

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

Acct.	Note	Description	2016-2017	2017-2018	2018-2019	2018-2019	2018-2019	2019-2020	2019-2020	2019-2020	%	
			Expenditures	Expenditures	Adopted Budget	Anticipated Budget Adjustments	Adjusted Budget	Status Quo & Drivers	Status Quo Budget	Supt New/ Re-Alloc.		Superintendent Recommend.
51110	(1) (2)	TEACHERS' SALARIES	16,983,149	17,368,191	18,085,982	(251,052)	17,834,930	549,251	18,384,181	269,960	18,654,141	4.6%
51111		TEACHER TURNOVER	0	0	(80,000)	0	(80,000)	(40,000)	(120,000)	0	(120,000)	50.0%
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 contract with the Brookfield Education Association.										
	(2)	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 1 Pre-K Teacher, 1 Special Education Teacher, 1 Speech/Language Pathologist, and 1 BHS Language Teacher.										
	(3)	OTHER PAYMENTS - TEACHERS										
		This account funds expenditures made in accordance with the teachers' contract, for services provided in addition to those covered by the basic salary schedule. Some of these payments are subject to Social Security and do not count toward teacher retirement.										
51106	(4)	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	(18,925)	230,181	0	230,181	-7.6%
51126		TUTORS	1,113	3,444	34,032	0	34,032	1,500	35,532	0	35,532	4.4%
51170	(5)	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	(14,429)	684,170	32,248	716,418	2.6%
	(3)	Increases in accordance with the contract with the Brookfield Education Association.										
	(4)	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.										
	(5)	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%

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Brookfield Public Schools Account 51300 Extended Duty Budget Request 2019-2020												
<u>Location</u>		<u>Description</u>	<u>Approved</u> <u>2018-2019</u>		<u>Requested</u> <u>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 (loss of state funding)	<u>16,000</u>		<u>0</u>							
			249,106		230,181							

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CERTIFIED ADMINISTRATOR SALARIES												
51102	(6) (7)	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%
	(6)	Increases in accordance with the contract with the Brookfield Administration Association.										
	(7)	Budget adjustment reflects transfers to offset costs transitioning the Special Education leadership model from 4 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	572,249	22,254,908	302,208	22,557,116	4.0%
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	22,903	950,757	0	950,757	2.5%
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	103,051	5,094,718	61,984	5,156,702	3.3%
	(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)	Contract expired 6/30/17. Employees are budgeted with increases similar to those negotiated with other non-certified bargaining units.										
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	104,051	5,155,718	61,984	5,217,702	3.3%
51000	Total Salaries Certified and Support Staff		25,735,407	26,059,552	26,714,326	20,000	26,734,326	676,300	27,410,626	364,192	27,774,818	3.9%

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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	463,851	5,710,431	108,000	5,818,431	10.9%
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	463,851	5,942,431	108,000	6,050,431	10.4%
	(1)	The anticipated premium increase is 8%. This is partially offset by increased employee premium share.										
	(2)	Supt. New/Re-Alloc reflects the proposed increase of 5 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	487,732	7,295,898	116,714	7,412,612	8.9%

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53000 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.												
53200		School Based Program Improvement	14,195	3,669	45,500		45,500	(21,125)	24,375	0	24,375	-46.4%
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	140,950		140,950	5,996	146,946	0	146,946	4.3%
53200		Board of Education	105,962	1,930	20,000		20,000	0	20,000	0	20,000	100.0%
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	(2)	Board of Education	51,437	17,525	62,000		62,000	(34,150)	27,850	30,000	57,850	-6.7%
53300		Business & Fiscal	70,178	136,506	36,500		36,500	1,400	37,900	0	37,900	3.8%
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	(67,768)	1,123,813	(120,000)	1,003,813	-15.8%
	(1)	Supt. New/Re-Alloc is a reduction of Special Education Professional Services.										
	(2)	Supt. New/Re-Alloc is a professional time study.										
331 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												
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	(69,397)	1,509,134	(120,000)	1,389,134	-12.0%

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Detail of Account 53300 Other Professional 2019-2020 Request												
		BHS Life Skills Special Education Program		315,000								
		Special Education services to students - (reading, tutoring, Am. School for the Deaf)		150,000								
		BCBA Services		50,000								
		Speech services to students		35,000								
		Special Education evaluations		60,000								
		Enrichment study		0								
		Athletic Trainer services		43,000								
		Game officials		53,313								
		Non public school nursing services		79,850								
		NEASC		0								
		Administrator professional learning		25,000								
		Communications		2,850								
		School start time study		30,000								
		Financial Audit (BOE share of Town audit)		25,000								
		Adult Education		37,500								
		Plant operations (alarm monitoring, environmental testing, water quality monitoring, etc.)		79,850								
		Other		<u>17,450</u>								
				1,003,813								

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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) Status quo increase reflects loss of E-Rate reimbursement on telephone services.

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<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 & Drivers</u>	<u>2019-2020 Status Quo Budget</u>	<u>Supt New/ Re-Alloc.</u>	<u>2019-2020 Superintendent Recommend.</u>	<u>% Inc. (Dec.)</u>
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.										
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%

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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	2,804	31,301	0	31,301	9.8%
Total Office Supplies			17,573	15,064	28,497	0	28,497	2,804	31,301	0	31,301	9.8%
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	(2,269)	365,387	180,461	545,848	48.5%
Total Instructional Supplies			215,085	209,407	367,656	0	367,656	(2,269)	365,387	180,461	545,848	48.5%
	(1)	Superintendent request includes Smithsonian Science kits for grades 1 - 5, Open Court Word Analysis kits for grades 4 & 5, and ST Math for grades K-5.										
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		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%
Heat and Energy												
56220		ELECTRICITY	597,355	566,067	575,000	0	575,000	0	575,000	0	575,000	0.0%
56240	(2)	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	(2)	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%
	(2)	Locked in heating oil and diesel fuel prices for 2019-2020 lower than the budgeted rates of 2018-2019.										
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%

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Textbooks, Library Books, & Subscriptions												
56410	(3)	TEXT/WORK BOOKS	65,473	96,156	174,367	0	174,367	17,887	192,254	0	192,254	10.3%
56420	(3)	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%
(3) Status quo increase reflects the cost of classroom library purchases deferred from prior years.												
56000	Total Supplies		1,666,793	1,589,398	2,019,183	0	2,019,183	44,132	2,063,315	180,461	2,243,776	11.1%
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	51,400	504,629	3.0%
57000	Total Equipment		302,642	411,779	471,628	104,184	575,812	6,061	581,873	51,400	633,273	10.0%
(1) Status quo increase reflects the cost furniture and equipment previously provided by the capital budget.												
(2) Budget adjusted to offset the addition of Chomebooks 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	1,119,494	44,986,635	592,767	45,579,402	3.9%

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			Expenditures	Expenditures	Adopted Budget	Anticipated Budget Adjustments	Status Quo Adjusted Budget	Status Quo Adjustments & Drivers		Status Quo Budget		Superintendent Recommend.
RECURRING REVENUES												
43150		MEDICAID REIMBURSEMENT	0	(2,293)	(100,000)	0	(100,000)	25,000	0	(75,000)	-25.0%	
43300		ADULT EDUCATION GRANT	(3,635)	(3,600)	(3,600)	0	(3,600)	0	0	(3,600)	0.0%	
43300		HEALTH SERVICES GRANT	(9,526)	(9,500)	(9,500)	0	(9,500)	0	0	(9,500)	0.0%	
43300		MAGNET SCHOOL TRANSPORTATION GRANT	(29,295)	(29,000)	(29,000)	0	(29,000)	0	0	(29,000)	0.0%	
43300		SPECIAL EDUCATION EXCESS COST	(624,334)	(770,603)	(779,028)	0	(779,028)	39,028	0	(740,000)	0.0%	
44705		BUILDING USE REVENUES	0	0	0	(20,000)	(20,000)	0	0	(20,000)	0.0%	
44311		PRE-K TUITION	(39,697)	(39,590)	(46,000)	0	(46,000)	0	0	(46,000)	0.0%	
48200		UNIVERSAL SERVICE FUND (E-RATE)	(24,304)	(58,827)	(73,326)	0	(73,326)	8,198	0	(65,128)	-11.2%	
48940		CHROMEBOOK REVENUES	0	0	0	(25,000)	(25,000)	0	0	(25,000)	0.0%	
		TOTAL RECURRING REVENUES	(730,791)	(913,413)	(1,040,454)	(45,000)	(1,085,454)	72,226	0	(1,013,228)	-6.7%	
EXPENDITURES NET OF RECURRING REVENUES			40,313,663	41,390,589	42,702,503	79,184	42,781,687	1,191,720	43,973,407	592,767	44,566,174	4.2%
2.8%												
ONE TIME REVENUES												
44700		PARTICIPATION FEE BALANCE	(85,000)	(50,176)	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%	
		NON-LAPSING FUND	0	0	0	(79,184)	(79,184)	79,184	0	0	100.0%	
55150		RESTITUTION	0	(56,087)	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	0.0%	
NET BOARD OF EDUCATION OPERATING BUDGET			40,228,663	40,813,826	42,702,503	0	42,702,503	1,270,904	43,973,407	592,767	44,566,174	4.4%
3.0%												