



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

April 15, 2021

From: Ken Post, Director of Business Operations

Subject: March 2021 Financial Report

Attached is the March 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 \$115,912 budget deficit. That is a \$7,957 increase from the prior month's projected deficit of \$107,955. Additional savings were identified in salaries from leaves and vacancies, regular and special education transportation, copiers, postage, and diesel fuel. These positive variances are offset by an additional costs for health benefits, professional services, and heating oil.

The most significant negative variances continue to be for furniture, \$226,724 (shields, partitions, desks, etc.) Excess Cost Grant Revenue shortfall \$220,308 and Professional Services \$397,258 (Special Education and Covid). The most significant savings are from Special Education Transportation \$302,423 vacancies \$208,281 and leaves of absence \$98,747.

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

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
MARCH 2021

ACCOUNT DESCRIPTION	ORIGINAL	REVISED	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE	AVAILABLE	% USED	PROJECTED	VARIANCES	
	APPROP	BUDGET	(21,676)	(4,522)	/REQ	BUDGET		OPERATING	COVID	OPERATIONS
43150 MEDICAID REIMBURSEMENT	(50,000)	(50,000)	(21,676)	(4,522)	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%	(220,308)	0	(220,308)
43301 HEALTH SERVICES GRANT	(13,887)	(13,887)	(14,666)	0	0	779	105.6%	779	0	779
43302 TEAM MENTOR REIMBURSEMENT	(6,750)	(6,750)	(3,441)	(3,441)	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)	(3,363)	0	0	(1,137)	74.7%	0	0	0
44311 PRE-K TUITION	(56,000)	(56,000)	(31,780)	(5,686)	0	(24,220)	56.8%	(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	(138)	(99)	0	138	100.0%	138	0	138
48200 ERATE	(59,826)	(59,826)	(80,120)	0	0	20,294	133.9%	20,294	0	20,294
48803 PARKING FEES	0	0	(14,025)	(525)	0	14,025	100.0%	14,025	0	14,025
48940 CHROMEBOOK REVENUES	(32,000)	(32,000)	(25,720)	(500)	0	(6,280)	80.4%	0	0	0
49103 TRANSFER FROM CAFETERIA FUND	(30,000)	(30,000)	0	0	0	(30,000)	100.0%	0	0	0
TOTAL REVENUES	(1,061,766)	(1,061,766)	(658,814)	(14,773)	0	(402,952)	62.0%	(227,908)	(29,527)	(198,381)
51102 ADMINISTRATOR SALARIES	3,039,161	3,039,161	2,210,780	232,714	0	828,381	72.7%	0	0	0
51106 TEAM/CURRICULUM LEADERS	46,924	46,924	35,589	4,348	0	11,335	75.8%	0	0	0
51110 TEACHER SALARIES	19,134,608	19,134,608	12,011,890	1,585,211	0	7,122,718	62.8%	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	954,365	125,534	0	405,266	70.2%	2,078	2,078	0
51126 TUTORS	36,993	36,993	18,557	3,787	0	18,436	50.2%	0	0	0
51130 SUBSTITUTES - ST	375,000	375,000	187,488	34,691	75,215	112,297	70.1%	0	0	0
51131 SUBSTITUTES - LT	0	0	55,129	14,882	43,586	(98,715)	0.0%	0	0	0
51140 CLERICAL SALARIES	1,947,509	1,947,509	1,377,445	162,514	10,410	559,654	71.3%	3,109	0	3,109
51145 NURSES SALARIES	391,694	380,027	260,139	37,709	0	119,888	68.5%	2,096	2,096	0
51150 CUSTODIAN SALARIES	960,461	960,461	588,900	67,665	2,991	368,570	61.6%	85,755	0	85,755
51155 MAINTENANCE SALARIES	227,166	227,166	158,891	18,908	0	68,275	69.9%	11,366	0	11,366
51160 MONITORS	102,995	102,995	66,762	13,439	0	36,233	64.8%	2,851	(1,104)	3,955
51170 COACHES	381,992	381,992	149,650	3,206	0	232,342	39.2%	0	0	0
51175 CARRIER/MESSANGER SALARIES	12,024	12,024	8,974	2,991	2,991	59	99.5%	0	0	0
51300 EXTENDED DUTY	228,336	228,336	158,341	11,310	0	69,995	69.3%	0	0	0
51350 STUDENT SAFETY SALARIES	47,408	47,408	34,731	3,656	0	12,677	73.3%	0	0	0
51630 OVERTIME	61,000	61,000	25,136	2,868	0	35,864	41.2%	25,000	15,000	10,000
51900 OCC./PHYSICAL THERAPY SALARIES	292,014	284,077	204,384	28,435	0	79,693	71.9%	0	0	0
TOTAL SALARIES	28,339,916	28,425,312	18,507,151	2,353,868	135,193	9,782,968	65.6%	344,574	38,653	305,921
52100 GROUP LIFE INSURANCE	72,000	72,000	54,690	7,414	17,200	110	99.8%	1,500	0	1,500
52210 SOCIAL SEC/MEDICARE	727,027	727,027	484,138	60,281	1,173	241,716	66.8%	0	0	0
52300 PENSION CONTRIBUTION	445,297	445,297	446,828	610	0	(1,531)	100.3%	(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	8,441	841	6,559	0	100.0%	0	0	0
52700 WORKERS' COMPENSATION	216,622	216,622	216,602	0	0	20	100.0%	20	0	0
52800 HEALTH INSURANCE	6,117,473	6,163,373	5,424,636	524,187	839,853	(101,116)	101.6%	(101,116)	0	(101,116)

**BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
MARCH 2021**

ACCOUNT DESCRIPTION	ORIGINAL	REVISED	YTD ACTUAL		MTD ACTUAL	ENCUMBRANCE		AVAILABLE	% USED	PROJECTED	VARIANCES	
	APPROP	BUDGET	BUDGET	BUDGET		/REQ	BUDGET	BUDGET		OPERATING	COVID	OPERATIONS
52950 DISABILITY INSURANCE	163,000	163,000	130,424	14,586		32,576	0	0	100.0%	(10,250)	0	(10,250)
TOTAL EMPLOYEE BENEFITS	7,758,919	7,804,819	6,765,759	607,919		897,361	141,699	141,699	98.2%	(113,002)	0	(113,002)
53020 LEGAL FEES	175,000	175,000	78,875	5,778		29,098	67,027	67,027	61.7%	45,000	0	45,000
53200 PROFESSIONAL EDUCATIONAL SVS	102,617	72,617	8,941	574		6,063	57,613	57,613	20.7%	30,000	30,000	0
53300 OTHER PROFESSIONAL SERVICES	876,495	654,374	699,037	99,275		352,595	(397,258)	(397,258)	160.7%	(397,258)	(196,614)	(200,644)
53400 TECHNICAL SERVICES	33,000	33,000	30,052	0		5,100	(2,152)	(2,152)	106.5%	(2,152)	0	(2,152)
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,187,112	934,991	816,905	105,627		392,856	(274,770)	(274,770)	129.4%	(324,410)	(166,614)	(157,796)
54300 MAINTENANCE & UTILITIES	83,850	83,850	51,291	4,831		9,452	23,107	23,107	72.4%	0	0	0
54301 BLDG & MAINTENANCE	170,000	170,000	124,503	1,853		44,866	631	631	99.6%	(28,371)	(28,371)	0
54402 SERVICES-RENTAL	38,800	38,800	40,407	14,059		5,409	(7,016)	(7,016)	118.1%	(7,016)	(6,198)	(818)
54930 SERVICES-COPIERS	145,000	145,000	69,962	10,385		75,038	0	0	100.0%	37,000	0	37,000
TOTAL PURCHASED PROPERTY SERVICES	437,650	437,650	286,163	31,128		134,765	16,722	16,722	96.2%	1,613	(34,569)	36,182
55100 PUPIL TRANSPORTATION	2,265,709	2,242,915	1,476,400	430,885		680,851	85,664	85,664	96.2%	110,702	75,702	35,000
55108 TRANSPORTATION-SPED IN TOWN	106,860	53,500	33,600	0		0	19,900	19,900	62.8%	19,900	0	19,900
55109 TRANSPORT-SPED OUT TOWN	986,742	986,742	295,099	45,035		389,220	302,423	302,423	69.4%	302,423	17,813	284,610
55150 TRANSPORT-ATHLETICS	128,417	128,417	18,398	676		31,602	78,417	78,417	38.9%	25,000	0	25,000
55155 TRANSPORTATION-FIELD TRIPS	27,300	27,300	0	0		0	27,300	27,300	0.0%	15,000	15,000	0
TOTAL TRANSPORTATION	3,515,028	3,438,874	1,823,497	476,596		1,101,673	513,704	513,704	85.1%	473,025	108,515	364,510
55200 PROPERTY LIABILITY INSURANCE	223,500	223,500	219,128	294		0	4,372	4,372	98.0%	4,372	0	4,372
55300 TELEPHONE	94,000	94,000	73,014	7,265		9,390	11,596	11,596	87.7%	0	0	0
55301 POSTAGE	23,826	23,826	8,024	310		12,462	3,340	3,340	86.0%	8,000	0	8,000
55325 DATA LINE	65,416	65,416	54,648	105		7,918	2,850	2,850	95.6%	0	0	0
55500 FORMS & PRINTING	3,200	3,200	849	0		0	2,351	2,351	26.5%	0	0	0
55604 TUITION-VOCATIONAL/AGRI	68,230	68,230	64,817	0		0	3,413	3,413	95.0%	3,413	0	3,413
55610 MAGNET SCHOOL TUITION	91,400	91,400	88,700	86,000		0	2,700	2,700	97.0%	2,700	0	2,700
55630 SPECIAL EDUCATION TUITION	2,109,947	2,109,947	1,385,454	96,462		697,703	26,790	26,790	98.7%	26,790	0	26,790
OTHER PURCHASED SERVICES	2,679,519	2,679,519	1,894,634	190,436		727,473	57,412	57,412	97.9%	45,275	0	45,275
55800 TRAVEL REIMBURSEMENT	14,529	14,529	5,241	655		1,391	7,897	7,897	45.6%	0	0	0
56100 OFFICE SUPPLIES	20,032	20,032	10,044	550		4,855	5,133	5,133	74.4%	0	0	0
56110 SUPPLIES-INSTRUCTIONAL	381,308	381,308	240,983	25,835		44,503	95,822	95,822	74.9%	(8,965)	(8,965)	0
56112 SUPPLIES-CUSTODIAL	77,500	94,979	57,835	4,245		32,890	4,254	4,254	95.5%	0	0	0
56114 SUPPLIES-MAINTENANCE	20,000	20,000	44,437	4,034		10,645	(35,082)	(35,082)	275.4%	(35,082)	(8,218)	(26,864)
56205 FUEL -TRANSPORTATION	158,750	158,750	40,407	10,290		115,943	2,400	2,400	98.5%	45,225	36,180	9,045
56220 ELECTRIC	590,000	590,000	391,897	64,920		183,103	15,000	15,000	97.5%	11,000	0	11,000
56240 HEATING OIL	250,000	250,000	239,863	57,042		10,137	0	0	100.0%	(35,000)	0	(35,000)
56255 PROPANE	6,000	6,000	4,102	937		1,398	500	500	91.7%	0	0	0
56290 SUPPLIES-OTHER	137,457	137,457	78,302	5,281		17,652	41,503	41,503	69.8%	(10,637)	(10,637)	0
56292 WATER/SEWER	83,409	83,409	83,409	0		0	0	0	100.0%	0	0	0
56294 REFUSE/RECYCLE	36,000	36,000	26,607	3,085		10,393	(1,000)	(1,000)	102.8%	(1,000)	0	(1,000)

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	APPROP	BUDGET	BUDGET	BUDGET	BUDGET	/REQ	BUDGET		OPERATING	COVID	OPERATIONS
56400 BOOKS AND PERIODICALS	18,945	18,945	13,182	0	226	0	5,763	69.6%	0	0	0
56410 TEXTBOOKS	205,073	205,073	148,304	3,677	5,634	3,677	53,092	74.1%	0	0	0
56420 LIBRARY BOOKS	28,115	28,115	22,281	4,457	29	4,457	1,377	95.1%	0	0	0
57330 FURNITURE AND FIXTURES	18,027	18,027	233,091	3,375	113	3,375	(218,439)	1311.7%	(226,724)	(226,724)	0
57344 INSTRUCTIONAL EQUIPMENT-NEW	38,300	38,300	29,802	3,193	4,699	3,193	5,305	86.1%	0	0	0
57345 INSTRUCTIONAL EQUIP-REPL	27,026	27,026	13,736	2,069	0	2,069	11,221	58.5%	0	0	0
57350 TECHNOLOGY SOFTWARE	270,604	270,604	268,247	0	203	0	2,357	99.1%	0	0	0
57390 OTHER EQUIPMENT	77,406	186,306	237,502	2,700	49,128	2,700	(53,896)	128.9%	(53,896)	(47,383)	(6,513)
58100 TRAVEL/CONT.ED/DUES	79,587	79,587	56,778	5,343	892	5,343	17,466	78.1%	0	0	0
58414 CONTINGENCY	43,014	113,614	0	0	0	0	113,614	0.0%	0	0	0
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0	0.0%	0	0	0
TOTAL SUPPLIES AND OTHER	2,581,082	2,778,061	2,246,050	457,724	237,798	457,724	74,287	97.3%	(315,079)	(265,747)	(49,332)
TOTAL REVENUES	(1,061,766)	(1,061,766)	(658,814)	0	(14,773)	0	(402,952)	62.0%	(227,908)	(29,527)	(198,381)
TOTAL EXPENSES	46,499,226	46,499,226	32,340,159	3,847,045	4,003,372	3,847,045	10,312,022	77.8%	111,996	(319,762)	431,758
NET EXPENSES	45,437,460	45,437,460	31,681,345	3,847,045	3,988,599	3,847,045	9,909,070	78.2%	(115,912)	(349,289)	233,377

Note: Variances shown for discussion purposes only.