

FY10 Second Quarter Expenditure Report

January 21, 2010

FY10 Second Quarter Expenditure Report

Gross School Dept. Budget	FY10 Adjusted Budget	FY10 2nd Qtr. Spending	Projected Sur./ (Def.)
Personnel	\$59,820,038	\$59,822,778	(\$2,740)
Services	\$8,636,690	\$9,594,089	(\$957,398)
Supplies	\$1,608,568	\$1,506,889	\$101,679
Other	\$410,027	\$333,788	\$76,240
Capital	\$438,599	\$438,315	\$284
Total	\$70,913,922	\$71,695,858	(\$781,936)
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)
Adjusted Totals	\$68,823,845	\$70,061,962	(\$1,238,117)

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

	Total	Town Share	School Share
State Aid Reduction	\$618,973		
Town Revenue Reduction	\$400,000		
Total Shortfall	\$1,018,973		
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
School Department Share		\$719,849	\$1,056,181
School Department Contingency Reserve			\$600,000
Net Revenue Shortfall			\$456,181

FY10 Second Quarter Revenue/Expenditure Totals

Revenue Shortfall	(\$456K)
Expenditure Overage	
- Special Ed. Transportation	(\$221K)
- Special Ed. Contracted Services	(\$738K)
- Freeze Actions	\$175K
- Other	\$2K
Total Revenue/Expenditure Totals	(\$1,238M)

FY10: Revenue Issues

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

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

Circuit Breaker Funding

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

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	\$2.11M
FY08	68	\$5.05M	\$2.00M
FY09	70	\$5.46M	\$1.71M
FY10	85	\$6.62M	\$1.01M

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

FY10 Changes to Private Placement Costs

Category	Cost	# of Students	Average Cost
FY10 – New Placement Costs	\$1,105,064.39	23	\$48,046.28
Elementary	\$654,746.13	14	\$46,767.58
BHS	\$450,318.26	9	\$50,035.36
Cost Increases	\$694,579.94		
Cost Decreases	(\$270,822.56)		
FY09 Students/Exit	(\$287,357.48)	8	\$35,919.69
Net Increase	\$1,241,464.29		

BROOKLINE PRIVATE PLACEMENT COSTS

<u>Fiscal Yr</u>	<u>Count</u>	<u>Total</u>	<u>Circuit Breaker State Funding</u>	<u>Net Cost General Fund</u>	<u>Annual Variance</u>
FY02	83	\$4,060,000	\$700,000	\$3,360,000	
FY03	80	\$4,440,000	\$734,000	\$3,706,000	\$346,000
FY04	73	\$4,770,000	\$1,020,000	\$3,750,000	\$44,000
FY05	77	\$4,680,000	\$1,000,086	\$3,679,914	(\$70,086)
FY06	80	\$5,420,000	\$1,930,000	\$3,490,000	(\$189,914)
FY07	79	\$5,940,000	\$2,110,000	\$3,830,000	\$340,000
FY08	68	\$5,050,000	\$2,000,000	\$3,050,000	(\$780,000)
FY09	70	\$5,460,000	\$1,710,000	\$3,750,000	\$700,000
FY10	85	\$6,620,000	\$1,010,000	\$5,610,000	\$1,860,000

NOTE: Does not include related transportation costs.

Brookline Public Schools
Preliminary FY11 Expenditure/Revenue Projections
1/19/2010

	FY11	Average Salary	Head Count	Average Health
TOTAL REVENUE CHANGE: 15% State Cut	\$2,688,396			
ARRA FUNDING REDUCTION	(\$2,000)			
	\$2,686,396			
<u>EXPENDITURE CHANGE</u>				
SPECIAL EDUCATION - DEFICIT	\$738,000			
SPECIAL ED - GROWTH	\$400,000			
STEP INCREASES/NET RETIREMENT	\$600,000			
INTERNS - 1ST GRADE	\$270,000			
CONTRACT REBID -TRANSPORTATION	\$250,000			
ENROLLMENT/ELEMENTARY	\$438,900	\$56,200	7	\$6,500
ENROLLMENT/SPECIALS	\$125,400	\$56,200	2	\$6,500
VICE PRINCIPALS	\$75,240	\$56,200	1.2	\$6,500
SUBSTITUTES	\$150,000			
ATHLETICS	\$60,000			
CONTINGENCY/GRANTS/OTHER	\$200,000			
SUPPLY/MATERIALS	\$50,000			
COLLECTIVE BARGAINING*	\$0	\$610,000	1%	
EXPENDITURE CHANGE:	\$3,357,540			
FY10 REVENUE SHORTFALL	\$400,000			
NET SURPLUS/SHORTFALL:	(\$1,071,144)			

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.

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	
Total Additions	61.45		\$3,479,664	
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	
Total Positions Available	61.45		\$4,106,146	\$626,482

Special Education Aides

	FY08 Budgeted	FY08 Actual	FY09 Budgeted	FY09 Actual	FY10 Budgeted	FY10 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	139.4
EC Aides	19.6	25.0	18.9	18.7	15.3	13.2
General Fund Total	153.4	166.4	160.1	178.2	153.3	152.6
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
All Funds Total	163.6	176.6	170.3	188.3	174.0	180.1

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)

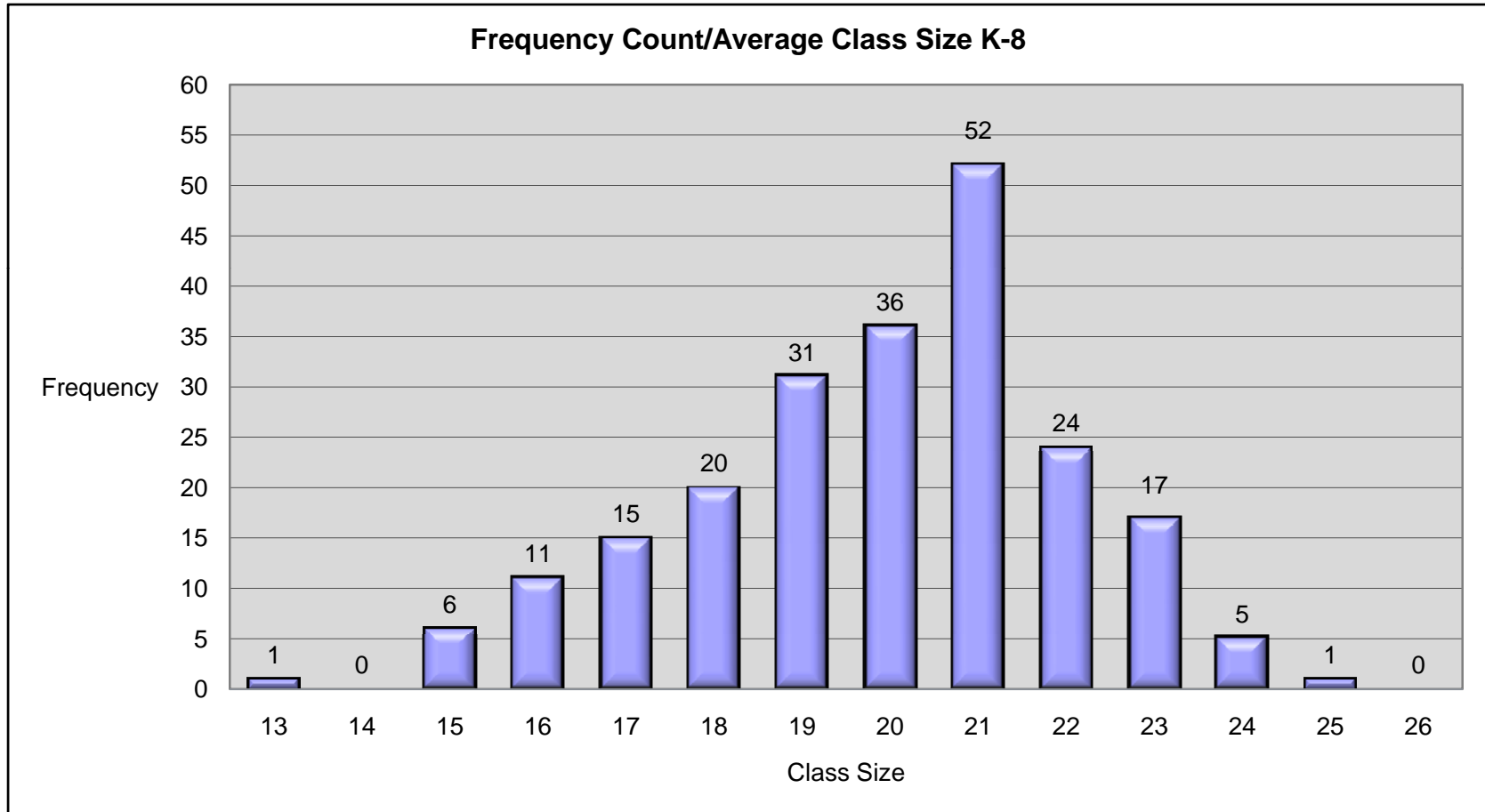
Kindergarten Enrollment

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

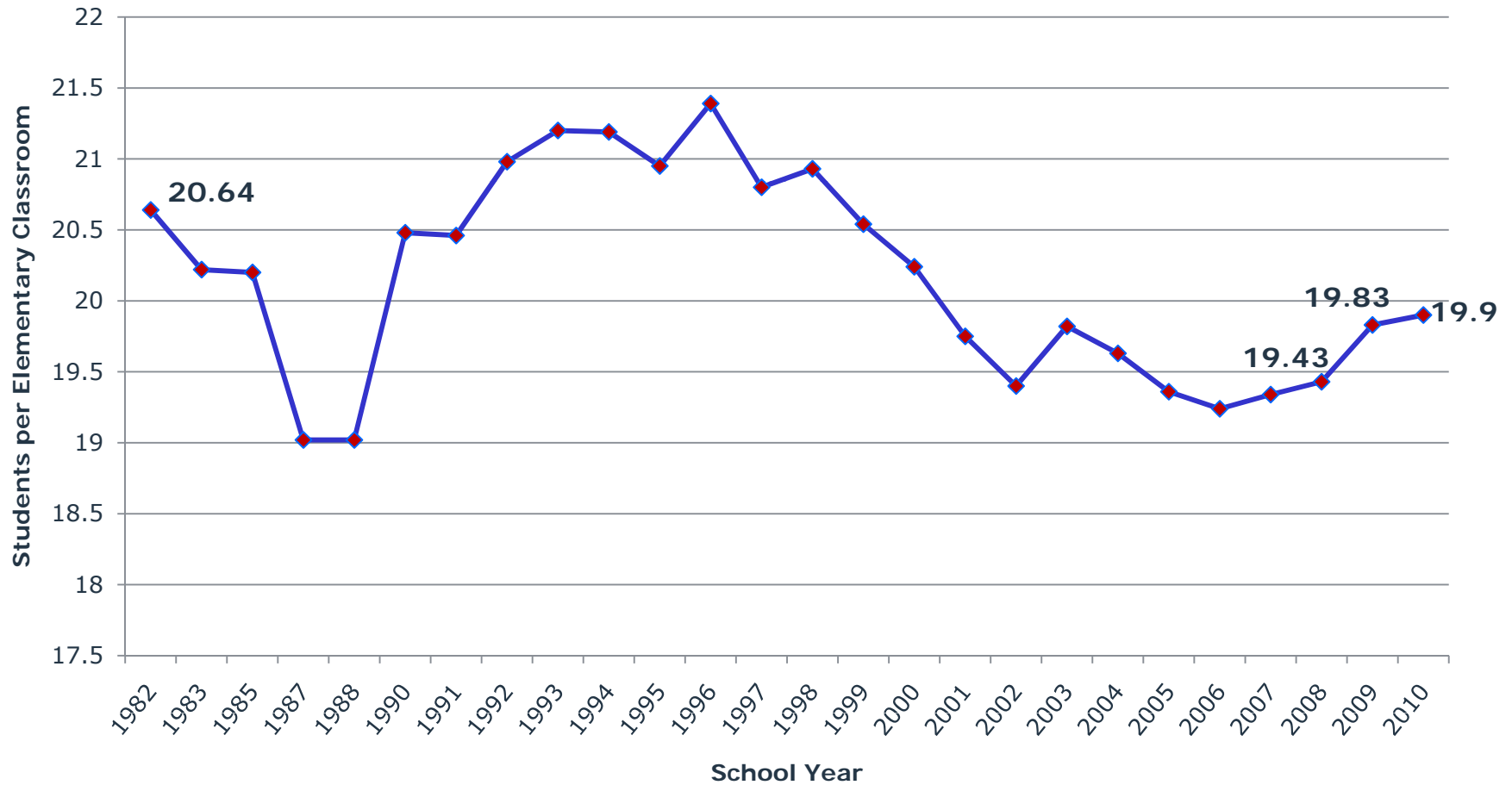
Location	SY 03-04	SY 04-05	SY 05-06	SY 06-07	SY 07-08	SY 08-09	SY 09-10
Baker	608	628	646	650	642	670	657
Devotion	697	702	668	704	663	695	712
Driscoll	372	366	365	367	382	410	438
Heath	381	377	362	376	382	404	439
Lawrence	435	445	484	503	535	557	571
Lincoln	425	399	410	426	442	465	495
Pierce	551	548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

Brookline Public Schools Elementary Class Size FY10



Average Class Size (K-8): Annual Trend

Average Class Size (K-8): Annual Trend



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
- Second Quarter projections indicate profitable FY10
- Remaining Fund Balance - \$119K

School Athletics

- Recent history has required supplement from General Fund – Not budgeted.
- Challenged by increases in Transportation, Salaries, and Program Costs and greater need for Scholarships
- Small Fund Balance \$9K.

Early Childhood

- Continued high demand combined with freeze in state voucher program putting pressure on budget
- Pressure from scholarship requests
- Tuition reflects market prices – support current FY10 operations

Revolving Funds Overview (cont.)

School Food Service

- FY09 performance resulted in \$106K Revenue over Expenses
- Net Fund Balance deficit has been reduced to \$157K from a FY01 high of \$630K
- FY10 Second Quarter projections anticipates another profitable year

BHS School Restaurant

- Generating Funds for Career/Education Programs
- Surplus each year FY05 – FY09
- FY09 reflects one-time expenditures on equipment upgrade for Career Ed. Programs
- Bulk of operations occur during school year; continued performance is strong, enabling replacement of costly Career Education equipment

BHS Summer School

- Historically (FY06 and FY07) stabilized with \$30K from General Fund, FY08 reduced to \$20K
- FY09 Summer School program experienced higher expenditures in FY09 (\$50K). Program relocated to Runkle School but returned to BHS in FY10. FY10 financial performance indicates improvement.