



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

February 5, 2021

From: Ken Post, Director of Business Operations

Subject: January 2021 Financial Report

Attached is the January 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 \$142,558 budget deficit. That is a \$48,139 decrease from the prior month's projection of \$190,697. The primary drivers of the change are the recognition of \$25,000 in savings from Athletic Transportation, a reduction in Special Education Outplacement Tuition of \$52,199 partially offset by a number of smaller variances (positive and negative).

The most significant negative variances continue to be for furniture, \$226,724 (shields, partitions, desks, etc.) Excess Cost Grant Revenue shortfall \$184,746 and Professional Services \$251,903 (Special Education and Covid). The most significant savings are from Special Education Transportation \$247,513 vacancies (\$163,001) and leaves of absence (\$63,825).

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

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
JANUARY 2021

ACCOUNT DESCRIPTION	ORIGINAL	REVISED	YTD ACTUAL		MTD ACTUAL	ENCUMBRANCE	AVAILABLE	% USED	PROJECTED	VARIANCES	
	APPROP	BUDGET	BUDGET	BUDGET		/REQ	BUDGET		OPERATING	COVID	OPERATIONS
43150 MEDICAID REIMBURSEMENT	(50,000)	(50,000)	(16,305)	(4,715)		0	(33,695)	32.6%	(10,000)	0	(10,000)
43300 SPED EXCESS COST GRANT	(758,803)	(758,803)	0	0		0	(758,803)	0.0%	(184,746)	0	(184,746)
43301 HEALTH SERVICES GRANT	(13,887)	(13,887)	(14,666)	(14,666)		0	779	105.6%	779	0	779
43302 TEAM MENTOR REIMBURSEMENT	(6,750)	(6,750)	0	0		0	(6,750)	0.0%	0	0	0
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)	(3,363)	0		0	(1,137)	74.7%	0	0	0
44311 PRE-K TUITION	(56,000)	(56,000)	(20,950)	(4,705)		0	(35,050)	37.4%	(9,527)	(9,527)	0
44705 BUILDING USE REVENUES	(20,000)	(20,000)	0	0		0	(20,000)	0.0%	(15,000)	(15,000)	0
45108 LIBRARY BOOK FEES	0	0	(39)	0		0	39	100.0%	0	0	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	(12,750)	(1,125)		0	12,750	100.0%	12,750	0	12,750
48940 CHROMEBOOK REVENUES	(32,000)	(32,000)	(24,450)	(720)		0	(7,550)	76.4%	0	0	0
49103 TRANSFER FROM CAFETERIA FUND	(30,000)	(30,000)	0	0		0	(30,000)	100.0%	0	0	0
TOTAL REVENUES	<u>(1,061,766)</u>	<u>(1,061,766)</u>	<u>(173,626)</u>	<u>(25,931)</u>		<u>0</u>	<u>(888,140)</u>	<u>16.4%</u>	<u>(185,450)</u>	<u>(24,527)</u>	<u>(160,923)</u>
51102 ADMINISTRATOR SALARIES	3,039,161	3,039,161	1,745,352	232,714		0	1,293,809	57.4%	0	0	0
51106 TEAM/CURRICULUM LEADERS	46,924	46,924	27,215	4,547		0	19,709	58.0%	0	0	0
51110 TEACHER SALARIES	19,134,608	19,134,608	8,846,396	1,585,745		0	10,288,212	46.2%	167,702	20,583	147,119
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	695,389	90,218		0	664,242	51.1%	2,078	2,078	0
51126 TUTORS	36,993	36,993	10,675	210		0	26,318	28.9%	0	0	0
51130 SUBSTITUTES - ST	375,000	375,000	118,282	2,165		133,201	123,517	67.1%	0	0	0
51131 SUBSTITUTES - LT	0	0	28,165	6,589		70,550	(98,715)	0.0%	0	0	0
51140 CLERICAL SALARIES	1,947,509	1,947,509	1,061,152	163,153		20,821	865,536	55.6%	3,109	0	3,109
51145 NURSES SALARIES	391,694	380,027	181,770	24,606		0	198,257	47.8%	2,096	2,096	0
51150 CUSTODIAN SALARIES	960,461	960,461	457,485	59,984		5,983	496,993	48.3%	32,453	0	32,453
51155 MAINTENANCE SALARIES	227,166	227,166	122,112	17,752		0	105,054	53.8%	11,366	0	11,366
51160 MONITORS	102,995	102,995	39,811	5,515		0	63,184	38.7%	2,851	(1,104)	3,955
51170 COACHES	381,992	381,992	145,655	2,015		0	236,337	38.1%	0	0	0
51175 CURRIER/MESSANGER SALARIES	12,024	12,024	5,983	0		5,983	58	99.5%	0	0	0
51300 EXTENDED DUTY	228,336	228,336	137,450	7,009		0	90,886	60.2%	0	0	0
51350 STUDENT SAFETY SALARIES	47,408	47,408	27,419	3,656		0	19,989	57.8%	0	0	0
51630 OVERTIME	61,000	61,000	19,869	295		0	41,131	32.6%	0	0	0
51900 OCC./PHYSICAL THERAPY SALARIES	<u>292,014</u>	<u>284,077</u>	<u>151,372</u>	<u>26,589</u>		<u>0</u>	<u>132,705</u>	<u>53.3%</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SALARIES	<u>28,339,916</u>	<u>28,425,312</u>	<u>13,821,552</u>	<u>2,232,762</u>		<u>236,538</u>	<u>14,367,222</u>	<u>49.5%</u>	<u>231,351</u>	<u>23,653</u>	<u>207,698</u>
52100 GROUP LIFE INSURANCE	72,000	72,000	41,331	0		30,559	110	99.8%	1,500	0	1,500
52210 SOCIAL SEC/MEDICARE	727,027	727,027	364,311	53,201		2,346	360,370	50.4%	0	0	0
52300 PENSION CONTRIBUTION	445,297	445,297	445,651	566		0	(354)	100.1%	(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	6,878	418		8,121	1	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	3,679,704	(180,983)		713,570	1,770,099	71.3%	(20,116)	0	(20,116)

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JANUARY 2021

ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE /REQ	AVAILABLE BUDGET	% USED	PROJECTED OPERATING		VARIANCES	
								VARIANCE	% USED	COVID	OPERATIONS
52950 DISABILITY INSURANCE	163,000	163,000	101,057	0	51,943	0	100.0%	(10,250)	0	(10,250)	0
TOTAL EMPLOYEE BENEFITS	7,758,919	7,804,819	4,855,534	(126,798)	816,539	2,132,746	72.7%	(32,002)	0	(32,002)	0
53020 LEGAL FEES	175,000	175,000	65,127	6,667	42,845	67,028	61.7%	0	0	0	0
53200 PROFESSIONAL EDUCATIONAL SVS	102,617	72,617	8,366	7,131	3,000	61,251	15.7%	30,000	30,000	30,000	0
53300 OTHER PROFESSIONAL SERVICES	876,495	654,374	562,772	38,064	343,505	(251,903)	138.5%	(251,903)	(131,528)	(131,528)	(120,375)
53400 TECHNICAL SERVICES	33,000	33,000	30,052	4,699	5,100	(2,152)	106.5%	(2,152)	0	(2,152)	(2,152)
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,187,112	934,991	666,317	56,561	394,450	(125,776)	113.5%	(224,055)	(101,528)	(101,528)	(122,527)
54300 MAINTENANCE & UTILITIES	83,850	83,850	35,993	6,333	17,568	30,289	63.9%	0	0	0	0
54301 BLDG & MAINTENANCE	170,000	170,000	120,513	5,303	43,717	5,770	96.6%	(28,371)	(28,371)	(28,371)	0
54402 SERVICES-RENTAL	38,800	38,800	24,959	1,719	7,100	6,741	82.6%	0	(6,198)	(6,198)	6,198
54930 SERVICES-COPIERS	145,000	145,000	53,015	18,873	91,985	0	100.0%	12,000	0	12,000	0
TOTAL PURCHASED PROPERTY SERVICES	437,650	437,650	234,480	32,228	160,370	42,800	90.2%	(16,371)	(34,569)	(34,569)	18,198
55100 PUPIL TRANSPORTATION	2,265,709	2,242,915	1,045,071	184,999	1,112,541	85,303	96.2%	70,182	52,077	52,077	18,105
55108 TRANSPORTATION-SPED IN TOWN	106,860	53,500	33,600	0	0	19,900	62.8%	19,900	0	19,900	19,900
55109 TRANSPORT-SPED OUT TOWN	986,742	986,742	224,567	63,450	514,662	247,513	74.9%	247,513	0	247,513	0
55150 TRANSPORT-ATHLETICS	128,417	128,417	12,722	0	32,278	83,417	35.0%	25,000	0	25,000	0
55155 TRANSPORTATION-FIELD TRIPS	27,300	27,300	0	0	0	27,300	0.0%	0	0	0	0
TOTAL TRANSPORTATION	3,515,028	3,438,874	1,315,960	248,449	1,659,481	463,433	86.5%	362,595	52,077	52,077	310,518
55200 PROPERTY LIABILITY INSURANCE	223,500	223,500	216,641	0	2,194	4,665	97.9%	4,665	0	4,665	4,665
55300 TELEPHONE	94,000	94,000	58,840	7,316	23,660	11,500	87.8%	0	0	0	0
55301 POSTAGE	23,826	23,826	6,549	1,993	13,937	3,340	86.0%	0	0	0	0
55325 DATA LINE	65,416	65,416	54,438	7,887	8,128	2,850	95.6%	0	0	0	0
55350 FORMS & PRINTING	3,200	3,200	849	0	0	2,351	26.5%	0	0	0	0
55604 TUITION-VOCATIONAL/AGRI	68,230	68,230	51,172	0	17,058	0	100.0%	0	0	0	0
55610 MAGNET SCHOOL TUITION	91,400	91,400	2,700	2,700	91,400	(2,700)	103.0%	(2,700)	0	(2,700)	0
55630 SPECIAL EDUCATION TUITION	2,109,947	2,109,947	1,224,531	212,754	887,326	(1,910)	100.1%	(1,910)	0	(1,910)	0
OTHER PURCHASED SERVICES	2,679,519	2,679,519	1,615,720	232,650	1,043,703	20,096	99.3%	55	0	55	0
55800 TRAVEL REIMBURSEMENT	14,529	14,529	3,888	1,102	2,038	8,603	40.8%	0	0	0	0
56100 OFFICE SUPPLIES	20,032	20,032	8,854	1,259	4,353	6,825	65.9%	0	0	0	0
56110 SUPPLIES-INSTRUCTIONAL	381,308	381,308	203,542	66,165	44,808	132,958	65.1%	(8,965)	(8,965)	(8,965)	0
56112 SUPPLIES-CUSTODIAL	77,500	94,979	48,683	(4,754)	41,314	4,982	94.8%	0	0	0	0
56114 SUPPLIES-MAINTENANCE	20,000	20,000	35,873	9,901	9,763	(25,636)	228.2%	(25,636)	(8,218)	(8,218)	(17,418)
56205 FUEL -TRANSPORTATION	158,750	158,750	23,966	968	132,384	2,400	98.5%	36,180	36,180	36,180	0
56220 ELECTRIC	590,000	590,000	267,534	45,647	307,466	15,000	97.5%	11,000	0	11,000	0
56240 HEATING OIL	250,000	250,000	112,047	42,040	137,953	0	100.0%	0	0	0	0
56255 PROPANE	6,000	6,000	2,449	686	3,051	500	91.7%	0	0	0	0
56290 SUPPLIES-OTHER	137,457	137,457	65,580	6,171	13,768	58,109	57.7%	(10,637)	(10,637)	(10,637)	0
56292 WATER/SEWER	83,409	83,409	83,409	0	0	0	100.0%	0	0	0	0
56294 REFUSE/RECYCLE	36,000	36,000	19,592	3,085	17,408	(1,000)	102.8%	0	0	0	0

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									COVID	OPERATIONS
56400 BOOKS AND PERIODICALS	18,945	18,945	12,642	319	317	5,986	68.4%	0	0	0
56410 TEXTBOOKS	205,073	205,073	140,997	8,740	1,957	62,119	69.7%	0	0	0
56420 LIBRARY BOOKS	28,115	28,115	20,712	4,078	4,680	2,723	90.3%	0	0	0
57330 FURNITURE AND FIXTURES	18,027	18,027	232,480	0	500	(214,953)	1292.4%	(226,724)	(226,724)	0
57344 INSTRUCTIONAL EQUIPMENT-NEW	38,300	38,300	14,737	2,613	10,270	13,293	65.3%	0	0	0
57345 INSTRUCTIONAL EQUIP-REPL	27,026	27,026	13,304	0	923	12,799	52.6%	0	0	0
57350 TECHNOLOGY SOFTWARE	270,604	270,604	262,423	9,520	0	8,181	97.0%	0	0	0
57390 OTHER EQUIPMENT	77,406	186,306	183,359	7,959	56,846	(53,899)	128.9%	(53,899)	(47,383)	(6,516)
58100 TRAVEL/CONT.ED/DUES	79,587	79,587	54,336	300	4,804	20,447	74.3%	0	0	0
58414 CONTINGENCY	43,014	113,614	0	0	0	113,614	0.0%	0	0	0
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0.0%	0	0	0
TOTAL SUPPLIES AND OTHER	2,581,082	2,778,061	1,810,407	205,799	794,603	173,051	93.8%	(278,681)	(265,747)	(12,934)
TOTAL REVENUES	(1,061,766)	(1,061,766)	(173,626)	(25,931)	0	(888,140)	16.4%	(185,450)	(24,527)	(160,923)
TOTAL EXPENSES	46,499,226	46,499,226	24,319,970	2,881,651	5,105,684	17,073,572	63.3%	42,892	(326,114)	369,006
NET EXPENSES	45,437,460	45,437,460	24,146,344	2,855,720	5,105,684	16,185,432	64.4%	(142,558)	(350,641)	208,083

Note: Variances shown for discussion purposes only.