

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
December 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ORIGINAL</u>	<u>REVISED</u>		<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>		<u>BETTER /</u>	
	<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>
43150 MEDICAID REIMBURSEMENT	\$ (50,000)	\$ (50,000)	\$ (17,188)	\$ -	\$ (32,812)	34%	\$ -	
43300 SPED EXCESS COST GRANT	\$ (701,696)	\$ (701,696)	\$ -	\$ -	\$ (701,696)	0%	\$ 134,450	Increased based on higher SPED costs
43301 HEALTH SERVICES GRANT	\$ (9,500)	\$ (9,500)	\$ -	\$ -	\$ (9,500)	0%	\$ -	
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)	\$ (26,349)	\$ -	\$ (48,650)	35%	\$ -	
44705 BUILDING USE REVENUES	\$ (15,000)	\$ (15,000)	\$ (1,686)	\$ -	\$ (13,314)	11%	\$ -	
45108 LIBRARY BOOK FEES	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ -	
48000 OTHER REVENUES	\$ -	\$ -	\$ (1,210)	\$ -	\$ 1,210	100%	\$ -	
48200 ERATE	\$ (50,535)	\$ (50,535)	\$ -	\$ -	\$ (50,535)	0%	\$ -	
48803 PARKING FEES	\$ (20,000)	\$ (20,000)	\$ (16,405)	\$ -	\$ (3,595)	82%	\$ -	
48940 CHROMEBOOK REVENUES	\$ (32,000)	\$ (32,000)	\$ (22,640)	\$ -	\$ (9,360)	71%	\$ -	
49103 TRANSFER FROM CAFETERIA FUND	\$ (60,000)	\$ (60,000)	\$ (60,000)	\$ -	\$ -	100%	\$ -	
TOTAL REVENUES	\$ (1,060,350)	\$ (1,060,350)	\$ (168,188)	\$ -	\$ (892,162)	16%	\$ 134,450	
51102 ADMINISTRATOR SALARIES	\$ 3,075,074	\$ 3,075,074	\$ 1,543,601	\$ -	\$ 1,531,473	50%	\$ 24,000	
51106 TEAM/CURRICULUM LEADERS	\$ 49,987	\$ 49,987	\$ 23,888	\$ -	\$ 26,099	48%	\$ -	
51110 TEACHER SALARIES	\$ 21,513,765	\$ 21,513,765	\$ 8,152,104	\$ -	\$ 13,361,661	38%	\$ 215,000	Savings due to leaves and vacancies
51111 TEACHER TURNOVER SAVINGS	\$ (200,000)	\$ (200,000)	\$ -	\$ -	\$ (200,000)	0%	\$ (225,250)	Turnover savings were not realized
51124 PARAPROFESSIONAL SALARIES	\$ 1,502,547	\$ 1,502,547	\$ 637,631	\$ -	\$ 864,916	42%	\$ -	
51126 TUTORS	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ -	
51130 SUBSTITUTES - ST	\$ 375,000	\$ 375,000	\$ 181,716	\$ 115,978	\$ 77,306	79%	\$ (125,000)	Anticipated overage in short-term substitute costs
51131 SUBSTITUTES - LT	\$ -	\$ -	\$ 31,506	\$ 18,495	\$ (50,000)	100%	\$ (83,000)	Expense is offset by Teacher Salary savings
51140 CLERICAL SALARIES	\$ 2,162,163	\$ 2,162,163	\$ 977,860	\$ 24,053	\$ 1,160,250	46%	\$ 17,000	Anticipated savings due to HR vacancy
51145 NURSES SALARIES	\$ 472,957	\$ 472,957	\$ 201,337	\$ -	\$ 271,620	43%	\$ -	
51150 CUSTODIAN SALARIES	\$ 1,010,933	\$ 1,010,933	\$ 436,590	\$ -	\$ 574,343	43%	\$ 35,000	Savings due to vacancies
51155 MAINTENANCE SALARIES	\$ 242,796	\$ 242,796	\$ 120,223	\$ -	\$ 122,573	50%	\$ -	

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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	\$ 37,875	\$ -	\$ 94,530	29%	\$ -	
51170 COACHES	\$ 419,553	\$ 419,553	\$ 176,727	\$ -	\$ 242,826	42%	\$ -	
51175 CURRIER/MESSANGER SALARIES	\$ 12,841	\$ 12,841	\$ 6,519	\$ 6,421	\$ (99)	101%	\$ -	
51300 EXTENDED DUTY	\$ 175,403	\$ 175,403	\$ 142,474	\$ -	\$ 32,929	81%	\$ -	
51350 STUDENT SAFETY SALARIES	\$ 190,975	\$ 190,975	\$ 63,441	\$ -	\$ 127,534	33%	\$ -	
51630 OVERTIME	\$ 61,000	\$ 61,000	\$ 18,769	\$ -	\$ 42,231	31%	\$ -	
51900 OCC./PHYSICAL THERAPY SALARIES	\$ 257,370	\$ 257,370	\$ 134,454	\$ -	\$ 122,916	52%	\$ -	
TOTAL SALARIES	\$ 31,454,769	\$ 31,454,769	\$ 12,886,713	\$ 164,947	\$ 18,403,109	41%	\$ (142,250)	
52100 GROUP LIFE INSURANCE	\$ 78,852	\$ 78,852	\$ 45,738	\$ 32,918	\$ 196	100%	\$ -	
52210 SOCIAL SEC/MEDICARE	\$ 819,025	\$ 819,025	\$ 359,263	\$ 2,155	\$ 457,607	44%	\$ -	
52300 PENSION CONTRIBUTION	\$ 347,318	\$ 347,318	\$ 356,767	\$ -	\$ (9,449)	103%	\$ -	
52500 TUITION	\$ 2,500	\$ 2,500	\$ -	\$ 1,530	\$ 970	61%	\$ -	
52600 UNEMPLOYMENT	\$ 15,000	\$ 15,000	\$ 940	\$ 3,560	\$ 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	\$ 4,713,784	\$ 2,755,471	\$ 188,838	98%	\$ -	
52950 DISABILITY INSURANCE	\$ 196,831	\$ 196,831	\$ 111,404	\$ 83,456	\$ 1,972	99%	\$ -	
TOTAL EMPLOYEE BENEFITS	\$ 9,297,146	\$ 9,297,146	\$ 5,763,289	\$ 2,879,089	\$ 654,768	93%	\$ 4,134	
53020 LEGAL FEES	\$ 170,000	\$ 170,000	\$ 83,979	\$ 89,592	\$ (3,571)	102%	\$ -	
53200 PROFESSIONAL EDUCATIONAL SVS	\$ 67,738	\$ 67,738	\$ 20,189	\$ 6,142	\$ 41,407	39%	\$ -	
53300 OTHER PROFESSIONAL SERVICES	\$ 530,604	\$ 530,604	\$ 304,558	\$ 186,446	\$ 39,601	93%	\$ -	
53400 TECHNICAL SERVICES	\$ 41,050	\$ 41,050	\$ 14,784	\$ 10,110	\$ 16,156	61%	\$ -	
TOTAL PROFESSIONAL/TECHNICAL SERVICES	\$ 809,392	\$ 809,392	\$ 423,511	\$ 292,290	\$ 93,592	88%	\$ -	
54300 MAINTENANCE & UTILITIES	\$ 92,573	\$ 92,573	\$ 18,844	\$ 17,282	\$ 56,447	39%	\$ -	
54301 BLDG & MAINTENANCE	\$ 148,700	\$ 148,700	\$ 93,794	\$ 27,174	\$ 27,732	81%	\$ -	
54402 SERVICES-RENTAL	\$ 37,400	\$ 37,400	\$ 19,708	\$ 16,319	\$ 1,373	96%	\$ -	
54930 SERVICES-COPIERS	\$ 116,912	\$ 116,912	\$ 66,342	\$ 61,185	\$ (10,614)	109%	\$ -	
TOTAL PURCHASED PROPERTY SERVICES	\$ 395,585	\$ 395,585	\$ 198,688	\$ 121,960	\$ 74,938	81%	\$ -	

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55100 PUPIL TRANSPORTATION	\$ 2,776,322	\$ 2,776,322	\$ 2,725,180	\$ 45,928	\$ 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	\$ 304,972	\$ 687,243	\$ (317,209)	147%	\$ (317,209)	<i>Cost of transportation for current student population</i>
55150 TRANSPORT-ATHLETICS	\$ 144,507	\$ 144,507	\$ 61,446	\$ 48,978	\$ 34,082	76%	\$ (25,000)	<i>Anticipated increase due to bus driver shortage</i>
55155 TRANSPORTATION-FIELD TRIPS	\$ 30,500	\$ 30,500	\$ 3,299	\$ 5,460	\$ 21,741	29%	\$ -	
TOTAL TRANSPORTATION	\$ 3,705,714	\$ 3,705,714	\$ 3,183,352	\$ 787,609	\$ (265,246)	107%	\$ (351,284)	
55200 PROPERTY LIABILITY INSURANCE	\$ 247,763	\$ 247,763	\$ 218,203	\$ 24,550	\$ 5,010	98%	\$ -	
55300 TELEPHONE	\$ 94,000	\$ 94,000	\$ 48,667	\$ 52,850	\$ (7,516)	108%	\$ -	
55301 POSTAGE	\$ 15,620	\$ 15,620	\$ 4,661	\$ 4,552	\$ 6,407	59%	\$ -	
55325 DATA LINE	\$ 50,720	\$ 50,720	\$ 15,935	\$ 15,923	\$ 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	\$ 1,332,592	\$ 1,293,790	\$ (96,848)	104%	\$ (96,848)	<i>Cost of transportation for current student population</i>
OTHER PURCHASED SERVICES	\$ 3,100,065	\$ 3,100,065	\$ 1,751,519	\$ 1,391,664	\$ (43,118)	101%	\$ (67,098)	
55800 TRAVEL REIMBURSEMENT	\$ 15,715	\$ 15,715	\$ 3,916	\$ 1,484	\$ 10,315	34%	\$ -	
56100 OFFICE SUPPLIES	\$ 28,362	\$ 28,362	\$ 6,910	\$ 2,332	\$ 19,120	33%	\$ -	
56110 SUPPLIES-INSTRUCTIONAL	\$ 355,058	\$ 355,058	\$ 195,763	\$ 23,544	\$ 135,751	62%	\$ -	
56112 SUPPLIES-CUSTODIAL	\$ 77,500	\$ 77,500	\$ 56,722	\$ 14,135	\$ 6,643	91%	\$ -	
56114 SUPPLIES-MAINTENANCE	\$ 31,250	\$ 31,250	\$ 17,132	\$ 17,687	\$ (3,569)	111%	\$ -	
56205 FUEL -TRANSPORTATION	\$ 137,182	\$ 137,182	\$ 48,986	\$ 88,196	\$ -	100%	\$ -	
56210 NATURAL GAS	\$ 30,000	\$ 30,000	\$ 675	\$ 29,325	\$ -	100%	\$ -	
56220 ELECTRIC	\$ 480,000	\$ 480,000	\$ 183,049	\$ 272,350	\$ 24,601	95%	\$ -	
56240 HEATING OIL	\$ 292,240	\$ 292,240	\$ 63,174	\$ 229,066	\$ -	100%	\$ -	
56255 PROPANE	\$ 6,000	\$ 6,000	\$ 1,413	\$ 2,087	\$ 2,500	58%	\$ -	
56265 WATER	\$ -	\$ -	\$ 1,744	\$ 6,257	\$ (8,000)	100%	\$ (8,000)	<i>NEW: Aquarion water supply for CLES</i>
56290 SUPPLIES-OTHER	\$ 132,104	\$ 132,104	\$ 50,063	\$ 7,374	\$ 74,667	43%	\$ -	

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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>
56292 WATER/SEWER	\$ 84,220	\$ 84,220	\$ 85,941	\$ -	\$ (1,721)	102%	\$ -	
56294 REFUSE/RECYCLE	\$ 37,203	\$ 37,203	\$ 25,785	\$ 7,715	\$ 3,703	90%	\$ -	
56400 BOOKS AND PERIODICALS	\$ 24,691	\$ 24,691	\$ 19,100	\$ 1,811	\$ 3,780	85%	\$ -	
56410 TEXTBOOKS	\$ 208,928	\$ 208,928	\$ 127,983	\$ 8,199	\$ 72,746	65%	\$ -	
56420 LIBRARY BOOKS	\$ 38,017	\$ 38,017	\$ 19,721	\$ 64	\$ 18,232	52%	\$ -	
57330 FURNITURE AND FIXTURES	\$ 15,885	\$ 15,885	\$ 8,263	\$ -	\$ 7,622	52%	\$ -	
57344 INSTRUCTIONAL EQUIPMENT-NEW	\$ 35,586	\$ 35,586	\$ 30,277	\$ 99	\$ 5,210	85%	\$ -	
57345 INSTRUCTIONAL EQUIP-REPL	\$ 19,005	\$ 19,005	\$ 4,567	\$ 4,589	\$ 9,849	48%	\$ -	
57350 TECHNOLOGY SOFTWARE	\$ 384,388	\$ 384,388	\$ 315,453	\$ 21,400	\$ 47,534	88%	\$ -	
57390 OTHER EQUIPMENT	\$ 158,026	\$ 158,026	\$ 125,319	\$ 13,000	\$ 19,707	88%	\$ -	
58100 TRAVEL/CONT.ED/DUES	\$ 90,606	\$ 90,606	\$ 62,444	\$ 7,354	\$ 20,808	77%	\$ -	
58414 CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ -	
REQUIRED ACTIONS TBD	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ -	
TOTAL SUPPLIES AND OTHER	\$ 2,681,966	\$ 2,681,966	\$ 1,454,400	\$ 758,068	\$ 469,498	82%	\$ (8,000)	
TOTAL REVENUES	\$ (1,060,350)	\$ (1,060,350)	\$ (168,188)	\$ -	\$ (892,162)	16%	\$ 134,450	
TOTAL EXPENSES	\$ 51,444,637	\$ 51,444,637	\$ 25,661,471	\$ 6,395,626	\$ 19,387,540	62%	\$ (564,499)	
NET EXPENSES	\$ 50,384,287	\$ 50,384,287	\$ 25,493,283	\$ 6,395,626	\$ 18,495,378	63%	\$ (430,049)	

Note: Variances shown for discussion purposes only.