



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

February 11, 2022

From: Ken Post, Director of Business Operations

Subject: January 2022 Financial Report

Attached is the January 2022 Financial Report. I have identified several line items where I anticipate variances to budget. Based on the information currently available, I am projecting a \$47,094 budget surplus. The most significant changes from last month's report are increases in Special Education Tuition and Professional Services. Increased salary savings from leaves and vacancies are offset by an increased estimate of Substitute costs.

The majority (\$122,075) of the surplus is due to unexpected e-rate funding on some of our ChromeBook purchases this year. We are also realizing savings from staff turnover (\$51,819) and several unpaid leaves of absence (\$179,783).

The savings are partially offset by projected overages in Substitutes (\$119,609), Professional Services (\$103,454), Special Education Transportation (54,581), Special Education Tuition (\$102,939), and Regular Ed Transportation (\$22,216). We have also incurred \$48,427 in unbudgeted Covid related costs for isolation room monitors, cleaning, contact tracing, and music/band related PPE.

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

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
JANUARY 2022

ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE /REQ	AVAILABLE		% USED	OPERATING VARIANCE	VARIANCES	
	APPROP	BUDGET	BUDGET	BUDGET				BUDGET	BUDGET			COVID	OPERATIONS
43150 MEDICAID REIMBURSEMENT	(50,000)	(50,000)	(50,000)	(50,000)	(18,118)	(9,857)	0	(31,882)	36.2%	0	0	0	
43300 SPED EXCESS COST GRANT	(587,387)	(587,387)	(587,387)	(587,387)	0	0	0	(587,387)	0.0%	0	0	0	
43301 HEALTH SERVICES GRANT	(8,662)	(8,662)	(8,662)	(8,662)	(4,130)	(4,130)	0	(4,532)	47.7%	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	
43303 MAGNET SCHOOL TRANS GRANT	(30,000)	(30,000)	(30,000)	(30,000)	(18,945)	0	0	(11,055)	63.2%	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	
44310 TUITION FOR INDIVIDUALS - REG. ED.	0	0	0	0	(7,104)	0	0	7,104	100.0%	0	0	0	
44311 PRE-K TUITION	(56,000)	(56,000)	(56,000)	(56,000)	(37,923)	(4,782)	0	(18,077)	67.7%	0	0	0	
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(20,000)	(20,000)	(2,958)	(1,890)	0	(17,042)	14.8%	(10,000)	0	(10,000)	
45108 LIBRARY BOOK FEES	0	0	0	0	(790)	(39)	0	790	100.0%	790	0	790	
48200 ERATE	(46,706)	(46,706)	(46,706)	(46,706)	(159,983)	(122,075)	0	113,277	342.5%	122,075	0	122,075	
48803 PARKING FEES	(10,000)	(10,000)	(10,000)	(10,000)	(17,565)	0	0	7,565	100.0%	7,565	0	7,565	
48940 CHROMEBOOK REVENUES	(32,000)	(32,000)	(32,000)	(32,000)	(32,920)	(310)	0	920	102.9%	920	0	920	
49103 TRANSFER FROM CAFETERIA FUND	(30,000)	(30,000)	(30,000)	(30,000)	0	0	0	(30,000)	100.0%	0	0	0	
TOTAL REVENUES	(882,005)	(882,005)	(882,005)	(882,005)	(303,963)	(143,083)	0	(578,042)	34.5%	128,454	0	128,454	
51102 ADMINISTRATOR SALARIES	3,098,724	3,098,724	3,098,724	3,098,724	1,793,483	238,943	0	1,305,241	57.9%	2,514	0	2,514	
51106 TEAM/CURRICULUM LEADERS	47,392	47,392	47,392	47,392	27,170	5,531	0	20,222	57.3%	0	0	0	
51110 TEACHER SALARIES	19,716,759	19,700,910	19,700,910	19,700,910	9,090,870	1,607,291	0	10,610,040	46.1%	264,781	0	264,781	
51111 TEACHER TURNOVER SAVINGS	(200,000)	(200,000)	(200,000)	(200,000)	0	0	0	(200,000)	0.0%	51,819	0	51,819	
51124 PARAPROFESSIONAL SALARIES	1,406,543	1,470,753	1,470,753	1,470,753	713,795	86,332	0	756,958	48.5%	28,684	0	28,684	
51126 TUTORS	0	0	0	0	0	0	0	0	0.0%	(16,128)	0	(16,128)	
51130 SUBSTITUTES - ST	375,000	385,704	385,704	385,704	277,393	39,021	0	56,026	85.5%	(20,739)	0	(20,739)	
51131 SUBSTITUTES - LT	0	0	0	0	63,149	4,563	0	(125,200)	0.0%	(98,870)	0	(98,870)	
51140 CLERICAL SALARIES	2,004,704	2,039,554	2,039,554	2,039,554	1,064,025	156,071	0	952,523	53.3%	0	0	0	
51145 NURSES SALARIES	399,792	399,792	399,792	399,792	191,618	28,506	0	208,174	47.9%	23,845	0	23,845	
51150 CUSTODIAN SALARIES	972,144	972,144	972,144	972,144	527,196	69,291	0	438,830	54.9%	10,253	0	10,253	
51155 MAINTENANCE SALARIES	230,537	230,537	230,537	230,537	133,335	17,690	0	97,202	57.8%	0	0	0	
51160 MONITORS	114,751	114,751	114,751	114,751	71,711	9,168	0	43,040	62.5%	(10,098)	0	(10,098)	
51170 COACHES	403,397	403,397	403,397	403,397	168,308	2,734	0	235,089	41.7%	0	0	0	
51175 CURRIER/MESSANGER SALARIES	12,372	12,372	12,372	12,372	6,118	0	0	136	98.9%	0	0	0	
51300 EXTENDED DUTY	234,757	222,491	222,491	222,491	105,530	16,192	0	116,961	47.4%	(9,806)	0	(9,806)	
51350 STUDENT SAFETY SALARIES	48,714	48,714	48,714	48,714	28,036	3,738	0	20,678	57.6%	0	0	0	
51630 OVERTIME	61,000	61,000	61,000	61,000	35,450	6,183	0	25,550	58.1%	0	0	0	
51900 OCC./PHYSICAL THERAPY SALARIES	301,748	301,748	301,748	301,748	154,658	25,301	0	147,090	51.3%	4,740	0	4,740	
TOTAL SALARIES	29,228,334	29,309,983	29,309,983	29,309,983	14,451,845	2,316,555	149,578	14,708,560	49.8%	230,995	(19,904)	250,899	
52100 GROUP LIFE INSURANCE	70,853	70,853	70,853	70,853	50,926	12,797	0	(1,163)	101.6%	0	0	0	
52210 SOCIAL SEC./MEDICARE	738,240	738,240	738,240	738,240	388,264	56,998	0	347,476	52.9%	0	0	0	
52300 PENSION CONTRIBUTION	326,400	326,400	326,400	326,400	325,183	917	0	1,217	99.6%	0	0	0	
52500 TUITION	2,500	2,500	2,500	2,500	0	0	0	2,500	0.0%	0	0	0	
52600 UNEMPLOYMENT	15,000	15,000	15,000	15,000	2,293	134	0	0	100.0%	0	0	0	
52700 WORKERS' COMPENSATION	185,108	185,108	185,108	185,108	185,090	0	0	18	100.0%	18	0	18	

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YTD BUDGET REPORT
JANUARY 2022

ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL		MTD ACTUAL		ENCUMBRANCE		AVAILABLE		% USED		OPERATING		VARIANCES	
	APPROP	BUDGET	BUDGET	BUDGET	YTD ACTUAL	MTD ACTUAL	REQ	BUDGET	REQ	BUDGET	% USED	VARIANCE	COVID	OPERATIONS	VARIANCE	COVID	OPERATIONS	
52800 HEALTH INSURANCE	6,423,737	6,441,443	6,441,443	6,441,443	4,687,090	554,732	822,206	932,147	85.5%	0	0	0	0	0	0	0	0	
52950 DISABILITY INSURANCE	173,240	173,240	173,240	173,240	127,719	32,197	45,521	0	100.0%	0	0	0	0	0	0	0	0	
TOTAL EMPLOYEE BENEFITS	7,935,078	7,952,784	7,952,784	7,952,784	5,766,565	657,775	904,024	1,282,195	83.9%	18	18	0	0	18	0	0	18	
53020 LEGAL FEES	175,000	175,000	175,000	175,000	110,012	16,484	74,579	(9,591)	105.5%	0	0	0	0	0	0	0	0	
53200 PROFESSIONAL EDUCATIONAL SVS	164,555	164,555	164,555	164,555	9,998	432	5,079	149,478	9.2%	0	0	0	0	0	0	0	0	
53300 OTHER PROFESSIONAL SERVICES	765,423	666,068	666,068	666,068	547,796	95,705	221,726	(103,454)	115.5%	(103,454)	(103,454)	(13,422)	(90,032)	(103,454)	(13,422)	(90,032)		
53400 TECHNICAL SERVICES	41,050	41,050	41,050	41,050	19,413	4,519	17,490	4,147	89.9%	0	0	0	0	0	0	0	0	
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,146,028	1,046,673	1,046,673	1,046,673	687,219	117,140	318,874	40,580	96.1%	(103,454)	(103,454)	(13,422)	(90,032)	(103,454)	(13,422)	(90,032)		
54300 MAINTENANCE & UTILITIES	88,919	88,919	88,919	88,919	49,517	3,706	13,538	25,864	70.9%	0	0	0	0	0	0	0	0	
54301 BLDG & MAINTENANCE	167,700	167,700	167,700	167,700	91,544	15,769	31,999	44,157	73.7%	0	0	0	0	0	0	0	0	
54402 SERVICES-RENTAL	39,000	39,000	39,000	39,000	34,603	13,335	4,128	269	99.3%	(5,620)	(5,620)	(5,620)	0	(5,620)	(5,620)	0		
54930 SERVICES-COPIERS	146,377	146,377	146,377	146,377	61,407	6,561	83,593	1,377	99.1%	15,000	15,000	0	15,000	15,000	0	15,000		
TOTAL PURCHASED PROPERTY SERVICES	441,996	441,996	441,996	441,996	237,071	39,371	133,258	71,667	83.8%	9,380	9,380	(5,620)	15,000	9,380	(5,620)	15,000		
55100 PUPIL TRANSPORTATION	2,336,028	2,336,028	2,336,028	2,336,028	2,271,339	5,531	173,627	(108,938)	104.7%	(22,216)	(22,216)	0	(22,216)	(22,216)	0	(22,216)		
55108 TRANSPORTATION-SPED IN TOWN	88,845	88,845	88,845	88,845	82,949	0	6,096	(200)	100.2%	5,896	5,896	0	5,896	5,896	0	5,896		
55109 TRANSPORT-SPED OUT TOWN	700,964	700,964	700,964	700,964	302,557	68,920	452,988	(54,581)	107.8%	(54,581)	(54,581)	0	(54,581)	(54,581)	0	(54,581)		
55150 TRANSPORT-ATHLETICS	138,508	138,508	138,508	138,508	56,300	9,504	8,386	73,822	46.7%	0	0	0	0	0	0	0	0	
55155 TRANSPORTATION-FIELD TRIPS	32,155	32,155	32,155	32,155	0	0	0	32,155	0.0%	0	0	0	0	0	0	0	0	
TOTAL TRANSPORTATION	3,296,500	3,296,500	3,296,500	3,296,500	2,713,145	83,955	641,097	(57,742)	101.8%	(70,901)	(70,901)	0	(70,901)	(70,901)	0	(70,901)		
55200 PROPERTY LIABILITY INSURANCE	243,300	243,300	243,300	243,300	226,338	0	2,194	14,768	93.9%	0	0	0	0	0	0	0	0	
55300 TELEPHONE	94,000	94,000	94,000	94,000	53,486	1,661	39,383	1,131	98.8%	0	0	0	0	0	0	0	0	
55301 POSTAGE	21,126	21,126	21,126	21,126	5,703	838	14,894	529	97.5%	0	0	0	0	0	0	0	0	
55325 DATA LINE	64,616	64,616	64,616	64,616	54,371	7,677	8,195	2,050	96.8%	0	0	0	0	0	0	0	0	
55500 FORMS & PRINTING	2,050	2,050	2,050	2,050	1,011	1,011	0	1,039	49.3%	0	0	0	0	0	0	0	0	
55604 TUITION-VOCATIONAL/AGRI	68,230	68,230	68,230	68,230	61,407	0	0	6,823	90.0%	6,823	6,823	0	6,823	6,823	0	6,823		
55610 MAGNET SCHOOL TUITION	86,000	86,000	86,000	86,000	0	0	0	86,000	0.0%	0	0	0	0	0	0	0	0	
55630 SPECIAL EDUCATION TUITION	2,237,097	2,237,097	2,237,097	2,237,097	1,194,836	89,044	1,145,200	(102,939)	104.6%	(102,939)	(102,939)	0	(102,939)	(102,939)	0	(102,939)		
OTHER PURCHASED SERVICES	2,816,419	2,816,419	2,816,419	2,816,419	1,597,152	100,231	1,209,866	9,401	99.7%	(96,116)	(96,116)	0	(96,116)	(96,116)	0	(96,116)		
55800 TRAVEL REIMBURSEMENT	16,860	16,860	16,860	16,860	1,005	233	3,372	12,483	26.0%	0	0	0	0	0	0	0	0	
56100 OFFICE SUPPLIES	22,639	22,639	22,639	22,639	8,788	516	5,026	8,825	61.0%	0	0	0	0	0	0	0	0	
56110 SUPPLIES-INSTRUCTIONAL	354,480	354,480	354,480	354,480	189,948	27,858	43,919	120,613	66.0%	0	0	0	0	0	0	0	0	
56112 SUPPLIES-CUSTODIAL	77,500	77,500	77,500	77,500	44,922	3,903	15,188	17,390	77.6%	0	0	0	0	0	0	0	0	
56114 SUPPLIES-MAINTENANCE	19,800	19,800	19,800	19,800	34,519	2,106	16,026	(30,745)	255.3%	(30,745)	(30,745)	0	(30,745)	(30,745)	0	(30,745)		
56205 FUEL -TRANSPORTATION	128,500	128,500	128,500	128,500	43,552	728	82,948	2,000	98.4%	0	0	0	0	0	0	0	0	
56220 ELECTRIC	568,000	568,000	568,000	568,000	272,779	54,282	295,221	0	100.0%	0	0	0	0	0	0	0	0	
56240 HEATING OIL	201,250	201,250	201,250	201,250	93,370	35,469	107,880	0	100.0%	0	0	0	0	0	0	0	0	
56255 PROPANE	6,000	6,000	6,000	6,000	2,182	128	3,818	0	100.0%	0	0	0	0	0	0	0	0	
56290 SUPPLIES-OTHER	129,678	129,678	129,678	129,678	68,849	4,860	20,574	40,255	69.0%	(8,418)	(8,418)	(8,418)	0	(8,418)	(8,418)	0		
56292 WATER/SEWER	88,184	88,184	88,184	88,184	88,186	0	0	(2)	100.0%	(2)	(2)	0	(2)	(2)	0	(2)		

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56294 REFUSE/RECYCLE	35,570	35,570	28,954	3,928	23,659	(17,043)	147.9%	0	0	0
56400 BOOKS AND PERIODICALS	22,160	22,160	17,521	3,281	1,012	3,627	83.6%	0	0	0
56410 TEXTBOOKS	273,388	273,388	146,591	20,245	5,236	121,561	55.5%	0	0	0
56420 LIBRARY BOOKS	35,614	35,614	28,655	2,686	5,833	1,126	96.8%	0	0	0
57330 FURNITURE AND FIXTURES	14,395	14,395	3,412	0	6,377	4,606	68.0%	0	0	0
57344 INSTRUCIONAL EQUIPMENT-NEW	19,245	19,245	8,865	0	298	10,082	47.6%	0	0	0
57345 INSTRUCIONAL EQUIP-REPL	42,033	42,033	32,588	4,873	9,608	(163)	100.4%	0	0	0
57350 TECHNOLOGY SOFTWARE	327,527	327,527	328,354	0	8,414	(9,241)	102.8%	(9,241)	0	(9,241)
57390 OTHER EQUIPMENT	282,457	282,457	280,833	3,763	4,500	(2,876)	101.0%	(2,876)	(1,063)	(1,813)
58100 TRAVEL/CONT.ED/DUES	82,988	82,988	66,282	2,950	4,888	11,818	85.8%	0	0	0
58414 CONTINGENCY	0	0	0	0	0	0	0.0%	0	0	0
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0.0%	0	0	0
TOTAL SUPPLIES AND OTHER	2,748,268	2,748,268	1,790,155	171,809	663,797	294,316	89.3%	(51,282)	(9,481)	(41,801)
TOTAL REVENUES	(882,005)	(882,005)	(303,963)	(143,083)	0	(578,042)	34.5%	128,454	0	128,454
TOTAL EXPENSES	47,612,623	47,612,623	27,243,152	3,486,836	4,020,494	16,348,977	65.7%	(81,360)	(48,427)	(32,933)
NET EXPENSES	46,730,618	46,730,618	26,939,189	3,343,753	4,020,494	15,770,935	66.3%	47,094	(48,427)	95,521

Note: Variances shown for discussion purposes only.

Brookfield Public Schools
Emerging Issues
January 2022 Financial Report

Special Education

- Due process hearing scheduled for February 17th. The Committee will be updated with the results.
- Another student being evaluated and may be outplaced. No cost estimate.

Revenue

- Excess cost grant initial filing was December 1. Costs will be updated in March. There might be a shortfall of \$25,000 to \$50,000. We will know more when we get the first payment from the State.

Substitutes

- Substitute costs continue to run high.
- We are working to quantify how much of this cost is COVID related.
- I am going to continue to monitor the costs in the coming weeks to determine if I need to take any action.

Areas of potential savings being monitored

- Professional Development
- Instructional Supplies
- Textbooks
- Extended Duty