

**BROOKFIELD BOARD OF EDUCATION
2019-2020 STATUS QUO BUDGET SUMMARY**

	2018-2019	2019-2020		
	<u>Budget</u>	<u>Status Quo</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
51000 Total Salaries Certified and Support Staff	26,734,326	27,419,874	685,548	2.6%
52000 Total Employee Benefits	6,808,166	7,232,540	424,374	6.2%
53000 Total Professional/Technical Services	1,578,531	1,503,134	(75,397)	-4.8%
54000 Total Purchased Property Services	529,753	475,153	(54,600)	-10.3%
55000 Total Other Purchased Services	5,528,275	5,562,188	33,913	0.6%
56000 Total Supplies	2,019,183	2,117,476	98,293	4.9%
57000 Total Equipment and Other	<u>668,907</u>	<u>670,321</u>	<u>1,414</u>	<u>0.2%</u>
TOTAL EXPENDITURES	43,867,141	44,980,686	1,113,545	2.5%
40000 Total Revenues	(1,164,638)	(1,029,228)	135,410	-11.6%
NET BOARD OF EDUCATION OPERATING BUDGET	42,702,503	43,951,458	1,248,955	2.9%

Brookfield Public Schools
Board of Education's
Proposed 2019-2020 Operating Budget

Acct.	Description	2016-2017	2017-2018	2018-2019	2018-2019	2018-2019	2019-2020	2019-2020	%	BOE New/ Re-Alloc.	2019-2020	%
		Actual	Actual	Adopted	Anticipated Budget	Adjusted	Status Quo Adjustments & Drivers	Status Quo Request			Board of Ed. Recommend.	
51102	ADMINSTRATORS' SALARIES	2,554,039	2,700,651	2,612,156	266,974	2,879,130	77,427	2,956,557	2.7%		2,956,557	2.7%
51106	TEAM/CURRICULUM LEADERS	77,251	58,449	58,729	(15,922)	42,807	0	42,807	0.0%	3,988	46,795	9.3%
51110	TEACHERS' SALARIES	16,983,149	17,368,191	18,085,982	(331,052)	17,754,930	629,251	18,384,181	3.5%	269,960	18,654,141	5.1%
51111	TEACHER TURNOVER	0	0	(80,000)	80,000	0	(120,000)	(120,000)	100.0%		(120,000)	100.0%
51124	PARA PROFESSIONALS	1,152,377	1,124,671	1,120,978		1,120,978	31,136	1,152,114	2.8%	61,984	1,214,098	8.3%
51126	TUTORS	1,113	3,444	34,032		34,032	1,500	35,532	4.4%		35,532	4.4%
51130	SUBSTITUTES	526,175	454,483	350,000		350,000	0	350,000	0.0%		350,000	0.0%
51140	CLERICAL/COMPUTER TECHNICIANS	1,860,671	1,917,245	1,860,193		1,860,193	47,059	1,907,252	2.5%		1,907,252	2.5%
51145	HEALTH STAFF	367,539	331,655	360,030		360,030	(2,826)	357,204	-0.8%		357,204	-0.8%
51150	CUSTODIANS	949,809	942,321	927,854		927,854	16,151	944,005	1.7%		944,005	1.7%
51155	MAINTENANCE	276,265	192,656	276,308		276,308	4,996	281,304	1.8%		281,304	1.8%
51160	MONITORS	80,750	77,204	114,279		114,279	(8,185)	106,094	-7.2%		106,094	-7.2%
51170	CO-CURRICULAR COACHES	376,865	384,701	372,654		372,654	2,996	375,650	0.8%	28,260	403,910	8.4%
51175	TRANSPORTATION - MESSENGER	11,279	10,920	11,248		11,248	337	11,585	3.0%		11,585	3.0%
51300	EXTENDED DUTY	176,089	149,280	249,106		249,106	(2,925)	246,181	-1.2%		246,181	-1.2%
51350	STUDENT SAFETY	63,165	64,886	42,643		42,643	1,066	43,709	2.5%		43,709	2.5%
51630	OVERTIME	41,424	36,652	40,000	20,000	60,000	1,000	61,000	1.7%		61,000	1.7%
51900	OCCUPATIONAL/PHYSICAL THERAPY	237,447	242,143	278,134		278,134	6,565	284,699	2.4%		284,699	2.4%
52100	GROUP LIFE INSURANCE	64,948	64,598	72,000		72,000	0	72,000	0.0%		72,000	0.0%
52210	SOCIAL SECURITY	666,162	671,599	693,638		693,638	1,239	694,877	0.2%	8,714	703,591	1.4%
52300	PENSION CONTRIBUTION	333,146	350,590	400,948		400,948	11,186	412,134	2.8%		412,134	2.8%
52500	TUITION REIMBURSEMENT	0	4,200	4,000		4,000	0	4,000	0.0%		4,000	0.0%
52600	UNEMPLOYMENT COMPENSATION	20,787	3,691	15,000		15,000	0	15,000	0.0%		15,000	0.0%
52700	WORKERS' COMPENSATION	191,912	230,370	216,000		216,000	11,456	227,456	5.3%		227,456	5.3%
52800	HEALTH INSURANCE	4,931,522	5,241,978	5,246,580		5,246,580	400,493	5,647,073	7.6%	108,000	5,755,073	9.7%
52950	LONG TERM DISABILITY	169,038	156,423	160,000		160,000	0	160,000	0.0%		160,000	0.0%
53020	LEGAL/NEGOTIATIONS	255,942	138,493	145,000		145,000	0	145,000	0.0%		145,000	0.0%
53200	PROFESSIONAL ED SERVICES	164,486	113,878	207,950		207,950	(6,629)	201,321	-3.2%		201,321	-3.2%
53300	OTHER PROFESSIONAL	1,310,026	1,455,105	1,191,581		1,191,581	(73,768)	1,117,813	-6.2%	(150,000)	967,813	-18.8%
53400	TECHNICAL SERVICES	45,267	17,274	34,000		34,000	5,000	39,000	14.7%		39,000	14.7%
54300	REPAIRS/MAINTENANCE EQUIPMENT	40,710	47,971	95,039		95,039	(305)	94,734	-0.3%		94,734	-0.3%
54301	REPAIRS/MAINTENANCE BUILDING	186,100	118,340	195,000		195,000	0	195,000	0.0%		195,000	0.0%
54402	LEASE/RENT	238,871	137,658	41,116		41,116	103	41,219	0.3%		41,219	0.3%
54930	LEASE-COPIER	262,619	239,084	198,598		198,598	(54,398)	144,200	-27.4%		144,200	-27.4%
55100	GENERAL TRANSPORTATION	2,031,127	2,015,858	2,186,954		2,186,954	42,468	2,229,422	1.9%		2,229,422	1.9%
55108	SPECIAL ED TRANSPORTATION - IN	13,578	26,921	15,300		15,300	49,562	64,862	323.9%		64,862	323.9%
55109	SPECIAL ED TRANSPORTATION - OUT	520,492	628,776	648,938		648,938	148,804	797,742	22.9%		797,742	22.9%
55150	ATHLETIC TRANSPORTATION	117,515	115,365	123,430		123,430	2,469	125,899	2.0%		125,899	2.0%
55155	FIELD TRIPS	19,067	29,358	26,186		26,186	1,114	27,300	4.3%		27,300	4.3%
55200	LIABILITY INSURANCE	199,335	212,751	223,500		223,500	0	223,500	0.0%		223,500	0.0%
55300	TELEPHONE	73,399	96,092	80,500		80,500	13,500	94,000	16.8%		94,000	16.8%
55301	POSTAGE	25,227	22,771	36,755		36,755	(955)	35,800	-2.6%		35,800	-2.6%
55325	DATA LINE	21,122	23,461	67,000		67,000	0	67,000	0.0%		67,000	0.0%

Brookfield Public Schools
Board of Education's
Proposed 2019-2020 Operating Budget

Acct.	Description	2016-2017	2017-2018	2018-2019	2018-2019	2018-2019	2019-2020	2019-2020	%	BOE New/ Re-Alloc.	2019-2020	%
		Actual	Actual	Adopted	Anticipated Budget	Adjusted	Status Quo Adjustments & Drivers	Status Quo Request	Inc(Dec)	Re-Alloc.	Board of Ed. Recommend.	Inc(Dec)
55500	PRINTING	7,351	1,470	8,700		8,700	(3,600)	5,100	-41.4%		5,100	-41.4%
55604	VOCATIONAL/AGRI TUITION	40,937	61,405	65,000		65,000	0	65,000	0.0%		65,000	0.0%
55610	MAGNET SCHOOL TUITION	76,712	81,700	76,712		76,712	9,288	86,000	12.1%		86,000	12.1%
55630	SPECIAL EDUCATION TUITION	1,216,537	1,863,259	1,936,262		1,936,262	(230,762)	1,705,500	-11.9%		1,705,500	-11.9%
55800	CONFERENCE/TRAVEL	21,624	8,875	33,038		33,038	2,025	35,063	6.1%		35,063	6.1%
56100	OFFICE SUPPLIES	17,573	15,064	28,497		28,497	(196)	28,301	-0.7%		28,301	-0.7%
56110	INSTRUCTIONAL SUPPLIES	215,085	209,407	367,656		367,656	54,892	422,548	14.9%	98,760	521,308	41.8%
56112	CUSTODIAL SUPPLIES	77,012	61,309	77,500		77,500	0	77,500	0.0%		77,500	0.0%
56114	MAINTENANCE SUPPLIES	33,059	16,034	20,000		20,000	0	20,000	0.0%		20,000	0.0%
56205	FUEL - TRANSPORTATION	142,263	141,577	170,250		170,250	(7,000)	163,250	-4.1%		163,250	-4.1%
56220	ELECTRICITY	597,355	566,067	575,000		575,000	0	575,000	0.0%		575,000	0.0%
56240	OIL HEAT	232,418	243,169	262,500		262,500	(6,250)	256,250	-2.4%		256,250	-2.4%
56255	PROPANE	4,879	6,347	5,000		5,000	1,000	6,000	20.0%		6,000	20.0%
56290	OTHER SUPPLIES	135,086	90,799	169,080		169,080	20,679	189,759	12.2%		189,759	12.2%
56292	WATER/SEWAGE	62,814	76,699	76,699		76,699	2,301	79,000	3.0%		79,000	3.0%
56294	REFUSE/RECYCLING	33,268	32,327	36,000		36,000	0	36,000	0.0%		36,000	0.0%
56400	PERIODICALS/SUBSCRIPTIONS	16,020	19,458	18,383		18,383	1,240	19,623	6.7%		19,623	6.7%
56410	TEXT/WORK BOOKS	65,473	96,156	174,367		174,367	17,887	192,254	10.3%		192,254	10.3%
56420	LIBRARY BOOKS	34,488	14,985	38,251		38,251	13,740	51,991	35.9%		51,991	35.9%
57330	FURNITURE & FIXTURES	6,485	5,757	27,276		27,276	1,188	28,464	4.4%		28,464	4.4%
57344	INSTR EQUIPMENT - NEW	13,681	13,533	23,700		23,700	14,500	38,200	61.2%		38,200	61.2%
57345	INSTR EQUIPMENT - REPLACE	18,463	20,711	35,100		35,100	26,880	61,980	76.6%		61,980	76.6%
57390	OTHER EQUIPMENT	264,013	371,778	385,552	104,184	489,736	(36,507)	453,229	-7.5%	50,000	503,229	2.8%
58100	DUES & FEES	<u>74,053</u>	<u>63,959</u>	<u>93,095</u>		<u>93,095</u>	<u>(4,647)</u>	<u>88,448</u>	<u>-5.0%</u>		<u>88,448</u>	<u>-5.0%</u>
	TOTAL EXPENDITURES	41,044,454	42,304,002	43,742,957	124,184	43,867,141	1,113,545	44,980,686	2.5%	479,666	45,460,352	3.6%
RECURRING REVENUES												
43150	MEDICAID REIMBURSEMENT	0	(2,293)	(100,000)		(100,000)	25,000	(75,000)	100.0%	0	(75,000)	100.0%
43300	ADULT EDUCATION GRANT	(3,635)	(3,600)	(3,600)	0	(3,600)	0	(3,600)	0.0%	0	(3,600)	0.0%
43300	HEALTH SERVICES GRANT	(9,526)	(9,500)	(9,500)	0	(9,500)	0	(9,500)	0.0%	0	(9,500)	0.0%
43300	MAGNET SCHOOL TRANSPORTATION GRANT	(29,295)	(29,000)	(29,000)	0	(29,000)	0	(29,000)	0.0%	0	(29,000)	0.0%
43300	SPECIAL EDUCATION EXCESS COST	(624,334)	(770,603)	(779,028)	0	(779,028)	39,028	(740,000)	-5.0%	0	(740,000)	-5.0%
44705	BUILDING USE REVENUES	0	0	0	(20,000)	(20,000)	0	(20,000)	0.0%	0	(20,000)	0.0%
New	TEAM MENTOR REIMBURSEMENT	0	0	0	0	0	(16,000)	(16,000)	100.0%	0	(16,000)	100.0%
44311	PRE-K TUITION	(39,697)	(39,590)	(46,000)	0	(46,000)	0	(46,000)	0.0%	0	(46,000)	0.0%
48200	UNIVERSAL SERVICE FUND (E-RATE)	(24,304)	(58,827)	(73,326)	0	(73,326)	8,198	(65,128)	0.0%	0	(65,128)	0.0%
48940	CHROMEBOOK REVENUES	0	0	0	(25,000)	(25,000)	0	(25,000)	100.0%	0	(25,000)	100.0%
	TOTAL RECURRING REVENUES	(730,791)	(913,413)	(1,040,454)	(45,000)	(1,085,454)	56,226	(1,029,228)	-5.2%	0	(1,029,228)	-5.2%
	EXPENDITURES NET OF RECURRING REVENUES	40,313,663	41,390,589	42,702,503	79,184	42,781,687	1,169,771	43,951,458	2.7%	479,666	44,431,124	3.9%

Brookfield Public Schools
Board of Education's
Proposed 2019-2020 Operating Budget

Acct.	Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	%	BOE New/	2019-2020	%
		Actual	Actual	Adopted	Anticipated Budget Adjustments	Adjusted	Status Quo Adjustments & Drivers	Status Quo Request	Inc(Dec)	Re-Alloc.	Board of Ed. Recommend.
ONE TIME REVENUES											
44700	PARTICIPATION FEE BALANCE	(85,000)	(50,176)	0	0	0	0	0.0%	0	0	0.0%
49150	TOWN REVENUE TRANSFER (17-18)	0	(470,500)	0	0	0	0	0.0%	0	0	0.0%
New	NON-LAPSING FUND	0	0	0	(79,184)	(79,184)	79,184	0.0%	(65,000)	(65,000)	0.0%
55150	RESTITUTION	0	(56,087)	0	0	0	0	0.0%	0	0	0.0%
	TOTAL ONE TIME REVENUES	(85,000)	(576,763)	0	(79,184)	(79,184)	79,184	0.0%	(65,000)	(65,000)	0.0%
NET BOARD OF EDUCATION OPERATING BUDGET		40,228,663	40,813,826	42,702,503	0	42,702,503	1,248,955	2.9%	414,666	44,366,124	3.9%

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF BUDGET ESTIMATE : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2019-2020

Acct.	Note	Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2019-2020	%		
			Expenditures	Expenditures	Adopted Budget	Anticipated Budget Adjustments	Status Quo	Status Quo	BOE New/ Re-Alloc.		Board of Ed. Recommend.	
51110	(1) (2) (3)	TEACHERS' SALARIES	16,983,149	17,368,191	18,085,982	(331,052)	17,754,930	629,251	18,384,181	269,960	18,654,141	5.1%
51111	(3)	TEACHER TURNOVER	0	0	(80,000)	80,000	0	(120,000)	(120,000)	0	(120,000)	100.0%
Total Teacher Salaries			16,983,149	17,368,191	18,005,982	(251,052)	17,754,930	509,251	18,264,181	269,960	18,534,141	4.4%
	(1)	Increases in accordance with the Brookfield Education Association contract.										
	(2)	Budget adjustment reflects transfers to offset costs transitioning the Special Education leadership model from 3 building based Teacher Leaders to 2 Administrators. Supt. New/Re-Alloc reflects the addition of 1 Pre-K Teacher, 1 Special Education Teacher, 1 Speech/Language Pathologist, and 1 BHS Language Teacher.										
	(3)	Budget adjustment reflects teacher turnover savings in the teacher salaries line.										
	(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.										
51106	(5)	TEAM/CURRICULUM LEADERS	77,251	58,449	58,729	(15,922)	42,807	0	42,807	3,988	46,795	9.3%
51300		EXTENDED DUTY	176,089	149,280	249,106	0	249,106	(2,925)	246,181	0	246,181	-1.2%
51126		TUTORS	1,113	3,444	34,032	0	34,032	1,500	35,532	0	35,532	4.4%
51170	(6)	CO-CURRICULAR COACHES	376,865	384,701	372,654	0	372,654	2,996	375,650	28,260	403,910	8.4%
Total Other Payments to Teachers			631,318	595,874	714,521	(15,922)	698,599	1,571	700,170	32,248	732,418	4.8%
	(4)	Increases in accordance with the Brookfield Education Association contract.										
	(5)	Budget adjustment reflects transfers to offset costs transitioning the Special Education leadership model from 4 building based Teacher Leaders to 2 Administrators. Supt. New/Re-Alloc reflects the addition of a Business Education Curriculum Leader at Brookfield High School.										
	(6)	Supt. New/Re-Alloc reflects the addition of a Strength and Conditioning Coach at Brookfield High School and 2 new clubs at Whisconier.										
TEMPORARY CERTIFIED - SUBSTITUTES												
51130		TEACHER SUBSTITUTES	526,175	454,483	350,000	0	350,000	0	350,000	0	350,000	0.0%
Total Payments to Substitutes for Certified Teachers			526,175	454,483	350,000	0	350,000	0	350,000	0	350,000	0.0%

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF BUDGET ESTIMATE : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2019-2020

<u>Acct.</u>	<u>Note</u>	<u>Description</u>	<u>2016-2017 Expenditures</u>	<u>2017-2018 Expenditures</u>	<u>2018-2019 Adopted Budget</u>	<u>2018-2019 Anticipated Budget Adjustments</u>	<u>2018-2019 Adjusted Budget</u>	<u>2019-2020 Status Quo Adjustments & Drivers</u>	<u>2019-2020 Status Quo Budget</u>	<u>BOE New/ Re-Alloc.</u>	<u>2019-2020 Board of Ed. Recommend.</u>	<u>% Inc. (Dec.)</u>
Brookfield Public Schools Account 51300 Extended Duty Budget Request 2019-2020												
<u>Location</u>		<u>Description</u>	<u>Approved 2018-2019</u>		<u>Requested 2019-2020</u>							
BHS		A/V Coordinator	3,988		0							
SPED		After school clubs & activities	3,000		5,000							
BHS		After school ensembles	8,400		8,400							
SPED		After school tutoring/teaching	3,000		10,000							
TECH		BOE meetings, student helper	12,200		12,200							
All		Curriculum Writing	106,378		91,680							
CES, HHES, WMS		Data Team Coordinator	9,039		9,039							
BHS		Detention/ISS Supervision	5,000		4,400							
BHS		Equipment cleaning	450		510							
BHS		Athletic game workers	16,260		16,260							
BHS		Librarian summer prep	1,280		1,280							
All		Nurse - summer/field trip	7,644		8,450							
SPED		PPT/Team meetings	2,000		5,000							
All		School Climate Coordinator	6,248		4,686							
BHS		School-work Coordinator	4,804		0							
All		SRBI Coordinator	12,052		12,052							
All		Summer & after school clerical/security	8,583		15,923							
WMS/BHS		Summer Guidance Work	19,780		20,301							
SPED		Summer scheduling & evaluations	3,000		5,000							
CURR		TEAM mentors	<u>16,000</u>		<u>16,000</u>							
			249,106		246,181							

Note: Everything in the 2018-2019 column is in the Status Quo Budget. The A/V Coordinator is in the Co-Curricular budget and the School-work Coordinator duties are now performed by the College & Career Counselor.

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF BUDGET ESTIMATE : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2019-2020

Acct.	Note	Description	2016-2017 Expenditures	2017-2018 Expenditures	2018-2019 Adopted Budget	2018-2019 Anticipated Budget Adjustments	2018-2019 Adjusted Budget	2019-2020 Status Quo Adjustments & Drivers	2019-2020 Status Quo Budget	BOE New/ Re-Alloc.	2019-2020 Board of Ed. Recommend.	% Inc. (Dec.)
CERTIFIED ADMINISTRATOR SALARIES												
51102	(7) (8)	ADMINSTRATORS' SALARIES	2,554,039	2,700,651	2,612,156	266,974	2,879,130	77,427	2,956,557	0	2,956,557	2.7%
Total Certified Administrator Salaries			2,554,039	2,700,651	2,612,156	266,974	2,879,130	77,427	2,956,557	0	2,956,557	2.7%
	(7)	Increases in accordance with the contract with the Brookfield Administration Association.										
	(8)	Budget adjustment reflects transfers to offset costs transitioning the Special Education leadership model from 3 building based Teacher Leaders to 2 Administrators.										
Total Certified Salaries - Teachers & Administrators			20,694,681	21,119,199	21,682,659	0	21,682,659	588,249	22,270,908	302,208	22,573,116	4.1%
SUPPORT (CLASSIFIED) STAFF SALARIES												
51900	(1)	OCCUPATIONAL/PHYSICAL THERAPY	237,447	242,143	278,134	0	278,134	6,565	284,699	0	284,699	2.4%
51124	(2)	PARA PROFESSIONALS	1,152,377	1,124,671	1,120,978	0	1,120,978	31,136	1,152,114	61,984	1,214,098	8.3%
51140	(3)	CLERICAL/COMPUTER TECHNICIANS	1,860,671	1,917,245	1,860,193	0	1,860,193	47,059	1,907,252	0	1,907,252	2.5%
51145	(4)	HEALTH STAFF	367,539	331,655	360,030	0	360,030	(2,826)	357,204	0	357,204	-0.8%
51150	(5)	CUSTODIANS	949,809	942,321	927,854	0	927,854	16,151	944,005	0	944,005	1.7%
51155	(1)	MAINTENANCE	276,265	192,656	276,308	0	276,308	4,996	281,304	0	281,304	1.8%
51160	(1)	MONITORS	80,750	77,204	114,279	0	114,279	(8,185)	106,094	0	106,094	-7.2%
51350	(1)	STUDENT SAFETY	63,165	64,886	42,643	0	42,643	1,066	43,709	0	43,709	2.5%
51175	(1)	TRANSPORTATION - MESSENGER	11,279	10,920	11,248	0	11,248	337	11,585	0	11,585	3.0%
Total Support (Classified) Staff Salaries			4,999,302	4,903,701	4,991,667	0	4,991,667	96,299	5,087,966	61,984	5,149,950	3.2%
	(1)	Unaffiliated employees are budgeted with increases similar to those negotiated with other non-certified bargaining units.										
	(2)	Contract expired 6/30/18. Employees are budgeted with increases similar to those negotiated with other non-certified bargaining units. Supt. New/Re-Alloc is the addition of 2.0 ABA Paraprofessionals. This increase is offset by a reduction of Special Education Professional Services.										
	(3)	Increases in accordance with the contract with the Secretaries Union.										
	(4)	Increases in accordance with the contract with the Nurses Association and inclusion of the Special Education Extended School Year program.										
	(5)	Salaries in accordance with the tentative agreement reached with the Custodians Union.										
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.												
51630	(6)	OVERTIME	41,424	36,652	40,000	20,000	60,000	1,000	61,000	0	61,000	1.7%
Total Other Payments - Support (Classified) Staff			41,424	36,652	40,000	20,000	60,000	1,000	61,000	0	61,000	1.7%
	(6)	Budget adjusted to offset Building Use Revenue.										
Total Salaries and Other Payments - Support Staff			5,040,726	4,940,353	5,031,667	20,000	5,051,667	97,299	5,148,966	61,984	5,210,950	3.2%
51000	Total Salaries Certified and Support Staff		25,735,407	26,059,552	26,714,326	20,000	26,734,326	685,548	27,419,874	364,192	27,784,066	3.9%

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF BUDGET ESTIMATE : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2019-2020

Acct.	Note	Description	2016-2017 Expenditures	2017-2018 Expenditures	2018-2019 Adopted Budget	2018-2019 Anticipated Budget Adjustments	2018-2019 Adjusted Budget	2019-2020 Status Quo Adjustments & Drivers	2019-2020 Status Quo Budget	BOE New/ Re-Alloc.	2019-2020 Board of Ed. Recommend.	% Inc. (Dec.)
52000 EMPLOYEE BENEFITS												
The cost of employee benefits contained within contracts and required by law are included in this family of accounts.												
MEDICAL INSURANCE												
52800	(1) (2)	HEALTH INSURANCE	4,931,522	5,241,978	5,246,580	0	5,246,580	400,493	5,647,073	108,000	5,755,073	9.7%
52100		GROUP LIFE INSURANCE	64,948	64,598	72,000	0	72,000	0	72,000	0	72,000	0.0%
52950		LONG TERM DISABILITY	169,038	156,423	160,000	0	160,000	0	160,000	0	160,000	0.0%
Total Medical Insurance			5,165,508	5,462,999	5,478,580	0	5,478,580	400,493	5,879,073	108,000	5,987,073	9.3%
(1)		The anticipated premium increase is 7.5%. This is partially offset by increased employee premium share.										
(2)		Supt. New/Re-Alloc reflects the proposed increase of 6 employees.										
SOCIAL SECURITY - MEDICARE												
Includes Social Security, 6.2% of qualifying salaries and Medicare, 1.45% of qualifying salaries.												
52210		SOCIAL SECURITY	666,162	671,599	693,638	0	693,638	1,239	694,877	8,714	703,591	1.4%
Total Social Security			666,162	671,599	693,638	0	693,638	1,239	694,877	8,714	703,591	1.4%
RETIREMENT												
Pension Contribution captures Board contributions to the Town's Pension Plan for Support (Classified) Staff.												
52300	(3)	PENSION CONTRIBUTION	333,146	350,590	400,948	0	400,948	11,186	412,134	0	412,134	2.8%
Total Pension Contribution			333,146	350,590	400,948	0	400,948	11,186	412,134	0	412,134	2.8%
(3)		Contribution based on November 2018 Actuarial Valuation Report.										
TUITION REIMBURSEMENT												
52500		TUITION REIMBURSEMENT	0	4,200	4,000	0	4,000	0	4,000	0	4,000	0.0%
Total Tuition Reimbursement			0	4,200	4,000	0	4,000	0	4,000	0	4,000	0.0%
UNEMPLOYMENT												
52600		UNEMPLOYMENT COMPENSATION	20,787	3,691	15,000	0	15,000	0	15,000	0	15,000	0.0%
Total Unemployment			20,787	3,691	15,000	0	15,000	0	15,000	0	15,000	0.0%
WORKERS COMPENSATION												
52700	(4)	WORKERS' COMPENSATION	191,912	230,370	216,000	0	216,000	11,456	227,456	0	227,456	5.3%
Total Workers Compensation			191,912	230,370	216,000	0	216,000	11,456	227,456	0	227,456	5.3%
(4)		Budget increase based on discussion with insurance carrier.										
52000	Total Employee Benefits		6,377,515	6,723,449	6,808,166	0	6,808,166	424,374	7,232,540	116,714	7,349,254	7.9%

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF BUDGET ESTIMATE : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2019-2020

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53000		PROFESSIONAL/TECHNICAL SERVICES										
		53200 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.										
53200		School Based Program Improvement	14,195	3,669	36,700		36,700	(12,325)	24,375	0	24,375	-33.6%
53200		Special Education	0	4,843	1,500		1,500	8,500	10,000	0	10,000	566.7%
53200		Asst. Supt.	44,329	103,436	149,750		149,750	(2,804)	146,946	0	146,946	-1.9%
53200		Board of Education	105,962	1,930	20,000		20,000	0	20,000	0	20,000	0.0%
Total Professional Educational Services			164,486	113,878	207,950	0	207,950	(6,629)	201,321	0	201,321	-3.2%
		53300 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 2019-2020 request. Special Services includes evaluations, behavioral services, speech pathologists, etc..										
53300		School Based Program Improvement	107,002	119,394	159,581		159,581	(15,368)	144,213	0	144,213	-9.6%
53300	(1)	Special Education	1,010,947	1,112,375	856,500		856,500	(16,650)	839,850	(150,000)	689,850	-19.5%
53300		Asst. Supt.	897	4,350	3,000		3,000	(3,000)	0	0	0	-100.0%
53300		Board of Education	51,437	17,525	62,000		62,000	(34,150)	27,850	0	27,850	-55.1%
53300		Business & Fiscal	70,178	136,506	36,500		36,500	(4,600)	31,900	0	31,900	-12.6%
53300		Plant Operations	69,565	64,954	74,000		74,000	0	74,000	0	74,000	0.0%
Total Other Professional			1,310,026	1,455,105	1,191,581	0	1,191,581	(73,768)	1,117,813	(150,000)	967,813	-18.8%
	(1)	Supt. New/Re-Alloc is a reduction of Special Education Professional Services.										
		Decrease in BHS Life Skills Professional Services		(250,000)								
		Addition of BCBA Professional Services		85,000								
		Decrease of Speech Professional Services		(35,000)								
		Increase in Professional Hearing Impaired Services		50,000								
				(150,000)								
		53020 Legal/Negotiations										
53020		Pupil Personnel Services	36,230	18,151	25,000		25,000	0	25,000	0	25,000	0.0%
53020		Board of Education	219,712	120,342	120,000		120,000	0	120,000	0	120,000	0.0%
Total Legal/Negotiations			255,942	138,493	145,000	0	145,000	0	145,000	0	145,000	0.0%
53400		TECHNICAL SERVICES	45,267	17,274	34,000	0	34,000	5,000	39,000	0	39,000	14.7%
Total Technical Services			45,267	17,274	34,000	0	34,000	5,000	39,000	0	39,000	14.7%
53000		Total Professional/Technical Services	1,775,721	1,724,750	1,578,531	0	1,578,531	(75,397)	1,503,134	(150,000)	1,353,134	-14.3%

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF BUDGET ESTIMATE : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2019-2020

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Detail of Account 53300 Other Professional					2018-2019 BUDGET							
		Athletic Trainer services		41,500	43,000							
		Game officials		53,768	53,313							
		NEASC		20,000	0							
		Adult Education		37,413	37,500							
		BHS Registration and AP scheduling services		0	4,500							
		School nurse licenses, and audiometer calibration		1,900	1,900							
		WMS outside speakers on drugs, alcohol, social media, etc.		<u>5,000</u>	<u>4,000</u>							
		Sub Total School Based Program Improvement		159,581	144,213							
		BHS Life Skills Special Education Program		585,000	315,000							
		Special Education services to students (reading, tutoring, Am. School for the Deaf)		102,000	150,000							
		BCBA Services		0	85,000							
		Speech services to students		35,000	0							
		Non public school nursing services		74,500	79,850							
		Special Education evaluations		<u>60,000</u>	<u>60,000</u>							
		Sub Total Special Education		856,500	689,850							
		Assistant Superintendent PD		3,000	0							
		Administrator professional learning		47,000	25,000							
		Enrichment study		15,000	0							
		Communications		<u>0</u>	<u>2,850</u>							
		Sub Total Board of Education		62,000	27,850							
		Financial Audit (BOE share of Town audit)		25,000	25,000							
		ACA reporting		6,000	0							
		Munis support		5,500	5,500							
		FSA Administration		<u>0</u>	<u>1,400</u>							
		Sub Total Business & Fiscal		36,500	31,900							
		Plant operations (alarm monitoring, environmental testing, water quality monitoring, etc.)		74,000	74,000							
		Total Account 53300		1,191,581	967,813							
Detail of Account 53200 Professional Educational Services												
									2018-2019 BUDGET		2019-2020 REQUESTED	
		School Based Improvement										
		Next Generation Science Standards						3,000			7,200	
		Outside speakers (cyber bullying, substance abuse, etc.)						7,200			6,470	
		Professional books for staff						1,500			1,705	
		RULER training and materials						<u>25,000</u>			<u>9,000</u>	
								36,700			24,375	
		Special Education										
		PMT and Transition training						1,500			10,000	
		Assistant Superintendent										
		Arens - K-8 Reading/Writing						65,000			60,000	
		Arens - HS Social Studies & English						12,000			0	
		Alcock - Curriculum, Assessment, & Reporting c						67,400			70,946	
		SERC - SRBI						0			6,000	
		Next Generation Science Standards PD						<u>5,350</u>			<u>10,000</u>	
								149,750			146,946	
		Board of Education										
		Professional development funds available per Teacher's contract								20,000	20,000	
		Total Account 53200								207,950	201,321	

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF BUDGET ESTIMATE : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2019-2020

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54000		PURCHASED PROPERTY SERVICES										
54300		REPAIRS/MAINTENANCE EQUIPMENT	40,710	47,971	95,039	0	95,039	(305)	94,734	0	94,734	-0.3%
54301		REPAIRS/MAINTENANCE BUILDING	186,100	118,340	195,000	0	195,000	0	195,000	0	195,000	100.0%
54402		LEASE/RENT	238,871	137,658	41,116	0	41,116	103	41,219	0	41,219	0.3%
54930		LEASE - COPIER	262,619	239,084	198,598	0	198,598	(54,398)	144,200	0	144,200	-27.4%
54000		Total Purchased Property Services	728,300	543,053	529,753	0	529,753	(54,600)	475,153	0	475,153	-10.3%

55000 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

55100	(1)	GENERAL TRANSPORTATION	2,031,127	2,015,858	2,186,954	0	2,186,954	42,468	2,229,422	0	2,229,422	1.9%
55108	(2)	SPECIAL ED TRANSPORTATION - IN	13,578	26,921	15,300	0	15,300	49,562	64,862	0	64,862	323.9%
55109	(2)	SPECIAL ED TRANSPORTATION - OUT	520,492	628,776	648,938	0	648,938	148,804	797,742	0	797,742	22.9%
55150		ATHLETIC TRANSPORTATION	117,515	115,365	123,430	0	123,430	2,469	125,899	0	125,899	2.0%
Total Transportation			2,682,712	2,786,920	2,974,622	0	2,974,622	243,303	3,217,925	0	3,217,925	8.2%
	(1)	Status quo increase based on contractual increase of 2.9% and reduced to reflect rideshare on vo-ag bus.										
	(2)	Status quo increase based on location of schools and limited transportation options.										

Student Field Trips

This account includes the cost to transport students and others to school related activities throughout the year.

55155		FIELD TRIPS	19,067	29,358	26,186	0	26,186	1,114	27,300	0	27,300	4.3%
Total Field Trips			19,067	29,358	26,186	0	26,186	1,114	27,300	0	27,300	4.3%

Liability Insurance

Property, liability, auto, and interscholastic athletic insurance coverage.

55200	(1)	LIABILITY INSURANCE	199,335	212,751	223,500	0	223,500	0	223,500	0	223,500	0.0%
Total Liability Insurance			199,335	212,751	223,500	0	223,500	0	223,500	0	223,500	0.0%
	(1)	Rate estimate based on discussion with insurance carrier.										

Data & Phone

55325		DATA LINE	21,122	23,461	67,000	0	67,000	0	67,000	0	67,000	0.0%
55300	(1)	TELEPHONE	73,399	96,092	80,500	0	80,500	13,500	94,000	0	94,000	16.8%
Total Data and Phone			94,521	119,553	147,500	0	147,500	13,500	161,000	0	161,000	9.2%
	(1)	At one time this line was budgeted net of e-rate. When the e-rate funding for telephone services was discontinued several years ago, we did not adjust accordingly resulting in us under budgeting this line.										

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF BUDGET ESTIMATE : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2019-2020

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Postage and Printing												
55301		POSTAGE	25,227	22,771	36,755	0	36,755	(955)	35,800	0	35,800	-2.6%
55500		PRINTING	7,351	1,470	8,700	0	8,700	(3,600)	5,100	0	5,100	-41.4%
Total Postage and Printing			32,578	24,241	45,455	0	45,455	(4,555)	40,900	0	40,900	-10.0%
Tuition												
55630	(1)	SPECIAL EDUCATION TUITION	1,216,537	1,863,259	1,936,262	0	1,936,262	(230,762)	1,705,500	0	1,705,500	-11.9%
55610	(2)	MAGNET SCHOOL TUITION	76,712	81,700	76,712	0	76,712	9,288	86,000	0	86,000	12.1%
55604		VOCATIONAL/AGRI TUITION	40,937	61,405	65,000	0	65,000	0	65,000	0	65,000	0.0%
Total Tuition			1,334,186	2,006,364	2,077,974	0	2,077,974	(221,474)	1,856,500	0	1,856,500	-10.7%
	(1)	Decrease in status quo budget due to a projection of fewer outplaced students.										
	(2)	Status Quo increase reflects the increased tuition at the AIS Magnet School from \$1,784 per student to \$2,000 per student. The tuition had remained the same at \$1,784 per student since at least the 2014-2015 school year and was just increased for 2018-2019.										
Conference/Travel												
55800	(3)	CONFERENCE/TRAVEL	21,624	8,875	33,038	0	33,038	2,025	35,063	0	35,063	6.1%
Total Conference/Travel			21,624	8,875	33,038	0	33,038	2,025	35,063	0	35,063	6.1%
	(3)	Funds for staff members to attend conferences regarding curriculum areas, leadership, school climate, technology, etc.										
55000		Total Other Purchased Services	4,384,023	5,188,062	5,528,275	0	5,528,275	33,913	5,562,188	0	5,562,188	0.6%

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF BUDGET ESTIMATE : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2019-2020

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	56000	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.										
56100		OFFICE SUPPLIES	17,573	15,064	28,497	0	28,497	(196)	28,301	0	28,301	-0.7%
Total Office Supplies			17,573	15,064	28,497	0	28,497	(196)	28,301	0	28,301	-0.7%
		Instructional Supplies										
		This account includes expenditures for supplies that are directly used in the instructional process. Examples are paper, pencils, & laboratory supplies.										
56110	(1)	INSTRUCTIONAL SUPPLIES	215,085	209,407	367,656	0	367,656	54,892	422,548	98,760	521,308	41.8%
Total Instructional Supplies			215,085	209,407	367,656	0	367,656	54,892	422,548	98,760	521,308	41.8%
	(1)	Superintendent request includes Smithsonian Science kits for grades 1 - 5 (\$55,239), Open Court Word Analysis kits for grades 4 & 5 (\$15,541), and ST Math for grades K-2 (\$27,980). Status quo increase is primarily driven by \$28,851 in Smithsonian Science refurbishment kits.										
		Custodial, Maintenance & Other Supplies										
56112		CUSTODIAL SUPPLIES	77,012	61,309	77,500	0	77,500	0	77,500	0	77,500	0.0%
56114		MAINTENANCE SUPPLIES	33,059	16,034	20,000	0	20,000	0	20,000	0	20,000	0.0%
56290	(2)	OTHER SUPPLIES	135,086	90,799	169,080	0	169,080	20,679	189,759	0	189,759	12.2%
Total Custodial, Maintenance, & Other Supplies			245,157	168,142	266,580	0	266,580	20,679	287,259	0	287,259	7.8%
	(2)	Status quo increase is driven by an increase in Special Education evaluation supplies.										
		Heat and Energy										
56220		ELECTRICITY	597,355	566,067	575,000	0	575,000	0	575,000	0	575,000	0.0%
56240	(3)	OIL HEAT	232,418	243,169	262,500	0	262,500	(6,250)	256,250	0	256,250	-2.4%
56255		PROPANE	4,879	6,347	5,000	0	5,000	1,000	6,000	0	6,000	20.0%
56205	(3)	FUEL - TRANSPORTATION	142,263	141,577	170,250	0	170,250	(7,000)	163,250	0	163,250	-4.1%
Total Heat and Energy			976,915	957,160	1,012,750	0	1,012,750	(12,250)	1,000,500	0	1,000,500	-1.2%
	(3)	Locked in heating oil at \$2.05 per gallon and diesel fuel at \$2.07 per gallon for 2019-2020. This is lower than the budgeted rates of 2018-2019. This was the result of a competitive bid with the Town, coordinated by our Purchasing Agent Jerry Gay.										
		Refuse and Recycling										
56292		WATER/SEWAGE	62,814	76,699	76,699	0	76,699	2,301	79,000	0	79,000	3.0%
56294		REFUSE/RECYCLING	33,268	32,327	36,000	0	36,000	0	36,000	0	36,000	0.0%
Total Refuse and Recycling			96,082	109,026	112,699	0	112,699	2,301	115,000	0	115,000	2.0%

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF BUDGET ESTIMATE : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2019-2020

Acct.	Note	Description	2016-2017 Expenditures	2017-2018 Expenditures	2018-2019 Adopted Budget	2018-2019 Anticipated Budget Adjustments	2018-2019 Adjusted Budget	2019-2020 Status Quo Adjustments & Drivers	2019-2020 Status Quo Budget	BOE New/ Re-Alloc.	2019-2020 Board of Ed. Recommend.	% Inc. (Dec.)
Textbooks, Library Books, & Subscriptions												
56410	(4)	TEXT/WORK BOOKS	65,473	96,156	174,367	0	174,367	17,887	192,254	0	192,254	10.3%
56420	(4)	LIBRARY BOOKS	34,488	14,985	38,251	0	38,251	13,740	51,991	0	51,991	35.9%
56400		PERIODICALS/SUBSCRIPTIONS	16,020	19,458	18,383	0	18,383	1,240	19,623	0	19,623	6.7%
Total Textbooks, Library Books, & Subscriptions			115,981	130,599	231,001	0	231,001	32,867	263,868	0	263,868	14.2%
	(4)	Status quo increase reflects the cost of classroom library and library book purchases deferred from prior years.										
56000	Total Supplies		1,666,793	1,589,398	2,019,183	0	2,019,183	98,293	2,117,476	98,760	2,216,236	9.8%
57000	EQUIPMENT		Funds are included in this account for the purchase of new and replacement equipment that is used throughout the school system.									
57330		FURNITURE & FIXTURES	6,485	5,757	27,276	0	27,276	1,188	28,464	0	28,464	4.4%
57344	(1)	INSTR EQUIPMENT - NEW	13,681	13,533	23,700	0	23,700	14,500	38,200	0	38,200	61.2%
57345	(1)	INSTR EQUIPMENT - REPLACE	18,463	20,711	35,100	0	35,100	26,880	61,980	0	61,980	76.6%
57390	(2) (3)	OTHER EQUIPMENT	264,013	371,778	385,552	104,184	489,736	(36,507)	453,229	50,000	503,229	2.8%
57000	Total Equipment		302,642	411,779	471,628	104,184	575,812	6,061	581,873	50,000	631,873	9.7%
	(1)	Status quo increase reflects the cost of furniture and equipment previously provided by the capital budget.										
	(2)	Budget adjusted to offset the addition of Chromebooks revenue line item and the one time use of the non lapsing fund.										
	(3)	Supt. New/Re-Alloc request is a World Language lab for Whisconier Middle School.										
58100		DUES, FEES, & MEMBERSHIPS	74,053	63,959	93,095	0	93,095	(4,647)	88,448	0	88,448	-5.0%
58100	DUES & FEES		74,053	63,959	93,095	0	93,095	(4,647)	88,448	0	88,448	-5.0%
TOTAL EXPENDITURES			41,044,454	42,304,002	43,742,957	124,184	43,867,141	1,113,545	44,980,686	479,666	45,460,352	3.6%

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF BUDGET ESTIMATE : STATUS QUO PLUS SUPERINTENDENT & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2019-2020

Acct.	Note	Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	2019-2020	% Inc. (Dec.)		
			Expenditures	Expenditures	Adopted Budget	Anticipated Budget	Status Quo Adjusted Budget	Status Quo Adjustments & Drivers Budget	Status Quo BOE New/ Re-Alloc. Budget		Board of Ed. Recommend. Budget	
RECURRING REVENUES												
43150	MEDICAID REIMBURSEMENT		0	(2,293)	(100,000)	0	(100,000)	25,000	(75,000)	0	(75,000)	-25.0%
43300	ADULT EDUCATION GRANT		(3,635)	(3,600)	(3,600)	0	(3,600)	0	(3,600)	0	(3,600)	0.0%
43300	HEALTH SERVICES GRANT		(9,526)	(9,500)	(9,500)	0	(9,500)	0	(9,500)	0	(9,500)	0.0%
43300	MAGNET SCHOOL TRANSPORTATION GRANT		(29,295)	(29,000)	(29,000)	0	(29,000)	0	(29,000)	0	(29,000)	0.0%
43300	SPECIAL EDUCATION EXCESS COST		(624,334)	(770,603)	(779,028)	0	(779,028)	39,028	(740,000)	0	(740,000)	0.0%
44705	BUILDING USE REVENUES		0	0	0	(20,000)	(20,000)	0	(20,000)	0	(20,000)	0.0%
New	TEAM MENTOR REIMBURSEMENT		0	0	0	0	0	(16,000)	(16,000)	0	(16,000)	100.0%
44311	PRE-K TUITION		(39,697)	(39,590)	(46,000)	0	(46,000)	0	(46,000)	0	(46,000)	0.0%
48200	UNIVERSAL SERVICE FUND (E-RATE)		(24,304)	(58,827)	(73,326)	0	(73,326)	8,198	(65,128)	0	(65,128)	-11.2%
48940	CHROMEBOOK REVENUES		0	0	0	(25,000)	(25,000)	0	(25,000)	0	(25,000)	0.0%
	TOTAL RECURRING REVENUES		(730,791)	(913,413)	(1,040,454)	(45,000)	(1,085,454)	56,226	(1,029,228)	0	(1,029,228)	-5.2%
EXPENDITURES NET OF RECURRING REVENUES			40,313,663	41,390,589	42,702,503	79,184	42,781,687	1,169,771	43,951,458	479,666	44,431,124	3.9%
2.7%												
ONE TIME REVENUES												
44700	PARTICIPATION FEE BALANCE		(85,000)	(50,176)	0	0	0	0	0	0	0	0.0%
49150	TOWN REVENUE TRANSFER (17-18)		0	(470,500)	0	0	0	0	0	0	0	0.0%
New	NON-LAPSING FUND		0	0	0	(79,184)	(79,184)	79,184	0	(65,000)	(65,000)	100.0%
55150	RESTITUTION		0	(56,087)	0	0	0	0	0	0	0	0.0%
	TOTAL ONE TIME REVENUES		(85,000)	(576,763)	0	(79,184)	(79,184)	79,184	0	(65,000)	(65,000)	0.0%
NET BOARD OF EDUCATION OPERATING BUDGET			40,228,663	40,813,826	42,702,503	0	42,702,503	1,248,955	43,951,458	414,666	44,366,124	3.9%
2.9%												

Note: The \$65,000 non-lapsing fund revenue from 2017-2018 is being used in 2019-2020 to offset the cost of the WMS World Language Lab (\$50,000 in account 57390) and \$15,000 of the cost of Open Court Word Analysis kits for grades 4 & 5 (\$15,541 in account 56110).