

Superintendent's Requested Budget for 2014-15

Account Code Definitions

100 - Salaries and Personnel

- 111 Teachers: Salaries for full and part time certified teachers including instructional, special education and support teachers.
- 112 Administration: Salaries for full and part time certified administrators including building, district wide and central office personnel.
- 113 Retirement: Funds for contracted retirement awards for certified teachers and administrators including payments for retirement incentives.
- 115 Substitutes: No longer in use.
- 116 Teacher - Non-Reimbursable: Salary for teachers working in programs for which there is no state reimbursement.
- 117 Team Leaders/Curriculum Leaders: Salary for teachers performing extra duties as team leaders, diagnostic team leaders, curriculum leaders, department chairpersons and duties for programs that are extensions of regular programs (i.e. AV Coordinator, Curriculum Leader, Department Chair – Special Education). Salaries are determined by the Brookfield Education Association (BEA) contract.
- 118 Extended Duties: Payments to teachers for duties beyond the normal day and work year. Examples, summer work, night school, summer school, Saturday detention, etc. Salaries are determined by the Brookfield Education Association (BEA) contract.
- 119 Other: payments to teachers and administrators for work not covered by the previous object categories, i.e. OT/PT.
- 121 Paraprofessionals: Salaries for full and part time Paraprofessionals. This includes teaching assistants supporting instructional, special education and alternative programs.
- 122 Clerical/Computer Technicians: Salaries for full and part time staff performing clerical and technology support functions. This includes union and non-union clerical staff, computer technicians, technology specialist and part time clerical employees.
- 123 Health Staff: Salaries for full and part time employees who provide health and medical services for students. Includes nursing staff.
- 124 Custodians: Salaries for full and part time staff providing custodial services in each building.
- 125 Maintenance: Salaries for full and part time staff providing district wide maintenance services for all school buildings.
- 126 Substitutes Non-Certified: Payments to staff substituting for all non-certified personnel including clerical, custodians, nurses, maintenance, and teaching assistants. This includes daily short-term and long-term substitutes for approved absences.
- 127 Monitors: Payments for part-time employees that monitor lunchrooms, hallways and playground areas.
- 129 Overtime: Salary adjustments for non-certified employees who earn overtime based on contractual agreements, or work hours exceed a 40-hour work week or who work on weekends and/or holidays.
- 130 Student Salaries: Payments made to students for approved work performed via schoolwork experience for regular and special education programs. Examples include sheltered workshops, work experience, clerical and custodial work assignments.

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- 131 Homebound/Tutors: Payments made to staff for tutoring students via remedial, alternative, E.L.L. or special education programs. Such tutoring may take place in school or out of the school (Homebound).
- 133 Co-curricular Coaches: Payment made for extra pay positions for co-curricular activities (advisors, intramural, etc.) and interscholastic coaching. Salaries are determined by the Brookfield Education Association (BEA) contract.
- 134 Other: Salaries for non-certified full and part time employees that are not covered by the previous categories. These would include the Vocational Trainer, Library Clerks, Athletic Trainer, Security Guards, In-House Suspension Monitors, District Courier etc.
- 140 Negotiations: Monies being held in anticipation of salary increases based on anticipated contract settlements with the various bargaining units.
- 151 Building Substitutes: Contracted full-year substitutes providing daily service to a designated building.
- 152 Daily Substitutes: Traditional substitutes for certified staff.
- 153 Long Term Substitutes: Substitutes for certified staff who provide twenty (20) or more consecutive days of service.
- 154 Special Education Substitutes
- 155 Teacher-to-teacher Sub (Prep): Teachers using their prep-time to substitute for another teacher for short intervals.
- 156 Nurse Substitutes: For substitute Nurses in schools, must meet all qualifications
- 157 Day Sub Non-Cert: For non-certified staff (paraprofessionals/clerical)
- 158 Para Pro Differential: Para professionals on staff substituting for a teacher. Hourly + differential (\$5.00) = \$\$
- 159 Professional Release Substitutes: Substitutes for teachers attending staff development instructional or curriculum workshops.
- 200 - Employee Benefits**
- 210 Health Insurance: Employer's share of any group health insurance plan for all designated employees including certified, non-certified and retired staff.
- 212 Group Life Insurance: Employer's share of any group life insurance plan for all designated certified and non-certified employees.
- 213 Health Insurance Trust Fund: This account is no longer used.
- 214 Long-term Disability: Amounts paid by the school district to provide long-term disability insurance for its employees.
- 220 Social Security: Employer's share of social security paid for eligible employees of the school district. Certified teachers and administrators are not eligible for benefits, nor do they pay into Social Security.
- 230 Pension Contribution: Employer's share of the town's pension contribution paid by the school district for eligible employees. These payments are made for employees in the following groups: secretaries, custodians, nurses and non-affiliated employees.

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- 240 Tuition Reimbursement: Amounts reimbursed by the school district to members of the Brookfield Administrators Association (BAA) as prescribed by contracted obligation.
- 250 Unemployment Compensation: Amounts reimbursed to the State Department of Labor for unemployment compensation payments to former Brookfield employees.
- 260 Worker's Compensation: Amounts paid by the school district to provide worker's compensation insurance for its employees.
- 290 Other: Amounts paid for benefits either required by statute or by contract that are not covered in the previous objects categories.
- 300, 400, 500 - Purchased Professional and Technical Services**
- 300 Other Professional Services:
- 320 Professional Educational Services: Services in support of the instructional program and is administration including curriculum improvement services, counseling and guidance services, library media support services. Example would be curriculum consultants, in service presenters, individuals contracted to provide direct instruction in enrichment programs, and individuals contracted to perform special education testing and/or evaluations.
- 321 Tutor: Services to provide training to staff members.
- 322 In-service
- 323 Pupil Services
- 325 Trips
- 330 Other Professional Services: Expenditures for professional services other than educational which support the district's operations including special education services, medical doctors, architects, auditors, accountants, audiologists, editors, planners and the like.
- 331 Legal/Negotiations: Expenditures for legal and negotiation specialists supporting the district's operation. Examples would be the Board of Education's attorney, special education legal costs and costs associated with negotiations and labor contract administration
- 333 Asbestos Cleaning/Monitoring: Expenditures for duct cleaning and monitoring of the Asbestos Management Plan.
- 340 Technical Services: Expenditures for services to the district that are not regarded as professional but require basic specialized knowledge, manual skills or both. Example would be high-end technology services, graphic arts/layouts and design specialists, and building inspections and security and security.
- 410 Electricity: Expenditures for electric utility services for lighting, running equipment, air conditioning and all electric utilities except that used to heat buildings
- 411 Water/Sewage: Expenditures for water/sewage utility services from a private or public utility company.
- 421 Refuse/Recycling: Expenditures for garbage and rubbish removal and handling not provided by district personnel.

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- 430 Repairs/Maintenance Building: Expenditures for repairs and maintenance services including contracted services and agreements for the upkeep of buildings.
- 431 Repairs/Maintenance Equipment: Expenditures for repair and maintenance service including contracted services and agreements for upkeep of equipment.
- 442 Lease-Copiers: Expenditures incurred for the purpose of leasing copying machines for both instructional and office use.
- 443 Lease/Rent: Expenditures incurred for the purpose of leases (renting) of other equipment or facilities including rental of specialized equipment for maintenance functions and instructional technology equipment.
- 510 General Transportation: Expenditures for providing transportation to attend school in accordance with Connecticut accommodation laws.
- 513 Special Education Transportation – Out-of-District: Expenditures for providing transportation for special education students attending out-of-district facilities.
- 514 Special Education Transportation-In-District: Expenditures for providing special transportation to special education students attending in-district facilities.
- 515 Vocational/Technical Transportation: Expenditures for transportation of Brookfield Students to attend state vocational/technical schools.
- 516 Vocational/Agricultural Transportation: Expenditures for transportation of Brookfield students to attend vocational-agricultural schools.
- 517 Athletic Transportation: Expenditures to transport students to interscholastic sporting events.
- 518 Co-Curricular Transportation (Field Trips): Expenditures to transport students to co-curricular and student activities which are non-athletic in nature including late buses.
- 520 Liability Insurance: Expenditures for all types of insurance coverage including property, liability and fidelity.
- 530 Telephones: Expenditures for telephones and other communication transmission line costs such as the district's WAN.
- 531 Postage: Expenditures for stamps, postage meters, bulk rate mailings, over-night express service etc. The object includes cost of any courier service or intra-district pick-up or delivery service.
- 540 Advertising: Expenditures for announcement in professional publications, newspapers or broadcasts over radio and T.V. including expenditures for such purposes as personnel recruitment, legal ads, new and used equipment or sale of property.
- 550 Printing: Expenditures for the design, printing and binding of school or district publications.
- 560 Tuition: Expenditures to reimburse other agencies for instructional services provided to Brookfield special education students.
- 561 Special Education Tuition: Tuition expenditures for those students attending out-of-district facilities.
- 569 Vocational/Agriculture Tuition: Expenditures to reimburse state vocational-agricultural schools for instructional services provided to Brookfield students.

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580 Conference/Travel: Expenditures for transportation and conference costs and other expenses associated with staff travel for the district. Included are mileage reimbursement payments to staff using their own between schools or to attend meetings/conferences outside the district.

590 Miscellaneous Purchased Services: Purchased services other than those described above. Any inter-district payment other than tuition should be classified here.

600 - Materials and Supplies

610 Office Supplies: Expenditures for supplies and associated expenses incurred for operation of an office. Examples included paper, pens, folders, staplers, paper clips and small office items.

611 Instructional Supplies: Expenditures for supplies that are actively or constructively consumed in the teaching-learning process including freight and handling costs. Examples include chalk, paper, notebooks, test tubes, paints, crayons, chemicals, home ec and tech ed including materials and food, and books that are consumed in use.

612 Custodial Supplies: Expenditures used by custodial staff for minor/basic repairs, cleaning and general upkeep of buildings.

613 Maintenance Supplies: Expenditures used by maintenance staff for repairs/renovations of buildings.

614 Other Supplies: All other administrative and technology supply expenditures.

623 Oil Heat: Expenditures for oil purchased for purposes of heating buildings.

626 Fuel-Transportation: Expenditures for diesel fuel purchased for the district's transportation operation.

641 Text/Workbooks: Expenditures for textbooks and workbooks (not consumed in their use) that are supplied to pupils including freight and postage and textbook repairs and binding, i.e. classroom sets of lab books or other texts or reference books.

642 Library Books: Expenditures for purchase of school library books, reference materials, electronic medical and tapes primarily housed and part of the library collection. Cost of binding and repairs of such materials.

643 Periodicals/Subscriptions: Expenditures for periodicals and newspapers for general use by school libraries, in classrooms or in offices.

700 - Capital/Property/Equipment

720 Capital: Expenditures for construction of buildings or building renovations including installation of heating and ventilation systems, fire protection systems, or other service systems in existing buildings. Use for purchase of materials used in renovations by maintenance staff.

731 Instructional Equipment-Replacement: Use for purchases of replacement equipment used primarily by students and teachers for instructional purposes.

733 Furniture & Fixtures: Expenditures for desks, tables, benches, cabinets, and files. Use both for instructional and non-instructional functions.

734 Other Capital: Expenditures for technology software licensing and the purchase of instructional technology equipment.

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- 735 Instructional Equipment-New: Use for new equipment used primarily by students for instructional purposes including co-curricular and athletic activities.
- 737 Non-instructional Equipment-Replacement: Expenditures for all requirement equipment where primary use is non-instructional and where primary uses are by employees and not guidance support and TSO office equipment would use the object.
- 739 Non-instructional Equipment-New: Same definition as 737 except equipment is new or additional: not replacing equipment used for similar purpose.
- 800 - Dues/Fees/Other**
- 810 Dues & Fees: Expenditures or assessments to professional or other organizations. Place such costs as CABC, CIAC, CASCD, EMSPAC, National Council of Teachers of English, ASCD membership dues here.
- 840 Contingency: Not used for budgeting purposes.