

# **FY10 First Quarter Expenditure Report**

**November 12, 2009**

# FY10 First Quarter Expenditure Report

Gross School Dept. Budget	FY10 Adjusted Budget	FY10 1 <sup>st</sup> Qtr. Spending	Projected Sur./(Def.)
Personnel	\$59,820,038	\$59,657,560	\$162,478
Services	\$8,636,690	\$9,371,091	(\$734,401)
Supplies	\$1,608,568	\$1,606,810	\$1,758
Other	\$410,027	\$408,842	\$1,185
Capital	\$438,599	\$438,315	\$284
<b>Total</b>	<b>\$70,913,922</b>	<b>\$71,482,618</b>	<b>(\$568,696)</b>
Tuition and Facilities Funds	(\$371,251)	(\$371,251)	\$0
Circuit Breaker Funds	(\$1,150,000)	(\$1,012,645)	(\$137,355)
General Fund Reduction	(\$150,426)	\$0	(\$150,426)
Supplementary	(\$418,400)	(\$250,000)	(\$168,400)
<b>Adjusted Totals</b>	<b>\$68,823,845</b>	<b>\$69,848,722</b>	<b>(\$1,024,877)</b>

## FY10: Revenue Issues

- State Aide Reduction \$618,973
- Circuit Breaker Reduction \$737,355
- Local Revenue Reduction \$400,000

**Town / School Partnership  
Final State Budget for FY10  
Compared to Town Budget as Voted for FY10**

	<b>Total</b>	<b>Town Share</b>	<b>School Share</b>
State Aid Reduction	\$618,973		
Town Revenue Reduction	\$400,000		
<b>Total Shortfall</b>	<b>\$1,018,973</b>		
Quinn \$ of Local Aid	\$420,725	\$420,725	
Total Aid/Local Revenue without Quinn	\$598,248	\$299,124	\$299,124
Circuit Breaker Reduction	\$737,355		\$737,355
Health Insurance			\$19,704
<b>School Department Share</b>		<b>\$719,849</b>	<b>\$1,056,181</b>

## FY10 First Quarter Revenue Shortfall

Revenue Shortfall	(\$1,056,181)
Contingency Reserve	\$600,000
Sub-Total	(\$456,181)

## FY10 First Quarter Revenue/Expenditure Totals

Revenue Shortfall	(\$456,161)
Expenditure Overage	
- Special Ed. Transportation	(\$216,000)
- Special Ed. Contracted Services	(\$520,000)
- Salary Savings	\$161,000
<b>Total Revenue/Expenditure Totals</b>	<b>(\$1,024,877)</b>

# Circuit Breaker Funding

- Budgeted for \$1.75M (at 70%)
- Actual funding \$1.012M (at 40%)

## FY10: Major Factors Affecting Expenditure Projection

- Increase in Elementary Enrollments
- Stability in number of Retirements for Funding Steps and Lanes
- Increase in Cost and Number of Special Education Private Placements
- Increase in Number of Routed Out-of-District Vehicles
- Decrease in Special Education Aides Turnover



# Major Factors Affecting FY10Q1

- Growing Enrollment
  - FY08 – 5919 students
  - FY09 – 6078 students
  - FY10 – 6217 students

Elementary FY08 - 4105
Elementary FY09 – 4296
Elementary FY10 – 4469
- Increase in Special Education Private Placements
  - FY08 – 68 students placed in private placements
  - FY09 – 70 students placed in private placements
  - FY10 – 85 students placed in private placements
- Decreased Teacher Retirement
  - FY08 – 28.70 FTE
  - FY09 – 16.55 FTE
  - FY10 – 15.60 FTE
- New Hires Decrease
  - FY08 – 88.8 FTE
  - FY09 – 62.6 FTE
  - FY10 – 50.5 FTE

# FY10 Enrollment Highlights

- Total K-12 Enrollment – 6217
  - Increase of 139 students from FY09
- Total Elementary Enrollment (K-8) – 4469
  - Increase of 173 students from FY09
- BHS Enrollment - 1748
  - Decrease of 34 students from FY09
- Enrollment Growth
  - Kindergarten – 593 (FY09 – 552 Kindergarten Students)

# FY10 Staff Change Summary

Personnel Action	FTE's	Average Salary	Total Salary	Savings
New Hires	50.56	\$55,184	\$2,786,792	
Return from Leave	10.95	\$63,276	\$692,872	
<b>Total Additions</b>	<b>61.45</b>		<b>\$3,479,664</b>	
Leaves	8.05	\$69,462	\$559,169	
Retirements	15.6	\$84,503	\$1,318,247	
Resignations/Non-renewals	35.25	\$59,320	\$2,091,030	
	58.9		\$3,968,446	
New Positions	2.55	\$54,000	\$137,700	
<b>Total Positions Available</b>	<b>61.45</b>		<b>\$4,106,146</b>	<b>\$626,482</b>

# FY10 – Analysis of Classroom Aides by Step (Category 2)

Step	FY09	FY10	Variance
1	108.1	67.6	(40.5)
2	26.1	53.7	27.6
3	21.5	11.3	(10.2)
4	14.8	16.7	1.9
5	8.5	17.0	8.5
6	5.0	6.9	1.9
7	19.9	26.6	6.7
	203.9	199.8	(4.1)

# Special Education Aides

	FY08	FY08	FY09	FY09	FY10	FY10
	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual
Instructional Aides	6.0	6.9	5.7	0.0	0.0	0.0
Aides	127.8	134.5	135.5	159.5	138.0	134.4
EC Aides	19.6	25.0	18.9	18.7	15.3	13.1
General Fund Total	153.4	166.4	160.1	178.2	153.3	147.5
ARRA Grants	0.0	0.0	0.0	0.0	7.2	11.8
SPED Grant	10.2	10.2	10.2	10.1	10.2	12.3
EC Revolving Fund	0.0	0.0	0.0	0.0	3.4	3.4
Grant Funded Total	10.2	10.2	10.2	10.1	20.7	27.5
<b>All Funds Total</b>	<b>163.6</b>	<b>176.6</b>	<b>170.3</b>	<b>188.3</b>	<b>174.0</b>	<b>175.0</b>

# FY10: Step and Lane Savings

Gross Savings	\$626K
Savings Goal (\$970K - \$650K)	\$320K
Excess Over Goal	\$306K
- Overage for Aide Turnover	\$85K
- Enrollment	\$59K
- Salary savings	\$162K

# Kindergarten Enrollment

Fiscal Year	Enrollments	Variances	Percentage
FY01	400		
FY02	397	(3)	-
FY03	426	29	7%
FY04	396	(30)	(7%)
FY05	423	27	7%
FY06	485	62	15%
FY07	550	65	13%
FY08	497	(53)	(10%)
FY09	552	55	11%
FY10	593	41	7%

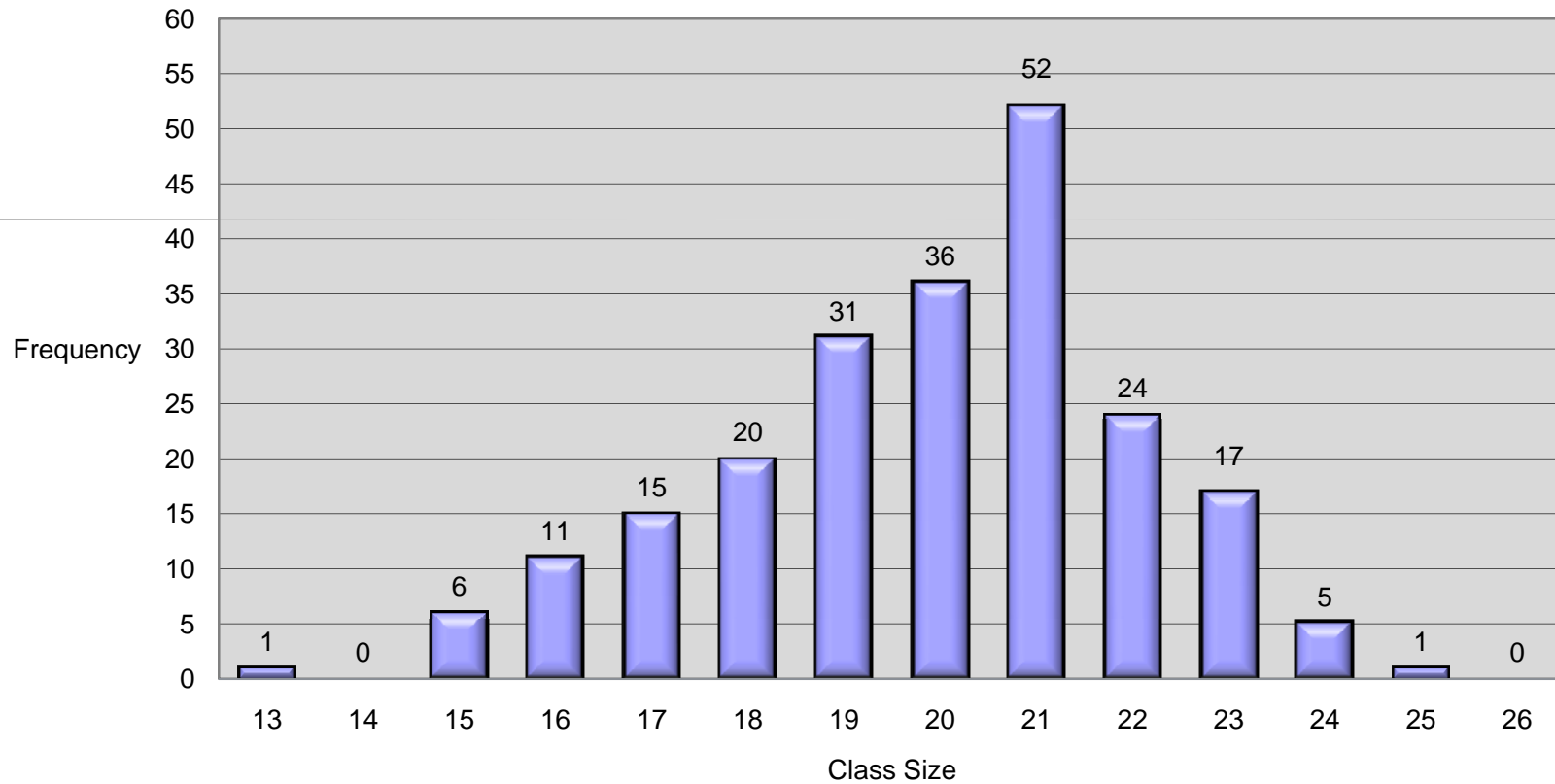
## Historical Enrollments by School FY04 – FY10

Location	SY 03-04	SY 04-05	SY 05-06	SY 06-07	SY 07-08	SY 08-09	SY 09-10
Baker	608	628	646	650	642	670	657
Devotion	697	702	668	704	663	695	712
Driscoll	372	366	365	367	382	410	438
Heath	381	377	362	376	382	404	439
Lawrence	435	445	484	503	535	557	571
Lincoln	425	399	410	426	442	465	495
Pierce	551	548	545	572	592	624	656
Runkle	445	423	424	464	468	471	501
<b>TOTAL</b>	<b>3,914</b>	<b>3,888</b>	<b>3,904</b>	<b>4,062</b>	<b>4,106</b>	<b>4,296</b>	<b>4,469</b>



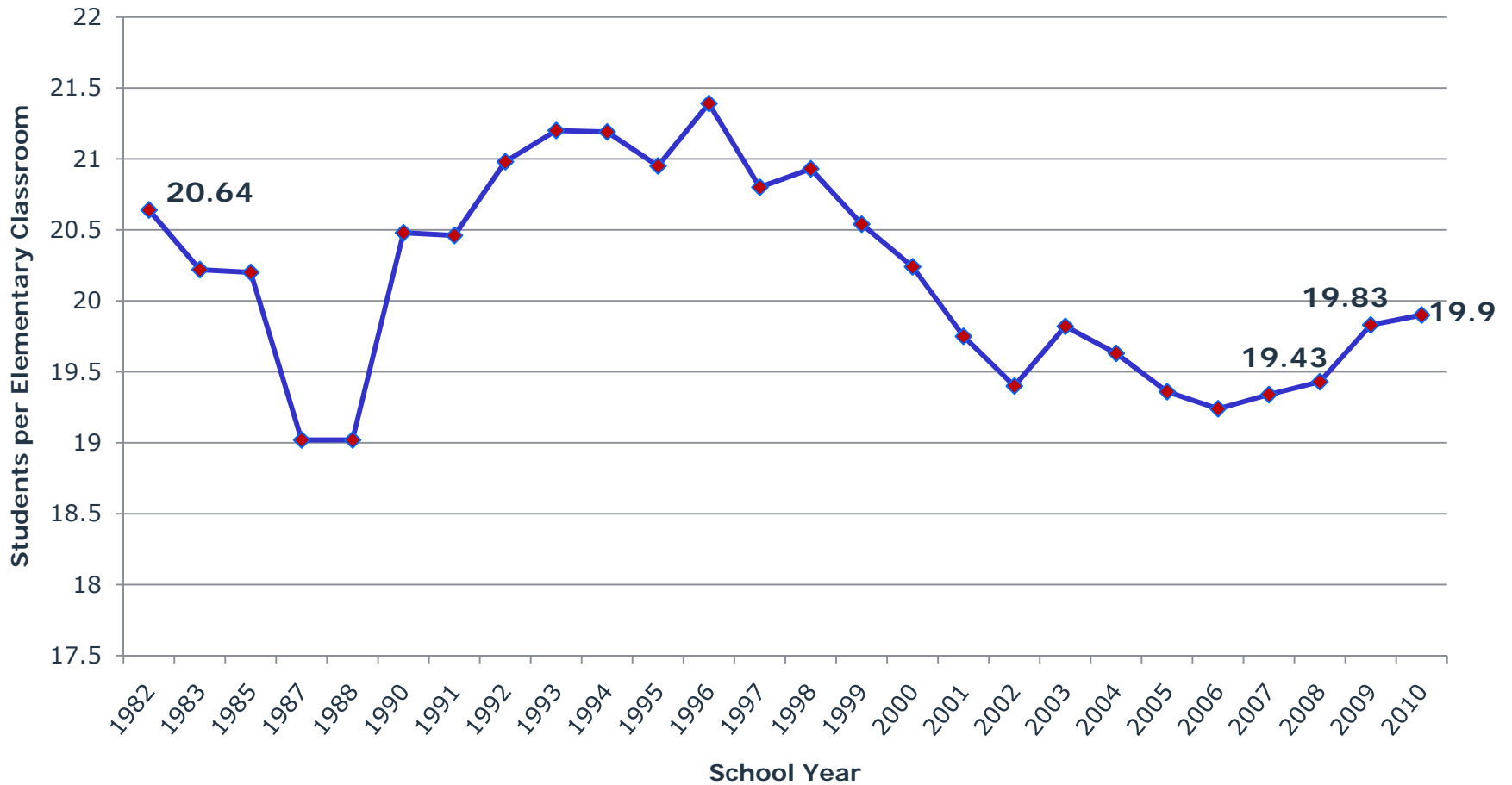
# Brookline Public Schools Elementary Class Size FY10

Frequency Count/Average Class Size K-8



# Average Class Size (K-8): Annual Trend

## Average Class Size (K-8): Annual Trend



# Circuit Breaker Funding

- Funding for 'high cost' special education services through Circuit Breaker began in FY04 as a state budget line item – replaced "50/50" program.
- Circuit Breaker was the first significant increase to Special Education funding, by the state, since Education Reform.
- For FY10, Circuit Breaker funding was estimated at \$1.75M. Final Actual Funding was at 40% or \$1.01M.

## PRIVATE PLACEMENT COSTS 50/50 AND CIRCUIT BREAKER

Fiscal Year	Count	Total	State Funding* Budgeted
FY02	83	\$4.06M	\$700K
FY03	80	\$4.44M	\$734K
FY04	73	\$4.77M	\$1.02M
FY05	77	\$4.68M	\$1.86M
FY06	80	\$5.42M	\$1.93M
FY07	79	\$5.94M	\$2.1M
FY08	68	\$5.05M	\$2.0M
FY09	70	\$5.46M	\$1.71M
FY10	85	\$6.39M	\$1.01M

\*FY02 and FY03 State Funding = 50/50  
FY04 – FY10 State Funding = Circuit Breaker

# Revolving Funds Overview Issues

## Adult Education

- Restructured Administration leading to decreased overhead expenses
- Year-to-date revenue up – reflects increase in summer programs
- Programs consolidated to ensure minimum enrollment for every class run
- FY10 Goal: Breakeven performance
- Remaining Fund Balance - \$119K

## School Athletics

- Recent history has required supplement from General Fund – Not budgeted.
- Challenged salaries, Transportation
- Small Fund Balance \$9K.

## Early Childhood

- Fund Balance reflects adjustments made at FY08 close
- Pressure from scholarship requests
- Tuition reflects market prices – support current FY10 operations

# Revolving Funds Overview (cont.)

## **School Food Service**

- FY09 performance resulted in operating profit of \$106K
- FY10 performance will exceed success of FY09
- Remaining Fund deficit of \$157K should be eliminated by end of FY10

## **BHS School Restaurant**

- Generating Funds for Career/Education Programs
- FY09 expenditures were to acquire equipment to outfit new Culinary Arts rooms
- Expect positive performance again in FY10

## **BHS Summer School**

- Summer revenue posted to account is incomplete
- Director will be making full reconciliation