

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF BUDGET ESTIMATE : SUPERINTENDENT'S RECOMMENDED BUDGET FOR FISCAL YEAR 2022-2023

Acct.	Note	Description	2022-2023				Super. New/Investments	Outliers	Adjust for Enrollment	Inflationary & Contractual Drivers	2021-2022 Adopted	2020-2021 Actual	2019-2020 Actual	2022-2023 Superintendent Recommended	%
			2021-2022 Adopted	2020-2021 Actual	2019-2020 Actual	2022-2023 Superintendent Recommended									
51110	(1)	TEACHERS' SALARIES	19,716,759	18,653,854	18,379,241	18,653,854	0	0	561,464	19,716,759	18,653,854	18,379,241	20,479,043	3.9%	
51111		TEACHER TURNOVER	(200,000)	0	0	0	0	0	0	(200,000)	0	0	(200,000)	0.0%	
Total Teacher Salaries			19,516,759	18,653,854	18,379,241	18,653,854	0	0	561,464	19,516,759	18,653,854	18,379,241	20,279,043	3.9%	

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

Investment reflects the net addition 2 FTE Teachers (1.0 Bilingual Teacher, and 1.0 Social Studies Instructional Coach).

Instructional Coach was initially funded by the ARP ESSER Grant.

(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	475	51,396	51,946	51,396	0	0	475	47,392	47,392	47,867	1.0%
51300		EXTENDED DUTY	(14,990)	222,491	150,706	222,491	0	0	(14,990)	222,491	222,491	207,501	-6.7%
51126		TUTORS	0	21,828	68,973	21,828	0	0	0	0	0	0	0.0%
51170		CO-CURRICULAR COACHES	9,785	346,865	297,809	346,865	0	0	9,785	403,397	403,397	413,182	2.4%
Total Other Payments to Teachers			(4,730)	642,867	569,434	642,867	0	0	(4,730)	673,280	673,280	668,550	-0.7%

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

TEMPORARY CERTIFIED - SUBSTITUTES

51130		TEACHER SUBSTITUTES - ST	0	358,264	379,854	358,264	0	0	0	375,000	375,000	375,000	0.0%
51131		TEACHER SUBSTITUTES - LT	0	103,423	379,854	103,423	0	0	0	0	0	0	0.0%
Total Payments to Substitutes for Certified Teachers			0	461,687	379,854	461,687	0	0	0	375,000	375,000	375,000	0.0%

Prior to 2020-2021 Substitute costs were not broken out by ST and LT.

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			Actual	Actual	Actual	Adopted	Contractual Drivers	Adjust for Enrollment	Outliers					
		Brookfield Public Schools												
		Account 51300 Extended Duty Budget Request												
		2022-2023												
		<u>Description</u>	<u>Approved</u>	<u>Requested</u>										
			<u>2021-2022</u>	<u>2022-2023</u>										
		All	75,180	51,946										
		Curriculum Writing	2,460	2,460										
		Curriculum Specialists Summer Prep	1,312	1,230										
		Librarian summer prep	9,509	8,160										
		All	21,389	22,092										
		Nurse - summer/field trip	<u>2,000</u>	<u>2,328</u>										
		Summer Guidance Work	111,850	88,216										
		Summer scheduling & evaluations												
		Sub-total Summer												
		SPED	2,000	2,092										
		After school clubs & activities	8,400	10,310										
		BHS	4,000	4,000										
		After school tutoring/teaching	12,200	12,200										
		TECH	3,074	3,104										
		BOE meetings, student helper	4,510	5,320										
		SPED	308	656										
		Detention/ISS Supervision	16,500	16,500										
		BHS	2,000	2,000										
		Equipment cleaning	8,017	7,931										
		BHS	4,244	8,487										
		Athletic game workers	12,296	12,416										
		SPED	17,652	18,829										
		PPT/Team meetings	<u>15,440</u>	<u>15,440</u>										
		School Climate Coordinator	110,641	119,285										
		All												
		SIP development and planning												
		SRBI Coordinator												
		CEC												
		Before & after school secretary/clerical/security												
		All												
		TEAM mentors												
		CURR												
		Sub-total All Other												
		Total	222,491	207,501										

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			Actual		Actual		Adopted	Drivers	Adjust for Enrollment	Outliers				
51102	(3)	ADMINISTRATORS' SALARIES	2,959,158	3,030,143	3,098,724	95,598	0	0	0	0	0	3,194,322	3.1%	
Total Certified Administrator Salaries			2,959,158	3,030,143	3,098,724	95,598	0	0	0	0	0	3,194,322	3.1%	
(3) Increases in accordance with the Brookfield Administration Association contract.														
Total Certified Salaries - Teachers & Administrators			22,287,687	22,788,551	23,663,763	652,332	0	0	200,820	24,516,915	3.6%			

SUPPORT (CLASSIFIED) STAFF SALARIES

51900	(1)	OCCUPATIONAL/PHYSICAL THERAPY	279,338	284,412	301,748	(29,746)	0	0	0	0	0	272,002	-9.9%	
51124	(2) (5)	PARA PROFESSIONALS	1,243,994	1,405,006	1,470,753	71,014	0	0	49,738	1,591,505	8.2%			
51140	(2)	CLERICAL/COMPUTER TECHNICIANS	1,953,252	1,977,793	2,039,554	78,189	0	0	0	2,117,743	3.8%			
51145	(2) (6)	HEALTH STAFF	375,636	382,887	399,792	62,064	0	0	0	461,856	15.5%			
51150	(3)	CUSTODIANS	874,750	849,923	972,144	22,530	0	0	0	994,674	2.3%			
51155	(1)	MAINTENANCE	207,062	221,218	230,537	5,187	0	0	0	235,724	2.2%			
51160	(4)	MONITORS	97,087	114,661	114,751	8,827	0	0	0	123,578	7.7%			
51350	(1)	STUDENT SAFETY	46,556	47,526	48,714	1,096	0	0	0	49,810	2.2%			
51175	(1)	TRANSPORTATION - MESSENGER	11,674	11,965	12,372	309	0	0	0	12,681	2.5%			
Total Support (Classified) Staff Salaries			5,089,349	5,295,391	5,590,365	219,470	0	0	49,738	5,859,573	4.8%			

- (1) Unaffiliated employees are budgeted with increases similar to those negotiated with other non-certified bargaining units.
- (2) Contract expired 6/30/21. Increases are estimated similar to those negotiated with other non-certified bargaining units.
- (3) Increases in accordance with current contract.
- (4) Contractual/inflationary increase reflects the impact of the increased minimum wage.
- (5) Investment reflects the increase of 4.5 Kindergarten Paraprofessionals minus 2 Regular Education Paraprofessionals.

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	38,545	35,020	61,000	0	0	0	0	0	0	61,000	0.0%	
Total Other Payments - Support (Classified) Staff			38,545	35,020	61,000	0	0	0	0	0	0	61,000	0.0%	
Total Salaries and Other Payments - Support Staff			5,127,894	5,330,411	5,651,365	219,470	0	0	49,738	5,920,573	4.8%			
51000		Total Salaries Certified and Support Staff	27,415,581	28,118,962	29,315,128	871,802	0	0	250,558	30,437,488	3.8%			

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			Actual	Actual	Actual	Adopted	Contractual Drivers	Adjust for Enrollment	Outliers					
EMPLOYEE BENEFITS														
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)	HEALTH INSURANCE	5,795,283	6,226,386	6,543,204	381,107	0	0	11,948	6,936,259	6.0%			
52100		GROUP LIFE INSURANCE	73,465	73,651	70,853	4,999	0	0	0	75,852	7.1%			
52950		LONG TERM DISABILITY	177,162	176,722	173,240	12,496	0	0	0	185,736	7.2%			
		Total Medical Insurance	6,045,910	6,476,759	6,787,297	398,602	0	0	11,948	7,197,847	6.0%			
(1) The anticipated premium increase is 7.0%. (6.5% OPEB valuation assumption + .5%)														
SOCIAL SECURITY - MEDICARE														
Includes Social Security, 6.2% of qualifying salaries and Medicare, 1.45% of qualifying salaries.														
52210		SOCIAL SECURITY	706,727	714,693	738,240	40,279	0	0	0	778,519	5.5%			
		Total Social Security	706,727	714,693	738,240	40,279	0	0	0	778,519	5.5%			
RETIREMENT														
Pension Contribution captures Board contributions to the Town's Pension Plan for Support (Classified) Staff.														
52300	(2)	PENSION CONTRIBUTION	415,321	448,784	326,400	20,918	0	0	0	347,318	6.4%			
		Total Pension Contribution	415,321	448,784	326,400	20,918	0	0	0	347,318	6.4%			
(2) Contribution estimated based on January 2020 Actuarial Valuation Report.														
TUITION REIMBURSEMENT														
52500		TUITION REIMBURSEMENT	0	0	2,500	0	0	0	0	2,500	0.0%			
		Total Tuition Reimbursement	0	0	2,500	0	0	0	0	2,500	0.0%			
UNEMPLOYMENT														
52600		UNEMPLOYMENT COMPENSATION	62,007	10,171	15,000	0	0	0	0	15,000	0.0%			
		Total Unemployment	62,007	10,171	15,000	0	0	0	0	15,000	0.0%			
WORKERS COMPENSATION														
52700		WORKERS' COMPENSATION	206,222	216,602	185,108	11,106	0	0	0	196,214	6.0%			
		Total Workers Compensation	206,222	216,602	185,108	11,106	0	0	0	196,214	6.0%			
52000		Total Employee Benefits	7,436,187	7,867,009	8,054,545	470,905	0	0	11,948	8,537,398	6.0%			

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			Actual		Actual	Adopted	Contractual Drivers	Adjust for Enrollment	Outliers					
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	2,379	13,359	5,369	(237)	0	0	0	0	0	13,122	-1.8%	
53200	(1)	Special Education	0	4,925	7,678	3,120	0	0	0	0	0	8,045	63.4%	
53200	(1)	Asst. Supt.	111,642	126,271	45,569	(54,402)	0	0	0	0	0	71,869	-43.1%	
53200	(1)	Board of Education	7,211	20,000	0	0	0	0	0	0	0	20,000	100.0%	
Total Professional Educational Services			121,232	164,555	58,616	(51,519)	0	0	0	0	0	113,036	-31.3%	

(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)	School Based Program Improvement	190,936	162,630	124,381	(5,381)	0	0	0	0	0	157,249	-3.3%	
53300	(1)	Special Education	909,606	405,332	627,801	(3,942)	0	0	0	0	0	401,390	-1.0%	
53300	(1)	Asst. Supt.	0	0	318	0	0	0	0	0	0	0	0.0%	
53300	(1)	Board of Education	12,992	2,200	3,221	1,600	0	0	0	0	0	3,800	0.0%	
53300	(1)	Business & Fiscal	31,385	26,900	36,650	920	0	0	0	0	0	27,820	3.4%	
53300	(1)	Plant Operations	51,542	63,861	286,211	0	0	0	0	0	0	63,861	0.0%	
Total Other Professional			1,196,461	660,923	1,078,582	(6,803)	0	0	0	0	0	654,120	-1.0%	

(1) See details on following page.

53020 Legal/Negotiations

53020		Pupil Personnel Services	29,606	25,000	19,370	0	0	0	0	0	0	25,000	0.0%	
53020		Board of Education	180,578	150,000	109,035	0	0	0	0	0	0	150,000	0.0%	
Total Legal/Negotiations			210,184	175,000	128,405	0	0	0	0	0	0	175,000	0.0%	

53400 TECHNICAL SERVICES

53400		TECHNICAL SERVICES	32,575	41,050	37,284	1,000	0	0	0	0	0	42,050	2.4%	
Total Technical Services			32,575	41,050	37,284	1,000	0	0	0	0	0	42,050	2.4%	

53000 Total Professional/Technical Services

53000 Total Professional/Technical Services			1,560,452	1,041,528	1,302,887	(57,322)	0	0	0	0	0	984,206	-5.5%	
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Acct.	Note	Description	2019-2020		2020-2021		2021-2022		2022-2023		Super. New/Investments	2022-2023 % Recommended	Inc./Dec.
			Actual	Budget	Actual	Requested	Adopted	Outliers	Budget	Requested			
Detail of Account 53300 Other Professional													
		Athletic Trainer services	43,000			0							
		Game officials	59,588		64,507								
		Translation services	242		16,642								
		BHS Virtual High School ASL Course	0		25,000								2,570
		BHS Flex scheduling program	9,000		7,000								2,352
		BHS swipe attendance system	9,800		3,000								5,000
		Adult Education	37,500		37,500								0
		School nurse audiometer calibration, waste disposal	1,500		1,600								3,200
		WMS outside speakers on drugs, alcohol, social media, et	2,000		2,000								13,122
		Sub Total School Based Program Improvement	162,630		157,249								
Detail of Account 53200 Professional Educational Services													
		BHS Life Skills Special Education Program	115,862		116,596								
		Special Education services to students (reading, tutoring, Am. School for the Deaf)	133,958		123,039								
		BCBA Services	56,056		58,299								
		Speech services to students	35,000		39,000								
		Special Education evaluations	64,456		64,456								
		Sub Total Special Education	405,332		401,390								
		Financial Audit (BOE share of Town audit)	25,000		25,000								
		Munis support	500		500								
		FSA Administration	1,400		2,320								
		Sub Total Business & Fiscal	26,900		27,820								
		Board of Education											
		Policy audit service	2,200		3,800								
		Plant operations (alarm monitoring, environmental testing, water quality monitoring, etc.)	63,861		63,861								
		Total Account 53300	660,923		654,120								
		Total Account 53200											
		Total Account 53036											

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			Actual	Actual	Adopted	Contractual Drivers	Inflationary & Contractual	Adjust for Enrollment	Outliers					
PURCHASED PROPERTY SERVICES														
54300		REPAIRS/MAINTENANCE EQUIPMENT	35,296	65,392	88,919	(8,200)	0	0	0	0	0	80,719	-9.2%	
54301		REPAIRS/MAINTENANCE BUILDING	116,692	199,027	167,700	(14,300)	0	0	0	0	0	153,400	-8.5%	
54402		LEASE/RENT	34,169	47,999	39,000	1,400	0	0	0	0	0	40,400	3.6%	
54930		LEASE - COPIER	116,989	95,667	146,377	(20,000)	0	0	0	0	0	126,377	-13.7%	
54000		Total Purchased Property Services	303,146	408,085	441,996	(41,100)	0	0	0	0	0	400,896	-9.3%	

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	1,841,978	2,141,058	2,336,028	169,981	0	0	0	0	0	2,506,009	7.3%	
55108		SPECIAL ED TRANSPORTATION - IN	126,959	34,202	88,845	0	0	0	0	0	0	88,845	0.0%	
55109		SPECIAL ED TRANSPORTATION - OUT	597,824	563,224	700,964	45,926	0	0	0	0	0	746,890	6.6%	
55150		ATHLETIC TRANSPORTATION	75,666	58,974	138,508	7,200	0	0	0	0	0	145,708	5.2%	
Total Transportation			2,642,427	2,797,458	3,264,345	223,107	0	0	0	0	0	3,487,452	6.8%	

(1) Contractual/inflationary change based on estimated contractual increase, less prepayment discount.

Student Field Trips

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

55155		FIELD TRIPS	10,722	3,000	32,155	(2,855)	0	0	0	0	0	29,300	-8.9%	
Total Field Trips			10,722	3,000	32,155	(2,855)	0	0	0	0	0	29,300	-8.9%	

Liability Insurance

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

55200 (2)		LIABILITY INSURANCE	231,595	219,157	227,300	5,828	0	0	0	0	0	233,128	2.6%	
Total Liability Insurance			231,595	219,157	227,300	5,828	0	0	0	0	0	233,128	2.6%	

(2) Increase based on information from our insurance company.

Data & Phone

55325		DATA LINE	62,426	64,627	64,616	0	0	0	0	0	0	64,616	0.0%	
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			Actual		Actual	Adopted	Drivers	Enrollment	Outliers	Recommended		% Inc. (Dec.)	
55300		TELEPHONE	93,535	95,531	94,000	1,879	0	0	0	0	0	95,879	2.0%
Total Data and Phone			155,961	160,158	158,616	1,879	0	0	0	0	0	160,495	1.2%

Postage and Printing													
55301		POSTAGE	13,610	15,334	21,126	0	0	0	0	0	0	21,126	0.0%
55500		PRINTING	879	849	2,050	(220)	0	0	0	0	0	1,830	-10.7%
Total Postage and Printing			14,489	16,183	23,176	(220)	0	0	0	0	0	22,956	-0.9%

Tuition													
55630	(1)	SPECIAL EDUCATION TUITION	2,171,036	2,050,588	2,237,097	132,972	0	0	0	0	0	2,370,069	5.9%
55610		MAGNET SCHOOL TUITION	86,000	88,700	86,000	0	0	0	0	0	0	86,000	0.0%
55604		VOCATIONAL/AGRI TUITION	81,874	64,818	68,230	2,050	0	0	0	0	0	70,280	3.0%
Total Tuition			2,338,910	2,204,106	2,391,327	135,022	0	0	0	0	0	2,526,349	5.6%

(1) Contractual/inflationary increase based on anticipated student population and estimated tuition costs.

Conference/Travel													
55800	(2)	CONFERENCE/TRAVEL	13,288	5,993	16,860	(856)	0	0	0	0	0	16,004	-5.1%
Total Conference/Travel			13,288	5,993	16,860	(856)	0	0	0	0	0	16,004	-5.1%

(2) Funds for staff members to attend conferences regarding curriculum areas, leadership, school climate, technology, etc.

55000	Total Other Purchased Services		5,407,392	5,406,055	6,113,779	361,905	0	0	0	0	0	6,475,684	5.9%
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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	10,922	15,052	22,639	0	0	0	0	0	0	22,639	0.0%
Total Office Supplies			10,922	15,052	22,639	0	0	0	0	0	0	22,639	0.0%

Instructional Supplies													
This account includes expenditures for supplies that are directly used in the instructional process. Examples are paper, pencils, & laboratory supplies.													
56110		INSTRUCTIONAL SUPPLIES	417,902	295,015	354,480	12,671	0	0	0	0	0	367,151	3.6%

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Acct.	Note	Description	2019-2020		2020-2021		2021-2022		2022-2023		Super. New/Investments	2022-2023 Superintendent Recommended	%	Inc. (Dec.)
			Actual		Actual	Adopted	Contractual Drivers	Adjust for Enrollment	Outliers					
Total Instructional Supplies			417,902	295,015	354,480	12,671	0	0	0	0	0	367,151		3.6%
Custodial, Maintenance & Other Supplies														
56112		CUSTODIAL SUPPLIES	83,201	87,924	77,500	0	0	0	0	0	0	77,500	0.0%	0.0%
56114	(1)	MAINTENANCE SUPPLIES	26,685	58,272	19,800	25,950	0	0	0	0	0	45,750	131.1%	131.1%
56290		OTHER SUPPLIES	81,121	130,199	129,678	6,518	0	0	0	0	0	136,196	5.0%	5.0%
Total Custodial, Maintenance, & Other Supplies			191,007	276,395	226,978	32,468	0	0	0	0	0	259,446		14.3%
(1) Increase due to increased maintenance needs in the school, specifically HVAC and ventilation.														
Heat and Energy														
56220		ELECTRICITY	532,950	572,107	568,000	0	0	0	0	0	0	568,000	0.0%	0.0%
56240	(2)	OIL HEAT	241,496	291,539	201,250	97,500	0	0	0	0	0	298,750	48.4%	48.4%
56255		PROPANE	4,906	5,092	6,000	0	0	0	0	0	0	6,000	0.0%	0.0%
56205	(2)	FUEL - TRANSPORTATION	114,622	82,103	128,500	59,000	0	0	0	0	0	187,500	45.9%	45.9%
Total Heat and Energy			893,974	950,841	903,750	156,500	0	0	0	0	0	1,060,250		17.3%
(2) Estimating \$2.39 per gallon based on information from current supplier based on the current oil market. Increase due to the fact that we locked in at \$1.61 for 2021-2022.														
Refuse and Recycling														
56292		WATER/SEWAGE	75,046	83,409	88,184	0	0	0	0	0	0	88,184	0.0%	0.0%
56294		REFUSE/RECYCLING	31,995	37,263	35,570	7,213	0	0	0	0	0	42,783	20.3%	20.3%
Total Refuse and Recycling			107,041	120,672	123,754	7,213	0	0	0	0	0	130,967		5.8%
Textbooks, Library Books, & Subscriptions														
56410		TEXT/WORK BOOKS	126,738	181,561	273,388	(41,739)	0	0	0	0	0	231,649	-15.3%	-15.3%
56420		LIBRARY BOOKS	41,353	26,397	35,614	655	0	0	0	0	0	36,269	1.8%	1.8%
56400		PERIODICALS/SUBSCRIPTIONS	16,855	13,350	22,160	2,984	0	0	0	0	0	25,144	13.5%	13.5%
Total Textbooks, Library Books, & Subscriptions			184,946	221,308	331,162	(38,100)	0	0	0	0	0	293,062		-11.5%
56000 Total Supplies			1,805,792	1,879,283	1,962,763	170,752	0	0	0	0	0	2,133,515		8.7%

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF BUDGET ESTIMATE : SUPERINTENDENT'S RECOMMENDED BUDGET FOR FISCAL YEAR 2022-2023

Acct.	Note	Description	2019-2020		2020-2021		2021-2022		2022-2023		Super. New/ Investments	2022-2023 Superintendent Recommended	%	Inc. (Dec.)
			Actual	Actual	Actual	Adopted	Contractual Drivers	Inflationary & Contractual Drivers	Outliers	Adjust for Enrollment				
Funds are included in this account for the purchase of new and replacement equipment that is used throughout the school system.														
57330	(3)	FURNITURE & FIXTURES	17,135	258,479	14,395	15,237	0	0	0	0	0	29,632	105.8%	
57344	(4)	INSTR EQUIPMENT - NEW	42,761	36,516	19,245	20,215	0	0	0	0	0	39,460	105.0%	
57345		INSTR EQUIPMENT - REPLACE	25,356	23,500	42,033	(18,304)	0	0	0	0	0	23,729	-43.5%	
57350		TECHNOLOGY SOFTWARE	181,243	272,212	327,527	30,572	0	0	0	0	0	358,099	9.3%	
57390		OTHER EQUIPMENT	220,152	244,816	282,457	(10,503)	0	0	0	0	0	271,954	-3.7%	
57000		Total Equipment	486,647	835,523	685,657	37,217	0	0	0	0	0	722,874	5.4%	
	(3)	Contractual/Inflationary increase due to request to purchase new furniture for the BHS Art Room.												
	(4)	Contractual/Inflationary increase due to the need to purchased BHS Athletic equipment.												
58100		DUES, FEES, & MEMBERSHIPS	66,624	64,423	82,988	2,861	0	0	0	0	0	85,849	3.4%	
58414		CONTINGENCY	0	0	0	0	0	0	0	0	0	0	0.0%	
58100		DUES & FEES	66,624	64,423	82,988	2,861	0	0	0	0	0	85,849	3.4%	
TOTAL EXPENDITURES			44,481,821	45,882,227	47,698,384	1,817,020	0	0	0	0	262,506	49,777,910	4.4%	

BROOKFIELD BOARD OF EDUCATION
 DETAILS OF BUDGET ESTIMATE : SUPERINTENDENT'S RECOMMENDED BUDGET FOR FISCAL YEAR 2022-2023

Acct.	Note	Description	2019-2020		2020-2021		2021-2022		2022-2023		Super. New/Investments	2022-2023 Superintendent Recommended	%
			Actual		Actual	Adopted	Inflationary & Contractual Drivers	Adjust for Enrollment	Outliers	Inc. (Dec.)			
RECURRING REVENUES													
43150		MEDICAID REIMBURSEMENT	(24,946)	(30,134)	(50,000)	0	0	0	0	0	0	(50,000)	0.0%
43300		SPECIAL EDUCATION EXCESS COST	(633,260)	(422,177)	(587,387)	(73,594)	0	0	0	0	0	(660,981)	12.5%
43301		HEALTH SERVICES GRANT	(9,693)	(18,336)	(8,662)	(838)	0	0	0	0	0	(9,500)	9.7%
43302		TEAM MENTOR REIMBURSEMENT	(5,401)	(3,441)	(6,750)	0	0	0	0	0	0	(6,750)	0.0%
43303		MAGNET SCHOOL TRANSPORTATION GRANT	(31,973)	(32,568)	(30,000)	(3,500)	0	0	0	0	0	(33,500)	11.7%
43304		ADULT EDUCATION GRANT	(4,590)	(5,339)	(4,500)	(800)	0	0	0	0	0	(5,300)	17.8%
4431.1		PRE-K TUITION	(57,848)	(52,166)	(56,000)	(2,000)	0	0	0	0	0	(58,000)	3.6%
44705		BUILDING USE REVENUES	(22,059)	(1,889)	(20,000)	0	0	0	0	0	0	(20,000)	0.0%
48200		UNIVERSAL SERVICE FUND (E-RATE)	(45,914)	(80,120)	(46,706)	(2,836)	0	0	0	0	0	(49,542)	6.1%
48803		BHS PARKING FEES	0	(15,490)	(10,000)	(10,000)	0	0	0	0	0	(20,000)	100.0%
48940		CHROMEBOOK REVENUES	(44,480)	(30,884)	(32,000)	0	0	0	0	0	0	(32,000)	0.0%
49103		TRANSFER FROM FOOD SERVICE ACCOUNT	(30,000)	(30,000)	(30,000)	0	0	0	0	0	0	(30,000)	0.0%
		TOTAL RECURRING REVENUES	(910,164)	(722,544)	(882,005)	(93,568)	0	0	0	0	0	(975,573)	10.6%
EXPENDITURES NET OF RECURRING REVENUES			43,571,657	45,159,683	46,816,379	1,723,452	0	0	0	262,506	48,802,337	4.2%	
ONE TIME REVENUES													
44700		PARTICIPATION FEE BALANCE	0	0	0	0	0	0	0	0	0	0	0.0%
49150		TOWN REVENUE TRANSFER (17-18)	0	0	0	0	0	0	0	0	0	0	0.0%
48980		NON-LAPSING FUND	(65,000)	0	0	0	0	0	0	0	0	0	0.0%
49104		TRANSFER FROM STUDENT ACTIVITY ACCOUNT	(52,809)	0	0	0	0	0	0	0	0	0	0.0%
55150		RESTITUTION	0	0	0	0	0	0	0	0	0	0	0.0%
		TOTAL ONE TIME REVENUES	(117,809)	0	0	0	0	0	0	0	0	0	0.0%
NET BOARD OF EDUCATION OPERATING BUDGET			43,453,848	45,159,683	46,816,379	1,723,452	0	0	0	262,506	48,802,337	4.24%	
										3.68%	0.00%	0.56%	