

BROOKFIELD BOARD OF EDUCATION
DETAILS OF BUDGET ESTIMATE: STATUS QUO + SUPERINTENDENT RECOMM. + REVISIONS VOTED 01/26 FOR FISCAL YEAR 2017-2018

Acct.	Note	Description	2015-2016	2016-2017	2016-2017	2017-2018	BOE	2017-2018	Budget to	Y t Y % vs Budget	Y t Y % vs Forecast	
			Expenditures	Adopted Budget	Forecast	Status Quo Adjustments	Status Quo Budget	New/ Re-Alloc.	01/26/17 Revised Total			Budget \$ 01/26/17
111		TEACHERS' SALARIES	16,596,542	17,598,199	17,301,508	678,509	17,980,017	168,626	18,148,643	550,444	3.1%	4.90%
112		ADMINSTRATORS' SALARIES	2,232,999	2,524,901	2,524,901	81,028	2,605,929	0	2,605,929	81,028	3.2%	3.21%
113		RETIREMENT	163,125	0	0	0	0	0	0	0	0.0%	0.00%
114		TEACHER SUBSTITUTES	302,738	398,352	295,000	0	295,000	0	295,000	(103,352)	-25.9%	0.00%
117		TEAM/CURRICULUM LEADERS	78,746	83,272	83,272	3,590	86,862	7,976	94,838	11,566	13.9%	13.89%
118		EXTENDED DUTY	104,535	175,908	165,206	4,837	170,043	(4,837)	165,206	(10,702)	-6.1%	0.00%
119		OCCUPATIONAL/PHYSICAL THERAPY	214,361	222,053	235,317	6,662	241,979	0	241,979	19,926	9.0%	2.83%
120		GUIDANCE SERVICES	71,348	21,347	0	0	0	0	0	(21,347)	-100.0%	0.00%
121		PARA PROFESSIONALS	1,182,669	1,071,913	1,131,913	28,885	1,160,798	(77,952)	1,082,846	10,933	1.0%	-4.33%
122		CLERICAL/COMPUTER TECHNICIANS	1,573,921	1,703,517	1,801,070	76,105	1,877,175	0	1,877,175	173,658	10.2%	4.23%
123		HEALTH STAFF	402,219	361,371	334,562	10,841	345,403	0	345,403	(15,968)	-4.4%	3.24%
124		CUSTODIANS	971,595	967,098	917,098	36,975	954,073	0	954,073	(13,025)	-1.3%	4.03%
125		MAINTENANCE	171,901	268,827	279,174	8,376	287,550	0	287,550	18,723	7.0%	3.00%
127		MONITORS	91,987	116,241	126,118	3,487	129,605	0	129,605	13,364	11.5%	2.76%
128		TEACHER TURNOVER	0	(80,000)	(80,000)	0	(80,000)	0	(80,000)	0	0.0%	0.00%
129		OVERTIME	3,988	67,100	42,000	0	42,000	0	42,000	(25,100)	-37.4%	0.00%
130		STUDENT SALARY	0	1,500	0	0	0	0	0	(1,500)	-100.0%	0.00%
131		HOMEBOUND TUTORS	1,569	31,200	2,500	0	2,500	0	2,500	(28,700)	-92.0%	0.00%
133		CO-CURRICULAR COACHES	370,419	406,139	378,975	10,773	389,748	0	389,748	(16,391)	-4.0%	2.84%
135		STUDENT SAFETY	67,488	67,456	69,142	2,074	71,216	0	71,216	3,760	5.6%	3.00%
136		TRANSPORTATION - MESSENGER	11,696	14,113	11,000	0	11,000	0	11,000	(3,113)	-22.1%	0.00%
140		NEGOTIATIONS	0	93,252	0	0	0	0	0	(93,252)	-100.0%	0.00%
154		SPECIAL EDUCATION SUBSTITUTES	1,215	73,854	1,500	0	1,500	0	1,500	(72,354)	-98.0%	0.00%
210		HEALTH INSURANCE	5,384,621	4,931,522	4,931,522	249,402	5,180,924	(36,000)	5,144,924	213,402	4.3%	4.33%
212		GROUP LIFE INSURANCE	66,137	72,000	72,000	0	72,000	0	72,000	0	0.0%	0.00%
214		LONG TERM DISABILITY	98,376	151,360	160,000	(1,494)	158,506	0	158,506	7,146	4.7%	-0.93%
220		SOCIAL SECURITY	626,387	681,941	661,941	20,538	682,479	0	682,479	538	0.1%	3.10%
230		PENSION CONTRIBUTION	427,257	460,652	460,652	(134,688)	325,964	0	325,964	(134,688)	-29.2%	-29.24%
240		TUITION REIMBURSEMENT	0	4,000	4,000	0	4,000	0	4,000	0	0.0%	0.00%
250		UNEMPLOYMENT COMPENSATION	21,500	30,000	22,000	0	22,000	0	22,000	(8,000)	-26.7%	0.00%
260		WORKERS' COMPENSATION	180,250	253,456	187,556	0	187,556	0	187,556	(65,900)	-26.0%	0.00%
320		PROFESSIONAL ED SERVICES	79,056	269,462	192,750	(20,750)	172,000	0	172,000	(97,462)	-36.2%	-10.77%
330		OTHER PROFESSIONAL	629,245	514,326	777,926	42,829	820,755	0	820,755	306,429	59.6%	5.51%
331		LEGAL/NEGOTIATIONS	142,934	200,000	200,000	(55,000)	145,000	0	145,000	(55,000)	-27.5%	-27.50%
340		TECHNICAL SERVICES	599	48,660	32,000	0	32,000	0	32,000	(16,660)	-34.2%	0.00%
410		ELECTRICITY	580,650	550,000	550,000	0	550,000	0	550,000	0	0.0%	0.00%
411		WATER/SEWAGE	31,407	57,644	57,644	11,456	69,100	0	69,100	11,456	19.9%	19.87%
421		REFUSE/RECYCLING	35,017	38,997	36,000	0	36,000	0	36,000	(2,997)	-7.7%	0.00%
430		REPAIRS/MAINTENENCE BUILDING	186,473	215,000	215,000	(12,500)	202,500	0	202,500	(12,500)	-5.8%	-5.81%
431		REPAIRS/MAINTENANCE EQUIPMENT	87,649	97,550	97,550	1,113	98,663	0	98,663	1,113	1.1%	1.14%
442		LEASE-COPIER	248,750	248,598	248,598	0	248,598	0	248,598	0	0.0%	0.00%
443		LEASE/RENT	216,005	259,693	259,693	(115,468)	144,225	0	144,225	(115,468)	-44.5%	-44.46%

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Acct.	Note	Description	2015-2016 Expenditures	2016-2017 Adopted Budget	2016-2017 Forecast	2017-2018 Status Quo Adjustments	2017-2018 Status Quo Budget	BOE New/ Re-Alloc.	2017-2018 01/26/17 Revised Total	Budget to Budget \$ 01/26/17	Y t Y % vs Budget	Y t Y % vs Forecast
510		GENERAL TRANSPORTATION	1,975,825	1,954,638	2,076,638	40,191	2,116,829	(21,500)	2,095,329	140,691	7.2%	0.90%
513		SPECIAL ED TRANSPORTATION - OUT	375,267	164,315	396,000	14,000	410,000	0	410,000	245,685	149.5%	3.54%
514		SPECIAL ED TRANSPORTATION - IN	13,400	13,473	13,473	1,827	15,300	0	15,300	1,827	13.6%	13.56%
517		ATHLETIC TRANSPORTATION	106,925	123,420	123,420	(7,043)	116,377	(56,087)	60,290	(63,130)	-51.2%	-51.15%
518		FIELD TRIPS	24,761	35,947	33,686	0	33,686	0	33,686	(2,261)	-6.3%	0.00%
520		LIABILITY INSURANCE	200,905	194,896	194,896	16,054	210,950	0	210,950	16,054	8.2%	8.24%
529		DATA LINE	34,014	35,000	35,000	5,000	40,000	0	40,000	5,000	14.3%	14.29%
530		TELEPHONE	76,710	79,404	79,404	0	79,404	0	79,404	0	0.0%	0.00%
531		POSTAGE	26,714	34,128	34,128	(6,303)	27,825	0	27,825	(6,303)	-18.5%	-18.47%
540		ADVERTISING	726	3,000	0	0	0	0	0	(3,000)	-100.0%	0.00%
550		PRINTING	8,629	11,800	11,800	600	12,400	0	12,400	600	5.1%	5.08%
561		SPECIAL EDUCATION TUITION	1,112,902	688,000	756,000	44,000	800,000	0	800,000	112,000	16.3%	5.82%
561		MAGNET SCHOOL TUITION	0	0	76,712	0	76,712	0	76,712	76,712	0.0%	0.00%
569		VOCATIONAL/AGRI TUITION	13,646	32,000	40,000	0	40,000	0	40,000	8,000	25.0%	0.00%
580		CONFERENCE/TRAVEL	21,215	36,870	36,870	0	36,870	0	36,870	0	0.0%	0.00%
610		OFFICE SUPPLIES	24,501	37,400	28,750	0	28,750	0	28,750	(8,650)	-23.1%	0.00%
611		INSTRUCTIONAL SUPPLIES	278,432	289,250	289,250	21,245	310,495	0	310,495	21,245	7.3%	7.34%
612		CUSTODIAL SUPPLIES	78,949	66,000	77,500	0	77,500	0	77,500	11,500	17.4%	0.00%
613		MAINTENANCE SUPPLIES	20,067	15,000	19,400	0	19,400	0	19,400	4,400	29.3%	0.00%
614		OTHER SUPPLIES	127,055	200,894	200,894	(29,402)	171,492	0	171,492	(29,402)	-14.6%	-14.64%
623		OIL HEAT	276,577	243,750	243,750	(33,938)	209,812	0	209,812	(33,938)	-13.9%	-13.92%
624		PROPANE	3,067	7,500	5,000	0	5,000	0	5,000	(2,500)	-33.3%	0.00%
626		FUEL - TRANSPORTATION	209,594	149,250	149,250	(7,250)	142,000	0	142,000	(7,250)	-4.9%	-4.86%
641		TEXT/WORK BOOKS	309,793	247,813	227,813	(13,247)	214,566	0	214,566	(33,247)	-13.4%	-5.81%
642		LIBRARY BOOKS	32,876	38,082	38,082	3,787	41,869	0	41,869	3,787	9.9%	9.94%
643		PERIODICALS/SUBSCRIPTIONS	27,929	24,293	24,293	5,380	29,673	0	29,673	5,380	22.1%	22.15%
731		INSTR EQUIPMENT - REPLACE	32,861	26,321	26,321	3,941	30,262	0	30,262	3,941	15.0%	14.97%
733		FURNITURE & FIXTURES	16,004	17,519	17,519	0	17,519	0	17,519	0	0.0%	0.00%
734		TECHNOLOGY EQUIPMENT	255,798	236,702	236,702	94,100	330,802	0	330,802	94,100	39.8%	39.75%
735		INSTR EQUIPMENT - NEW	20,621	22,939	22,939	(2,239)	20,700	0	20,700	(2,239)	-9.8%	-9.76%
737		NON-INSTR EQUIPMENT - REPLACE	0	500	0	0	0	0	0	(500)	-100.0%	0.00%
810		DUES & FEES	65,220	78,894	78,894	5,656	84,550	0	84,550	5,656	7.2%	7.17%
TOTALS			39,428,357	40,381,472	40,381,472	1,093,939	41,475,411	(19,774)	41,455,637	1,074,165	2.66%	2.66%

How to Calculate the 17-18 Budget:

Forecast	Plus: Status Quo	Plus: Supt. Approved Budget
40,381,472	1,093,939	(19,774) 41,455,637

Footnote: Investments \$36,314 less Restitution Amount \$56,087 = \$ (19,774).

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100		SALARIES										
		Expenditures coded to this account include the salaries of all Certified and Classified Staff.										
		CERTIFIED TEACHER SALARIES										
111	(1) (2)	TEACHERS' SALARIES	16,596,542	17,598,199	17,301,508	678,509	17,980,017	168,626	18,148,643	550,444	3.1%	4.90%
113		RETIREMENT	163,125	0	0	0	0	0	-	-	0.0%	0.00%
128		TEACHER TURNOVER	0	(80,000)	(80,000)	0	(80,000)	0	(80,000)	-	0.0%	0.00%
Total Teacher Salaries			16,759,667	17,518,199	17,221,508	678,509	17,900,017	168,626	18,068,643	550,444	3.1%	4.92%
	(1)	Increases in accordance with recently arbitrated contract with the Brookfield Education Association.										
	(2)	Supt. Re-allocation: Add 2 Reading Teachers and 1 6th Grade Teacher.										
	(3)	OTHER PAYMENTS - TEACHERS										
		This account funds expenditures made in accordance with the teachers' contract, for services provided in addition to those covered by the basic salary schedule. Some of these payments are subject to Social Security and do not count toward teacher retirement.										
117	(4)	TEAM/CURRICULUM LEADERS	78,746	83,272	83,272	3,590	86,862	7,976	94,838	11,566	13.9%	13.89%
118	(5) (6)	EXTENDED DUTY	104,535	175,908	165,206	4,837	170,043	(4,837)	165,206	(10,702)	-6.1%	0.00%
131		HOMEBOUND TUTORS	1,569	31,200	2,500	0	2,500	0	2,500	(28,700)	-92.0%	0.00%
133		CO-CURRICULAR COACHES	370,419	406,139	378,975	10,773	389,748	0	389,748	(16,391)	-4.0%	2.84%
Total Other Payments to Teachers			555,269	696,519	629,953	19,200	649,153	3,139	652,292	(44,227)	-6.3%	3.55%
	(3)	Increases in accordance with recently arbitrated contract with the Brookfield Education Association.										
	(4)	Addition of Science and Social Studies Team Leaders at Whisconier.										
	(5)	Increase in summer curriculum work and summer Guidance Counselor work.										
	(6)	1/24 Reviewed planned curriculum writing and other activities; 1/26 voted to adjust Supt. Rec. downward by \$29,278 to match the '16-17 forecast.										
		TEMPORARY CERTIFIED - SUBSTITUTES										
114		TEACHER SUBSTITUTES	302,738	398,352	295,000	0	295,000	0	295,000	(103,352)	-25.9%	0.00%
Total Payments to Substitutes for Certified Teachers			302,738	398,352	295,000	0	295,000	0	295,000	(103,352)	-25.9%	0.00%
		CERTIFIED ADMINISTRATOR SALARIES										
112	(6) (7) (8)	ADMINISTRATORS' SALARIES	2,232,999	2,524,901	2,524,901	81,028	2,605,929	0	2,605,929	81,028	3.2%	3.21%
Total Certified Administrator Salaries			2,232,999	2,524,901	2,524,901	81,028	2,605,929	0	2,605,929	81,028	3.2%	3.21%
	(6)	Contract has re-opener in 2017 for salary. Employees are budgeted with increases similar to those negotiated with other certified bargaining units.										
	(7)	Supt. Recommends addition of K-12 World Language/ELL Coordinator \$130,000.										
	(8)	01/26/17 voted to removed this position from the budget.										
Total Certified Salaries - Teachers & Administrators			19,850,673	21,137,971	20,671,362	778,737	21,450,099	171,765	21,621,864	483,893	2.3%	4.60%

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SUPPORT (CLASSIFIED) STAFF SALARIES												
119	(1)	OCCUPATIONAL/PHYSICAL THERAPY	214,361	222,053	235,317	6,662	241,979	0	241,979	19,926	9.0%	2.83%
120		GUIDANCE SERVICES	71,348	21,347	0	0	0	0	-	(21,347)	-100.0%	0.00%
121	(2) (3)	PARA PROFESSIONALS	1,182,669	1,071,913	1,131,913	28,885	1,160,798	(77,952)	1,082,846	10,933	1.0%	-4.33%
122	(4)	CLERICAL/COMPUTER TECHNICIANS	1,573,921	1,703,517	1,801,070	76,105	1,877,175	0	1,877,175	173,658	10.2%	4.23%
123	(4)	HEALTH STAFF	402,219	361,371	334,562	10,841	345,403	0	345,403	(15,968)	-4.4%	3.24%
124	(4)	CUSTODIANS	971,595	967,098	917,098	36,975	954,073	0	954,073	(13,025)	-1.3%	4.03%
125	(1)	MAINTENANCE	171,901	268,827	279,174	8,376	287,550	0	287,550	18,723	7.0%	3.00%
127	(1) (5)	MONITORS	91,987	116,241	126,118	3,487	129,605	0	129,605	13,364	11.5%	2.76%
135	(1)	STUDENT SAFETY	67,488	67,456	69,142	2,074	71,216	0	71,216	3,760	5.6%	3.00%
136	(1)	TRANSPORTATION - MESSENGER	11,696	14,113	11,000	0	11,000	0	11,000	(3,113)	-22.1%	0.00%
Total Support (Classified) Staff Salaries			4,759,185	4,813,936	4,905,394	173,405	5,078,799	(77,952)	5,000,847	186,911	3.9%	1.95%
(1) Unaffiliated employees are budgeted with increases similar to those negotiated with other non-certified bargaining units. OT/PT budget increased to reflect prior year increase in FTE from 2.6 to 2.8. (2) Increases in accordance with the contract with the Para-Educators Association. (3) Supt. Re-allocation: reduce 4 Paraprofessional positions. (4) Contract expires 6/30/17. Employees are budgeted with increases similar to those negotiated with other non-certified bargaining units. (5) Budget adjustment for increased hours and increase in minimum wage.												
OTHER PAYMENTS - SUPPORT (CLASSIFIED) STAFF												
Included within this account are overtime and other payments for duties that are beyond the normal work day or year.												
129		OVERTIME	3,988	67,100	42,000	0	42,000	0	42,000	(25,100)	-37.4%	0.00%
130		STUDENT SALARY	0	1,500	0	0	0	0	-	(1,500)	-100.0%	0.00%
140		NEGOTIATIONS	0	93,252	0	0	0	0	-	(93,252)	-100.0%	0.00%
154		SPECIAL EDUCATION SUBSTITUTES	1,215	73,854	1,500	0	1,500	0	1,500	(72,354)	-98.0%	0.00%
Total Other Payments - Support (Classified) Staff			5,203	235,706	43,500	0	43,500	0	43,500	(192,206)	-81.5%	0.00%
Total Salaries and Other Payments - Support Staff			4,764,388	5,049,642	4,948,894	173,405	5,122,299	(77,952)	5,044,347	(5,295)	-0.1%	1.93%
100	Total Salaries Certified and Support Staff		24,615,061	26,187,613	25,620,256	952,142	26,572,398	93,813	26,666,211	478,598	1.8%	4.08%

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200		EMPLOYEE BENEFITS										
		The cost of employee benefits contained within contracts and required by law are included in this family of accounts.										
		MEDICAL INSURANCE										
210	(1)	HEALTH INSURANCE	5,384,621	4,931,522	4,931,522	249,402	5,180,924	(36,000)	5,144,924	213,402	4.3%	4.33%
212		GROUP LIFE INSURANCE	66,137	72,000	72,000	0	72,000	0	72,000	-	0.0%	0.00%
214	(1)	LONG TERM DISABILITY	98,376	151,360	160,000	(1,494)	158,506	0	158,506	7,146	4.7%	-0.93%
Total Medical Insurance			5,549,134	5,154,882	5,163,522	247,908	5,411,430	(36,000)	5,375,430	220,548	4.3%	4.10%
	(1)	Reduction in the BOE New/Re-allo is the net of the additional benefits for the new teachers and the reduction of Paraprofessional and Athletic Trainer positions.										
	(2)	01/26 voted to revise Status Quo slightly downward by \$9,494.										
		SOCIAL SECURITY - MEDICARE										
		Includes Social Security, 6.2% of qualifying salaries and Medicare, 1.45% of qualifying salaries.										
220		SOCIAL SECURITY	626,387	681,941	661,941	20,538	682,479	0	682,479	538	0.1%	3.10%
Total Social Security			626,387	681,941	661,941	20,538	682,479	0	682,479	538	0.1%	3.10%
		RETIREMENT										
		Pension Contribution captures Board contributions to the Town's Pension Plan for Support (Classified) Staff.										
230	(2)	PENSION CONTRIBUTION	427,257	460,652	460,652	(134,688)	325,964	0	325,964	(134,688)	-29.2%	-29.24%
Total Pension Contribution			427,257	460,652	460,652	(134,688)	325,964	0	325,964	(134,688)	-29.2%	-29.24%
	(2)	01/26 voted to add \$9,494 to Status Quo based on Hooker and Holcomb report (page 2); had the effect of reducing the amount of Status Quo reduction.										
		TUITION REIMBURSEMENT										
240		TUITION REIMBURSEMENT	0	4,000	4,000	0	4,000	0	4,000	-	0.0%	0.00%
Total Tuition Reimbursement			0	4,000	4,000	0	4,000	0	4,000	-	0.0%	0.00%
		UNEMPLOYMENT										
250	(3)	UNEMPLOYMENT COMPENSATION	21,500	30,000	22,000	0	22,000	0	22,000	(8,000)	-26.7%	0.00%
Total Unemployment			21,500	30,000	22,000	0	22,000	0	22,000	(8,000)	-26.7%	0.00%
	(3)	The state bases charges on actual experience; on 01/26 voted to revise Status Quo downward to get closer to the '16-17 forecast and the '15-16 actual.										
		WORKERS COMPENSATION										
260	(4)	WORKERS' COMPENSATION	180,250	253,456	187,556	0	187,556	0	187,556	(65,900)	-26.0%	0.00%
Total Workers Compensation			180,250	253,456	187,556	0	187,556	0	187,556	(65,900)	-26.0%	0.00%
	(4)	Status Quo budget adjusted to reflect lower anticipated expenditures. On 01/26 voted to further reduce Status Quo; closer to '15-16 actual expenditures.										
200		Total Employee Benefits	6,804,528	6,584,931	6,499,671	133,758	6,633,429	(36,000)	6,597,429	12,498	0.2%	1.50%

BROOKFIELD BOARD OF EDUCATION
DETAILS OF BUDGET ESTIMATE: STATUS QUO + SUPERINTENDENT RECOMM. + REVISIONS VOTED 01/26 FOR FISCAL YEAR 2017-2018

Acct.	Note	Description	2015-2016 Expenditures	2016-2017 Adopted Budget	2016-2017 Forecast	2017-2018 Status Quo Adjustments	Status Quo Budget	BOE New/ Re-Alloc.	2017-2018 01/26/17 Revised Total	Budget to Budget \$ 01/26/17	Y t Y % vs Budget	Y t Y % vs Forecast
300		PROFESSIONAL/TECHNICAL SERVICES										
		320 Professional Educational Services										
		Included in this account are expenditures for curriculum review and development, required staff development, and for qualified professionals to assist students, parents, and staff.										
320		School Based Program Improvement	24,681	76,750	76,750	(31,250)	45,500	0	45,500	(31,250)	-40.7%	-40.72%
320		Special Education	1,876	1,500	1,500	0	1,500	0	1,500	-	0.0%	0.00%
320		Asst. Supt.	52,499	114,500	114,500	10,500	125,000	0	125,000	10,500	9.2%	9.17%
320	(1)	Board of Education	0	76,712	0	0	0	0	-	(76,712)	-100.0%	0.00%
Total Professional Educational Services			79,056	269,462	192,750	(20,750)	172,000	0	172,000	(97,462)	-36.2%	-10.77%
	(1)	Magnet school tuition transferred to a Tuition account.										
		330 Other Professional										
		Included are the wide array of professional services required to support the Board's activities, including the services of attorneys, accountants, therapists, and others to facilitate plant operations, asbestos update, communication, transportation services, etc.										
		Pupil Personnel Services includes legal, occupational and physical therapist services, speech pathologists, etc..										
330		School Based Program Improvement	80,942	90,567	130,567	4,313	134,880	0	134,880	44,313	48.9%	3.30%
330		Special Education	309,795	318,400	542,000	0	542,000	0	542,000	223,600	70.2%	0.00%
330		Asst. Supt.	829	6,300	6,300	(3,300)	3,000	0	3,000	(3,300)	-52.4%	-52.38%
330	(2)	Board of Education	68,597	14,750	14,750	17,625	32,375	0	32,375	17,625	119.5%	119.49%
330	(2)	Business & Fiscal	68,644	10,962	10,962	13,538	24,500	0	24,500	13,538	123.5%	123.50%
330	(2)	Plant Operations	100,438	73,347	73,347	10,653	84,000	0	84,000	10,653	14.5%	14.52%
Total Other Professional			629,245	514,326	777,926	42,829	820,755	0	820,755	306,429	59.6%	5.51%
	(2)	01/26 voted to reduce Status Quo by \$17,625 BOE, \$12,000 B&F, \$16,000 Plant.										
		331 Legal/Negotiations										
331	(3)	Pupil Personnel Services	19,759	80,000	80,000	(35,000)	45,000	0	45,000	(35,000)	-43.8%	-43.75%
331		Board of Education	123,175	120,000	120,000	(20,000)	100,000	0	100,000	(20,000)	-16.7%	-16.67%
Total Legal/Negotiations			142,934	200,000	200,000	(55,000)	145,000	0	145,000	(55,000)	-27.5%	-27.50%
	(3)	Budget adjusted to reflect lower anticipated expenditures based on recent history.										
340		TECHNICAL SERVICES	599	48,660	32,000	0	32,000	0	32,000	(16,660)	-34.2%	0.00%
Total Technical Services			599	48,660	32,000	0	32,000	0	32,000	(16,660)	-34.2%	0.00%
300		Total Professional/Technical Services	851,834	1,032,448	1,202,676	(32,921)	1,169,755	0	1,169,755	137,307	13.3%	-2.74%

BROOKFIELD BOARD OF EDUCATION
DETAILS OF BUDGET ESTIMATE: STATUS QUO + SUPERINTENDENT RECOMM. + REVISIONS VOTED 01/26 FOR FISCAL YEAR 2017-2018

Acct.	Note	Description	2015-2016 Expenditures	2016-2017 Adopted Budget	2016-2017 Forecast	2017-2018 Status Quo Adjustments	Status Quo Budget	BOE New/ Re-Alloc.	2017-2018 01/26/17 Revised Total	Budget to Budget \$ 01/26/17	Y t Y % vs Budget	Y t Y % vs Forecast
400		PURCHASED PROPERTY SERVICES										
Utilities												
410		ELECTRICITY	580,650	550,000	550,000	0	550,000	0	550,000	-	0.0%	0.00%
411		WATER/SEWAGE	31,407	57,644	57,644	11,456	69,100	0	69,100	11,456	19.9%	19.87%
421		REFUSE/RECYCLING	35,017	38,997	36,000	0	36,000	0	36,000	(2,997)	-7.7%	0.00%
Total Utilities			647,074	646,641	643,644	11,456	655,100	0	655,100	8,459	1.3%	1.78%
Repairs & Maintenance												
430	(1)	REPAIRS/MAINTENENCE BUILDING	186,473	215,000	215,000	(12,500)	202,500	0	202,500	(12,500)	-5.8%	-5.81%
431		REPAIRS/MAINTENENCE EQUIPMENT	87,649	97,550	97,550	1,113	98,663	0	98,663	1,113	1.1%	1.14%
Total Repairs & Maintenance			274,122	312,550	312,550	(11,387)	301,163	0	301,163	(11,387)	-3.6%	-3.64%
(1) 01/26 voted to reduce Status Quo by \$12,500.												
Leases												
442		LEASE-COPIER	248,750	248,598	248,598	0	248,598	0	248,598	-	0.0%	0.00%
443	(2)	LEASE/RENT	216,005	259,693	259,693	(115,468)	144,225	0	144,225	(115,468)	-44.5%	-44.46%
Total Leases			464,755	508,291	508,291	(115,468)	392,823	0	392,823	(115,468)	-22.7%	-22.72%
(2) Reduction in leased technology offset by increase in technology equipment purchases.												
400		Total Purchased Property Services	1,385,951	1,467,482	1,464,485	(115,399)	1,349,086	0	1,349,086	(118,396)	-8.1%	-7.88%
500		OTHER PURCHASED SERVICES										
Amounts paid for services rendered by organizations not on the payroll of the Board of Education, including costs for property and liability insurance, student transportation, telephone, postage, advertising, and tuition to other schools.												
Transportation												
510	(1)	GENERAL TRANSPORTATION	1,975,825	1,954,638	2,076,638	40,191	2,116,829	(21,500)	2,095,329	140,691	7.2%	0.90%
513		SPECIAL ED TRANPORTATION - OUT	375,267	164,315	396,000	14,000	410,000	0	410,000	245,685	149.5%	3.54%
514		SPECIAL ED TRANPORTATION - IN	13,400	13,473	13,473	1,827	15,300	0	15,300	1,827	13.6%	13.56%
517	(2)	ATHLETIC TRANSPORTATION	106,925	123,420	123,420	(7,043)	116,377	(56,087)	60,290	(63,130)	-51.2%	-51.15%
Total Transportation			2,471,417	2,255,846	2,609,531	48,975	2,658,506	(77,587)	2,580,919	325,073	14.4%	-1.10%
(1) Supt. Re-allocation represents savings from eliminating mid day Kindergarten bus runs.												
(2) 01/26 voted to reduce Athletic Transportation Status Quo downward by \$12,043 based on history to \$116,377. Voted to futher reduce by \$56,087 - which will be charged to the "restitution" amount as an "offset".												
Student Field Trips												
This account includes the cost to transport students and others to school related activities throughout the year.												
518		FIELD TRIPS	24,761	35,947	33,686	0	33,686	0	33,686	(2,261)	-6.3%	0.00%
Total Field Trips			24,761	35,947	33,686	0	33,686	0	33,686	(2,261)	-6.3%	0.00%

BROOKFIELD BOARD OF EDUCATION
DETAILS OF BUDGET ESTIMATE: STATUS QUO + SUPERINTENDENT RECOMM. + REVISIONS VOTED 01/26 FOR FISCAL YEAR 2017-2018

Acct.	Note	Description	2015-2016 Expenditures	2016-2017 Adopted Budget	2016-2017 Forecast	2017-2018 Status Quo Adjustments	Status Quo Budget	BOE New/ Re-Alloc.	2017-2018 01/26/17 Revised Total	Budget to Budget \$ 01/26/17	Y t Y % vs Budget	Y t Y % vs Forecast
Liability Insurance												
Property, liability, auto, and interscholastic athletic insurance coverage.												
520		LIABILITY INSURANCE	200,905	194,896	194,896	16,054	210,950	0	210,950	16,054	8.2%	8.24%
Total Liability Insurance			200,905	194,896	194,896	16,054	210,950	0	210,950	16,054	8.2%	8.24%
Data & Phone												
529		DATA LINE	34,014	35,000	35,000	5,000	40,000	0	40,000	5,000	14.3%	14.29%
530		TELEPHONE	76,710	79,404	79,404	0	79,404	0	79,404	-	0.0%	0.00%
Total Data and Phone			110,724	114,404	114,404	5,000	119,404	0	119,404	5,000	4.4%	4.37%
Postage, Advertising, and Printing												
531	(1)	POSTAGE	26,714	34,128	34,128	(6,303)	27,825	0	27,825	(6,303)	-18.5%	-18.47%
540		ADVERTISING	726	3,000	0	0	0	0	-	(3,000)	-100.0%	0.00%
550		PRINTING	8,629	11,800	11,800	600	12,400	0	12,400	600	5.1%	5.08%
Total Postage, Advertising and Printing			36,069	48,928	45,928	(5,703)	40,225	0	40,225	(8,703)	-17.8%	-12.42%
(1) 01/26 Voted to revise Status Quo downward by an additional \$5,000.												
Tuition												
561	(1)	SPECIAL EDUCATION TUITION	1,112,902	688,000	756,000	44,000	800,000	0	800,000	112,000	16.3%	5.82%
561	(2)	MAGNET SCHOOL TUITION	0	0	76,712	0	76,712	0	76,712	76,712	0.0%	0.00%
569		VOCATIONAL/AGRI TUITION	13,646	32,000	40,000	0	40,000	0	40,000	8,000	25.0%	0.00%
Total Tuition			1,126,548	720,000	872,712	44,000	916,712	0	916,712	196,712	27.3%	5.04%
(1) Increased status quo to more closely approximate actual.												
(2) Previously budgeted in 320 - Professional Educational Services; should be budgeted and charged here.												
Conference/Travel												
580	(3)	CONFERENCE/TRAVEL	21,215	36,870	36,870	0	36,870	0	36,870	-	0.0%	0.00%
Total Conference/Travel			21,215	36,870	36,870	0	36,870	0	36,870	-	0.0%	0.00%
(3) 01/26 voted to reduce budget based on '15-16 actual to '16-17 forecast.												
500		Total Other Purchased Services	3,991,639	3,406,891	3,908,027	108,326	4,016,353	(77,587)	3,938,766	531,875	15.6%	0.79%

BROOKFIELD BOARD OF EDUCATION
DETAILS OF BUDGET ESTIMATE: STATUS QUO + SUPERINTENDENT RECOMM. + REVISIONS VOTED 01/26 FOR FISCAL YEAR 2017-2018

Acct.	Note	Description	2015-2016 Expenditures	2016-2017 Adopted Budget	2016-2017 Forecast	2017-2018 Status Quo Adjustments	Status Quo Budget	BOE New/ Re-Alloc.	2017-2018 01/26/17 Revised Total	Budget to Budget \$ 01/26/17	Y t Y % vs Budget	Y t Y % vs Forecast
600		SUPPLIES										
		This account funds items that are consumed, worn out, deteriorated through use, or items that lose their identity through fabrication into different units of substance. This account includes the expenditures for all supplies used in the operation of the school district including freight charges.										
610		OFFICE SUPPLIES	24,501	37,400	28,750	0	28,750	0	28,750	(8,650)	-23.1%	0.00%
Total Office Supplies			24,501	37,400	28,750	0	28,750	0	28,750	(8,650)	-23.1%	0.00%
		Instructional Supplies										
		This account includes expenditures for supplies that are directly used in the instructional process. Examples are paper, pencils, crayons, & laboratory supplies.										
611		INSTRUCTIONAL SUPPLIES	278,432	289,250	289,250	21,245	310,495	0	310,495	21,245	7.3%	7.34%
Total Instructional Supplies			278,432	289,250	289,250	21,245	310,495	0	310,495	21,245	7.3%	7.34%
		Custodial, Maintenance & Other Supplies										
612	(1)	CUSTODIAL SUPPLIES	78,949	66,000	77,500	0	77,500	0	77,500	11,500	17.4%	0.00%
613	(2)	MAINTENANCE SUPPLIES	20,067	15,000	19,400	0	19,400	0	19,400	4,400	29.3%	0.00%
614		OTHER SUPPLIES	127,055	200,894	200,894	(29,402)	171,492	0	171,492	(29,402)	-14.6%	-14.64%
Total Custodial, Maintenance, & Other Supplies			226,071	281,894	297,794	(29,402)	268,392	0	268,392	(13,502)	-4.8%	-9.87%
	(1)	01/26 voted to reduce Status Quo to '16-17 forecast amount.										
	(2)	01/26 voted to reduce Status Quo to '16-17 forecast amount.										
		Heat and Energy										
623	(1)	OIL HEAT	276,577	243,750	243,750	(33,938)	209,812	0	209,812	(33,938)	-13.9%	-13.92%
624		PROPANE	3,067	7,500	5,000	0	5,000	0	5,000	(2,500)	-33.3%	0.00%
626	(1)	FUEL - TRANSPORTATION	209,594	149,250	149,250	(7,250)	142,000	0	142,000	(7,250)	-4.9%	-4.86%
Total Heat and Energy			489,238	400,500	398,000	(41,188)	356,812	0	356,812	(43,688)	-10.9%	-10.35%
	(1)	Locked in heating oil and diesel fuel at \$1.78 per gallon.										
		Textbooks, Library Books, & Subscriptions										
641		TEXT/WORK BOOKS	309,793	247,813	227,813	(13,247)	214,566	0	214,566	(33,247)	-13.4%	-5.81%
642		LIBRARY BOOKS	32,876	38,082	38,082	3,787	41,869	0	41,869	3,787	9.9%	9.94%
643		PERIODICALS/SUBSCRIPTIONS	27,929	24,293	24,293	5,380	29,673	0	29,673	5,380	22.1%	22.15%
Total Textbooks, Library Books, & Subscriptions			370,598	310,188	290,188	(4,080)	286,108	0	286,108	(24,080)	-7.8%	-1.41%
600		Total Supplies	1,388,840	1,319,232	1,303,982	(53,425)	1,250,557	0	1,250,557	(68,675)	-5.2%	-4.10%

BROOKFIELD BOARD OF EDUCATION
DETAILS OF BUDGET ESTIMATE: STATUS QUO + SUPERINTENDENT RECOMM. + REVISIONS VOTED 01/26 FOR FISCAL YEAR 2017-2018

<u>Acct.</u>	<u>Note</u>	<u>Description</u>	<u>2015-2016</u> <u>Expenditures</u>	<u>2016-2017</u> <u>Adopted</u> <u>Budget</u>	<u>2016-2017</u> <u>Forecast</u>	<u>2017-2018</u> <u>Status Quo</u> <u>Adjustments</u>	<u>Status Quo</u> <u>Budget</u>	<u>BOE</u> <u>New/</u> <u>Re-Alloc.</u>	<u>2017-2018</u> <u>01/26/17</u> <u>Revised Total</u>	<u>Budget to</u> <u>Budget \$</u> <u>01/26/17</u>	<u>Y t Y %</u> <u>vs Budget</u>	<u>Y t Y %</u> <u>vs Forecast</u>
700		EQUIPMENT										
		Funds are included in this account for the purchase of new and replacement equipment that is used throughout the school system.										
731		INSTR EQUIPMENT - REPLACE	32,861	26,321	26,321	3,941	30,262	0	30,262	3,941	15.0%	14.97%
733	(1)	FURNITURE & FIXTURES	16,004	17,519	17,519	0	17,519	0	17,519	-	0.0%	0.00%
734	(2)	TECHNOLOGY EQUIPMENT	255,798	236,702	236,702	94,100	330,802	0	330,802	94,100	39.8%	39.75%
735		INSTR EQUIPMENT - NEW	20,621	22,939	22,939	(2,239)	20,700	0	20,700	(2,239)	-9.8%	-9.76%
737		NON-INSTR EQUIPMENT - REPLACE	0	500	0	0	0	0	-	(500)	-100.0%	0.00%
700		Total Equipment	325,284	303,981	303,481	95,802	399,283	0	399,283	95,302	31.4%	31.57%
	(1)	01/26 voted to revised Status Quo to match the '16-17 forecast.										
	(2)	01/26 voted to accept Supt. Recommendation to charge \$51,397 in new technology equipment purchases to the E-Rate grant.										
800		DUES, FEES, & MEMBERSHIPS										
810		DUES & FEES	65,220	78,894	78,894	5,656	84,550	0	84,550	5,656	7.2%	7.17%
TOTAL FUNDING PROPOSALS			39,428,357	40,381,472	40,381,472	1,093,939	41,475,411	(19,774)	41,455,637	1,074,165	2.66%	2.66%