

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF BUDGET ESTIMATE : STATUS QUO PLUS SUPERINTENDENT RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2020-2021

Acct.	Note	Description	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Outliers	Super.	2020-2021	%	
			Expenditures	Expenditures	Expenditures	Adopted	Status Quo		Status Quo	New/ Re-Alloc.		Superintendent Recommended
51110	(1)	TEACHERS' SALARIES	16,983,149	17,368,191	17,304,432	18,534,141	555,811	19,089,952	0	347,024	19,436,976	4.9%
51111		TEACHER TURNOVER	0	0	0	0	(80,000)	(80,000)	0	0	(80,000)	100.0%
Total Teacher Salaries			16,983,149	17,368,191	17,304,432	18,534,141	475,811	19,009,952	0	347,024	19,356,976	4.4%

(1) Increases in accordance with the Brookfield Education Association contract.

Supt. New/Re-Alloc reflects the net addition 5.1 FTE Teachers

Add 1.0 Kindergarten

Add .1 FTE CES PE Teacher

Add 1.0 BHS ASL Teacher (offset by reduction of Prof. Services & ASL Tutor)

Add 2.0 1st Grade

Add 1.0 BHS Math Interventionist

Reduce 1.0 3rd Grade

Add 1.0 ELL Teacher

(2) **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.

51106		TEAM/CURRICULUM LEADERS	77,251	58,449	45,595	46,795	129	46,924	0	0	46,924	0.3%
51300		EXTENDED DUTY	176,089	149,280	189,154	225,167	9,669	234,836	0	0	234,836	4.3%
51126	(3)	TUTORS	1,113	3,444	56,791	61,022	889	61,911	0	15,402	77,313	26.7%
51170	(4)	CO-CURRICULAR COACHES	376,865	384,701	384,683	372,526	9,466	381,992	0	2,515	384,507	3.2%
Total Other Payments to Teachers			631,318	595,874	676,223	705,510	20,153	725,663	0	17,917	743,580	5.4%

(2) Increases in accordance with the Brookfield Education Association contract.

(3) Supt. New/Re-Alloc reflects the addition of 3 Math Tutors (2 at CES, 1 at HHES) and reduction of the ASL Facilitator.

(4) Supt. New/Re-Alloc reflects the addition of a Girls Cross Country Coach at WMS.

TEMPORARY CERTIFIED - SUBSTITUTES

51130		TEACHER SUBSTITUTES	526,175	454,483	653,586	350,000	25,000	375,000	0	0	375,000	7.1%
Total Payments to Substitutes for Certified Teachers			526,175	454,483	653,586	350,000	25,000	375,000	0	0	375,000	7.1%

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							Status Quo Adjustments & Drivers	Status Quo Budget		Outliers	
Brookfield Public Schools Account 51300 Extended Duty Budget Request 2020-2021											
							Approved 2019-2020	Requested 2020-2021			
<u>Location</u>		<u>Description</u>									
SPED		After school clubs & activities	5,000				5,000	5,000			
BHS		After school ensembles	8,400				8,400	8,400			
SPED		After school tutoring/teaching	10,000				10,000	10,000			
TECH		BOE meetings, student helper	12,200				12,200	12,200			
All		Curriculum Writing	76,692				80,480	80,480			
CES		Data Team Coordinator	3,013				3,043	3,043			
BHS		Detention/ISS Supervision	4,400				4,400	4,400			
BHS		Equipment cleaning	510				450	450			
BHS		Athletic game workers	16,260				16,260	16,260			
BHS		Librarian summer prep	1,280				1,280	1,280			
All		Nurse - summer/field trip	8,450				9,450	9,450			
SPED		PPT/Team meetings	5,000				5,000	5,000			
All		School Climate Coordinator	4,686				7,777	7,777			
All		SRBI Coordinator	12,052				12,172	12,172			
All		Summer & after school secretary/clerical/sec	15,923				17,580	17,580			
WMS/BHS		Summer Guidance Work	20,301				20,904	20,904			
SPED		Summer scheduling & evaluations	5,000				5,000	5,000			
CURR		TEAM mentors	<u>16,000</u>				<u>15,440</u>	<u>15,440</u>			
			225,167				234,836	234,836			

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							Status Quo Adjustments & Drivers	Status Quo Budget		New/ Re-Alloc.	Superintendent Recommended	
CERTIFIED ADMINISTRATOR SALARIES												
51102	(5)	ADMINSTRATORS' SALARIES	2,554,039	2,700,651	2,887,532	2,956,557	85,604	3,042,161	0	0	3,042,161	2.9%
Total Certified Administrator Salaries			2,554,039	2,700,651	2,887,532	2,956,557	85,604	3,042,161	0	0	3,042,161	2.9%
(5) Increases in accordance with the contract with the Brookfield Administration Association.												
Total Certified Salaries - Teachers & Administrators			20,694,681	21,119,199	21,521,773	22,546,208	606,568	23,152,776	0	364,941	23,517,717	4.3%
SUPPORT (CLASSIFIED) STAFF SALARIES												
51900	(1)	OCCUPATIONAL/PHYSICAL THERAPY	237,447	242,143	270,570	284,699	8,659	293,358	0	0	293,358	3.0%
51124	(2)	PARA PROFESSIONALS	1,152,377	1,124,671	1,174,701	1,214,098	14,316	1,228,414	0	95,823	1,324,237	9.1%
51140	(3) (4)	CLERICAL/COMPUTER TECHNICIANS	1,860,671	1,917,245	1,897,509	1,918,252	56,024	1,974,276	0	6,063	1,980,339	3.2%
51145	(3)	HEALTH STAFF	367,539	331,655	333,151	403,887	11,849	415,736	0	0	415,736	2.9%
51150	(3)	CUSTODIANS	949,809	942,321	868,995	944,005	16,456	960,461	0	0	960,461	1.7%
51155	(1)	MAINTENANCE	276,265	192,656	182,437	224,929	4,448	229,377	0	0	229,377	2.0%
51160	(1) (5)	MONITORS	80,750	77,204	90,916	106,094	2,004	108,098	9,548	10,374	128,020	20.7%
51350	(1)	STUDENT SAFETY	63,165	64,886	45,567	43,709	4,164	47,873	0	0	47,873	9.5%
51175	(1)	TRANSPORTATION - MESSENGER	11,279	10,920	11,388	11,585	439	12,024	0	0	12,024	3.8%
Total Support (Classified) Staff Salaries			4,999,302	4,903,701	4,875,234	5,151,258	118,359	5,269,617	9,548	112,260	5,391,425	4.7%
(1) Unaffiliated employees are budgeted with increases similar to those negotiated with other non-certified bargaining units.												
(2) Increases in accordance with the contract with the Paraprofessionals Union. Supt. New/Re-Alloc is the addition of 3.0 ABA Paraprofessionals.												
(3) Contract expires 6/30/20. Increases are estimated similar to those negotiated with other non-certified bargaining units.												
(4) Supt. New/Re-Alloc is the addition of a part time clerical position.												
(5) Outlier change due to increase in minimum wage. Supt. New/Re-Alloc is the addition of 2 Monitors at CES to support increased enrollment.												
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		OVERTIME	41,424	36,652	55,978	61,000	0	61,000	0	0	61,000	0.0%
Total Other Payments - Support (Classified) Staff			41,424	36,652	55,978	61,000	0	61,000	0	0	61,000	0.0%
Total Salaries and Other Payments - Support Staff			5,040,726	4,940,353	4,931,212	5,212,258	118,359	5,330,617	9,548	112,260	5,452,425	4.6%
51000	Total Salaries Certified and Support Staff		25,735,407	26,059,552	26,452,985	27,758,466	724,927	28,483,393	9,548	477,201	28,970,142	4.4%

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							Status Quo Adjustments & Drivers	Status Quo Budget				Outliers
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	5,332,913	5,754,073	367,522	6,121,595	123,098	160,928	6,405,621	11.3%
52100		GROUP LIFE INSURANCE	64,948	64,598	65,505	72,000	0	72,000	0	0	72,000	0.0%
52950		LONG TERM DISABILITY	169,038	156,423	159,345	160,000	3,000	163,000	0	0	163,000	1.9%
Total Medical Insurance			5,165,508	5,462,999	5,557,763	5,986,073	370,522	6,356,595	123,098	160,928	6,640,621	10.9%
	(1)	The anticipated premium increase is 7.5%. This is partially offset by increased employee premium share.										
	(2)	Outlier change due to additional 2% premium increase for Fairfield County participants in the Connecticut Partnership Plan. Supt. New/Re-Alloc reflects the proposed addition of 8 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	679,975	703,591	17,999	721,590	0	12,611	734,201	4.4%
Total Social Security			666,162	671,599	679,975	703,591	17,999	721,590	0	12,611	734,201	4.4%
		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	412,134	0	412,134	0	0	412,134	0.0%
Total Pension Contribution			333,146	350,590	400,948	412,134	0	412,134	0	0	412,134	0.0%
	(3)	Contribution based on November 2018 Actuarial Valuation Report.										
		TUITION REIMBURSEMENT										
52500		TUITION REIMBURSEMENT	0	4,200	0	4,000	0	4,000	0	0	4,000	0.0%
Total Tuition Reimbursement			0	4,200	0	4,000	0	4,000	0	0	4,000	0.0%
		UNEMPLOYMENT										
52600		UNEMPLOYMENT COMPENSATION	20,787	3,691	25,303	15,000	0	15,000	0	0	15,000	0.0%
Total Unemployment			20,787	3,691	25,303	15,000	0	15,000	0	0	15,000	0.0%
		WORKERS COMPENSATION										
52700		WORKERS' COMPENSATION	191,912	230,370	214,008	227,456	(3)	227,453	0	0	227,453	0.0%
Total Workers Compensation			191,912	230,370	214,008	227,456	(3)	227,453	0	0	227,453	0.0%
52000		Total Employee Benefits	6,377,515	6,723,449	6,877,997	7,348,254	388,518	7,736,772	123,098	173,539	8,033,409	9.3%

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							Status Quo Adjustments & Drivers	Status Quo Budget				
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	(1)	School Based Program Improvement	14,195	3,669	5,935	24,375	(5,679)	18,696	0	0	18,696	-23.3%
53200	(1)	Special Education	0	4,843	10,925	10,000	0	10,000	0	0	10,000	0.0%
53200	(1)	Asst. Supt.	44,329	103,436	174,172	136,946	(16,746)	120,200	0	0	120,200	-12.2%
53200	(1)	Board of Education	105,962	1,930	5,084	20,000	0	20,000	0	0	20,000	0.0%
Total Professional Educational Services			164,486	113,878	196,116	191,321	(22,425)	168,896	0	0	168,896	-11.7%
(1) See details on following page.												
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	(1) (2)	School Based Program Improvement	107,002	119,394	142,487	204,213	6,775	210,988	0	(16,000)	194,988	-4.5%
53300	(1)	Special Education	1,010,947	1,112,375	862,526	625,167	5,433	630,600	0	0	630,600	0.9%
53300	(1)	Asst. Supt.	897	4,350	204	0	0	0	0	0	0	0.0%
53300	(1)	Board of Education	51,437	17,525	30,771	2,850	0	2,850	0	0	2,850	0.0%
53300	(1)	Business & Fiscal	70,178	136,506	31,392	31,900	5,000	36,900	0	0	36,900	15.7%
53300	(1)	Plant Operations	69,565	64,954	51,161	74,000	0	74,000	0	0	74,000	0.0%
Total Other Professional			1,310,026	1,455,105	1,118,541	938,130	17,208	955,338	0	(16,000)	939,338	0.1%
(1) See details on following page.												
(2) Supt. New/Re-Alloc is a reduction of Special Education Professional Services.												
Security Service for BHS.			35,000									
Addition of BHS Flex scheduling program.			9,000									
Discontinue Virtual High School ASL class			<u>(60,000)</u>									
			(16,000)									
53020 Legal/Negotiations												
53020		Pupil Personnel Services	36,230	18,151	12,201	25,000	0	25,000	0	0	25,000	0.0%
53020	(3)	Board of Education	219,712	245,342	186,843	120,000	0	120,000	30,000	0	150,000	25.0%
Total Legal/Negotiations			255,942	263,493	199,044	145,000	0	145,000	30,000	0	175,000	20.7%
(3) Outlier change resulting from increasing student and employee issues.												
53400 TECHNICAL SERVICES												
53400		TECHNICAL SERVICES	45,267	17,274	30,134	39,000	2,000	41,000	0	0	41,000	5.1%
Total Technical Services			45,267	17,274	30,134	39,000	2,000	41,000	0	0	41,000	5.1%
53000 Total Professional/Technical Services			1,775,721	1,849,750	1,543,835	1,313,451	(3,217)	1,310,234	30,000	(16,000)	1,324,234	0.8%

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			Expenditures	Expenditures	Expenditures	Adopted	Status Quo & Drivers					
Detail of Account 53300 Other Professional				2019-2020	2020-2021	Detail of Account 53200 Professional Educational Services						
				BUDGET	REQUESTED					2019-2020	2020-2021	
										BUDGET	REQUESTED	
		Athletic Trainer services		43,000	43,000							
		Game officials		53,313	56,588							
		Virtual High School (ASL Course)		60,000	0							
		BHS Flex scheduling program		0	9,000					7,200	7,200	
		BHS Security Service		0	35,000					6,470	4,470	
		Adult Education		37,500	37,500							
		BHS Registration and AP scheduling services		4,500	8,000					1,705	2,026	
		School nurse licenses, and audiometer calibration		1,900	1,900					0	5,000	
		WMS outside speakers on drugs, alcohol, social media, etc.		4,000	4,000					9,000	0	
		Sub Total School Based Program Improvement		204,213	194,988					24,375	18,696	
		BHS Life Skills Special Education Program		315,000	327,600							
		Special Education services to students (reading, tutoring, Am. School for the Deaf)		150,000	156,000					10,000	10,000	
		BCBA Services		50,000	52,000							
		Speech services to students		35,000	35,000					60,000	60,000	
		Non public school nursing services		15,167	0					0	10,000	
		Special Education evaluations		60,000	60,000					70,946	34,200	
		Sub Total Special Education		625,167	630,600					6,000	6,000	
		Communications		2,850	2,850					0	10,000	
		Sub Total Board of Education		2,850	2,850					136,946	120,200	
		Financial Audit (BOE share of Town audit)		25,000	30,000							
		Munis support		5,500	5,500					20,000	20,000	
		FSA Administration		1,400	1,400							
		Sub Total Business & Fiscal		31,900	36,900							
		Plant operations (alarm monitoring, environmental testing, water quality monitoring, etc.)		74,000	74,000							
		Total Account 53300		938,130	939,338					191,321	168,896	
		54000 PURCHASED PROPERTY SERVICES										
54300		REPAIRS/MAINTENANCE EQUIPMENT	40,710	47,971	75,316	94,734	(1,085)	93,649	0	0	93,649	-1.1%
54301		REPAIRS/MAINTENANCE BUILDING	186,100	118,340	165,953	195,000	0	195,000	0	0	195,000	0.0%
54402		LEASE/RENT	238,871	137,658	36,862	41,219	281	41,500	0	0	41,500	0.7%
54930		LEASE - COPIER	262,619	239,084	152,726	144,200	5,800	150,000	0	0	150,000	4.0%
54000		Total Purchased Property Services	728,300	543,053	430,857	475,153	4,996	480,149	0	0	480,149	1.1%

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							Status Quo Adjustments & Drivers	Status Quo Budget		New/ Re-Alloc.	Superintendent Recommended	
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	2,083,017	2,229,422	54,287	2,283,709	0	0	2,283,709	2.4%
55108	(2) (3)	SPECIAL ED TRANSPORTATION - IN	13,578	26,921	101,969	64,862	1,946	66,808	36,497	0	103,305	59.3%
55109	(2) (4)	SPECIAL ED TRANSPORTATION - OUT	520,492	628,776	693,737	797,742	23,932	821,674	165,068	0	986,742	23.7%
55150		ATHLETIC TRANSPORTATION	117,515	115,365	126,693	125,899	2,518	128,417	0	0	128,417	2.0%
Total Transportation			2,682,712	2,786,920	3,005,416	3,217,925	82,683	3,300,608	201,565	0	3,502,173	8.8%
	(1)	Status quo change based on estimated contractual increase, less prepayment discount.										
	(2)	Status quo change based on contractual increases.										
	(3)	Outlier change due to increased transportation needs for Extended School Year program.										
	(4)	Outlier change due to increase in the number of outplaced students.										
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	21,183	27,300	500	27,800	0	0	27,800	1.8%
Total Field Trips			19,067	29,358	21,183	27,300	500	27,800	0	0	27,800	1.8%
Liability Insurance												
Property, liability, auto, and interscholastic athletic insurance coverage.												
55200		LIABILITY INSURANCE	199,335	212,751	212,463	223,500	0	223,500	0	0	223,500	0.0%
Total Liability Insurance			199,335	212,751	212,463	223,500	0	223,500	0	0	223,500	0.0%
Data & Phone												
55325		DATA LINE	21,122	23,461	69,945	67,000	(1,584)	65,416	0	0	65,416	-2.4%
55300		TELEPHONE	73,399	96,092	91,457	94,000	0	94,000	0	0	94,000	0.0%
Total Data and Phone			94,521	119,553	161,402	161,000	(1,584)	159,416	0	0	159,416	-1.0%
Postage and Printing												
55301		POSTAGE	25,227	22,771	22,372	35,800	(6,924)	28,876	0	0	28,876	-19.3%
55500		PRINTING	7,351	1,470	4,069	5,100	(900)	4,200	0	0	4,200	-17.6%
Total Postage and Printing			32,578	24,241	26,441	40,900	(7,824)	33,076	0	0	33,076	-19.1%

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			Expenditures	Expenditures	Expenditures	Adopted	Status Quo Adjustments & Drivers					Status Quo Budget
Tuition												
55630	(1) (2)	SPECIAL EDUCATION TUITION	1,216,537	1,863,259	1,941,988	1,705,500	51,165	1,756,665	647,330	0	2,403,995	41.0%
55610		MAGNET SCHOOL TUITION	76,712	81,700	86,000	86,000	0	86,000	0	0	86,000	0.0%
55604		VOCATIONAL/AGRI TUITION	40,937	61,405	61,405	65,000	3,230	68,230	0	0	68,230	5.0%
Total Tuition			1,334,186	2,006,364	2,089,393	1,856,500	54,395	1,910,895	647,330	0	2,558,225	37.8%
	(1)	Change in status quo budget due to anticipated tuition increases.										
	(2)	Outlier change due to the increase in the number of outplaced students.										
Conference/Travel												
55800	(4)	CONFERENCE/TRAVEL	21,624	8,875	17,446	19,973	647	20,620	0	0	20,620	3.2%
Total Conference/Travel			21,624	8,875	17,446	19,973	647	20,620	0	0	20,620	3.2%
	(4)	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	5,533,744	5,547,098	128,817	5,675,915	848,895	0	6,524,810	17.6%

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF BUDGET ESTIMATE : STATUS QUO PLUS SUPERINTENDENT RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2020-2021

Acct.	Note	Description	2016-2017 Expenditures	2017-2018 Expenditures	2018-2019 Expenditures	2019-2020 Adopted	2020-2021	2020-2021	Super. New/ Re-Alloc.	2020-2021 Superintendent Recommended	% Inc. (Dec.)	
							Status Quo Adjustments & Drivers	Status Quo Budget				Outliers
	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	17,221	25,427	655	26,082	0	0	26,082	2.6%
Total Office Supplies			17,573	15,064	17,221	25,427	655	26,082	0	0	26,082	2.6%
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	339,819	511,035	(44,875)	466,160	0	4,640	470,800	-7.9%
Total Instructional Supplies			215,085	209,407	339,819	511,035	(44,875)	466,160	0	4,640	470,800	-7.9%
	(1)	Supt. New/Re-Alloc is instructional supplies needed for the 3 sections being added at CES..										
Custodial, Maintenance & Other Supplies												
56112		CUSTODIAL SUPPLIES	77,012	61,309	90,601	77,500	0	77,500	0	0	77,500	0.0%
56114		MAINTENANCE SUPPLIES	33,059	16,034	23,356	20,000	0	20,000	0	0	20,000	0.0%
56290		OTHER SUPPLIES	135,086	90,799	138,894	151,107	1,345	152,452	0	0	152,452	0.9%
Total Custodial, Maintenance, & Other Supplies			245,157	168,142	252,851	248,607	1,345	249,952	0	0	249,952	0.5%
Heat and Energy												
56220		ELECTRICITY	597,355	566,067	598,763	575,000	15,000	590,000	0	0	590,000	2.6%
56240	(2)	OIL HEAT	232,418	243,169	339,522	256,250	(6,250)	250,000	0	0	250,000	-2.4%
56255		PROPANE	4,879	6,347	5,881	6,000	0	6,000	0	0	6,000	0.0%
56205	(2)	FUEL - TRANSPORTATION	142,263	141,577	186,071	163,250	(4,500)	158,750	0	0	158,750	-2.8%
Total Heat and Energy			976,915	957,160	1,130,237	1,000,500	4,250	1,004,750	0	0	1,004,750	0.4%
	(2)	Locked in heating oil at \$2.00 per gallon and diesel fuel at \$2.01 per gallon for 2020-2021. This is lower than the budgeted rates of 2019-2020. 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	79,000	2,369	81,369	0	0	81,369	3.0%
56294		REFUSE/RECYCLING	33,268	32,327	34,112	36,000	0	36,000	0	0	36,000	0.0%
Total Refuse and Recycling			96,082	109,026	110,811	115,000	2,369	117,369	0	0	117,369	2.1%
Textbooks, Library Books, & Subscriptions												
56410	(3)	TEXT/WORK BOOKS	65,473	96,156	133,323	182,254	(8,096)	174,158	0	58,820	232,978	27.8%
56420		LIBRARY BOOKS	34,488	14,985	38,015	47,131	(6,528)	40,603	0	0	40,603	-13.9%

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF BUDGET ESTIMATE : STATUS QUO PLUS SUPERINTENDENT RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2020-2021

Acct.	Note	Description	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Outliers	Super.	2020-2021	% Inc. (Dec.)	
			Expenditures	Expenditures	Expenditures	Adopted	Status Quo Adjustments & Drivers		Status Quo Budget	New/ Re-Alloc.		Superintendent Recommended
56400	(4)	PERIODICALS/SUBSCRIPTIONS	16,020	19,458	16,830	19,623	187	19,810	0	6,100	25,910	32.0%
Total Textbooks, Library Books, & Subscriptions			115,981	130,599	188,168	249,008	(14,437)	234,571	0	64,920	299,491	20.3%
	(3)	Supt. New/Re-Alloc is workbooks needed for the 3 sections being added at CES and World Language, Literature, and Social Studies textbooks for BHS.										
	(4)	Supt. New/Re-Alloc is a BHS subscription to Turnitin.com, and WMS subscription to Newsela.										
56000	Total Supplies		1,666,793	1,589,398	2,039,107	2,149,577	(50,693)	2,098,884	0	69,560	2,168,444	0.9%
57000	EQUIPMENT		Funds are included in this account for the purchase of new and replacement equipment that is used throughout the school system.									
57330	(1)	FURNITURE & FIXTURES	6,485	5,757	26,020	18,985	392	19,377	0	15,533	34,910	83.9%
57344		INSTR EQUIPMENT - NEW	13,681	13,533	40,894	38,200	1,200	39,400	0	0	39,400	3.1%
57345		INSTR EQUIPMENT - REPLACE	18,463	20,711	31,896	39,549	(523)	39,026	0	0	39,026	-1.3%
57390		OTHER EQUIPMENT	264,013	371,778	461,634	408,229	(4,219)	404,010	0	0	404,010	-1.0%
57000	Total Equipment		302,642	411,779	560,444	504,963	(3,150)	501,813	0	15,533	517,346	2.5%
	(1)	Supt. New/Re-Alloc request is furniture needed to equip 3 new sections at CES.										
58100		DUES, FEES, & MEMBERSHIPS	74,053	63,959	71,403	88,448	(1,786)	86,662	0	0	86,662	-2.0%
58100		DUES & FEES	74,053	63,959	71,403	88,448	(1,786)	86,662	0	0	86,662	-2.0%
TOTAL EXPENDITURES			41,044,454	42,429,002	43,510,372	45,185,410	1,188,412	46,373,822	1,011,541	719,833	48,105,196	6.5%

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF BUDGET ESTIMATE : STATUS QUO PLUS SUPERINTENDENT RECOMMENDED PROGRAM IMPROVEMENT FOR FISCAL YEAR 2020-2021

Acct.	Note	Description	2016-2017 Expenditures	2017-2018 Expenditures	2018-2019 Expenditures	2019-2020 Adopted	2020-2021	2020-2021	Super. New/ Re-Alloc.	2020-2021	% Inc. (Dec.)	
							Status Quo Adjustments & Drivers	Status Quo Budget		Outliers		Superintendent Recommended
RECURRING REVENUES												
43150	MEDICAID REIMBURSEMENT		0	(2,293)	(27,005)	(75,000)	0	(75,000)	25,000	0	(50,000)	-33.3%
43300	SPECIAL EDUCATION EXCESS COST		(624,334)	(770,603)	(646,811)	(740,000)	(18,803)	(758,803)	0	0	(758,803)	2.5%
43301	HEALTH SERVICES GRANT		0	0	(10,367)	(9,500)	0	(9,500)	0	0	(9,500)	0.0%
43302	TEAM MENTOR REIMBURSEMENT		0	0	0	(16,000)	9,250	(6,750)	0	0	(6,750)	-57.8%
43303	MAGNET SCHOOL TRANSPORTATION GRANT		(29,295)	(29,000)	(31,140)	(29,000)	(1,000)	(30,000)	0	0	(30,000)	3.4%
43304	ADULT EDUCATION GRANT		(9,526)	(9,500)	(4,499)	(3,600)	0	(3,600)	0	0	(3,600)	0.0%
44311	PRE-K TUITION		0	0	(43,328)	(46,000)	0	(46,000)	0	0	(46,000)	0.0%
44705	BUILDING USE REVENUES		(3,635)	(3,600)	(26,395)	(20,000)	0	(20,000)	0	0	(20,000)	0.0%
48200	UNIVERSAL SERVICE FUND (E-RATE)		(24,304)	(58,827)	(62,070)	(65,128)	5,302	(59,826)	0	0	(59,826)	-8.1%
48940	CHROMEBOOK REVENUES		0	0	(58,342)	(25,000)	(7,000)	(32,000)	0	0	(32,000)	28.0%
	TOTAL RECURRING REVENUES		(691,094)	(873,823)	(909,957)	(1,029,228)	(12,251)	(1,041,479)	25,000	0	(1,016,479)	-1.2%
EXPENDITURES NET OF RECURRING REVENUES			40,353,360	41,555,179	42,600,415	44,156,182	1,176,161	45,332,343	1,036,541	719,833	47,088,717	6.6%
								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%
48980	NON-LAPSING FUND		0	0	(79,184)	(65,000)	0	(65,000)	65,000	0	0	-100.0%
55150	RESTITUTION		0	(56,087)	0	0	0	0	0	0	0	0.0%
	TOTAL ONE TIME REVENUES		(85,000)	(576,763)	(79,184)	(65,000)	0	(65,000)	65,000	0	0	-100.0%
NET BOARD OF EDUCATION OPERATING BUDGET			40,268,360	40,978,416	42,521,231	44,091,182	1,176,161	45,267,343	1,101,541	719,833	47,088,717	6.80%
								2.67%	2.50%	1.63%		