

BROOKFIELD BOARD OF EDUCATION
DETAILS OF BUDGET ESTIMATE: ROLLOVER PLUS SUPT. & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR SCHOOL YEAR 2016-17

Family	NOTE	DESCRIPTION	06//30/2015 Expenditures	2015-16 Adopted Budget	2016-17 Rollover Changes	2016-17 Rollover Budget	2016-17 Superintendent Recomm. - ReAllo.	2016-17 Supt./BOE Recomm. - NEW	2016-17 Supt. Recomm. Budget	% Increase
CS	(6)	TEMPORARY CERTIFIED - SUBSTITUTES (CS)								
		Expenditures for Substitute Classroom Teachers and Teacher Interns required to cover absences due to illness, professional development, or other reasons.								
114		Substitutes - attendance	-	393,240	5,112	398,352			398,352	1.30%
151		Building Substitutes	31,546	-	-	-			-	
152		Daily Substitutes	101,268	-	-	-			-	
153		Long Term Substitutes	149,433	-	-	-			-	
154		Special Education Substitutes	1,085	72,906	948	73,854			73,854	1.30%
155		Teacher-to-Teacher Substitutes	7,890	-	-	-			-	
TOTAL PAYMENTS TO SUBSTITUTES FOR CERTIFIED TEACHERS			291,222	466,146	6,060	472,206	-	-	472,206	1.30%
Notes to - TEMPORARY CERTIFIED - SUBSTITUTES (CS)										
(6)	Increased in accordance with recently mediated contract with the Brookfield Education Association Teacher Development Program is expected to help manage costs in this area.									
CS		112 CERTIFIED ADMINISTRATOR SALARIES (CS)								
112	(2)	2015-16 General Fund Budget Funds - 18.0 FTE, 18 Employees								
		Administrators	2,112,139	2,282,591	242,310	2,524,901	-	-	2,524,901	10.62%
TOTAL CERTIFIED ADMINISTRATOR SALARIES			2,112,139	2,282,591	242,310	2,524,901	-	-	2,524,901	10.62%
Note to - CERTIFIED ADMINISTRATOR SALARIES										
(1)	Increases in accordance with the contracts between the Brookfield Administrators Council (SAC) and the individual administrators and the BOE. (see Section.4, pg. 8). The Brookfield Administrators Council agreed to a 2.5% increase in 2016-17; the larger percentage increase is due to the establishment of the Athletic Director as an administrative position.									
(2)	Certified Administrators includes those represented by the Brookfield Administrators Council plus the Superintendent, Asst. Superintendent and Director of Business and Operations who are also certified by the state DOE.									
TOTAL CERTIFIED SALARIES - TEACHERS & ADMINISTRATORS			19,555,955	20,076,874	885,959	20,962,833	(252,000)	500,992	21,211,825	5.65%

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SS	SUPPORT (CLASSIFIED) STAFF SALARIES (SS)								
	Funds are included in this account for the salaries of the following personnel:								
	Existing, budgeted positions are shown after a dash - and before a comma , i.e. - 1, proposed future positions are in parens (), i.e. (1).								
119 (1)	Occupational/Physical Therapists - 3 FTE, 3 Emp.	203,811	222,053	-	222,053			222,053	0.00%
120 (1) (4)	Occupational/Career -1 FTE, 1 Emp.	70,432	71,841	(494)	71,347	(71,347)		-	-100.00%
121 (2) (6)	Paraprofessionals - 65.67 FTE, 66 Emp. Less: Paraprofessionals funded by IDEA Grant	961,654	1,012,988	342,829 (323,904)	1,355,817 (323,904)		40,000	1,395,817 (323,904)	37.79%
122 (3)	Clerical, Sec. & Comp. Technicians' 35.0 FTE, 36 Emp.	1,556,287	1,637,706	40,942	1,678,648	(20,000)		1,658,648	1.28%
123 (3) (5)	Health Staff - Nurses & Athletic Trainer 8.0FTE, 8 Emp. Less: Athletic Trainer funded by Pay-to-Participate	385,168	413,449	- (52,078)	413,449 (52,078)			413,449 (52,078)	0.00%
124 (3)	Custodians - 20.5 FTE, 21 Emp.	961,924	968,935	19,379	988,314			988,314	2.00%
125 (1)	Maintenance - 4.0 FTE, 4 Emp.	-	182,856	85,971	268,827			268,827	47.02%
127 (1)	Lunch Monitors - all part time, 27 Emp.	94,205	116,241	-	116,241			116,241	0.00%
135 (1)	Student Safety 2.0 FTE, 2 Emp.	65,592	37,291	30,165	67,456			67,456	80.89%
136 (1)	Transportation Messenger .5 FTE, 1 Emp. Unaffiliated	13,464	14,113	-	14,113			14,113	0.00%
							45,000	45,000	#DIV/0!
TOTAL SUPPORT (CLASSIFIED) STAFF SALARIES		4,312,537	4,677,473	142,810	4,820,283	(91,347)	85,000	4,813,936	2.92%
Explanation and Census - FTE = "Full Time Equivalent", FT = Full Time, PT = Part Time									
(1) Unaffiliated employees are budgeted at their 2015-16 rates; see Section 5 for rosters and budget amounts.									
(2) Paraprofessionals are in negotiation now. They are budgeted at their 2014-15 rates; see Section 5 for rosters. Budgeted at existing rates.									
(3) Budgeted in accordance with rates specified in their contract for 2016-17; see Section 5 for rosters and budget amounts.									
Notes to Supt. Recomm.									
(4) Reallocate \$48K funding from Occupational/Career to a teaching position - College and Career Counselor									
(5) Reallocate \$23K from Occupational/Career and \$20K from PT Secretary and \$39K from Diesel to fund 1.0 Benefits Coordinator and 1.0 District Secretary									
(6) Add: 2.0 FTE Paraprofessionals \$60K - 1 @ CES, 1 @ BHS									
SS	OTHER PAYMENTS - SUPPORT (CLASSIFIED) STAFF (SS)								
	Included within this account are overtime and other payments for duties that are beyond the normal work day or year. Also included are temporary employees.								
129	Overtime	38,041	67,100	-	67,100			67,100	0.00%
130	Student Salary	-	1,500	-	1,500			1,500	0.00%
140 (1)	Contingency	-	19,409	73,843	93,252			93,252	380.46%
156	Nurse Substitute	-	-	-	-			-	
157	Other Daily Substitutes - Non Certified	48,594	-	-	-			-	
158	Para-Pro-Differential	183	-	-	-			-	
TOTAL OTHER PMNTS - SUPPORT (CLASSIFIED) STAFF		86,818	88,009	73,843	161,852	-	-	161,852	83.90%
TOTAL SALARIES AND OTHER PAYMENTS - SUPPORT STAFF		4,399,355	4,765,482	216,653	4,982,135	(91,347)	85,000	4,975,788	4.41%
Note to - OTHER PAYMENTS - SUPPORT (CLASSIFIED) STAFF (SS)									
(1) Funds potential paraprofessional and unaffiliated settlements									
100	TOTAL SALARIES CERTIFIED & SUPPORT (CLASSIFIED)	23,955,310	24,842,356	1,102,612	25,944,968	(343,347)	585,992	26,187,613	5.42%

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200		EMPLOYEE BENEFITS								
		The cost of employee benefits contained within contracts and required by law are included in this family of accounts.								
BN		210 MEDICAL INSURANCE (BN)								
		Includes payments made for Group Health, Life, and Dental Insurance - carriers are CIGNA and Boston Mutual.								
5210	(1)	Health Insurance	5,685,226	5,511,522	-	5,511,522		120,000	5,631,522	2.18%
	(2)	Group Term Life Insurance	66,824	72,000	-	72,000		100,000	172,000	138.89%
	(3)	Group Long Term Disability Insurance	142,711	151,360	-	151,360			151,360	0.00%
		TOTAL 210 MEDICAL INSURANCE	5,894,761	5,734,882	-	5,734,882	-	220,000	5,954,882	3.84%
		Notes to Account 210 MEDICAL INSURANCE								
	(1)	Based on current experience no change is recommended based on preliminary renewal rates by CIGNA, through Segal. The Town and BOE are self insured for Health Insurance and Dental Insurance. The plans are administered by CIGNA. Most BOE employees participate in a HDHP with a H S A.								
BN		220 SOCIAL SECURITY- MEDICARE (BN)								
		Includes Social Security, 6.2% of qualifying salaries and Medicare, 1.45% of qualifying salaries.								
220		Social Security	590,850	595,000	76,231	671,231		10,710	681,941	14.61%
		TOTAL 220 SOC. SECURITY - MEDICARE	590,850	595,000	76,231	671,231	-	10,710	681,941	14.61%
		Certified staff hired after April 1, 1986 are required to pay the Medicare portion of Social Security, although they do not participate in the regular Social Security program. Calculations: Support Staff = \$5,169,449*.0765 = \$395,463 + Medicare on teachers hired after 4/1/86 = \$19,018512*.0145 = \$275,768 = \$671,231.								
BN		230 RETIREMENT (BN)								
		Pension Contribution captures Board contributions to the Town's Pension Plan for Support (Classified) Staff.								
230		Pension Contribution (5.0% of qualifying compensation)	475,193	427,260	33,392	460,652		-	460,652	7.82%
		TOTAL 230 RETIREMENT	475,193	427,260	33,392	460,652	-	-	460,652	7.82%
250	(4)	250 UNEMPLOYMENT COMPENSATION (BN)	13,320	30,000	-	30,000			30,000	0.00%
		TOTAL 250 UNEMPLOYMENT COMP.	13,320	30,000	-	30,000	-	-	30,000	0.00%
		Note to Account 250 - UNEMPLOYMENT								
	(4)	No change recommended.								
BN		260 WORKERS' COMPENSATION (BN)	208,000	253,456		253,456			253,456	0.00%
		TOTAL 260 WORKERS' COMP.	208,000	253,456	-	253,456	-	-	253,456	0.00%
		The Town and BOE collaborate to purchase Worker's Comp. Insurance. The program is insured and administered by CIRMA.								
BN		290 OTHER BENEFITS (BN)	17,900	4,000	-	4,000			4,000	0.00%
		TOTAL 290 OTHER BENEFITS (BN)	17,900	4,000	-	4,000	-	-	4,000	0.00%
		Includes tuition reimbursement per Teachers' Contract and buy back of unused sick and vacation days for other employees, per various contracts.								
200		TOTAL EMPLOYEE BENEFITS	7,200,024	7,044,598	109,623	7,154,221	-	230,710	7,384,931	4.83%

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300	PROFESSIONAL/TECHNICAL SERVICES								
	Purchased Professional/Technical Services that support the instructional and non-instructional programs within the school district.								
(1)	320 PROGRAM IMPROVEMENT & CURRICULUM DEVELOPMENT (PI)								
	Included in this account are expenditures for curriculum review and development, required staff development, and for qualified professionals to assist students, parents, and staff.								
320	School Based Program Improvement	32,775	76,750	-	76,750		-	76,750	0.00%
320	Special Education	700	1,500	-	1,500		-	1,500	0.00%
320	Asst. Supt.	21,363	64,500	-	64,500		50,000	114,500	77.52%
320	Board of Education	-	76,712	-	76,712		-	76,712	0.00%
TOTAL 320 PROGRAM IMPROVEMENT		54,838	219,462	-	219,462	-	50,000	269,462	22.78%

Program Improvement & Curriculum Development expenditures are necessary to assure that Brookfield's curriculum meets constantly evolving state and national standards. Staff Development is the planned professional development, provided by the Board, to meet State required CEU' s. Special Education funded staff development enables staff members to meet the needs of specialized IEPs.

330 OTHER PROFESSIONAL/TECHNICAL SERVICES (BO)

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, publicity, transportation services, etc.

Pupil Personnel Services includes legal, occupational and physical therapist services, speech pathologists, etc..

330	(1)	Center School	-	895	-	895		895	0.00%
330	(1)	Huckleberry School	140	1,000	-	1,000		1,000	0.00%
330	(1)	Whisconier	2,174	2,000	-	2,000		2,000	0.00%
330	(1)	Brookfield High - Adult Education	29,445	30,672	-	30,672		30,672	0.00%
330	(1)	Brookfield High - Other	1,109	11,000	-	11,000		11,000	0.00%
330	(1)	Brookfield High - Athletics	45,500	45,000	-	45,000		45,000	0.00%
330	(1)	Pupil Personnel Services - Exceptional Students	225,442	262,000	-	262,000		262,000	0.00%
330	(1)	Pupil Personnel Services - Summer School	552	10,000	-	10,000		10,000	0.00%
330	(1)	Pupil Personnel Services - Health/Medical	1,584	1,400	-	1,400		1,400	0.00%
330	(1)	Pupil Personnel Services - Psych. Services	14,792	15,000	-	15,000		15,000	0.00%
330	(1)	Pupil Personnel Services - Speech & Hearing	14,897	30,000	-	30,000		30,000	0.00%
330	(1)	Asst. Supt.	3,194	6,300	-	6,300		6,300	0.00%
330	(1)	Board of Education	-	14,750	-	14,750		14,750	0.00%
330	(1)	Superintendent	6,978	-	-	-		-	-
330	(1)	Business & Fiscal	128,235	30,962	-	30,962	(20,000)	10,962	-64.60%
330	(1)	Plant Operations	25,428	73,347	-	73,347		73,347	0.00%
TOTAL 330 OTHER SERVICES		499,470	534,326	-	534,326	(20,000)	-	514,326	-3.74%

Note to Account 330 - OTHER PROFESSIONAL SERVICES

(1) Recommend continuation of existing funding levels except reallocation of funding for outsourced benefits administration to salary account to support a new employee.

331	(2)	Legal/negotiations - Pupil Personnel Services (Exceptional SI	17,086	80,000	-	80,000		80,000	0.00%
331	(2)	Legal/negotiations - Board of Education	194,256	120,000	-	120,000		120,000	0.00%
TOTAL 331 LEGAL SERVICES		211,342	200,000	-	200,000	-	-	200,000	0.00%

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340 (2) (3)	Professional/Technical Services	133,448	38,660	-	38,660		10,000	48,660	25.87%
	TOTAL 340 TECHNICAL SERVICES	133,448	38,660	-	38,660	-	10,000	48,660	25.87%
	Notes to Accounts 331 and 340 - PROFESSIONAL/LEGAL/TECHNICAL SERVICES								
(2)	Recommend continuation of existing funding levels.								
(3)	Board added funding for a "concussion protocol"								
300	TOTAL PROFESSIONAL/TECHNICAL SERVICES	899,098	992,448	-	992,448	(20,000)	60,000	1,032,448	4.03%
400	PURCHASED PROPERTY SERVICES								
	410 PUBLIC UTILITIES								
	410 ELECTRICITY (HU)								
410 (1)	Systemwide	519,126	550,000	-	550,000			550,000	0.00%
	TOTAL 411 ELECTRICITY	519,126	550,000	-	550,000	-	-	550,000	0.00%
	Note to Account 410 - ELECTRICITY								
(1)	Recommend continuation of existing funding levels.								
(2)	411 WATER/SEWAGE (HU)								
411	Systemwide	94,221	57,644	-	57,644			57,644	0.00%
	TOTAL 413 WATER	94,221	57,644	-	57,644	-	-	57,644	0.00%
	Note to Account 411 - WATER								
(1)	Recommend continuation of existing funding levels.								
(3)	421 REFUSE/RECYCLING (HU)								
421	Systemwide	34,361	38,997	-	38,997			38,997	0.00%
	TOTAL 421 REFUSE/RECYCLING	34,361	38,997	-	38,997	-	-	38,997	0.00%
	Note to Account - REFUSE/RECYCLING								
(3)	Recommend continuation of existing funding levels.								
	TOTAL PUBLIC UTILITIES	647,708	646,641	-	646,641	-	-	646,641	0.00%

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		430 REPAIRS AND MAINTENANCE								
		Funds are included for cleaning and repairs by outside contractors. Examples are telephone, sewer systems, smoke and fire alarms, general plumbing and electrical repairs, including glass replacement, graffiti removal, pest control, etc.								
		430 BUILDING REPAIR AND MAINTENANCE								
430		Funds repairs and maintenance of the buildings themselves.	181,884	215,000	-	215,000			215,000	0.00%
TOTAL 430 BLDG REPAIR AND MAINT.			181,884	215,000	-	215,000	-	-	215,000	0.00%
(1)		431 EQUIPMENT REPAIRS (BE)								
431		Center School	-	400	-	400			400	0.00%
431		Huckleberry School	-	-	-	-			-	0.00%
431		Whisconier	3,713	6,150	-	6,150			6,150	0.00%
431		Brookfield High School	5,586	27,250	-	27,250			27,250	0.00%
431		Exceptional Students	355	1,250	-	1,250			1,250	0.00%
431		Business and Financial	3,913	-	-	-			-	0.00%
431		Plant Operations	67,587	55,000	-	55,000			55,000	0.00%
431		Technology Services	7,254	7,500	-	7,500			7,500	0.00%
TOTAL 431 EQUIPMENT REPAIRS			88,408	97,550	-	97,550	-	-	97,550	0.00%
		Funds repairs and maintenance of instructional and non-instructional equipment within the schools.								
		Plant Operations includes expenditures for all vehicles system wide and maintenance of maintenance and custodial equipment.								
(1)		442 COPIER LEASES (BE)								
		This account funds lease payments from a number of vendors that provide copier and printer leases.								
442		Business & Fiscal Operations	270,671	248,598	-	248,598			248,598	0.00%
TOTAL 442 COPIER LEASES			270,671	248,598	-	248,598	-	-	248,598	0.00%
(2)		443 LEASE/RENTAL OF EQUIPMENT (BE)								
		Expenditures in this account include the rental and leasing of equipment and facilities for both temporary and long range use by the Board of Education.								
443		High School - Athletics	23,200	30,000	-	30,000			30,000	0.00%
443		Business & Fiscal Operations	-	4,264	-	4,264			4,264	0.00%
443		Computer/Technology	220,548	225,429	-	225,429			225,429	0.00%
TOTAL 443 LEASE/RENTAL			243,748	259,693	-	259,693	-	-	259,693	0.00%
		High School - Athletics includes Ice Rink Rental, storage and Porto` Potti rentals.								
		Note to Account 442 - RENTAL EQUIPMENT								
(2)		No change recommended.								
400		TOTAL PURCH. PROP. SERV.	1,432,419	1,467,482	-	1,467,482	-	-	1,467,482	0.00%

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500		OTHER PURCHASED SERVICES								
		Amounts paid for services rendered by organizations not on the payroll of the Board of Education, including costs for property and liability insurance, student transportation, telephone, postage, advertising, and tuition to other schools.								
		510 PUPIL TRANSPORTATION								
(1)		511 REGULAR EDUCATION STUDENT TRANSPORTATION (TR)								
511		Elementary	590,441	594,231	16,924	611,156			611,156	2.85%
511		Secondary	590,441	594,231	16,924	611,156			611,156	2.85%
511		Vocational	590,441	594,231	16,924	611,156			611,156	2.85%
511		Voc. Ag.	28,573	28,756	819	29,575			29,575	2.85%
511		Voc. Tech	57,145	57,512	1,638	59,150			59,150	2.85%
511		Parochial	2,773	2,792	79	2,871			2,871	2.83%
511		Magnet	28,573	28,756	819	29,575			29,575	2.85%
TOTAL 511 REG. STUDENT TRANSP.			1,888,387	1,900,510	54,128	1,954,638	-	-	1,954,638	2.85%
		Vocational includes transportation to Henry Abbott Tech. in Danbury.								
		Voc. Ag. is transportation to the Nonnewaug Vocational Agriculture Center in Woodbury - Brookfield co-operates with Newtown to provide this transportation.								
		Parochial is to transport Brookfield students to St. Joseph & Christian Life Academy.								
		Brookfield co-operates with New Milford to transport students to the AIS Magnet in Danbury.								
		Notes to Account 511 - REGULAR EDUCATION STUDENT TRANSPORTATION								
(1)		Increase in accordance with existing contract with All Star Student Transportation. 2016-17 will be the second year of a five year contract; contract increased by 2.85%								
(2)		512 SPECIAL EDUCATION STUDENT TRANSPORTATION (TR)								
512		Spec. Ed. - Out of Town	157,884	159,762	4,553	164,315			164,315	2.85%
512		Summer School	13,363	13,100	373	13,473			13,473	2.85%
512		Other Spec. Ed.								
TOTAL 512 SPECIAL ED. TRANSP.			171,247	172,862	4,926	177,788	-	-	177,788	2.85%
		Notes to Account 512 - SPECIAL EDUCATION STUDENT TRANSPORTATION								
(2)		Increase in accordance with existing contract with All Star Student Transportation. 2016-17 will be the second year of a five year contract.								
		Spec. Ed. - Out of Town provides transportation for Brookfield students whose IEPs require attendance at specialized educational facilities outside of Brookfield.								
		Summer School provides transportation for Special Education students to Brookfield's extended year program.								
		Other Spec. Ed. provides transportation to extended year programs outside of Brookfield.								
		517 ATHLETIC TRANSPORTATION (TR)								
		Expenditures in this account are for the transportation of athletic teams to games, tournaments, and practices at other schools.								
517	(2)	Athletics	101,270	120,000	3,420	123,420			123,420	2.85%
TOTAL 517 ATHLETIC TRANSP.			101,270	120,000	3,420	123,420	-	-	123,420	2.85%
		518 STUDENT FIELD TRIPS (TR)								
		This account includes the cost to transport students and others to school related activities throughout the year.								
518		Whisconier	-	7,500	214	7,714			7,714	2.85%
518		Brookfield High School	14,045	24,450	697	25,147			25,147	2.85%
518	(2)	Exceptional Students	1,310	3,000	86	3,086			3,086	2.87%
TOTAL 518 STUDENT FIELD TRIPS			15,355	34,950	997	35,947	-	-	35,947	2.85%

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		Note to - Accounts 517 & 518 - ATHLETIC TRANSPORTATION & STUDENT FIELD TRIPS								
(2)		Increased in accordance with the contract with All Star Student Transportation.								
TOTAL 510 STUDENT TRANSPORTATION			2,176,259	2,228,322	63,471	2,291,793	-	-	2,291,793	2.85%
		520 LIABILITY INSURANCE (BO)								
		Expenditures for Interscholastic insurance are listed in this account. Property and Worker's Comp. insurance are provided to the Board as an "In-Kind" Service by the Town.								
520	(1)	General liability and Interscholastic Insurance	185,944	194,896	-	194,896			194,896	0.00%
TOTAL 520 LIABILITY INSURANCE			185,944	194,896	-	194,896	-	-	194,896	0.00%
		Note to Account 520 - LIABILITY INSURANCE								
(1)		This account includes BOE General Liability insurance and Board paid student accident insurance.								
(1)		No increase is recommended.								
		(1) 529 DATA LINE								
		This service is required by the state DOE to facilitate on line testing of students.								
529		Data Line (Fiber Optic connection to CEN)	33,475	35,000	-	35,000			35,000	0.00%
TOTAL 529 DATA LINE CHARGES			33,475	35,000	-	35,000	-	-	35,000	0.00%
		Note to Account 529 - DATA LINE								
(1)		No change recommended.								
		(1) 530 TELEPHONE CHARGES (AD)								
		Expenses for telephone communications including land lines, fax lines and cell phones are included in this account.								
530		Brookfield High School	-	-	-	-			-	-
530		Business and Financial Services	81,062	79,404	-	79,404			79,404	0.00%
530		Technology	187	-	-	-			-	-
TOTAL 530 TELEPHONE CHARGES			81,249	79,404	-	79,404	-	-	79,404	0.00%
		Note to Account - 530 TELEPHONE								
(1)		No change recommended this year.								
		(1) 531 POSTAGE (AD)								
		Expenses for the mailing of student notices, report cards, vendor payments, and other communications are recorded in this account.								
531		Center Elementary	1,480	2,614	-	2,614			2,614	0.00%
531		Huckleberry Hill	1,951	3,557	-	3,557			3,557	0.00%
531		Whisconier	5,829	7,398	-	7,398			7,398	0.00%
531		High School	6,456	11,238	-	11,238			11,238	0.00%
531		Special Education	-	500	-	500			500	0.00%
531		Finance Office	8,220	8,821	-	8,821			8,821	0.00%
TOTAL 531 POSTAGE			23,936	34,128	-	34,128	-	-	34,128	0.00%
		Note to Account - 531 POSTAGE								
(1)		No change recommended.								

BROOKFIELD BOARD OF EDUCATION
DETAILS OF BUDGET ESTIMATE: ROLLOVER PLUS SUPT. & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR SCHOOL YEAR 2016-17

Family NOTE	DESCRIPTION	06//30/2015 Expenditures	2015-16 Adopted Budget	2016-17 Rollover Changes	2016-17 Rollover Budget	2016-17 Superintendent Recomm. - ReAllo.	2016-17 Supt./BOE Recomm. - NEW	2016-17 Supt. Recomm. Budget	% Increase
(1)	540 ADVERTISING (AD) This account includes the expenses for advertising staff vacancies, legal notices, etc. in the local news media.								
540	Central Office	500	3,000	-	3,000			3,000	0.00%
	TOTAL 540 ADVERTISING	500	3,000	-	3,000	-	-	3,000	0.00%
	Note to Account - 540 ADVERTISING								
(1)	No change recommended.								
(1)	550 PRINTING (AD) Expenses for printing of student report cards, permanent records, application forms, graduation, communications and other materials to support the instructional program.								
550	Center School	-	-	-	-			600	0.00%
550	Huckleberry School	-	600	-	600			4,500	0.00%
550	Whisconier School	918	4,500	-	4,500			6,250	0.00%
550	Brookfield High School	2,878	6,250	-	6,250			450	0.00%
550	Asst. Superintendent	-	450	-	450			-	0.00%
550	Superintendent	73	-	-	-			-	0.00%
	TOTAL 550 PRINTING	3,869	11,800	-	11,800	-	-	11,800	0.00%
	Note to Account - 550 PRINTING								
(1)	No change recommended.								
	561 SPECIAL EDUCATION TUITION								
561	Private school tuition	875,570	688,000		688,000			688,000	0.00%
561	Public school tuition	76,712	-		-			-	0.00%
	TOTAL 561 SPECIAL EDUCATION TUITION	952,282	688,000	-	688,000	-	-	688,000	0.00%
	569 VOCATIONAL/AGRI. TUITION								
569	Nonnewaug Vo. Ag. Center	20,468	32,000		32,000			32,000	0.00%
	TOTAL 569 VOCATIONAL AG. TUITION	20,468	32,000	-	32,000	-	-	32,000	0.00%
	Notes to Accounts 561 and 569 - TUITION								
(2)	No change is recommended.								
	TOTAL 560 OUTGOING TUITION	972,750	720,000	-	720,000	-	-	720,000	0.00%

BROOKFIELD BOARD OF EDUCATION
DETAILS OF BUDGET ESTIMATE: ROLLOVER PLUS SUPT. & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR SCHOOL YEAR 2016-17

Family NOTE	DESCRIPTION	06//30/2015 Expenditures	2015-16 Adopted Budget	2016-17 Rollover Changes	2016-17 Rollover Budget	2016-17 Superintendent Recomm. - ReAllo.	2016-17 Supt./BOE Recomm. - NEW	2016-17 Supt. Recomm. Budget	% Increase
	580 CONFERENCE AND TRAVEL								
	Expenditures for conference registration, transportation, housing and other expenses associated with staff travel.								
(1)	580 STAFF CONFERENCE & TRAVEL (PI)								
580	Center School	-	1,500	-	1,500			1,500	0.00%
580	Huckleberry School	-	9,145	-	9,145			9,145	0.00%
580	Whisconier School	50	600	-	600			600	0.00%
580	Brookfield High School	2,137	8,375	-	8,375			8,375	0.00%
580	Pupil Personnel Services	1,725	7,800	-	7,800			7,800	0.00%
580	Asst. Superintendent	52	3,150	-	3,150			3,150	0.00%
580	Superintendent	152	3,600	-	3,600			3,600	0.00%
580	Business and Fiscal		2,400	-	2,400			2,400	0.00%
580	Technology	57	-	-	-			-	
580	Plant Operations	-	300	-	300			300	0.00%
	TOTAL 580 STAFF CONFERENCE & TRAVEL	4,173	36,870	-	36,870	-	-	36,870	0.00%
	PPS Travel includes reimbursement for travel by Guidance Counselors, Social Workers, Psychologists, etc., between facilities. Reimbursement occurs at the published IRS rate for mileage .								
	Note to Account 580 - STAFF CONFERENCE & TRAVEL								
(1)	No change recommended.								
500	TOTAL PURCHASED SERVICES	3,482,155	3,343,420	63,471	3,406,891	-	-	3,406,891	1.90%

BROOKFIELD BOARD OF EDUCATION
DETAILS OF BUDGET ESTIMATE: ROLLOVER PLUS SUPT. & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR SCHOOL YEAR 2016-17

Family	NOTE	DESCRIPTION	06/30/2015 Expenditures	2015-16 Adopted Budget	2016-17 Rollover Changes	2016-17 Rollover Budget	2016-17 Superintendent Recomm. - ReAllo.	2016-17 Supt./BOE Recomm. - NEW	2016-17 Supt. Recomm. Budget	% Increase
600		SUPPLIES								
		This account funds items that are consumed, worn out, deteriorated through use, or items that lose their identity through fabrication into different units of substance. .								
		This account includes the expenditures for all supplies used in the operation of the school district including freight charges.								
		610 OFFICE SUPPLIES								
		Center School	3,749	7,000	-	7,000			7,000	0.00%
		Huckleberry School	4,102	8,050	-	8,050			8,050	0.00%
		Whisconier School	3,693	4,300	-	4,300			4,300	0.00%
		Brookfield High School	4,499	5,000	-	5,000			5,000	0.00%
		Pupil Personnel Services	2,981	3,000	-	3,000			3,000	0.00%
		Asst. Superintendent	124	1,000	-	1,000			1,000	0.00%
		Board of Education	227	2,150	-	2,150			2,150	0.00%
		Superintendent	292	-	-	-			-	0.00%
		Business and Fiscal	2,377	6,900	-	6,900			6,900	0.00%
		TOTAL 610 OFFICE SUPPLIES	22,044	37,400	-	37,400	-	-	37,400	0.00%
		611 INSTRUCTIONAL SUPPLIES (IM)								
		This account includes the expenditures for supplies that are directly used in the instructional process. Examples are paper, pencils, crayons, laboratory supplies, PE equipment, etc. .								
		Center Elementary	27,930	37,870	-	37,870			37,870	0.00%
(1)		Huckleberry Hill Elementary	52,123	125,963	-	125,963	(77,283)		48,680	-61.35%
		Whisconier Middle	49,355	59,790	-	59,790			59,790	0.00%
		High School	79,242	120,960	-	120,960			120,960	0.00%
		Exceptional Students	16,242	21,950	-	21,950			21,950	0.00%
		TOTAL 611 INSTRUCTIONAL SUPPLIES	224,892	366,533	-	366,533	(77,283)	-	289,250	-21.08%
		Note to Account - 611 INSTRUCTIONAL SUPPLIES								
(1)		Reallocating funds to invest in K - 6 Math Program								
		612 CUSTODIAL SUPPLIES (BE)								
		Supplies for the cleaning of buildings and grounds are included here, examples are cleaning chemicals, wax, brooms, towels, tissue, etc.								
612	(2)	Custodial	81,630	66,000	-	66,000			66,000	0.00%
		TOTAL 612 CUSTODIAL SUPPLIES	81,630	66,000	-	66,000	-	-	66,000	0.00%
		Note to Account - 612 CUSTODIAL SUPPLIES (BE)								
(2)		No change is recommended.								
		613 MAINTENANCE SUPPLIES (BE)								
		Items that are included in this account are: light bulbs, gym finishing products, paint, carpentry, plumbing and electrical supplies, boiler chemicals, etc.								
613	(3)	Maintenance	16,771	15,000	-	15,000			15,000	0.00%
		TOTAL 613 MAINTENANCE SUPPLIES	16,771	15,000	-	15,000	-	-	15,000	0.00%
		Note to Account - 613 MAINTENANCE SUPPLIES								
(3)		No change is recommended.								

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DETAILS OF BUDGET ESTIMATE: ROLLOVER PLUS SUPT. & BOE RECOMMENDED PROGRAM IMPROVEMENT FOR SCHOOL YEAR 2016-17

Family	NOTE	DESCRIPTION	06//30/2015 Expenditures	2015-16 Adopted Budget	2016-17 Rollover Changes	2016-17 Rollover Budget	2016-17 Superintendent Recomm. - ReAllo.	2016-17 Supt./BOE Recomm. - NEW	2016-17 Supt. Recomm. Budget	% Increase
		614 OTHER INSTRUCTIONAL SUPPLIES (IM)								
		This account funds the purchase of new instructional software and the renewal of software licenses.								
614	(1)	Center Elementary	2,695	3,470	-	3,470			3,470	0.00%
614	(1)	Huckleberry Hill Elementary	3,070	4,334	-	4,334			4,334	0.00%
614	(1)	Whisconier Middle	8,523	12,050	-	12,050			12,050	0.00%
614	(1)	High School	32,871	41,580	-	41,580			41,580	0.00%
614	(1)	Exceptional Students	5,642	6,200	-	6,200			6,200	0.00%
614	(1)	Asst. Superintendent	2,841	17,360	-	17,360		40,000	57,360	230.41%
614	(1)	Board of Education	236	2,500	-	2,500			2,500	0.00%
614	(1)	Business Office	5,976	6,400	-	6,400			6,400	0.00%
614	(1)	Technology	56,616	67,000	-	67,000			67,000	0.00%
TOTAL 614 INSTRUCTIONAL SUPPLIES			118,470	160,894	-	160,894	-	40,000	200,894	24.86%

Note to Account - 614 OTHER INSTRUCTIONAL SUPPLIES

- (1) No change recommended to most accounts; added \$40K to support purchase of a data warehouse and analytic software.

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Family NOTE	DESCRIPTION	06/30/2015 Expenditures	2015-16 Adopted Budget	2016-17 Rollover Changes	2016-17 Rollover Budget	2016-17 Superintendent Recomm. - ReAllo.	2016-17 Supt./BOE Recomm. - NEW	2016-17 Supt. Recomm. Budget	% Increase
	620 HEAT/ENERGY								
	Expenses for the purchasing of heating oil, gasoline and diesel fuel for school buses.								
(1)	623 HEATING FUEL (HU)								
623 (2)	Systemwide	410,521	338,708	-	338,708	(94,958)		243,750	-28.04%
	TOTAL 623 HEATING FUEL	410,521	338,708	-	338,708	(94,958)	-	243,750	-28.04%
	The per gallon cost for the 2015-16 year is \$2.71 for No. 2 (Est. 125,000 gallons). Price for 2016-17 is \$1.95.								
	Notes to Account - 623 HEATING FUEL								
(1)	Gallons used per school are based on the average usage as reported by Mitchell Oil.								
(2)	Town and BOE purchase fuel oil and diesel fuel together.								
	624 PROPANE (BE)								
	Propane is used in the kitchens to fuel stoves and ovens.								
624 (3)	Systemwide	4,524	7,500	-	7,500			7,500	0.00%
	TOTAL 624 PROPANE	4,524	7,500	-	7,500	-	-	7,500	0.00%
	Note to Account - 624 PROPANE								
(3)	No change recommended.								
	626 SCHOOL BUS FUEL (TR)								
	The Board of Education is responsible for the cost of diesel fuel for the school bus fleet.								
626 (4)	Systemwide	226,434	214,335	-	214,335	(65,085)		149,250	-30.37%
	TOTAL 626 BUS FUEL	226,434	214,335	-	214,335	(65,085)	-	149,250	-30.37%
	Notes to Account - 626 SCHOOL BUS FUEL								
(4)	Per contract, the BOE purchases diesel for use by All Star Transportation. Estimated use is 75,000 gallons; the price per gallon for 2016-17 will be \$1.99 per gallon.								
	TOTAL 620 HEAT/ENERGY	641,479	560,543	-	560,543	(160,043)	-	400,500	-28.55%

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		640 TEXTBOOKS, LIBRARY BOOKS, PERIODICALS, AND OTHER SUPPLIES								
		Expenditures for textbooks, library books, and periodicals for use throughout the school system. This account also includes the cost of instructors' guides, workbooks, rebinding, and other miscellaneous textbook, workbook and related costs.								
		640 TEACHING SUPPLIES (IM)								
		Expenses in this account are for supplies that are consumed in the instructional process, for example, paper, pencils, crayons, paints, etc.								
		641 TEXTBOOKS - WORKBOOKS (IM)								
641	(1)	Center Elementary	29,440	36,936	-	36,936			36,936	0.00%
641	(1)	Huckleberry Hill Elementary	34,209	71,200	-	71,200	(33,029)		38,171	-46.39%
641		Whisconier Middle	10,578	39,406	-	39,406			39,406	0.00%
641		High School	32,615	29,500	-	29,500			29,500	0.00%
641		Exceptional Students	3,759	3,800	-	3,800			3,800	0.00%
641	(2)	Asst. Superintendent	-	-	-	-		100,000	100,000	
TOTAL 641 TEXTBOOKS - WORKBOOKS			110,601	180,842	-	180,842	(33,029)	100,000	247,813	37.03%

Note to Account - 641 TEXTBOOKS - WORKBOOKS
(1) Reallocating funding to invest in K - 6 Math Program

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Family	NOTE	DESCRIPTION	06//30/2015 Expenditures	2015-16 Adopted Budget	2016-17 Rollover Changes	2016-17 Rollover Budget	2016-17 Superintendent Recomm. - ReAllo.	2016-17 Supt./BOE Recomm. - NEW	2016-17 Supt. Recomm. Budget	% Increase
(1) 642 LIBRARY BOOKS (IM)										
642		Center Elementary	4,151	4,000	-	4,000			4,000	0.00%
642		Huckleberry Hill Elementary	7,017	15,082	-	15,082			15,082	0.00%
642		Whisconier Middle	2,977	10,000	-	10,000			10,000	0.00%
642		High School	8,614	9,000	-	9,000			9,000	0.00%
TOTAL 642 LIBRARY BOOKS			22,759	38,082	-	38,082	-	-	38,082	0.00%
Note to Account - 642 LIBRARY BOOKS										
(1) No change recommended.										
(2) 643 PERIODICALS (IM)										
643		Center Elementary	-	450	-	450			450	0.00%
643		Huckleberry Hill Elementary	-	-	-	-			-	0.00%
643		Whisconier Middle	6,269	7,150	-	7,150			7,150	0.00%
643		High School	10,298	13,558	-	13,558			13,558	0.00%
643		Pupil Personnel Services	36	2,000	-	2,000			2,000	0.00%
643		Asst. Superintendent	599	735	-	735			735	0.00%
643		Board of Education	-	400	-	400			400	0.00%
TOTAL 643 PERIODICALS			17,202	24,293	-	24,293	-	-	24,293	0.00%
Note to Account - 643 PERIODICALS										
(2) No change recommended.										
600	TOTAL SUPPLIES		1,255,848	1,449,587	-	1,449,587	(270,355)	140,000	1,319,232	-8.99%

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700	EQUIPMENT								
	Funds are included in this account for the purchase of new and replacement equipment that is used throughout the school system.								
(1)	731 REPLACEMENT OF EQUIPMENT (EQ)								
	This account funds the replacement of equipment in the school system. Examples include replacement of student and teacher desks and chairs, music, health, and custodial and maintenance equipment. Also included is replacement equipment for handicapped students.								
731	Maintenance	11,538	26,321	-	26,321			26,321	0.00%
731	Athletics	8,791	17,519	-	17,519			17,519	0.00%
731	System wide	599	500	-	500			500	0.00%
	TOTAL 731 REPLACEMENT OF EQUIP.	20,928	44,340	-	44,340	-	-	44,340	0.00%
	System wide expenditures are prioritized by the principals and cost center managers working with Central Office.								
	Note to Account 731 - REPLACEMENT OF EQUIPMENT								
(1)	No change recommended.								
(2)	732 NEW EQUIPMENT (EQ)								
	Expenditures for the purchase of initial or additional items of equipment.								
732	System wide	9,565	22,939	-	22,939			22,939	0.00%
	TOTAL 732 NEW EQUIPMENT	9,565	22,939	-	22,939	-	-	22,939	0.00%
	System wide expenditures are prioritized by the principals and cost center managers working with Central Office.								
	Note to Account 732 - NEW EQUIPMENT								
(2)	No change recommended.								
(3)	733 TECHNOLOGY EQUIPMENT (EQ)								
	Technology includes expenditures for Computers, printers, switches, monitors, etc., for use by students & staff								
733	Technology	185,168	236,702	-	236,702			236,702	0.00%
	TOTAL 733 TECHNOLOGY EQUIPMENT	185,168	236,702	-	236,702	-	-	236,702	0.00%
	Note to Account 733 - TECHNOLOGY EQUIPMENT								
(1)	No change recommended.								
700	TOTAL EQUIPMENT	215,661	303,981	-	303,981	-	-	303,981	0.00%

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800	DUES, FEES, MEMBERSHIPS (AD) Expenditures for memberships in professional or other organizations are recorded here.								
(1)	810 DUES AND MEMBERSHIPS Funds are included here for membership in the following organizations: Connecticut Association of Boards of Education (CABE), Connecticut Association of Secondary Schools(CASS), New England Association of Schools and Colleges (NESAC), Cooperative Educational Services (CES), Library Council, National School Board Association (NSBA),CT. Interscholastic Athletic Association (CIAC), Cooperative Purchasing Association (CREC), etc.								
810	Center Elementary	-	500	-	500			500	0.00%
810	Huckleberry Hill Elementary	-	1,000	-	1,000			1,000	0.00%
810	Whisconier Middle	3,064	3,500	-	3,500			3,500	0.00%
810	High School	24,224	32,420	-	32,420			32,420	0.00%
810	Pupil Personnel Services	240	2,965	-	2,965			2,965	0.00%
810	Asst. Superintendent	11,654	17,075	-	17,075			17,075	0.00%
810	Board of Education	16,842	20,449	-	20,449			20,449	0.00%
810	Superintendent	12,203	-	-	-			-	0.00%
810	Business and Fiscal	1,280	985	-	985			985	0.00%
TOTAL 810 DUES AND FEES		69,507	78,894	-	78,894	-	-	78,894	0.00%
Note to Account 810 - DUES AND MEMBERSHIPS									
(1)	No change recommended.								
800	TOTAL DUES, FEES, MEMBERSHIPS	69,507	78,894	-	78,894	-	-	78,894	0.00%
TOTAL FUNDING PROPOSALS		38,510,022	39,522,766	1,275,706	40,798,472	(633,702)	1,016,702	41,181,472	4.19%
TOTAL DOLLAR AMOUNT INCREASE:				1,275,706			383,000	1,658,706	4.19%