

BROOKFIELD BOARD OF EDUCATION												
DETAILS OF BUDGET ESTIMATE: 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 Board of Ed. Recommend.	% Inc. (Dec.)
	100	SALARIES										
		Expenditures coded to this account include the salaries of all Certified and Classified Staff.										
		CERTIFIED TEACHER SALARIES										
111	(1) (2)	TEACHERS' SALARIES	16,710,860	16,983,149	18,112,607	(413,383)	17,699,224	473,884	18,173,108	63,000	18,236,108	3.0%
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	63,000	18,156,108	3.3%
	(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 addition of 1 Science Teacher and 1 ELL Teacher offset by the reduction of 1 Classroom Teacher.										
	(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	0	63,341	-29.7%
118	(6)	EXTENDED DUTY	104,535	176,089	165,206		165,206	9,981	175,187	90,920	266,107	61.1%
131		HOMEBOUND TUTORS	1,569	1,113	2,500		2,500	(500)	2,000	0	2,000	-20.0%
133		CO-CURRICULAR COACHES	370,419	376,865	389,748		389,748	0	389,748	13,279	403,027	3.4%
Total Other Payments to Teachers			555,269	631,318	652,292	(4,800)	647,492	(17,216)	630,276	104,199	734,475	13.4%
	(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)										
	(6)	Increase in curriculum writing (\$74,920), and loss of State funding for TEAM teacher mentor program (\$16,000). See next page for details.										
		TEMPORARY CERTIFIED - SUBSTITUTES										
114	(7)	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%
	(7)	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 Public Schools										
		Account 118 Extended Duty Budget Request										
		2018-2019										
		Approved			Requested							

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								2018-2019				
			2015-2016	2016-2017	2017-2018	2017-2018	2017-2018	Status Quo	2018-2019	BOE New/	2018-2019	%
Acct.	Note	Description	Expenditures	Expenditures	Budget	Adjustments	Budget	Adjustments	Status Quo	Re-Alloc.	Board of Ed.	Inc. (Dec.)
122	(3)	CLERICAL/COMPUTER TECHNICIANS	1,619,151	1,860,671	1,877,175	(21,094)	1,856,081	76,060	1,932,141	(26,000)	1,906,141	2.7%
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	0	288,407	38.6%
127	(1)	MONITORS	91,987	80,750	125,188	(15,000)	110,188	(1,509)	108,679	0	108,679	-1.4%
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	(70,733)	5,044,114	3.3%
	(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 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	(70,733)	5,084,114	3.2%
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	(28,534)	26,949,370	3.0%
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	(33,871)	5,280,580	4.1%
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	(33,871)	5,512,580	3.9%
	(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	0	697,560	2.2%

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								2018-2019				
			2015-2016	2016-2017	2017-2018	2017-2018	2017-2018	Status Quo	2018-2019		2018-2019	
Acct.	Note	Description	Expenditures	Expenditures	Adopted Budget	Budget Adjustments	Adjusted Budget	Adjustments & Drivers	Status Quo Budget	BOE New/ Re-Alloc.	Board of Ed. Recommend.	% Inc. (Dec.)
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	0	3,005,622	6.0%
	(1)	Budget adjusted to reflect contractual increase of 3.9% and the loss of ride share on the 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	0	9,200	-25.8%
Total Postage, Advertising and Printing			36,069	32,578	40,225	0	40,225	5,730	45,955	0	45,955	14.2%
	(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%
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										

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					2017-2018	2017-2018	2017-2018	2018-2019				
			2015-2016	2016-2017	Adopted	Budget	Adjusted	Status Quo	2018-2019	BOE New/	2018-2019	%
Acct.	Note	Description	Expenditures	Expenditures	Budget	Adjustments	Budget	& Drivers	Status Quo	Re-Alloc.	Board of Ed.	Inc. (Dec.)
641	(3)	TEXT/WORK BOOKS	309,793	65,473	214,566	(40,000)	174,566	19,801	194,367	0	194,367	11.3%
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	0	251,001	11.0%
	(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	84,559	1,379,135	19.9%
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	31,000	524,736	35.2%
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	31,000	610,812	36.8%
	(1)	Budget adjusted to reflect the need for investment in technology infrastructure and devices. (Offset by reduction in leased equipment.)										
	(2)	Board of Education's request for increased investment in technology.										
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	93,775	44,243,605	3.9%
									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)		(3,600)	0	(3,600)	0	(3,600)	0.0%
		MAGNET SCHOOL TRANSPORTATION GRANT	(27,000)	(29,295)	(29,000)		(29,000)	0	(29,000)	0	(29,000)	0.0%
		TALENT DEVELOPMENT GRANT	(70,162)	0	0		0	0	0	0	0	0.0%
		HEALTH SERVICES GRANT	(8,770)	(9,526)	(9,500)		(9,500)	0	(9,500)	0	(9,500)	0.0%
		UNIVERSAL SERVICE FUND (E-RATE)	(45,230)	(24,304)	(67,211)		(67,211)	(6,115)	(73,326)	0	(73,326)	0.0%
		PRE-K TUITION	(44,156)	(39,697)	(46,000)		(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	93,775	43,203,151	3.9%
									3.7%			
ONE TIME REVENUES												
		TOWN REVENUE TRANSFER (17-18)	0	0	0	(470,500)	(470,500)	470,500	0	0	0	
		RESTITUTION	0	0	(56,087)		(56,087)	56,087	0	0	0	
		PARTICIPATION FEE BALANCE	0	(85,000)	(50,176)		(50,176)	50,176	0	0	0	

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								2018-2019				
			2015-2016	2016-2017	2017-2018	2017-2018	2017-2018	Status Quo	2018-2019	BOE New/	2018-2019	%
Acct.	Note	Description	Expenditures	Expenditures	Adopted Budget	Budget	Adjusted Budget	Adjustments & Drivers	Status Quo Budget	Re-Alloc.	Board of Ed. Recommend.	Inc. (Dec.)
		TOTAL ONE TIME REVENUES	0	(85,000)	(106,263)	(470,500)	(576,763)	576,763	0	0	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	93,775	43,203,151	5.4%
									5.1%			