



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 APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE /REQ	AVAILABLE BUDGET	% USED	OPERATING VARIANCE	VARIANCES	
									COVID	OPERATIONS
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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ACCOUNT DESCRIPTION	ORIGINAL	REVISED	YTD ACTUAL		MTD ACTUAL	ENCUMBRANCE		AVAILABLE	% USED		OPERATING	VARIANCES	
	APPROP	BUDGET	BUDGET	BUDGET		REQ	BUDGET		BUDGET		VARIANCE	COVID	OPERATIONS
52800 HEALTH INSURANCE	6,525,498	6,543,204	3,013,346	418,867	418,867	416,849	3,113,009	0	52.4%	0	0	0	0
52950 DISABILITY INSURANCE	173,240	173,240	63,193	17,542	17,542	110,047	0	100.0%	0	0	0	0	0
TOTAL EMPLOYEE BENEFITS	8,036,839	8,054,545	3,815,776	542,543	542,543	590,971	3,647,798	18	54.7%	18	0	0	18
53020 LEGAL FEES	175,000	175,000	54,812	18,666	18,666	111,371	8,817	95.0%	0	0	0	0	0
53200 PROFESSIONAL EDUCATIONAL SVS	164,555	164,555	5,780	4,582	4,582	365	158,410	3.7%	0	0	0	0	0
53300 OTHER PROFESSIONAL SERVICES	765,423	660,923	260,271	41,650	41,650	419,362	(18,710)	102.8%	(52,855)	(8,704)	(8,704)	(44,151)	(44,151)
53400 TECHNICAL SERVICES	41,050	41,050	14,205	452	452	14,400	12,445	69.7%	0	0	0	0	0
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,146,028	1,041,528	335,068	65,350	65,350	545,498	160,962	84.5%	(52,855)	(8,704)	(8,704)	(44,151)	(44,151)
54300 MAINTENANCE & UTILITIES	88,919	88,919	23,248	5,703	5,703	17,378	48,293	45.7%	0	0	0	0	0
54301 BLDG & MAINTENANCE	167,700	167,700	33,221	10,627	10,627	70,063	64,416	61.6%	0	0	0	0	0
54402 SERVICES-RENTAL	39,000	39,000	16,900	13,295	13,295	9,330	12,770	67.3%	(5,620)	(5,620)	(5,620)	0	0
54930 SERVICES-COPIERS	146,377	146,377	22,881	0	0	122,119	1,377	99.1%	0	0	0	0	0
TOTAL PURCHASED PROPERTY SERVICES	441,996	441,996	96,250	29,625	29,625	218,890	126,856	71.3%	(5,620)	(5,620)	(5,620)	0	0
55100 PUPIL TRANSPORTATION	2,336,028	2,336,028	1,133,304	17,954	17,954	1,202,724	0	100.0%	0	0	0	0	0
55108 TRANSPORTATION-SPED IN TOWN	88,845	88,845	82,949	200	200	6,096	(200)	100.2%	6,096	6,096	0	6,096	6,096
55109 TRANSPORT-SPED OUT TOWN	700,964	700,964	95,965	36,419	36,419	632,670	(27,671)	103.9%	(27,671)	(27,671)	0	(27,671)	(27,671)
55150 TRANSPORT-ATHLETICS	138,508	138,508	21,753	19,747	19,747	31,945	84,810	38.8%	0	0	0	0	0
55155 TRANSPORTATION-FIELD TRIPS	32,155	32,155	0	0	0	0	32,155	0.0%	0	0	0	0	0
TOTAL TRANSPORTATION	3,296,500	3,296,500	1,333,971	74,320	74,320	1,873,435	89,094	97.3%	(21,575)	(21,575)	0	(21,575)	(21,575)
55200 PROPERTY LIABILITY INSURANCE	227,300	227,300	226,292	0	0	1,130	(122)	100.1%	0	0	0	0	0
55300 TELEPHONE	94,000	94,000	37,672	7,059	7,059	55,207	1,121	98.8%	0	0	0	0	0
55301 POSTAGE	21,126	21,126	3,910	1,612	1,612	15,888	1,328	93.7%	0	0	0	0	0
55325 DATA LINE	64,616	64,616	46,378	7,677	7,677	16,188	2,050	96.8%	0	0	0	0	0
55500 FORMS & PRINTING	2,050	2,050	0	0	0	0	2,050	0.0%	0	0	0	0	0
55604 TUITION-VOCATIONAL/AGRI	68,230	68,230	61,407	61,407	61,407	0	6,823	90.0%	6,823	6,823	0	6,823	6,823
55610 MAGNET SCHOOL TUITION	86,000	86,000	0	0	0	0	86,000	0.0%	0	0	0	0	0
55630 SPECIAL EDUCATION TUITION	2,237,097	2,237,097	759,385	216,672	216,672	1,519,901	(42,189)	101.9%	(53,671)	(53,671)	0	(53,671)	(53,671)
OTHER PURCHASED SERVICES	2,800,419	2,800,419	1,135,044	294,427	294,427	1,608,314	57,061	98.0%	(46,848)	(46,848)	0	(46,848)	(46,848)
55800 TRAVEL REIMBURSEMENT	16,860	16,860	560	489	489	2,817	13,483	20.0%	0	0	0	0	0
56100 OFFICE SUPPLIES	22,639	22,639	6,237	3,221	3,221	5,618	10,784	52.4%	0	0	0	0	0
56110 SUPPLIES-INSTRUCTIONAL	354,480	354,480	116,068	47,879	47,879	63,182	175,230	50.6%	0	0	0	0	0
56112 SUPPLIES-CUSTODIAL	77,500	77,500	25,112	9,245	9,245	18,754	33,634	56.6%	0	0	0	0	0
56114 SUPPLIES-MAINTENANCE	19,800	19,800	25,176	7,166	7,166	16,473	(21,849)	210.3%	(21,849)	(21,849)	0	(21,849)	(21,849)
56205 FUEL -TRANSPORTATION	128,500	128,500	15,760	8,005	8,005	110,740	2,000	98.4%	0	0	0	0	0
56220 ELECTRIC	568,000	568,000	133,120	50,334	50,334	434,880	0	100.0%	0	0	0	0	0
56240 HEATING OIL	201,250	201,250	12,051	12,051	12,051	189,199	0	100.0%	0	0	0	0	0
56255 PROPANE	6,000	6,000	557	30	30	5,443	0	100.0%	0	0	0	0	0
56290 SUPPLIES-OTHER	129,678	129,678	42,334	9,387	9,387	25,006	62,338	51.9%	(7,014)	(7,014)	0	(7,014)	(7,014)
56292 WATER/SEWER	88,184	88,184	44,093	0	0	44,092	(1)	100.0%	0	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.