



Brookfield Public Schools  
BUSINESS OFFICE



To: Board of Education Finance Committee

May 8, 2020

From: Ken Post, Director of Business Operations

Subject: April 2020 Financial Report

Attached is the April 2020 Financial Report. I have identified budget line items where revenues will fall short and/or expenditures will exceed the budget due to the operational issues which we have discussed at previous meetings. I have estimated savings and exposures resulting from the current school closure through the end of the academic year. From regular operations, I am projecting a **\$547,435** budget shortfall. I am estimating a net savings of **\$1,110,291** due to the school closure through the end of the academic year. The most significant contributors of the operating shortfall include the following:

- Increase in SPED tuition \$509,274
- Increase in SPED professional services \$343,498
- Increase in SPED transportation \$72,942
- Increase in legal fees \$69,358
- Increase in need for substitutes \$78,816
- Adjustment to ECS Grant \$55,558
- Loss of Medicaid reimbursement \$35,000

Our overall operating budget shortfall (\$547,435) is net of several other account underruns and additional revenue as well as a district-wide \$268,261 spending freeze. The accounts affected by the freeze are detailed in the attached sheets.

The most significant savings resulting from the school closure are:

Salaries (substitutes, coaches, & overtime) \$163,575  
Transportation (regular and special education) \$514,075  
Instructional supplies \$94,571  
Purchased property services \$95,618

At this time, it appears that the net savings from the school closure will be more than enough to offset the operating shortfall.

- With school remaining closed for the remainder of the academic year it will result in an estimated net budget surplus of \$562,856.

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

BROOKFIELD PUBLIC SCHOOLS  
YTD BUDGET REPORT  
APRIL 2020

ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE /REQ	AVAILABLE BUDGET	% USED	PROJECTED OPERATING VARIANCE	CLOSURE THRU 6/30/20 SAVINGS/ (EXPOSURES)	TOTAL PROJECTED VARIANCE
43150 MEDICAID REIMBURSEMENT	(75,000)	(75,000)	(20,481)	(3,544)	0	(54,519)	27.3%	(35,000)	(19,519)	(54,519)
43300 SPED EXCESS COST GRANT	(740,000)	(740,000)	(391,726)	55,558	0	(348,274)	52.9%	(66,814)	0	(66,814)
43301 HEALTH SERVICES GRANT	(9,500)	(9,500)	(9,693)	0	0	193	102.0%	193	0	193
43302 TEAM MENTOR REIMBURSEMENT	(16,000)	(16,000)	0	0	0	(16,000)	0.0%	0	0	0
43303 MAGNET SCHOOL TRANS GRANT	(29,000)	(29,000)	(15,998)	0	0	(13,002)	55.2%	0	0	0
43304 ADULT EDUCATION GRANT	(3,600)	(3,600)	(3,026)	0	0	(574)	84.1%	0	0	0
44311 PRE-K TUITION	(46,000)	(46,000)	(54,933)	(1,060)	0	8,933	119.4%	17,673	0	17,673
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(19,425)	(6,756)	0	(575)	97.1%	0	0	0
48200 ERATE	(65,128)	(65,128)	(45,914)	0	0	(19,214)	70.5%	(19,214)	0	(19,214)
48940 CHROMEBOOK REVENUES	(25,000)	(25,000)	(43,995)	(341)	0	18,995	176.0%	18,995	0	18,995
48980 NON LAPSING FUND	(65,000)	(65,000)	0	0	0	(65,000)	0.0%	0	0	0
<b>TOTAL REVENUES</b>	<b>(1,094,228)</b>	<b>(1,094,228)</b>	<b>(605,191)</b>	<b>43,857</b>	<b>0</b>	<b>(489,037)</b>	<b>55.3%</b>	<b>(84,167)</b>	<b>(19,519)</b>	<b>(103,686)</b>
51102 ADMINISTRATOR SALARIES	2,956,557	2,956,557	2,379,490	227,881	0	577,067	80.5%	0	0	0
51106 TEAM/CURRICULUM LEADERS	42,807	46,795	41,102	4,425	0	5,693	87.8%	0	0	0
51110 TEACHER SALARIES	18,654,141	18,654,141	13,364,393	1,551,109	0	5,289,748	71.6%	164,169	0	164,169
51111 TEACHER TURNOVER SAVINGS	(120,000)	(120,000)	0	0	0	(120,000)	0.0%	3,817	0	3,817
51124 PARAPROFESSIONAL SALARIES	1,214,098	1,214,098	1,038,983	126,186	0	175,115	85.6%	0	0	0
51126 TUTORS	35,532	61,022	54,588	2,016	0	6,434	89.5%	0	0	0
51130 SUBSTITUTES	350,000	350,000	348,259	25,395	0	1,741	99.5%	(78,816)	67,057	(11,759)
51140 CLERICAL SALARIES	1,907,252	1,918,252	1,530,433	146,538	12,027	375,792	80.4%	9,558	0	9,558
51145 NURSES SALARIES	357,204	403,887	282,532	39,334	0	121,355	70.0%	35,983	0	35,983
51150 CUSTODIAN SALARIES	944,005	944,005	691,357	66,496	14,306	238,342	74.8%	81,909	0	81,909
51155 MAINTENANCE SALARIES	224,929	224,929	175,107	12,782	0	49,822	77.8%	12,405	0	12,405
51160 MONITORS	106,094	106,094	72,783	2,582	0	33,311	68.6%	0	0	0
51170 COACHES	372,526	372,526	242,302	539	0	130,224	65.0%	0	0	0
51175 CURRIER/MESSANGER SALARIES	11,585	11,585	8,756	0	2,919	(90)	100.8%	(90)	0	(90)
51300 EXTENDED DUTY	240,155	225,167	143,905	7,980	0	81,262	63.9%	42,000	0	42,000
51350 STUDENT SAFETY SALARIES	43,709	43,709	37,540	3,575	0	6,169	85.9%	0	0	0
51630 OVERTIME	61,000	61,000	37,802	1,042	0	23,198	62.0%	0	20,000	20,000
51900 OCC./PHYSICAL THERAPY SALARIES	284,699	284,699	231,371	23,983	0	53,328	81.3%	9,213	0	9,213
<b>TOTAL SALARIES</b>	<b>27,686,293</b>	<b>27,758,466</b>	<b>20,680,703</b>	<b>2,241,813</b>	<b>29,252</b>	<b>7,048,511</b>	<b>74.6%</b>	<b>280,148</b>	<b>163,575</b>	<b>443,723</b>
52100 GROUP LIFE INSURANCE	72,000	72,000	59,371	5,779	13,763	(1,134)	101.6%	0	0	0
52210 SOCIAL SEC/MEDICARE	703,591	703,591	543,213	57,929	1,306	159,072	77.4%	0	0	0
52300 PENSION CONTRIBUTION	412,134	412,134	413,207	294	0	(1,073)	100.3%	(1,774)	0	(1,774)
52500 TUITION	4,000	4,000	0	0	0	4,000	0.0%	4,000	0	4,000
52600 UNEMPLOYMENT	15,000	15,000	32,917	5,874	12,083	(30,000)	300.0%	(30,000)	(44,258)	(74,258)
52700 WORKERS' COMPENSATION	227,456	227,456	206,222	(10,400)	0	21,234	90.7%	21,234	0	21,234
52800 HEALTH INSURANCE	5,737,073	5,754,073	5,532,021	446,015	83,122	138,930	97.6%	0	(3,539)	(3,539)
52950 DISABILITY INSURANCE	160,000	160,000	146,800	14,298	28,596	(15,396)	109.6%	(15,396)	0	(15,396)

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**YTD BUDGET REPORT**  
**APRIL 2020**

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TOTAL EMPLOYEE BENEFITS	7,331,254	7,348,254	6,933,751	519,789	138,870	275,633	96.2%	(21,936)	(47,797)	(69,733)
53020 LEGAL FEES	145,000	145,000	167,631	2,262	43,627	(66,258)	145.7%	(69,358)	0	(69,358)
53200 PROFESSIONAL EDUCATIONAL SVS	191,321	191,321	105,904	1,917	29,460	55,957	70.8%	22,427	28,707	51,134
53300 OTHER PROFESSIONAL SERVICES	942,813	938,130	912,987	100,587	392,318	(367,175)	139.1%	(343,498)	57,460	(286,038)
53400 TECHNICAL SERVICES	39,000	39,000	24,230	0	5,820	8,950	77.1%	0	(1,800)	(1,800)
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,318,134	1,313,451	1,210,752	104,766	471,225	(368,526)	128.1%	(390,429)	84,367	(306,062)
54300 MAINTENANCE & UTILITIES	94,734	94,734	34,967	337	1,869	57,898	38.9%	2,500	39,675	42,175
54301 BLDG & MAINTENANCE	195,000	195,000	75,988	(660)	20,499	98,513	49.5%	30,000	37,343	67,343
54402 SERVICES-RENTAL	41,219	41,219	32,680	701	1,873	6,666	83.8%	0	3,600	3,600
54930 SERVICES-COPIERS	144,200	144,200	100,950	6,561	39,050	4,200	97.1%	0	15,000	15,000
TOTAL PURCHASED PROPERTY SERVICES	475,153	475,153	244,585	6,939	63,291	167,277	64.8%	32,500	95,618	128,118
55100 PUPIL TRANSPORTATION	2,229,422	2,229,422	2,142,883	0	51,729	34,810	98.4%	34,810	302,995	337,805
55108 TRANSPORTATION-SPED IN TOWN	64,862	64,862	117,645	0	24,159	(76,942)	218.6%	(72,942)	24,159	(48,783)
55109 TRANSPORT-SPED OUT TOWN	797,742	797,742	483,152	7,528	294,037	20,553	97.4%	20,553	128,618	149,171
55150 TRANSPORT-ATHLETICS	125,899	125,899	75,274	0	14,726	35,899	71.5%	4,625	46,000	50,625
55155 TRANSPORTATION-FIELD TRIPS	27,300	27,300	10,722	0	7,154	9,424	65.5%	4,275	12,303	16,578
TOTAL TRANSPORTATION	3,245,225	3,245,225	2,829,676	7,528	391,805	23,744	99.3%	(8,679)	514,075	505,396
55200 PROPERTY LIABILITY INSURANCE	223,500	223,500	225,595	0	0	(2,095)	100.9%	(2,095)	0	(2,095)
55300 TELEPHONE	94,000	94,000	78,107	6,607	13,803	2,090	97.8%	0	0	0
55301 POSTAGE	35,800	35,800	8,840	286	13,062	13,898	61.2%	13,898	12,848	26,746
55325 DATA LINE	67,000	67,000	62,258	9,297	309	4,433	93.4%	4,433	0	4,433
55500 FORMS & PRINTING	5,100	5,100	879	0	0	4,221	17.2%	1,600	2,621	4,221
55604 TUITION-VOCATIONAL/AGRI	65,000	65,000	81,874	0	0	(16,874)	126.0%	(16,874)	0	(16,874)
55610 MAGNET SCHOOL TUITION	86,000	86,000	86,000	0	0	0	100.0%	0	0	0
55630 SPECIAL EDUCATION TUITION	1,705,500	1,705,500	1,637,717	109,028	577,057	(509,274)	129.9%	(509,274)	0	(509,274)
OTHER PURCHASED SERVICES	2,281,900	2,281,900	2,181,270	125,218	604,231	(503,601)	122.1%	(508,312)	15,469	(492,843)
55800 TRAVEL REIMBURSEMENT	19,973	19,973	15,199	141	858	3,916	80.4%	0	3,500	3,500
56100 OFFICE SUPPLIES	25,427	25,427	10,694	451	3,398	11,335	55.4%	2,000	12,813	14,813
56110 SUPPLIES-INSTRUCTIONAL	511,035	511,035	356,608	4,921	29,141	125,286	75.5%	56,924	94,571	151,495
56112 SUPPLIES-CUSTODIAL	77,500	77,500	67,610	8,870	8,144	1,746	97.7%	0	0	0
56114 SUPPLIES-MAINTENANCE	20,000	20,000	21,894	807	9,732	(11,626)	158.1%	(11,626)	0	(11,626)
56200 FUEL -TRANSPORTATION	163,250	163,250	102,878	9,519	60,371	1	100.0%	0	60,371	60,371
56220 ELECTRIC	575,000	575,000	436,077	44,897	138,879	44	100.0%	0	21,563	21,563
56240 HEATING OIL	256,250	256,250	241,496	27,682	14,754	0	100.0%	0	14,754	14,754
56255 PROPANE	6,000	6,000	4,826	549	874	300	95.0%	0	1,000	1,000
56290 SUPPLIES-OTHER	151,107	151,107	70,985	375	9,166	70,956	53.0%	31,200	43,922	75,122
56292 WATER/SEWER	79,000	79,000	75,046	0	0	3,954	95.0%	3,954	0	3,954

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									THRU 6/30/20 SAVINGS/ (EXPOSURES)	TOTAL PROJECTED VARIANCE
56294 REFUSE/RECYCLE	36,000	36,000	26,846	0	9,154	0	100.0%	0	0	0
56400 BOOKS AND PERIODICALS	19,623	19,623	16,856	0	0	2,767	85.9%	0	2,767	2,767
56410 TEXTBOOKS	182,254	182,254	117,216	0	0	65,038	64.3%	38,050	26,988	65,038
56420 LIBRARY BOOKS	47,131	47,131	40,956	0	1,029	5,146	89.1%	2,785	3,390	6,175
57330 FURNITURE AND FIXTURES	18,985	18,985	13,224	3,745	0	5,761	69.7%	5,000	761	5,761
57344 INSTRUCTIONAL EQUIPMENT-NEW	38,200	38,200	36,877	1,526	5,669	(4,346)	111.4%	(4,346)	0	(4,346)
57390 OTHER EQUIPMENT	39,549	39,549	25,356	3,281	0	14,193	64.1%	14,000	193	14,193
58100 TRAVEL/CONT.ED/DUES	408,229	408,229	383,269	6,909	13,496	11,464	97.2%	10,060	1,404	11,464
REQUIRED ACTIONS TBD	88,448	88,448	65,339	757	4,089	19,020	78.5%	5,440	16,506	21,946
TOTAL SUPPLIES AND OTHER	0	0	0	0	0	0	0.0%	0	0	0
	2,762,961	2,762,961	2,129,252	114,430	308,754	324,955	88.2%	153,441	304,503	457,944
TOTAL REVENUES	(1,094,228)	(1,094,228)	(605,191)	43,857	0	(489,037)	55.3%	(84,167)	(19,519)	(103,686)
TOTAL EXPENSES	45,100,920	45,185,410	36,209,989	3,120,483	2,007,428	6,967,993	84.6%	(463,267)	1,129,810	666,543
NET EXPENSES	44,006,692	44,091,182	35,604,798	3,164,340	2,007,428	6,478,956	85.3%	(547,435)	1,110,291	562,856

Note: Variances shown for discussion purposes only.

Shaded variance amounts are those generated by the spending freeze.