

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
February 2024

<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)	\$ (29,850)	\$ -	\$ (20,151)	60%	\$ -	
43300 SPED EXCESS COST GRANT	\$ (701,696)	\$ (701,696)	\$ (609,689)	\$ -	\$ (92,007)	87%	\$ 100,000	Increased based on higher SPED costs
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)	\$ (38,853)	\$ -	\$ (36,146)	52%	\$ -	
44705 BUILDING USE REVENUES	\$ (15,000)	\$ (15,000)	\$ (6,720)	\$ -	\$ (8,280)	45%	\$ -	
45108 LIBRARY BOOK FEES	\$ -	\$ -	\$ (21)	\$ -	\$ 21	100%	\$ -	
48000 OTHER REVENUES	\$ -	\$ -	\$ (2,131)	\$ -	\$ 2,131	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)	\$ (23,525)	\$ -	\$ (8,475)	74%	\$ -	
49103 TRANSFER FROM CAFETERIA FUND	\$ (60,000)	\$ (60,000)	\$ (60,000)	\$ -	\$ -	100%	\$ -	
TOTAL REVENUES	\$ (1,060,350)	\$ (1,060,350)	\$ (820,871)	\$ -	\$ (239,479)	77%	\$ 100,000	
51102 ADMINISTRATOR SALARIES	\$ 3,075,074	\$ 3,075,074	\$ 2,011,575	\$ -	\$ 1,063,499	65%	\$ 10,600	Net impact of Business Office change
51106 TEAM/CURRICULUM LEADERS	\$ 49,987	\$ 49,987	\$ 34,593	\$ -	\$ 15,394	69%	\$ -	
51110 TEACHER SALARIES	\$ 21,513,765	\$ 21,513,765	\$ 11,736,999	\$ -	\$ 9,776,767	55%	\$ 200,000	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	\$ 870,738	\$ -	\$ 631,809	58%	\$ -	
51126 TUTORS	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ -	
51130 SUBSTITUTES - ST	\$ 375,000	\$ 375,000	\$ 284,089	\$ 106,123	\$ (15,212)	104%	\$ (125,000)	Anticipated overage in short-term substitute costs
51131 SUBSTITUTES - LT	\$ -	\$ -	\$ 56,136	\$ 19,367	\$ (75,503)	100%	\$ (83,000)	Expense is offset by Teacher Salary savings
51140 CLERICAL SALARIES	\$ 2,162,163	\$ 2,162,163	\$ 1,296,621	\$ 24,053	\$ 841,489	61%	\$ 10,000	Savings due to vacancies
51145 NURSES SALARIES	\$ 472,957	\$ 472,957	\$ 279,389	\$ -	\$ 193,568	59%	\$ -	
51150 CUSTODIAN SALARIES	\$ 1,010,933	\$ 1,010,933	\$ 586,370	\$ -	\$ 424,563	58%	\$ 24,400	Savings due to vacancies
51155 MAINTENANCE SALARIES	\$ 242,796	\$ 242,796	\$ 157,393	\$ -	\$ 85,403	65%	\$ -	

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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	\$ 53,684	\$ -	\$ 78,721	41%	\$ 15,000	Projected
51170 COACHES	\$ 419,553	\$ 419,553	\$ 179,414	\$ -	\$ 240,139	43%	\$ -	
51175 CURRIER/MESSANGER SALARIES	\$ 12,841	\$ 12,841	\$ 6,519	\$ 6,421	\$ (99)	101%	\$ -	
51300 EXTENDED DUTY	\$ 175,403	\$ 175,403	\$ 178,567	\$ -	\$ (3,164)	102%	\$ (88,500)	Shortage in SPED area due to homebound instruction
51350 STUDENT SAFETY SALARIES	\$ 190,975	\$ 190,975	\$ 95,281	\$ -	\$ 95,694	50%	\$ -	
51630 OVERTIME	\$ 61,000	\$ 61,000	\$ 32,457	\$ -	\$ 28,543	53%	\$ -	
51900 OCC./PHYSICAL THERAPY SALARIES	\$ 257,370	\$ 257,370	\$ 187,394	\$ -	\$ 69,976	73%	\$ -	
TOTAL SALARIES	\$ 31,454,769	\$ 31,454,769	\$ 18,047,218	\$ 155,964	\$ 13,251,587	58%	\$ (261,750)	
52100 GROUP LIFE INSURANCE	\$ 78,852	\$ 78,852	\$ 71,274	\$ 19,882	\$ (12,304)	116%	\$ (12,300)	Unfunded life insurance benefit paid out
52210 SOCIAL SEC/MEDICARE	\$ 819,025	\$ 819,025	\$ 489,018	\$ 2,155	\$ 327,852	60%	\$ -	
52300 PENSION CONTRIBUTION	\$ 347,318	\$ 347,318	\$ 359,879	\$ -	\$ (12,561)	104%	\$ (18,500)	Shortage of annuity payment and 403(b) contributions
52500 TUITION	\$ 2,500	\$ 2,500	\$ 3,398	\$ -	\$ (898)	136%	\$ -	
52600 UNEMPLOYMENT	\$ 15,000	\$ 15,000	\$ 1,361	\$ 3,139	\$ 10,500	30%	\$ 9,000	Estimated based on actuals to-date
52700 WORKERS' COMPENSATION	\$ 179,527	\$ 179,527	\$ 175,393	\$ -	\$ 4,134	98%	\$ 4,134	Actuals
52800 HEALTH INSURANCE	\$ 7,658,093	\$ 7,658,093	\$ 5,935,962	\$ 1,128,430	\$ 593,701	92%	\$ 100,000	Due to shifts in census from budget
52950 DISABILITY INSURANCE	\$ 196,831	\$ 196,831	\$ 143,546	\$ 51,313	\$ 1,972	99%	\$ -	
TOTAL EMPLOYEE BENEFITS	\$ 9,297,146	\$ 9,297,146	\$ 7,179,831	\$ 1,204,919	\$ 912,396	90%	\$ 82,334	
53020 LEGAL FEES	\$ 170,000	\$ 170,000	\$ 96,892	\$ 76,679	\$ (3,571)	102%	\$ -	
53200 PROFESSIONAL EDUCATIONAL SVS	\$ 67,738	\$ 67,738	\$ 25,623	\$ 466	\$ 41,649	39%	\$ 20,000	Budget freeze
53300 OTHER PROFESSIONAL SERVICES	\$ 530,604	\$ 530,604	\$ 354,973	\$ 149,371	\$ 26,261	95%	\$ (21,000)	Shortfall in SPED areas
53400 TECHNICAL SERVICES	\$ 41,050	\$ 41,050	\$ 18,234	\$ 12,157	\$ 10,659	74%	\$ -	
TOTAL PROFESSIONAL/TECHNICAL SERVICES	\$ 809,392	\$ 809,392	\$ 495,723	\$ 238,673	\$ 74,997	91%	\$ (1,000)	
54300 MAINTENANCE & UTILITIES	\$ 92,573	\$ 92,573	\$ 23,539	\$ 21,867	\$ 47,167	49%	\$ -	
54301 BLDG & MAINTENANCE	\$ 148,700	\$ 148,700	\$ 103,725	\$ 21,032	\$ 23,943	84%	\$ -	
54402 SERVICES-RENTAL	\$ 37,400	\$ 37,400	\$ 33,665	\$ 3,369	\$ 366	99%	\$ -	
54930 SERVICES-COPIERS	\$ 116,912	\$ 116,912	\$ 80,724	\$ 46,930	\$ (10,742)	109%	\$ (10,700)	Due to copier move to CLES
TOTAL PURCHASED PROPERTY SERVICES	\$ 395,585	\$ 395,585	\$ 241,653	\$ 93,198	\$ 60,734	85%	\$ (10,700)	

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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>
55100 PUPIL TRANSPORTATION	\$ 2,776,322	\$ 2,776,322	\$ 2,719,282	\$ 42,826	\$ 14,214	99%	\$ -	
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	\$ 531,950	\$ 460,264	\$ (317,209)	147%	\$ (317,209)	<i>Cost of transportation for current student population</i>
55150 TRANSPORT-ATHLETICS	\$ 144,507	\$ 144,507	\$ 102,146	\$ 8,487	\$ 33,874	77%	\$ (31,300)	<i>Anticipated increase due to bus driver shortage</i>
55155 TRANSPORTATION-FIELD TRIPS	\$ 30,500	\$ 30,500	\$ 8,104	\$ 2,000	\$ 20,396	33%	\$ -	
TOTAL TRANSPORTATION	\$ 3,705,714	\$ 3,705,714	\$ 3,449,937	\$ 513,577	\$ (257,800)	107%	\$ (357,584)	
55200 PROPERTY LIABILITY INSURANCE	\$ 247,763	\$ 247,763	\$ 239,953	\$ 2,800	\$ 5,010	98%	\$ -	
55300 TELEPHONE	\$ 94,000	\$ 94,000	\$ 61,229	\$ 40,287	\$ (7,516)	108%	\$ -	
55301 POSTAGE	\$ 15,620	\$ 15,620	\$ 6,114	\$ 3,099	\$ 6,407	59%	\$ 5,300	<i>Reduced postage meters from 4 to 2</i>
55325 DATA LINE	\$ 50,720	\$ 50,720	\$ 22,703	\$ 8,906	\$ 19,111	62%	\$ -	
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 43)</i>
55630 SPECIAL EDUCATION TUITION	\$ 2,529,534	\$ 2,529,534	\$ 1,867,088	\$ 834,509	\$ (172,063)	107%	\$ (224,469)	<i>Cost of tuition for current student population</i>
OTHER PURCHASED SERVICES	\$ 3,100,065	\$ 3,100,065	\$ 2,328,548	\$ 889,601	\$ (118,084)	104%	\$ (189,419)	
55800 TRAVEL REIMBURSEMENT	\$ 15,715	\$ 15,715	\$ 4,876	\$ 2,458	\$ 8,381	47%	\$ -	
56100 OFFICE SUPPLIES	\$ 28,362	\$ 28,362	\$ 7,777	\$ 1,890	\$ 18,695	34%	\$ 14,000	<i>Budget freeze</i>
56110 SUPPLIES-INSTRUCTIONAL	\$ 355,058	\$ 355,058	\$ 211,294	\$ 21,965	\$ 121,800	66%	\$ 55,000	<i>Budget freeze</i>
56112 SUPPLIES-CUSTODIAL	\$ 77,500	\$ 77,500	\$ 69,147	\$ 11,710	\$ (3,357)	104%	\$ (10,000)	<i>Projected</i>
56114 SUPPLIES-MAINTENANCE	\$ 31,250	\$ 31,250	\$ 19,753	\$ 14,975	\$ (3,478)	111%	\$ (3,478)	<i>Actuals</i>
56205 FUEL -TRANSPORTATION	\$ 137,182	\$ 137,182	\$ 70,213	\$ 66,969	\$ -	100%	\$ (12,000)	<i>Projected</i>
56210 NATURAL GAS	\$ 30,000	\$ 30,000	\$ 1,269	\$ 28,731	\$ -	100%	\$ -	
56220 ELECTRIC	\$ 480,000	\$ 480,000	\$ 290,990	\$ 164,410	\$ 24,601	95%	\$ (92,300)	<i>Projected</i>
56240 HEATING OIL	\$ 292,240	\$ 292,240	\$ 192,458	\$ 99,782	\$ 0	100%	\$ -	
56255 PROPANE	\$ 6,000	\$ 6,000	\$ 2,519	\$ 981	\$ 2,500	58%	\$ -	
56265 WATER	\$ -	\$ -	\$ 3,840	\$ 4,160	\$ (8,000)	100%	\$ (8,000)	<i>NEW: Aquarion water supply for CLES</i>
56290 SUPPLIES-OTHER	\$ 132,104	\$ 132,104	\$ 61,461	\$ 8,680	\$ 61,963	53%	\$ 15,000	<i>Projected</i>
56292 WATER/SEWER	\$ 84,220	\$ 84,220	\$ 85,941	\$ -	\$ (1,721)	102%	\$ (1,721)	<i>Actuals</i>
56294 REFUSE/RECYCLE	\$ 37,203	\$ 37,203	\$ 34,937	\$ 26,379	\$ (24,113)	165%	\$ (24,000)	<i>Based on standard monthly charge</i>

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56400 BOOKS AND PERIODICALS	\$ 24,691	\$ 24,691	\$ 19,867	\$ 1,000	\$ 3,824	85%	\$ 2,000	<i>Budget freeze</i>
56410 TEXTBOOKS	\$ 208,928	\$ 208,928	\$ 134,597	\$ 2,065	\$ 72,266	65%	\$ 60,000	<i>Budget freeze</i>
56420 LIBRARY BOOKS	\$ 38,017	\$ 38,017	\$ 19,721	\$ -	\$ 18,296	52%	\$ 18,000	<i>Budget freeze</i>
57330 FURNITURE AND FIXTURES	\$ 15,885	\$ 15,885	\$ 8,263	\$ -	\$ 7,622	52%	\$ 5,000	<i>Budget freeze</i>
57344 INSTRUCTIONAL EQUIPMENT-NEW	\$ 35,586	\$ 35,586	\$ 32,621	\$ 1,447	\$ 1,518	96%	\$ -	
57345 INSTRUCTIONAL EQUIP-REPL	\$ 19,005	\$ 19,005	\$ 5,535	\$ 2,594	\$ 10,876	43%	\$ -	
57350 TECHNOLOGY SOFTWARE	\$ 384,388	\$ 384,388	\$ 336,572	\$ 19,360	\$ 28,456	93%	\$ -	
57390 OTHER EQUIPMENT	\$ 158,026	\$ 158,026	\$ 141,480	\$ 8,012	\$ 8,535	95%	\$ -	
58100 TRAVEL/CONT.ED/DUES	\$ 90,606	\$ 90,606	\$ 65,639	\$ 7,752	\$ 17,215	81%	\$ 5,000	<i>Budget freeze</i>
58414 CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ -	
REQUIRED ACTIONS TBD	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ -	
TOTAL SUPPLIES AND OTHER	\$ 2,681,966	\$ 2,681,966	\$ 1,820,766	\$ 495,322	\$ 365,878	86%	\$ 22,501	
TOTAL REVENUES	\$ (1,060,350)	\$ (1,060,350)	\$ (820,871)	\$ -	\$ (239,479)	77%	\$ 100,000	
TOTAL EXPENSES	\$ 51,444,637	\$ 51,444,637	\$ 33,563,675	\$ 3,591,255	\$ 14,289,707	72%	\$ (715,618)	
NET EXPENSES	\$ 50,384,287	\$ 50,384,287	\$ 32,742,804	\$ 3,591,255	\$ 14,050,228	72%	\$ (615,618)	

Note: Variances shown for discussion purposes only.