-REPL	27,026	27,026	13,865	129	2,115	11,046	59.1%	0	0
57350 TECHNOLOGY SOFTWARE	270,604	270,604	268,247	0	3,906	(1,549)	100.6%	(1,549)	(1,549)
57390 OTHER EQUIPMENT	77,406	186,306	238,402	900	1,800	(53,896)	128.9%	(53,896)	(6,513)
58100 TRAVEL/CONT.ED/DUES	79,587	79,587	57,991	1,213	4,672	16,924	78.7%	0	0
58414 CONTINGENCY	43,014	113,614	0	0	0	113,614	0.0%	113,614	15,808
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0.0%	0	0
TOTAL SUPPLIES AND OTHER	2,581,082	2,778,061	2,418,850	172,803	386,446	(27,235)	101.0%	(174,902)	(6,961)
TOTAL REVENUES	(1,061,766)	(1,061,766)	(668,609)	(9,795)	0	(393,157)	63.0%	(324,960)	(197,627)
TOTAL EXPENSES	46,499,226	46,499,226	37,123,815	4,783,663	2,763,966	6,611,445	85.8%	257,582	488,511
NET EXPENSES	45,437,460	45,437,460	36,455,206	4,773,868	2,763,966	6,218,288	86.3%	(67,378)	290,884

Note: Variances shown for discussion purposes only.