

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

<u>Acct.</u>	<u>Note</u>	<u>Description</u>	2016-2017 <u>Expenditures</u>	2017-2018 Adopted <u>Budget</u>	2018-2019 Status Quo Adjustments & Drivers	2018-2019 Status Quo <u>Budget</u>	Superintendent's <u>Request</u>	2018-2019 Supt <u>Recommend.</u>	% <u>Inc. (Dec.)</u>
111	(1) (2)	TEACHERS' SALARIES	17,042,495	18,112,607	56,501	18,169,108	0	18,169,108	0.3%
128	(3)	TEACHER TURNOVER	0	(125,000)	45,000	(80,000)	0	(80,000)	-36.0%
Total Teacher Salaries			17,042,495	17,987,607	101,501	18,089,108	0	18,089,108	0.6%

- (1) Increases in accordance with the contract with the Brookfield Education Association.
- (2) Increase in Teacher salary account is small due to two factors; 1) one Curriculum Specialist position was eliminated after the 2017-2018 budget was adopted, 2) we had several more retirements than budgeted, resulting in a lower total salary base.
- (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	77,251	94,838	(31,497)	63,341	0	63,341	-33.2%
118	(6)	EXTENDED DUTY	176,089	165,206	9,981	175,187	90,920	266,107	61.1%
131		HOMEBOUND TUTORS	1,113	2,500	(500)	2,000	0	2,000	-20.0%
133		CO-CURRICULAR COACHES	376,865	389,748	0	389,748	13,279	403,027	3.4%
Total Other Payments to Teachers			631,318	652,292	(22,016)	630,276	104,199	734,475	12.6%

- (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) .

TEMPORARY CERTIFIED - SUBSTITUTES

114	(7)	TEACHER SUBSTITUTES	485,711	295,000	55,000	350,000	0	350,000	18.6%
Total Payments to Substitutes for Certified Teachers			485,711	295,000	55,000	350,000	0	350,000	18.6%

- (7) Budget adjusted to reflect higher anticipated expenditures based on recent history.

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CERTIFIED ADMINISTRATOR SALARIES									
112	(8) (9)	ADMINSTRATORS' SALARIES	2,554,039	2,605,929	143,744	2,749,673	0	2,749,673	5.5%
Total Certified Administrator Salaries			2,554,039	2,605,929	143,744	2,749,673	0	2,749,673	5.5%
	(8)	Increases in accordance with the contract with the Brookfield Administration Association.							
	(9)	Added Director of Instruction position when the Curriculum Specialist position was eliminated.							
Total Certified Salaries - Teachers & Administrators			20,713,563	21,540,828	278,229	21,819,057	104,199	21,923,256	1.8%

SUPPORT (CLASSIFIED) STAFF SALARIES

119	(1)	OCCUPATIONAL/PHYSICAL THERAPY	237,447	241,979	6,155	248,134	30,000	278,134	14.9%
121	(2)	PARA PROFESSIONALS	1,152,377	1,082,846	38,132	1,120,978	0	1,120,978	3.5%
122	(3)	CLERICAL/COMPUTER TECHNICIANS	1,860,671	1,877,175	54,966	1,932,141	0	1,932,141	2.9%
123	(4)	HEALTH STAFF	342,430	345,403	14,627	360,030	0	360,030	4.2%
124	(3) (5)	CUSTODIANS	949,809	954,073	18,514	972,587	(44,733)	927,854	-2.7%
125	(1)	MAINTENANCE	276,265	287,550	857	288,407	0	288,407	0.3%
127	(1)	MONITORS	80,750	125,188	(16,509)	108,679	0	108,679	-13.2%
135	(1)	STUDENT SAFETY	63,165	71,216	1,427	72,643	0	72,643	2.0%
136	(1)	TRANSPORTATION - MESSENGER	11,279	11,000	248	11,248	0	11,248	2.3%
Total Support (Classified) Staff Salaries			4,974,193	4,996,430	118,417	5,114,847	(14,733)	5,100,114	2.1%

- (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.
- (4) Increases in accordance with the contract with the Nurses Association and an increase in the summer program budget.
- (5) Budget proposes the elimination of 1 Custodian position.

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.

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129	(6)	OVERTIME	41,424	42,000	(2,000)		40,000	0	40,000	-4.8%
154	(7)	SPECIAL EDUCATION SUBSTITUTES	40,464	1,500	(1,500)		0	0	0	-100.0%
Total Other Payments - Support (Classified) Staff			81,888	43,500	(3,500)		40,000	0	40,000	-8.0%
	(6)	Budget adjusted to reflect lower anticipated expenditures based on recent history.								
	(7)	Budget adjusted to reflect that all substitutes are budgeted in line 114.								
Total Salaries and Other Payments - Support Staff			5,056,081	5,039,930	114,917		5,154,847	(14,733)	5,140,114	2.0%
100	Total Salaries Certified and Support Staff		25,769,644	26,580,758	393,146		26,973,904	89,466	27,063,370	1.8%

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	200	EMPLOYEE BENEFITS							
		The cost of employee benefits contained within contracts and required by law are included in this family of accounts.							
		MEDICAL INSURANCE							
210	(1)	HEALTH INSURANCE	4,931,522	5,144,924	169,527	5,314,451	(16,871)	5,297,580	3.0%
212		GROUP LIFE INSURANCE	64,948	72,000	0	72,000	0	72,000	0.0%
214		LONG TERM DISABILITY	169,038	158,506	1,494	160,000	0	160,000	0.9%
Total Medical Insurance			5,165,508	5,375,430	171,021	5,546,451	(16,871)	5,529,580	2.9%
	(1)	Superintendent's request is a net reduction of one employee from the medical plan.							
		SOCIAL SECURITY - MEDICARE							
		Includes Social Security, 6.2% of qualifying salaries and Medicare, 1.45% of qualifying salaries.							
220		SOCIAL SECURITY	666,162	682,479	15,081	697,560	0	697,560	2.2%
Total Social Security			666,162	682,479	15,081	697,560	0	697,560	2.2%
		RETIREMENT							
		Pension Contribution captures Board contributions to the Town's Pension Plan for Support (Classified) Staff.							
230	(2)	PENSION CONTRIBUTION	333,146	325,964	74,984	400,948	0	400,948	23.0%
Total Pension Contribution			333,146	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	4,000	0	4,000	0	4,000	0.0%
Total Tuition Reimbursement			0	4,000	0	4,000	0	4,000	0.0%
		UNEMPLOYMENT							
250	(3)	UNEMPLOYMENT COMPENSATION	20,787	22,000	(7,000)	15,000	0	15,000	-31.8%
Total Unemployment			20,787	22,000	(7,000)	15,000	0	15,000	-31.8%
	(3)	Anticipated decrease in unemployment compensation.							

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WORKERS COMPENSATION									
260	(4)	WORKERS' COMPENSATION	191,912	187,556	28,444	216,000	0	216,000	15.2%
Total Workers Compensation			191,912	187,556	28,444	216,000	0	216,000	15.2%
	(4)	Budget adjusted to reflect higher anticipated expenditures based on recent history.							
200	Total Employee Benefits		6,377,515	6,597,429	282,530	6,879,959	(16,871)	6,863,088	4.0%

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	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	14,195	45,500	0	45,500	0	45,500	0.0%
320		Special Education	0	1,500	0	1,500	0	1,500	0.0%
320	(1)	Asst. Supt.	44,329	105,000	0	105,000	95,621	200,621	91.1%
320		Board of Education	105,962	20,000	0	20,000	0	20,000	100.0%
Total Professional Educational Services			164,486	172,000	0	172,000	95,621	267,621	55.6%
(1)		Superintendent'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.							
		Pupil Personnel Services includes evaluations, behavioral services, speech pathologists, etc..							
330	(2)	School Based Program Improvement	43,556	134,880	9,101	143,981	12,000	155,981	15.6%
330		Special Education	793,310	652,000	195,000	847,000	0	847,000	29.9%
330		Asst. Supt.	897	3,000	0	3,000	0	3,000	0.0%
330	(3)	Board of Education	51,437	32,375	14,625	47,000	45,000	92,000	184.2%
330		Business & Fiscal	70,178	24,500	12,000	36,500	0	36,500	49.0%
330		Plant Operations	69,565	84,000	(10,000)	74,000	0	74,000	-11.9%
Total Other Professional			1,028,943	930,755	220,726	1,151,481	57,000	1,208,481	29.8%
(2)		Superintendent's request is to fund the NEASC high school accreditation.							
(3)		Superintendent's request is to fund a school start time study (\$30,000) and enrichment (\$15,000).							
		331 Legal/Negotiations							
331		Pupil Personnel Services	36,230	25,000	0	25,000	0	25,000	0.0%
331		Board of Education	219,712	120,000	0	120,000	0	120,000	0.0%
Total Legal/Negotiations			255,942	145,000	0	145,000	0	145,000	0.0%
340		TECHNICAL SERVICES	45,267	32,000	2,000	34,000	0	34,000	6.3%

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			<u>Expenditures</u>	<u>Adopted</u>	<u>Status Quo</u>	<u>Status Quo</u>	<u>Superintendent's</u>	<u>Supt</u>
				<u>Budget</u>	<u>& Drivers</u>	<u>Budget</u>	<u>Request</u>	<u>Recommend.</u>
								<u>Inc. (Dec.)</u>
		Total Technical Services	45,267	32,000	2,000	34,000	0	34,000
								6.3%
300		Total Professional/Technical Services	1,494,638	1,279,755	222,726	1,502,481	152,621	1,655,102
								29.3%

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PURCHASED PROPERTY SERVICES									
Utilities									
410	(1)	ELECTRICITY	597,355	550,000	25,000	575,000	0	575,000	4.5%
411	(1)	WATER/SEWAGE	62,814	69,100	7,599	76,699	0	76,699	11.0%
421		REFUSE/RECYCLING	33,268	36,000	0	36,000	0	36,000	0.0%
Total Utilities			693,437	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/MAINTENENCE BUILDING	186,100	202,500	(7,500)	195,000	0	195,000	-3.7%
431		REPAIRS/MAINTENANCE EQUIPMENT	40,710	98,663	(3,624)	95,039	0	95,039	-3.7%
Total Repairs & Maintenance			226,810	301,163	(11,124)	290,039	0	290,039	-3.7%
Leases									
442	(2)	LEASE-COPIER	262,619	248,598	0	248,598	(50,000)	198,598	-20.1%
443	(3)	LEASE/RENT	238,871	144,225	(103,109)	41,116	0	41,116	-71.5%
Total Leases			501,490	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		1,421,737	1,349,086	(81,634)	1,267,452	(50,000)	1,217,452	-9.8%

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	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	2,001,832	2,095,329	93,625	2,188,954	0	2,188,954	4.5%
513	(2)	SPECIAL ED TRANSPORTATION - OUT	416,436	510,000	138,938	648,938	0	648,938	27.2%
514		SPECIAL ED TRANSPORTATION - IN	13,578	15,300	0	15,300	0	15,300	0.0%
517		ATHLETIC TRANSPORTATION	117,515	116,377	7,053	123,430	0	123,430	6.1%
Total Transportation			2,549,361	2,737,006	239,616	2,976,622	0	2,976,622	8.8%
	(1)	Budget adjusted to reflect contractual increase and the loss of ride share on the vo-ag bus.							
	(2)	Status quo adjusted to reflect increase in the number of students outplaced and 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	19,067	33,686	(7,500)	26,186	0	26,186	-22.3%
Total Field Trips			19,067	33,686	(7,500)	26,186	0	26,186	-22.3%
Liability Insurance									
		Property, liability, auto, and interscholastic athletic insurance coverage.							
520		LIABILITY INSURANCE	199,335	210,950	12,550	223,500	0	223,500	5.9%
Total Liability Insurance			199,335	210,950	12,550	223,500	0	223,500	5.9%
Data & Phone									
529	(3)	DATA LINE	21,122	40,000	0	40,000	27,000	67,000	67.5%
530		TELEPHONE	73,399	79,404	1,096	80,500	0	80,500	1.4%
Total Data and Phone			94,521	119,404	1,096	120,500	27,000	147,500	23.5%
	(3)	Superintendent's request to increase network capacity.							

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Postage, Advertising, and Printing									
531	(4)	POSTAGE	25,227	27,825	8,930	36,755	0	36,755	32.1%
550		PRINTING	7,351	12,400	(3,200)	9,200	0	9,200	-25.8%
Total Postage, Advertising and Printing			32,578	40,225	5,730	45,955	0	45,955	14.2%
(4) Postage increase due to increased requirements to mail assessment to parents.									
Tuition									
561	(2)	SPECIAL EDUCATION TUITION	904,370	1,100,000	836,234	1,936,234	0	1,936,234	76.0%
561		MAGNET SCHOOL TUITION	76,712	76,712	0	76,712		76,712	0.0%
569	(5)	VOCATIONAL/AGRI TUITION	40,937	40,000	25,000	65,000	0	65,000	62.5%
Total Tuition			1,022,019	1,216,712	861,234	2,077,946	0	2,077,946	70.8%
(2) Status quo adjusted to reflect increase in the number of students outplaced and requiring transportation.									
(5) Budget adjusted to reflect increased number of students attending Nonnewaug Vo. Ag. Center. (Anticipating 9 students in 2018-2019)									
Conference/Travel									
580	(6)	CONFERENCE/TRAVEL	21,624	36,870	4,844	41,714	0	41,714	13.1%
Total Conference/Travel			21,624	36,870	4,844	41,714	0	41,714	13.1%
(6) Increase in conferences to support ongoing curriculum development.									
500	Total Other Purchased Services		3,938,505	4,394,853	1,117,570	5,512,423	27,000	5,539,423	26.0%

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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	17,573	28,750	0	28,750	0	28,750	0.0%
Total Office Supplies			17,573	28,750	0	28,750	0	28,750	0.0%
Instructional Supplies									
This account includes expenditures for supplies that are directly used in the instructional process. Examples are paper, pencils, & laboratory supplies.									
611		INSTRUCTIONAL SUPPLIES	215,085	310,495	0	310,495	25,559	336,054	8.2%
Total Instructional Supplies			215,085	310,495	0	310,495	25,559	336,054	8.2%
Custodial, Maintenance & Other Supplies									
612		CUSTODIAL SUPPLIES	77,012	77,500	0	77,500	0	77,500	0.0%
613		MAINTENANCE SUPPLIES	33,059	19,400	600	20,000	0	20,000	3.1%
614		OTHER SUPPLIES	135,086	171,492	(2,412)	169,080	0	169,080	-1.4%
Total Custodial, Maintenance, & Other Supplies			245,157	268,392	(1,812)	266,580	0	266,580	-0.7%
Heat and Energy									
623	(1)	OIL HEAT	232,418	209,812	52,688	262,500	0	262,500	25.1%
624		PROPANE	4,879	5,000	0	5,000	0	5,000	0.0%
626	(1)	FUEL - TRANSPORTATION	142,263	142,000	28,250	170,250	0	170,250	19.9%
Total Heat and Energy			379,560	356,812	80,938	437,750	0	437,750	22.7%
(1) Anticipating higher fuel prices in 2018-2019.									

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			Expenditures	Adopted Budget	Status Quo Adjustments & Drivers		Status Quo Budget	
Textbooks, Library Books, & Subscriptions								
641	(1)	TEXT/WORK BOOKS	65,473	214,566	(20,199)	194,367	0	-9.4%
642	(1)	LIBRARY BOOKS	34,488	41,869	(3,618)	38,251	0	-8.6%
643	(2)	PERIODICALS/SUBSCRIPTIONS	16,020	29,673	(11,290)	18,383	0	-38.0%
Total Textbooks, Library Books, & Subscriptions			115,981	286,108	(35,107)	251,001	0	-12.3%
	(1)	Budget adjusted to reflect lower anticipated expenditures based on recent history.						
	(2)	Budget adjusted lower to reflect increase use of less costly online resources.						
600	Total Supplies		973,356	1,250,557	44,019	1,294,576	25,559	5.6%

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

Acct.	Note	Description	2016-2017 Expenditures	2017-2018 Adopted Budget	2018-2019 Status Quo Adjustments & Drivers	2018-2019 Status Quo Budget	Superintendent's Request	2018-2019 Supt Recommend.	% Inc. (Dec.)
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	18,463	30,262	4,838	35,100	0	35,100	16.0%
733		FURNITURE & FIXTURES	6,485	17,519	9,757	27,276	0	27,276	55.7%
734	(1) (2)	TECHNOLOGY EQUIPMENT	239,709	330,802	89,608	420,410	78,000	498,410	50.7%
735		INSTR EQUIPMENT - NEW	13,681	20,700	3,000	23,700	0	23,700	14.5%
700		Total Equipment	278,338	399,283	107,203	506,486	78,000	584,486	46.4%
	(1)	Budget adjusted to reflect the need for investment in technology infrastructure and devices. (Offset by reduction in leased equipment.)							
	(2)	Superintendent's request for increased investment in technology (\$31,000) and a mobile World Language Lab for Whisconier (\$47,000).							
800	(3)	DUES, FEES, & MEMBERSHIPS							
810		DUES & FEES	74,053	84,550	8,545	93,095	0	93,095	10.1%
	(3)	Increase to pay for costs previously funded with participation fees.							
TOTAL FUNDING PROPOSALS			40,327,786	41,936,271	2,094,105	44,030,376	305,775	44,336,151	5.7%
5.0%									
RECURRING REVENUES									
		SPECIAL EDUCATION EXCESS COST	(624,334)	(600,000)	0	(600,000)	(100,000)	(700,000)	
		MEDICAID REIMBURSEMENT	0	0	0	0	(100,000)	(100,000)	
		PRE-K TUITION	(39,697)	(46,000)	0	(46,000)	0	(46,000)	
		TOTAL RECURRING REVENUES	(664,031)	(646,000)	0	(646,000)	(200,000)	(846,000)	
EXPENDITURES NET OF RECURRING REVENUES			39,663,755	41,290,271	2,094,105	43,384,376	105,775	43,490,151	5.3%
5.1%									
ONE TIME REVENUES									
		ADDITIONAL SPECIAL EDUCATION GRANT	0	(300,000)	0	(300,000)	300,000	0	
		RESTITUTION	0	(56,087)	0	(56,087)	56,087	0	
		PARTICIPATION FEE BALANCE	(85,000)	(50,176)	0	(50,176)	50,176	0	
		TOTAL ONE TIME REVENUES	(85,000)	(406,263)	0	(406,263)	406,263	0	
NET BOARD OF EDUCATION OPERATING BUDGET			39,578,755	40,884,008	2,094,105	42,978,113	512,038	43,490,151	6.4%
5.1%									

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

<u>Acct.</u>	<u>Note</u>	<u>Description</u>	2016-2017 <u>Expenditures</u>	2017-2018 Adopted <u>Budget</u>	2018-2019 Status Quo Adjustments & Drivers	2018-2019 Status Quo <u>Budget</u>	Superintendent's <u>Request</u>	2018-2019 Supt <u>Recommend.</u>	% <u>Inc. (Dec.)</u>
		CONTINGENCY FOR SUPPLEMENTAL APPROPRIATION	0	538,500	(538,500)	0	0	0	
		CONTINGENCY FOR RELEASE OF CONTINGENCY	0	300,000	(300,000)	0	0	0	
NET BOE BUDGET IF CONTINGENCIES APPLIED			39,578,755	41,722,508	1,255,605	42,978,113	512,038	43,490,151	4.2%
						3.0%			