

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
March 2024

<u>ACCOUNT DESCRIPTION</u>	<u>ORIGINAL</u>	<u>REVISED</u>	<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>	<u>BETTER /</u>	<u>NOTE</u>		
	<u>APPROP</u>	<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>/REQ</u>	<u>BUDGET</u>	<u>% USED</u>	<u>(WORSE)</u>	
43150 MEDICAID REIMBURSEMENT	\$ (50,000)	\$ (50,000)	\$ (36,011)	\$ -	\$ (13,989)	72%	\$ -	
43300 SPED EXCESS COST GRANT	\$ (701,696)	\$ (701,696)	\$ (609,689)	\$ -	\$ (92,007)	87%	\$ 100,000	Increased based on higher special ed. 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)	\$ (44,815)	\$ -	\$ (30,184)	60%	\$ -	
44705 BUILDING USE REVENUES	\$ (15,000)	\$ (15,000)	\$ (9,959)	\$ -	\$ (5,041)	66%	\$ -	
45108 LIBRARY BOOK FEES	\$ -	\$ -	\$ (62)	\$ -	\$ 62	100%	\$ -	
48000 OTHER REVENUES	\$ -	\$ -	\$ (2,405)	\$ -	\$ 2,405	100%	\$ -	
48200 ERATE	\$ (50,535)	\$ (50,535)	\$ (45,777)	\$ -	\$ (4,758)	91%	\$ -	
48803 PARKING FEES	\$ (20,000)	\$ (20,000)	\$ (16,445)	\$ -	\$ (3,555)	82%	\$ -	
48940 CHROMEBOOK REVENUES	\$ (32,000)	\$ (32,000)	\$ (23,730)	\$ -	\$ (8,270)	74%	\$ -	
49103 TRANSFER FROM CAFETERIA FUND	\$ (60,000)	\$ (60,000)	\$ (60,000)	\$ -	\$ -	100%	\$ -	
TOTAL REVENUES	\$ (1,060,350)	\$ (1,060,350)	\$ (882,531)	\$ -	\$ (177,819)	83%	\$ 100,000	
51102 ADMINISTRATOR SALARIES	\$ 3,075,074	\$ 3,075,074	\$ 2,362,556	\$ -	\$ 712,518	77%	\$ 10,600	Net impact of Business Office change
51106 TEAM/CURRICULUM LEADERS	\$ 49,987	\$ 49,987	\$ 42,622	\$ -	\$ 7,365	85%	\$ -	
51110 TEACHER SALARIES	\$ 21,513,765	\$ 21,513,765	\$ 14,402,094	\$ -	\$ 7,111,671	67%	\$ 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	\$ 1,066,942	\$ -	\$ 435,605	71%	\$ -	
51126 TUTORS	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ -	
51130 SUBSTITUTES - ST	\$ 375,000	\$ 375,000	\$ 343,490	\$ 62,488	\$ (30,978)	108%	\$ (125,000)	Anticipated overage in short-term substitute costs
51131 SUBSTITUTES - LT	\$ -	\$ -	\$ 87,126	\$ 10,885	\$ (98,011)	100%	\$ (120,561)	NEW: Add iterim AP sub at BHS 4/22-6/19
51140 CLERICAL SALARIES	\$ 2,162,163	\$ 2,162,163	\$ 1,568,663	\$ 12,027	\$ 581,474	73%	\$ 10,000	Savings due to vacancies
51145 NURSES SALARIES	\$ 472,957	\$ 472,957	\$ 345,595	\$ -	\$ 127,362	73%	\$ -	
51150 CUSTODIAN SALARIES	\$ 1,010,933	\$ 1,010,933	\$ 693,121	\$ -	\$ 317,812	69%	\$ 24,400	Savings due to vacancies
51155 MAINTENANCE SALARIES	\$ 242,796	\$ 242,796	\$ 185,408	\$ -	\$ 57,388	76%	\$ -	

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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	\$ 67,499	\$ -	\$ 64,906	51%	\$ 15,000	<i>Projected</i>
51170 COACHES	\$ 419,553	\$ 419,553	\$ 271,113	\$ -	\$ 148,440	65%	\$ -	
51175 CURRIER/MESSANGER SALARIES	\$ 12,841	\$ 12,841	\$ 6,519	\$ 6,421	\$ (99)	101%	\$ -	
51300 EXTENDED DUTY	\$ 175,403	\$ 175,403	\$ 202,502	\$ -	\$ (27,099)	115%	\$ (88,500)	<i>Shortage in special ed. due to homebound instruction</i>
51350 STUDENT SAFETY SALARIES	\$ 190,975	\$ 190,975	\$ 121,978	\$ -	\$ 68,997	64%	\$ -	
51630 OVERTIME	\$ 61,000	\$ 61,000	\$ 43,438	\$ -	\$ 17,562	71%	\$ -	
51900 OCC./PHYSICAL THERAPY SALARIES	\$ 257,370	\$ 257,370	\$ 226,991	\$ -	\$ 30,379	88%	\$ -	
TOTAL SALARIES	\$ 31,454,769	\$ 31,454,769	\$ 22,037,657	\$ 91,820	\$ 9,325,292	70%	\$ (299,311)	
52100 GROUP LIFE INSURANCE	\$ 78,852	\$ 91,156	\$ 77,955	\$ 13,201	\$ (0)	116%	\$ -	
52210 SOCIAL SEC/MEDICARE	\$ 819,025	\$ 819,025	\$ 592,064	\$ 1,323	\$ 225,637	72%	\$ -	
52300 PENSION CONTRIBUTION	\$ 347,318	\$ 369,212	\$ 363,650	\$ -	\$ 5,562	105%	\$ -	
52500 TUITION	\$ 2,500	\$ 2,500	\$ 3,398	\$ -	\$ (898)	136%	\$ -	
52600 UNEMPLOYMENT	\$ 15,000	\$ 7,000	\$ 1,361	\$ 3,139	\$ 2,500	30%	\$ 2,500	<i>Estimated based on actuals to-date</i>
52700 WORKERS' COMPENSATION	\$ 179,527	\$ 179,527	\$ 175,393	\$ -	\$ 4,134	98%	\$ 4,134	<i>Actuals</i>
52800 HEALTH INSURANCE	\$ 7,658,093	\$ 7,599,782	\$ 6,445,682	\$ 1,052,954	\$ 101,145	98%	\$ 41,689	<i>Due to shifts in census from budget</i>
52950 DISABILITY INSURANCE	\$ 196,831	\$ 196,831	\$ 159,604	\$ 35,256	\$ 1,972	99%	\$ -	
TOTAL EMPLOYEE BENEFITS	\$ 9,297,146	\$ 9,265,033	\$ 7,819,107	\$ 1,105,873	\$ 340,053	96%	\$ 48,323	
53020 LEGAL FEES	\$ 170,000	\$ 170,000	\$ 131,617	\$ 46,954	\$ (8,571)	105%	\$ (15,000)	<i>Anticipated shortfall in special ed.</i>
53200 PROFESSIONAL EDUCATIONAL SVS	\$ 67,738	\$ 64,538	\$ 32,109	\$ 4,735	\$ 27,694	54%	\$ 20,000	<i>Budget freeze</i>
53300 OTHER PROFESSIONAL SERVICES	\$ 530,604	\$ 530,604	\$ 392,598	\$ 167,007	\$ (29,001)	105%	\$ (29,001)	<i>Shortfall in special ed due to an OT/PT resignation</i>
53400 TECHNICAL SERVICES	\$ 41,050	\$ 41,050	\$ 33,031	\$ 7,560	\$ 459	99%	\$ -	
TOTAL PROFESSIONAL/TECHNICAL SERVICES	\$ 809,392	\$ 806,192	\$ 589,356	\$ 226,256	\$ (9,420)	101%	\$ (24,001)	
54300 MAINTENANCE & UTILITIES	\$ 92,573	\$ 92,573	\$ 26,250	\$ 21,987	\$ 44,336	52%	\$ -	
54301 BLDG & MAINTENANCE	\$ 148,700	\$ 148,700	\$ 117,994	\$ 24,638	\$ 6,068	96%	\$ -	
54402 SERVICES-RENTAL	\$ 37,400	\$ 37,400	\$ 35,984	\$ 2,550	\$ (1,134)	103%	\$ -	
54930 SERVICES-COPIERS	\$ 116,912	\$ 116,912	\$ 101,344	\$ 26,309	\$ (10,742)	109%	\$ (10,700)	<i>Due to copier move to CLES</i>
TOTAL PURCHASED PROPERTY SERVICES	\$ 395,585	\$ 395,585	\$ 281,572	\$ 75,484	\$ 38,529	90%	\$ (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	\$ 2,763,322	\$ 2,737,150	\$ 24,958	\$ 1,214	99%	\$ -	
55108 TRANSPORTATION-SPED IN TOWN	\$ 79,380	\$ 79,380	\$ 88,455	\$ -	\$ (9,075)	111%	\$ (9,075)	Summer School
55109 TRANSPORT-SPED OUT TOWN	\$ 675,005	\$ 675,005	\$ 573,755	\$ 442,786	\$ (341,536)	151%	\$ (334,552)	Cost of transportation for current student population
55150 TRANSPORT-ATHLETICS	\$ 144,507	\$ 174,234	\$ 109,935	\$ 16,047	\$ 48,251	87%	\$ -	
55155 TRANSPORTATION-FIELD TRIPS	\$ 30,500	\$ 30,500	\$ 9,156	\$ 1,000	\$ 20,344	33%	\$ -	
TOTAL TRANSPORTATION	\$ 3,705,714	\$ 3,722,441	\$ 3,518,451	\$ 484,792	\$ (280,802)	108%	\$ (343,627)	
55200 PROPERTY LIABILITY INSURANCE	\$ 247,763	\$ 247,763	\$ 242,363	\$ -	\$ 5,400	98%	\$ (23,736)	Increase for addition of CLES
55300 TELEPHONE	\$ 94,000	\$ 94,000	\$ 70,010	\$ 31,506	\$ (7,516)	108%	\$ -	
55301 POSTAGE	\$ 15,620	\$ 15,620	\$ 6,114	\$ 3,099	\$ 6,407	59%	\$ 4,500	Reduced postage meters from 4 to 2
55325 DATA LINE	\$ 50,720	\$ 50,720	\$ 50,954	\$ 8,906	\$ (9,140)	118%	\$ -	
55500 FORMS & PRINTING	\$ 1,375	\$ 1,375	\$ 135	\$ 293	\$ 947	31%	\$ -	
55604 TUITION-VOCATIONAL/AGRI	\$ 75,053	\$ 81,876	\$ 81,876	\$ -	\$ -	109%	\$ -	
55610 MAGNET SCHOOL TUITION	\$ 86,000	\$ 49,450	\$ 49,450	\$ -	\$ -	58%	\$ -	
55630 SPECIAL EDUCATION TUITION	\$ 2,529,534	\$ 2,529,534	\$ 2,074,048	\$ 710,973	\$ (255,487)	110%	\$ (224,469)	Cost of tuition for current student population
OTHER PURCHASED SERVICES	\$ 3,100,065	\$ 3,070,338	\$ 2,574,951	\$ 754,777	\$ (259,390)	107%	\$ (243,705)	
55800 TRAVEL REIMBURSEMENT	\$ 15,715	\$ 15,715	\$ 6,223	\$ 1,110	\$ 8,381	47%	\$ -	
56100 OFFICE SUPPLIES	\$ 28,362	\$ 17,362	\$ 7,918	\$ 1,851	\$ 7,592	34%	\$ 7,592	Budget freeze
56110 SUPPLIES-INSTRUCTIONAL	\$ 355,058	\$ 355,058	\$ 217,245	\$ 18,955	\$ 118,858	67%	\$ 75,000	Budget freeze
56112 SUPPLIES-CUSTODIAL	\$ 77,500	\$ 88,500	\$ 75,221	\$ 5,636	\$ 7,643	104%	\$ -	
56114 SUPPLIES-MAINTENANCE	\$ 31,250	\$ 31,250	\$ 20,669	\$ 14,059	\$ (3,478)	111%	\$ -	
56205 FUEL -TRANSPORTATION	\$ 137,182	\$ 150,182	\$ 97,645	\$ 39,537	\$ 13,000	100%	\$ -	
56210 NATURAL GAS	\$ 30,000	\$ 30,000	\$ 11,911	\$ 18,089	\$ -	100%	\$ -	
56220 ELECTRIC	\$ 480,000	\$ 480,000	\$ 384,587	\$ 70,812	\$ 24,601	95%	\$ (92,300)	Projected
56240 HEATING OIL	\$ 292,240	\$ 292,240	\$ 266,954	\$ 25,286	\$ (0)	100%	\$ -	
56255 PROPANE	\$ 6,000	\$ 6,000	\$ 3,064	\$ 436	\$ 2,500	58%	\$ -	
56265 WATER	\$ -	\$ 8,000	\$ 4,638	\$ 3,362	\$ -	100%	\$ -	
56290 SUPPLIES-OTHER	\$ 132,104	\$ 132,104	\$ 76,963	\$ 6,071	\$ 49,071	63%	\$ 25,000	Projected
56292 WATER/SEWER	\$ 84,220	\$ 84,220	\$ 85,941	\$ -	\$ (1,721)	102%	\$ (1,721)	Actuals

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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>
56294 REFUSE/RECYCLE	\$ 37,203	\$ 61,316	\$ 39,513	\$ 21,804	\$ (0)	165%	\$ -	
56400 BOOKS AND PERIODICALS	\$ 24,691	\$ 24,691	\$ 19,867	\$ 1,000	\$ 3,824	85%	\$ 2,000	Budget freeze
56410 TEXTBOOKS	\$ 208,928	\$ 208,928	\$ 136,763	\$ -	\$ 72,165	65%	\$ 60,000	Budget freeze
56420 LIBRARY BOOKS	\$ 38,017	\$ 38,017	\$ 19,721	\$ -	\$ 18,296	52%	\$ 18,000	Budget freeze
57330 FURNITURE AND FIXTURES	\$ 15,885	\$ 15,885	\$ 8,263	\$ -	\$ 7,622	52%	\$ 5,000	Budget freeze
57344 INSTRUCTIONAL EQUIPMENT-NEW	\$ 35,586	\$ 35,586	\$ 34,430	\$ 1,803	\$ (647)	102%	\$ -	
57345 INSTRUCTIONAL EQUIP-REPL	\$ 19,005	\$ 19,005	\$ 6,435	\$ 1,694	\$ 10,876	43%	\$ -	
57350 TECHNOLOGY SOFTWARE	\$ 384,388	\$ 384,388	\$ 350,603	\$ 22,317	\$ 11,468	97%	\$ -	
57390 OTHER EQUIPMENT	\$ 158,026	\$ 158,026	\$ 159,493	\$ 936	\$ (2,403)	102%	\$ (2,403)	
58100 TRAVEL/CONT.ED/DUES	\$ 90,606	\$ 93,806	\$ 69,061	\$ 5,150	\$ 19,595	82%	\$ 10,000	Budget freeze
58414 CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ -	
REQUIRED ACTIONS TBD	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ -	
TOTAL SUPPLIES AND OTHER	\$ 2,681,966	\$ 2,730,279	\$ 2,103,127	\$ 259,908	\$ 367,244	88%	\$ 106,168	
TOTAL REVENUES	\$ (1,060,350)	\$ (1,060,350)	\$ (882,531)	\$ -	\$ (177,819)	83%	\$ 100,000	
TOTAL EXPENSES	\$ 51,444,637	\$ 51,444,637	\$ 38,924,220	\$ 2,998,909	\$ 9,521,507	81%	\$ (766,853)	
NET EXPENSES	\$ 50,384,287	\$ 50,384,287	\$ 38,041,690	\$ 2,998,909	\$ 9,343,688	81%	\$ (666,853)	

Note: Variances shown for discussion purposes only.

Budgets in blue represent the revised budget after transfers on 3/27/24.