

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
January 2024

<u>ACCOUNT DESCRIPTION</u>	<u>ORIGINAL</u>	<u>REVISED</u>	<u>YTD ACTUAL</u>	<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>	<u>% USED</u>	<u>BETTER /</u>	<u>NOTE</u>
	<u>APPROP</u>	<u>BUDGET</u>		<u>/REQ</u>	<u>BUDGET</u>		<u>(WORSE)</u>	
43150 MEDICAID REIMBURSEMENT	\$ (50,000)	\$ (50,000)	\$ (25,818)	\$ -	\$ (24,183)	52%	\$ -	
43300 SPED EXCESS COST GRANT	\$ (701,696)	\$ (701,696)	\$ -	\$ -	\$ (701,696)	0%	\$ 100,000	<i>Increased based on higher SPED costs</i>
43301 HEALTH SERVICES GRANT	\$ (9,500)	\$ (9,500)	\$ (10,928)	\$ -	\$ 1,428	115%	\$ -	
43302 TEAM MENTOR REIMBURSEMENT	\$ (3,000)	\$ (3,000)	\$ -	\$ -	\$ (3,000)	0%	\$ -	
43303 MAGNET SCHOOL TRANS GRANT	\$ (38,220)	\$ (38,220)	\$ (16,900)	\$ -	\$ (21,320)	44%	\$ -	
43304 ADULT EDUCATION GRANT	\$ (5,400)	\$ (5,400)	\$ (3,836)	\$ -	\$ (1,564)	71%	\$ -	
44310 TUITION FOR INDIVIDUALS - REG. ED.	\$ -	\$ -	\$ (1,974)	\$ -	\$ 1,974	100%	\$ -	
44311 PRE-K TUITION	\$ (74,999)	\$ (74,999)	\$ (31,709)	\$ -	\$ (43,290)	42%	\$ -	
44705 BUILDING USE REVENUES	\$ (15,000)	\$ (15,000)	\$ (2,462)	\$ -	\$ (12,538)	16%	\$ -	
45108 LIBRARY BOOK FEES	\$ -	\$ -	\$ (21)	\$ -	\$ 21	100%	\$ -	
48000 OTHER REVENUES	\$ -	\$ -	\$ (1,907)	\$ -	\$ 1,907	100%	\$ -	
48200 ERATE	\$ (50,535)	\$ (50,535)	\$ -	\$ -	\$ (50,535)	0%	\$ -	
48803 PARKING FEES	\$ (20,000)	\$ (20,000)	\$ (16,445)	\$ -	\$ (3,555)	82%	\$ -	
48940 CHROMEBOOK REVENUES	\$ (32,000)	\$ (32,000)	\$ (23,130)	\$ -	\$ (8,870)	72%	\$ -	
49103 TRANSFER FROM CAFETERIA FUND	\$ (60,000)	\$ (60,000)	\$ (60,000)	\$ -	\$ -	100%	\$ -	
TOTAL REVENUES	\$ (1,060,350)	\$ (1,060,350)	\$ (195,129)	\$ -	\$ (865,221)	18%	\$ 100,000	
51102 ADMINISTRATOR SALARIES	\$ 3,075,074	\$ 3,075,074	\$ 1,777,588	\$ -	\$ 1,297,486	58%	\$ 10,600	<i>Net impact of Business Office change</i>
51106 TEAM/CURRICULUM LEADERS	\$ 49,987	\$ 49,987	\$ 29,240	\$ -	\$ 20,747	58%	\$ -	
51110 TEACHER SALARIES	\$ 21,513,765	\$ 21,513,765	\$ 9,942,642	\$ -	\$ 11,571,123	46%	\$ 225,000	<i>Savings due to leaves and vacancies</i>
51111 TEACHER TURNOVER SAVINGS	\$ (200,000)	\$ (200,000)	\$ -	\$ -	\$ (200,000)	0%	\$ (225,250)	<i>Turnover savings were not realized</i>
51124 PARAPROFESSIONAL SALARIES	\$ 1,502,547	\$ 1,502,547	\$ 732,422	\$ -	\$ 770,125	49%	\$ -	
51126 TUTORS	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ -	
51130 SUBSTITUTES - ST	\$ 375,000	\$ 375,000	\$ 227,996	\$ 99,803	\$ 47,201	87%	\$ (125,000)	<i>Anticipated overage in short-term substitute costs</i>
51131 SUBSTITUTES - LT	\$ -	\$ -	\$ 39,213	\$ 23,690	\$ (62,903)	100%	\$ (83,000)	<i>Expense is offset by Teacher Salary savings</i>
51140 CLERICAL SALARIES	\$ 2,162,163	\$ 2,162,163	\$ 1,138,721	\$ 24,053	\$ 999,389	54%	\$ 15,000	<i>Anticipated savings due to HR vacancy</i>
51145 NURSES SALARIES	\$ 472,957	\$ 472,957	\$ 235,522	\$ -	\$ 237,435	50%	\$ -	
51150 CUSTODIAN SALARIES	\$ 1,010,933	\$ 1,010,933	\$ 517,693	\$ -	\$ 493,240	51%	\$ 24,400	<i>Savings due to vacancies</i>
51155 MAINTENANCE SALARIES	\$ 242,796	\$ 242,796	\$ 138,717	\$ -	\$ 104,079	57%	\$ -	

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	<u>APPROP</u>	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>/REQ</u>	<u>BUDGET</u>	<u>% USED</u>	<u>(WORSE)</u>	<u>NOTE</u>
51160 MONITORS	\$ 132,405	\$ 132,405	\$ 44,760	\$ -	\$ 87,645	34%	\$ -	
51170 COACHES	\$ 419,553	\$ 419,553	\$ 177,507	\$ -	\$ 242,046	42%	\$ -	
51175 CURRIER/MESSANGER SALARIES	\$ 12,841	\$ 12,841	\$ 6,519	\$ 6,421	\$ (99)	101%	\$ -	
51300 EXTENDED DUTY	\$ 175,403	\$ 175,403	\$ 157,895	\$ -	\$ 17,508	90%	\$ -	
51350 STUDENT SAFETY SALARIES	\$ 190,975	\$ 190,975	\$ 77,869	\$ -	\$ 113,106	41%	\$ -	
51630 OVERTIME	\$ 61,000	\$ 61,000	\$ 23,151	\$ -	\$ 37,849	38%	\$ -	
51900 OCC./PHYSICAL THERAPY SALARIES	\$ 257,370	\$ 257,370	\$ 160,546	\$ -	\$ 96,824	62%	\$ -	
TOTAL SALARIES	\$ 31,454,769	\$ 31,454,769	\$ 15,427,999	\$ 153,967	\$ 15,872,803	50%	\$ (158,250)	
52100 GROUP LIFE INSURANCE	\$ 78,852	\$ 78,852	\$ 45,738	\$ 32,918	\$ 196	100%	\$ -	
52210 SOCIAL SEC/MEDICARE	\$ 819,025	\$ 819,025	\$ 421,392	\$ 2,155	\$ 395,478	52%	\$ -	
52300 PENSION CONTRIBUTION	\$ 347,318	\$ 347,318	\$ 358,144	\$ -	\$ (10,826)	103%	\$ -	
52500 TUITION	\$ 2,500	\$ 2,500	\$ 1,530	\$ 2,490	\$ (1,520)	161%	\$ -	
52600 UNEMPLOYMENT	\$ 15,000	\$ 15,000	\$ 1,361	\$ 3,139	\$ 10,500	30%	\$ -	
52700 WORKERS' COMPENSATION	\$ 179,527	\$ 179,527	\$ 175,393	\$ -	\$ 4,134	98%	\$ 4,134	
52800 HEALTH INSURANCE	\$ 7,658,093	\$ 7,658,093	\$ 5,327,076	\$ 1,939,933	\$ 391,084	95%	\$ -	
52950 DISABILITY INSURANCE	\$ 196,831	\$ 196,831	\$ 111,404	\$ 83,456	\$ 1,972	99%	\$ -	
TOTAL EMPLOYEE BENEFITS	\$ 9,297,146	\$ 9,297,146	\$ 6,442,038	\$ 2,064,091	\$ 791,017	91%	\$ 4,134	
53020 LEGAL FEES	\$ 170,000	\$ 170,000	\$ 96,892	\$ 76,679	\$ (3,571)	102%	\$ -	
53200 PROFESSIONAL EDUCATIONAL SVS	\$ 67,738	\$ 67,738	\$ 24,578	\$ 901	\$ 42,259	38%	\$ -	
53300 OTHER PROFESSIONAL SERVICES	\$ 530,604	\$ 530,604	\$ 327,584	\$ 211,327	\$ (8,307)	102%	\$ -	
53400 TECHNICAL SERVICES	\$ 41,050	\$ 41,050	\$ 15,684	\$ 10,110	\$ 15,256	63%	\$ -	
TOTAL PROFESSIONAL/TECHNICAL SERVICES	\$ 809,392	\$ 809,392	\$ 464,739	\$ 299,017	\$ 45,636	94%	\$ -	
54300 MAINTENANCE & UTILITIES	\$ 92,573	\$ 92,573	\$ 19,578	\$ 17,282	\$ 55,713	40%	\$ -	
54301 BLDG & MAINTENANCE	\$ 148,700	\$ 148,700	\$ 95,772	\$ 28,985	\$ 23,943	84%	\$ -	
54402 SERVICES-RENTAL	\$ 37,400	\$ 37,400	\$ 33,346	\$ 3,188	\$ 866	98%	\$ -	
54930 SERVICES-COPIERS	\$ 116,912	\$ 116,912	\$ 66,342	\$ 61,313	\$ (10,742)	109%	\$ -	
TOTAL PURCHASED PROPERTY SERVICES	\$ 395,585	\$ 395,585	\$ 215,037	\$ 110,768	\$ 69,780	82%	\$ -	

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55100 PUPIL TRANSPORTATION	\$ 2,776,322	\$ 2,776,322	\$ 2,728,282	\$ 42,826	\$ 5,214	100%	\$ -	
55108 TRANSPORTATION-SPED IN TOWN	\$ 79,380	\$ 79,380	\$ 88,455	\$ -	\$ (9,075)	111%	\$ (9,075)	<i>Summer School</i>
55109 TRANSPORT-SPED OUT TOWN	\$ 675,005	\$ 675,005	\$ 448,505	\$ 543,709	\$ (317,209)	147%	\$ (317,209)	<i>Cost of transportation for current student population</i>
55150 TRANSPORT-ATHLETICS	\$ 144,507	\$ 144,507	\$ 79,321	\$ 31,172	\$ 34,013	76%	\$ (40,000)	<i>Anticipated increase due to bus driver shortage</i>
55155 TRANSPORTATION-FIELD TRIPS	\$ 30,500	\$ 30,500	\$ 3,733	\$ 5,460	\$ 21,307	30%	\$ -	
TOTAL TRANSPORTATION	\$ 3,705,714	\$ 3,705,714	\$ 3,348,296	\$ 623,168	\$ (265,750)	107%	\$ (366,284)	
55200 PROPERTY LIABILITY INSURANCE	\$ 247,763	\$ 247,763	\$ 218,203	\$ 24,550	\$ 5,010	98%	\$ -	
55300 TELEPHONE	\$ 94,000	\$ 94,000	\$ 54,930	\$ 46,586	\$ (7,516)	108%	\$ -	
55301 POSTAGE	\$ 15,620	\$ 15,620	\$ 4,661	\$ 4,552	\$ 6,407	59%	\$ -	
55325 DATA LINE	\$ 50,720	\$ 50,720	\$ 22,384	\$ 9,474	\$ 18,862	63%	\$ -	
55500 FORMS & PRINTING	\$ 1,375	\$ 1,375	\$ 135	\$ -	\$ 1,240	10%	\$ -	
55604 TUITION-VOCATIONAL/AGRI	\$ 75,053	\$ 75,053	\$ 81,876	\$ -	\$ (6,823)	109%	\$ (6,800)	<i>Reflects 13 currently enrolled students in this program</i>
55610 MAGNET SCHOOL TUITION	\$ 86,000	\$ 86,000	\$ 49,450	\$ -	\$ 36,550	58%	\$ 36,550	<i>23 Students attending AIS (budgeted 40)</i>
55630 SPECIAL EDUCATION TUITION	\$ 2,529,534	\$ 2,529,534	\$ 1,783,245	\$ 843,137	\$ (96,848)	104%	\$ (97,217)	<i>Cost of transportation for current student population</i>
OTHER PURCHASED SERVICES	\$ 3,100,065	\$ 3,100,065	\$ 2,214,884	\$ 928,299	\$ (43,118)	101%	\$ (67,467)	
55800 TRAVEL REIMBURSEMENT	\$ 15,715	\$ 15,715	\$ 4,628	\$ 1,327	\$ 9,760	38%	\$ -	
56100 OFFICE SUPPLIES	\$ 28,362	\$ 28,362	\$ 7,402	\$ 2,215	\$ 18,745	34%	\$ -	
56110 SUPPLIES-INSTRUCTIONAL	\$ 355,058	\$ 355,058	\$ 202,113	\$ 27,779	\$ 125,166	65%	\$ -	
56112 SUPPLIES-CUSTODIAL	\$ 77,500	\$ 77,500	\$ 62,822	\$ 8,035	\$ 6,643	91%	\$ -	
56114 SUPPLIES-MAINTENANCE	\$ 31,250	\$ 31,250	\$ 19,753	\$ 14,975	\$ (3,478)	111%	\$ -	
56205 FUEL -TRANSPORTATION	\$ 137,182	\$ 137,182	\$ 61,501	\$ 75,681	\$ -	100%	\$ -	
56210 NATURAL GAS	\$ 30,000	\$ 30,000	\$ 1,013	\$ 28,987	\$ -	100%	\$ -	
56220 ELECTRIC	\$ 480,000	\$ 480,000	\$ 237,369	\$ 218,030	\$ 24,601	95%	\$ (117,000)	
56240 HEATING OIL	\$ 292,240	\$ 292,240	\$ 143,287	\$ 148,953	\$ -	100%	\$ -	
56255 PROPANE	\$ 6,000	\$ 6,000	\$ 1,967	\$ 1,533	\$ 2,500	58%	\$ -	
56265 WATER	\$ -	\$ -	\$ 2,566	\$ 5,434	\$ (8,000)	100%	\$ (8,000)	<i>NEW: Aquarion water supply for CLES</i>
56290 SUPPLIES-OTHER	\$ 132,104	\$ 132,104	\$ 53,014	\$ 6,663	\$ 72,426	45%	\$ -	

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56292 WATER/SEWER	\$ 84,220	\$ 84,220	\$ 85,941	\$ -	\$ (1,721)	102%	\$ -	
56294 REFUSE/RECYCLE	\$ 37,203	\$ 37,203	\$ 30,361	\$ 30,955	\$ (24,113)	165%	\$ -	
56400 BOOKS AND PERIODICALS	\$ 24,691	\$ 24,691	\$ 19,842	\$ 1,025	\$ 3,824	85%	\$ -	
56410 TEXTBOOKS	\$ 208,928	\$ 208,928	\$ 133,892	\$ 2,663	\$ 72,373	65%	\$ -	
56420 LIBRARY BOOKS	\$ 38,017	\$ 38,017	\$ 19,721	\$ -	\$ 18,296	52%	\$ -	
57330 FURNITURE AND FIXTURES	\$ 15,885	\$ 15,885	\$ 8,263	\$ -	\$ 7,622	52%	\$ -	
57344 INSTRUCTIONAL EQUIPMENT-NEW	\$ 35,586	\$ 35,586	\$ 30,632	\$ 3,052	\$ 1,902	95%	\$ -	
57345 INSTRUCTIONAL EQUIP-REPL	\$ 19,005	\$ 19,005	\$ 4,567	\$ 5,556	\$ 8,881	53%	\$ -	
57350 TECHNOLOGY SOFTWARE	\$ 384,388	\$ 384,388	\$ 329,800	\$ 22,771	\$ 31,817	92%	\$ -	
57390 OTHER EQUIPMENT	\$ 158,026	\$ 158,026	\$ 138,197	\$ 122	\$ 19,707	88%	\$ -	
58100 TRAVEL/CONT.ED/DUES	\$ 90,606	\$ 90,606	\$ 64,712	\$ 7,620	\$ 18,274	80%	\$ -	
58414 CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ -	
REQUIRED ACTIONS TBD	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ -	
TOTAL SUPPLIES AND OTHER	\$ 2,681,966	\$ 2,681,966	\$ 1,663,361	\$ 613,378	\$ 405,227	85%	\$ (125,000)	
TOTAL REVENUES	\$ (1,060,350)	\$ (1,060,350)	\$ (195,129)	\$ -	\$ (865,221)	18%	\$ 100,000	
TOTAL EXPENSES	\$ 51,444,637	\$ 51,444,637	\$ 29,776,354	\$ 4,792,689	\$ 16,875,594	67%	\$ (712,867)	
<i>Reductions due to Superintendent Budget Freeze</i>							<i>\$ 120,000</i>	
NET EXPENSES	\$ 50,384,287	\$ 50,384,287	\$ 29,581,225	\$ 4,792,689	\$ 16,010,374	68%	\$ (492,867)	

Note: Variances shown for discussion purposes only.