

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	0	Actual	0	Adopted	Contractual Drivers	Adjust for Enrollment	Outliers			
51110	(1)	TEACHERS' SALARIES	18,379,241	0	18,653,854	19,716,759	561,464	0	0	0	200,820	20,479,043	3.9%
51111		TEACHER TURNOVER	0	0	(200,000)	0	0	0	0	0	0	(200,000)	0.0%
<b>Total Teacher Salaries</b>			<b>18,379,241</b>	<b>0</b>	<b>18,653,854</b>	<b>19,516,759</b>	<b>561,464</b>	<b>0</b>	<b>0</b>	<b>200,820</b>	<b>20,279,043</b>	<b>3.9%</b>	

(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	51,946	51,396	47,392	475	0	0	0	0	47,867	1.0%
51300		EXTENDED DUTY	150,706	222,778	222,491	(14,990)	0	0	0	0	207,501	-6.7%
51126		TUTORS	68,973	21,828	0	0	0	0	0	0	0	0.0%
51170		CO-CURRICULAR COACHES	297,809	346,865	403,397	9,785	0	0	0	0	413,182	2.4%
<b>Total Other Payments to Teachers</b>			<b>569,434</b>	<b>642,867</b>	<b>673,280</b>	<b>(4,730)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>668,550</b>	<b>-0.7%</b>

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

**TEMPORARY CERTIFIED - SUBSTITUTES**

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

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

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			Actual	Actual	Actual	Adopted	Contractual Drivers	Inflationary & Outliers	Enrollment				
Brookfield Public Schools													
Account 51300 Extended Duty Budget Request													
2022-2023													
Location	Description	Approved 2021-2022	Requested 2022-2023	2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Contractual Drivers	2022-2023 Inflationary & Outliers	Enrollment	Super. New/ Investments	2022-2023 Superintendent Recommended	% inc. (Dec.)	
All	Curriculum Writing	75,180	51,946										
CEs	Curriculum Specialists Summer Prep	2,460	2,460										
BHS	Librarian summer prep	1,312	1,230										
All	Nurse - summer/field trip	9,509	8,160										
WMS/BHS	Summer Guidance Work	21,389	22,092										
SPED	Summer scheduling & evaluations	2,000	2,328										
	Sub-total Summer	111,850	88,216										
SPED	After school clubs & activities	2,000	2,092										
BHS	After school ensembles	8,400	10,310										
SPED	After school tutoring/teaching	4,000	4,000										
TECH	BOE meetings, student helper	12,200	12,200										
CEs	Data Team Coordinator	3,074	3,104										
BHS	Detention/ISS Supervision	4,510	5,320										
BHS	Equipment cleaning	308	656										
BHS	Athletic game workers	16,500	16,500										
SPED	PPT/Team meetings	2,000	2,000										
All	School Climate Coordinator	8,017	7,931										
CEs	SIP development and planning	4,244	8,487										
All	SRBI Coordinator	12,296	12,416										
All	Before & after school secretary/clerical/security	17,652	18,829										
CURR	TEAM mentors	15,440	15,440										
	Sub-total All Other	110,641	119,285										
	Total	222,491	207,501										

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			Actual		Actual	Adopted	Contractual 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%	
<b>Total Certified Administrator Salaries</b>			<b>2,959,158</b>	<b>3,030,143</b>	<b>3,098,724</b>	<b>95,598</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,194,322</b>	<b>3.1%</b>	
(3) Increases in accordance with the Brookfield Administration Association contract.														
<b>Total Certified Salaries - Teachers &amp; Administrators</b>			<b>22,287,687</b>	<b>22,788,551</b>	<b>23,663,763</b>	<b>652,332</b>	<b>0</b>	<b>0</b>	<b>200,820</b>	<b>24,516,915</b>	<b>3.6%</b>			

**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%			
<b>Total Support (Classified) Staff Salaries</b>			<b>5,089,349</b>	<b>5,295,391</b>	<b>5,590,365</b>	<b>219,470</b>	<b>0</b>	<b>0</b>	<b>49,738</b>	<b>5,859,573</b>	<b>4.8%</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) 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 of year.

51630		OVERTIME	38,545	35,020	61,000	0	0	0	0	0	0	61,000	0.0%	
<b>Total Other Payments - Support (Classified) Staff</b>			<b>38,545</b>	<b>35,020</b>	<b>61,000</b>	<b>0</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>5,127,894</b>	<b>5,330,411</b>	<b>5,651,365</b>	<b>219,470</b>	<b>0</b>	<b>0</b>	<b>49,738</b>	<b>5,920,573</b>	<b>4.8%</b>			
<b>51000 Total Salaries Certified and Support Staff</b>			<b>27,415,581</b>	<b>28,118,962</b>	<b>29,315,123</b>	<b>871,802</b>	<b>0</b>	<b>0</b>	<b>250,558</b>	<b>30,437,488</b>	<b>3.8%</b>			

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			Actual	Actual	Actual	Adopted	Contractual Drivers	Adjust for Enrollment	Outliers					
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	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%			
		<b>Total Medical Insurance</b>	<b>6,045,910</b>	<b>6,476,759</b>	<b>6,787,297</b>	<b>398,602</b>	<b>0</b>	<b>0</b>	<b>11,948</b>	<b>7,197,847</b>	<b>6.0%</b>			
	(1)	The anticipated premium increase is 7.0%. (6.5% OPEB valuation assumption + .5%)												
52210		<b>SOCIAL SECURITY - MEDICARE</b>												
		Includes Social Security, 6.2% of qualifying salaries and Medicare, 1.45% of qualifying salaries.												
		<b>SOCIAL SECURITY</b>												
			706,727	714,693	738,240	40,279	0	0	0	778,519	5.5%			
		<b>Total Social Security</b>	<b>706,727</b>	<b>714,693</b>	<b>738,240</b>	<b>40,279</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>778,519</b>	<b>5.5%</b>			
		<b>RETIREMENT</b>												
		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%			
		<b>Total Pension Contribution</b>	<b>415,321</b>	<b>448,784</b>	<b>326,400</b>	<b>20,918</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>347,318</b>	<b>6.4%</b>			
	(2)	Contribution estimated based on January 2020 Actuarial Valuation Report.												
52500		<b>TUITION REIMBURSEMENT</b>												
		TUITION REIMBURSEMENT	0	0	2,500	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>2,500</b>	<b>0.0%</b>			
52600		<b>UNEMPLOYMENT</b>												
		UNEMPLOYMENT COMPENSATION	62,007	10,171	15,000	0	0	0	0	15,000	0.0%			
		<b>Total Unemployment</b>	<b>62,007</b>	<b>10,171</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>0.0%</b>			
52700		<b>WORKERS COMPENSATION</b>												
		WORKERS' COMPENSATION	206,222	216,602	185,108	11,106	0	0	0	196,214	6.0%			
		<b>Total Workers Compensation</b>	<b>206,222</b>	<b>216,602</b>	<b>185,108</b>	<b>11,106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>196,214</b>	<b>6.0%</b>			
52000		<b>Total Employee Benefits</b>	<b>7,436,187</b>	<b>7,867,009</b>	<b>8,054,545</b>	<b>470,905</b>	<b>0</b>	<b>0</b>	<b>11,948</b>	<b>8,537,398</b>	<b>6.0%</b>			

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			Actual		Actual	Adopted	Contractual Drivers	Adjust for Enrollment	Outliers					
<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	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%	
<b>Total Professional Educational Services</b>			<b>121,232</b>	<b>164,555</b>	<b>58,616</b>	<b>(51,519)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113,036</b>	<b>-31.3%</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 2019-2020 request.														
Special Services includes evaluations, behavioral services, speech pathologists, etc..														
53300	(1)	School Based Program Improvement	190,936	124,381	162,630	(5,381)	0	0	0	0	0	157,249	-3.3%	
53300	(1)	Special Education	909,606	627,801	405,332	(3,942)	0	0	0	0	0	401,390	-1.0%	
53300	(1)	Asst. Supt.	0	318	0	0	0	0	0	0	0	0	0.0%	
53300	(1)	Board of Education	12,992	3,221	2,200	1,600	0	0	0	0	0	3,800	0.0%	
53300	(1)	Business & Fiscal	31,385	36,650	26,900	920	0	0	0	0	0	27,820	3.4%	
53300	(1)	Plant Operations	51,542	286,211	63,861	0	0	0	0	0	0	63,861	0.0%	
<b>Total Other Professional</b>			<b>1,196,461</b>	<b>1,078,582</b>	<b>660,923</b>	<b>(6,803)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>654,120</b>	<b>-1.0%</b>	

(1) See details on following page.

<b>53020 Legal/Negotiations</b>														
53020		Pupil Personnel Services	29,606	19,370	25,000	0	0	0	0	0	0	25,000	0.0%	
53020		Board of Education	180,578	109,035	150,000	0	0	0	0	0	0	150,000	0.0%	
<b>Total Legal/Negotiations</b>			<b>210,184</b>	<b>128,405</b>	<b>175,000</b>	<b>0</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	32,575	37,284	41,050	1,000	0	0	0	0	0	42,050	2.4%	
<b>Total Technical Services</b>			<b>32,575</b>	<b>37,284</b>	<b>41,050</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,050</b>	<b>2.4%</b>	

<b>53000 Total Professional/Technical Services</b>			<b>1,560,452</b>	<b>1,302,887</b>	<b>1,041,528</b>	<b>(57,322)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>984,206</b>	<b>-5.5%</b>	
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			Actual	Budget	Actual	Budget	Adopted	Outliers	Requested	Requested				
<b>Detail of Account 53300 Other Professional</b>														
		Athletic Trainer services	43,000											
		Game officials	59,588		64,507									
		Translation services	242		16,642									
		BHS Virtual High School ASL Course	0		25,000									
		BHS Flex scheduling program	9,000		7,000									
		BHS swipe attendance system	9,800		3,000									
		Adult Education	37,500		37,500									
		School nurse audiometer calibration, waste disposal	1,500		1,600									
		WMS outside speakers on drugs, alcohol, social media, e	2,000		2,000									
		<b>Sub Total School Based Program Improvement</b>	<b>162,630</b>		<b>157,249</b>									
<b>Detail of Account 53200 Professional Educational Services</b>														
		<b>School Based Improvement</b>												
		Next Generation Science Standards												
		Outside speakers (cyber bullying, substance abuse, etc.)												
		Professional books for staff												
		BHS A/P training												
		Math and Science												
		Workshops for staff												
		<b>Special Education</b>												
		PMT and Transition training												
		CPR Training for staff												
		Nurse PD												
		<b>Assistant Superintendent</b>												
		K-8 Reading/Writing												
		Alcock - Curriculum, Assessment, & Reporting development												
		PD for Diversity Training for Teachers and Admins												
		PD for Social Emotional Learning and Trauma Informed Instruction												
		Human Resources and Leadership Training												
		Social Studies Curriculum Training												
		<b>Board of Education</b>												
		Professional development funds available per Teacher's contract												
		<b>Total Account 53200</b>												

**2021-2022 BUDGET**      **2022-2023 REQUESTED**

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

<b>Transportation</b>													
55100 (1)		GENERAL TRANSPORTATION	1,841,978		2,141,058	2,336,028		169,981	0	0	0	2,506,009	7.3%
55108		SPECIAL ED TRANSPORTATION - IN	126,959		34,202	88,845		0	0	0	0	88,845	0.0%
55109		SPECIAL ED TRANSPORTATION - OUT	597,824		563,224	700,964		45,926	0	0	0	746,890	6.6%
55150		ATHLETIC TRANSPORTATION	75,666		58,974	138,508		7,200	0	0	0	145,708	5.2%
<b>Total Transportation</b>			<b>2,642,427</b>		<b>2,797,458</b>	<b>3,264,345</b>		<b>223,107</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,487,452</b>	<b>6.8%</b>

(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	29,300	-8.9%
<b>Total Field Trips</b>			<b>10,722</b>		<b>3,000</b>	<b>32,155</b>		<b>(2,855)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,300</b>	<b>-8.9%</b>

**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	233,128	2.6%
<b>Total Liability Insurance</b>			<b>231,595</b>		<b>219,157</b>	<b>227,300</b>		<b>5,828</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>233,128</b>	<b>2.6%</b>

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

**Data & Phone**

55325		DATA LINE	62,426		64,627	64,616		0	0	0	0	64,616	0.0%
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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	Adopted	Contractual Drivers	Adjust for Enrollment	Outliers					
<b>Total Instructional Supplies</b>			<b>417,902</b>	<b>295,015</b>	<b>354,480</b>	<b>12,671</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>367,151</b>	<b>3.6%</b>	
<b>Custodial, Maintenance &amp; Other Supplies</b>														
56112		CUSTODIAL SUPPLIES	83,201	87,924	77,500	0	0	0	0	0	0	77,500	0.0%	
56114	(1)	MAINTENANCE SUPPLIES	26,685	58,272	19,800	25,950	0	0	0	0	0	45,750	131.1%	
56290		OTHER SUPPLIES	81,121	130,199	129,678	6,518	0	0	0	0	0	136,196	5.0%	
<b>Total Custodial, Maintenance, &amp; Other Supplies</b>			<b>191,007</b>	<b>276,395</b>	<b>226,978</b>	<b>32,468</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>259,446</b>	<b>14.3%</b>	
(1) Increase due to increased maintenance needs in the school, specifically HVAC and ventilation.														
<b>Heat and Energy</b>														
56220		ELECTRICITY	532,950	572,107	568,000	0	0	0	0	0	0	568,000	0.0%	
56240	(2)	OIL HEAT	241,496	291,539	201,250	97,500	0	0	0	0	0	298,750	48.4%	
56255		PROPANE	4,906	5,092	6,000	0	0	0	0	0	0	6,000	0.0%	
56205	(2)	FUEL - TRANSPORTATION	114,622	82,103	128,500	59,000	0	0	0	0	0	187,500	45.9%	
<b>Total Heat and Energy</b>			<b>893,974</b>	<b>950,841</b>	<b>903,750</b>	<b>156,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,060,250</b>	<b>17.3%</b>	
(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.														
<b>Refuse and Recycling</b>														
56292		WATER/SEWAGE	75,046	83,409	88,184	0	0	0	0	0	0	88,184	0.0%	
56294		REFUSE/RECYCLING	31,995	37,263	35,570	7,213	0	0	0	0	0	42,783	20.3%	
<b>Total Refuse and Recycling</b>			<b>107,041</b>	<b>120,672</b>	<b>123,754</b>	<b>7,213</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,967</b>	<b>5.8%</b>	
<b>Textbooks, Library Books, &amp; Subscriptions</b>														
56410		TEXT/WORK BOOKS	126,738	181,561	273,388	(41,739)	0	0	0	0	0	231,649	-15.3%	
56420		LIBRARY BOOKS	41,353	26,397	35,614	655	0	0	0	0	0	36,269	1.8%	
56400		PERIODICALS/SUBSCRIPTIONS	16,855	13,350	22,160	2,984	0	0	0	0	0	25,144	13.5%	
<b>Total Textbooks, Library Books, &amp; Subscriptions</b>			<b>184,946</b>	<b>221,308</b>	<b>331,162</b>	<b>(38,100)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>293,062</b>	<b>-11.5%</b>	
<b>56000 Total Supplies</b>			<b>1,805,792</b>	<b>1,879,283</b>	<b>1,962,763</b>	<b>170,752</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,133,515</b>	<b>8.7%</b>	

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	Actual	Adopted	Inflationary & Contractual Drivers	Adjust for Enrollment	Outliers	Inc. (Dec.)			
57000		EQUIPMENT											
		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%
<b>57000</b>		<b>Total Equipment</b>	<b>486,647</b>	<b>835,523</b>	<b>685,657</b>	<b>37,217</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>722,874</b>	<b>5.4%</b>
	(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 purchase 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%
<b>58100</b>		<b>DUES &amp; FEES</b>	<b>66,624</b>	<b>64,423</b>	<b>82,988</b>	<b>2,861</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,849</b>	<b>3.4%</b>
<b>TOTAL EXPENDITURES</b>			<b>44,481,821</b>	<b>45,882,227</b>	<b>47,698,384</b>	<b>1,817,020</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>262,506</b>	<b>49,777,910</b>	<b>4.4%</b>

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	Contractual & Drivers	Adjust for Enrollment	Outliers	Inc. (Dec.)			
<b>RECURRING REVENUES</b>													
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%
44311		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%
<b>EXPENDITURES NET OF RECURRING REVENUES</b>			<b>43,571,657</b>	<b>45,159,683</b>	<b>46,816,379</b>	<b>1,723,452</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>262,506</b>	<b>48,802,337</b>	<b>4.2%</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	(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%
<b>NET BOARD OF EDUCATION OPERATING BUDGET</b>			<b>43,453,848</b>	<b>45,159,683</b>	<b>46,816,379</b>	<b>1,723,452</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>262,506</b>	<b>48,802,337</b>	<b>4.24%</b>	
										<b>3.68%</b>	<b>0.00%</b>	<b>0.56%</b>	