

BROOKFIELD BOARD OF EDUCATION  
 DETAILS OF BUDGET ESTIMATE : BOARD OF EDUCATION'S BUDGET FOR FISCAL YEAR 2023-2024

<u>Acct.</u>	<u>Note</u>	<u>Description</u>	2020-2021	2021-2022	2022-2023	2023-2024	New <u>CLES</u>	New <u>Security</u>	ARP ESSER <u>Phase in</u>	Super. <u>Realloc./</u> <u>Investments</u>	2023-2024 Superintendent <u>Recommended</u>	%
			<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	Inflationary & Contractual <u>Drivers</u>						
51110	(1)	TEACHERS' SALARIES	18,653,854	19,192,912	20,479,043	668,077	0	0	189,845	176,800	21,513,765	5.1%
51111		TEACHER TURNOVER	0	0	(200,000)	0	0	0	0	0	(200,000)	0.0%
<b>Total Teacher Salaries</b>			<b>18,653,854</b>	<b>19,192,912</b>	<b>20,279,043</b>	<b>668,077</b>	<b>0</b>	<b>0</b>	<b>189,845</b>	<b>176,800</b>	<b>21,313,765</b>	<b>5.1%</b>

(1) Increases in accordance with the Brookfield Education Association contract.  
 ARP ESSER Phase in is 1.0FTE Social Worker, 1.0FTE Instructional Coach and partial funding of Technology Integrator.  
 Investment is 2.0 FTE BCBA offset by a reduction in Professional Services.

(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	51,396	57,343	47,867	2,120	0	0	0	0	49,987	4.4%
51300		EXTENDED DUTY	222,778	210,937	191,961	7,742	0	0	0	0	199,703	4.0%
51126		TUTORS	21,828	6,741	0	0	0	0	0	0	0	0.0%
51170		CO-CURRICULAR COACHES	346,865	391,559	413,182	6,371	0	0	0	0	419,553	1.5%
<b>Total Other Payments to Teachers</b>			<b>642,867</b>	<b>666,580</b>	<b>653,010</b>	<b>16,233</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>669,243</b>	<b>2.5%</b>

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

**TEMPORARY CERTIFIED - SUBSTITUTES**

51130		TEACHER SUBSTITUTES - ST	358,264	572,543	375,000	0	0	0	0	0	375,000	0.0%
51131		TEACHER SUBSTITUTES - LT	103,423	147,770	0	0	0	0	0	0	0	0.0%
<b>Total Payments to Substitutes for Certified Teachers</b>			<b>461,687</b>	<b>720,313</b>	<b>375,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>375,000</b>	<b>0.0%</b>

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						Inflationary & Contractual Drivers	New CLES	New Security				
Brookfield Public Schools Account 51300 Extended Duty Budget Request 2022-2023												
			Approved 2022-2023		Requested 2023-2024							
<u>Location</u>		<u>Description</u>										
All		Curriculum Writing	51,946		70,662							
CES		Curriculum Specialists Summer Prep	2,460		2,520							
CES		Para assistance before school opens	0		240							
BHS		Librarian summer prep	1,230		0							
All		Nurse - summer/field trip	7,660		8,252							
WMS/BHS		Summer Guidance Work	12,492		11,593							
SPED		Summer scheduling & evaluations	<u>2,328</u>		<u>2,672</u>							
		Sub-total Summer	78,116		95,939							
SPED		After school clubs & activities	2,092		2,092							
BHS		After school ensembles	10,310		10,310							
SPED		After school tutoring/teaching	4,000		4,000							
TECH		BOE meetings, student helper	12,200		12,200							
CES		Data Team Coordinator	3,104		3,152							
BHS		Detention/ISS Supervision	5,320		5,280							
BHS		Equipment cleaning	656		336							
BHS		Athletic game workers	16,500		17,500							
SPED		PPT/Team meetings	2,000		2,000							
All		School Climate Coordinator	7,931		8,054							
CES		SIP development and planning	8,487		1,365							
All		SRBI Coordinator	12,416		12,608							
All		Before & after school secretary/clerical/seci	18,829		14,867							
CURR		TEAM mentors	<u>10,000</u>		<u>10,000</u>							
		Sub-total All Other	113,845		103,764							
		Total	191,961		199,703							

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<b>CERTIFIED ADMINISTRATOR SALARIES</b>												
51102	(3)	ADMINSTRATORS' SALARIES	3,030,143	3,136,077	3,194,322	46,313	(129,115)	0	0	0	3,111,520	-2.6%
<b>Total Certified Administrator Salaries</b>			<b>3,030,143</b>	<b>3,136,077</b>	<b>3,194,322</b>	<b>46,313</b>	<b>(129,115)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,111,520</b>	<b>-2.6%</b>
(3) Increases in accordance with the Brookfield Administration Association contract. CLES reflects elimination of 1 Administrator position.												
<b>Total Certified Salaries - Teachers &amp; Administrators</b>			<b>22,788,551</b>	<b>23,715,882</b>	<b>24,501,375</b>	<b>730,623</b>	<b>(129,115)</b>	<b>0</b>	<b>189,845</b>	<b>176,800</b>	<b>25,469,528</b>	<b>4.0%</b>
<b>SUPPORT (CLASSIFIED) STAFF SALARIES</b>												
51900	(1)	OCCUPATIONAL/PHYSICAL THERAPY	284,412	292,005	269,284	(9,502)	0	0	0	0	259,782	-3.5%
51124	(2)	PARA PROFESSIONALS	1,405,006	1,422,978	1,575,575	(73,028)	0	0	0	0	1,502,547	-4.6%
51140	(3)	CLERICAL/COMPUTER TECHNICIANS	1,977,793	2,043,194	2,117,743	53,151	0	0	0	0	2,170,894	2.5%
51145	(3)	HEALTH STAFF	382,887	412,667	457,970	15,601	0	0	0	0	473,571	3.4%
51150	(3)	CUSTODIANS	849,923	930,200	994,674	16,259	0	0	0	0	1,010,933	1.6%
51155	(1)	MAINTENANCE	221,218	231,129	235,724	9,429	0	0	0	0	245,153	4.0%
51160	(4)	MONITORS	114,661	153,941	122,235	10,170	0	0	0	0	132,405	8.3%
51350	(1) (5)	STUDENT SAFETY	47,526	48,596	49,810	1,991	0	141,312	0	0	193,113	287.7%
51175	(3)	TRANSPORTATION - MESSENGER	11,965	9,908	12,681	160	0	0	0	0	12,841	1.3%
<b>Total Support (Classified) Staff Salaries</b>			<b>5,295,391</b>	<b>5,544,618</b>	<b>5,835,696</b>	<b>24,231</b>	<b>0</b>	<b>141,312</b>	<b>0</b>	<b>0</b>	<b>6,001,239</b>	<b>2.8%</b>
(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) New/Security is the addition of 5 Security Monitors.												
<b>OTHER PAYMENTS - SUPPORT (CLASSIFIED) STAFF</b>												
Included within this account are overtime and other payments for duties that are beyond the normal work day or year.												
51630		OVERTIME	35,020	73,287	61,000	0	0	0	0	0	61,000	0.0%
<b>Total Other Payments - Support (Classified) Staff</b>			<b>35,020</b>	<b>73,287</b>	<b>61,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,000</b>	<b>0.0%</b>
<b>Total Salaries and Other Payments - Support Staff</b>			<b>5,330,411</b>	<b>5,617,905</b>	<b>5,896,696</b>	<b>24,231</b>	<b>0</b>	<b>141,312</b>	<b>0</b>	<b>0</b>	<b>6,062,239</b>	<b>2.8%</b>
51000	<b>Total Salaries Certified and Support Staff</b>		<b>28,118,962</b>	<b>29,333,787</b>	<b>30,398,071</b>	<b>754,854</b>	<b>(129,115)</b>	<b>141,312</b>	<b>189,845</b>	<b>176,800</b>	<b>31,531,767</b>	<b>3.7%</b>

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						Contractual Drivers	New CLEs					
52000		<b>EMPLOYEE BENEFITS</b>										
		The cost of employee benefits contained within contracts and required by law are included in this family of accounts.										
		<b>MEDICAL INSURANCE</b>										
52800	(1)	HEALTH INSURANCE	6,226,386	6,520,551	6,980,341	949,997	(24,534)	73,602	24,534	49,068	8,053,008	15.4%
52100		GROUP LIFE INSURANCE	73,651	76,898	75,852	2,655	0	345	0	0	78,852	4.0%
52950		LONG TERM DISABILITY	176,722	191,335	185,736	8,915	0	2,180	0	0	196,831	6.0%
<b>Total Medical Insurance</b>			<b>6,476,759</b>	<b>6,788,784</b>	<b>7,241,929</b>	<b>961,567</b>	<b>(24,534)</b>	<b>76,127</b>	<b>24,534</b>	<b>49,068</b>	<b>8,328,691</b>	<b>15.0%</b>
	(1)	Estimated premium increase is 12.0% based on information from the State Partnership Plan.										
		<b>SOCIAL SECURITY - MEDICARE</b>										
		Includes Social Security, 6.2% of qualifying salaries and Medicare, 1.45% of qualifying salaries.										
52210		SOCIAL SECURITY	714,693	758,950	778,519	29,696	0	10,810	0	0	819,025	5.2%
<b>Total Social Security</b>			<b>714,693</b>	<b>758,950</b>	<b>778,519</b>	<b>29,696</b>	<b>0</b>	<b>10,810</b>	<b>0</b>	<b>0</b>	<b>819,025</b>	<b>5.2%</b>
		<b>RETIREMENT</b>										
		Pension Contribution captures Board contributions to the Town's Pension Plan for Support (Classified) Staff.										
52300	(2)	PENSION CONTRIBUTION	448,784	330,269	347,318	0	0	0	0	0	347,318	0.0%
<b>Total Pension Contribution</b>			<b>448,784</b>	<b>330,269</b>	<b>347,318</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>347,318</b>	<b>0.0%</b>
	(2)	Contribution estimated based on January 2020 Actuarial Valuation Report.										
		<b>TUITION REIMBURSEMENT</b>										
52500		TUITION REIMBURSEMENT	0	0	2,500	0	0	0	0	0	2,500	0.0%
<b>Total Tuition Reimbursement</b>			<b>0</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>0.0%</b>
		<b>UNEMPLOYMENT</b>										
52600		UNEMPLOYMENT COMPENSATION	10,171	8,270	15,000	0	0	0	0	0	15,000	0.0%
<b>Total Unemployment</b>			<b>10,171</b>	<b>8,270</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>0.0%</b>
		<b>WORKERS COMPENSATION</b>										
52700		WORKERS' COMPENSATION	216,602	185,090	196,214	(11,301)	0	0	0	0	184,913	-5.8%
<b>Total Workers Compensation</b>			<b>216,602</b>	<b>185,090</b>	<b>196,214</b>	<b>(11,301)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>184,913</b>	<b>-5.8%</b>
52000		<b>Total Employee Benefits</b>	<b>7,867,009</b>	<b>8,071,363</b>	<b>8,581,480</b>	<b>979,962</b>	<b>(24,534)</b>	<b>86,937</b>	<b>24,534</b>	<b>49,068</b>	<b>9,697,447</b>	<b>13.0%</b>

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<b>53000 PROFESSIONAL/TECHNICAL SERVICES</b>												
<b>53200 Professional Educational Services</b>												
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	5,369	5,902	13,122	(5,084)	0	0	0	0	8,038	-38.7%
53200	(1)	Special Education	7,678	2,077	8,045	6,605	0	0	0	0	14,650	82.1%
53200	(1)	Asst. Supt.	45,569	6,411	71,869	(13,468)	0	0	0	0	58,401	-18.7%
53200	(1)	Board of Education	0	2,341	20,000	0	0	0	0	0	20,000	100.0%
<b>Total Professional Educational Services</b>			<b>58,616</b>	<b>16,731</b>	<b>113,036</b>	<b>(11,947)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,089</b>	<b>-10.6%</b>
(1) See details on following page.												
<b>53300 Other Professional</b>												
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 2023-2024 request. Special Services includes evaluations, behavioral services, speech pathologists, etc..												
53300	(1)	School Based Program Improvement	124,381	148,707	173,449	12,628	0	0	0	0	186,077	7.3%
53300	(1)	Special Education	627,801	584,671	401,390	20,243	0	0	0	(174,896)	246,737	-38.5%
53300	(1)	Asst. Supt.	318	16,200	0	0	0	0	0	0	0	0.0%
53300	(1)	Board of Education	3,221	14,417	3,800	0	0	0	0	0	3,800	0.0%
53300	(1)	Business & Fiscal	36,650	28,443	27,820	380	0	0	0	0	28,200	1.4%
53300	(1)	Plant Operations	286,211	169,180	63,861	4,929	0	0	0	0	68,790	7.7%
<b>Total Other Professional</b>			<b>1,078,582</b>	<b>961,618</b>	<b>670,320</b>	<b>38,180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(174,896)</b>	<b>533,604</b>	<b>-20.4%</b>
(1) See details on following page.												
<b>53020 Legal/Negotiations</b>												
53020		Pupil Personnel Services	19,370	17,940	25,000	0	0	0	0	0	25,000	0.0%
53020		Board of Education	109,035	171,768	150,000	0	0	0	0	0	150,000	0.0%
<b>Total Legal/Negotiations</b>			<b>128,405</b>	<b>189,708</b>	<b>175,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,000</b>	<b>0.0%</b>
<b>53400 TECHNICAL SERVICES</b>												
53400		TECHNICAL SERVICES	37,284	50,563	42,050	(1,000)	0	0	0	0	41,050	-2.4%
<b>Total Technical Services</b>			<b>37,284</b>	<b>50,563</b>	<b>42,050</b>	<b>(1,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,050</b>	<b>-2.4%</b>
<b>53000 Total Professional/Technical Services</b>			<b>1,302,887</b>	<b>1,218,620</b>	<b>1,000,406</b>	<b>25,233</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(174,896)</b>	<b>850,743</b>	<b>-15.0%</b>



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54000		<b>PURCHASED PROPERTY SERVICES</b>										
54300		REPAIRS/MAINTENANCE EQUIPMENT	65,392	70,658	80,719	11,854	0	0	0	0	92,573	14.7%
54301		REPAIRS/MAINTENANCE BUILDING	199,027	179,917	153,400	(4,700)	0	0	0	0	148,700	-3.1%
54402		LEASE/RENT	47,999	45,950	40,400	(3,000)	0	0	0	0	37,400	-7.4%
54930		LEASE - COPIER	95,667	116,023	112,377	4,535	0	0	0	0	116,912	4.0%
<b>54000</b>		<b>Total Purchased Property Services</b>	<b>408,085</b>	<b>412,548</b>	<b>386,896</b>	<b>8,689</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>395,585</b>	<b>2.2%</b>

**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	2,141,058	2,349,282	2,496,639	279,683	0	0	0	0	2,776,322	11.2%
55108		SPECIAL ED TRANSPORTATION - IN	34,202	83,231	88,845	(9,465)	0	0	0	0	79,380	-10.7%
55109		SPECIAL ED TRANSPORTATION - OUT	563,224	714,958	746,890	153,836	0	0	0	0	900,726	20.6%
55150		ATHLETIC TRANSPORTATION	58,974	131,084	145,708	(1,201)	0	0	0	0	144,507	-0.8%
<b>Total Transportation</b>			<b>2,797,458</b>	<b>3,278,555</b>	<b>3,478,082</b>	<b>422,853</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,900,935</b>	<b>12.2%</b>

(1) Contractual/Inflationary change based on estimated contractual increase, plus the addition of three buses resulting from the move from 3 tiers to 2, 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	3,000	6,992	29,300	1,200	0	0	0	0	30,500	4.1%
<b>Total Field Trips</b>			<b>3,000</b>	<b>6,992</b>	<b>29,300</b>	<b>1,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,500</b>	<b>4.1%</b>

**Liability Insurance**

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

55200	(2)	LIABILITY INSURANCE	219,157	229,534	233,128	20,314	0	0	0	0	253,442	8.7%
<b>Total Liability Insurance</b>			<b>219,157</b>	<b>229,534</b>	<b>233,128</b>	<b>20,314</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>253,442</b>	<b>8.7%</b>

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

**Data & Phone**

55325		DATA LINE	64,627	62,680	64,616	0	0	0	0	0	64,616	0.0%
55300		TELEPHONE	95,531	95,915	95,879	(1,879)	0	0	0	0	94,000	-2.0%
<b>Total Data and Phone</b>			<b>160,158</b>	<b>158,595</b>	<b>160,495</b>	<b>(1,879)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>158,616</b>	<b>-1.2%</b>

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Acct.	Note	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Inflationary & Contractual Drivers	New CLEs	New Security	ARP ESSER Phase in	Super. Realloc./ Investments	2023-2024 Superintendent Recommended	% Inc. (Dec.)
<b>Postage and Printing</b>												
55301		POSTAGE	15,334	10,812	15,926	(306)	0	0	0	0	15,620	-1.9%
55500		PRINTING	849	1,011	1,830	(455)	0	0	0	0	1,375	-24.9%
<b>Total Postage and Printing</b>			<b>16,183</b>	<b>11,823</b>	<b>17,756</b>	<b>(761)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,995</b>	<b>-4.3%</b>
<b>Tuition</b>												
55630	(1)	SPECIAL EDUCATION TUITION	2,050,588	2,298,700	2,370,069	159,465	0	0	0	0	2,529,534	6.7%
55610		MAGNET SCHOOL TUITION	88,700	86,000	86,000	0	0	0	0	0	86,000	0.0%
55604		VOCATIONAL/AGRI TUITION	64,818	56,411	72,860	3,140	0	0	0	0	76,000	4.3%
<b>Total Tuition</b>			<b>2,204,106</b>	<b>2,441,111</b>	<b>2,528,929</b>	<b>162,605</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,691,534</b>	<b>6.4%</b>
(1)		Enrollment increase based on anticipated student population and estimated tuition costs.										
<b>Conference/Travel</b>												
55800	(2)	CONFERENCE/TRAVEL	5,993	4,658	16,004	(289)	0	0	0	0	15,715	-1.8%
<b>Total Conference/Travel</b>			<b>5,993</b>	<b>4,658</b>	<b>16,004</b>	<b>(289)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,715</b>	<b>-1.8%</b>
(2)		Funds for staff members to attend conferences regarding curriculum areas, leadership, school climate, technology, etc.										
<b>55000</b>	<b>Total Other Purchased Services</b>		<b>5,406,055</b>	<b>6,131,268</b>	<b>6,463,694</b>	<b>604,043</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,067,737</b>	<b>9.3%</b>
<b>56000</b>	<b>SUPPLIES</b>		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	15,052	14,391	22,639	5,723	0	0	0	0	28,362	25.3%
<b>Total Office Supplies</b>			<b>15,052</b>	<b>14,391</b>	<b>22,639</b>	<b>5,723</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,362</b>	<b>25.3%</b>
<b>Instructional Supplies</b>												
This account includes expenditures for supplies that are directly used in the instructional process. Examples are paper, pencils, & laboratory supplies.												
56110		INSTRUCTIONAL SUPPLIES	295,015	247,631	367,151	38,651	0	0	0	0	405,802	10.5%
<b>Total Instructional Supplies</b>			<b>295,015</b>	<b>247,631</b>	<b>367,151</b>	<b>38,651</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>405,802</b>	<b>10.5%</b>
<b>Custodial, Maintenance &amp; Other Supplies</b>												
56112		CUSTODIAL SUPPLIES	87,924	76,850	77,500	0	0	0	0	0	77,500	0.0%
56114		MAINTENANCE SUPPLIES	58,272	69,083	45,750	(14,500)	0	0	0	0	31,250	-31.7%



BROOKFIELD BOARD OF EDUCATION  
 DETAILS OF BUDGET ESTIMATE : BOARD OF EDUCATION'S BUDGET FOR FISCAL YEAR 2023-2024

Acct.	Note	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024		ARP ESSER Phase in	Super. Realloc./ Investments	2023-2024 Superintendent Recommended	% Inc. (Dec.)	
						Inflationary & Contractual Drivers	New CLES					
56290		OTHER SUPPLIES	130,199	112,782	136,196	(4,824)	0	400	0	0	131,772	-3.2%
<b>Total Custodial, Maintenance, &amp; Other Supplies</b>			<b>276,395</b>	<b>258,715</b>	<b>259,446</b>	<b>(19,324)</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>240,522</b>	<b>-7.3%</b>
<b>Heat and Energy</b>												
56220		ELECTRICITY	572,107	580,260	548,500	21,500	(90,000)	0	0	0	480,000	-12.5%
56240	(1)	OIL HEAT	291,539	334,118	298,750	244,340	(105,250)	0	0	0	437,840	46.6%
56210		NATURAL GAS	0	0	0	0	30,000	0	0	0	30,000	100.0%
56255		PROPANE	5,092	8,383	6,000	0	0	0	0	0	6,000	0.0%
56205	(2)	FUEL - TRANSPORTATION	82,103	106,719	187,500	14,828	0	0	0	0	202,328	7.9%
<b>Total Heat and Energy</b>			<b>950,841</b>	<b>1,029,480</b>	<b>1,040,750</b>	<b>280,668</b>	<b>(165,250)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,156,168</b>	<b>11.1%</b>
(1)		Estimating \$4.21 per galloon based locked in price this year.										
(2)		Estimating decreased fuel consumption resulting from the move from 3 tiers to 2. Assuming Diesel at \$4.15 per gallon and Gasoline at \$3.53 (locked in prices this year).										
<b>Refuse and Recycling</b>												
56292		WATER/SEWAGE	83,409	88,186	91,830	(7,610)	0	0	0	0	84,220	-8.3%
56294		REFUSE/RECYCLING	37,263	48,669	42,783	(5,580)	0	0	0	0	37,203	-13.0%
<b>Total Refuse and Recycling</b>			<b>120,672</b>	<b>136,855</b>	<b>134,613</b>	<b>(13,190)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>121,423</b>	<b>-9.8%</b>
<b>Textbooks, Library Books, &amp; Subscriptions</b>												
56410		TEXT/WORK BOOKS	181,561	158,534	224,149	(3,981)	0	0	0	0	220,168	-1.8%
56420		LIBRARY BOOKS	26,397	33,980	36,269	1,748	0	0	0	0	38,017	4.8%
56400		PERIODICALS/SUBSCRIPTIONS	13,350	19,513	25,144	(453)	0	0	0	0	24,691	-1.8%
<b>Total Textbooks, Library Books, &amp; Subscriptions</b>			<b>221,308</b>	<b>212,027</b>	<b>285,562</b>	<b>(2,686)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>282,876</b>	<b>-0.9%</b>
<b>56000</b>	<b>Total Supplies</b>		<b>1,879,283</b>	<b>1,899,099</b>	<b>2,110,161</b>	<b>289,842</b>	<b>(165,250)</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>2,235,153</b>	<b>5.9%</b>

BROOKFIELD BOARD OF EDUCATION  
 DETAILS OF BUDGET ESTIMATE : BOARD OF EDUCATION'S BUDGET FOR FISCAL YEAR 2023-2024

Acct.	Note	Description	2020-2021	2021-2022	2022-2023	2023-2024	New CLES	New Security	ARP ESSER Phase in	Super. Realloc./ Investments	2023-2024	% Inc. (Dec.)
			Actual	Actual	Adopted	Inflationary & Contractual Drivers					Superintendent Recommended	
57000	57000	<b>EQUIPMENT</b>										
Funds are included in this account for the purchase of new and replacement equipment that is used throughout the school system.												
57330		FURNITURE & FIXTURES	258,479	8,274	29,632	4,051	0	0	0	0	33,683	13.7%
57344		INSTR EQUIPMENT - NEW	36,516	18,959	39,460	25,340	0	0	0	0	64,800	64.2%
57345		INSTR EQUIPMENT - REPLACE	23,500	45,972	23,729	(4,214)	0	0	0	0	19,515	-17.8%
57350		TECHNOLOGY SOFTWARE	272,212	356,172	356,639	27,749	0	0	0	0	384,388	7.8%
57390		OTHER EQUIPMENT	244,816	294,908	175,704	(5,678)	0	0	0	0	170,026	-3.2%
<b>57000</b>		<b>Total Equipment</b>	<b>835,523</b>	<b>724,285</b>	<b>625,164</b>	<b>47,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>672,412</b>	<b>7.6%</b>
58100		DUES, FEES, & MEMBERSHIPS	64,423	76,309	85,849	11,057	0	0	0	0	96,906	12.9%
58414		CONTINGENCY	0	0	0	0	0	0	0	0	0	0.0%
<b>58100</b>		<b>DUES &amp; FEES</b>	<b>64,423</b>	<b>76,309</b>	<b>85,849</b>	<b>11,057</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,906</b>	<b>12.9%</b>
<b>TOTAL EXPENDITURES</b>			<b>45,882,227</b>	<b>47,867,279</b>	<b>49,651,721</b>	<b>2,720,928</b>	<b>(318,899)</b>	<b>228,649</b>	<b>214,379</b>	<b>50,972</b>	<b>52,547,750</b>	<b>5.8%</b>

BROOKFIELD BOARD OF EDUCATION  
 DETAILS OF BUDGET ESTIMATE : BOARD OF EDUCATION'S BUDGET FOR FISCAL YEAR 2023-2024

Acct.	Note	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024		New CLES	New Security	ARP ESSER Phase in	Super. Realloc./ Investments	2023-2024 Superintendent Recommended	% Inc. (Dec.)
						Contractual Drivers	Inflationary & Drivers						
<b>RECURRING REVENUES</b>													
43150		MEDICAID REIMBURSEMENT	(30,134)	(40,139)	(50,000)	0	0	0	0	0	0	(50,000)	0.0%
43300		SPECIAL EDUCATION EXCESS COST	(422,177)	(636,697)	(660,981)	(40,715)	0	0	0	0	0	(701,696)	6.2%
43301		HEALTH SERVICES GRANT	(18,336)	(4,130)	(9,500)	0	0	0	0	0	0	(9,500)	0.0%
43302		TEAM MENTOR REIMBURSEMENT	(3,441)	(2,788)	(6,750)	3,750	0	0	0	0	0	(3,000)	-55.6%
43303		MAGNET SCHOOL TRANSPORTATION GRANT	(32,568)	(37,090)	(33,500)	(4,720)	0	0	0	0	0	(38,220)	14.1%
43304		ADULT EDUCATION GRANT	(5,339)	(5,427)	(5,300)	(100)	0	0	0	0	0	(5,400)	1.9%
44310		TUITION K-12	0	(7,104)	0	0	0	0	0	0	0	0	0.0%
44311		PRE-K TUITION	(52,166)	(71,722)	(58,000)	(16,999)	0	0	0	0	0	(74,999)	29.3%
44705		BUILDING USE REVENUES	(1,889)	(14,129)	(20,000)	5,000	0	0	0	0	0	(15,000)	-25.0%
45108		LIBRARY BOOK FEES	0	(2,685)	0	0	0	0	0	0	0	0	0.0%
48200		UNIVERSAL SERVICE FUND (E-RATE)	(80,120)	(169,258)	(49,542)	(7,941)	0	0	0	0	0	(57,483)	16.0%
48803		BHS PARKING FEES	(15,490)	(18,120)	(20,000)	0	0	0	0	0	0	(20,000)	0.0%
48940		CHROMEBOOK REVENUES	(30,884)	(36,385)	(32,000)	0	0	0	0	0	0	(32,000)	0.0%
49103		TRANSFER FROM FOOD SERVICE ACCOUNT	<u>(30,000)</u>	<u>(30,000)</u>	<u>(40,000)</u>	(20,000)	0	0	0	0	0	<u>(60,000)</u>	<u>50.0%</u>
		TOTAL RECURRING REVENUES	(722,544)	(1,075,674)	(985,573)	(81,725)	0	0	0	0	0	(1,067,298)	8.3%
<b>EXPENDITURES NET OF RECURRING REVENUES</b>			<b>45,159,683</b>	<b>46,791,605</b>	<b>48,666,148</b>	<b>2,639,203</b>	<b>(318,899)</b>	<b>228,649</b>	<b>214,379</b>	<b>50,972</b>	<b>51,480,452</b>	<b>5.8%</b>	
<b>ONE TIME REVENUES</b>													
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	0	0	0	0	0	0	0	0	0	0	0.0%
49104		TRANSFER FROM STUDENT ACTIVITY ACCOUNT	0	0	0	0	0	0	0	0	0	0	0.0%
55150		RESTITUTION	<u>0</u>	<u>0</u>	<u>0</u>	0	0	0	0	0	0	<u>0</u>	<u>0.0%</u>
		TOTAL ONE TIME REVENUES	0	0	0	0	0	0	0	0	0	0	0.0%
<b>NET BOARD OF EDUCATION OPERATING BUDGET</b>			<b>45,159,683</b>	<b>46,791,605</b>	<b>48,666,148</b>	<b>2,639,203</b>	<b>(318,899)</b>	<b>228,649</b>	<b>214,379</b>	<b>50,972</b>	<b>51,480,452</b>	<b>5.78%</b>	
						5.42%	-0.66%	0.47%	0.44%	0.10%			

51,480,452  
0