



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

November 8, 2021

From: Ken Post, Director of Business Operations

Subject: October 2021 Financial Report

Attached is the October 2021 Financial Report. I have identified several line items where I anticipate variances to budget. Based on the information currently available, I am projecting a \$114,229 budget surplus. The most significant changes from last month's report are the addition of \$10,704 in substitute costs for the interim High School Principal and \$27,671 in Special Education Transportation 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 (89,194).

The savings are partially offset by projected overages in Substitutes (\$38,033), Professional Services (\$52,855), Special Education Transportation (27,671), and Special Education Tuition (\$53,671). We have also incurred \$28,985 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
OCTOBER 2021

ACCOUNT DESCRIPTION	ORIGINAL	REVISED	ENCUMBRANCE		AVAILABLE		% USED	OPERATING	VARIANCES	
	APPROP	BUDGET	YTD ACTUAL	MTD ACTUAL	/REQ	BUDGET			VARIANCE	COVID
43150 MEDICAID REIMBURSEMENT	(50,000)	(50,000)	(8,261)	(2,347)	0	(41,739)	16.5%	0	0	0
43300 SPED EXCESS COST GRANT	(587,387)	(587,387)	0	0	0	(587,387)	0.0%	0	0	0
43301 HEALTH SERVICES GRANT	(8,662)	(8,662)	0	0	0	(8,662)	0.0%	0	0	0
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)	(18,945)	(18,945)	0	(11,055)	63.2%	0	0	0
43304 ADULT EDUCATION GRANT	(4,500)	(4,500)	(3,527)	0	0	(973)	78.4%	0	0	0
44310 TUITION FOR INDIVIDUALS - REG. ED.	0	0	(7,104)	(3,552)	0	7,104	100.0%	7,104	0	7,104
44311 PRE-K TUITION	(56,000)	(56,000)	(20,702)	(9,991)	0	(35,298)	37.0%	0	0	0
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(144)	(144)	0	(19,856)	0.7%	(10,000)	0	(10,000)
45108 LIBRARY BOOK FEES	0	0	(55)	(40)	0	55	100.0%	55	0	55
48200 ERATE	(46,706)	(46,706)	(37,908)	0	0	(8,798)	81.2%	122,075	0	122,075
48803 PARKING FEES	(10,000)	(10,000)	(16,686)	(640)	0	6,686	100.0%	0	0	0
48940 CHROMEBOOK REVENUES	(32,000)	(32,000)	(29,590)	(1,300)	0	(2,410)	92.5%	0	0	0
49103 TRANSFER FROM CAFETERIA FUND	(30,000)	(30,000)	0	0	0	(30,000)	100.0%	0	0	0
TOTAL REVENUES	(882,005)	(882,005)	(142,922)	(36,959)	0	(739,083)	16.2%	119,234	0	119,234
51102 ADMINISTRATOR SALARIES	3,098,724	3,098,724	1,076,207	359,379	0	2,022,517	34.7%	0	0	0
51106 TEAM/CURRICULUM LEADERS	47,392	47,392	8,543	6,461	0	38,849	18.0%	0	0	0
51110 TEACHER SALARIES	19,716,759	19,716,759	4,218,674	2,467,748	0	15,498,085	21.4%	105,718	0	105,718
51111 TEACHER TURNOVER SAVINGS	(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	361,008	202,783	0	1,109,745	24.5%	22,645	0	22,645
51126 TUTORS	0	0	0	0	0	0	0.0%	0	0	0
51130 SUBSTITUTES - ST	375,000	375,000	97,775	78,013	158,009	119,216	68.2%	(10,704)	0	(10,704)
51131 SUBSTITUTES - LT	0	0	2,921	2,921	78,079	(81,000)	0.0%	(27,329)	0	(27,329)
51140 CLERICAL SALARIES	2,004,704	2,039,554	588,546	234,366	34,509	1,416,499	30.5%	0	0	0
51145 NURSES SALARIES	399,792	399,792	94,862	52,847	0	304,930	23.7%	11,496	0	11,496
51150 CUSTODIAN SALARIES	972,144	972,144	310,880	111,781	9,177	652,087	32.9%	0	0	0
51155 MAINTENANCE SALARIES	230,537	230,537	80,091	26,617	0	150,446	34.7%	0	0	0
51160 MONITORS	114,751	114,751	31,586	23,271	0	83,165	27.5%	(4,963)	0	(4,963)
51170 COACHES	403,397	403,397	166	166	0	403,231	0.0%	0	0	0
51175 CURRIER/MESSANGER SALARIES	12,372	12,372	3,059	0	9,177	136	98.9%	0	0	0
51300 EXTENDED DUTY	234,757	222,491	50,526	21,207	0	171,965	22.7%	(2,684)	0	(2,684)
51350 STUDENT SAFETY SALARIES	48,714	48,714	16,822	5,607	0	31,892	34.5%	0	0	0
51630 OVERTIME	61,000	61,000	18,529	7,201	0	42,471	30.4%	0	0	0
51900 OCC./PHYSICAL THERAPY SALARIES	301,748	301,748	75,554	40,421	0	226,194	25.0%	4,740	0	4,740
TOTAL SALARIES	29,228,334	29,315,128	7,035,749	3,640,789	288,951	21,990,428	25.0%	150,738	(7,647)	158,385
52100 GROUP LIFE INSURANCE	70,853	70,853	24,932	6,270	47,084	(1,163)	101.6%	0	0	0
52210 SOCIAL SEC/MEDICARE	738,240	738,240	205,038	97,008	3,751	529,451	28.3%	0	0	0
52300 PENSION CONTRIBUTION	326,400	326,400	322,417	1,382	0	3,983	98.8%	0	0	0
52500 TUITION	2,500	2,500	0	0	0	2,500	0.0%	0	0	0
52600 UNEMPLOYMENT	15,000	15,000	1,760	1,474	13,240	0	100.0%	0	0	0
52700 WORKERS' COMPENSATION	185,108	185,108	185,090	0	0	18	100.0%	18	0	18

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	APPROP	BUDGET	/REQ	BUDGET	BUDGET	VARIANCE			COVID	OPERATIONS
52800 HEALTH INSURANCE	6,525,498	6,543,204	416,849	3,113,009	0	0	52.4%	0	0	0
52950 DISABILITY INSURANCE	173,240	173,240	110,047	0	0	0	100.0%	0	0	0
TOTAL EMPLOYEE BENEFITS	8,036,839	8,054,545	590,971	3,647,798	18	0	54.7%	18	0	18
53020 LEGAL FEES	175,000	175,000	111,371	8,817	0	0	95.0%	0	0	0
53200 PROFESSIONAL EDUCATIONAL SVS	164,555	164,555	365	158,410	0	0	3.7%	0	0	0
53300 OTHER PROFESSIONAL SERVICES	765,423	660,923	419,362	(18,710)	(52,855)	(8,704)	102.8%	(52,855)	(8,704)	(44,151)
53400 TECHNICAL SERVICES	41,050	41,050	14,400	12,445	0	0	69.7%	0	0	0
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,146,028	1,041,528	545,498	160,962	(52,855)	(8,704)	84.5%	(52,855)	(8,704)	(44,151)
54300 MAINTENANCE & UTILITIES	88,919	88,919	17,378	48,293	0	0	45.7%	0	0	0
54301 BLDG & MAINTENANCE	167,700	167,700	70,063	64,416	0	0	61.6%	0	0	0
54402 SERVICES-RENTAL	39,000	39,000	9,330	12,770	(5,620)	(5,620)	67.3%	(5,620)	(5,620)	0
54930 SERVICES-COPIERS	146,377	146,377	122,119	1,377	0	0	99.1%	0	0	0
TOTAL PURCHASED PROPERTY SERVICES	441,996	441,996	218,890	126,856	(5,620)	(5,620)	71.3%	(5,620)	(5,620)	0
55100 PUPIL TRANSPORTATION	2,336,028	2,336,028	1,202,724	0	0	0	100.0%	0	0	0
55108 TRANSPORTATION-SPED IN TOWN	88,845	88,845	6,096	(200)	6,096	0	100.2%	6,096	0	6,096
55109 TRANSPORT-SPED OUT TOWN	700,964	700,964	632,670	(27,671)	(27,671)	0	103.9%	(27,671)	0	(27,671)
55150 TRANSPORT-ATHLETICS	138,508	138,508	31,945	84,810	0	0	38.8%	0	0	0
55155 TRANSPORTATION-FIELD TRIPS	32,155	32,155	0	32,155	0	0	0.0%	0	0	0
TOTAL TRANSPORTATION	3,296,500	3,296,500	1,873,435	89,094	(21,575)	0	97.3%	(21,575)	0	(21,575)
55200 PROPERTY LIABILITY INSURANCE	227,300	227,300	1,130	(122)	0	0	100.1%	0	0	0
55300 TELEPHONE	94,000	94,000	55,207	1,121	0	0	98.8%	0	0	0
55301 POSTAGE	21,126	21,126	15,888	1,328	0	0	93.7%	0	0	0
55325 DATA LINE	64,616	64,616	16,188	2,050	0	0	96.8%	0	0	0
55500 FORMS & PRINTING	2,050	2,050	0	2,050	0	0	0.0%	0	0	0
55604 TUITION-VOCATIONAL/AGRI	68,230	68,230	0	6,823	6,823	0	90.0%	6,823	0	6,823
55610 MAGNET SCHOOL TUITION	86,000	86,000	0	86,000	0	0	0.0%	0	0	0
55630 SPECIAL EDUCATION TUITION	2,237,097	2,237,097	1,519,901	(42,189)	(53,671)	0	101.9%	(53,671)	0	(53,671)
OTHER PURCHASED SERVICES	2,800,419	2,800,419	1,608,314	57,061	(46,848)	0	98.0%	(46,848)	0	(46,848)
55800 TRAVEL REIMBURSEMENT	16,860	16,860	2,817	13,483	0	0	20.0%	0	0	0
56100 OFFICE SUPPLIES	22,639	22,639	5,618	10,784	0	0	52.4%	0	0	0
56110 SUPPLIES-INSTRUCTIONAL	354,480	354,480	63,182	175,230	0	0	50.6%	0	0	0
56112 SUPPLIES-CUSTODIAL	77,500	77,500	18,754	33,634	0	0	56.6%	0	0	0
56114 SUPPLIES-MAINTENANCE	19,800	19,800	16,473	(21,849)	(21,849)	0	210.3%	(21,849)	0	(21,849)
56205 FUEL -TRANSPORTATION	128,500	128,500	110,740	2,000	0	0	98.4%	0	0	0
56220 ELECTRIC	568,000	568,000	434,880	0	0	0	100.0%	0	0	0
56240 HEATING OIL	201,250	201,250	189,199	0	0	0	100.0%	0	0	0
56255 PROPANE	6,000	6,000	5,443	0	0	0	100.0%	0	0	0
56290 SUPPLIES-OTHER	129,678	129,678	25,006	62,338	(7,014)	(7,014)	51.9%	(7,014)	0	(7,014)
56292 WATER/SEWER	88,184	88,184	44,092	(1)	0	0	100.0%	0	0	0

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56294 REFUSE/RECYCLE	35,570	35,570	13,309	0	13,441	8,820	75.2%	0	0	0	0
56400 BOOKS AND PERIODICALS	22,160	22,160	13,657	805	275	8,228	62.9%	0	0	0	0
56410 TEXTBOOKS	273,388	273,388	113,646	13,450	27,176	132,566	51.5%	0	0	0	0
56420 LIBRARY BOOKS	35,614	35,614	15,760	11,316	5,053	14,801	58.4%	0	0	0	0
57330 FURNITURE AND FIXTURES	14,395	14,395	426	101	6,887	7,082	50.8%	0	0	0	0
57344 INSTRUCTIONAL EQUIPMENT-NEW	19,245	19,245	2,092	477	3,250	13,903	27.8%	0	0	0	0
57345 INSTRUCTIONAL EQUIP-REPL	42,033	42,033	22,460	3,780	14,682	4,891	88.4%	0	0	0	0
57350 TECHNOLOGY SOFTWARE	327,527	327,527	310,759	47,077	8,840	7,928	97.6%	0	0	0	0
57390 OTHER EQUIPMENT	282,457	282,457	195,571	8,375	38,670	48,216	82.9%	0	0	0	0
58100 TRAVEL/CONT.ED/DUES	82,988	82,988	55,319	9,010	5,768	21,901	73.6%	0	0	0	0
58414 CONTINGENCY	0	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	0
TOTAL SUPPLIES AND OTHER	2,748,268	2,748,268	1,164,067	242,198	1,040,246	543,955	80.2%	(28,863)	(7,014)	(21,849)	
TOTAL REVENUES	(882,005)	(882,005)	(142,922)	(36,959)	0	(739,083)	16.2%	119,234	0	119,234	
TOTAL EXPENSES	47,698,384	47,698,384	14,915,925	4,889,252	6,166,305	26,616,154	44.2%	(5,005)	(28,985)	23,980	
NET EXPENSES	46,816,379	46,816,379	14,773,003	4,852,293	6,166,305	25,877,071	44.7%	114,229	(28,985)	143,214	

Note: Variances shown for discussion purposes only.