

Brookfield Public Schools
Board of Education's
Adopted 2018-2019 Operating Budget

Acct.	Description	2015-2016	2016-2017	2017-2018	2017-2018	2017-2018	2018-2019	2018-2019	%	BOE New/ Re-Alloc.	2018-2019	%
		Actual	Actual	Adopted	Budget	Adjusted	Status Quo Adjustments & Drivers	Status Quo Request			Adopted	
111	TEACHERS' SALARIES	16,710,860	16,983,149	18,112,607	(413,383)	17,699,224	473,884	18,173,108	2.7%	(87,126)	18,085,982	2.2%
112	ADMINSTRATORS' SALARIES	2,232,999	2,554,039	2,605,929	115,000	2,720,929	28,744	2,749,673	1.1%	(137,517)	2,612,156	-4.0%
113	RETIREMENT	163,125	0	0		0	0	0	0.0%	0	0	0.0%
114	TEACHER SUBSTITUTES	302,738	485,711	295,000		295,000	55,000	350,000	18.6%	0	350,000	18.6%
117	TEAM/CURRICULUM LEADERS	78,746	77,251	94,838	(4,800)	90,038	(26,697)	63,341	-29.7%	(4,612)	58,729	-34.8%
118	EXTENDED DUTY	104,535	176,089	165,206		165,206	9,981	175,187	6.0%	73,919	249,106	50.8%
119	OCCUPATIONAL/PHYSICAL THERAPY	214,361	237,447	241,979		241,979	6,155	248,134	2.5%	30,000	278,134	14.9%
120	GUIDANCE SERVICES	71,348	0	0		0	0	0	0.0%	0	0	0.0%
121	PARA PROFESSIONALS	1,182,669	1,152,377	1,082,846		1,082,846	38,132	1,120,978	3.5%	0	1,120,978	3.5%
122	CLERICAL/COMPUTER TECHNICIANS	1,619,151	1,860,671	1,877,175	(21,094)	1,856,081	76,060	1,932,141	4.1%	(71,948)	1,860,193	0.2%
123	HEALTH STAFF	402,219	367,539	345,403		345,403	14,627	360,030	4.2%	0	360,030	4.2%
124	CUSTODIANS	971,595	949,809	954,073		954,073	18,514	972,587	1.9%	(44,733)	927,854	-2.7%
125	MAINTENANCE	171,901	276,265	287,550	(79,476)	208,074	80,333	288,407	38.6%	(12,099)	276,308	32.8%
127	MONITORS	91,987	80,750	125,188	(15,000)	110,188	(1,509)	108,679	-1.4%	5,600	114,279	3.7%
128	TEACHER TURNOVER	0	0	(125,000)		(125,000)	45,000	(80,000)	-36.0%	0	(80,000)	-36.0%
129	OVERTIME	3,988	41,424	42,000		42,000	(2,000)	40,000	-4.8%	0	40,000	-4.8%
131	TUTORS	1,569	1,113	2,500		2,500	(500)	2,000	-20.0%	32,032	34,032	1261.3%
133	CO-CURRICULAR COACHES	370,419	376,865	389,748		389,748	0	389,748	0.0%	(17,094)	372,654	-4.4%
135	STUDENT SAFETY	67,488	63,165	71,216		71,216	1,427	72,643	2.0%	(30,000)	42,643	-40.1%
136	TRANSPORTATION - MESSENGER	11,696	11,279	11,000		11,000	248	11,248	2.3%	0	11,248	2.3%
154	SPECIAL EDUCATION SUBSTITUTES	1,215	40,464	1,500		1,500	(1,500)	0	-100.0%	0	0	-100.0%
210	HEALTH INSURANCE	5,384,621	4,931,522	5,144,924	(72,000)	5,072,924	241,527	5,314,451	4.8%	(67,871)	5,246,580	3.4%
212	GROUP LIFE INSURANCE	66,137	64,948	72,000		72,000	0	72,000	0.0%	0	72,000	0.0%
214	LONG TERM DISABILITY	98,376	169,038	158,506		158,506	1,494	160,000	0.9%	0	160,000	0.9%
220	SOCIAL SECURITY	626,387	666,162	682,479		682,479	15,081	697,560	2.2%	(3,922)	693,638	1.6%
230	PENSION CONTRIBUTION	427,257	333,146	325,964		325,964	74,984	400,948	23.0%	0	400,948	23.0%
240	TUITION REIMBURSEMENT	0	0	4,000		4,000	0	4,000	0.0%	0	4,000	0.0%
250	UNEMPLOYMENT COMPENSATION	21,500	20,787	22,000		22,000	(7,000)	15,000	-31.8%	0	15,000	-31.8%
260	WORKERS' COMPENSATION	180,250	191,912	187,556	18,753	206,309	9,691	216,000	4.7%	0	216,000	4.7%
320	PROFESSIONAL ED SERVICES	79,056	164,486	172,000		172,000	0	172,000	0.0%	35,950	207,950	20.9%
330	OTHER PROFESSIONAL	1,132,596	1,310,026	943,855	267,500	1,211,355	(46,774)	1,164,581	-3.9%	27,000	1,191,581	-1.6%
331	LEGAL/NEGOTIATIONS	142,934	255,942	145,000		145,000	0	145,000	0.0%	0	145,000	0.0%
340	TECHNICAL SERVICES	599	45,267	32,000		32,000	2,000	34,000	6.3%	0	34,000	6.3%
410	ELECTRICITY	580,650	597,355	550,000		550,000	25,000	575,000	4.5%	0	575,000	4.5%
411	WATER/SEWAGE	31,407	62,814	69,100		69,100	7,599	76,699	11.0%	0	76,699	11.0%
421	REFUSE/RECYCLING	35,017	33,268	36,000		36,000	0	36,000	0.0%	0	36,000	0.0%
430	REPAIRS/MAINTENANCE BUILDING	186,473	186,100	202,500		202,500	(7,500)	195,000	-3.7%	0	195,000	-3.7%
431	REPAIRS/MAINTENANCE EQUIPMENT	87,649	40,710	98,663		98,663	(3,624)	95,039	-3.7%	0	95,039	-3.7%
442	LEASE-COPIER	248,750	262,619	248,598		248,598	0	248,598	0.0%	(50,000)	198,598	-20.1%
443	LEASE/RENT	216,005	238,871	144,225		144,225	(103,109)	41,116	-71.5%	0	41,116	-71.5%
510	GENERAL TRANSPORTATION	2,002,825	2,031,127	2,095,329		2,095,329	93,625	2,188,954	4.5%	(31,000)	2,157,954	3.0%
513	SPECIAL ED TRANPORTATION - OUT	444,717	520,492	539,000	70,000	609,000	68,938	677,938	11.3%	0	677,938	11.3%
514	SPECIAL ED TRANSPORTATION - IN	13,400	13,578	15,300		15,300	0	15,300	0.0%	0	15,300	0.0%

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		Actual	Actual	Adopted	Budget	Adjusted	Status Quo Adjustments & Drivers	Status Quo Request			Adopted	
									Inc(Dec)			Inc(Dec)
517	ATHLETIC TRANSPORTATION	106,925	117,515	116,377		116,377	7,053	123,430	6.1%	0	123,430	6.1%
518	FIELD TRIPS	24,761	19,067	33,686		33,686	(7,500)	26,186	-22.3%	0	26,186	-22.3%
520	LIABILITY INSURANCE	200,905	199,335	210,950		210,950	12,550	223,500	5.9%	0	223,500	5.9%
529	DATA LINE	34,014	21,122	40,000		40,000	0	40,000	0.0%	27,000	67,000	67.5%
530	TELEPHONE	76,710	73,399	79,404		79,404	1,096	80,500	1.4%	0	80,500	1.4%
531	POSTAGE	26,714	25,227	27,825		27,825	8,930	36,755	32.1%	0	36,755	32.1%
540	ADVERTISING	726	0	0		0	0	0	0.0%	0	0	0.0%
550	PRINTING	8,629	7,351	12,400		12,400	(3,200)	9,200	-25.8%	(500)	8,700	-29.8%
561	SPECIAL EDUCATION TUITION	1,036,190	1,216,537	1,100,000	800,000	1,900,000	36,234	1,936,234	1.9%	0	1,936,234	1.9%
561	MAGNET SCHOOL TUITION	76,712	76,712	76,712		76,712	0	76,712	0.0%	0	76,712	0.0%
569	VOCATIONAL/AGRI TUITION	13,646	40,937	40,000		40,000	25,000	65,000	62.5%	0	65,000	62.5%
580	CONFERENCE/TRAVEL	21,215	21,624	36,870	(25,000)	11,870	29,844	41,714	251.4%	(8,676)	33,038	178.3%
610	OFFICE SUPPLIES	24,501	17,573	28,750		28,750	0	28,750	0.0%	(253)	28,497	-0.9%
611	INSTRUCTIONAL SUPPLIES	278,432	215,085	310,495	(40,000)	270,495	40,000	310,495	14.8%	57,161	367,656	35.9%
612	CUSTODIAL SUPPLIES	78,949	77,012	77,500		77,500	0	77,500	0.0%	0	77,500	0.0%
613	MAINTENANCE SUPPLIES	20,067	33,059	19,400		19,400	600	20,000	3.1%	0	20,000	3.1%
614	OTHER SUPPLIES	127,055	135,086	171,492		171,492	(2,412)	169,080	-1.4%	0	169,080	-1.4%
623	OIL HEAT	276,577	232,418	209,812		209,812	52,688	262,500	25.1%	0	262,500	25.1%
624	PROPANE	3,067	4,879	5,000		5,000	0	5,000	0.0%	0	5,000	0.0%
626	FUEL - TRANSPORTATION	209,594	142,263	142,000		142,000	28,250	170,250	19.9%	0	170,250	19.9%
641	TEXT/WORK BOOKS	309,793	65,473	214,566	(40,000)	174,566	19,801	194,367	11.3%	(20,000)	174,367	-0.1%
642	LIBRARY BOOKS	32,876	34,488	41,869	(20,000)	21,869	16,382	38,251	74.9%	0	38,251	74.9%
643	PERIODICALS/SUBSCRIPTIONS	27,929	16,020	29,673		29,673	(11,290)	18,383	-38.0%	0	18,383	-38.0%
731	INSTR EQUIPMENT - REPLACE	32,861	18,463	30,262		30,262	4,838	35,100	16.0%	0	35,100	16.0%
733	FURNITURE & FIXTURES	16,004	6,485	17,519	(10,000)	7,519	19,757	27,276	262.8%	0	27,276	262.8%
734	OTHER CAPITAL	255,798	264,013	398,013	(10,000)	388,013	105,723	493,736	27.2%	(108,184)	385,552	-0.6%
735	INSTR EQUIPMENT - NEW	20,621	13,681	20,700		20,700	3,000	23,700	14.5%	0	23,700	14.5%
810	DUES & FEES	65,220	74,053	84,550		84,550	8,573	93,123	10.1%	0	93,123	10.1%
	TOTAL EXPENDITURES	40,187,706	41,044,454	42,045,582	520,500	42,566,082	1,583,748	44,149,830	3.7%	(406,873)	43,742,957	2.8%
RECURRING REVENUES												
	SPECIAL EDUCATION EXCESS COST	(560,550)	(624,334)	(900,000)	120,792	(779,208)	180	(779,028)	0.0%	0	(779,028)	0.0%
	MEDICAID REIMBURSEMENT	0	0	0	(50,000)	(50,000)	(50,000)	(100,000)	100.0%	0	(100,000)	100.0%
	ADULT EDUCATION GRANT	(3,481)	(3,635)	(3,600)	0	(3,600)	0	(3,600)	0.0%	0	(3,600)	0.0%
	MAGNET SCHOOL TRANSPORTATION GRANT	(27,000)	(29,295)	(29,000)	0	(29,000)	0	(29,000)	0.0%	0	(29,000)	0.0%
	TALENT DEVELOPMENT GRANT	(70,162)	0	0	0	0	0	0	0.0%	0	0	0.0%
	HEALTH SERVICES GRANT	(8,770)	(9,526)	(9,500)	0	(9,500)	0	(9,500)	0.0%	0	(9,500)	0.0%
	UNIVERSAL SERVICE FUND (E-RATE)	(45,230)	(24,304)	(67,211)	0	(67,211)	(6,115)	(73,326)	0.0%	0	(73,326)	0.0%
	PRE-K TUITION	(44,156)	(39,697)	(46,000)	0	(46,000)	0	(46,000)	0.0%	0	(46,000)	0.0%
	TOTAL RECURRING REVENUES	(759,349)	(730,791)	(1,055,311)	70,792	(984,519)	(55,935)	(1,040,454)	5.7%	0	(1,040,454)	5.7%
	EXPENDITURES NET OF RECURRING REVENUES	39,428,357	40,313,663	40,990,271	591,292	41,581,563	1,527,813	43,109,376	3.7%	(406,873)	42,702,503	2.7%

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<u>Acct.</u>	<u>Description</u>	2015-2016	2016-2017	2017-2018	2017-2018	2018-2019	2018-2019					
		<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Budget</u>	<u>Adjusted</u>	<u>Status Quo</u>	<u>Request</u>	<u>%</u>	<u>BOE New/</u>	<u>2018-2019</u>	<u>%</u>
					<u>Adjustments</u>		<u>& Drivers</u>		<u>Inc(Dec)</u>	<u>Re-Alloc.</u>	<u>Adopted</u>	<u>Inc(Dec)</u>
ONE TIME REVENUES												
	TOWN REVENUE TRANSFER (17-18)	0	0	0	(470,500)	(470,500)	470,500	0	-100.0%	0	0	-100.0%
	RESTITUTION	0	0	(56,087)	0	(56,087)	56,087	0	-100.0%	0	0	-100.0%
	PARTICIPATION FEE BALANCE	0	(85,000)	(50,176)	0	(50,176)	50,176	0	-100.0%	0	0	-100.0%
	TOTAL ONE TIME REVENUES	0	(85,000)	(106,263)	(470,500)	(576,763)	576,763	0	-100.0%	0	0	-100.0%
NET BOARD OF EDUCATION OPERATING BUDGET												
		39,428,357	40,228,663	40,884,008	120,792	41,004,800	2,104,576	43,109,376	5.1%	(406,873)	42,702,503	4.1%

BROOKFIELD BOARD OF EDUCATION
DETAILS OF ADOPTED BUDGET : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2018-2019

Acct.	Note	Description	2015-2016	2016-2017	2017-2018	2017-2018	2017-2018	2018-2019	2018-2019	BOE New/ Re-Alloc.	2018-2019	%
			Expenditures	Expenditures	Adopted Budget	Budget Adjustments	Adjusted Budget	Status Quo & Drivers	Status Quo Budget		Adopted	Inc. (Dec.)
111	(1) (2)	TEACHERS' SALARIES	16,710,860	16,983,149	18,112,607	(413,383)	17,699,224	473,884	18,173,108	(87,126)	18,085,982	2.2%
113		RETIREMENT	163,125	0	0		0	0	0	0	0	0.0%
128	(3)	TEACHER TURNOVER	0	0	(125,000)		(125,000)	45,000	(80,000)	0	(80,000)	-36.0%
Total Teacher Salaries			16,873,985	16,983,149	17,987,607	(413,383)	17,574,224	518,884	18,093,108	(87,126)	18,005,982	2.5%
	(1)	Increases in accordance with the contract with the Brookfield Education Association.										
	(2)	Budget adjustment reflects transfers to offset costs of Special Education Outplacements, Professional Services for a facilities/building study commissioned by the Board's Strategic Facilities Steering Committee, and the replacement of one Teacher position with an Administrative position.										
		BOE New/Re-Alloc reflects the addition of a Science Teacher, offset by the reduction of 1.0 Classroom Teacher, as well as the reduction of .4 Art, .3 Music, and .5 Spanish Teachers.										
	(3)	Expecting fewer retirements than the previous year.										
	(4)	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	(5)	TEAM/CURRICULUM LEADERS	78,746	77,251	94,838	(4,800)	90,038	(26,697)	63,341	(4,612)	58,729	-34.8%
118	(6)	EXTENDED DUTY	104,535	176,089	165,206		165,206	9,981	175,187	73,919	249,106	50.8%
131	(7)	TUTORS	1,569	1,113	2,500		2,500	(500)	2,000	32,032	34,032	1261.3%
133	(8)	CO-CURRICULAR COACHES	370,419	376,865	389,748		389,748	0	389,748	(17,094)	372,654	-4.4%
Total Other Payments to Teachers			555,269	631,318	652,292	(4,800)	647,492	(17,216)	630,276	84,245	714,521	10.4%
	(4)	Increases in accordance with the contract with the Brookfield Education Association.										
	(5)	Decrease in the number of Team/Curriculum leader stipends (World Language, SPED Department Chair, Curriculum Specialist, Applied Ed)										
	(6)	Increase in curriculum writing (\$74,920), and loss of State funding for TEAM teacher mentor program (\$16,000) . See next page for details.										
	(7)	Addition of 2 part time ELL Tutors.										
	(8)	Reduction of club stipends.										
TEMPORARY CERTIFIED - SUBSTITUTES												
114	(9)	TEACHER SUBSTITUTES	302,738	485,711	295,000		295,000	55,000	350,000	0	350,000	18.6%
Total Payments to Substitutes for Certified Teachers			302,738	485,711	295,000	0	295,000	55,000	350,000	0	350,000	18.6%
	(9)	Budget adjusted to reflect the recent upward trend in the number of leaves of absence, resulting in an increase in the number of long term substitutes needed.										
		Long term substitutes are paid at a higher rate (\$264/day) than daily substitutes (\$90/day).										

BROOKFIELD BOARD OF EDUCATION
DETAILS OF ADOPTED BUDGET : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2018-2019

<u>Acct.</u>	<u>Note</u>	<u>Description</u>	<u>2015-2016</u> <u>Expenditures</u>	<u>2016-2017</u> <u>Expenditures</u>	<u>2017-2018</u> <u>Adopted</u> <u>Budget</u>	<u>2017-2018</u> <u>Budget</u> <u>Adjustments</u>	<u>2017-2018</u> <u>Adjusted</u> <u>Budget</u>	<u>2018-2019</u> <u>Status Quo</u> <u>Adjustments</u> <u>& Drivers</u>	<u>2018-2019</u> <u>Status Quo</u> <u>Budget</u>	<u>BOE New/</u> <u>Re-Alloc.</u>	<u>2018-2019</u> <u>Adopted</u>	<u>%</u> <u>Inc. (Dec.)</u>
<p style="text-align: center;">Brookfield Public Schools Account 118 Extended Duty Budget Request 2018-2019</p>												
<u>Location</u>		<u>Description</u>	<u>Approved</u> <u>2017-2018</u>		<u>Requested</u> <u>2018-2019</u>							
BHS		9th Grade Transition	3,559		0							
BHS		A/V Coordinator	3,559		3,988							
SPED		After school clubs & activities	1,960		3,000							
BHS		After school ensembles	8,055		8,400							
SPED		After school tutoring/teaching	2,500		3,000							
TECH		BOE meetings, student helper	12,912		12,200							
All		Curriculum Writing	41,458		106,378							
CES, HHES, WMS		Data Team Coordinator	11,610		9,039							
BHS		Detention/ISS Supervision	4,462		5,000							
BHS		Equipment cleaning	608		450							
BHS		Athletic game workers	12,905		16,260							
BHS		Librarian summer prep	1,206		1,280							
All		Nurse - summer/field trip	7,274		7,644							
SPED		PPT/Team meetings	3,000		2,000							
All		School Climate Coordinator	4,505		6,248							
BHS		School-work Coordinator	4,288		4,804							
All		SRBI Coordinator	11,610		12,052							
All		Summer & after school secretary/clerical	10,880		8,583							
WMS/BHS		Summer Guidance Work	16,355		19,780							
SPED		Summer scheduling & evaluations	2,500		3,000							
CURR		TEAM mentors (loss of state funding)	0		16,000							
			165,206		249,106							

BROOKFIELD BOARD OF EDUCATION
DETAILS OF ADOPTED BUDGET : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2018-2019

Acct.	Note	Description	2015-2016 Expenditures	2016-2017 Expenditures	2017-2018 Adopted Budget	2017-2018 Budget Adjustments	2017-2018 Adjusted Budget	2018-2019 Status Quo Adjustments & Drivers	2018-2019 Status Quo Budget	BOE New/ Re-Alloc.	2018-2019 Adopted	% Inc. (Dec.)
CERTIFIED ADMINISTRATOR SALARIES												
112	(9) (10) (11)	ADMINSTRATORS' SALARIES	2,232,999	2,554,039	2,605,929	115,000	2,720,929	28,744	2,749,673	(137,517)	2,612,156	-4.0%
Total Certified Administrator Salaries			2,232,999	2,554,039	2,605,929	115,000	2,720,929	28,744	2,749,673	(137,517)	2,612,156	-4.0%
(9)			Increases in accordance with the contract with the Brookfield Administration Association.									
(10)			Budget adjustment reflects the addition of the Director of Instruction position when the Curriculum Specialist position was eliminated in 2017-2018.									
(11)			Board of Education eliminated one Administrator position in the 2018-2019 request.									
Total Certified Salaries - Teachers & Administrators			19,964,991	20,654,217	21,540,828	(303,183)	21,237,645	585,412	21,823,057	(140,398)	21,682,659	2.1%
SUPPORT (CLASSIFIED) STAFF SALARIES												
119	(1)	OCCUPATIONAL/PHYSICAL THERAPY	214,361	237,447	241,979		241,979	6,155	248,134	30,000	278,134	14.9%
120		GUIDANCE SERVICES	71,348	0	0		0	0	0	0	0	0.0%
121	(2)	PARA PROFESSIONALS	1,182,669	1,152,377	1,082,846		1,082,846	38,132	1,120,978	0	1,120,978	3.5%
122	(3)	CLERICAL/COMPUTER TECHNICIANS	1,619,151	1,860,671	1,877,175	(21,094)	1,856,081	76,060	1,932,141	(71,948)	1,860,193	0.2%
123	(4)	HEALTH STAFF	402,219	367,539	345,403		345,403	14,627	360,030	0	360,030	4.2%
124	(3) (5)	CUSTODIANS	971,595	949,809	954,073		954,073	18,514	972,587	(44,733)	927,854	-2.7%
125	(1)	MAINTENANCE	171,901	276,265	287,550	(79,476)	208,074	80,333	288,407	(12,099)	276,308	32.8%
127	(1)	MONITORS	91,987	80,750	125,188	(15,000)	110,188	(1,509)	108,679	5,600	114,279	3.7%
135	(1) (6)	STUDENT SAFETY	67,488	63,165	71,216		71,216	1,427	72,643	(30,000)	42,643	-40.1%
136	(1)	TRANSPORTATION - MESSENGER	11,696	11,279	11,000		11,000	248	11,248	0	11,248	2.3%
Total Support (Classified) Staff Salaries			4,804,415	4,999,302	4,996,430	(115,570)	4,880,860	233,987	5,114,847	(123,180)	4,991,667	2.3%
(1)			Unaffiliated employees are budgeted with increases similar to those negotiated with other non-certified bargaining units. OT/PT budget increased to reflect the proposed addition of a .5FTE Certified Occupational Therapist Assistant.									
(2)			Contract expires 6/30/18. Employees are budgeted with increases similar to those negotiated with other non-certified bargaining units. Adjustment includes an increase in the summer program budget.									
(3)			Contract expired 6/30/17. Employees are budgeted with increases similar to those negotiated with other non-certified bargaining units. 3 part time clerical and 1 Secretary positions are eliminated.									
(4)			Increases in accordance with the contract with the Nurses Association and inclusion of the Special Education Extended School Year program.									
(5)			Budget proposes the elimination of 1 Custodian position.									
(6)			1 Unaffiliated staff position is eliminated in the 2018-2019 request.									
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	(7)	OVERTIME	3,988	41,424	42,000		42,000	(2,000)	40,000	0	40,000	-4.8%
154	(8)	SPECIAL EDUCATION SUBSTITUTES	1,215	40,464	1,500		1,500	(1,500)	0	0	0	-100.0%
Total Other Payments - Support (Classified) Staff			5,203	81,888	43,500	0	43,500	(3,500)	40,000	0	40,000	-8.0%
(7)			Budget adjusted to reflect lower anticipated expenditures based on recent history.									
(8)			Budget adjusted to reflect that all substitutes are budgeted in line 114.									
Total Salaries and Other Payments - Support Staff			4,809,618	5,081,190	5,039,930	(115,570)	4,924,360	230,487	5,154,847	(123,180)	5,031,667	2.2%
100	Total Salaries Certified and Support Staff		24,774,609	25,735,407	26,580,758	(418,753)	26,162,005	815,899	26,977,904	(263,578)	26,714,326	2.1%

BROOKFIELD BOARD OF EDUCATION
DETAILS OF ADOPTED BUDGET : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2018-2019

Acct.	Note	Description	2015-2016 Expenditures	2016-2017 Expenditures	2017-2018 Adopted Budget	2017-2018 Budget Adjustments	2017-2018 Adjusted Budget	2018-2019 Status Quo Adjustments & Drivers	2018-2019 Status Quo Budget	BOE New/ Re-Alloc.	2018-2019 Adopted	% Inc. (Dec.)
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	5,144,924	(72,000)	5,072,924	241,527	5,314,451	(67,871)	5,246,580	3.4%
212		GROUP LIFE INSURANCE	66,137	64,948	72,000		72,000	0	72,000	0	72,000	0.0%
214		LONG TERM DISABILITY	98,376	169,038	158,506		158,506	1,494	160,000	0	160,000	0.9%
Total Medical Insurance			5,549,134	5,165,508	5,375,430	(72,000)	5,303,430	243,021	5,546,451	(67,871)	5,478,580	3.3%
(1) Board of Education's request is a net reduction of three employees from the medical plan. The anticipated premium increase is 8%. This is offset by plan design savings, increased employee premium share, and the reduction of 3 employees.												
SOCIAL SECURITY - MEDICARE												
Includes Social Security, 6.2% of qualifying salaries and Medicare, 1.45% of qualifying salaries.												
220		SOCIAL SECURITY	626,387	666,162	682,479		682,479	15,081	697,560	(3,922)	693,638	1.6%
Total Social Security			626,387	666,162	682,479	0	682,479	15,081	697,560	(3,922)	693,638	1.6%
RETIREMENT												
Pension Contribution captures Board contributions to the Town's Pension Plan for Support (Classified) Staff.												
230	(2)	PENSION CONTRIBUTION	427,257	333,146	325,964		325,964	74,984	400,948	0	400,948	23.0%
Total Pension Contribution			427,257	333,146	325,964	0	325,964	74,984	400,948	0	400,948	23.0%
(2) Increase based on January 2017 Actuarial Valuation Report.												
TUITION REIMBURSEMENT												
240		TUITION REIMBURSEMENT	0	0	4,000		4,000	0	4,000	0	4,000	0.0%
Total Tuition Reimbursement			0	0	4,000	0	4,000	0	4,000	0	4,000	0.0%
UNEMPLOYMENT												
250	(3)	UNEMPLOYMENT COMPENSATION	21,500	20,787	22,000		22,000	(7,000)	15,000	0	15,000	-31.8%
Total Unemployment			21,500	20,787	22,000	0	22,000	(7,000)	15,000	0	15,000	-31.8%
(3) Anticipated decrease in unemployment compensation.												
WORKERS COMPENSATION												
260	(4)	WORKERS' COMPENSATION	180,250	191,912	187,556	18,753	206,309	9,691	216,000	0	216,000	4.7%
Total Workers Compensation			180,250	191,912	187,556	18,753	206,309	9,691	216,000	0	216,000	4.7%
(4) Budget adjusted to reflect higher anticipated expenditures based on recent history.												
200	Total Employee Benefits		6,804,528	6,377,515	6,597,429	(53,247)	6,544,182	335,777	6,879,959	(71,793)	6,808,166	4.0%

BROOKFIELD BOARD OF EDUCATION
DETAILS OF ADOPTED BUDGET : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2018-2019

Acct.	Note	Description	2015-2016 Expenditures	2016-2017 Expenditures	2017-2018 Adopted Budget	2017-2018 Budget Adjustments	2017-2018 Adjusted Budget	2018-2019 Status Quo Adjustments & Drivers	2018-2019 Status Quo Budget	BOE New/ Re-Alloc.	2018-2019 Adopted	% Inc. (Dec.)
	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	14,195	45,500		45,500	0	45,500	0	45,500	0.0%
320		Special Education	1,876	0	1,500		1,500	0	1,500	0	1,500	0.0%
320	(1)	Asst. Supt.	52,499	44,329	105,000		105,000	0	105,000	35,950	140,950	34.2%
320		Board of Education	0	105,962	20,000		20,000	0	20,000	0	20,000	100.0%
Total Professional Educational Services			79,056	164,486	172,000	0	172,000	0	172,000	35,950	207,950	20.9%
	(1)	Board of Education's request for increase in professional development to support District Strategic Plan.										
		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. See the following page for a detailed breakdown of the 2018-2019 request.										
		Special Services includes evaluations, behavioral services, speech pathologists, etc..										
330	(2)	School Based Program Improvement	84,423	107,002	138,480		138,480	9,101	147,581	12,000	159,581	15.2%
330		Special Education	809,665	1,010,947	661,500	195,000	856,500	0	856,500	0	856,500	0.0%
330		Asst. Supt.	829	897	3,000		3,000	0	3,000	0	3,000	0.0%
330	(3)	Board of Education	68,597	51,437	32,375	72,500	104,875	(57,875)	47,000	15,000	62,000	-40.9%
330		Business & Fiscal	68,644	70,178	24,500		24,500	12,000	36,500	0	36,500	49.0%
330		Plant Operations	100,438	69,565	84,000		84,000	(10,000)	74,000	0	74,000	-11.9%
Total Other Professional			1,132,596	1,310,026	943,855	267,500	1,211,355	(46,774)	1,164,581	27,000	1,191,581	-1.6%
	(2)	Board of Education's request is to fund the NEASC high school accreditation.										
	(3)	Budget transfer to reflect the Board of Education's funding of \$72,500 for the building survey commissioned by the Strategic Facilities Steering Committee. New request is to fund an enrichment study (\$15,000).										
		331 Legal/Negotiations										
331		Pupil Personnel Services	19,759	36,230	25,000		25,000	0	25,000	0	25,000	0.0%
331		Board of Education	123,175	219,712	120,000		120,000	0	120,000	0	120,000	0.0%
Total Legal/Negotiations			142,934	255,942	145,000	0	145,000	0	145,000	0	145,000	0.0%
340		TECHNICAL SERVICES	599	45,267	32,000		32,000	2,000	34,000	0	34,000	6.3%
Total Technical Services			599	45,267	32,000	0	32,000	2,000	34,000	0	34,000	6.3%
300		Total Professional/Technical Services	1,355,185	1,775,721	1,292,855	267,500	1,560,355	(44,774)	1,515,581	62,950	1,578,531	1.2%

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF ADOPTED BUDGET : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2018-2019

Acct.	Note	Description	2015-2016	2016-2017	2017-2018	2017-2018	2017-2018	2018-2019	2018-2019	BOE New/ Re-Alloc.	2018-2019 Adopted	% Inc. (Dec.)
			<u>Expenditures</u>	<u>Expenditures</u>	<u>Adopted Budget</u>	<u>Budget Adjustments</u>	<u>Adjusted Budget</u>	<u>Status Quo Adjustments & Drivers</u>	<u>Status Quo Budget</u>			
Detail of Account 330 Other Professional 2018-2019 Request												
		BHS Life Skills Special Education Program		585,000								
		Special Education services to students - (reading, tutoring, Am. School for the Deaf)		102,000								
		Speech services to students		35,000								
		Special Education evaluations		60,000								
		Enrichment study		15,000								
		Athletic Trainer services		41,500								
		Game officials		53,768								
		Non public school nursing services		74,500								
		NEASC		20,000								
		Administrator professional learning		47,000								
		Financial Audit (BOE share of Town audit)		25,000								
		Adult Education		37,413								
		Plant operations (alarm monitoring, environmental testing, water quality monitoring, etc.)		74,000								
		Other		<u>21,400</u>								
		Total		1,191,581								

BROOKFIELD BOARD OF EDUCATION
DETAILS OF ADOPTED BUDGET : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2018-2019

Acct.	Note	Description	2015-2016 Expenditures	2016-2017 Expenditures	2017-2018 Adopted Budget	2017-2018 Budget Adjustments	2017-2018 Adjusted Budget	2018-2019 Status Quo Adjustments & Drivers	2018-2019 Status Quo Budget	BOE New/ Re-Alloc.	2018-2019 Adopted	% Inc. (Dec.)
PURCHASED PROPERTY SERVICES												
Utilities												
410	(1)	ELECTRICITY	580,650	597,355	550,000		550,000	25,000	575,000	0	575,000	4.5%
411	(1)	WATER/SEWAGE	31,407	62,814	69,100		69,100	7,599	76,699	0	76,699	11.0%
421		REFUSE/RECYCLING	35,017	33,268	36,000		36,000	0	36,000	0	36,000	0.0%
Total Utilities			647,074	693,437	655,100	0	655,100	32,599	687,699	0	687,699	5.0%
(1)			Budget adjusted to reflect higher anticipated expenditures based on recent history.									
Repairs & Maintenance												
430		REPAIRS/MAINTENANCE BUILDING	186,473	186,100	202,500		202,500	(7,500)	195,000	0	195,000	-3.7%
431		REPAIRS/MAINTENANCE EQUIPMENT	87,649	40,710	98,663		98,663	(3,624)	95,039	0	95,039	-3.7%
Total Repairs & Maintenance			274,122	226,810	301,163	0	301,163	(11,124)	290,039	0	290,039	-3.7%
Leases												
442	(2)	LEASE-COPIER	248,750	262,619	248,598		248,598	0	248,598	(50,000)	198,598	-20.1%
443	(3)	LEASE/RENT	216,005	238,871	144,225		144,225	(103,109)	41,116	0	41,116	-71.5%
Total Leases			464,755	501,490	392,823	0	392,823	(103,109)	289,714	(50,000)	239,714	-39.0%
(2)			Anticipated savings with lease ending and a reduction and re-allocation of the district's printers and copiers.									
(3)			Reduction in leased technology offset by increase in technology equipment purchases.									
400	Total Purchased Property Services		1,385,951	1,421,737	1,349,086	0	1,349,086	(81,634)	1,267,452	(50,000)	1,217,452	-9.8%

BROOKFIELD BOARD OF EDUCATION
DETAILS OF ADOPTED BUDGET : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2018-2019

Acct.	Note	Description	2015-2016 Expenditures	2016-2017 Expenditures	2017-2018 Adopted Budget	2017-2018 Budget Adjustments	2017-2018 Adjusted Budget	2018-2019 Status Quo Adjustments & Drivers	2018-2019 Status Quo Budget	BOE New/ Re-Alloc.	2018-2019 Adopted	% Inc. (Dec.)
	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, and tuition to other schools.										
Transportation												
510	(1)	GENERAL TRANSPORTATION	2,002,825	2,031,127	2,095,329		2,095,329	93,625	2,188,954	(31,000)	2,157,954	3.0%
513	(2)	SPECIAL ED TRANSPORTATION - OUT	444,717	520,492	539,000	70,000	609,000	68,938	677,938	0	677,938	11.3%
514		SPECIAL ED TRANSPORTATION - IN	13,400	13,578	15,300		15,300	0	15,300	0	15,300	0.0%
517		ATHLETIC TRANSPORTATION	106,925	117,515	116,377		116,377	7,053	123,430	0	123,430	6.1%
Total Transportation			2,567,867	2,682,712	2,766,006	70,000	2,836,006	169,616	3,005,622	(31,000)	2,974,622	4.9%
	(1)	Budget adjusted to reflect contractual increase of 3.9% and reduced to reflect rideshare on vo-ag bus.										
	(2)	Budget transfer to reflect increase in the number of students outplaced and requiring transportation. Status quo increase reflects students previously in residential placements now requiring transportation.										
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	19,067	33,686		33,686	(7,500)	26,186	0	26,186	-22.3%
Total Field Trips			24,761	19,067	33,686	0	33,686	(7,500)	26,186	0	26,186	-22.3%
Liability Insurance												
		Property, liability, auto, and interscholastic athletic insurance coverage.										
520	(1)	LIABILITY INSURANCE	200,905	199,335	210,950		210,950	12,550	223,500	0	223,500	5.9%
Total Liability Insurance			200,905	199,335	210,950	0	210,950	12,550	223,500	0	223,500	5.9%
	(1)	Increase estimate based on discussion with insurance carrier.										
Data & Phone												
529	(3)	DATA LINE	34,014	21,122	40,000		40,000	0	40,000	27,000	67,000	67.5%
530		TELEPHONE	76,710	73,399	79,404		79,404	1,096	80,500	0	80,500	1.4%
Total Data and Phone			110,724	94,521	119,404	0	119,404	1,096	120,500	27,000	147,500	23.5%
	(3)	Board of Education's request to increase network capacity.										
Postage, Advertising, and Printing												
531	(4)	POSTAGE	26,714	25,227	27,825		27,825	8,930	36,755	0	36,755	32.1%
540		ADVERTISING	726	0	0		0	0	0	0	0	0.0%
550		PRINTING	8,629	7,351	12,400		12,400	(3,200)	9,200	(500)	8,700	-29.8%
Total Postage, Advertising and Printing			36,069	32,578	40,225	0	40,225	5,730	45,955	(500)	45,455	13.0%
	(4)	Postage increase due to increased requirements to mail assessment results to parents.										
Tuition												
561	(2)	SPECIAL EDUCATION TUITION	1,036,190	1,216,537	1,100,000	800,000	1,900,000	36,234	1,936,234	0	1,936,234	1.9%
561		MAGNET SCHOOL TUITION	76,712	76,712	76,712		76,712	0	76,712		76,712	0.0%

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF ADOPTED BUDGET : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2018-2019

Acct.	Note	Description	2015-2016	2016-2017	2017-2018	2017-2018	2017-2018	2018-2019	2018-2019	BOE New/ Re-Alloc.	2018-2019	% Inc. (Dec.)
			Expenditures	Expenditures	Adopted Budget	Budget Adjustments	Adjusted Budget	Status Quo Adjustments & Drivers	Status Quo Budget		Adopted	
569	(5)	VOCATIONAL/AGRI TUITION	13,646	40,937	40,000		40,000	25,000	65,000	0	65,000	62.5%
Total Tuition			1,126,548	1,334,186	1,216,712	800,000	2,016,712	61,234	2,077,946	0	2,077,946	3.0%
	(2)	Budget adjustment to reflect increase in the number of students outplaced and requiring transportation.										
	(5)	Status Quo increase reflects the increased number of students attending Nonnewaug Vo. Ag. Center. (Anticipating 9 students in 2018-2019)										
		Conference/Travel										
580	(6)	CONFERENCE/TRAVEL	21,215	21,624	36,870	(25,000)	11,870	29,844	41,714	(8,676)	33,038	178.3%
Total Conference/Travel			21,215	21,624	36,870	(25,000)	11,870	29,844	41,714	(8,676)	33,038	178.3%
	(6)	Funds for staff members to attend conferences regarding curriculum areas, leadership, school climate, technology, etc.										
500	Total Other Purchased Services		4,088,089	4,384,023	4,423,853	845,000	5,268,853	272,570	5,541,423	(13,176)	5,528,247	4.9%

BROOKFIELD BOARD OF EDUCATION
DETAILS OF ADOPTED BUDGET : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2018-2019

Acct.	Note	Description	2015-2016 Expenditures	2016-2017 Expenditures	2017-2018 Adopted Budget	2017-2018 Budget Adjustments	2017-2018 Adjusted Budget	2018-2019 Status Quo Adjustments & Drivers	2018-2019 Status Quo Budget	BOE New/ Re-Alloc.	2018-2019 Adopted	% Inc. (Dec.)
	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	17,573	28,750		28,750	0	28,750	(253)	28,497	-0.9%
Total Office Supplies			24,501	17,573	28,750	0	28,750	0	28,750	(253)	28,497	-0.9%
		Instructional Supplies										
		This account includes expenditures for supplies that are directly used in the instructional process. Examples are paper, pencils, & laboratory supplies.										
611	(1)	INSTRUCTIONAL SUPPLIES	278,432	215,085	310,495	(40,000)	270,495	40,000	310,495	57,161	367,656	35.9%
Total Instructional Supplies			278,432	215,085	310,495	(40,000)	270,495	40,000	310,495	57,161	367,656	35.9%
	(1)	Budget adjustment to reflect supplies not purchased due to spending freeze. BOE new/re-alloc includes \$73,000 in Science materials and consumable supplies to support the updated curriculum.										
		Custodial, Maintenance & Other Supplies										
612		CUSTODIAL SUPPLIES	78,949	77,012	77,500		77,500	0	77,500	0	77,500	0.0%
613		MAINTENANCE SUPPLIES	20,067	33,059	19,400		19,400	600	20,000	0	20,000	3.1%
614		OTHER SUPPLIES	127,055	135,086	171,492		171,492	(2,412)	169,080	0	169,080	-1.4%
Total Custodial, Maintenance, & Other Supplies			226,071	245,157	268,392	0	268,392	(1,812)	266,580	0	266,580	-0.7%
		Heat and Energy										
623	(2)	OIL HEAT	276,577	232,418	209,812		209,812	52,688	262,500	0	262,500	25.1%
624		PROPANE	3,067	4,879	5,000		5,000	0	5,000	0	5,000	0.0%
626	(2)	FUEL - TRANSPORTATION	209,594	142,263	142,000		142,000	28,250	170,250	0	170,250	19.9%
Total Heat and Energy			489,238	379,560	356,812	0	356,812	80,938	437,750	0	437,750	22.7%
	(2)	Anticipating higher fuel prices in 2018-2019 relative to the locked in low base rates of 2017-2018. 2018-2019 estimate based on feedback from supplier and Purchasing Agent.										
		Textbooks, Library Books, & Subscriptions										
641	(3)	TEXT/WORK BOOKS	309,793	65,473	214,566	(40,000)	174,566	19,801	194,367	(20,000)	174,367	-0.1%
642	(3)	LIBRARY BOOKS	32,876	34,488	41,869	(20,000)	21,869	16,382	38,251	0	38,251	74.9%
643	(3)	PERIODICALS/SUBSCRIPTIONS	27,929	16,020	29,673		29,673	(11,290)	18,383	0	18,383	-38.0%
Total Textbooks, Library Books, & Subscriptions			370,598	115,981	286,108	(60,000)	226,108	24,893	251,001	(20,000)	231,001	2.2%
	(3)	Budget adjusted lower to reflect increase use of less costly online resources.										
600		Total Supplies	1,388,840	973,356	1,250,557	(100,000)	1,150,557	144,019	1,294,576	36,908	1,331,484	15.7%

BROOKFIELD BOARD OF EDUCATION
DETAILS OF ADOPTED BUDGET : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2018-2019

Acct.	Note	Description	2015-2016	2016-2017	2017-2018	2017-2018	2017-2018	2018-2019	2018-2019	BOE New/ Re-Alloc.	2018-2019	%
			Expenditures	Expenditures	Adopted Budget	Budget Adjustments	Adjusted Budget	Status Quo Adjustments & Drivers	Status Quo Budget		Adopted	
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	18,463	30,262		30,262	4,838	35,100	0	35,100	16.0%
733		FURNITURE & FIXTURES	16,004	6,485	17,519	(10,000)	7,519	19,757	27,276	0	27,276	262.8%
734	(1) (2)	TECHNOLOGY EQUIPMENT	255,798	264,013	398,013	(10,000)	388,013	105,723	493,736	(108,184)	385,552	-0.6%
735		INSTR EQUIPMENT - NEW	20,621	13,681	20,700		20,700	3,000	23,700	0	23,700	14.5%
700		Total Equipment	325,284	302,642	466,494	(20,000)	446,494	133,318	579,812	(108,184)	471,628	5.6%
	(1)	Budget adjusted to reflect the need for investment in technology infrastructure and devices. (Offset by reduction in leased equipment.)										
	(2)	Budget reduced, to be funded by non-lapsing fund.										
800	(3)	DUES, FEES, & MEMBERSHIPS										
810		DUES & FEES	65,220	74,053	84,550	0	84,550	8,573	93,123	0	93,123	10.1%
	(3)	Increase in Athletic tournament fees and copyright fees for musical productions.										
TOTAL FUNDING PROPOSALS			40,187,706	41,044,454	42,045,582	520,500	42,566,082	1,583,748	44,149,830	(406,873)	43,742,957	2.8%
												3.7%
RECURRING REVENUES												
		SPECIAL EDUCATION EXCESS COST	(560,550)	(624,334)	(900,000)	120,792	(779,208)	180	(779,028)	0	(779,028)	0.0%
		MEDICAID REIMBURSEMENT	0	0	0	(50,000)	(50,000)	(50,000)	(100,000)	0	(100,000)	100.0%
		ADULT EDUCATION GRANT	(3,481)	(3,635)	(3,600)	0	(3,600)	0	(3,600)	0	(3,600)	0.0%
		MAGNET SCHOOL TRANSPORTATION GRANT	(27,000)	(29,295)	(29,000)	0	(29,000)	0	(29,000)	0	(29,000)	0.0%
		TALENT DEVELOPMENT GRANT	(70,162)	0	0	0	0	0	0	0	0	0.0%
		HEALTH SERVICES GRANT	(8,770)	(9,526)	(9,500)	0	(9,500)	0	(9,500)	0	(9,500)	0.0%
		UNIVERSAL SERVICE FUND (E-RATE)	(45,230)	(24,304)	(67,211)	0	(67,211)	(6,115)	(73,326)	0	(73,326)	9.1%
		PRE-K TUITION	(44,156)	(39,697)	(46,000)	0	(46,000)	0	(46,000)	0	(46,000)	0.0%
		TOTAL RECURRING REVENUES	(759,349)	(730,791)	(1,055,311)	70,792	(984,519)	(55,935)	(1,040,454)	0	(1,040,454)	5.7%
EXPENDITURES NET OF RECURRING REVENUES			39,428,357	40,313,663	40,990,271	591,292	41,581,563	1,527,813	43,109,376	(406,873)	42,702,503	2.7%
												3.7%
ONE TIME REVENUES												
		TOWN REVENUE TRANSFER (17-18)	0	0	0	(470,500)	(470,500)	470,500	0	0	0	-100.0%
		RESTITUTION	0	0	(56,087)	0	(56,087)	56,087	0	0	0	-100.0%
		PARTICIPATION FEE BALANCE	0	(85,000)	(50,176)	0	(50,176)	50,176	0	0	0	-100.0%
		TOTAL ONE TIME REVENUES	0	(85,000)	(106,263)	(470,500)	(576,763)	576,763	0	0	0	-100.0%
NET BOARD OF EDUCATION OPERATING BUDGET			39,428,357	40,228,663	40,884,008	120,792	41,004,800	2,104,576	43,109,376	(406,873)	42,702,503	4.1%
												5.1%