



**THE PUBLIC SCHOOLS OF BROOKLINE**  
 BROOKLINE, MASSACHUSETTS 02445

PHONE 617-730-2425  
 FAX 617-730-2108

ANDREW J. BOTT  
 SUPERINTENDENT OF SCHOOLS

MARY ELLEN N. DUNN  
 DEPUTY SUPERINTENDENT  
 FOR ADMINISTRATION AND FINANCE

TO: Andrew J. Bott, Superintendent  
 FROM: Mary Ellen Dunn, Deputy Superintendent for Administration and Finance  
 CC: Beth Jackson Stram, SC Finance Sub Committee Chair  
 DATE: March 23, 2017  
 RE: FY 2018 Budget Gap

The Public Schools of Brookline FY17 Budget - FY18 Budget Variance Analysis									
Program	Exp. Type	FY16 Actual		FY17 Budget		FY18 Preliminary		FY18 Bud-FY17 Bud Variance	
		FTE'S	Expended	FTE'S	Budgeted	FTE'S	Budgeted	FTE'S	Budgeted
<b>Gross School Dept. Budget Expenditures</b>									
Personnel		1,163.72	\$84,564,860	1,211.34	\$89,459,092	1,246.02	\$94,445,475	34.68	\$4,986,383
Services			\$10,383,435		\$10,155,678		\$10,764,656		\$608,978
Supplies			\$2,337,789		\$2,224,870		\$2,203,317		(\$21,553)
Other			\$461,773		\$1,572,010		\$1,023,580		(\$548,430)
Capital			\$1,410,688		\$1,284,891		\$1,281,816		(\$3,075)
<b>Total</b>			<b>\$99,158,545</b>		<b>\$104,696,542</b>		<b>\$109,718,844</b>	<b>4.80%</b>	<b>\$5,022,302</b>
<b>School Dept. Revenues</b>									
General Fund Appropriation			\$95,916,094		\$101,118,781		\$104,803,806	<b>3.64%</b>	\$3,685,025
Tuition and Fees			\$675,744		\$675,744		\$696,016		\$20,272
Facility Rental			\$225,000		\$225,000		\$225,000		\$0
Health Insurance Supplement			\$0		\$0		\$0		\$0
Circuit Breaker Funding			\$1,866,144		\$2,167,657	*	\$2,700,000		\$532,343
Revolving Fund Reimbursement			\$150,680		\$150,680		\$150,680		\$0
Other Revenue			\$358,680		\$358,680		\$358,680		\$0
Transfer to Voc Tech Tuition and Transportation							(\$92,895)		(\$92,895)
<b>Total Revenue:</b>			<b>\$99,192,342</b>		<b>\$104,696,542</b>		<b>\$108,841,287</b>	<b>3.96%</b>	<b>\$4,144,745</b>
<b>Surplus/Deficit:</b>			<b>\$33,797</b>		<b>\$0</b>		<b>(877,557)</b>		

The FY 2018 Budget Gap that requires vote of the committee is as follows:

Vote: The School Committee votes the request of \$104,710,911 from the 2017 Annual Town Meeting Article 9 appropriation to the school department.

\$104,803,807 Town/School Partnership  
 -\$92,895 Transfer to Vocational Technical Education Tuition & Transportation  
 \$104,710,912 School Department Appropriation Request.

The impact of this vote means the following reductions to the school department budget in FY 2018 will be in effect.

	Budget Reductions	% of Budget Revenue
Budget Gap 3/23/2017	(877,557)	-0.8%
Postpone 2.0 FTE Technology positions	\$ 175,000	
Postpone/Buy Ahead Technology	\$ 276,750	
Gap Presented in Preliminary Budget	\$ (425,807)	-0.4%
Unfunded Spec Educ Unallocated FTE	\$ 274,516	
Supply/Other/Capital Freeze/Tuition Reduction	\$ 151,291	
Unfunded Balance	\$ 0	0.0%

1. The postponement of two of the Year Three Override planned expenditures.

The first is the postponement of 2.0 FTEs for Technology. At this point in time, due to restructuring of Town/School IT, Education Technology, and the Strategy and Performance Departments we are still reviewing where best to allocate funds and resources for personnel.

2. The postponement or pre-purchase of \$125,459 in technology funds.

Due to program changes moving from Apple products to more cost effective Chromebooks, the ability to pre-purchase with FY17 funds needs to be reviewed and considered as an option. The \$276,750 would be part of the level fund amount in the Town/School IT budget for future years and therefore would not be a permanent reduction.

3. The postponement of funding 4.0 Unallocated Special Education FTEs.

The district introduced these FTEs last year as a reserve to cover unforeseen move-in of special education students in September and throughout the year. While there is risk in eliminating this reserve, the new Deputy Superintendent for Student Services continues to review all IEP service grids for alignment of resources to services delivered. It is unknown if these positions will be needed at this time.

4. The postponement of soon to be identified Supply, Other, and Capital line items at 90%, resulting in savings from these accounts of approximately 10% or \$151,291.

If this freeze is announced now, spending from the current fiscal year through the end of the year can be thoughtful and anticipate needs or gaps that will appear next year. If funds to replace the reduction are identified throughout the FY 2018 budget cycle, these accounts will be replenished and included as part of the level funding for FY 2019.